



APPLE VALLEY TOWN COUNCIL AGENDA

Tuesday, April 14, 2026, 6:30 p.m.
Council Chamber

**PLEASE SILENCE CELL PHONES UPON ENTERING THE CHAMBER
THIS MEETING IS BROADCAST LIVE AND VIEWABLE ON FRONTIER CHANNEL 29 OR
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[HTTPS://APPLEVALLEY.TV](https://applevalley.tv). THE TOWN OF APPLE VALLEY SUPPORTS PUBLIC COMMENTS
FOR INDIVIDUALS NOT PHYSICALLY PRESENT AND WISHING TO MAKE PUBLIC COMMENTS.
PLEASE EMAIL YOUR COMMENT TO PUBLICCOMMENT@APPLEVALLEY.ORG. COMMENTS
SHOULD BE SUBMITTED BY 12:00 P.M. ON THE MEETING DATE TO BE INCLUDED IN THE
RECORD.**

The meeting will occur in the Council Chamber located at 14955 Dale Evans Parkway in Apple Valley, California.

This is an agenda for the scheduled meeting of the Town of Apple Valley.

This agenda contains a brief description of each item of business to be considered at today's meeting. In accordance with the Brown Act, this meeting agenda is posted at least 72 hours prior to the regularly scheduled meeting. The agenda, its supporting documents and all writings received by the Town Council related to these items are public records and available for review during regular business hours in the Town Clerk's office in the Town Council Chamber. The agenda and its supporting documents, along with live and archived video of the meeting, can be viewed online at <http://www.applevalley.org>. However, the online agenda may not include all available supporting documents or the most current version of documents.

Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet are available for public inspection in the Town Clerk's Office at 14955 Dale Evans Parkway, Apple Valley, CA during normal business hours. Such documents are also available on the Town of Apple Valley website at www.applevalley.org subject to staff's ability to post the documents before the meeting.

Items listed on the Consent Calendar are expected to be routine and non-controversial and, unless the Town Council directs that an item be held for further discussion, the entire Consent Calendar will be acted upon as the first item of business. If the Town Council directs that an item listed on the

Consent Calendar be held for further discussion, the item will be addressed immediately after approval of the Consent Calendar.

In accordance with the Rules of Procedure, members of the public may address the Town Council on any item on the agenda and on any matter that is within the Town Council's jurisdiction. To address the Town Council regarding an item, complete and submit the yellow card entitled Request to Speak. Please indicate on the card whether you are speaking under Public Comments or on an item that is listed on the agenda and please list the item number.

No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of the Town Council/Redevelopment Agency or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under Section 54954.3.

When called, approach the podium and if desired, please state your name before giving your presentation. Speakers may address the Town Council for up to three (3) minutes. Speakers are to address the Town Council as a whole through the Presiding Officer. Comments to individual Council Members and/or staff are not permitted.

Individuals, who demonstrate disruptive conduct during Town Council meetings that prevent the Town Council from conducting its meeting in an orderly manner, are guilty of a misdemeanor as stated in PC403, disrupting a public meeting and are subject to removal from the chamber or arrest.

The Town of Apple Valley recognizes its obligation to provide equal access to those individuals with disabilities. Please contact the Town Clerk's Office at (760) 240-7000 two working days prior to the scheduled meeting for any requests for reasonable accommodations.

Pages

1. **Call to Order**
2. **Opening Ceremonies**
 - 2.1 **Invocation**
Carolyn Bell, Relief Society President, Church of Jesus Christ of Latter-Day Saints Apple Valley
 - 2.2 **Pledge of Allegiance**
 - 2.3 **Presentations**
Parks and Recreation Update - Debbie Rivera, Director of Parks and Recreation
3. **Public Comments**

4.	<u>Councilmember Committee/Commission/Community Participation</u>	5
	Councilmembers to make brief reports on their participation on committees, boards, and commissions on the Town's behalf since the last meeting. Councilmembers may also make brief reports on their community participation. No formal action will be taken.	
5.	<u>Town Council Announcements</u>	
5.1	Suggested items for next Agenda	
5.2	Time, Date & Place for Next Town Council Regular or Special Meeting	
	A. Regular Meeting - April 28, 2026 - Council Chambers Regular Session at 6:30pm	
6.	<u>Town Council Consent Agenda</u>	
	Recommended Motion:	
	To approve the Consent Calendar items numbered 6.1 to 6.6 as recommended.	
6.1	APPROVAL OF MINUTES	7
	That the Town Council approve the subject minutes as part of the consent agenda.	
6.2	MARCH 2026 COMMERCIAL WARRANTS AND WIRE TRANSFER SCHEDULES	13
	That the Town Council receive, ratify, and file the Commercial Warrants and Wire Transfer Schedules as presented.	
6.3	MARCH 2026 PAYROLL/BENEFITS WARRANTS SCHEDULE	50
	That the Town Council receive, ratify and file the payroll/benefits warrants as presented.	
6.4	FEE WAIVER FOR THE CHURCH FOR WHOSOEVER	52
	For good cause shown, and finding a waiver will serve a public purpose, approve the waiver of the rental fees in the amount of \$231.00.	
6.5	ADOPT RESOLUTION 2026-07 APPROVING SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY (SBCTA) MEASURE I 3.0 CONTINUATION EXPENDITURE PLAN	54
	Adopt Resolution No. 2026-07 approving the San Bernardino County Transportation Authority (SBCTA) Measure I 3.0 Continuation Expenditure Plan.	
6.6	AWARD OF CONTRACT, FOR THE ACCOUNTING AND CONSULTING SERVICES FOR FISCAL YEAR 2023-2024	70
	Award a contract to Lance, Soll & Lunghard, LLP (LSL), for the Accounting and Consulting Services for Fiscal Year 2023/2024, subject to "Approval as to Form" by the Town Attorney and "Approval as to Content" by the Town Manager.	
7.	<u>Public Hearings</u>	
8.	<u>Business of the Council</u>	

8.1 SELECTION OF TOWN COUNCIL VOTING DELEGATE AND ALTERNATE FOR THE 2026 REGIONAL CONFERENCE AND GENERAL ASSEMBLY FOR THE SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS (SCAG) 146

Nominate one Council Member as voting delegate and one Council Member as voting alternate representing the Town of Apple Valley at the 2026 Regional Conference and General Assembly.

8.2 ADOPT RESOLUTION SA NO. 2026-01 APPROVING AND AUTHORIZING TRANSMITTAL OF A RECOGNIZED OBLIGATION PAYMENT SCHEDULE AND ADMINISTRATIVE BUDGET FOR FY 2026-27 150

Adopt Resolution No. SA 2026-01 approving and authorizing transmittal of a Recognized Obligation Payment Schedule and Administrative Budget for Fiscal Year 2026-27.

9. Reports, Requests and Communications

10. Town Manager's Comments & Legislative Update

11. Closed Session

Recommended Motion:

To Adjourn the regular meeting to move into Closed Session at TIME to discuss the following:

**11.1 CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION 162
(Paragraph (1) of subdivision (d) of Section 54956.9)**

Name of case: Grandma Betty's Animal Rescue et al. v. Town of Apple Valley, San Bernardino Superior Court, Case No. CIVVS2507882

12. Adjournment

Recommended Motion:

To adjourn the meeting of the Apple Valley Town Council at TIME.

TOWN OF APPLE VALLEY
TOWN COUNCIL SERVING ON BOARDS, COMMITTEES & COMMISSIONS

CITIZEN ADVISORY COMMITTEES

HISTORICAL ADVISORY COMMITTEE (HAC)

Council Member Cusack
Meets every 2nd Tuesday of each month at 9:00 a.m.,
(location may vary)

SPECIAL ADVISORY COMMITTEES

DISASTER PREPAREDNESS*

Mayor - Chairman
Meets quarterly at 1:30 p.m., Town of Apple Valley
Conference Center - Development Services Building
14975 Dale Evans Parkway, Apple Valley.

TRAFFIC ADVISORY COMMITTEE (TAC)

Mayor Nassif
Meets as needed.
Town Council Chambers

TOWN PERSONNEL COMMITTEE

Mayor Nassif
Council Member Bishop
Meets as needed

PARK AND RECREATION ADVISORY COMMITTEE

Mayor Nassif
Council Member Emick

AD HOC COMMITTEES

APPLE VALLEY ROAD AD HOC COMMITTEE

Mayor Nassif

VILLAGE MERCHANTS AD HOC COMMITTEE

Council Member Emick

SINGLE-FAMILY RESIDENTIAL DESIGN CRITERIA
AD-HOC COMMITTEE

Council Member Bishop
Mayor Pro-Tem Leon

**AGENCY - BOARDS/COMMITTEES &
COMMISSIONS**

CALIFORNIA JOINT POWERS INSURANCE
AUTHORITY (CJPIA)

Mayor Nassif – Director
Exec. Committee meets every 4th Wednesday of each
month at 7:00 p.m., La Palma, CA.

CAL CITIES/DESERT MOUNTAIN DIVISION (DMD)

Mayor Nassif- Voting Delegate
Council Member Bishop – Alternate
Meets as needed, rotating cities.

MOJAVE DESERT AIR QUALITY MANAGEMENT
DISTRICT (MDAQMD)

Mayor Pro-Tem Leon-- Delegate
Council Member Emick – Alternate
Meets every 4th Monday of each month at 10:00 a.m.,
14306 Park Avenue, Victorville

MOJAVE DESERT AND MOUNTAIN RECYCLING
AUTHORITY

Council Member Cusack – Delegate
Council Member Bishop – Alternate
Meets quarterly on the 2nd Thursday February, May,
August and November at 10:00 a.m.
at the Materials Recovery Facility, 17000 Abbey Lane,
Victorville

SAN BERNARDINO COUNTY TRANSPORTATION
AUTHORITY (SBCTA)

Council Member Bishop - Board Member
Council Member Cusack – Alternate
Meets 2nd Wednesday of each month at 9:00 a.m.,
I10/I15 Corridor meets 2nd Thursday at 10:00 a.m.
1170 West 3rd St.
San Bernardino

SOLID WASTE ADVISORY TASK FORCE (SWAT)

Council Member Cusack – Committee Member
Julie Ryan - Alternate
Meets as needed on Wednesdays at 1:30 p.m.
Sam J. Racadio Library & Environmental Learning
Center Community Room 7863 Central Ave. Highland

VICTOR VALLEY ECONOMIC DEVELOPMENT
AUTHORITY (VVEDA)

(George Air Force Base Reuse Task Force)
Council Member Emick – Commissioner
Council Member Bishop – Alternate
Meets as needed, SCLA

VICTOR VALLEY TRANSIT AUTHORITY (VVTA)

Council Member Emick – Representative
Mayor Pro-Tem Leon - Alternate
Meets every 3rd Monday of each month at 9:30 a.m.,
Victorville City Hall

VICTOR VALLEY WASTEWATER RECLAMATION
AUTHORITY (VWRA)

Mayor Nassif – Commissioner
Council Member Bishop – Alternate
Meets every 3rd Thursday at 7:30 a.m.
VWRA Offices

GREATER HIGH DESERT CHAMBERS

GOVERNMENTAL RELATIONS COMMITTEE

Council Member Bishop – Representative
Council Member Cusack – Alternate

****These Boards, Committees and
Commissions require the Mayor to serve
as the representative.***



Town Council Agenda Report

Date: April 14, 2026
To: Honorable Mayor and Town Council
Subject: APPROVAL OF MINUTES
From: Guy Eisenbrey, Town Manager
Submitted by: La Vonda M-Pearson, Director of Government Services/Town Clerk
Budgeted Item: Yes No N/A

RECOMMENDED ACTION

That the Town Council approve the subject minutes as part of the consent agenda.

SUMMARY:

- A. Regular Meeting, March 24, 2026

Apple Valley Town Council

MINUTES

March 24, 2026, 6:30 p.m.

Council Chamber

Members Present: Mayor Scott Nassif
Council Member Curt Emick
Council Member Art Bishop
Council Member Larry Cusack
Mayor Pro Tem Kari Leon

1. **Call to Order**

Mayor Nassif called to order the regular session of the Apple Valley Town Council at 6:02 p.m.

2. **Opening Ceremonies**

2.1 **Invocation**

Pastor Green with Way of the Cross Hesperia

2.2 **Pledge of Allegiance**

The Pledge of Allegiance was led by Council Member Cusack.

2.3 **Presentations**

3. **Public Comments**

David Dencker, Apple Valley, read a list of expenses spent by the Town that he believed was a misappropriation of public funds.

Kerry Henard, Apple Valley, questioned the cost of a camera that he requested, and he asked if it was in the budget. He played old recording of comments made by the Mayor.

David Green, Pastor, commented on providing scholarships to students at the Apple Valley Inn. He invited the Town Council and law enforcement to come out and speak with the youth at the Inn to help provide encouragement and empowerment.

Guillermo Muniz, Apple Valley, spoke on attending the previous meeting regarding his failed septic system. He asked for assistance from the Council and staff.

Patrick Vogel, Patrick Vogel Designs, commented on his desire to donate public art for the Town. He stated that he would like to present a presentation to the Town Council regarding art at a future meeting.

Bryan Jones, Apple Valley, spoke about a parable - "the long-handed spoon." He commented on the intent of the story which was people taking care of one another. He thanked the Town for all that they do for the community. He also commented on recent Town events where he volunteered.

Daniel Alexander, Apple Valley, commented on the Farmers Market and asked the status of the event.

4. Councilmember Committee/Commission/Community Participation

Councilmembers to make brief reports on their participation on committees, boards, and commissions on the Town's behalf since the last meeting. Councilmembers may also make brief reports on their community participation. No formal action will be taken.

Council Member Cusack commented on committee meetings and events that he attended.

Council Member Bishop commented on committee meetings and events that he attended.

Council Member Emick commented on committee meetings and events that he attended.

Mayor Pro Tem Leon commented on committee meetings and events that she attended.

Mayor Nassif commented on committee meetings and events that he attended.

5. Town Council Announcements

5.1 Suggested items for next Agenda

Mayor Pro Tem Leon suggested on behalf of the Historical Advisory Committee that a future home for the museum be sought.

Council Member Bishop expressed concern about Edison and the need for a future substation. He would like to ensure that the Town Council remain informed of their intent with future growth in Apple Valley.

5.2 Time, Date & Place for Next Town Council Regular or Special Meeting

A. Regular Meeting - April 14, 2026 - Council Chambers Regular Session at 6:30pm

6. Town Council Consent Agenda

Kerry Henard, Apple Valley, commented on Agenda Item No. 6.3 regarding the response to the Grand Jury report. He asked if a copy was available for viewing.

Motion by: Council Member Bishop

Seconded by: Mayor Pro Tem Leon

To approve the Consent Calendar items numbered 6.1 to 6.3 as recommended.

Yes (5): Mayor Nassif, Mayor Pro Tem Leon, Council Member Emick, Council Member Bishop, Council Member Cusack, and Council Member Emick.

Carried (5 to 0)

6.1 APPROVAL OF MINUTES

That the Town Council approve the subject minutes as part of the consent agenda.

6.2 APPROVAL OF JOINT USE AGREEMENT WITH LUCERNE VALLEY UNIFIED SCHOOL DISTRICT FOR SUMMER DAY CAMP PROGRAM

Approve the Joint Use Agreement between the Town of Apple Valley and the Lucerne Valley Unified School District (LVUSD) for the provision of the Summer Day Camp Program. The agreement outlines the number of program days and establishes LVUSD's reimbursement to the Town for program and facility rental fees for Summer 2026.

6.3 ADOPT RESOLUTION 2026-06 APPROVING AND AUTHORIZING THE TOWNS RESPONSE TO THE SAN BERNARDINO COUNTY GRAND JURY REPORT ENTITLED "THE APPLE VALLEY ANIMAL SHELTER – A ROAD TO IMPROVEMENT," DATED DECEMBER 12, 2025.

That the Town Council adopt Resolution 2026-06 approving and authorizing the Town's formal responses to the findings and recommendations contained in the San Bernardino County Grand Jury report entitled "The Apple Valley Animal Shelter—A Road to Improvement," and direct staff to transmit the approved responses in accordance with California Penal Code Sections 933 and 933.05.

7. **Public Hearings**

8. **Business of the Council**

8.1 **APPOINTMENT OF GUY EISENBREY AS TOWN MANAGER AND APPROVAL OF TOWN MANAGER EMPLOYMENT AGREEMENT**

It is recommended that the Town Council appoint Guy Eisenbrey as Town Manager and authorize the Mayor to execute the Town Manager Employment Agreement.

Thomas Rice, Town Attorney, presented the staff report as filed with the Town Clerk.

David Dencker, Apple Valley, commented on the amount of funds spent by the previous Town Manager and the assistant.

Motion by: Council Member Bishop

Seconded by: Mayor Pro Tem Leon

That the Town Council appoint Guy Eisenbrey as Town Manager and authorize the Mayor to execute the Town Manager Employment Agreement.

Yes (5): Mayor Nassif, Mayor Pro Tem Leon, Council Member Emick, Council Member Bishop, Council Member Cusack, and Council Member Emick.

Carried (5 to 0)

9. **Reports, Requests and Communications**

10. **Town Manager's Comments & Legislative Update**

Guy Eisenbrey, Acting Town Manager, provided an update on upcoming events and activities in the Town of Apple Valley.

11. **Closed Session**

None

12. **Adjournment**

Motion by: Mayor Pro Tem Leon

Seconded by: Council Member Emick

To adjourn the meeting of the Apple Valley Town Council at 8:00 p.m.

Unanimously Carried

Scott Nassif, Mayor

La Vonda M-Pearson, Town Clerk



Town Council Agenda Report

Date: April 14, 2026

To: Honorable Mayor and Town Council

Subject: MARCH 2026 COMMERCIAL WARRANTS AND WIRE TRANSFER SCHEDULES

From: Guy Eisenbrey, Town Manager

Submitted by: Suresh Malkani, Director of Finance
Finance Department

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

That the Town Council receive, ratify, and file the Commercial Warrants and Wire Transfer Schedules as presented.

SUMMARY

Commercial warrants were issued from March 1 through March 31, 2026, in the amount of \$3,634,453.06 covering issued warrant #'s 178960 – 179416. Electronic Fund Transfers were issued March 1 through March 31, 2026, in the amount \$1,530,136.22. Also, wire transfers were made from March 1 through March 31, 2026, in the amount of \$27,500.00.

The claims and/or demands covered by the attached list of warrants and wire transfers were audited as to the accuracy and availability of funds for payment thereof and said claims and/or demands are accurate and the funds were available for payment thereof.

BACKGROUND

Pursuant to the Town's Municipal Code the attached demands were presented by the departments, audited by the Finance Department and subsequent warrants/wire transfers were issued. All were found to be in conformity to Town policies and procedures and funds were budgeted or available to pay said demands. List of commercial warrants and wire transfers are now being presented to Council for approval.

FISCAL IMPACT

455 Commercial Warrants were issued in the amount of \$3,634,453.06
62 Electronic Fund Transfers were issued in the amount of \$1,530,136.22
1 Wire Transfer payment was issued in the amount of \$27,500.00

ATTACHMENTS

- A. March 2026 Commercial Warrants
- B. March 2026 EFTs
- C. March 2026 Wire Transfer Schedule

Town of Apple Valley

Commercial Warrants

Month of March 2026

Check Number	Check Date	Vendor	Invoice	Description	Check Total
178964	03/05/2026	A.V. TOWN & COUNTRY TIRE, INC.	150367	Parks- Vehicle #114 Mount and Tire Balance	\$664.33
178960	03/05/2026	AMAZON CAPITAL SERVICES	1XNJ-Y33R-H91J	Suggestion Box	\$24.90
178960	03/05/2026	AMAZON CAPITAL SERVICES	147H-TFVP-M6LG	Day Camp Crafts	\$44.96
178960	03/05/2026	AMAZON CAPITAL SERVICES	1G47-1PCC-L4VY	Day Camp Crafts and First Aid Items	\$56.69
178960	03/05/2026	AMAZON CAPITAL SERVICES	1JQC-P96R-LVRR	ASAP Games and Crafts	\$50.00
178960	03/05/2026	AMAZON CAPITAL SERVICES	1JJJ-D363-KWPY	ASAP Binder-Emergency Contact Forms	\$48.93
178960	03/05/2026	AMAZON CAPITAL SERVICES	1RHJ-7WMN-711M	GLOBE BALLS, FLASHLIGHT, NOTEBOOKS	\$461.30
178960	03/05/2026	AMAZON CAPITAL SERVICES	131Q-Y3F6-M6CN	PLAIN GOLD FOIL	\$13.04
178960	03/05/2026	AMAZON CAPITAL SERVICES	1477-CCMP-GKXP	TISSUES, NAPKINS	\$102.16
178960	03/05/2026	AMAZON CAPITAL SERVICES	1X1M-V1R9-PCFR	OFFICE SUPPLIES	\$52.46
178960	03/05/2026	AMAZON CAPITAL SERVICES	1YHY-P1NG-7JWN	MISC IT SUPPLIES AND EAC SUPPLIES	\$217.34
178960	03/05/2026	AMAZON CAPITAL SERVICES	1DF9-QHT3-T9HN	SUPPLES FOR TECHNICALLY SPEAKING SERIES	\$71.92
178960	03/05/2026	AMAZON CAPITAL SERVICES	1VXX-CXP7-9XK3	STORAGE SUPPLIES	\$159.78
178960	03/05/2026	AMAZON CAPITAL SERVICES	161R-1XRH-J1QW	Chair	\$282.39
178960	03/05/2026	AMAZON CAPITAL SERVICES	1WF3-DQDK-YQHL	Inspection uniform beanies	\$58.68
178960	03/05/2026	AMAZON CAPITAL SERVICES	1JHV-JG6C-P9FV	Toddler Olympic Medals	\$31.53
178960	03/05/2026	AMAZON CAPITAL SERVICES	19GH-HPXM-6Q3N	Lifeguard Training CPR Mask	\$108.64
178960	03/05/2026	AMAZON CAPITAL SERVICES	1LJV-CXTG-NPTQ	Lifeguard Training CPR Mask	\$103.26
178960	03/05/2026	AMAZON CAPITAL SERVICES	1M67-PTYK-JCPV	Return-CPR Mask	(\$103.26)
178961	03/05/2026	ANIMAL CARE HOSPITAL	602501	S/N Services	\$75.00
178962	03/05/2026	APEX RENTALS	137225	Civic Sidewalk- Main break (CCP) Repair	\$227.50
178963	03/05/2026	APPLE VALLEY PORTABLES	2473	Brewster Park	\$500.03
178963	03/05/2026	APPLE VALLEY PORTABLES	2470	James Woody Park	\$300.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2472	Lions Park	\$200.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2471	Norm Schmidt Park	\$100.01

Town of Apple Valley

Commercial Warrants

Month of March 2026

178963	03/05/2026	APPLE VALLEY PORTABLES	2474	Civic Center Park	\$200.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2475	Sycamore Rocks Park	\$200.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2476	Horseman Center Park	\$400.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2495	Brewster Park	\$800.03
178963	03/05/2026	APPLE VALLEY PORTABLES	2492	James Woody Park	\$400.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2493	Norm Schmidt Park	\$100.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2494	Lions Park	\$200.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2496	Civic Center Park	\$200.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2498	Horseman Center Park	\$400.01
178963	03/05/2026	APPLE VALLEY PORTABLES	2497	Sycamore Rocks Park	\$200.01
178965	03/05/2026	AVCOM SERVICES INC.	46869	TOAV ANSWERING SERVICE FEB 2026	\$323.00
178966	03/05/2026	BATTERY MART	401620	Parks Workman	\$42.55
178967	03/05/2026	BEAR VALLEY ANIMAL HOSPITAL	695748	S/N Services & Medical Treatment	\$1,141.76
178968	03/05/2026	BODEM, TODD	02262026	HOTEL RELOCATION ALLOWANCE	\$398.76
178969	03/05/2026	CALLAWAY GOLF SALES CO.	942033324	Resale Club	\$248.22
178969	03/05/2026	CALLAWAY GOLF SALES CO.	942045209	Resale Merchandise	\$344.68
178970	03/05/2026	CLUB CADDIE HOLDINGS	SUP011983	GMS BUNDLE MARCH 2026	\$750.00
178972	03/05/2026	DELL MARKETING L.P.	10863988586	HARDWARE SUPPLIES - MONITOR	\$1,504.71
178973	03/05/2026	EDISON COMPANY	700272870138-260226	01/23/26-02/23/26	\$8,704.02
178974	03/05/2026	FAUST MEDIA SERVICES, LLC	8186	REVISE AND 250 BUSINESS CARDS - KARI LEON	\$59.82
178974	03/05/2026	FAUST MEDIA SERVICES, LLC	8192	BUSINESS CARDS - PLANNING DEPT/BARBER	\$119.63
178974	03/05/2026	FAUST MEDIA SERVICES, LLC	8191	Department Business Cards	\$59.82
178975	03/05/2026	FRONTIER COMMUNICATIONS	209-190-0243-03.2026	INTERNET, VOICE, FAX, VIDEO MARCH 2026	\$4,465.73
178976	03/05/2026	GEYSER EQUIPMENT, LLC	67859	Pressure Washer - Maintenance Repair	\$219.74
178977	03/05/2026	GMS ELEVATOR SERVICES INC	128602	Singh Center Elevator Service	\$151.00
178978	03/05/2026	GT GOLF HOLDINGS, INC	INV782567	Resale Items	\$293.81
178978	03/05/2026	GT GOLF HOLDINGS, INC	INV772961	Resale Tees	\$123.75

Town of Apple Valley

Commercial Warrants

Month of March 2026

178978	03/05/2026	GT GOLF HOLDINGS, INC	INV767604	Resale Golf Cart Heaters	\$277.05
178978	03/05/2026	GT GOLF HOLDINGS, INC	INV785993	Resale Items	\$53.09
178978	03/05/2026	GT GOLF HOLDINGS, INC	INV787163	Resale Merchandise	\$192.00
178979	03/05/2026	KONICA MINOLTA	48739915	AS - COPIER LEASE	\$725.41
178979	03/05/2026	KONICA MINOLTA	48739914	FLEET COPIERS - MARCH 2026	\$4,602.05
178980	03/05/2026	KONICA MINOLTA BUSINESS	9010785613	C4080 COPIER USAGE 1/25-2/24	\$249.57
178981	03/05/2026	KONICA MINOLTA PREMIER FINANCE	5037700477	C4080 BASE CHARGE - 2/13-3/12	\$925.47
178982	03/05/2026	LESLIE'S SWIMMING POOL SUPPLIES	00815-01-081055	Pool Chemicals	\$313.28
178982	03/05/2026	LESLIE'S SWIMMING POOL SUPPLIES	00815-02-081218	Pool Chemicals	\$90.24
178982	03/05/2026	LESLIE'S SWIMMING POOL SUPPLIES	00815-02-081501	Pool Chemicals	\$19.29
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006547778-260223	12/16/25-02/17/26	\$88.95
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006547760-260223	12/16/25-0218/26	\$117.60
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006547752-260223	12/16/25-02/18/26	\$551.86
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006533943-260225	12/17/25-02/19/26	\$1,053.03
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528943-260115	11/22/25-12/22/25	(\$5.18)
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529305-260115	11/22/25-12/22/25	(\$3.02)
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529339.260115	11/22/25-12/22/25	(\$5.18)
178983	03/05/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529347-260115	11/22/25-12/22/25	(\$4.58)
178984	03/05/2026	MARTIN, KENNETH	6/17 3-2026	Retiree Reimbursement	\$201.11
178985	03/05/2026	MILLER, LANCE	9/17 3-2026	Retiree Reimbursement	\$50.73
178986	03/05/2026	MOBILE OCCUPATIONAL SERVICES	104033	Employee screening	\$180.00
178987	03/05/2026	MYONLINEBILL.COM	108185	SERVICES: FEBRUARY 2026	\$2,678.55
178988	03/05/2026	MZB ENGINEERING AND CONSTRUCTION INCORPORATED	ENG-1750	Hoppy Trails Run Traffic Control Plans	\$1,500.00
178989	03/05/2026	NAPA	102139	Parks:4500-D	\$11.21

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178989	03/05/2026	NAPA	103549	Parks Trailers	\$136.99
178990	03/05/2026	NEW YORK LIFE	XX6_20260114	LIFE INS PREMIUMS: JAN *REMITTER ID 988954670*	\$504.07
178991	03/05/2026	2026 Fur Ball Dinner Event	02262026	2026 Fur Ball Dinner Event	\$75.00
178992	03/05/2026	R&R PRODUCTS	CD3120349	Rodent Control	\$314.02
178993	03/05/2026	RIGHT OF WAY, INC	76965	Safety signs	\$1,024.43
178993	03/05/2026	RIGHT OF WAY, INC	77028	Notification Signs	\$93.53
178994	03/05/2026	RIVCOMM INC	28832	Batteries for XTS5000 Mobile Radios	\$1,796.57
178995	03/05/2026	SOUTHWEST GAS CORPORATION	910000005664-260211	1/10/26-2/10/26	\$1,483.13
178996	03/05/2026	STATE OF CALIFORNIA- D.O.J.	021199	FINGER PRINTS: JANUARY 2026	\$950.00
178997	03/05/2026	TABOR, KAYLEB	2.23.26	Winter Yth Basketball Official Pay	\$125.00
178998	03/05/2026	TEXTRON E-Z-GO LLC	94577609	Golf-Interest Charge	\$14.31
178999	03/05/2026	TREVIPAY	130d2f09	Day Camp Cleaning Supplies	\$148.51
178999	03/05/2026	TREVIPAY	21f4cc5e	ASAP: outside play equipment	\$65.12
179000	03/05/2026	V.V.W.R.A.	0052462	Golf-Reclaimed Water	\$1,885.88
179001	03/05/2026	VALLEYWIDE NEWSPAPERS LLC	4309	Green Trucking Solutions	\$213.00
179002	03/05/2026	VINCENT TURNER	2.23.26	Winter Yth Basketball Official Pay	\$75.00
179003	03/06/2026	TRASH REFUND	276438	TRASH REFUND	\$120.91
179017	03/16/2026	34ED, LLC	INV7984	WETIP001 REPORTING/003 CALL CENTER/004 SETUP	\$3,449.00
179012	03/16/2026	A.V. TOWN & COUNTRY TIRE, INC.	150417	Flat Tire Repair - Unit 129	\$20.00
179012	03/16/2026	A.V. TOWN & COUNTRY TIRE, INC.	147949	Parks Vehicle #104- Mount and Balance Tires	\$1,383.47
179012	03/16/2026	A.V. TOWN & COUNTRY TIRE, INC.	151144	Tire Dismount	\$5.00
179012	03/16/2026	A.V. TOWN & COUNTRY TIRE, INC.	151121	Tire Dismount	\$10.00
179004	03/16/2026	ALBERTSONS LLC	00805552	PLANNING COMMISSION SNACKS	\$15.88
179005	03/16/2026	ALL GOOD DRIVING SCHOOL, INC.	2.2026	Online Drivers Ed Instructor Pay	\$53.20
179006	03/16/2026	ALPHA OMEGA	52735	DSB Grease Trap Cleaning	\$249.00
179007	03/16/2026	AMAZON CAPITAL SERVICES	1QWP-17YK-C3XT	PD Custodian Supplies	\$94.89
179007	03/16/2026	AMAZON CAPITAL SERVICES	1WTQ-176D-JLWV	Hand Sanitizer for Stations	\$174.00
179007	03/16/2026	AMAZON CAPITAL SERVICES	1CND-GH6X-PMNM	Curtain Chain	\$55.96

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179007	03/16/2026	AMAZON CAPITAL SERVICES	14XN-QRXP-J4D4	Return-CPR Mask	(\$103.26)
179007	03/16/2026	AMAZON CAPITAL SERVICES	1137-99JP-G3HX	Bunny Run/Half Marathon Supplies	\$242.96
179007	03/16/2026	AMAZON CAPITAL SERVICES	1MLD-LXQF-HTTX	Day Camp	\$46.96
179007	03/16/2026	AMAZON CAPITAL SERVICES	1TDG-39WH-YFDW	AVPD - TV MOUNT	\$57.62
179007	03/16/2026	AMAZON CAPITAL SERVICES	16YV-JP3W-XP9M	TV MOUNTS AND SAMSUNG TVS	\$2,948.14
179007	03/16/2026	AMAZON CAPITAL SERVICES	1X1P-H7DX-NFM4	USB-C ADAPTERS	\$43.48
179007	03/16/2026	AMAZON CAPITAL SERVICES	17WY-KFWK-QR6Y	PLANNING OFFICE SUPPLIES	\$184.49
179007	03/16/2026	AMAZON CAPITAL SERVICES	1PV7-HXYG-CQ34	Craftsman Metal Storage Cabinet	\$693.82
179008	03/16/2026	AMERICAN FIDELITY ASSURANCE	D9336466	EXCESS LIFE PREMIUMS: FEBRUARY 2026 INV#D9336466	\$5,549.80
179008	03/16/2026	AMERICAN FIDELITY ASSURANCE	D948748	EXCESS LIFE PREMIUMS: MARCH 2026 INV#D948748	\$5,446.20
179009	03/16/2026	APPLE VALLEY COMMUNICATION INC	90037	Fire Inspection	\$995.00
179010	03/16/2026	APPLE VALLEY COPS	02.2026	COP LIVESCAN REIMBURSEMENT JANUARY-DECEMBER 2025	\$1,625.00
179011	03/16/2026	APPLE VALLEY FIRE PROTECTION	INV-2026-0000485	Half Marathon Fire Engine	\$1,378.67
179013	03/16/2026	BENDER ROSENTHAL INC	3859	Yucca Loma Road Right of way Services	\$3,295.00
179014	03/16/2026	BENEFIT COORDINATORS CORPORATION	18246	LINCOLN LIFE PREMIUMS: JANUARY 2026 INV #18246	\$8,288.65
179014	03/16/2026	BENEFIT COORDINATORS CORPORATION	B0M9YG	DELTA DENTAL PREMIUM: MARCH 2026 INVOICE #B0M9YG	\$6,336.40
179014	03/16/2026	BENEFIT COORDINATORS CORPORATION	B0LVNL	DELTA DENTAL PREMIUM: FEBRUARY 2026 INVOICE #B0LVN	\$6,158.30
179014	03/16/2026	BENEFIT COORDINATORS CORPORATION	18436	LINCOLN LIFE PREMIUMS: FEB 2026 INVOICE #18436	\$8,285.69
179015	03/16/2026	BRIGHTVIEW LANDSCAPE SERVICES	9658503	Landscape Maintenance Services February 2026	\$20,710.48
179016	03/16/2026	CDL BASIC TRAINING LLC	10188	CDL Training - Mauricio Navarro	\$2,800.00
179018	03/16/2026	CITY TECH SOLUTIONS, INC	1087	October 2025 to September 2026	\$20,000.00
179019	03/16/2026	COUNTY OF SAN BERNARDINO	26-43215	TRASH & SEWER LIENS 2/1/26-2/28/26	\$20.00

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179019	03/16/2026	COUNTY OF SAN BERNARDINO	26-46846	TRASH & SEWER LIENS 2/1/26-2/28/26	\$500.00
179019	03/16/2026	COUNTY OF SAN BERNARDINO	26-46871	TRASH & SEWER LIENS 2/1/26-2/28/26	\$400.00
179019	03/16/2026	COUNTY OF SAN BERNARDINO	26-30932	Recorder Fees	\$20.00
179019	03/16/2026	COUNTY OF SAN BERNARDINO	26-30940	Recorder Fees	\$20.00
179019	03/16/2026	COUNTY OF SAN BERNARDINO	26-31780	Recorder Fees	\$20.00
179019	03/16/2026	COUNTY OF SAN BERNARDINO	26-42594	Recorder Fees	\$20.00
179020	03/16/2026	DOKKEN ENGINEERING	51620	Bear Valley Bridge project const. support	\$18,849.51
179021	03/16/2026	DUNN EDWARDS CORPORATION	2053A31933	Facilities Paint	\$154.28
179022	03/16/2026	EDISON COMPANY	700618154469-260220	01/08/26-02/05/26	\$501.21
179022	03/16/2026	EDISON COMPANY	700289972349-260303	1/28/26-2/26/26	\$1,181.44
179022	03/16/2026	EDISON COMPANY	700507120084-260227	01/13/26-02/11/26	\$3,940.04
179022	03/16/2026	EDISON COMPANY	700537973360-260220	01/16/26-02/17/26	\$16.90
179022	03/16/2026	EDISON COMPANY	700532229243-260220	01/16/26-02/17/26	\$16.78
179022	03/16/2026	EDISON COMPANY	700531036345-260220	01/16/26-02/17/26	\$16.95
179022	03/16/2026	EDISON COMPANY	700614285381-260225	01/22/26-02/22/26	\$15.89
179022	03/16/2026	EDISON COMPANY	700537973360-251020	09/17/25-10/15/25 CLIMATE CREDIT	(\$41.31)
179022	03/16/2026	EDISON COMPANY	700531036345-251020	09/17/25-10/15/25 CLIMATE CREDIT	(\$41.32)
179022	03/16/2026	EDISON COMPANY	700532229243-251020	09/17/25-10/15/25 CLIMATE CREDIT	(\$41.11)
179022	03/16/2026	EDISON COMPANY	700614285381-251023	09/22/25-10/20/25 CLIMATE CREDIT	(\$41.68)
179022	03/16/2026	EDISON COMPANY	700531036345-251119	10/16/25-11/16/25	\$16.54
179022	03/16/2026	EDISON COMPANY	700537973360-251119	10/16/25-11/16/25	\$16.55
179022	03/16/2026	EDISON COMPANY	700532229243-251119	10/16/25-11/16/25	\$16.20
179022	03/16/2026	EDISON COMPANY	700614285381-251124	10/21/25-11/19/25	\$14.87
179022	03/16/2026	EDISON COMPANY	700537973360-251219	11/17/25-12/16/25	\$15.19
179022	03/16/2026	EDISON COMPANY	700532229243-251219	11/17/25-12/16/25	\$15.18
179022	03/16/2026	EDISON COMPANY	700614285381-251226	11/20/25-12/21/25	\$15.82
179022	03/16/2026	EDISON COMPANY	700531036345-251229	11/17/25-12/16/25	\$15.22
179022	03/16/2026	EDISON COMPANY	700537973360-260121	12/17/25-01/15/26	\$5.64

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179022	03/16/2026	EDISON COMPANY	700531036345-260121	12/17/25-01/15/26	\$5.67
179022	03/16/2026	EDISON COMPANY	700532229243-260121	12/17/25-01/15/26	\$5.49
179022	03/16/2026	EDISON COMPANY	700614285381-260126	12/22/25-01/21/26	\$4.41
179022	03/16/2026	EDISON COMPANY	700182199588-260212	1/10/26-2/09/26	\$922.92
179022	03/16/2026	EDISON COMPANY	700308199962-260212	1/10/26-2/09/26	\$8,200.32
179022	03/16/2026	EDISON COMPANY	700287576752-260212	1/10/26-2/09/26	\$5,582.32
179022	03/16/2026	EDISON COMPANY	700211387902-260304	1/27/26-2/25/26	\$898.21
179023	03/16/2026	ENDURA STEEL	292595	Dance Floor Cart	\$155.17
179024	03/16/2026	FAUST MEDIA SERVICES, LLC	8190	Business Cards - Urenda	\$59.82
179024	03/16/2026	FAUST MEDIA SERVICES, LLC	8188	BUSINESS CARDS- RYAN MARIE TUCKER	\$59.82
179024	03/16/2026	FAUST MEDIA SERVICES, LLC	8189	Business Card/Setup for one card	\$59.82
179025	03/16/2026	G.A. OSBORNE PIPE & SUPPLY	101-58187	James Woody	\$330.39
179026	03/16/2026	GEOTAB USA, INC.	IN476360	FLEET MANAGEMENT FEBRUARY 2026	\$1,044.25
179026	03/16/2026	GEOTAB USA, INC.	IN475648	GO9B Device & Extension Harness	\$15.00
179027	03/16/2026	GEYSER EQUIPMENT, LLC	67983	Graffiti Remover Products	\$1,857.18
179028	03/16/2026	GLOBAL INDUSTRIAL LLC	124150073	Parks: Benches and Tables	\$16,458.55
179029	03/16/2026	GOLDEN STATE WATER COMPANY	98072141926-260226	01/26/26-02/25/26	\$168.96
179030	03/16/2026	GRIDPOINT, INC.	SF191730	HVAC Monitoring System	\$1,299.90
179031	03/16/2026	HASA INC.	1101065	Pool Chemicals	\$2,315.80
179032	03/16/2026	HDL SOFTWARE LLC	SIN054946	BUSINESS LICENSE SERVICES: JULY 2025	\$434.75
179033	03/16/2026	HIGH DESERT LASER GRAPHICS	54913	Name Badge - Kanisha	\$13.59
179034	03/16/2026	HOME DEPOT CREDIT SEVICES	H6834-352287	Maint. & Repair Supplies	\$406.95
179035	03/16/2026	IT'S A HITT CORP	02.26.26 REFUND	CANCELLED APPLICATION - SNPG 2025-001	\$3,707.00
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006534008-260303	12/19/25-2/23/26	\$2,420.76
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006536706-260225	12/17/25-2/19/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528968-260327	12/20/25-2/23/26	\$198.69

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179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528976-260227	12/20/25-2/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528984-260227	12/20/25-02/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528992-260227	12/20/25-02/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529008-260227	12/20/25-02/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529016-260227	12/20/25-02/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529024-260227	12/20/25-02/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529040-260227	12/20/25-02/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529057-260227	12/20/25-02/23/26	\$84.18
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529313-260210	12/4/25-2/5/26	\$213.01
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529321-260210	12/4/25-2/4/26	\$671.01
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006536698-260210	12/4/25-2/4/26	\$709.20
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006568428-260225	12/17/25-02/19/26	\$198.69
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006568436-260225	12/17/25-02/19/26	\$198.69
179036	03/16/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528877-260219	12/12/25-02/12/26	\$194.00
179037	03/16/2026	LOGICALIS	S172172	CISCO PHONE SYSTEM UPGRADE	\$22,858.50
179038	03/16/2026	LOWE'S (LAR)	82936	James Woody Water Fountain replacement part	\$10.11
179038	03/16/2026	LOWE'S (LAR)	81170	Civic Center & Brewster: Break Repair and Paint	\$340.72
179038	03/16/2026	LOWE'S (LAR)	83330	Brewster- Supplies and keys	\$92.49

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179038	03/16/2026	LOWE'S (LAR)	84095	Civic Center Supplies for Concrete Patch	\$49.55
179038	03/16/2026	LOWE'S (LAR)	75664	Parks-Restroom Supplies	\$50.53
179038	03/16/2026	LOWE'S (LAR)	75599	Parks-Restroom Supplies	\$877.12
179039	03/16/2026	LUPICA, CINDY	2.2026	Yoga Fit Class Instructor Pay	\$436.80
179040	03/16/2026	NAPA	102864	Vehicle # 100 - Battery Cables/Lug	\$47.77
179040	03/16/2026	NAPA	103068	Vehicle Maintenance - diesel exhaust fluid	\$129.34
179040	03/16/2026	NAPA	103070	Return - diesel exhaust fluid	(\$18.48)
179040	03/16/2026	NAPA	102049	Vehicle 100 - Battery terminal protector	\$10.66
179040	03/16/2026	NAPA	102048	vehicle 100 - ratchet locking flx	\$81.97
179041	03/16/2026	NIX, PATRICIA	2.2026	Line Dancing Instructor Pay	\$254.80
179051	03/16/2026	TRASH REFUND	318869	TRASH REFUND	\$68.02
179047	03/16/2026	TRASH REFUND	294694	TRASH REFUND	\$140.69
179050	03/16/2026	TRASH REFUND	223572	TRASH REFUND	\$1.28
179044	03/16/2026	TRASH REFUND	305129	TRASH REFUND	\$34.54
179043	03/16/2026	TRASH REFUND	333075	TRASH REFUND	\$249.36
179055	03/16/2026	TRASH REFUND	346328	TRASH REFUND	\$449.09
179046	03/16/2026	TRASH REFUND	332894	TRASH REFUND	\$18.06
179045	03/16/2026	TRASH REFUND	337406	TRASH REFUND	\$36.92
179053	03/16/2026	TRASH REFUND	120220	TRASH REFUND	\$141.90
179048	03/16/2026	TRASH REFUND	187181	TRASH REFUND	\$19.22
179049	03/16/2026	TRASH REFUND	231277	TRASH REFUND	\$72.50
179042	03/16/2026	TRASH REFUND	191208	TRASH REFUND	\$20.51
179054	03/16/2026	TRASH REFUND	348193	TRASH REFUND	\$18.86
179056	03/16/2026	PRECISION LOCK & SAFE	3167	Truck#113 Compartment Locks	\$473.08
179057	03/16/2026	QUINN COMPANY	NR20555	AD3-1 Generator Troubleshoot	\$1,611.20
179058	03/16/2026	RIGHT OF WAY, INC	76964	PD SIGNS	\$163.09
179058	03/16/2026	RIGHT OF WAY, INC	77029	Vehicle Lettering	\$316.46
179059	03/16/2026	RIVERA EQUIPMENT	138	JW Gym Mainline Stoppage	\$675.00

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179059	03/16/2026	RIVERA EQUIPMENT	133	JW Mainline Work	\$525.00
179059	03/16/2026	RIVERA EQUIPMENT	134	DSB Mainline Stoppage	\$225.00
179060	03/16/2026	RSG, INC	15166	FY 25-26 SA SERVICES AND CB RECONCILIATION	\$206.25
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	161M 948377	TH Fire Service	\$159.81
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	161M 948374	TH Fire Service	\$309.22
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	164M 942893	Aquatic Ctr Fire Service	\$30.00
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	164M 942896	Aquatic Ctr Fire Service	\$1,194.00
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	164M 929368	AVAS Fire Service	\$298.50
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	161M 948375	PD Fire Service	\$208.03
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	161M 948379	Golf Course Fire Service	\$225.00
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	161M 948376	DSB Fire Service	\$129.81
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	164M 942669	PW Fire Service	\$895.50
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	161M 948378	JW Fire Service	\$170.95
179061	03/16/2026	SAN BERNARDINO & RIVERSIDE	164M 942894	JW Fire Service	\$180.00
179062	03/16/2026	SAN BERNARDINO COUNCIL OF GOVERNMENTS	GA DUES 26-02	GA ASSESSMENT MEMBERSHIP DUES	\$40,664.00
179063	03/16/2026	SCHNEIDER, GEORGE W	001042	Hoppy Trails 5K Beer Run Glasses	\$479.87
179064	03/16/2026	SCMAF	3.9.26	Contract Class Insurance for February 2026	\$753.25
179065	03/16/2026	SILVER VALLEY PROPANE	103980	Propane Refill	\$46.97
179066	03/16/2026	SONSRAY MACHINERY LLC	PSO184528-1	Skip Loader - Oil for Maintenance	\$204.70
179067	03/16/2026	SOUTHWEST GAS CORPORATION	910000825878-260224	1/10/26-2/10/26	\$662.47
179067	03/16/2026	SOUTHWEST GAS CORPORATION	910000825928-260224	1/10/26-2/10/26	\$1,165.41
179068	03/16/2026	STERICYCLE	8013438256	PD REGULAR/OFF-SITE	\$177.26
179069	03/16/2026	TAYLOR, SHARI	2.2026	Baton Class Instructor Pay	\$461.55
179070	03/16/2026	TEXAS LIFE INSURANCE CO.	01.2026	LIFE INS PREMIUMS: JAN *INVOICE #SM0BDF2025114001	\$1,006.00
179070	03/16/2026	TEXAS LIFE INSURANCE CO.	12-2025	LIFE INS PREMIUMS: DEC *INVOICE #SM0BDF20251214001	\$1,006.00
179071	03/16/2026	THE ECOHERO SHOW LLC	3653	The EcoHero Show	\$1,400.00

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179072	03/16/2026	TREVIPAY	d3f4deea	JPIA Training Snacks	\$507.29
179073	03/16/2026	ULINE	204326708	16 oz F-Style Jug 24 ct	\$60.69
179074	03/16/2026	UNDERGROUND SERVICE ALERT OF SO. CALIFORNIA	220260034	Tickets and Monthly Service – February 2026	\$317.45
179075	03/16/2026	USA BLUEBOOK	INV00961973	Gloves & Marking Paint for Maintenance	\$834.35
179076	03/16/2026	USPS	03.02.2026	Postage for Bulk Mailing Permit #83	\$19,000.00
179077	03/16/2026	V.V.W.R.A.	03032026	Final Sewer Permits - February 2026	\$87,029.40
179078	03/16/2026	VAN LANT & FANKHANEL, LLP	03.05.26	FY2024-25 STATE CONTROLLER/ STREET REPORT	\$3,600.00
179079	03/16/2026	WANG, YIJIA	1113	ACCOUNTING SERVICES: FEBRUARY 2026	\$1,125.00
179080	03/16/2026	WAXIE SANITARY SUPPLY	83796075	Parks-Custodian Supplies	\$1,268.66
179080	03/16/2026	WAXIE SANITARY SUPPLY	83720228	PD-Custodian Supplies	\$849.78
179080	03/16/2026	WAXIE SANITARY SUPPLY	83720220	DSB-Custodian Supplies	\$903.34
179080	03/16/2026	WAXIE SANITARY SUPPLY	83720214	PW-Custodian Supplies	\$813.62
179080	03/16/2026	WAXIE SANITARY SUPPLY	83698236	TH & DSB-Custodian Supplies	\$292.32
179080	03/16/2026	WAXIE SANITARY SUPPLY	83698106	Th & DSB-Custodian Supplies	\$673.25
179080	03/16/2026	WAXIE SANITARY SUPPLY	83698104	Parks Restrooms-Custodian Supplies	\$1,226.12
179081	03/16/2026	WINSUPPLY	527526 01	JW-Toilet Repair	\$147.54
179081	03/16/2026	WINSUPPLY	526657 02	Water Fountain Valve	\$105.14
179082	03/19/2026	A & B HITCHES AND MUFFLERS	9732	12 Ton Lunette Ring	\$91.58
179082	03/19/2026	A & B HITCHES AND MUFFLERS	9730	Trailer Repair	\$1,222.60
179083	03/19/2026	ABF PRINTS, INC.	63437	Required Mailings	\$354.42
179083	03/19/2026	ABF PRINTS, INC.	63438	Required Mailing	\$583.54
179084	03/19/2026	AMAZON CAPITAL SERVICES	1CMM-PJ34-HVXH	XL Magnetic Whiteboard	\$173.99
179084	03/19/2026	AMAZON CAPITAL SERVICES	14PH-XFXF-MXKL	Enhanced Bottle filler and single station ADA cool	\$3,470.44
179084	03/19/2026	AMAZON CAPITAL SERVICES	1QMK-XH1W-TJN3	Day Camp Supplies	\$103.47
179084	03/19/2026	AMAZON CAPITAL SERVICES	1YFX-T9P9-VNXV	ASAP Toys	\$29.15
179084	03/19/2026	AMAZON CAPITAL SERVICES	1QMK-XH1W-TX1W	Spring Day Camp Crafts	\$315.55

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179084	03/19/2026	AMAZON CAPITAL SERVICES	1NYN-39L1-H9KD	Fridge Filters	\$140.10
179084	03/19/2026	AMAZON CAPITAL SERVICES	1DTR-CYPY-Q9W4	Cell Phone Case	\$38.05
179084	03/19/2026	AMAZON CAPITAL SERVICES	1YQH-9PXQ-DJKH	Privacy Screen	\$90.25
179085	03/19/2026	APPLE VALLEY FEED BIN	8309-44	Food	\$15.00
179086	03/19/2026	BARTA, BRETT	031326	Commercial Driver License - DMV Testing	\$102.10
179087	03/19/2026	BATTERY MART	402451	Generator Batteries	\$240.07
179088	03/19/2026	BENEFIT COORDINATORS CORPORATION	BOMNFM	DELTA DENTAL PREMIUM: APRIL 2026 INV BOMNFM	\$6,419.00
179089	03/19/2026	BLUE DIAMOND MATERIALS	4379364	COLD MIX	\$43.85
179090	03/19/2026	BOOT BARN INC	INV00578111	WORK BOOTS - C. HAYES	\$176.16
179090	03/19/2026	BOOT BARN INC	INV00578112	WORK BOOTS - W. BURRELL	\$156.59
179091	03/19/2026	BURRTEC WASTE IND, INC.	ACC 22 2-28-26	Acc-22 2-28-26	\$60,816.86
179092	03/19/2026	CAR WASH PARTNERS, LLC	240858	WASH SERVICES: FEBRUARY 2026	\$632.00
179093	03/19/2026	TRASH REFUND	316469	TRASH REFUND	\$23.56
179094	03/19/2026	TRASH REFUND	284418	TRASH REFUND	\$136.05
179095	03/19/2026	CRIPPS, ADAM	3.4.26	MEAL REIMBURSEMENT-CONF	\$112.08
179096	03/19/2026	CROSSTOWN ELECTRICAL & DATA, INC.	5243006	Bear Valley Rd Intersection Improvements	\$48,783.25
179097	03/19/2026	DESERT GATE & AUTOMATION	1425	AVAS Emergency Gate Repair	\$7,800.00
179098	03/19/2026	DESERT VALLEY MEDICAL GROUP	15990	HR pre-employment screening	\$100.00
179099	03/19/2026	EDISON COMPANY	700213172294-260310	2/5/26-3/8/26	\$104.84
179099	03/19/2026	EDISON COMPANY	700249258419-260310	2/5/26-3/8/26	\$103.76
179099	03/19/2026	EDISON COMPANY	700082652229-260310	2/5/26-3/8/26	\$181.13
179099	03/19/2026	EDISON COMPANY	700125247959-260310	2/5/26-3/8/26	\$121.35
179099	03/19/2026	EDISON COMPANY	700698447938-260310	2/5/26-3/8/26	\$40.26
179099	03/19/2026	EDISON COMPANY	700823935828-260310	2/5/26-3/8/26	\$1,969.98
179099	03/19/2026	EDISON COMPANY	700831027639-260310	2/5/26-3/8/26	\$8,034.69
179099	03/19/2026	EDISON COMPANY	700831028043-260310	2/5/26-3/8/26	\$366.85
179099	03/19/2026	EDISON COMPANY	700966504105-260312	2/6/26-3/9/26	\$73.21
179099	03/19/2026	EDISON COMPANY	700966512185-260312	2/6/26-3/9/26	\$144.50

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179099	03/19/2026	EDISON COMPANY	700249522137-260309	2/5/26-3/8/26	\$77.99
179099	03/19/2026	EDISON COMPANY	700613947093-260304	1/28/26-2/26/26	\$6,557.34
179099	03/19/2026	EDISON COMPANY	700038142464-260302	02/01/26-02/28/26	\$723.08
179099	03/19/2026	EDISON COMPANY	700724753833-251112	10/09/25-11/06/25	\$14.69
179099	03/19/2026	EDISON COMPANY	700169523712-251119	10/16/25-11/16/25	\$15.99
179099	03/19/2026	EDISON COMPANY	700408653869-251124	10/21/25-11/19/25	\$16.06
179099	03/19/2026	EDISON COMPANY	700724753833-251212	11/07/25-12/09/25	\$16.81
179099	03/19/2026	EDISON COMPANY	700169523712-251219	11/17/25-12/16/25	\$14.59
179099	03/19/2026	EDISON COMPANY	700408653869-251226	11/20/25-12/21/25	\$16.77
179099	03/19/2026	EDISON COMPANY	700724753833-260113	12/10/25-01/09/26	\$4.18
179099	03/19/2026	EDISON COMPANY	700169523712-260121	12/17/25-01/15/26	\$3.38
179099	03/19/2026	EDISON COMPANY	700408653869-260126	12/22/25-01/21/26	\$1.40
179099	03/19/2026	EDISON COMPANY	700408653869-250424	03/21/25-04/21/25 CLIMATE CREDIT	(\$39.31)
179099	03/19/2026	EDISON COMPANY	700408653869-250825	07/23/25-08/20/25	\$15.60
179099	03/19/2026	EDISON COMPANY	700408653869-250924	08/21/25-09/21/25	\$15.83
179099	03/19/2026	EDISON COMPANY	700724753833-251014	09/10/25-10/08/25 CLIMATE CREDIT	(\$43.04)
179099	03/19/2026	EDISON COMPANY	700169523712-251020	09/17/25-10/15/25 CLIMATE CREDIT	(\$41.81)
179099	03/19/2026	EDISON COMPANY	700408653869-251023	09/22/25-10/20/25 CLIMATE CREDIT	(\$40.44)
179099	03/19/2026	EDISON COMPANY	700724753833-260212	1/10/26-2/09/26	\$15.79
179099	03/19/2026	EDISON COMPANY	700408653869-260225	01/22/26-02/22/26	\$17.62
179099	03/19/2026	EDISON COMPANY	700169523712-260220	01/16/26-02/17/26	\$16.30
179100	03/19/2026	FIDELITY SECURITY LIFE INS /	167246158	VISION PREMIUMS: MARCH 2026 INV# 167246158	\$1,281.82
179101	03/19/2026	G.A. OSBORNE PIPE & SUPPLY	101-58256	Thunderbird Repair & Brewster Backflows	\$516.58
179101	03/19/2026	G.A. OSBORNE PIPE & SUPPLY	101-58281	James Woody Supplies	\$521.21
179102	03/19/2026	GARDA CL WEST, INC	10842932	SERVICES : MARCH 2026	\$1,810.15
179102	03/19/2026	GARDA CL WEST, INC	20662918	FEBRUARY 2026 EXCESS CHARGE	\$21.18
179103	03/19/2026	GOLDEN STATE WATER COMPANY	23741200002-260227	01/27/26-02/26/26	\$1,816.67
179104	03/19/2026	GT GOLF HOLDINGS, INC	INV789895	Driving Range	\$1,799.82

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179105	03/19/2026	HAAKER EQUIPMENT CO	INV31259	WINCAN SOFTWARE ANNUAL RENEWAL	\$2,750.00
179105	03/19/2026	HAAKER EQUIPMENT CO	INV30292	Street Sweeper Replacement Wear Parts	\$1,301.65
179105	03/19/2026	HAAKER EQUIPMENT CO	INV29949	Street Sweeper Maintenance Parts	\$325.08
179106	03/19/2026	HASA INC.	1096104	Pool Chemicals	\$370.15
179107	03/19/2026	HERITAGE LANDSCAPE SUPPLY	0025392836-001	All Parks-Supplies	\$1,945.00
179108	03/19/2026	HESPERIA OUTDOOR POWER EQUIP	81049	Golf-Backpack Blower	\$147.29
179109	03/19/2026	HI DESERT TROPHY & AWARDS LLC	298968	24 CHERRY CERT., 1 TAV RETIRE., 5 X 2.5 PLATES	\$1,626.90
179110	03/19/2026	HIGH DESERT LASER GRAPHICS	54905	NAME PLATES - MAROON W/WHITE 3X12 - GUY EISENBREY	\$24.74
179111	03/19/2026	JI VEL RELIEF SERVICES VETERINARY CORPORATION	431	Supervising Vet Services	\$4,500.00
179112	03/19/2026	LETHA COUGHLIN	1.2026	Ritmo Cardio Fitness Instructor Pay	\$43.20
179112	03/19/2026	LETHA COUGHLIN	01.2026	Made by me Craft Instructor Pay	\$129.00
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529339-260302	1/28/26-2/24/26	\$230.29
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528935-260302	1/25/26-2/24/26	\$134.05
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529305-260302	1/28/26-2/24/26	\$134.05
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006559617-260309	12/31/25-3/4/26	\$795.41
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528943-260302	1/28/26-2/24/26	\$234.87
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529347-260302	529347: 1/28/26-2/24/26	\$343.12
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006578286-260302	1/28/26-2/24/26	\$502.84
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006568402-260303	12/20/25-2/23/26	\$13,923.80
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006559609-260309	12/31/26-3/3/26	\$1,978.97

Town of Apple Valley Commercial Warrants Month of March 2026

179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006533984-260309	12/31/25-3/3/26	\$852.53
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006533976-260309	12/31/25-3/3/26	\$694.94
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529099-260309	12/31/25-3/3/26	\$389.52
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528919-260309	12/31/25-3/3/26	\$84.19
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006559625-260309	12/31/25-3/3/26	\$623.31
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006568352-260309	12/31/25-3/4/26	\$1,143.81
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528901-260309	12/31/25-3/3/26	\$84.19
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200016465839-260309	12/31/25-3/3/26	\$389.52
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529297-260309	12/31/25-3/3/26	\$929.11
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529180-260309	12/31/25-3/3/26	\$389.52
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529172-260309	12/31/25-3/3/26	\$389.52
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529115-260309	12/31/25-3/3/26	\$618.54
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006533968-260309	12/31/25-3/3/26	\$1,362.98
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006568386-260311	1/8/26-3/9/26	\$84.19
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200008151314-260311	1/8/26-3/9/26	\$704.50
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529230-260311	1/8/26-3/9/26	\$198.70
179113	03/19/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006529248-260311	1/8/26-3/9/26	\$198.70

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179114	03/19/2026	LOWE'S (LAR)	98532	TH, DSB & PD- Batteries for air fresheners	\$188.86
179114	03/19/2026	LOWE'S (LAR)	97181	Facilities-Sound Dampening Panels	\$40.19
179114	03/19/2026	LOWE'S (LAR)	82904	Town Hall-Toilet Repair	\$14.72
179114	03/19/2026	LOWE'S (LAR)	96168	Singh Center Door Repairs	\$47.69
179114	03/19/2026	LOWE'S (LAR)	71735	Facilities Shop supplies	\$94.91
179114	03/19/2026	LOWE'S (LAR)	83090	Facilities-insulating Foam	\$61.94
179114	03/19/2026	LOWE'S (LAR)	98497	Facilities-Welding supplies	\$174.03
179115	03/19/2026	MOJAVE DESERT & MOUNTAIN	1951	MRF January 2026	\$54,272.06
179116	03/19/2026	NAPA	102781	Fuel cap for Truck 83	\$28.26
179116	03/19/2026	NAPA	103440	Golf Course 4500-D	\$9.52
179117	03/19/2026	NEXXSOL CORPORATION	3962	ADOBE ANNUAL RENEWAL	\$14,951.00
179118	03/19/2026	O'REILLY AUTO PARTS	3877-445454	Auto Scubber Batteries	\$981.14
179145	03/19/2026	NEM REIMBURSEMENT	3.12.26	NEM REIMBURSEMENT	\$643.40
179125	03/19/2026	S/N Refund for 12-17-2025 06	12172506	S/N Refund for 12-17-2025 06	\$40.00
179132	03/19/2026	S/N Refund for 12-17-2025 07	33267	S/N Refund for 12-17-2025 07	\$20.00
179139	03/19/2026	S/N Refund for 12-17-2025 08	080820258	S/N Refund for 12-17-2025 08	\$40.00
179142	03/19/2026	S/N Refund for 12-17-2025 09	238661	S/N Refund for 12-17-2025 09	\$40.00
179119	03/19/2026	S/N Refund for 12-17-2025 10	256246	S/N Refund for 12-17-2025 10	\$1,125.00
179126	03/19/2026	TRASH REFUND	342639	TRASH REFUND	\$119.29
179130	03/19/2026	TRASH REFUND	254677	TRASH REFUND	\$113.84
179128	03/19/2026	TRASH REFUND	273314	TRASH REFUND	\$49.70
179129	03/19/2026	TRASH REFUND	325615	TRASH REFUND	\$115.37
179135	03/19/2026	Rental Deposit Refund	3.5.2026	Rental Deposit Refund	\$250.00
179136	03/19/2026	FOG Refund	FOG Refund	FOG Refund	\$100.00
179124	03/19/2026	Citation Overpayment	Citation Overpayment	Citation Overpayment	\$450.00
179134	03/19/2026	TRASH REFUND	273476	TRASH REFUND	\$40.62
179146	03/19/2026	TRASH REFUND	346142	TRASH REFUND	\$70.00
179120	03/19/2026	TRASH REFUND	244572	TRASH REFUND	\$57.70
179137	03/19/2026	TRASH REFUND	280275	TRASH REFUND	\$32.72

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179140	03/19/2026	TRASH REFUND	311690	TRASH REFUND	\$58.00
179122	03/19/2026	TRASH REFUND	348048	TRASH REFUND	\$77.28
179123	03/19/2026	TRASH REFUND	306238	TRASH REFUND	\$40.29
179127	03/19/2026	TRASH REFUND	320425	TRASH REFUND	\$121.83
179141	03/19/2026	TRASH REFUND	345975	TRASH REFUND	\$814.92
179143	03/19/2026	TRASH REFUND	346428	TRASH REFUND	\$48.79
179138	03/19/2026	TRASH REFUND	309343	TRASH REFUND	\$66.88
179131	03/19/2026	TRASH REFUND	305179	TRASH REFUND	\$97.81
179121	03/19/2026	TRASH REFUND	233105	TRASH REFUND	\$91.83
179144	03/19/2026	TRASH REFUND	219796	TRASH REFUND	\$132.77
179133	03/19/2026	NEM CASH OUT	625114-251105	NEM CASH OUT	\$371.33
179147	03/19/2026	TRASH REFUND	212958	TRASH REFUND	\$33.79
179148	03/19/2026	TRASH REFUND	317170	TRASH REFUND	\$70.83
179149	03/19/2026	PETERSEN, KRYSTA	3.9.26	Adult Co-Ed Official Pay	\$100.00
179149	03/19/2026	PETERSEN, KRYSTA	3.9.2026	Adult Coed Volleyball Official Pay	\$100.00
179150	03/19/2026	R&R PRODUCTS	CD3120132	Golf-Pest Maint. & Marking Paint Boxes 7 Pipes	\$320.07
179151	03/19/2026	ROADRUNNER AUTO REPAIR INC	8066	Vehicle Repair #58	\$635.82
179152	03/19/2026	SAN BERNARDINO COUNTY SHERIFF'S DEPARTMENT	1800002214	MONTHLY LAW ENFORCEMENT SVCS MARCH 2026	\$1,953,098.00
179153	03/19/2026	SAN BERNARDINO FIRE PROT. DIST	AV426CC	April to June 2026	\$25,126.05
179154	03/19/2026	SITEONE LANDSCAPE SUPPLY LLC	162827664-001	James Woody Baseball Fields	\$2,388.82
179155	03/19/2026	TRASH REFUND	281014	TRASH REFUND	\$31.64
179156	03/19/2026	SPLATTERED INK, LLC	12065	Facilities-Uniforms & Jackets	\$1,186.96
179157	03/19/2026	STILES ANIMAL REMOVAL, INC.	6277	Disposal Servies	\$5,490.00
179158	03/19/2026	TOWN OF APPLE VALLEY	125269-260226	SEWER SERVICE: MARCH 2026	\$74.28
179158	03/19/2026	TOWN OF APPLE VALLEY	209958-260226	SEWER SERVICE: MARCH 2026	\$219.13
179158	03/19/2026	TOWN OF APPLE VALLEY	125545-260226	TRASH AND SEWER SERVICE: MARCH 2026	\$274.66
179158	03/19/2026	TOWN OF APPLE VALLEY	165800-260226	SEWER SERVICE: MARCH 2026	\$53.85
179158	03/19/2026	TOWN OF APPLE VALLEY	170715-260226	SEWER SERVICE: MARCH 2026	\$135.56

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179158	03/19/2026	TOWN OF APPLE VALLEY	204410-260226	SEWER SERVICE: MARCH 2026	\$37.14
179158	03/19/2026	TOWN OF APPLE VALLEY	238221-260226	SEWER SERVICE: MARCH 2026	\$180.13
179158	03/19/2026	TOWN OF APPLE VALLEY	261846-260226	SEWER SERVICE: MARCH 2026	\$386.26
179158	03/19/2026	TOWN OF APPLE VALLEY	269632-260226	SEWER SERVICE: MARCH 2026	\$37.14
179158	03/19/2026	TOWN OF APPLE VALLEY	345843-260226	SEWER SERVICE: MARCH 2026	\$158.00
179158	03/19/2026	TOWN OF APPLE VALLEY	204597-260226	SEWER SERVICE: MARCH 2026	\$261.84
179158	03/19/2026	TOWN OF APPLE VALLEY	258823-260226	SEWER SERVICE: MARCH 2026	\$826.37
179158	03/19/2026	TOWN OF APPLE VALLEY	263293-260226	TRASH AND SEWER SERVICE: MARCH 2026	\$195.14
179158	03/19/2026	TOWN OF APPLE VALLEY	269601-260226	SEWER SERVICE: MARCH 2026	\$267.41
179158	03/19/2026	TOWN OF APPLE VALLEY	305859-260226	SEWER SERVICE: MARCH 2026	\$50.14
179158	03/19/2026	TOWN OF APPLE VALLEY	339553-260226	SEWER SERVICE: MARCH 2026	\$794.80
179159	03/19/2026	TURF STAR INC.	INV139820	Mower Repair	\$1,570.15
179160	03/19/2026	USPS	2.20.26	USPS Marketing Mail Fee	\$370.00
179161	03/19/2026	V.V.W.R.A.	0052497	Sewage Treatment - February 2026	\$380,716.03
179162	03/19/2026	VERIZON WIRELESS	6136745918	CELL PHONE AND TABLET SERVICE 1/24- 2/23	\$4,241.66
179163	03/19/2026	WAXIE SANITARY SUPPLY	83803147	Parks Cleaning Supplies	\$611.20
179164	03/19/2026	TRASH REFUND	251626	TRASH REFUND	\$38.80
179165	03/19/2026	WILBUR-ELLIS COMPANY LLC	17663597	All Parks-Weeds	\$2,161.95
179166	03/19/2026	WPONCALL	298-796	WEBSITE MAINTENANCE	\$300.00
179167	03/19/2026	ZAP MANUFACTURING	10537	Town Owned Sign Materials Refurbishment	\$829.36
179168	03/20/2026	NEM CASH OUT	202892-26309	NEM CASH OUT	\$9.10
179169	03/20/2026	NEM CASH OUT	800097-26309	NEM CASH OUT	\$193.91
179170	03/20/2026	NEM CASH OUT	548893-26309	NEM CASH OUT	\$46.32
179171	03/20/2026	NEM CASH OUT	31333-26309	NEM CASH OUT	\$55.06
179172	03/20/2026	NEM CASH OUT	421607-26309	NEM CASH OUT	\$118.23
179173	03/20/2026	NEM CASH OUT	960983-26309	NEM CASH OUT	\$226.26
179174	03/20/2026	NEM CASH OUT	282183-26309	NEM CASH OUT	\$494.12
179175	03/20/2026	NEM CASH OUT	286666-26309	NEM CASH OUT	\$42.99

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179176	03/20/2026	NEM CASH OUT	380382-26309	NEM CASH OUT	\$34.73
179177	03/20/2026	NEM CASH OUT	452894-26309	NEM CASH OUT	\$213.16
179178	03/20/2026	NEM CASH OUT	277856-26309	NEM CASH OUT	\$338.65
179179	03/20/2026	NEM CASH OUT	492897-26309	NEM CASH OUT	\$276.81
179180	03/20/2026	NEM CASH OUT	500602-26309	NEM CASH OUT	\$121.86
179181	03/20/2026	NEM CASH OUT	297650-26309	NEM CASH OUT	\$218.08
179182	03/20/2026	NEM CASH OUT	23112-26309	NEM CASH OUT	\$11.65
179183	03/20/2026	NEM CASH OUT	243286-26309	NEM CASH OUT	\$175.42
179184	03/20/2026	NEM CASH OUT	654365-26309	NEM CASH OUT	\$256.97
179185	03/20/2026	NEM CASH OUT	987543-26309	NEM CASH OUT	\$326.31
179186	03/20/2026	NEM CASH OUT	26559-26309	NEM CASH OUT	\$36.21
179187	03/20/2026	NEM CASH OUT	516291-26309	NEM CASH OUT	\$155.18
179188	03/20/2026	NEM CASH OUT	410652-26309	NEM CASH OUT	\$374.00
179189	03/20/2026	NEM CASH OUT	839850-26309	NEM CASH OUT	\$76.85
179190	03/20/2026	NEM CASH OUT	302954-26309	NEM CASH OUT	\$98.41
179191	03/20/2026	NEM CASH OUT	729691-26309	NEM CASH OUT	\$120.45
179192	03/20/2026	NEM CASH OUT	417195-26309	NEM CASH OUT	\$414.77
179193	03/20/2026	NEM CASH OUT	409366-26309	NEM CASH OUT	\$241.43
179194	03/20/2026	NEM CASH OUT	971868-26309	NEM CASH OUT	\$21.71
179195	03/20/2026	NEM CASH OUT	434556-26309	NEM CASH OUT	\$84.98
179196	03/20/2026	NEM CASH OUT	759685-26309	NEM CASH OUT	\$2.32
179197	03/20/2026	NEM CASH OUT	519206-26309	NEM CASH OUT	\$254.41
179198	03/20/2026	NEM CASH OUT	426561-26309	NEM CASH OUT	\$11.94
179199	03/20/2026	NEM CASH OUT	27306-26309	NEM CASH OUT	\$161.17
179200	03/20/2026	NEM CASH OUT	563520-26309	NEM CASH OUT	\$183.35
179201	03/20/2026	NEM CASH OUT	447777-26309	NEM CASH OUT	\$10.47
179202	03/20/2026	NEM CASH OUT	372874-26309	NEM CASH OUT	\$47.89
179203	03/20/2026	NEM CASH OUT	449271-26309	NEM CASH OUT	\$138.14
179204	03/20/2026	NEM CASH OUT	272965-26309	NEM CASH OUT	\$149.03
179205	03/20/2026	NEM CASH OUT	916175-26309	NEM CASH OUT	\$58.37

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179206	03/20/2026	NEM CASH OUT	231047-26309	NEM CASH OUT	\$151.58
179207	03/20/2026	NEM CASH OUT	453313-26309	NEM CASH OUT	\$133.26
179208	03/20/2026	NEM CASH OUT	334966-26309	NEM CASH OUT	\$357.82
179209	03/20/2026	NEM CASH OUT	10026-26309	NEM CASH OUT	\$104.35
179210	03/20/2026	NEM CASH OUT	426078-26309	NEM CASH OUT	\$37.12
179211	03/20/2026	NEM CASH OUT	452588-26309	NEM CASH OUT	\$198.34
179212	03/20/2026	NEM CASH OUT	995751-26309	NEM CASH OUT	\$86.40
179213	03/20/2026	NEM CASH OUT	991136-26309	NEM CASH OUT	\$358.35
179214	03/20/2026	NEM CASH OUT	544155-26309	NEM CASH OUT	\$76.60
179215	03/20/2026	NEM CASH OUT	381611-26309	NEM CASH OUT	\$520.28
179216	03/20/2026	NEM CASH OUT	43940-26309	NEM CASH OUT	\$311.14
179217	03/20/2026	NEM CASH OUT	503369-26309	NEM CASH OUT	\$105.36
179218	03/20/2026	NEM CASH OUT	359948-26309	NEM CASH OUT	\$248.81
179219	03/20/2026	NEM CASH OUT	204949-26309	NEM CASH OUT	\$110.24
179220	03/20/2026	NEM CASH OUT	373282-26309	NEM CASH OUT	\$47.13
179221	03/20/2026	NEM CASH OUT	446655-26309	NEM CASH OUT	\$58.02
179222	03/20/2026	NEM CASH OUT	267079-26309	NEM CASH OUT	\$76.04
179223	03/20/2026	NEM CASH OUT	88457-26309	NEM CASH OUT	\$64.51
179224	03/20/2026	NEM CASH OUT	363585-26309	NEM CASH OUT	\$100.62
179225	03/20/2026	NEM CASH OUT	361207-26309	NEM CASH OUT	\$509.74
179226	03/20/2026	NEM CASH OUT	417278-26309	NEM CASH OUT	\$102.00
179227	03/20/2026	NEM CASH OUT	103911-26309	NEM CASH OUT	\$245.53
179228	03/20/2026	NEM CASH OUT	974011-26309	NEM CASH OUT	\$6.62
179229	03/20/2026	NEM CASH OUT	658599-26309	NEM CASH OUT	\$139.46
179230	03/20/2026	NEM CASH OUT	212511-26309	NEM CASH OUT	\$102.16
179231	03/20/2026	NEM CASH OUT	836238-26309	NEM CASH OUT	\$346.58
179232	03/20/2026	NEM CASH OUT	395366-26309	NEM CASH OUT	\$37.91
179233	03/20/2026	NEM CASH OUT	480832-26309	NEM CASH OUT	\$114.27
179234	03/20/2026	NEM CASH OUT	472764-26309	NEM CASH OUT	\$42.90
179235	03/20/2026	NEM CASH OUT	168913-26309	NEM CASH OUT	\$59.11

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179236	03/20/2026	NEM CASH OUT	593118-26309	NEM CASH OUT	\$351.56
179237	03/20/2026	NEM CASH OUT	585400-26309	NEM CASH OUT	\$1,210.45
179238	03/20/2026	NEM CASH OUT	854576-26309	NEM CASH OUT	\$83.59
179239	03/20/2026	NEM CASH OUT	419125-26309	NEM CASH OUT	\$180.43
179240	03/20/2026	NEM CASH OUT	177547-26309	NEM CASH OUT	\$174.29
179241	03/20/2026	NEM CASH OUT	854940-26309	NEM CASH OUT	\$351.53
179242	03/20/2026	NEM CASH OUT	205374-26309	NEM CASH OUT	\$4,491.06
179243	03/20/2026	NEM CASH OUT	522779-26309	NEM CASH OUT	\$19.90
179244	03/20/2026	NEM CASH OUT	381576-26309	NEM CASH OUT	\$75.74
179245	03/20/2026	NEM CASH OUT	554348-26309	NEM CASH OUT	\$110.54
179246	03/20/2026	NEM CASH OUT	395389-26309	NEM CASH OUT	\$72.19
179247	03/20/2026	NEM CASH OUT	960917-26309	NEM CASH OUT	\$11.94
179248	03/20/2026	NEM CASH OUT	940943-26309	NEM CASH OUT	\$193.85
179249	03/20/2026	NEM CASH OUT	55807-26309	NEM CASH OUT	\$84.80
179250	03/20/2026	NEM CASH OUT	214600-26309	NEM CASH OUT	\$64.56
179251	03/20/2026	NEM CASH OUT	206057-26309	NEM CASH OUT	\$22.11
179252	03/20/2026	NEM CASH OUT	500837-26309	NEM CASH OUT	\$69.33
179253	03/20/2026	NEM CASH OUT	428974-26309	NEM CASH OUT	\$60.44
179254	03/20/2026	NEM CASH OUT	441191-26309	NEM CASH OUT	\$6.85
179255	03/20/2026	NEM CASH OUT	347958-26309	NEM CASH OUT	\$23.58
179256	03/20/2026	NEM CASH OUT	8140-26309	NEM CASH OUT	\$33.27
179257	03/20/2026	NEM CASH OUT	529390-26309	NEM CASH OUT	\$30.51
179258	03/20/2026	NEM CASH OUT	409123-26309	NEM CASH OUT	\$75.13
179259	03/20/2026	NEM CASH OUT	488590-26309	NEM CASH OUT	\$104.44
179260	03/20/2026	NEM CASH OUT	431794-26309	NEM CASH OUT	\$44.37
179261	03/20/2026	NEM CASH OUT	427701-26309	NEM CASH OUT	\$4.33
179262	03/20/2026	NEM CASH OUT	139188-26309	NEM CASH OUT	\$261.98
179263	03/20/2026	NEM CASH OUT	502501-26309	NEM CASH OUT	\$25.30
179264	03/20/2026	NEM CASH OUT	26767-26309	NEM CASH OUT	\$314.48
179265	03/20/2026	NEM CASH OUT	237446-26309	NEM CASH OUT	\$40.58

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179266	03/20/2026	NEM CASH OUT	488636-26309	NEM CASH OUT	\$130.94
179267	03/20/2026	NEM CASH OUT	698640-26309	NEM CASH OUT	\$61.36
179268	03/20/2026	NEM CASH OUT	34358-26309	NEM CASH OUT	\$183.85
179269	03/20/2026	NEM CASH OUT	29409-26309	NEM CASH OUT	\$212.99
179270	03/20/2026	NEM CASH OUT	304365-26309	NEM CASH OUT	\$79.39
179271	03/20/2026	NEM CASH OUT	413600-26309	NEM CASH OUT	\$202.24
179272	03/20/2026	NEM CASH OUT	734121-26309	NEM CASH OUT	\$7.33
179273	03/20/2026	NEM CASH OUT	552943-26309	NEM CASH OUT	\$192.63
179274	03/20/2026	NEM CASH OUT	463720-26309	NEM CASH OUT	\$125.61
179275	03/20/2026	NEM CASH OUT	272401-26309	NEM CASH OUT	\$51.07
179276	03/20/2026	NEM CASH OUT	502146-26309	NEM CASH OUT	\$163.57
179277	03/20/2026	NEM CASH OUT	312050-26309	NEM CASH OUT	\$155.20
179278	03/20/2026	NEM CASH OUT	272909-26309	NEM CASH OUT	\$69.97
179279	03/20/2026	NEM CASH OUT	200184-26309	NEM CASH OUT	\$168.11
179280	03/20/2026	NEM CASH OUT	895329-26309	NEM CASH OUT	\$143.64
179281	03/20/2026	NEM CASH OUT	479624-26309	NEM CASH OUT	\$200.86
179282	03/20/2026	NEM CASH OUT	209955-26309	NEM CASH OUT	\$500.20
179283	03/20/2026	NEM CASH OUT	624569-26309	NEM CASH OUT	\$369.56
179284	03/20/2026	NEM CASH OUT	300654-26309	NEM CASH OUT	\$181.53
179285	03/20/2026	NEM CASH OUT	20516-26309	NEM CASH OUT	\$27.55
179286	03/20/2026	NEM CASH OUT	204421-26309	NEM CASH OUT	\$121.22
179287	03/20/2026	NEM CASH OUT	380694-26309	NEM CASH OUT	\$305.68
179288	03/20/2026	NEM CASH OUT	374335-26309	NEM CASH OUT	\$101.31
179289	03/20/2026	NEM CASH OUT	854625-26309	NEM CASH OUT	\$46.48
179290	03/20/2026	NEM CASH OUT	492866-26309	NEM CASH OUT	\$488.73
179291	03/20/2026	NEM CASH OUT	712754-26309	NEM CASH OUT	\$7.64
179292	03/20/2026	NEM CASH OUT	445993-26309	NEM CASH OUT	\$116.13
179293	03/20/2026	NEM CASH OUT	963354-26309	NEM CASH OUT	\$292.27
179294	03/20/2026	NEM CASH OUT	85939-26309	NEM CASH OUT	\$191.55
179295	03/20/2026	NEM CASH OUT	186512-26309	NEM CASH OUT	\$32.03

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179296	03/20/2026	NEM CASH OUT	289155-26309	NEM CASH OUT	\$263.45
179297	03/20/2026	NEM CASH OUT	57030-26309	NEM CASH OUT	\$140.52
179298	03/20/2026	NEM CASH OUT	967964-26309	NEM CASH OUT	\$72.28
179299	03/20/2026	NEM CASH OUT	459151-26309	NEM CASH OUT	\$74.57
179300	03/20/2026	NEM CASH OUT	409353-26309	NEM CASH OUT	\$226.84
179301	03/20/2026	NEM CASH OUT	957492-26309	NEM CASH OUT	\$41.55
179302	03/20/2026	NEM CASH OUT	42497-26309	NEM CASH OUT	\$98.51
179303	03/20/2026	NEM CASH OUT	57092-26309	NEM CASH OUT	\$144.20
179304	03/20/2026	NEM CASH OUT	948740-26309	NEM CASH OUT	\$530.75
179305	03/20/2026	NEM CASH OUT	526177-26309	NEM CASH OUT	\$9.88
179306	03/20/2026	NEM CASH OUT	361818-26309	NEM CASH OUT	\$139.87
179307	03/20/2026	NEM CASH OUT	602955-26309	NEM CASH OUT	\$7.93
179308	03/20/2026	NEM CASH OUT	103963-26309	NEM CASH OUT	\$259.46
179309	03/20/2026	NEM CASH OUT	597694-26309	NEM CASH OUT	\$305.85
179310	03/20/2026	NEM CASH OUT	47648-26309	NEM CASH OUT	\$205.05
179311	03/20/2026	NEM CASH OUT	944385-26309	NEM CASH OUT	\$335.01
179312	03/20/2026	NEM CASH OUT	424651-26309	NEM CASH OUT	\$150.92
179313	03/20/2026	NEM CASH OUT	536337-26309	NEM CASH OUT	\$387.10
179314	03/20/2026	NEM CASH OUT	459198-26309	NEM CASH OUT	\$60.64
179315	03/20/2026	NEM CASH OUT	360201-26309	NEM CASH OUT	\$60.85
179316	03/20/2026	NEM CASH OUT	339111-26309	NEM CASH OUT	\$61.18
179317	03/20/2026	NEM CASH OUT	447185-26309	NEM CASH OUT	\$225.51
179318	03/20/2026	NEM CASH OUT	937278-26309	NEM CASH OUT	\$10.87
179319	03/20/2026	NEM CASH OUT	312847-26309	NEM CASH OUT	\$145.57
179320	03/20/2026	NEM CASH OUT	958748-26309	NEM CASH OUT	\$24.91
179321	03/20/2026	NEM CASH OUT	226066-26309	NEM CASH OUT	\$736.30
179322	03/20/2026	NEM CASH OUT	437939-26309	NEM CASH OUT	\$181.04
179323	03/20/2026	NEM CASH OUT	653167-26309	NEM CASH OUT	\$210.05
179324	03/20/2026	NEM CASH OUT	17801-26309	NEM CASH OUT	\$140.16
179325	03/20/2026	NEM CASH OUT	925351-26309	NEM CASH OUT	\$187.79

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179326	03/20/2026	NEM CASH OUT	381565-26309	NEM CASH OUT	\$238.00
179327	03/20/2026	NEM CASH OUT	137083-26309	NEM CASH OUT	\$79.25
179328	03/20/2026	NEM CASH OUT	716433-26309	NEM CASH OUT	\$36.78
179329	03/20/2026	NEM CASH OUT	369188-26309	NEM CASH OUT	\$262.59
179330	03/20/2026	NEM CASH OUT	158793-26309	NEM CASH OUT	\$382.72
179331	03/20/2026	NEM CASH OUT	360382-26309	NEM CASH OUT	\$132.52
179332	03/20/2026	NEM CASH OUT	717614-26309	NEM CASH OUT	\$127.29
179333	03/20/2026	NEM CASH OUT	882481-26309	NEM CASH OUT	\$20.52
179334	03/20/2026	NEM CASH OUT	540731-26309	NEM CASH OUT	\$361.84
179335	03/20/2026	NEM CASH OUT	659662-26309	NEM CASH OUT	\$61.90
179336	03/20/2026	NEM CASH OUT	67860-26309	NEM CASH OUT	\$130.82
179337	03/20/2026	NEM CASH OUT	880729-26309	NEM CASH OUT	\$66.72
179338	03/20/2026	NEM CASH OUT	879274-26309	NEM CASH OUT	\$28.43
179339	03/20/2026	NEM CASH OUT	428899-26309	NEM CASH OUT	\$365.25
179340	03/20/2026	NEM CASH OUT	899321-26309	NEM CASH OUT	\$92.00
179341	03/20/2026	NEM CASH OUT	215477-26309	NEM CASH OUT	\$158.26
179342	03/20/2026	NEM CASH OUT	416581-26309	NEM CASH OUT	\$111.90
179343	03/20/2026	NEM CASH OUT	878023-26309	NEM CASH OUT	\$234.15
179344	03/20/2026	NEM CASH OUT	14164-26309	NEM CASH OUT	\$129.93
179345	03/20/2026	NEM CASH OUT	885101-26309	NEM CASH OUT	\$617.70
179346	03/20/2026	NEM CASH OUT	322141-26309	NEM CASH OUT	\$53.79
179347	03/20/2026	NEM CASH OUT	788797-26309	NEM CASH OUT	\$80.91
179348	03/20/2026	NEM CASH OUT	930284-26309	NEM CASH OUT	\$294.33
179349	03/20/2026	NEM CASH OUT	414910-26309	NEM CASH OUT	\$319.77
179350	03/20/2026	NEM CASH OUT	74530-26309	NEM CASH OUT	\$211.07
179351	03/20/2026	NEM CASH OUT	105748-26309	NEM CASH OUT	\$105.63
179352	03/20/2026	NEM CASH OUT	750922-26309	NEM CASH OUT	\$12.74
179353	03/20/2026	NEM CASH OUT	453751-26309	NEM CASH OUT	\$164.56
179354	03/20/2026	NEM CASH OUT	46889-26309	NEM CASH OUT	\$27.84
179355	03/20/2026	NEM CASH OUT	465837-26309	NEM CASH OUT	\$62.80

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179356	03/20/2026	NEM CASH OUT	984249-26309	NEM CASH OUT	\$167.07
179357	03/20/2026	NEM CASH OUT	712888-26309	NEM CASH OUT	\$92.13
179358	03/20/2026	NEM CASH OUT	382300-26309	NEM CASH OUT	\$11.02
179359	03/20/2026	NEM CASH OUT	369085-26309	NEM CASH OUT	\$75.68
179360	03/20/2026	NEM CASH OUT	212809-26309	NEM CASH OUT	\$7.87
179361	03/20/2026	NEM CASH OUT	387500-26309	NEM CASH OUT	\$53.13
179362	03/20/2026	NEM CASH OUT	159128-26309	NEM CASH OUT	\$140.01
179363	03/20/2026	NEM CASH OUT	351320-26309	NEM CASH OUT	\$496.66
179364	03/20/2026	NEM CASH OUT	476316-26309	NEM CASH OUT	\$44.92
179365	03/20/2026	NEM CASH OUT	292347-26309	NEM CASH OUT	\$86.43
179366	03/20/2026	NEM CASH OUT	14156-26309	NEM CASH OUT	\$38.86
179367	03/20/2026	NEM CASH OUT	722973-26309	NEM CASH OUT	\$274.92
179368	03/20/2026	NEM CASH OUT	858369-26309	NEM CASH OUT	\$30.74
179369	03/20/2026	NEM CASH OUT	726830-26309	NEM CASH OUT	\$36.81
179370	03/20/2026	NEM CASH OUT	729654-26309	NEM CASH OUT	\$242.04
179371	03/20/2026	NEM CASH OUT	50785-26309	NEM CASH OUT	\$85.36
179372	03/20/2026	NEM CASH OUT	881770-26309	NEM CASH OUT	\$255.47
179373	03/20/2026	NEM CASH OUT	207470-26309	NEM CASH OUT	\$7.88
179374	03/26/2026	ABF PRINTS, INC.	63574	Required Mailings	\$365.16
179374	03/26/2026	ABF PRINTS, INC.	63573	Required Mailings	\$544.16
179375	03/26/2026	AMAZON CAPITAL SERVICES	1P6Q-KMKL-CCLD	OFFICE SUPPLIES	\$86.10
179375	03/26/2026	AMAZON CAPITAL SERVICES	1CG1-HKPT-3VLJ	Day CampSupplies	\$70.06
179375	03/26/2026	AMAZON CAPITAL SERVICES	1FD4-V3TC-FYCC	Day Camp Decorations and Craft Supplies	\$110.53
179375	03/26/2026	AMAZON CAPITAL SERVICES	1CG6-NJY9-PFPW	POLY HEADSET - HD 8035	\$403.33
179375	03/26/2026	AMAZON CAPITAL SERVICES	16GC-RX4H-JWWC	SFP MODULES - HD 8758	\$717.72
179375	03/26/2026	AMAZON CAPITAL SERVICES	16QV-KR9H-KCMJ	TECH SUPPLIES	\$59.80
179375	03/26/2026	AMAZON CAPITAL SERVICES	1QNT-P4VY-MKTR	Singh Center- Mic Cable Patch COrds	\$130.49
179376	03/26/2026	AMERICAN PAVEMENT SYSTEMS, INC.	6932R	2025 Chip Seal Retention	\$162,095.35
179377	03/26/2026	APPLE VALLEY FIRE PROTECTION	INV-2025-0001603	James Woody Permit	\$223.00

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179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696430	S/N Services	\$205.67
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696661	S/N Services	\$1,352.72
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696984	S/N Services	\$304.19
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	694767	S/N Services	\$691.77
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	695843	S/N Services	\$205.67
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696115	S/N Services	\$258.75
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	695329	S/N Services	\$547.17
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696274	S/N Services	\$1,098.76
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	697585	Medical Treatment	\$166.83
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696811	S/N Services & Medical	\$221.02
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696991	S/N Services	\$598.84
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696677	S/N Services	\$598.67
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	698043	S/N Services	\$670.09
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	697706	S/N Services	\$636.13
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	696280	S/N Services	\$678.79
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	697482	S/N Services	\$660.12
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	697241	S/N Services	\$701.71
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	697483	Medical Treatment	\$1,001.20
179378	03/26/2026	BEAR VALLEY ANIMAL HOSPITAL	698172	S/N Services & Medical Treatment	\$1,612.44
179379	03/26/2026	CALI AUTO GLASS INC	32180	PD VEHICLE	\$503.44
179380	03/26/2026	CHARLES ABBOTT ASSOCIATES	69958	January 2026 Building & Safety	\$75,691.00
179380	03/26/2026	CHARLES ABBOTT ASSOCIATES	69868	December 2025 Building & Safety	\$69,747.75
179381	03/26/2026	CHARTER COMMUNICATIONS	170398001021426	VOICE, INTERNET, ELAN, AND VIDEO SERVICE 2/17-3/16	\$10,067.28
179381	03/26/2026	CHARTER COMMUNICATIONS	170398001031426	VOICE, INTERNET, ELAN, AND VIDEO SERVICE 3/17-4/16	\$10,072.29
179382	03/26/2026	CULLIGAN BOTTLED WATER	202602034755	Golf-Water Service	\$273.14
179383	03/26/2026	EDISON COMPANY	700024926115-260316	2/10/26-3/11/26	\$4,030.38
179383	03/26/2026	EDISON COMPANY	700122454056-260316	2/10/26-3/11/26	\$2,118.50
179383	03/26/2026	EDISON COMPANY	700244937875-260316	2/10/26-3/11/26	\$225.62
179383	03/26/2026	EDISON COMPANY	700528228597-260317	2/11/26-3/12/26	\$3,133.56

Town of Apple Valley

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179383	03/26/2026	EDISON COMPANY	600000520069-260313	2/01/26-2/28/26	\$15,505.26
179383	03/26/2026	EDISON COMPANY	701010558168-260313	2/9/26-3/10/26	\$86.18
179383	03/26/2026	EDISON COMPANY	700129606693-260318	2/12/26-3/15/26	\$140.16
179383	03/26/2026	EDISON COMPANY	700465855274-260316	2/10/26-3/11/26	\$4,499.82
179383	03/26/2026	EDISON COMPANY	700524419127-260316	2/10/26-3/11/26	\$15.32
179383	03/26/2026	EDISON COMPANY	700724753833-260316	2/10/26-3/11/26	\$15.49
179383	03/26/2026	EDISON COMPANY	700764333974-260316	2/10/26-3/11/26	\$1,786.12
179384	03/26/2026	FEDEX	9-159-65374	SHIPPING	\$15.71
179384	03/26/2026	FEDEX	9-203-63991	SHIPPING	\$8.49
179384	03/26/2026	FEDEX	9-212-61896	SHIPPING	\$15.07
179385	03/26/2026	G.A. OSBORNE PIPE & SUPPLY	101-75040-01	Irrigation Repair Supplies	\$1,431.45
179386	03/26/2026	GEMINI TIMING	1757	Apple Valley Half Marathon 2026	\$3,314.00
179387	03/26/2026	HIGH DESERT FORD	6126461/4	PD VEHICLE REPAIR	\$5,045.41
179388	03/26/2026	HIGH DESERT LASER GRAPHICS	54990	Employee of the Quarter plaque plate	\$11.96
179389	03/26/2026	HOME DEPOT CREDIT SEVICES	2534584	Toilet Repair and Ladder	\$91.73
179389	03/26/2026	HOME DEPOT CREDIT SEVICES	6013918	McConnel Park Bathroom Soap	\$62.23
179389	03/26/2026	HOME DEPOT CREDIT SEVICES	8534971	Facilities Truck Storage	\$74.97
179389	03/26/2026	HOME DEPOT CREDIT SEVICES	0032692	Repair Supplies	\$90.44
179389	03/26/2026	HOME DEPOT CREDIT SEVICES	9020522	TH Outlet Repair	\$11.94
179389	03/26/2026	HOME DEPOT CREDIT SEVICES	5012584	Facilities -Rivet Gun	\$342.48
179389	03/26/2026	HOME DEPOT CREDIT SEVICES	8024485	TH LED Lights repair kit	\$44.50
179390	03/26/2026	INTERVET, INC.	243572904	Microchips	\$1,359.38
179391	03/26/2026	JON'S FLAGS & POLES INC.	F92520	McConnel Flag Pole cleat	\$832.37
179408	03/26/2026	JULIE A. RYAN	3.11.26	Tuition/Education Reimbursement	\$3,000.00
179392	03/26/2026	KIEFER AQUATICS, THE LIFEGUARD	INV001553882	Pool Safety Signs	\$183.60
179393	03/26/2026	KONICA MINOLTA PREMIER FINANCE	5038072003	C4080 BASE - 3/13 TO 4/12	\$925.47
179394	03/26/2026	LEAGUE OF CALIFORNIA CITIES	2116	2026 Membership dues for DMD	\$600.00
179395	03/26/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006533950-260309	12/31/25-3/3/26	\$108.06

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179395	03/26/2026	LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)	200006528927-260313	1/10/26-3/9/26	\$198.70
179396	03/26/2026	LOWE'S (LAR)	79725	CCP Bathroom-Vandalism Repairs	\$133.39
179396	03/26/2026	LOWE'S (LAR)	93258	Facilities Shop Supplies	\$80.52
179396	03/26/2026	LOWE'S (LAR)	96057	facilities- Hose	\$59.86
179396	03/26/2026	LOWE'S (LAR)	70857	McConnel Park Flag Pole Rope	\$161.82
179396	03/26/2026	LOWE'S (LAR)	945960	Facilities Shop- Outlet Repairs	\$5.14
179396	03/26/2026	LOWE'S (LAR)	84931	DSB Outlet Repair	\$26.33
179396	03/26/2026	LOWE'S (LAR)	93527	Electrical Repairs	\$110.37
179396	03/26/2026	LOWE'S (LAR)	85268	TH Lights and Batteries	\$77.65
179396	03/26/2026	LOWE'S (LAR)	75165	Repair Supplies	\$46.47
179396	03/26/2026	LOWE'S (LAR)	70836	Facilities -Supplies	\$30.97
179397	03/26/2026	MONTANO, NICOLE	032026	EMPLOYEE MILEAGE REIMBURSEMENT 10/16/25-02/03/26	\$105.05
179398	03/26/2026	MUNICIPAL MANAGEMENT ASSOCIATION OF	15249	IT DIRECTOR MEMBERSHIP RENEWAL	\$125.00
179399	03/26/2026	MWI ANIMAL HEALTH	66638960	Shelter Meds	\$195.75
179399	03/26/2026	MWI ANIMAL HEALTH	66603304	Shelter Meds	\$203.13
179399	03/26/2026	MWI ANIMAL HEALTH	66422581	Shelter Meds	\$326.79
179399	03/26/2026	MWI ANIMAL HEALTH	66374803	Shelter Meds	\$105.29
179399	03/26/2026	MWI ANIMAL HEALTH	66559690	Shelter Meds	\$446.95
179399	03/26/2026	MWI ANIMAL HEALTH	66378239	Shelter Supplies & Meds	\$1,223.75
179400	03/26/2026	MZB ENGINEERING AND CONSTRUCTION INCORPORATED	ENG-1791	AV Half Marathon Traffic Control Plan	\$4,500.00
179401	03/26/2026	NAPA	103626	Vehicle Fuses	\$28.80
179402	03/26/2026	NIEMELA PAPPAS & ASSOCIATES	7133	FY 2026 State Advocacy Services-March 2026	\$3,000.00
179402	03/26/2026	NIEMELA PAPPAS & ASSOCIATES	7015	FY 2026 State Advocacy Services - Jan 2026	\$3,000.00
179404	03/26/2026	requesting second refund for 2	2025-396-2	requesting second refund for 2	\$333.00

Town of Apple Valley

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179403	03/26/2026	12710 RUNNING DEER - LANDSCAPE DEFERMENT RELEASE	03.17.26	12710 RUNNING DEER - LANDSCAPE DEFERMENT RELEASE	\$7,499.00
179405	03/26/2026	OPPENHEIMER INVESTIGATIONS	9195	Workplace Investigation	\$8,610.00
179406	03/26/2026	PNC EQUIPMENT FINANCE	2484437	Leased Equipment	\$5,886.69
179406	03/26/2026	PNC EQUIPMENT FINANCE	2484436	Leased Equipmentq	\$2,183.11
179406	03/26/2026	PNC EQUIPMENT FINANCE	2484435	Leased Equipment	\$2,459.55
179407	03/26/2026	RSG, INC	14178	Real Estate Brokerage Services	\$1,237.50
179409	03/26/2026	SMART & FINAL	382322	JPIA Training Snacks	\$339.34
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000021372-260316	2/11/26-3/12/26	\$1,420.33
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910003917842-260317	2/12/26-3/13/26	\$2,034.77
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000613215-260316	2/11/26-3/12/26	\$1,112.59
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000825878-031626	2/11/26-3/12/26	\$611.98
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000825928-260316	2/11/26-3/12/26	\$985.64
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910001161007-260312	2/7/26-3/10/26	\$10,545.33
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000028586-031226	2/7/26-3/10/26	\$3,489.38
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000601784-260312	2/7/26-3/10/26	\$1,392.96
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000376562-260312	2/7/26-3/10/26	\$360.65
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000922525-260312	2/7/26-3/10/26	\$338.17
179410	03/26/2026	SOUTHWEST GAS CORPORATION	910000005664-260313	2/10/26-3/11/26	\$1,223.97
179411	03/26/2026	SUMMER SYSTEMS, INC.	3.25.26	RETENTION ON PO20260032	\$14,305.72
179412	03/26/2026	THE GOODYEAR TIRE & RUBBER CO	230-1050471	PD TIRES	\$1,662.86
179413	03/26/2026	THOMAS PAMBIANCO	031126	REIMBURSEMENT - 3/11/26	\$158.53
179414	03/26/2026	TREVIPAY	fc463b02	Spring Day Camp	\$43.15
179414	03/26/2026	TREVIPAY	8effbeb2	Bunny Run	\$10.94
179414	03/26/2026	TREVIPAY	540c7daa	Spring Day Camp Craft Supplies	\$167.64
179415	03/26/2026	U.S. BANK CORP. PMT SYSTEM	1.2026	CALCARD: JANUARY 2026	\$21,718.76
179416	03/26/2026	VOYAGER	8690645432609	FUEL PURCHASES FEBRUARY 2026	\$16,615.79
455		Total Checks		Total Check Amount	\$3,634,453.06

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Electronic Fund Transfers
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Check Number	Check Date	Vendor	Invoice	Description	Check Total
1409	03/06/2026	AUVIK US INC	INV-50511	Network Monitoring	\$7,308.00
1410	03/06/2026	BEST BEST & KRIEGER LLP		28314.00323 Apple 84 November 2025	\$78,637.63
1436	03/17/2026	BEST BEST & KRIEGER LLP		#28314 RETAINER FEE THRU 01/31/2026	\$111,084.54
1411	03/06/2026	CADY, MICHAEL	1/17 3-2026	Retiree Reimbursement	\$411.73
1412	03/06/2026	CDW GOVERNMENT, INC.	AH5QJ5A	COMPUTER ACCESSORIES	\$595.47
1413	03/06/2026	CUPP, PAMELA	02/17 3-2026	Retiree Reimbursement	\$1,324.73
1414	03/06/2026	HARROWER, KATHY	3/17 3-2026	Retiree Reimbursement	\$336.31
1415	03/06/2026	JUSTIN ISLAND	1.30.26	Boot Reimbursement	\$200.00
1416	03/06/2026	KELLEY, KAREN	4/17 3-2026	Retiree Reimbursement	\$643.30
1417	03/06/2026	LAMSON, LORI	5/17 3-2026	Retiree Reimbursement	\$1,651.08
1418	03/06/2026	LANCE, SOLL & LUNHARD LLP	72583	PREP OF 2024 NON-PROFIT ORG TAX RETURNS	\$775.00
1419	03/06/2026	MCKEON, TOM	8/18 3-2026	Retiree Reimbursement	\$61.15
1420	03/06/2026	MILLER, CAROL	8/17 3-2026	Retiree Reimbursement	\$166.04
1421	03/06/2026	MOLINARI, MICHAEL	10/17 3-2026	Retiree Reimbursement	\$884.73
1422	03/06/2026	ODP BUSINESS SOLUTIONS, LLC	447803189001	Office supplies	\$384.65
1422	03/06/2026	ODP BUSINESS SOLUTIONS, LLC	456972893001	DSB Work Center Copier Paper	\$414.90
1452	03/20/2026	ODP BUSINESS SOLUTIONS, LLC	458924257001	DSB work center office supplies	\$294.31
1452	03/20/2026	ODP BUSINESS SOLUTIONS, LLC	456627634001	Shelter Office Supplies	\$337.36
1452	03/20/2026	ODP BUSINESS SOLUTIONS, LLC	459078124001	DSB Work Center Copier Paper	\$449.81
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23925282	Pro Shop Mats & Towels	\$52.77
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23925285	Uniforms-Golf	\$139.15
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23896725	Golf-Shop Mats & Towels	\$58.44
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23896731	Uniforms-Golf	\$139.15
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23922363	Uniforms-Golf	\$139.15

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1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23922360	Pro Shop Mats & Towels	\$52.77
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23919266	Pro Shop Mats & Towels	\$52.77
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23919268	Uniforms-Golf	\$139.15
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23905034	Uniforms-Golf	\$139.15
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23902283	Uniforms-Golf	\$139.15
1423	03/06/2026	PRUDENTIAL OVERALL SUPPLY	23902277	Golf Mats and Towels	\$55.18
1442	03/17/2026	PRUDENTIAL OVERALL SUPPLY	23922890	Uniform Service	\$248.86
1442	03/17/2026	PRUDENTIAL OVERALL SUPPLY	23922365	Uniforms-Facilities	\$199.69
1442	03/17/2026	PRUDENTIAL OVERALL SUPPLY	23925746	Uniform Cleaning	\$249.94
1442	03/17/2026	PRUDENTIAL OVERALL SUPPLY	23925745	Uniforms-Parks	\$192.89
1442	03/17/2026	PRUDENTIAL OVERALL SUPPLY	23922889	Uniforms-Parks	\$181.23
1455	03/20/2026	PRUDENTIAL OVERALL SUPPLY	23928096	Uniforms-Golf	\$139.15
1455	03/20/2026	PRUDENTIAL OVERALL SUPPLY	23928087	mats 7 shop towels	\$52.77
1455	03/20/2026	PRUDENTIAL OVERALL SUPPLY	23925287	UniformsFacilites	\$199.69
1455	03/20/2026	PRUDENTIAL OVERALL SUPPLY	23928616	Uniform Service	\$257.58
1455	03/20/2026	PRUDENTIAL OVERALL SUPPLY	23928615	Uniforms-Parks	\$192.89
1424	03/06/2026	SAXBY ENTERPRISES INC	23684	Half Marathon Pin	\$495.00
1424	03/06/2026	SAXBY ENTERPRISES INC	23733	Half Marathon Shirts	\$2,499.25
1469	03/27/2026	SAXBY ENTERPRISES INC	23823	Bunny Run T-shirts	\$1,050.40
1425	03/06/2026	SCHMACHTENBERGER, KATHERINE M	11/17 3-2026	Retiree Reimbursement	\$415.64
1426	03/06/2026	SIMMONS, DAWN	12/17 3-2026	Retiree Reimbursement	\$664.60
1427	03/06/2026	SMITH, DONA	3/17 3-2026	Retiree Reimbursement	\$643.30
1428	03/06/2026	SMITH, KEVIN	14/17 3-2026	Retiree Reimbursement	\$428.99
1429	03/06/2026	SULZBERGER, DIANNE	15/17 3-2026	Retiree Reimbursement	\$643.30
1430	03/06/2026	THE RDI CORPORATION	288696	SHELTER PRO SOFTWARE - FEB 2026	\$2,415.00
1431	03/06/2026	TYPE-SET-GO	16479	PLANNING SHIRTS/HATS	\$110.93
1472	03/27/2026	TYPE-SET-GO	16488	Youth Spring Volleyball Jerseys	\$2,711.79
1472	03/27/2026	TYPE-SET-GO	16490	Uniforms-Polo Shirts	\$281.66

Town of Apple Valley
Commercial Warrants
Electronic Fund Transfers
Month of March 2026

1432	03/06/2026	VARGAS, RICHARD	2.23.26	Winter Yth Basketball Official Pay	\$125.00
1433	03/06/2026	WHITESIDE, GINA M	16/17 3-2026	Retiree Reimbursement	\$1,818.36
1434	03/06/2026	WRIGHT, DARRYL	17/17 3-2026	Retiree Reimbursement	\$873.41
1435	03/17/2026	BATTISTA, RICHARD	Feb 2nd half 2026	Graffiti Removal	\$1,937.70
1449	03/20/2026	BATTISTA, RICHARD	March 1st Half 2026	Graffiti Removal	\$2,895.60
1437	03/17/2026	DAVIS, DRAKE	3.4.26	MEAL AND MILEAGE REIMBURSEMENT	\$237.10
1438	03/17/2026	GARCIA, NEIL	2.2026	Guitar Lessons Instructor Pay	\$322.80
1439	03/17/2026	MOCHARNUK, BILL	2.2026	Tennis Class Instructor Pay	\$362.43
1440	03/17/2026	MURO, MARIA	2.2026	Aqua Zumba Class Instructor Pay	\$646.05
1440	03/17/2026	MURO, MARIA	02.2026	Zumba Class instructor Pay	\$547.35
1441	03/17/2026	MYERS, MELANIE	2.2026	Acting Class Instructor Pay	\$1,992.00
1443	03/17/2026	REMI ROOFING AND CONSTRUCTION, INC.	REMI-121268	Removal and Reinstall of Solar Panels for Cadovec	\$6,300.00
1444	03/17/2026	RICHLING, HAILEY	2.2026	Tap & Ballet Instructor Pay	\$824.45
1445	03/17/2026	TORRES, LUIS D	12052025	Class B Permit Application	\$98.00
1446	03/17/2026	URMSTON, CHRIS	2.2026	Tai Chi Instructor Pay	\$581.40
1447	03/17/2026	VULCAN MATERIALS	5712279	Cold Mix	\$701.86
1447	03/17/2026	VULCAN MATERIALS	5768939	Cold Mix	\$280.46
1447	03/17/2026	VULCAN MATERIALS	5773432	Cold Mix	\$701.86
1447	03/17/2026	VULCAN MATERIALS	5832936	Cold Mix	\$703.27
1447	03/17/2026	VULCAN MATERIALS	5832850	Cold Mix	\$706.10
1447	03/17/2026	VULCAN MATERIALS	5832478	Cold Mix	\$701.86
1459	03/20/2026	VULCAN MATERIALS	5894255	COLD MIX	\$703.27
1459	03/20/2026	VULCAN MATERIALS	5867901	COLD MIX	\$706.10
1459	03/20/2026	VULCAN MATERIALS	5868134	COLD MIX	\$280.46
1450	03/20/2026	BURRTEC WASTE INDUSTRIES INC	RESIDENTIAL 260306	A3 A4 HE 02/26-03/26	\$647,992.71
1450	03/20/2026	BURRTEC WASTE INDUSTRIES INC	SCHOOLS 260306	AS MARCH 2026	\$25,475.44

Town of Apple Valley
Commercial Warrants
Electronic Fund Transfers
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1450	03/20/2026	BURRTEC WASTE INDUSTRIES INC	COMMERCIAL 260306	AC AM AR CC MARCH 2026	\$270,537.83
1453	03/20/2026	PARKER, AARON	3.9.26	Adult coed Volleyball Official Pay	\$100.00
1468	03/27/2026	PARKER, AARON	3.19.26	Adult Coed Volleyball Official Pay	\$100.00
1454	03/20/2026	PARSONS TRANSPORTATION GROUP	2603A928	Construction Management services for the BVB proj	\$124,811.91
1456	03/20/2026	ROBERT LAWRENCE GENERAL CONTRACTOR	3-2026	RRLP C25-06	\$38,192.50
1457	03/20/2026	SICILIANOS CONSTRUCTION CO. INC.	3-2026	H25-08	\$3,773.50
1458	03/20/2026	SOUTHERN CALIFORNIA EDISON	1053974	POWER VA SALES: 10/01/25-10/31/25	\$126,762.10
1451	03/20/2026	VONLEY B MORGAN	021826	Street Sweeper Skid Shoes - Hard Facing	\$350.00
1460	03/27/2026	APPLE VALLEY PRINTING	2823 (1)	#10 WINDOW #24 WINDOW WHITE	\$682.95
1461	03/27/2026	BIG APPLE AUTO	120486	VEHICLE REPAIR	\$56.05
1461	03/27/2026	BIG APPLE AUTO	120495	VEHICLE REPAIR	\$1,339.79
1461	03/27/2026	BIG APPLE AUTO	120519	VEHICLE REPAIR	\$55.31
1461	03/27/2026	BIG APPLE AUTO	120533	VEHICLE REPAIR	\$1,174.53
1461	03/27/2026	BIG APPLE AUTO	120535	VEHICLE REPAIR	\$140.29
1461	03/27/2026	BIG APPLE AUTO	120525	VEHICLE REPAIR	\$18.00
1461	03/27/2026	BIG APPLE AUTO	120549	VEHICLE REPAIR	\$136.32
1461	03/27/2026	BIG APPLE AUTO	120553	VEHICLE REPAIR	\$18.74
1461	03/27/2026	BIG APPLE AUTO	120576	VEHICLE REPAIR	\$74.95
1461	03/27/2026	BIG APPLE AUTO	120583	VEHICLE REPAIR	\$74.95
1461	03/27/2026	BIG APPLE AUTO	120582	VEHICLE REPAIR	\$64.76
1461	03/27/2026	BIG APPLE AUTO	120591	VEHICLE REPAIR	\$54.75
1461	03/27/2026	BIG APPLE AUTO	120597	VEHICLE REPAIR	\$64.76
1461	03/27/2026	BIG APPLE AUTO	120615	VEHICLE REPAIR	\$62.37
1461	03/27/2026	BIG APPLE AUTO	120640	VEHICLE REPAIR	\$47.97
1461	03/27/2026	BIG APPLE AUTO	120639	VEHICLE REPAIR	\$1,343.04

Town of Apple Valley
Commercial Warrants
Electronic Fund Transfers
Month of March 2026

1463	03/27/2026	GREINES, MARTIN, STEIN & RICHLAND LLP	76388	RANCHOS WATER	\$1,800.00
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3317737	DP 2022-014/GPA - INLAND EMPIRE	\$219.54
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3240175	CUP2024-004/DP2024-010-WAALEW TRUCK & TRAILER	\$2,239.19
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3238356	SPR 2022-010 - WATSON LOGISTIC EAST	\$43.91
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3401865	GPA2024-001,ZC2024-007,DCA2024-001- COVINGTON AV 84	\$570.79
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3399607	GENERAL PLANNING	\$1,053.75
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3360154	SPR 2022-002 - GREEN TRUCKING SOLUTIONS	\$4,829.60
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3396017	DP 2022-014/GPA - INLAND EMPIRE	\$351.24
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3481190	SPA2023-001 & SPR2022-003-LAKE CREEK INDUSTRIAL	\$131.73
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3446250	SPR2024-001,002,003 - HIGH DESERT LOGISTICS CENTER	\$219.53
1464	03/27/2026	INTERWEST CONSULTING GROUP INC	3398007	CUP2024-004/DP2024-010-WAALEW TRUCK & TRAILER	\$922.01
1466	03/27/2026	LOPEZ, PATRICIA C	3.18.26	MILEAGE/ LUNCH REIMBURSEMENT CAL-P	\$97.09
1465	03/27/2026	L-TRON CORPORATION	690444	Hi Resolution Camera Capture System - PD 2023	\$23,673.79
1467	03/27/2026	MOJAVE PRINTING SOLUTIONS	122785	Parking Citation Books	\$2,908.07
1470	03/27/2026	STOTZ EQUIPMENT	118752	Golf Course Pro Gator	\$477.54
1471	03/27/2026	TREVIPAY	10665694	TPP- HD 9066	\$872.91
1471	03/27/2026	TREVIPAY	10107358	TPP FOR HD-8303	(\$169.00)
61	EFT's			Total amount of EFT's	\$1,530,136.22

**TOWN OF APPLE VALLEY
WIRE TRANSFERS
MONTH OF MARCH 2026**

Wire Reference	Date	Beneficiary Name	Description	Wire Total
260318B01N7L	3/18/2026	CAPITAL ONE PUBLIC FUNDING	DSB/CONF LEAST PMT	\$ 27,550.00



Town Council Agenda Report

Date: April 14, 2026
To: Honorable Mayor and Town Council
Subject: MARCH 2026 PAYROLL/BENEFITS WARRANTS SCHEDULE
From: Guy Eisenbrey, Town Manager
Submitted by: Suresh Malkani, Finance Director
Finance Department
Budgeted Item: Yes No N/A

RECOMMENDED ACTION

That the Town Council receive, ratify and file the payroll/benefits warrants as presented.

BACKGROUND

Per Section 3.16.040 through 3.18.030 of the Town of Apple Valley Municipal Code, except for tort claims, every claim and demand received against the Town shall be presented to, approved in writing by the receiving department or office, certified to the delivery or rendition of the supplies, materials, property or service for which payment is claimed, and that the quality and prices correspond with the original specifications and contracts.

SUMMARY

Pursuant to the Town's Municipal Code, the register of demands shall be presented to the Town Council at the next regular meeting thereof after preparation. The Town Council may approve, conditionally or partially approve or reject such register of demands and in connection therewith consider the recommendations of the Town Manager and Director of Finance. Further, the State Government Code provides that Staff may process and pay prior to ratification by the Town Council, demands properly made in the ordinary course of business, the just obligations of the Town, such as routine salaries and wages, and other like expenditures for which there is an express budget appropriation, and in connection with which there is no dispute as to the obligation and amount being payable. The Payroll / Benefits warrants issued from March 1 through March 31, 2026, in the amount of \$1,162,876.91 net of voids, covering issued warrant #s 72465-72485 and direct deposit advice #s 1008202-1008707 are herewith submitted for approval.

FISCAL IMPACT

DATE	TOTAL
03/13/2026	<u>\$576,041.41</u>
03/27/2026	<u>\$586,835.50</u>
TOTAL:	<u>\$1,162,876.91</u>

The payroll and benefit warrants issued, covering warrant #s 72465-72485 and direct deposit advice #s 1008202-1008707 inclusive, totaled \$1,162,876.91 Sufficient funding is appropriated and available in such amounts necessary to cover the demands included herein.



Town Council Agenda Report

Date: April 14, 2026

To: Honorable Mayor and Town Council

Subject: FEE WAIVER FOR THE CHURCH FOR WHOSOEVER

From: Guy Eisenbrey, Town Manager

Submitted by: Debbie Rivera, Director of Parks and Recreation
Parks and Recreation Department

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

For good cause shown, and finding a waiver will serve a public purpose, approve the waiver of the rental fees in the amount of \$231.00.

SUMMARY

The Church for Whosoever is requesting use of James Woody's shade structure and auditorium on September 19, 2026, in order to provide food, clothing, haircuts, bikes and Bibles to the community. The organization will still be required to provide a Certificate of Insurance, Security Deposit, and submit a completed Facility Use Agreement for approval through the Parks & Recreation Department.

BACKGROUND

On August 14, 2001, the Town Council adopted a policy stating fees can be administratively waived for a local public agency, a utility company or service district, or a similar entity providing an essential service to the general community, whereas non-profit requests for fee waivers must go before the Town Council for consideration.

FISCAL IMPACT

Although there is not an ongoing demand that is displaced with the request on this particular day, the waiving of these fees will result in the loss of potential revenue in the amount of \$231.00.

ATTACHMENTS

- A. Fee Waiver request from The Church for Whosoever.



February 18, 2026

Town of Apple Valley
14955 Dale Evans Pkwy.
Apple Valley, Ca 92307

Dear Mayor Nassif and Town Board Members:

The Church for Whosoever is hosting our annual community outreach on Saturday, September 19, 2026, at James Woody Community Center.

For the last 37 years, we have had the opportunity to reach out to people in the High Desert area by giving away food, clothing, hair cuts and necessary toiletry items to those who are homeless or cannot afford it.

Since our event is always free and non-profit, we respectfully request that you waive the fees that the Town charges for this event, which are \$231.00. Thank you for your consideration for this waiver.

God bless you and thank you,


Tricia Gonzales
Office Manager
Cell: 760-885-3718



Town Council Agenda Report

Date: April 14, 2026

To: Honorable Mayor and Town Council

Subject: ADOPT RESOLUTION 2026-07 APPROVING SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY (SBCTA) MEASURE I 3.0 CONTINUATION EXPENDITURE PLAN

From: Guy Eisenbrey, Town Manager

Submitted by: Julie Ryan, Special Projects Manager
Town Manager

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

Adopt Resolution No. 2026-07 approving the San Bernardino County Transportation Authority (SBCTA) Measure I 3.0 Continuation Expenditure Plan.

BACKGROUND

Measure I, first approved by voters in 1989 and extended in 2004, is San Bernardino County's half-cent sales tax dedicated to transportation improvements. Administered by SBCTA, Measure I ensures that funds are reinvested locally through a "return-to-source" policy, meaning each region benefits directly from the revenue it generates.

The current measure (Measure I 2.0) expenditure plan divides funding into specific categories to prevent the commingling of funds:

- **Local Streets & Roads:** Flexible "pass through" funds sent directly to the Town for local paving.
- **Regional Arterials:** Funds for major thoroughfares like Bear Valley Road Intersection Improvements and Yucca Loma Road Widening.
- **Freeways & Interchanges:** Targeted at congestion relief on the I-15 corridor.
- **Specialized Transit:** Dedicated funding for senior and disabled transit services.

The Town of Apple Valley Utilization of Measure I Funds

Measure I has been instrumental to the Town of Apple Valley's ability to complete major transportation infrastructure projects, including:

- Townwide Paving Priorities
- Yucca Loma Road Widening
- Apple Valley Village Accessibility Project
- Powhatan Road Complete Streets Project
- Bear Valley Road Intersection Improvements

In addition to funding for major infrastructure projects, Annual Local Pass-Through funding is provided to the Town by Measure I, which is utilized to address critical transportation needs of the community. The Town has several ongoing projects and programs that utilize this funding, including:

- **Pavement Management Plan:**
 - Townwide street inventory, condition assessment, and prioritization program.
- **Citywide Pavement Rehabilitation:**
 - Roadway reconstruction, including curb ramps and sidewalks
- **Citywide Pavement Rejuvenation:**
 - Slurry seals, overlays, and minor repairs

Distinction from Other Funding: It is important to note that Measure I is separate and distinct from other revenue sources:

- **Versus SB1 (Gas Tax):** Unlike the state gas tax, Measure I is locally controlled and cannot be diverted by the State Legislature.
- **Versus General Fund:** Measure I is legally restricted to transportation. It cannot be used for general town operations, ensuring accountability to the voters.
- **Versus Federal Grants:** These funds serve as the "local match" required to win competitive federal infrastructure grants.

The current measure (Measure I 2.0) expires on April 1, 2040, and to ensure long-term stability for multi-decade projects SBCTA has developed a Continuation Expenditure Plan, known as Measure I 3.0 Transportation Expenditure Plan. The Plan proposes a restructure of how countywide Measure I and Victor Valley Subarea funds are categorized and prioritized, compared to the current Measure I 2.0 (2010–2040) plan.

ANALYSIS

SBCTA is considering placing a question on the November 3, 2026, General Election ballot asking voters to approve SBCTA Ordinance No. 26–01 (Measure "I"), continuing indefinitely on and after April 1, 2040, unless and until rescinded by voters, the Measure "I" one-half percent retail transactions and use tax in San Bernardino County for

transportation projects. The proposed Measure I 3.0 Transportation Expenditure Plan (Attachment B) establishes the framework for the administration and distribution of an estimated \$7.5 billion in new transportation revenue over the first 30 years. The plan is designed to be a permanent funding source, providing long-term fiscal stability for transportation infrastructure needs throughout the county. The plan has several key elements which are outlined below:

Return To Source: This section of the plan represents an overarching “fairness” rule that mandates revenues generated from each specified subarea within San Bernardino County must be expended on projects of direct benefit to that subarea after deduction of required CDTFA fees, funds dedicated for the Interregional Mobility Expenditure Plan, and authorized administrative costs.

Decisions on how revenues for certain project categories are expended within the Subareas will be made by the Board of Directors, based upon recommendation of local representatives.

The Interregional Mobility Expenditure Plan: Where “Return to Source” ensures local control, the Interregional Mobility Expenditure Plan addresses infrastructure that crosses subarea boundaries or connects San Bernardino County to the broader state transportation network. Three (3) percent (%) of the revenue generated across all San Bernardino County subareas will be reserved in advance of all other Measure I allocations specifically for the Interregional Mobility Expenditure Plan.

The Interregional Mobility Expenditure Plan will provide resources for the planning and implementation of projects and programs that provide critical infrastructure to communities impacted by regional motorist, tourism, interregional travel, and goods movement and support evacuation planning, bolster emergency response capabilities, improve primary evacuation routes, and fund transit-related evacuation needs.

This program will help plan and deliver critical infrastructure improvements, such as enhancements in the Cajon Pass and other key corridors, that address congestion, enhance mobility, improve safety, and strengthen resilience. In addition, the funding will be utilized to address unexpected infrastructure damage resulting from natural or human-caused disasters, ensuring rapid recovery and the restoration of essential interregional mobility.

Mountain/Desert Expenditure Plan: This specific element of the overall Measure I 3.0 plan categorizes Measure I funding to three (3) primary "buckets" to simplify regional delivery and ensure long-term sustainability. It is important to note that a proportional share of projected state and federal transportation funds shall be reserved for use solely within the Mountain/Desert Subarea:

- **Local Mobility (70%):** These funds are flexible "pass-through" funds sent directly to the Town on a per-capita basis primarily for localized transportation projects within the town:

- **Core Focus:** Maintenance and repair of existing infrastructure such as potholes, local street widening/rehabilitation, grade separation, sidewalks, bike lanes, streetlights.
- **Requirement:** Jurisdictions must adopt a Five-Year Plan to receive these funds.
- **Active Transportation:** Measure I 3.0 requires jurisdictions to reserve a minimum 5% investment in active transportation projects while providing long-term flexibility for the Town to redirect funds after 10 years if those needs are met.
- **Key Change from Measure I 2.0:** +5% Increase for active transportation projects.
- **Regional Mobility (20%):** Measure I 3.0 consolidates previously separate capital programs for highways, interchanges, and rail into one large category focusing on goods movement, transit, managed lanes, congestion management, and emerging transportation technologies to enhance regional movement and include:
 - **Management:** Controlled by the SBCTA Board to ensure regional coordination, rather than individual city-by-city projects.
 - **Core Categories:** Highway improvements, bus and passenger rail (capital and rehabilitation), corridors, interchanges, environmental mitigation, traffic management systems (freeway service patrol and air quality strategies), planning and project development, and emerging transportation technology.
- **Operations (10%):** A new dedicated fund to sustain the daily costs of providing mobility services:
 - **Core Focus:** Specialized transit (senior and disabled services), as well as the ongoing operation of bus and rail systems, first/last-mile connections, ridesharing, and safety support functions.
 - **Key Change from Measure I 2.0:** May provide additional funding beyond 10% upon a finding that such increase is required to address unmet transit needs of the Subarea. All increases above the 10% initial revenue collected for the Operations category shall come from the Local Mobility category of the Subarea.

The Town of Apple Valley's approval is a critical step in the approval requirements of California Public Utilities Code section 180206. For a proposed measure to move to the ballot, it must be supported by the County Board of Supervisors and by city councils representing both a majority of the cities in the County and a majority of the population residing in the incorporated areas of the County..

FISCAL IMPACT

There is no fiscal impact associated with this item.

ATTACHMENTS

- A. Resolution No. 2026-07 Measure I 3.0 Continuation Expenditure Plan
- B. Transportation Expenditure Plan

RESOLUTION NO. 2026-07

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF APPLE VALLEY, CALIFORNIA, APPROVING THE EXPENDITURE PLAN FOR THE EXPENDITURE OF REVENUES IN SAN BERNARDINO COUNTY EXPECTED TO BE DERIVED FROM THE PROPOSED CONTINUATION OF MEASURE I

WHEREAS, the voters of San Bernardino County passed Measure I in November 1989 and renewed it in 2004, authorizing San Bernardino Associated Governments, acting as the San Bernardino County Transportation Authority, to impose a one-half of one percent transactions and use tax for transportation improvements, applicable in the incorporated and unincorporated territory of the County of San Bernardino, through April 1, 2040; and

WHEREAS, Measure I has provided funding for numerous transportation projects, including freeways, local roads, major streets, interchanges, the Metrolink commuter train system, public buses, traffic signals, and more; and

WHEREAS, the imposition of the one-half of one percent transactions and use tax is set to expire in 2040; and

WHEREAS, San Bernardino County Transportation Authority, after engagement with private sector stakeholders and city and County representatives, has prepared an Expenditure Plan for the revenues expected to be derived from the proposed continuation of Measure I, which is anticipated to be placed on the November 3, 2026, ballot; and

WHEREAS, the proposed Expenditure Plan for the continuation of Measure I is attached hereto as Exhibit 1; and

WHEREAS, if approved by the voters, the continuation of Measure I would authorize the collection of a one-half of one percent sales tax and generate an estimated \$7.5 billion in its first 30 years for local transportation projects; and

WHEREAS, if approved by the voters, the continuation of Measure I would not institute a new tax, but continue the existing one-half of one percent sales tax for transportation after April 1, 2040; and

WHEREAS, revenues raised from the continuation of Measure I would remain in San Bernardino County and could not be allocated by the state or federal government; and

WHEREAS, Measure I would provide a long-term funding source to help fight traffic congestion; improve local streets, major roads and highways; and enhance San

Bernardino County's economy by providing construction-related jobs, manufacturing jobs, and an effective transportation system to meet the needs of residents and the business community; and

WHEREAS, Public Utilities Code section 180206 requires that the Measure I Continuation Expenditure Plan be approved by the County Board of Supervisors and by city councils representing both a majority of the cities in the County and a majority of the population residing in the incorporated areas of the County..

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF APPLE VALLEY AS FOLLOWS:

Section 1. That the Town approves the Measure I Continuation Expenditure Plan developed by the Board of Directors of the San Bernardino County Transportation Authority (Exhibit 1).

Section 2. That the Town Clerk shall certify the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED by the Town Council of the Town of Apple Valley this 14th day of April 2026.

Scott Nassif
Mayor

ATTEST:

La Vonda M-Pearson
Town Clerk

Exhibit A

Transportation Expenditure Plan

Revenue Estimates and Distribution. Allocation of revenue authorized by Ordinance No. 26-1 is established within this Expenditure Plan. Funds shall be allocated by percentage of the actual revenue received. An estimate of revenues and allocation among categories for the first 30 years is \$7.5 billion. The estimated revenue is based upon 2026 value of money and is not binding or controlling.

Return to Source. After deduction of required CDTFA fees, funds dedicated for the Interregional Mobility Expenditure Plan and authorized administrative costs, revenues generated from each specified Subarea within San Bernardino County will be expended on projects of direct benefit to that Subarea. Revenues will be accounted for separately for each Subarea and then allocated to specified project categories. Decisions on how revenues for certain project categories are expended within the Subareas will be made by the Authority Board of Directors, based upon recommendation of local representatives.

Subarea Identification. The San Bernardino Valley Subarea will include the cities of Chino, Chino Hills, Colton, Fontana, Grand Terrace, Highland, Loma Linda, Montclair, Ontario, Rancho Cucamonga, Redlands, Rialto, San Bernardino, Upland and Yucaipa and unincorporated areas in the east and west portions of the San Bernardino valley urbanized area. The Mountain/Desert area will include the following subareas: (1) The North Desert Subarea, which includes the City of Barstow and surrounding unincorporated areas; (2) The Colorado River Subarea, which includes the City of Needles and the surrounding unincorporated areas of the East Desert; (3) The Morongo Basin Subarea, which includes the City of Twentynine Palms, Town of Yucca Valley, and surrounding unincorporated areas; (4) The Mountain Subarea, which includes the City of Big Bear Lake and surrounding unincorporated areas of the San Bernardino Mountains; and (5) the Victor Valley Subarea, which includes the Cities of Adelanto, Hesperia, and Victorville; the Town of Apple Valley; and surrounding unincorporated areas including Wrightwood.

Contribution from New Development. No revenue generated from the tax shall be used to replace the fair share contributions required from new development as further described in Section 8 of the Ordinance.

Requirement for Annual Financial and Compliance Audits of Measure Funds. The San Bernardino County Transportation Authority shall undergo a biennial financial audit, and each local jurisdiction receiving an allocation of Measure revenue authorized in this Expenditure Plan shall undergo an annual financial audit, with all audits to be performed in accordance with generally accepted auditing standards and government auditing standards issued by the Comptroller General of the United States. Compliance audits also shall be conducted to ensure that each agency is expending funds in accordance with the provisions and guidelines established for Measure revenue including compliance with Maintenance of Effort provisions

The Interregional Mobility Expenditure Plan. Upon initial collection of revenue, 3% of the revenue generated across all San Bernardino County subareas will be reserved in advance of other allocations specified in this plan, in an account for the Interregional Mobility Expenditure Plan. The Interregional Mobility Expenditure Plan will provide resources for the planning and implementation of projects and programs that provide critical infrastructure to communities impacted by regional motorist, tourism, interregional travel, and goods movement. This program will help plan and deliver critical infrastructure improvements, such as enhancements in the Cajon Pass and other key corridors, that address congestion,

enhance mobility, improve safety, and strengthen resilience. It will also support evacuation planning, bolster emergency response capabilities, improve primary evacuation routes, and fund transit-related evacuation needs. In addition, the program will be available to address unexpected infrastructure damage resulting from natural or human-caused disasters, ensuring rapid recovery and the restoration of essential interregional mobility.

San Bernardino Valley Subarea Expenditure Plan. In that area described as the San Bernardino Valley Subarea, and referred to herein as the Valley Subarea, project categories shall be established as specified below. The San Bernardino Valley Subarea Expenditure Plan is illustrated in Figure A.

- A. State and Federal Transportation Funds.** A proportional share of projected state and federal transportation funds shall be reserved for use solely within the Valley Subarea.
- B. Local Mobility 25%.** Local priorities that focus on local roadway, bikeway, and sidewalk construction, repair, and maintenance for improved localized movement. Includes pass through for local priorities such as: local street widening & rehabilitation, potholes, grade separations, sidewalks, bike lanes, streetlights, and quiet zones. Allocations to local jurisdictions shall be on a per capita basis using the most recent State Department of Finance population estimates for January 1, with the County's portion based upon unincorporated population in the Valley Subarea. Estimates of unincorporated population within the Valley Subarea shall be determined by the County Planning Department, reconciled with the State Department of Finance population estimate for January 1 of each year.

Upon initial collection of revenue, each local jurisdiction shall reserve 5% of allocated revenue in a special account to be expended on active transportation projects. Eligible active transportation projects may include, at the discretion of the local jurisdiction, bicycle and pedestrian projects and costs for associated studies or plans. If, after at least ten years of revenue collection, the local jurisdiction's governing body makes a finding that the reserve for active transportation projects is no longer necessary, and the Authority Board of Directors subsequently approves the finding, then all Local Mobility funds allocated to the local jurisdiction may be used for any eligible purpose.

Local Mobility projects are defined as local street and road construction, repair, and maintenance and other eligible local transportation priorities. Except as set forth herein, Local Mobility funds can be used flexibly for any eligible transportation purpose determined to be a local priority, including local streets, major highways, state highway improvements, transit, and other improvements/programs to maximize use of transportation facilities. Expenditure of Local Mobility funds shall be based upon a Five-Year Plan adopted annually by the governing body of each local jurisdiction after being made available for public review and comment. Local Mobility funds shall be disbursed to local jurisdictions upon receipt of the annually adopted Five-Year Plan. The locally adopted Five-Year Plan shall be consistent with local, regional, and state transportation plans.

- C. Regional Mobility 50%.** Regional priorities that focus on goods movement, transit, managed lanes, congestion management, and emerging transportation technologies to enhance regional movement and include: highway improvements, bus and passenger rail (capital and rehabilitation), corridors, interchanges, environmental mitigation, traffic management systems (freeway service patrol and air quality strategies), quiet zones, planning and project development, and emerging transportation technology.

Regional Mobility projects are defined as congestion relief and safety improvements to corridors that connect communities, serve major destinations, and provide freeway access. Decisions on how Regional Mobility funds are expended will be made by the Authority Board of Directors, based upon recommendation of local jurisdiction representatives. Funding priorities shall be given to improving roadway safety, relieving congestion, and street improvements at rail crossings and shall take into

account equitable geographic distribution over the life of the program. Eligible projects also include, but are not limited to, signal synchronization, systems to improve traffic flow, commuter assistance programs, freeway service patrol, and projects that contribute to environmental enhancement associated with transportation facilities.

- D. Operations 25%.** Resourcing the operational costs for providing mobility services via rail, transit, senior and specialized services, first/last mile connections, ridesharing, and safety support functions. Decisions on how Operations funds are expended will be made by the Authority Board of Directors, based upon recommendations of local jurisdiction representatives. Funding priorities shall be given to maintaining core services across all modes of mobility.

Mountain/Desert Expenditure Plan. In that area described as the Mountain/Desert area, the following Expenditure Plan requirements shall apply. The Mountain/Desert Subarea Expenditure Plan is illustrated in Figure B.

- A. State and Federal Transportation Funds.** A proportional share of projected state and federal transportation funds shall be reserved for use solely within the Mountain/Desert Subareas.
- B. Local Mobility 70%.** Local priorities that focus on local roadway, bikeway, and sidewalk construction, repair, and maintenance for improved localized movement. Includes pass through for local priorities such as: local street widening & rehabilitation, potholes, grade separations, sidewalks, bike lanes, and streetlights. Allocations to local jurisdictions shall be based upon population (50 percent) and tax generation (50 percent). Population calculations shall be based upon the most current State Department of Finance estimates for January 1 of each year. Estimates of unincorporated population within each Subarea shall be determined by the County Planning Department, reconciled with the State Department of Finance population estimate. Tax generation calculations shall be based upon CDTFA data.

Upon initial collection of revenue, each local jurisdiction shall reserve 5% of allocated revenue in a special account to be expended on active transportation projects. Eligible active transportation projects may include, at the discretion of the local jurisdiction, but are not limited to, bicycle and pedestrian projects and costs for associated studies or plans. If, after at least ten years of revenue collection, the local jurisdiction's governing body makes a finding that the reserve for active transportation projects is no longer necessary, and the Authority Board of Directors subsequently approves the finding, then all Local Mobility funds allocated to the jurisdiction may be used for any eligible purpose.

Local Mobility projects are defined as local street and road construction, repair, and maintenance and other eligible local transportation priorities. Except as set forth herein, Local Mobility funds can be used flexibly for any eligible transportation purpose determined to be a local priority, including local roads, major streets, state highway improvements, transit, including but not limited to, fare subsidies and service enhancements for seniors and persons with disabilities, and other improvements/programs to maximize use of transportation facilities. Expenditure of Local Mobility funds shall be based upon a Five-Year Plan adopted annually by the governing body of each local jurisdiction after being made available for public review and comment. Local Mobility funds shall be disbursed to local jurisdictions upon receipt of the annually adopted Five-Year Plan. The locally adopted Five-Year Plans shall be consistent with other local, regional, and state transportation plans.

- C. Regional Mobility 20%.** Regional priorities that focus on goods movement, transit, managed lanes, congestion management, and emerging transportation technologies to enhance regional movement and include: highway improvements, bus and passenger rail (capital and rehabilitation), corridors, interchanges, environmental mitigation, traffic management systems (freeway service patrol and air quality strategies), planning and project development, and emerging transportation technology.

Revenue collected within each Subarea shall be reserved in a special account to be expended on Regional Mobility projects of benefit to the Subarea. Regional Mobility projects are defined as major streets and highways serving as primary routes of travel within the Subarea, which may include State highways and freeways, where appropriate. Regional Mobility Projects funds can be used to leverage state and federal funds for transportation projects and to perform advance planning/project reports. Expenditure of Regional Mobility funds shall be approved by the Authority Board of Directors, based upon a recommendation of Subarea representatives and the Mountain/Desert Policy Committee. If, after five years of revenue collection and every five years thereafter, the local representatives and the Mountain/Desert Policy Committee make a finding that Regional Mobility funds are not required for improvements of benefit to the Subarea, then revenue in the Regional Mobility category may be returned to local jurisdictions within the Subarea. Such return shall be allocated and expended based upon the formula and requirements established in the Local Mobility category.

- D. Operations 10%.** Resourcing the operational costs for providing mobility services via rail, transit, senior and specialized services, first/last mile connections, ridesharing, and safety support functions. Decisions on how Operations funds are expended will be made by the Authority Board of Directors, based upon recommendation of Subarea representatives and the Mountain/Desert Policy Committee and/or Transit Committee. Funding priorities shall be given to maintaining core services across all modes of mobility services.

The Authority Board of Directors, based upon recommendation of Subarea representatives and the Mountain/Desert Policy Committee, may provide additional funding beyond 10% upon a finding that such increase is required to address unmet transit needs of the Subarea. All increases above the 10% initial revenue collected for the Operations category shall come from the Local Mobility category of the Subarea.

- E. Mountain/Desert Policy Committee.** The Mountain/Desert Policy Committee of the Authority shall remain in effect and provide oversight of the implementation of the Mountain/Desert Expenditure Plan.

Measure “I” Transportation Expenditure Plan

FIGURE A
San Bernardino Valley Subarea Expenditure Plan

Local Mobility 25%

Local priorities that focus on local roadway, bikeway, and sidewalk construction, repair and maintenance for improved localized movement. Includes pass through for local priorities.

- Local Street Widening & Rehabilitation
- Potholes
- Grade Separations
- Sidewalks
- Bike Lanes
- Streetlights
- Quiet Zones

Regional Mobility 50%

Regional priorities that focus on goods movement, transit, managed lanes, congestion management, and emerging transportation technologies to enhance regional movement.

- Highway Improvements
 - Managed Lanes
- Bus and Passenger Rail
 - Capital and Rehabilitation
- Corridors
 - Roadway, Transit, ATP
- Interchanges
- Environmental Mitigation
- Traffic Management Systems
 - Freeway Service Patrol
 - Air Quality Strategies
- Planning and Project Development
- Emerging Transportation Technology
- Quiet Zones

Operations 25%

Resourcing the operational costs for providing mobility services via transit, senior and specialized services, first/last mile connections, and safety support functions.

- Transit Operations
 - Bus, Rail, Innovative Technology
 - Student, Senior and Disabled Transit
- Traveler Emergency Network
- Vanpool/Ride Share
- First/Last Mile

FIGURE B
Mountain Desert Expenditure Plan

Local Mobility 70%

Local priorities that focus on local roadway, bikeway, and sidewalk construction, repair and maintenance for improved localized movement. Includes pass through for local priorities.

- Local Street Widening & Rehabilitation
- Potholes
- Grade Separations
- Sidewalks
- Bike Lanes
- Streetlights
- Quiet Zones

Regional Mobility 20%

Regional priorities that focus on goods movement, transit, managed lanes, congestion management, and emerging transportation technologies to enhance regional movement.

- Highway Improvements
 - Managed Lanes
- Bus and Passenger Rail
 - Capital and Rehabilitation
- Corridors
 - Roadway, Transit, ATP
- Interchanges
- Environmental Mitigation
- Traffic Management Systems
 - Freeway Service Patrol
 - Air Quality Strategies
- Planning and Project Development
- Emerging Transportation Technology
- Quiet Zones

Operations 10%

Resourcing the operational costs for providing mobility services via transit, senior and specialized services, first/last mile connections, and safety support functions.

- Transit Operations
 - Bus, Rail, Innovative Technology
 - Student, Senior and Disabled Transit
- Traveler Emergency Network
- Vanpool/Ride Share
- First/Last Mile

Exhibit “B”

Independent Taxpayer Oversight Committee (ITOC)

ITOC Goal and Function. Voter approval of this Measure shall result in the continuation of the existing Independent Taxpayer and Oversight Committee (ITOC) as follows:

The ITOC shall provide citizen review to ensure that all Measure funds are spent by the San Bernardino County Transportation Authority (hereby referred to as the Authority) in accordance with provisions of the Expenditure Plan and Ordinance No. 26-1, Measure I and the Measure I Expenditure Plan.

Audit Requirement. A bi-annual fiscal and compliance audit shall be performed in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. The audit shall review the basic financial statements of the Authority as defined by the Governmental Accounting Standards Board and the financial and compliance audits of the member jurisdictions.

Role of Financial and Compliance Audit and the ITOC. The ITOC shall review the annual audits of the Authority; report findings based on the audits to the Authority; and recommend any additional audits for consideration that the ITOC believes may improve the financial operation and integrity of program implementation.

The Authority shall hold a publicly noticed meeting, which may or may not be included on the agenda of a regularly scheduled Authority Board of Directors meeting, with the participation of the ITOC to consider the findings and recommendations of the audits.

Membership and Selection Process. The Authority shall have an open process to select five committee members, which shall include solicitation of trade and other organizations to suggest potential nominees to the committee. The committee members shall possess one of the following credentials:

- Professional in the field of municipal audit, finance and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector.
- Licensed civil engineer or trained transportation planner with at least five years of demonstrated experience in the fields of transportation and/or urban design in government and/or the private sector. No member shall be a recipient or sub-recipient of Measure funding.
- Three public members who possess knowledge and skills that will be helpful to the work of the ITOC.

The Chair and the Executive Director of the Authority shall serve as ex-officio members of the ITOC.

Terms and Conditions for Committee. Committee members shall serve staggered four-year terms. In no case shall any voting committee member serve more than twelve years on the ITOC.

- Committee members shall serve without compensation, except they shall be reimbursed for authorized travel and other expenses directly related to the work of the ITOC.
- Committee members cannot be a current local elected official in the County or a full-time staff member of any city/town, the County government, local transit operator, or state transportation agency.
- Non-voting ex-officio committee members shall serve only as long as they remain incumbents in their respective positions and shall be automatically replaced by their successors in those positions.
- If vacancies on the ITOC occur, for any reason, Authority staff will collaborate with Authority Board members to find an appropriate replacement, within 90 days of the vacancy or as soon thereafter as possible, to fill the remainder of the term.
- When more than one application is received for a vacancy, the General Policy Committee will make a recommendation to the Authority Board of Directors to appoint an applicant to the ITOC.
- When only one application is received, the Board President will recommend to the Board the applicant's appointment to the ITOC.

ITOC Operation Protocols.

- The ITOC shall continue as long as Measure revenues are collected.
- Authority Board of Directors and staff shall fully cooperate with and provide necessary support to ensure the ITOC successfully carries out its duties and obligations.

Conflict of Interest. ITOC voting members shall have no legal action pending against the Authority and are prohibited from acting in any commercial activity directly or indirectly involving the Authority, such as being a consultant during their tenure on the ITOC. ITOC voting members shall not have direct commercial interest or employment with any public or private entity that receives the transportation tax funds authorized by the voters in this Ordinance.

Exhibit C (Ballot Question)

Measure "I" Local Transportation Improvement Program

San Bernardino County Road Repair/Traffic Relief Extension

Without raising tax rates, shall an ordinance to fund repairing potholes; keeping local roads in good condition; completing freeway/highway projects to improve traffic flow/safety, reduce traffic bottlenecks;

upgrading aging bridges/overpasses; creating local jobs; keeping student/senior/disabled/veteran transit fares low be adopted, extending the ½¢ voter-approved transportation sales tax, providing approximately \$250,000,000 annually until ended by voters, requiring audits, oversight, spending disclosure, local control?

DRAFT



Town Council Agenda Report

Date: April 14, 2026

To: Honorable Mayor and Town Council

Subject: AWARD OF CONTRACT, FOR THE ACCOUNTING AND CONSULTING SERVICES FOR FISCAL YEAR 2023/2024

From: Guy Eisenbrey, Town Manager

Submitted by: Suresh Malkani, Director of Finance
Finance Department

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

That the Town Council:

- A. Award a professional services contract to Lance, Soll & Lunghard, LLP (LSL) for accounting and consulting services related to Fiscal Year 2023–2024; and
- B. Authorize the Town Manager to execute the agreement, subject to approval as to form by the Town Attorney and approval as to content by the Town Manager.

EXECUTIVE SUMMARY

The Town has not completed its Annual Comprehensive Financial Reports (ACFRs) since Fiscal Year 2022–2023 due to sustained operational disruption within the Finance Department, including the absence of long-term executive leadership, significant staff turnover, and limited organizational capacity to maintain core accounting functions.

These conditions have resulted in incomplete year-end close processes, unreconciled cash and investment accounts, unsupported general ledger balances, and incomplete capital asset records. To restore compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) requirements, and audit readiness, the Town conducted a competitive procurement process and recommends award to Lance, Soll & Lunghard, LLP (LSL), based on their demonstrated expertise in resolving similarly complex municipal accounting deficiencies.

BACKGROUND

Since 2023, the Finance Department has lacked a permanent Director of Finance and has experienced severe turnover across key technical positions. This has materially impacted the Town's ability to execute fundamental accounting controls and processes, including:

- Timely and accurate bank and investment reconciliations
- Completion of the year-end close process, including accruals and adjusting journal entries
- Maintenance and reconciliation of capital asset subledgers
- Proper accounting for interfund activity, grants, and long-term liabilities
- Preparation of audit-ready schedules and supporting documentation

As a result, the Town's general ledger and subsidiary records require reconstruction and validation to support financial statement preparation and audit compliance.

PROCUREMENT PROCESS

The Town issued a Request for Qualifications and cost projections and received five (5) responses. Three (3) firms were deemed complete and responsive and were invited to participate in a formal interview process:

- Macias, Gini & O'Connell LLP (MGO)
- CliftonLarsonAllen LLP (CLA)
- Lance, Soll & Lunghard, LLP (LSL)

Firms were evaluated on technical qualifications, municipal experience, proposed work plan, and ability to independently execute complex accounting remediation.

ANALYSIS

LSL was determined to be the most qualified firm based on the following technical considerations:

Depth of Municipal Remediation Experience

The Town's current condition is not limited to routine backlog, but rather reflects systemic breakdowns in internal controls and financial reporting processes. LSL has extensive experience performing:

- Reconstruction of general ledger balances where supporting schedules are incomplete or unreliable
- Full-scope year-end close ownership, including preparation of accruals, deferrals, and reclassification entries

- Resolution of cash reconciliation discrepancies across multiple fiscal periods
- Development of audit-ready workpapers in compliance with GAAP and GASB standards

This type of work requires senior-level accountants capable of exercising professional judgment in areas where documentation is limited or inconsistent.

Alignment of Methodology with Required Scope

LSL's proposed approach reflects a phased remediation model consistent with best practices for distressed municipal finance operations:

- Stabilization of cash through comprehensive reconciliation
- Reconstruction of key balance sheet accounts (receivables, payables, deferred inflows/outflows)
- Validation of capital assets, including historical cost, depreciation, and disposals
- Preparation of adjusting journal entries to establish audit-ready trial balances

This methodology aligns directly with staff's internal assessment of the steps required to achieve an auditable financial position.

Capacity to Operate Independently in a Constrained Environment

Given current staffing limitations, the selected firm must operate with minimal reliance on Town personnel. LSL demonstrated the ability to deploy experienced staff capable of:

- Navigating ERP systems (Tyler Munis) without training
- Identifying and correcting accounting errors without complete historical records
- Coordinating directly with external auditors to satisfy audit requirements

Cost Structure Relative to Technical Value

While LSL proposed a higher range of total hours, their hourly rates are comparable to other qualified firms. Importantly:

- Billing is based on actual hours and deliverables, not fixed cost
- Their experience reduces the risk of rework, audit findings, or prolonged project timelines
- Total cost exposure may be lower if efficiencies are realized through their structured approach

In contrast, selection of a lower-cost firm without directly relevant remediation experience presents a material risk of extended timelines, incomplete deliverables, and potential audit complications.

FISCAL IMPACT

The proposed contract range is approximately \$131,000 to \$225,000, depending on the level of effort required to complete remediation and achieve audit readiness. Furthermore, Town Council is permitted to dispense with the formal bidding process for professional services in excess of \$50,000 as prescribed in the Town's Municipal Code under Chapter 3.12.

No specific appropriation has been included in the adopted Fiscal Year 2025–2026 budget. However, actual expenditures will be based on time and materials, and total costs may be lower than projected depending on execution efficiency. The expense will be charged to the General Ledger Account 10011501-720010 (Finance General Contract Services).

ALTERNATIVES

1. Approve the Contract (Recommended): Provides the technical expertise necessary to restore financial reporting compliance and internal control integrity;
2. Select an Alternate Firm: May reduce initial cost estimates but introduces elevated risk due to less direct experience with complex municipal accounting remediation; or
3. Defer Action: Will prolong the Town's inability to complete ACFRs, increasing audit risk and potential regulatory and reputational impacts.

ATTACHMENTS

- A. Accounting and Consulting Services Proposal
- B. Professional Services Agreement



PREPARED BY

LSL, LLP

Certified Public Accountants

License Number 2584

Proposal Presented to the Town of Apple Valley

Accounting and Consulting Services

Date of Submission: March 30, 2026

Valid for 90 Days

Authorized by

Kelly Telford, CPA, Partner

500 Technology Drive, Suite 350

Irvine, CA 92618

(949) 829-8299

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LETTER OF TRANSMITTAL

March 30, 2026

Suresh Malkani
Town of Apple Valley

Delivered Via Email: smalkani@applevalley.org

Dear Mr. Malkani,

LSL, LLP (“LSL”) is pleased to present our proposal for accounting and consulting services. We value the opportunity to present our professional qualifications to the Town of Apple Valley and demonstrate why our services are second to none.

LSL has a well-established history of delivering outstanding services to government entities. We provide auditing, accounting, and consulting services to more than 100 municipal clients across the country, such as cities, counties, water and electric utilities, and special-purpose government agencies. Our proposal highlights our firm’s strength and stability, along with our demonstrated experience, knowledge, passion, and creative problem-solving capabilities as a leader in the field of governmental accounting and auditing. Our dynamic team is comprised of top talent within the industry, and with our comprehensive government experience, and our dedication to providing personalized experiences for each of our clients, we believe you will find that LSL is one of the best-qualified accounting firms to provide these services.

SCOPE OF SERVICES AND DELIVERABLES

We understand you are seeking a qualified firm to provide consulting and accounting services. LSL has a structured, well-tested approach to providing accounting services. Our goal is not to replace your team but become a part of it. Our team is willing and ready to provide assistance in strategic areas that allow your team to focus on the day-to-day while allowing us to take care of more complex tasks that cannot be done by other team members. LSL can handle tasks typically managed by the finance department so your team can focus on daily operations. The detailed scope and any related deliverables are described in Appendix A – Scope and Deliverables, which can be prioritized with Town staff to address key items within budget.

QUALIFICATIONS AND PERSONNEL

Our dedicated team of professionals have a combined 60 years of expertise working in and with government agencies. Key members of our team and their requisite experience is listed below. Detailed resumes of our management team are included below. Additional information regarding the other members of the team are available upon request.



Kelly Telford, CPA, Partner

Kelly is a respected leader in public finance and is known for being a change agent and thought leader in organizational strategy. She has developed her expertise in accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology, including ERP implementations. She has taught classes for GFOA and CSMFO and has presented at annual conferences for GFOA, CSMFO and GFOAA.

Kelly has a wealth of experience in both public accounting and local government. She has previously served as Finance Director for the cities of Costa Mesa and Seal Beach as well as the Los Angeles Community Development Agency. She has a proven track record of helping agencies identify operating inefficiencies, assisted in departmental reorganizations, identify internal control challenges, completing year-end close procedures, and serving as an outsourced Finance Director.

Kelly is a licensed CPA in California and Texas.



Noah Daniels, CPA, CPFO, Director

Noah has extensive experience in municipal finance departments, gained through both his work as an auditor and his work in local government agencies. As a director, he combines his strategic problem-solving approach with firsthand knowledge of our client's operations, allowing him to understand their needs and serve as a trusted partner and extension of their departments. Noah's expertise has been instrumental in helping government agencies maximize the use of their existing resources to meet a broader range of priorities.

As the Finance Director for the City of Rancho Cucamonga, Noah's strategic leadership was instrumental in replacing an outdated financial system (Workday), enhancing efficiency and accuracy. He was responsible for designing fiscal policies, including debt management, special district funding, and reserve policies, to ensure efficiency, compliance, and adherence to government regulations.

Noah is a licensed CPA in California.



Nike Ricks, MBA, Manager

Nike specializes in guiding public agencies through operational challenges, financial overhauls, and system upgrades with a focus on strategic improvement. With 20 years of public sector leadership across California, Arizona, and Utah - Nike has served in key roles including City Treasurer, Assistant Finance Director, and Finance Manager. Nike's experience is in budgeting and forecasting, financial reporting, system design, grant administration, policy development, and long term planning for enterprise operations allows her to provide comprehensive support with a solutions driven approach that empowers her clients to lead with confidence. She has led full-scale ERP implementations, revamped payroll systems, strengthened internal controls, restructured fund accounting, and modernized treasury operations.



Louis Li, Manager

Louis brings over 10 years of experience in governmental accounting and is known for delivering results under pressure. He combines precision and adaptability to navigate the most complex financial challenges and uncover effective solutions. Louis' expertise includes reconciliations, preparing audit-ready documentation, and journal entries. Whether it's troubleshooting system inefficiencies or optimizing financial workflows, his passion is in helping clients untangle their accounting challenges and bring clarity and structure to the underlying causes. Before joining LSL, Louis held key finance positions in the cities of Costa Mesa and Seal Beach as well as the Los Angeles Community Development Agency.

Hiram Zavala, Supervisor



With more than a decade of experience in municipal accounting and finance, Hiram Zavala brings strong technical expertise and practical experience to the LSL team. Before joining LSL, he held key finance roles with the County of San Bernardino and the cities of Ontario and Rancho Cucamonga. Hiram has performed a variety of tasks in those roles, including capital asset accounting, accounts payable, budgeting, assembling cost allocation plan and indirect cost rate calculations, and improving financial reporting processes. His analytical and collaborative approach makes him a valuable contributor to complex accounting and implementation projects supporting LSL's government clients.

Cara Clifton, Senior Accountant



With more than 22 years of experience in municipal accounting, Cara brings extensive knowledge of fund accounting, bank reconciliations, capital assets, and utility billing. Before joining LSL, Cara spent 16 years with the City of Longview, Texas where she rose to the role of Utilities Accounting Supervisor. Her responsibilities included capital asset accounting, grant management, multiple bank reconciliations, and oversight of utility revenue internal controls. She has supported numerous cities and special districts in their year-end close processes, including bank reconciliation, capital assets, pensions, OPEB, leases, and IT subscriptions. Cara's hands-on approach and familiarity with municipal systems make her a trusted resource for complex reconciliations and year-end close support.

As you can see, LSL is uniquely positioned to assist our clients as our team is comprised of government industry experts who have worked in local governments themselves. Our team understands the complexities of government accounting and can ensure your accounting is accurate and well maintained. In addition, our team has implemented ERP systems as both consultants and as members of local government which allows us to design policies and procedures with accounting in mind.

Also, having a team that has worked in local government, we can assist with other projects you may need such as training and support of finance department staff, evaluations of efficiencies in the department and assessments to help determine where staff capacity exists, and serving as a backup for day-to-day transaction processing such as utility billing, accounts payable and payroll.

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. We are committed to helping finance departments thrive by providing the guidance, tools, and services that foster lifelong success for your finance team. We encourage our clients to tap into our full professional team of industry and product experts for your full-service consulting, staffing, and financial report automation solutions.



**Financial &
Compliance Audits**



**Consulting,
Staffing & Training**



**ERP &
Other Technologies**

ASSUMPTIONS AND EXCLUSIONS

The following assumptions and exclusions apply to this proposal. Any services outside the defined scope will require prior written authorization by the Town before work is initiated.

Assumptions:

- The Town will provide timely access to both Eden and Enterprise ERP (Munis), all relevant financial records, and designated staff throughout the engagement
- Transaction history, beginning balances, and chart of accounts mapping carried from Eden into Enterprise ERP (Munis) as of January 2024 are materially complete and accurate; significant gaps or errors in the conversion may result in additional hours and fees beyond the estimates provided
- Town staff will be available to respond to LSL requests, provide supporting documentation, and participate in meetings within a reasonable timeframe to avoid delays in project milestones
- Estimated hour ranges are based on LSL's experience with comparable engagements and the information available at the time of this proposal; actual hours may vary depending on the condition of records, complexity of outstanding items, and level of Town staff coordination required
- Up to 5 days of onsite visits for two LSL staff (10 days) is assumed across all tasks; additional onsite visits can be accommodated and will be billed at cost
- Up to 45 hours of meetings with accounting and management staff are assumed across the engagement

Exclusions:

- Services related to fiscal years other than FY 2023-24, except as specifically described in this proposal
- ERP configuration, system setup, or IT support beyond what is necessary to access and work within Eden and Enterprise ERP (Munis) as currently configured
- Advisory services except as specifically described in this proposal
- Any services not explicitly described in Tasks 1 through 3 below

COST PROPOSAL AND PAYMENT TERMS

Our professional fee for the services outlined below and in Appendix A – Scope and Deliverables will be at the firm's preferred client discount rates. Our standard hourly rates and the rates LSL charges our preferred clients are listed on the following page. To show our dedication to this project, we will offer the Town the same preferred rates as our valued clients. The rates below would be used for any additional assistance the Town requires outside of the scope of work listed above.

Our fees are based on the time required by the individuals assigned to the engagement, the complexity of the work to be performed, as well as any out-of-pocket expenses. Due to the nature of these services, LSL recommends an hourly contract be established to allow for as little or as much assistance as necessary. Estimates are preliminary and subject to change based on the complexity of the work, the extent of procedures required, and the condition of the Town's accounting records to be evaluated while on-site and remotely throughout the project. Any significant deviations from these estimates will be reviewed and discussed with Town management prior to proceeding.

TASK		HOURS	ESTIMATED FEE
Task 1	Assist with FY 2023-24 Year-End Close	430 – 750	\$115,000 to \$200,000
Task 2	FY 2023-24 Bank Reconciliation Review and Clearing Account Resolution	20 – 40	\$5,000 to \$11,000
Task 3	Migration and Buildout of Capital Asset Records from Eden to Enterprise ERP (Munis)	40 – 50	\$11,000 to \$14,000
Task 4	Support for Year-End and Ongoing Accounting Services	<i>To be determined</i>	<i>To be determined</i>

Our standard hourly rates and preferred client discount rates are as follows:

Title	2026 Hourly Rates	2026 Rates with Preferred Client Discount
Group Training	\$ 675	\$ 675
Partner - Advisory	\$ 590	\$ 590
Partner - Technical	\$ 590	\$ 460
Principal	\$ 590	\$ 460
Director	\$ 465	\$ 363
Senior Manager	\$ 410	\$ 320
Manager	\$ 350	\$ 273
Supervisor	\$ 315	\$ 246
Senior	\$ 250	\$ 195
Experienced Staff	\$ 210	\$ 164
Staff	\$ 190	\$ 148
Clerical	\$ 110	\$ 86

Additional circumstances may arise that could impact the total cost including, but not limited to, increase in scope, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we issue deliverable(s). Should these circumstances exist, our team will communicate with staff prior to time being incurred.

Any non-personnel-related costs will be billed and reimbursed as they are incurred, if necessary. Progress bills will be sent monthly on the basis of hours of work completed during the course of the engagement plus out-of-pocket expenses incurred in accordance with the firm's proposal. In accordance with the Town's requirements, LSL will provide a report on the hours work and tasks performed, as well as weekly documentation clearly outlining progress.

The rates above are effective through December 31, 2026. Rates increase annually on January 1 based upon market rates for similar services and generally range between 3% to 7%.

ADAPTING TO A REMOTE WORKING RELATIONSHIP

LSL is fully equipped with software and communication tools to support a remote process. We leverage Microsoft Teams to easily connect over a video call in a face-to-face setting, giving us the ability to share screens and information in real-time. Additionally, having the customizable *LSL CaseWare Cloud Portal* makes the exchange of secure information easy and painless. LSL is also accustomed to working in our client's financial software solutions in a remote environment, taking advantage of VPN connections and remote desktops. In an effort to reduce costs for our clients, our team has become accustomed to working remotely using remote desktop technology. It is anticipated that the work would be performed on-site and remotely.

CONCLUSION

Our collective experience in local government accounting backed by our comprehensive understanding of all facets of municipal government operations has resulted in our development of efficient procedures and a streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform this engagement.

Our proposal is a firm and irrevocable offer for **90 days** following the closing date for the receipt of proposals. For this proposal, Kelly Telford, CPA, Partner, is authorized to make representations for our firm. She can be reached by phone at (714) 458-5292 or by email at Kelly.Telford@lslcpas.com.

Very truly yours,

LSL, LLP

LSL PROFILE

LSL provides auditing, accounting, and consulting services to over 100 municipal clients, including cities, counties, water and electric utilities, and special-purpose government agencies. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

Our extensive experience in local government accounting has led to the development of efficient procedures and a comprehensive understanding of all finance department operations, including federal and state grant programs. Our work plan approach takes full advantage of accumulated experiences, which we believe sets LSL apart.

Our dynamic team of industry experts holds extensive experience providing services to a full range of government entities. We lead seminars and training courses on introductory government accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices.

HISTORY AND SIZE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Irvine, California, with a dynamic team of 15 partners, 4 principals, and 180 employees.



Ranked #17 on the Orange County Business Journal's CPA Firm Book of Lists



Established in 1929



15 Partners
4 Principals



180 Employees
(and growing!)

LOCATION

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.

Our Offices

Irvine, CA

500 Technology Drive, Suite 350
Irvine, CA 92618
Phone: (949) 829-8299

Sacramento, CA

500 Capitol Mall., Suite 2350
Sacramento, CA 95814
Phone: (916) 503-9691

Phoenix Metropolitan Area, AZ

950 W. Elliot Rd., Suite 110
Tempe, AZ 85284
Phone: (480) 424-7855

The Woodlands, TX

21 Waterway Avenue, Suite 30089
The Woodlands, TX 77380
Phone: (936) 828-4587

ACCOUNTING TODAY REGIONAL LEADER

LSL has again been recognized as an Accounting Today Regional Leader in 2026. The list ranks the top CPA firms that have shown exceptional growth, embraced technology, and who 'think outside the box' when providing solutions.

accountingTODAY

2026
**Regional
Leaders**

INSIDE PUBLIC ACCOUNTING (IPA) AWARD

LSL is honored to be recognized among the Top 300 accounting firms in the nation by INSIDE Public Accounting! Each year, IPA ranks CPA firms based on net revenue, and LSL proudly advanced from #220 in 2024 to #201 in 2025. Our fantastic team and the trust of our valued clients are the driving force behind this upward momentum and continued growth.



OUR CORE VALUES

As we continue to grow and evolve, we recognized our core values needed to grow and change with us. Our values weren't decided on by management and handed down, every member of the LSL team worked together to share what values matter most to us. From there, we came up with the following five core values that embody how we approach each other, our work, and our clients.



PURSUE EXCELLENCE



LOVE WHAT YOU DO



LEAD WITH INTEGRITY



ACCOMPLISH MORE
TOGETHER



FORWARD THINKING

BEST OF ACCOUNTING AWARD

LSL has consistently secured the ClearlyRated *Best of Accounting* award since 2019. This exclusive program awards accounting firms who demonstrate high-level service of excellence within the accounting industry and solely leverages statistically validated survey responses from our clients.



4.7 based on 646 ratings



TRAINING AND SEMINARS

LSL regularly leads seminars and training courses on introductory governmental accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices, which are made available to our clients for additional information and continued support. For upcoming webinars, please visit <https://lslcpas.com/webinars/>.

LICENSE TO PRACTICE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL is a public accounting firm licensed by the State of California, Department of Consumer Affairs, as a Public Accounting Partnership. Under [Section 901.461](#) of the State of Texas Public Accountancy Act, LSL is authorized to practice in the State of Texas as an out-of-state firm. We are also members of the American Institute of Certified Public Accountants. All key staff to be assigned to this engagement are or will be licensed by the State of California to practice as Certified Public Accountants and are pending approval for licensure in the State of Texas.

DESK REVIEWS AND DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. There have been no litigations against our firm in the past three years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. We have never had a report rejected by any of these agencies, which demonstrates our thorough understanding of federal grant programs. LSL is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

PEER REVIEW

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review, conducted by Spafford and Landry CPAs, is provided in Appendix C.

QUALIFICATIONS & EXPERIENCE

CERTIFIED PUBLIC ACCOUNTANTS

Your engagement team includes two certified public accountants who maintain active licenses with the State of California. In addition, your engagement team may also include individuals licensed in other states. Please refer to the individual bios for information on CPA licensure.

CONTINUING EDUCATION

As a firm policy, all professional government staff meet the requirement of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Our educational programs include training from CalCPA, AICPA, Government Audit Quality Center, CSMFO, GFOA, Becker and GASB.

INSURANCE

LSL confirms that we will maintain the minimum insurance requirements throughout the entire term of this engagement. We have provided evidence of coverage with the submission of our proposal in **Appendix D**, and the actual insurance form will be provided upon the award of contract.

RECENT EXPERIENCE

As a firm, we have extensive experience with municipalities including cities, counties, water and electric utilities, special districts, joint powers authorities and compliance with OMB Uniform Guidance. We are familiar with all federal and state grant programs typically awarded to municipalities. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, interim staffing, strategic planning, and tax services. A list of current government clients can be provided upon request.

As a part of our consulting services, we also provide accounting services that include outsourced accounting services, year-end close assistance, audit preparation, bank reconciliation, training, accounting software implementation, and GASB implementation services. Our team is well-versed in using most accounting software solutions, including Workday, Tyler Munis, One Solution, PeopleSoft, and Tyler Incode.

Our collective experience in local government accounting, backed by our comprehensive understanding of all federal and state grant programs awarded to municipalities, has refined our development of efficient procedures and streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform these services.

WORKLOAD ACCOMPLISHMENT

LSL has the staffing capacity, resources and expertise necessary to support the Town and we are prepared to begin work upon execution of the agreement. Seamless communication and collaboration with our clients are top priorities. Utilizing our structured and segmented approach detailed in Appendix A, we have a proven track record of delivering high-quality results that meet applicable compliance standards, proposed budgets and schedules effectively in addition to leveraging both remote capabilities and on-site presence as needed. We are confident in our ability to devote sufficient time, personnel, and resources to this project and ensure its successful completion.

APPENDIX A – SCOPE AND DELIVERABLES

DESCRIPTION OF SERVICES AND DELIVERABLE	PLAN AND OUTCOME
<p>On boarding, including:</p> <ul style="list-style-type: none"> • Configure system access and review available financial records and supporting documentation • Coordinate the transition of accounting information to understand existing processes, reconciliations completed to date, and areas requiring immediate attention • Review prior-year financial statements and trial balances • Meet with accounting and management staff to confirm responsibilities, establish communication protocols, and define a reporting cadence • Schedule and coordinate onsite visits based on project milestones and staff availability 	<p>Onboarding to occur within one week of contract execution and will include coordination of in-person and remote resources.</p>
<p>Task 1 – Assist with FY 2023-24 Year-End Close</p> <p><i>Deliverables addressed: Reconciliations, Accruals, Fund revenue verification and reporting, Preparation of relevant GASB reports, and Analysis of current procedures with recommendations aligned to industry standards.</i></p> <ul style="list-style-type: none"> • Perform year-end close procedures, including reconciliation of key fund-level balance sheet accounts such as receivables, payables, interfund balances, and accrued liabilities • Prepare and reconcile capital asset schedules • Prepare and reconcile long-term debt activities • Review and calculate accrued liabilities (e.g., compensated absences, pension and OPEB balances, leases/SBITAs, and claims payable) as determined during onboarding • Review revenue and expenditure activity for completeness, accuracy, and proper period recognition • Reconcile interfund transactions to ensure all entries are balanced across funds • Review beginning fund balances • Collaborate with Town staff to ensure the completeness and accuracy of accounting activities for year-end close <p>Town responsibilities will include:</p> <ul style="list-style-type: none"> • Provide access to Munis and Eden data, exports, and reports needed to support reconciliation and close procedures • Provide documentation supporting the ERP conversion, as necessary, including chart of accounts mapping, beginning balance reconciliation as of the conversion date, and any known conversion exceptions or open items • Assist LSL in locating and providing supporting documentation as available 	<p>Plan: One-week onsite review followed by remote work as needed. Estimated 400 to 700 hours, depending on reliability of beginning balances, completeness of prior year end closes, and availability of information. Level of effort is also dependent on the accuracy and completeness of the Town's conversion from Eden to Munis in January 2024. LSL will rely on the Town's conversion efforts to ensure beginning balances, chart of accounts mapping, and transaction history are accurate and complete.</p> <p>In an effort to reduce the estimated hours, LSL will work with Town staff to determine areas where work can be performed in-house and incorporated into the year-end close.</p> <p>Outcome: LSL will deliver a soft close of FY 2024 by June 15, 2026, providing the Town with the ability to open a new fiscal year in Munis. Any entries identified subsequent to the soft close will be provided to the Town as opening balance adjustments for FY 2024-25. Audit timing will be coordinated with the Town's external auditors based on the progression of the year-end close.</p>

<p>Task 2 – FY 2023-24 Bank Reconciliation Review and Clearing Account Resolution:</p> <p><i>RFP Deliverable addressed: Reconciliations</i></p> <ul style="list-style-type: none"> Review all bank and investment account reconciliations completed for FY 2023-24 by Town staff Investigate items posted to the clearing account and provide recommendations to post the activity to the correct account for FY 2023-24 Document findings and adjustments made to support year-end close and audit preparation <p>This task will be completed in coordination with Task 1 to ensure that clearing account resolutions are incorporated into the FY 2023-24 year-end close</p> <p>Town responsibilities will include:</p> <ul style="list-style-type: none"> Provide access to all FY 2023-24 bank and investment account reconciliations and supporting documentation Provide clearing account transaction detail and any available documentation supporting items posted to the clearing account during FY 2023-24 Make accounting staff available to assist in identifying and resolving outstanding items in a timely manner 	<p>Plan: To be performed concurrently with Task 1, with onsite and remote resources as needed. Estimated 20 to 40 hours, depending on the volume and complexity of items posted to the clearing account and the overall condition of the FY 2023-24 bank reconciliations.</p> <p>Outcome: To be completed in alignment with the Task 1 year-end close timeline. LSL will provide the Town with documented adjustments for clearing account items, properly coded and ready to post, to support the year-end close and audit preparation.</p>
<p>Task 3 – Migration and Buildout of Capital Asset Records from Eden to Enterprise ERP (Munis):</p> <p><i>RFP Deliverable addressed: Migration and buildout of capital asset records from Eden to Enterprise ERP</i></p> <ul style="list-style-type: none"> Review existing capital asset records in Eden to assess completeness, accuracy, and readiness for migration Migrate capital asset records from Eden to Munis, including reconciliation of beginning balances and asset detail Build out capital asset records within Munis in accordance with the Town's capitalization policy and GAAP requirements Reconcile capital asset schedules to the general ledger to ensure accuracy and completeness <p>This task will be completed in coordination with Task 1 to ensure that capital assets are accurate and complete for the FY 2023-24 year-end close.</p> <p>Town responsibilities will include:</p> <ul style="list-style-type: none"> Providing Eden capital asset records, depreciation schedules, and all other supporting documentation Provide access to Munis and any existing capital asset module configurations, including conversion template for import into Munis Assist LSL in locating and providing supporting documentation for individual assets as needed 	<p>Plan: To be performed concurrently with Task 1, with onsite and remote resources as needed. Estimated 40 to 50 hours, depending on the completeness and accuracy of existing capital asset records in Eden and the complexity of the migration into Enterprise ERP.</p> <p>Outcome: The Town will have a complete, reconciled capital asset record in Enterprise ERP, supported by documentation of the migration process, ready for audit review.</p>

Task 4 –Support for year-end and ongoing accounting services, including:

- Assistance with facilitating the FY 2024-25 annual audit, including preparation of audit request and representation with the auditors
- Review of financial statements and preparation of additional items included in the annual financial statements
- Additional assistance, as needed

Plan: Provided, as needed, and coordinated between LSL and the Town based on the scope of the additional request.

APPENDIX B – CLIENT REFERENCES

City of Palos Verdes Estates, CA	
Contact	Kerry Kallman, City Manager
Telephone	(310) 378-0383
Email Address	kkallman@pvestates.org
Scope of Work	The LSL Team provides year-end close process by providing comprehensive services, including capital asset analysis, balance sheet account reconciliations, income statement fluctuation analysis, and audit-related reviews and representation with the auditors. The role includes coordination of the financial statements, performing review and tie-out procedures, ensuring accuracy throughout the entire audit process. In addition, LSL provides assistance with the development of the annual budget and midyear budget review. This assistance was provided both in-person and remotely.

City of Marfa, TX	
Contact	Dan Dunlap, Consultant and Former Mayor
Telephone	(530) 367-2511
Email Address	ddunlap@cityofmarfa.com
Scope of Work	The LSL Team provides full-service accounting services including review of accounts payable, cashiering and utility billing, performs a full month-end close including reconciliations of balance sheet accounts, and full year-end close services which includes preparation of workpapers for all accounts and analysis and preparation of all journal entries necessary to ensure a complete and accurate general ledger. LSL also represents the City with the auditors and reviews the annual financial statements for consistency and accuracy.

Foresthill Public Utility District, CA	
Contact	Hank White, General Manager
Telephone	(530) 367-2511
Email Address	gm@foresthillpud.com
Scope of Work	The LSL Team provides full-service accounting services including accounts payable and payroll processing, monthly bank reconciliation, full month end close including reconciliations of balance sheet accounts, and full year-end close services which includes preparation of workpapers for all accounts and analysis and preparation of all journal entries necessary to ensure a complete and accurate general ledger.

Georgetown Divide Public Utility District, CA	
Contact	Jessica Buckle, Office/Finance Manager
Telephone	(530) 330-4356 x 103
Email Address	jbuckle@gd-pud.org
Scope of Work	The LSL Team provides monthly accounting services and year-end close services which includes bank reconciliations, account analysis and workpapers for all accounts and preparation of all journal entries necessary to ensure a complete and accurate general ledger. LSL also assists with Tyler Incode needs including configuration of fee codes and revenue codes and preparation of the annual 1099 Forms.

APPENDIX C – PEER REVIEW



HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA
Todd C. Landry, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

-1-

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

Spafford & Landry, Inc.

March 30, 2023



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/08/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER The Liberty Company Insurance Brokers Lic #0D79653 5955 De Soto Ave, Ste 250 Woodland Hills CA 91367		CONTACT NAME: Mark Wright PHONE (A/C, No, Ext): (888) 918-3960 FAX (A/C, No): E-MAIL ADDRESS: mark.wright@libertycompany.com	
INSURED LSL, LLP 500 Technology Dr Ste 350 Irvine CA 92618		INSURER(S) AFFORDING COVERAGE INSURER A: Hartford Underwriters Insurance Company INSURER B: Insurer Varies by Jurisdiction (Hartford Casualty) INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 30104 29424	

COVERAGES **CERTIFICATE NUMBER:** 25-26 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADJL INSD	SUBR VVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		Y	57SBABE9C78	10/12/2025	10/12/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			57SBABE9C78	10/12/2025	10/12/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		Y	57SBABE9C78	10/12/2025	10/12/2026	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	57WECAZ7TWB	10/12/2025	10/12/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER PROOF OF COVERAGE	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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March 30, 2026

Proposal to provide professional
accounting and finance support services to:

Town of Apple Valley

Prepared by:

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

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://claglobal.com/disclaimer).
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





March 30, 2026

Suresh Malkani
Director of Finance
Town of Apple Valley, California

Dear Suresh,

On behalf of CliftonLarsonAllen LLP (CLA), we appreciate the opportunity to submit this response to the Town of Apple Valley's Request for Quotes for accounting services to support the Fiscal Year 2023/2024 year-end close and audit readiness.

CLA brings deep experience supporting California municipalities through complex year-end close activities, ERP transitions, and audit preparation—particularly in environments with backlogs and system conversions.

We understand the Town's immediate objective is to be substantially ready to close the books for FY 2023/2024 within an eight-week timeline, enabling a smooth audit process and allowing the Town to open Fiscal Year 2026/2027. Given the compressed timeline, the mid-year ERP transition, and the Town's desire to achieve audit readiness without disrupting ongoing operations, this engagement allows little margin for rework or extended ramp-up. Our proposed approach reflects the clarifications provided through the Town's vendor questions and responses and is intentionally structured to prioritize close-critical activities first, address known transition complexities early, and deliver timely, audit-ready results while coordinating closely with Town staff.

We deeply appreciate your consideration and look forward to the opportunity to partner with you in this important work. Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in blue ink, appearing to read 'B. Maddox'.

Benjamin R. Maddox
Strategic Pursuits Leader
703-966-2410
benjamin.maddox@claconnect.com

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Executive Summary

The Town of Apple Valley is at a critical juncture in its FY 2023/2024 financial close following a mid-year ERP transition and the accumulation of outstanding close activities. With a fixed June 15, 2026 deadline and limited tolerance for rework, the Town requires an experienced, hands-on partner that can move quickly, operate independently within Tyler Enterprise ERP (Munis), and deliver audit-ready results without disrupting day-to-day operations.

CLA's approach is purpose-built for this type of high-pressure, short-duration engagement. We focus first on close-critical activities—targeted reconciliations, accruals, ERP transition validation, and financial reporting—while proactively addressing known transition risks early to avoid downstream audit delays. Our work is led by senior professionals with deep California municipal and Munis experience, supported by structured reconciliation and validation techniques consistent with CAAS audit-readiness standards.

The result is a controlled, efficient path to a substantially complete FY 2023/2024 close that restores confidence, minimizes audit friction, and positions Town staff to resume full ownership of the process going forward.

Understanding of the Town's Needs

Based on the RFQ and the Town's responses to vendor questions, the Town is seeking experienced accounting professionals to:

- Complete FY 2023/2024 year-end close activities in preparation for audit, with work substantially complete by June 15, 2026
- Address specific outstanding and unreconciled items following the mid-year (FY 2023/2024) transition from Tyler Eden to Tyler Enterprise ERP (Munis)
- Perform targeted reconciliations, including bank and deposit account reconciliations, as well as selected ERP-transition-related reconciliations
- Prepare year-end accruals primarily related to accounts payable and accounts receivable, with validation of proper revenue and expense recognition
- Verify that all revenues, including grant-related funding where applicable, have been accurately recorded, properly classified, and reported in compliance with applicable requirements
- Support the migration and input of already-compiled capital asset data into the Munis Capital Assets module
- Prepare unaudited financial statements that are substantially complete and closely aligned to the final audited financial statements, in accordance with applicable GASB standards
- Provide practical observations and recommendations to improve accounting processes, internal controls, and efficiency, recognizing that formal SOPs are currently limited

The Town has also clarified that this engagement is intended to be focused on FY 2023/2024, with any potential post-FYE24 assistance being short-term and transitional in nature. The long-term expectation is that Town staff will retain full ownership of the audit and financial reporting process.

Vendor Questions and Clarifications Acknowledged

CLA has reviewed the Town's responses to vendor questions and has incorporated those clarifications directly into our proposed scope, assumptions, timeline, and delivery approach. This includes alignment to the Town's expectations regarding scope boundaries, audit support limitations, reporting cadence, ERP transition considerations, and the short-term, transitional nature of the engagement. Our proposal is intended to be fully responsive to those clarifications, without introducing unnecessary scope expansion or operational burden.

Proposed Scope of Services

CLA proposes to deliver the following services, aligned directly to the RFQ and the Town's vendor Q&A responses:

Year-End Close and Audit Readiness

- Perform targeted balance sheet reconciliations, including bank and deposit accounts, and research and resolve identified unreconciled items
- Prepare and record year-end accruals for accounts payable and accounts receivable, and review revenue and expense recognition for accuracy and completeness
- Assess and document fund revenues, including grant-related revenues where applicable, ensuring proper classification and compliance with reporting requirements
- Assist with preparation of audit-ready schedules and supporting documentation to facilitate a smooth audit process

ERP Transition and Capital Asset Support

- Utilize available detailed transaction data for the first half of FY 2023/2024 (July–December 2023), provided in PDF or Excel format, to support reconciliation and validation efforts
- Input and assess existing, compiled capital asset information within the Munis Capital Assets module and confirm depreciation and reporting alignment with GASB requirements

Financial Reporting and GASB Compliance

- Assist with developing unaudited financial statements that are substantially complete and near-final in format, consistent with applicable GASB standards
- Support GASB schedules and disclosures as necessary to support audit readiness

Process Review, Internal Controls, and Coordination

- Analyze current accounting procedures and identify opportunities to strengthen internal controls and process efficiency
- Document observations, recommended improvements, and process notes (including screenshots or working documentation) that may later be formalized into SOPs by the Town
- Coordinate closely with Town accounting staff, both remotely and on-site as needed
- Provide targeted assistance in coordinating audit requests, organizing work papers, and responding to auditor inquiries, as a supplement to internal resources

Independence and Role Clarity

CLA will not perform audit procedures, act as management, or replace the Town's external auditors. Our role is limited to assisting management with close activities, audit readiness, coordination, and supplemental support. Clear delineation of responsibilities helps reduce the risk of audit delays, rework, or independence concerns during fieldwork

Project Approach and Timeline

Approach

CLA's approach is designed for environments where timelines are compressed, ERP transitions are recent, and the margin for rework is limited. In these situations, successful outcomes depend less on volume of effort and more on disciplined prioritization, sequencing, and early resolution of issues that can otherwise surface late in the audit process.

We begin by focusing on close-critical activities—targeted reconciliations, accruals, and ERP transition validation—rather than attempting to address all items in parallel. This approach allows potential conversion-related variances, unreconciled balances, or data integrity issues to be identified and addressed early, reducing downstream audit risk and avoiding last-minute disruption as deadlines approach.

Throughout the engagement, CLA works alongside Town staff as a supplemental resource, maintaining clear role delineation and producing audit-ready documentation that supports, but does not replace, management or the Town's external auditors. Our objective is to deliver a substantially complete FY 2023/2024 close that meets audit expectations while positioning Town staff to resume full ownership of the process following completion of this short-term, transitional engagement.

Timeline

CLA anticipates a focused eight-week engagement structure. This approach prioritizes close-critical activities first, while allowing for practical process observations to be developed without delaying the fiscal year close

Weeks 1–2: Mobilization and Assessment

Confirm scope, system access, and priorities; validate outstanding reconciliations and backlog items; finalize a detailed workplan aligned to audit readiness objectives.

Weeks 3–6: Execution and Close Activities

Perform reconciliations, accruals, revenue verification, ERP and capital asset activities, and prepare draft unaudited financial statements and GASB schedules.

Weeks 7–8: Finalization and Audit Readiness

Finalize deliverables, address remaining open items, and support audit preparation activities through June 15, 2026.

Reporting and Documentation

In accordance with the Town's requirements, CLA will provide both daily and weekly reporting to ensure transparency, alignment, and effective oversight throughout the engagement. Daily reporting will include a clear summary of hours worked and tasks performed by team member, allowing the Town to monitor effort and progress in real time.

In addition, CLA will provide weekly documentation outlining overall progress against the agreed workplan, key activities completed during the reporting period, upcoming priorities, and any items requiring Town input or coordination. This reporting cadence is designed to support timely decision-making, maintain momentum within the compressed timeline, and avoid surprises as audit readiness milestones approach.

Pricing

CLA proposes an hourly rate structure aligned to the defined scope and eight-week timeline. Our pricing approach emphasizes transparency, control, and predictability:

- Scope is tightly aligned to FY 2023/2024 close and audit readiness objectives
- Work is sequenced to address the highest-risk items early, reducing the likelihood of rework
- Weekly status reporting provides visibility into progress, hours incurred, and remaining effort

Any assumptions or exclusions will be clearly identified. Services outside the defined scope will require prior written authorization by the Town.

Professional Services – Role	Standard Hourly Rate
Principal / Industry Technical Leader	\$350
Engagement Lead	\$200
Senior Consultant	\$180
Associate Consultant	\$160

Assumptions and Exclusions

CLA’s proposed scope and pricing are based on the following key assumptions and exclusions, consistent with the Town’s RFQ and responses to vendor questions.

Key Assumptions:

Timely access will be provided to Tyler Eden and Tyler Enterprise ERP (Munis), along with relevant reports and supporting documentation, including detailed transaction data for July–December 2023 in PDF or Excel format. Town staff will be reasonably available to support coordination, respond to questions, and facilitate communication with external auditors. The engagement is limited to FY 2023/2024 and is intended to be short-term and transitional in nature.

Exclusions:

Audit procedures, audit opinions, or services performed in the role of management; completion of FY 2024/2025 or subsequent fiscal years; restatement-level remediation or reconstruction of historical records beyond the targeted reconciliations described in scope; and ongoing operational accounting support following completion of the engagement, unless separately authorized.

Any services requested outside the defined scope will require prior written authorization by the Town.





Engagement Team

The team outlined below is representative of the roles and experience levels CLA expects to assign to this engagement. While individual availability is subject to confirmation at the time of engagement start, CLA commits to staffing the engagement with professionals possessing comparable qualifications and California municipal accounting experience to ensure continuity, quality, and timely delivery.

CLA will staff this engagement with a focused team tailored to the Town’s needs:

Additional subject-matter resources will be made available as needed to address ERP transition or reporting complexities.

Team Member		Engagement Role
<p>Benjamin Maddox <i>Client Relationship & Account Mangement</i></p>		<p>Benjamin serves as the Town’s relationship lead, focused on collaboration, responsiveness, and long-term partnership. He will establish clear communication between Town leadership and CLA, aligning project delivery with the Town’s broader strategic, operational, and financial objectives.</p>
<p>Hannah York <i>Principal, Industry Delivery Leader</i></p>		<p>Hannah brings deep subject-matter expertise in pulic sector finance, governmental accounting standards, and audit readiness. Provides senior-level oversight of engagement delivery, integrtrng technical expertiese, project execution, and client strategy. Drives coordination across workstreams, promotes consistency in quality and communication, and supports the Town’s leadership team in advancing key milestones toward financial stability and modernization.</p>
<p><i>Engagement Lead</i> <i>(Indicative Bio)</i></p>	<p>-</p>	<p>The Engagement Lead is a senior professional with extensive state and local government and nonprofit accounting experience, including hands-on support for year-end close, audit readiness, and complex bank and balance-sheet reconciliations within Tyler Enterprise ERP (Munis). This experience includes multi-year municipal audit remediation, mid-year ERP transition support, preparation of GASB-compliant financial statements, and direct coordination with auditors to resolve conversion variances and reduce audit delays.</p>

Firm Background

State & Local Government Experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit — so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.

We are also actively involved in and/or are members of the following professional organizations:



- American Institute of Certified Public Accountants (AICPA)
- AICPA’s State and Local Government Expert Panel
- AICPA’s Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- Association of Government Accountants
- California State Society of CPA's
- Government Accounting and Auditing Committee
- California State GFOA
- Accounting, Auditing and Financial Reporting Committee

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

Insight to strengthen your organization

When you’re ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

Firm Overview

It takes balance™. With CLA by your side, you will find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



Support at every turn

With [dedicated services specific to state and local governments](#), you have access to guidance on all aspects of your operations.

- [Audit](#), review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- [Cybersecurity](#)
- [Enterprise risk management](#)
- [Forensic accounting, auditing, and fraud investigation](#)
- Fraud risk management
- [Grant compliance](#)
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- [Internal audit](#)
- [Outsourced business operations](#)
- [Performance auditing](#)
- [Purchase card \(p-card\) monitoring and analytics](#)
- [Risk assessments](#)
- Strategic, financial, and operational consulting
- [Telecom management services](#)
- [Business opportunity assessments](#)
- [System optimization and selection](#)



Similar Clients

CLA is a leading provider of government audit and consulting services in California. We serve more than 130 California municipalities, special purpose governments, and school districts, including more than 40 California cities. As such, we understand the complexities within California governments, grant funding, and the specific federal and state compliance requirements of that funding. Inherently with the state of CLA’s government practice we are continually consulting other governments and professionals to stay current on constant changes and local issues that may affect the Town.

The sample listing below includes our additional city clients in California. Reference information for any of the following is available upon request.

City of Alhambra	City of McFarland
City of Benicia	City of Norco
City of Blythe	City of Oakdale
City of Camarillo	City Of Palm Desert
City of Cerritos	City of Pico Rivera
City of Chico	City of Placentia
City of Colton	City of Porterville
City of Covina	City of Portola
City of Del Mar	City of Rancho Palos Verdes
City of El Segundo	City of Redding
City of Escondido	City Of Redondo Beach
City of Fillmore	City of Riverside
City of Glendale	City of Sand City
City of Hesperia	City of Santa Ana
City of Irvine	City of Santa Barbara
City of La Canada Flintridge	City of Santa Fe Springs
City of La Habra	City of Santa Maria
City of Laguna Niguel	City of Seaside
City of Laguna Woods	City of South Pasadena
City of Lake Forest	City of Temple City
City of Lancaster	City of Victorville
City of Long Beach - City Clerk	City of Westminster

In addition to cities in the state, CLA has experience auditing California counties. The listing below includes California counties audited by the Roseville Office during the past five years.

County of Butte*	County of Monterey*
County of Calaveras*	County of Nevada*
County of Colusa	County of Placer*
County of El Dorado	County of San Bernardino*

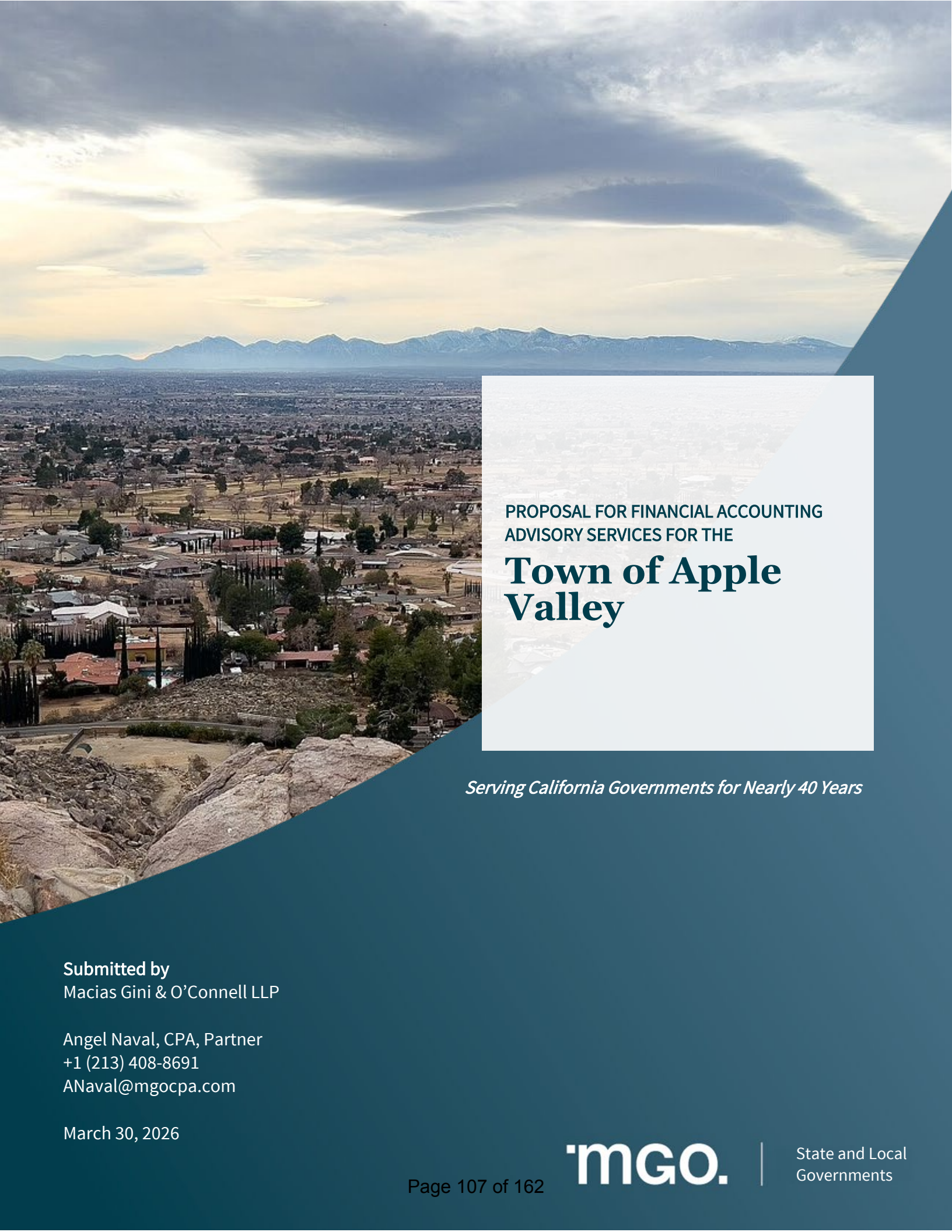


County of Kern
County of Lake*
County of Madera*
County of Marin*
County of Mendocino*
County of Modoc
County of Monterey*

County of San Luis Obispo*
County of Shasta*
County of Stanislaus*
County of Tehama
County of Trinity*
County of Yuba

*ACFR

Transparent: We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.



PROPOSAL FOR FINANCIAL ACCOUNTING
ADVISORY SERVICES FOR THE

Town of Apple Valley

Serving California Governments for Nearly 40 Years

Submitted by
Macias Gini & O'Connell LLP

Angel Naval, CPA, Partner
+1 (213) 408-8691
ANaval@mgocpa.com

March 30, 2026

The Town of Apple Valley

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Section 1

Cover Letter

mgo.



March 30, 2026

Mr. Suresh Malkani
Director of Finance
The Town of Apple Valley

Delivered electronically

Dear Mr. Malkani:

On behalf of Macias Gini & O'Connell LLP (MGO, a Limited Liability Partnership), I am pleased to present our proposal to assist the Town of Apple Valley (the Town) with accounting services. Below is an overview of why MGO is among the best qualified to serve the Town, and how you will benefit from MGO's approach and experience.

We are deeply familiar with the exact work the Town is requesting. Not only have we worked within and led government finance functions, but we also have experience building accounting and finance departments from the ground up. We also have extensive government consulting and management experience which enable us to be highly efficient and effective in delivering services to local governments like the Town. Our proposal outlines our approach and qualifications for this effort.

Government Experience

MGO is a nationwide certified public accounting (CPA) and advisory firm that provides auditing, consulting, and financial management-related services. MGO's State and Local Government (SLG) practice is one of the largest in the U.S. and offers distinguished resources in serving this highly complex sector with professionals dedicated to year-round service. We have extensive experience assessing governmental entities' operations, programs, departments, policies and procedures, and internal controls for efficiency and effectiveness, performance, compliance, best practices, and gaps.

In California, our local government professionals have served more than 100 cities, 16 counties, and more than 200 special purpose units of government. Our firm has served as the independent auditor to six of the top 10 largest California cities and six of the top 10 largest California counties. In addition, we add value to governmental entities by providing operational and programmatic audits and assessments, which result in the rightsizing of controls, improved service delivery, enhanced reporting, and increased efficiency and effectiveness of processes, programs, and services.

Our Team

MGO brings a unique team to serve its advisory clients. We have several former government leaders – including three city Finance Directors, a former transit CFO, an Auditor General, a City Auditor, a former Chief Internal Auditor, amongst others. We also have significant experience in providing these services within the framework of a professional service organization. Our years of experience and diverse backgrounds bring exceptional client experiences and results. We leverage our collective knowledge to dive deeply into the

issues our clients face – accounting, financial management, strategy, staffing, operations, information technology, and more.

Our Understanding of Your Needs

We understand that the Town aims to improve the accounting and finance function, and we have supported many public sector clients in achieving similar goals. When you choose to work with MGO, you'll work with a dedicated team of experienced professionals led by **Angel Naval** and **Debra Auker**. Angel is deeply familiar with the practical aspects of delivering financial management services tailored to organizations' specific capabilities and objectives, while Debra is a government finance executive with decades of experience in transformative fiscal initiatives. Leveraging their experience and perspective, Debra and Angel will collaborate with your stakeholders to design a tailored, cost-effective work plan that supports efficiency and enhanced service capacity while minimizing the impact of change management.

Our Track Record

As a leader in providing professional services to the public sector, MGO has a proven track record and of service to towns and cities like Apple Valley, offering valuable observations, practical strategies, and leading practices to improve compliance, financial reporting, internal controls, and operating efficiency and effectiveness. Since our inception in 1987, MGO has consistently upheld high standards of audit quality, reflecting our commitment to excellence and the continued confidence of our clients and the public.

Value-added Services

MGO is a firm believer in going above and beyond to support the success of our clients. In fact, it's one of our core values. To that end, we offer a complete range of services, from performance and compliance audits to IT risk and cybersecurity assessments, management consulting, and financial accounting advisory (FAAS) support.

Further, the members of MGO's SLG practice are actively involved in industry associations that set the standards for the accounting profession. MGO team members have participated in the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel, the AICPA Governmental Audit Quality Center Executive Committee, AICPA Government Performance and Accountability Committee (GPAC), the CalCPA Government Accounting and Audit Committee, and various Government Finance Officers Association (GFOA) advisory committees and task forces. Our active involvement with these national organizations means our clients have a voice in the standards-setting process, and are better able to keep pace with emerging issues that impact their financial reporting and auditing processes. Each year, we translate that perspective into valuable training opportunities for our clients, presenting information about upcoming government accounting and auditing standards as well as other areas of interest, such as GASB implementation strategies, risk management, and compliance concerns.

Our Cost Integrity

MGO's fee philosophy is to foster long-term client relationships by offering fair and competitive pricing. We always strive to provide the highest level of quality in the performance of our work and responsiveness to our client service needs.

SECTION 1 | COVER LETTER

In the following pages we have highlighted the experience and qualifications of the team members who will support the Town, and have provided an overview of our approach to achieve meaningful enhancements across the finance function. Additionally, we confirm that MGO maintains adequate insurance coverage to meet the Town's contractual requirements. We can provide evidence of such coverage upon request.

Given our firm's deep bench of experienced, government-focused professionals, we are confident that as you weigh your options for professional services providers, MGO will be among your top contenders. Thank you for reviewing our proposal and exploring our service capabilities, governmental and technical knowledge, qualifications, and most of all, our desire to exceed your expectations. Please give me a call at +1 (213) 408-8691 or email at ANaval@mgocpa.com with any comments or questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Angel Naval", with a long horizontal flourish extending to the right.

Angel Naval, CPA, CIA
Partner

Section 2

Firm Overview

'mGO.

MGO at a Glance

Founded in 1987, Macias Gini & O’Connell LLP (MGO) is one of the fastest growing certified public accounting firms in the United States, MGO combines deep industry experience with well-established accounting and advisory solutions to deliver tangible results. Our clients range from global aerospace and technology leaders to innovative startups and nonprofit organizations — from the largest government entities in the country, to the biggest names in entertainment. MGO is a statewide certified public accounting firm. We have a staff of more than 500 professionals, with a governmental staff of 125 and 10 offices throughout the U.S., plus two in India.



Our state and local government industry practice is one of the largest in the country, offering significant resources in serving this highly complex sector. As the professional service provider for numerous public agencies throughout California and the United States, MGO has established excellent working relationships with numerous clients like the Town and has a well-earned reputation for bringing experience, knowledge, and creative thinking to some of the most complex governments in California. Our experience encompasses working with counties, cities, state agencies, special districts, private firms, and the world’s largest public pension system. In addition to general-purpose units of government, we serve districts, authorities, boards, and finance divisions.

At MGO, we take our commitment to “good government” seriously, and we're dedicated to serving our clients and the profession through active participation in the organizations that are setting national standards. Through our involvement in these groups, we stay ahead of regulatory changes - and we'll keep you informed of these changes as well. Our commitment to thought leadership translates into important guidance and counsel on technical matters and other emerging issues for our clients.

Dedicated to California Governments for Nearly 40 Years

Our firm’s state and local government industry practice offers unsurpassed resources in serving this complex sector, with professionals dedicated to year-round service. When it comes to auditing large, complex agencies, MGO’s experience is among the best.

We’re in the Neighborhood – and We’re Ready to Serve

The Town deserves an engagement experience that’s driven by human care, and services that are tailored to your unique objectives. And because MGO maintains offices throughout California, our professionals will be there to support you, whenever and wherever you need us. We can provide personalized attention from your engagement leaders and managers, and thoughtful guidance from experienced, local government industry professionals – onsite, via video conference, or on a quick phone call.

Our firm has worked extensively with public agency clients on operational, performance, compliance, and financial engagements. Our clients choose us because we combine the skills, attentiveness, and caring of a local firm with the breadth of services you’d expect from a national or international firm.

Supporting Clients Like Apple Valley

At MGO, we strive to be different from other firms. Different in how we treat our clients, different in how we work with each other, and different in the results we achieve. Exceeding our clients’ expectations for timely communications is just one of the ways we embody that difference each day. The cities and counties shown below are among the many local governments our assurance team has proudly served.

City Governments - California			
<ul style="list-style-type: none"> Albany Antioch Arvin Barstow Beaumont Berkeley Chico Chowchilla Compton Covina Cupertino Elk Grove Encinitas Fort Bragg Foster City Fremont Fresno Galt 	<ul style="list-style-type: none"> Glendora Hawaiian Gardens Hesperia Huntington Beach Inglewood Irvine La Habra Lake Forest La Mesa La Mirada Lodi Long Beach Los Altos Los Angeles Modesto Monrovia Moorpark Morgan Hill 	<ul style="list-style-type: none"> Mountain View Needles Oakland Palo Alto Pasadena Pleasant Hill Pleasanton Riverside Rohnert Park Rolling Hills Estates Roseville Sacramento San Carlos San Diego San Francisco San José Santa Ana Santa Barbara 	<ul style="list-style-type: none"> Santa Monica Santa Rosa Sebastopol Simi Valley South El Monte Stockton Sunnyvale Temple City Tustin Union City Vacaville Ventura Vernon West Sacramento Winters Woodland Yorba Linda

County Governments - California			
<ul style="list-style-type: none"> Alameda Butte Contra Costa El Dorado Fresno Glenn 	<ul style="list-style-type: none"> Los Angeles Merced Napa Orange Placer Riverside 	<ul style="list-style-type: none"> Sacramento San Bernardino San Diego San Francisco San Mateo Santa Clara 	<ul style="list-style-type: none"> Sonoma Stanislaus Tulare Tuolumne Ventura Yolo

Our Consulting team also has deep experience serving local governments nationwide:

Advisory Team Experience		
<ul style="list-style-type: none"> Arizona Office of the Auditor General Arizona Department of Administration Chicago Housing Authority Chicago Public Schools City Colleges of Chicago City of Charlotte (NC) City of Cleveland (OH) City of Dallas (TX) 	<ul style="list-style-type: none"> City and County of Denver (CO) City of Fremont (CA) City of Pasadena (CA) City of San Ramon City of South Miami (FL) Fairfax County Public Schools Illinois Toll Highway Authority New Jersey School Development Authority Lake County (IL) 	<ul style="list-style-type: none"> New York City Board of Education Retirement System Orange County (CA) U.S. Department of Defense Office of the Auditor General U.S. International Development Finance Corporation U.S. Railroad Retirement Board U.S. Department of Health and Human Services

Section 3

Qualifications and Experience

mgo.

Introducing Your Proposed Engagement Team

The engagement team we've selected to support the Town represents a strong, balanced blend of the talent, professional skills, and industry experience that are most critical to working effectively with you. Our engagement team possesses:

- Broad government industry experience and a demonstrable track record of providing service accounting services to city, county, and state governments and their agencies
- In-depth knowledge of GASB reporting requirements and direct, extensive experience in capital asset accounting
- Broad familiarity accounting ERP platforms and systems, including Tyler Technologies Eden software and comprehensive ability to manage Enterprise ERP Financials
- Appropriate professional licensing
- Deep experience in transformative fiscal governance projects, including standing up government audit functions, leading internal audit activities, and designing process improvements to improve both the capacity and functional capabilities of finance departments
- Significant experience interacting with and reporting directly to functional leaders and Boards
- Specific experience related to GAAP, GAGAS, and GAAS standards
- Requisite relevant continuing professional education

CORE TEAM MEMBERS

Angel Naval, CPA, CIA
ENGAGEMENT PARTNER

Linda Hurley, CPA
ASSURANCE AND CONSULTING
PARTNER

Nicholas Sanchez, CPA
SERVICE DELIVERY DIRECTOR

Debra Aufer, MPA
CLIENT RELATIONSHIP MANAGER

Kylie Perez, CPA
SUPERVISOR

Angel Chavez
SENIOR ASSOCIATE

Team Roles and Responsibilities

For each project we deliver, we assign a project team with subject matter knowledge needed to achieve our clients' engagement objectives. In doing so, we leverage our firm's deep bench of more than 500 accounting and business professionals.

The project team we have assigned to the Town's engagement will include practitioners with direct experience and in-depth knowledge of Town's objectives and related operational constraints, backed by the specialized, nationwide resources of our firm. Project team members will have the following roles and responsibilities:

- The engagement partner is responsible for executing the contract and engagement letter, finalizing the scope of work, overseeing the execution of the project, supervising the project manager, and reviewing all project deliverables.
- The service delivery director is responsible for overseeing the day-to-day activities of the project, leading the project team, and providing accounting services.
- The client relationship manager is responsible for ensuring that the client's needs are met, including identifying staffing needs and team members, and performing project management duties including billing and holding status meetings with the client.

Note that additional team members will be identified to support the Town, including staff accountants, senior accountants, and managers. Detailed resumes for each of your proposed engagement team members are included beginning on the next page.



Angel Naval, CPA, CIA

Partner

ANaval@mgocpa.com

+1 (213) 408-8691

Education and certifications

- Miriam College, Quezon City, Philippines, B.S., Accounting
- Certified Public Accountant, California
- Certified Internal Auditor

Associations

- American Institute of Certified Public Accountants
- California Society of CPAs
- Institute of Internal Auditors
- Information Systems Audit and Control Association

How I deliver value to you ...

I bring a hands-on, solutions-focused approach to every engagement by translating complex financial data into clear, actionable insights that drive smarter decisions. Whether it's streamlining accounting operations, navigating technical accounting issues, or building scalable financial frameworks, I partner closely with clients to deliver clarity, compliance, and confidence. My goal is always the same: to help you operate more efficiently, meet regulatory demands, and move forward with strategic precision.

My experience

I bring over 20 years of experience helping clients translate complex financials into clear, strategic insights. I specialize in technical accounting, financial reporting, budgeting and forecasting, internal controls, and systems implementation, with a strong focus on building scalable, audit-ready frameworks.

I've led financial engagements across a diverse range of industries including government, nonprofit, technology, biotech, media, and real estate by allowing me to deliver practical, tailored solutions aligned with each client's operational and regulatory landscape.

In addition to my broad industry experience, I've led complex engagements spanning construction accounting, public grant management, and multi-entity financial coordination. I am overseeing the accounting and advisory work for a \$300M+ public-private revitalization project with the County of Orange, supporting all aspects of development and construction accounting. I also lead financial oversight for a national not-for-profit organization, managing funds and grant compliance, reporting, and audit support. Additionally, I support a global telecom consortium in a role similar to a Joint Powers Authority, acting as the central financial administrator—managing invoicing, reconciliations, and equitable fund distribution across stakeholders.

My approach is collaborative, detail-driven, and rooted in delivering clarity and confidence to support strategic decision-making.

Before joining MGO, I worked at a top 5 public accounting firm doing audits for publicly help companies as well as big private companies. I've been honored to be recognized as one of the *Minorities of Influence in the CPA category* by the *Los Angeles Business Journal* and as a *Woman to Watch* by *CalCPA*—recognitions that reflect my commitment to excellence, leadership, and service in the profession.



Linda C. Hurley, CPA

Partner

LHurley@mgocpa.com

+1 (949) 296-4340

Education and certifications

- St. Mary’s College of California, B.S., Economics and Business Administration, Accounting
- Certified Public Accountant, California

Associations

- American Institute of Certified Public Accountants
- California Society of CPAs
- California Municipal Finance Officers Association
- Government Finance Officers Association
- GFOA Special Review Committee (former member)
- BDO Alliance Governmental Roundtable (Group Leader Team)

How I deliver value to you ...

I take pride in offering financial and risk management advice to some of the largest and most complex cities, counties, and state agencies in the nation. My focus is on delivering peace of mind to my clients, whether it’s through financial and compliance audit services or providing internal audit support to identify and address operational and fraud risks.

My experience

For more than 27 years, I have provided auditing, accounting, and consulting services to the public and private sectors. I have served as the audit partner for the cities of Fresno, Los Angeles, Riverside, San Diego, San Francisco, and San José; the counties of Alameda, Contra Costa, Fresno, Los Angeles, Orange, and Santa Clara; and state agencies in California, Hawaii, and Oregon, many of which include agreed-upon procedures and operational assessments for a variety of subject matters.

I enjoy presenting to accounting and financial professionals on topics such as the AICPA’s Risk Assessment Standards, internal control, communicating audit findings, Single Audits, pension and OPEB accounting and reporting, and investment reporting and disclosures.

Representative client experience

City governments and related entities

- | | | |
|--------------------|----------------|-----------------|
| • Antioch | • La Habra | • San Diego |
| • Encinitas | • Los Angeles | • San Francisco |
| • Foster City | • Pleasanton | • San Jose |
| • Fresno | • Riverside | • Santa Ana |
| • Huntington Beach | • Rohnert Park | • Santa Rosa |

County governments and related entities

- | | | |
|----------------|---------------|---------------|
| • Alameda | • Fresno | • Santa Clara |
| • Contra Costa | • Los Angeles | • Solano |
| • Orange | • San Mateo | • Yolo |

Other governmental agencies

- California Public Employees' Retirement System (CalPERS)
- Home Forward (formerly Portland Housing Authority)
- Housing Authority of the City of Los Angeles
- Orange County Employees Retirement System
- San Diego City Employees' Retirement System
- State of Oregon, Department of Forestry



Nicholas Sanchez, CPA

Director

NSanchez@mgocpa.com

+1 (213) 408-8679

Education and certifications

- California State University, Dominguez Hills, B.S., Accounting and Marketing
- Certified Public Accountant (California)

Associations

- American Institute of Certified Public Accountants
- California Society of CPAs

How I deliver value to you ...

I am part of the Consulting practice, bringing my experience and knowledge to each engagement. I strive to embody MGO's Fundamental: "Create loyalty and great experience." Through my focus on going the extra mile, I aim to create "wow" moments with my clients while helping them pave a path towards a bright future for themselves and their constituents.

My experience

Born and raised in Southern California, I have worked in a variety of industries before finding my calling as an accountant. Working in construction, renewable energy, education, and hospitality has given me great real-world experience across a wide variety of industries.

In 2013, I entered public accounting, supporting all aspects of client engagements including preparing tax returns, providing tax planning advice, and performing full-service accounting and compliance related services for agriculture, manufacturing and high-net-worth clients.

I joined MGO in 2019 and work extensively with nonprofit entities, state and local governments, manufacturers, residential and commercial real estate developers, rental companies, hospitality, and technology firms. I focus on providing compliance and full-service outsourced accounting and advisory services to clients based in California and nationwide. Since joining MGO, I have developed a strong grasp of day-to-day operations, cashflow budgeting, and risk analysis for vertically integrated and individually licensed cannabis companies.



Debra Auker, MPA

Senior Manager

DAuker@mgocpa.com

+1 (925) 395-2324

Education and certifications

- Notre Dame de Namur University, Master of Public Administration
- University of California Santa Barbara, B.A. in Business Economics

Associations

- California Society of Municipal Finance Directors
- Government Finance Officers Association

My experience

I have dedicated my 30+ year career to local government finance and enjoyed working with several organizations. After working for a public accounting firm for more than eight years, I got my first job as controller at a City on the peninsula. Over the next 24 years, I was fortunate to serve local governments in the San Francisco Bay Area, mostly as director of finance/CFO. I joined MGO as a senior manager focusing on client advisory and accounting services.

Before working with MGO, I participated in many organizational transformations, including reorganizations, major budget revisions due to economic downturns, changes to financial reporting, reviewing business processes, updating policies and procedures, implementing efficiencies and the development of long-term goals and financial plans. I have worked with departments to achieve organization-wide goals and provided financial information to Boards, Councils, Committees, management, staff, citizens, and labor unions on topics of budget, ACFR, debt, reserves, retirees' health benefits, and CalPERS.

As a former Finance Director, I have worked with several financial consulting partners covering a variety of services including audits, bond issuance, new revenue source development and administration (CFD, UUT, AD), fee studies, technology strategic planning, and investment management. I have been involved in financial system evaluation, acquisition, upgrades and implementations including automated purchasing/disbursement systems, payroll, online time reporting, and online purchasing cards. I have gained experience in strategic financial management and reporting, policy development, operational assessment, revenue measures, contract reviews, request for proposals, budgeting, accounting, purchasing and payroll. I enjoy developing and mentoring staff and see myself as a strong collaborator, organizer, leader and problem solver.

I received my BA in Business Economics from UC Santa Barbara and Master of Public Administration with an emphasis in Human Resources from Notre Dame de Namur University. I currently live with my family in Walnut Creek.

Representative client experience

- | | |
|-------------------------|-----------------------------------|
| • City of Belmont | • City of San Carlos |
| • City of Half Moon Bay | • City of Atherton |
| • City of Hayward | • East Bay Regional Park District |
| • City of Emeryville | • City of San Ramon** |
| • | |

*Prior to joining MGO unless otherwise noted **With MGO*



Kylie Perez, CPA

Supervisor

KPerez@mgocpa.com

+1 (404) 439-6042

Education and certifications

- Auburn University, Auburn, Alabama, Master of Accountancy
- Texas Tech University, Lubbock, Texas, B.B.A. Accounting
- Certified Public Accountant, Texas

Associations

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants

How I deliver value to you ...

I have the ability to hit the ground running for your organization, providing the insights you need to navigate the complexities of public sector audits.

My experience

With more than five years in public sector accounting—including work with state and local governments, school districts, and nonprofits—I’ve led audits and examinations under federal single audit requirements and Texas state regulations. I understand your unique challenges and am committed to helping you meet your assurance and attestation objectives.

Before joining MGO in 2023, I was an audit supervisor at a regional Texas firm.

Representative client experience

Cities governments and related entities

Duncanville, TX *	Walnut Creek, CA
Houston, TX *	Town of Westlake, TX, including Westlake Academy

County governments and related entities

Contra Costa, CA	Los Angeles, CA
King, TX *	Santa Clara, CA
Lubbock, TX *	San Mateo, CA

Other governmental agencies

Alameda Corridor Transportation Authority	El Paso Metropolitan Planning Organization
Big Spring Independent School District *	Lubbock Independent School District *
California Joint Powers Insurance Authority	Metropolitan Transportation Commission
	Oakland Housing Authority
	Port of Oakland

Non-profit organizations

BAPS, Inc. (DE)	Economic Opportunity Advancement Corporation
BAPS Charities, Inc.	Southwest Minority Supplier Development Council
BAPS Endowment, Inc.	

**Prior to joining MGO*



Angel Chavez

Senior Associate

AChavez@mgocpa.com

+1 (925) 395-2887

Education and certifications

- San Jose State University – Bachelor of Science in Business Administration, Accounting

How I deliver value to you ...

I am passionate about growing my experience and competencies as an auditor. I embody MGO’s core value of “Pay attention to the details” by consistently reviewing the work performed and thoroughly analyzing data sets.

My experience

I have performed a variety of auditing and accounting assignments for governmental clients. My primary responsibilities include preparing workpapers, conducting tests of detail and analytical procedures, and performing data analysis using industry-leading tools. My main audit areas include all components of an ACFR. Assets, investments, cash, administrative expenses, income (contributions), and actuarial member census data. I have also worked on GASB implementation projects.

Representative client experience

City governments and related entities

- Palo Alto
- San Francisco
- City of Fremont
- County of Alameda

City governments and related entities

- County of Tuolumne
- Oakland Coliseum Authority
- San Mateo Medical Center
- Burbank Airport Authority
- San Mateo DEM

Other governmental agencies

- Los Angeles Metro Transit Authority
- San Diego Metropolitan Transit System

Section 4

Approach and Cost Proposal

mGO.

Our Approach to the Scope of Work

We understand that the Town seeks an accounting firm that can quickly address a backlog of yearend financial tasks by deploying staff who are already proficient in Tyler Technologies' Eden and Enterprise ERP systems, allowing them to work independently without training as they complete all Fiscal Year 2023/2024 closing activities in preparation for audit. The selected firm will reconcile records across both systems, prepare accruals, verify fund revenues, migrate and build out capital asset data, generate required GASB entries, and review current procedures to recommend improvements aligned with industry standards. Work must be completed by June 15, 2026, with coordination occurring both onsite and remotely through direct follow-up, meetings with Town personnel, and proactive management of all tasks and process enhancements; if successful, the engagement may be extended to include Fiscal Year 2024/2025.

In order to meet these needs, our team will provide the following services and support:

Year-end Closing Activities & Reconciliation

Activities

- Reconcile general ledger balances, subsidiary ledgers, cash, bank accounts, accounts payable, accounts receivable, and other general ledger accounts.
- Finalize accrual entries and verify cutoff procedures for revenues and expenditures.
- Validate fund revenues, including cross-checking supporting documentation and preparing reconciliation schedules.
- Prepare and organize documentation needed for the audit.
- Utilize Tyler Technologies Eden and Enterprise ERP to complete year-end closing tasks for FY 2023/2024.
- Review, identify, and resolve discrepancies between Eden and Enterprise ERP records.

Deliverables

- Completed reconciliations across all required accounts and modules.
- Final year-end accrual entries with supporting schedules.
- Verified and documented fund revenue reports.
- A fully closed FY 2023/2024 ledger ready for audit by June 15, 2026.
- Audit ready workpapers organized for external auditors.

Capital Asset Migration and Buildout

Activities

- Extract capital asset data from Tyler Eden.
- Validate completeness and accuracy of historical records.
- Build or update the capital asset module within Tyler Enterprise ERP, including asset categories, useful lives, depreciation methods, and valuations.
- Identify missing or inconsistent asset information and work with Town staff to resolve gaps.

Deliverables

- Fully migrated and rebuilt capital asset records inside Enterprise ERP.
- Reconciled capital asset listing reconciled to the general ledger.
- Depreciation schedules and related documentation aligned with GAAP and GASB requirements.

GASB Reporting

Activities

- Identify GASB standards applicable to FY 2023/2024 year-end reporting.
 - Prepare required GASB schedules, disclosures, and supporting documentation.
 - Validate that reporting elements tie to reconciled ledger balances.
 - Coordinate with Town staff to obtain missing information or clarify reporting treatments.

Deliverables

- Completed GASB compliant reports and disclosure schedules.
 - Supporting documentation for each GASB requirement, ready for auditor review.

Analysis of Current Procedures and Recommendations

Activities

- Review existing workflows, accounting procedures, and internal financial processes.
- Identify bottlenecks, inefficiencies, or risks contributing to the current backlog.
- Compare current processes against municipal accounting and industry standards.
- Discuss observations with staff and gather context on operational challenges.

Deliverables

- Written recommendations for process improvements aligned with industry best practices.
- A prioritized list of recommended changes, including potential system configuration adjustments and workflow enhancements.

Project Management, Coordination, and Communication

Activities

- Coordinate work sessions with Town personnel.
- Conduct follow-up discussions with key staff as questions or issues arise.
- Facilitate meetings with accounting and finance personnel as needed.
- Proactively track tasks, monitor progress, and identify issues early.
- Provide guidance to support smoother future year-end closes.

Deliverables

- Regular status updates summarizing progress, issues, and next steps.
- Documented meeting notes and follow-up items.
- A final summary of completed work, including any outstanding items and recommended next actions for the Town.

Should we identify significant issues that require additional work not contemplated by or incidental to the proper provision of the services under this agreement, we will request permission from you to expand or modify the scope of our engagement before proceeding.

Assumptions and Limitations

The Town is responsible for assuming all management responsibilities, and for providing a designated individual to serve as the Town's liaison, preferably within senior management, who possesses suitable skill, knowledge, or experience.

The Town is responsible for evaluating the adequacy and results of the services performed. In addition the Town staff will post all adjusting journal entries to the general ledger and any adjustments required in subsidiary systems that are provided by MGO after review by the Town.

The Town is responsible for the safeguarding of assets, the proper recording of transactions in the general ledger accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts to us.

The Town will provide MGO access to the necessary financial documents, systems and other data necessary in performing the scope of services, which may include hardware, software, remote system and file access, as necessary.

MGO shall not be responsible for performance delays caused by others, or delays beyond MGO's control.

Cost Proposal

MGO's fee philosophy is grounded in establishing long-term client relationships through transparent, equitable, and competitive pricing. We are committed to delivering high-quality professional services while remaining responsive to the Town's need to effectively manage and control costs. Our approach emphasizes the efficient use of resources, aligning the level of technical expertise with the complexity of the work to ensure both quality and cost-effectiveness.

Our approach is designed to maximize value by aligning the level of technical expertise with the complexity of each task. MGO brings a deep bench of highly skilled professionals, allowing us to strategically deploy experienced leadership for oversight and technical matters, while leveraging qualified staff to efficiently execute day-to-day activities. This scalable staffing model ensures high-quality deliverables while maintaining reasonable and controlled costs.

Based on our understanding of the requested scope of services including year-end closing and reconciliations, capital asset migration and configuration, GASB reporting, process evaluation, and ongoing project coordination, we estimate a total level of effort ranging from 200 to 400 hours. The actual hours required will depend on factors such as the volume and complexity of transactions, the condition and completeness of underlying financial records, and the extent of adjustments necessary to achieve audit readiness.

MGO proposes to perform these services on a time-and-materials basis, providing flexibility to adapt to the Town's needs while maintaining transparency in billing. The following FY2026 hourly billing rates, which have been discounted for the Town, will apply:

SECTION 4 | APPROACH AND COST PROPOSAL

Position	Rate
Partner / Director	\$350
Senior Manager / Manager	\$250
Sr. Accountant / Supervisor	\$180
Associate Accountant	\$140

Our team will be structured to ensure efficient service delivery, appropriate supervision, and consistent communication throughout the engagement. Senior personnel will remain actively involved to provide oversight, technical guidance, and quality assurance.

MGO will comply with the reporting requirements outlined by the Town by providing:

- Daily reporting of hours worked and tasks performed
- Weekly progress updates summarizing work completed, key milestones achieved, and upcoming activities

This structured reporting approach ensures full transparency, accountability, and alignment with the Town's expectations.

Assumptions

- Timely access to financial records, systems, and supporting documentation will be provided by the Town.
- Designated Town personnel will be available for coordination, inquiries, and review of deliverables.
- Regular project meetings (e.g., weekly status calls) will be scheduled to support communication and progress tracking.
- The scope of services reflects the activities outlined and does not include significant expansion beyond those areas.

Expenses

MGO does not anticipate incurring significant out-of-pocket expenses in connection with this engagement. Any travel specifically requested or approved by the Town will be billed at cost. Should additional expenses become necessary, MGO will obtain prior written approval from the Town before incurring or billing such costs (e.g., lodging, shipping, or supplies).

Scope Changes

In the event that MGO identifies conditions or issues requiring services that are outside the scope of, or not incidental to, those described herein, MGO will promptly notify the Town and request authorization prior to proceeding with any additional work or associated fees.

MGO & You

We're excited to explore the opportunities.

Angel Naval, CPA, CIA, Partner
+1 (213) 408-8691
ANaval@mgocpa.com
mgocpa.com

mgo.

**TOWN OF APPLE VALLEY
PROFESSIONAL SERVICES AGREEMENT**

This Agreement is made and entered into as of April 14, 2026 by and between the Town of Apple Valley, a municipal corporation organized and operating under the laws of the State of California with its principal place of business at 14955 Dale Evans Pkwy, Apple Valley, California 92307 (“Town”), and LSL, LLP, a limited liability partnership with its principal place of business at 500 Technology Dr., Suite 350, Irvine, CA 92618 (hereinafter referred to as “Consultant”). Town and Consultant are hereinafter sometimes referred to individually as “Party” and collectively as the “Parties.”

RECITALS

A. Town is a public agency of the State of California and is in need of professional services for the following project:

On-Call Accounting and Consulting Services (hereinafter referred to as “the Project”).

B. Consultant desires to perform and assume responsibility for the provision of certain professional services required by the Town on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing professional services for year-end close, bank reconciliation, capital assets and general accounting support, and possesses the necessary expertise, resources, and personnel to complete the Project in a timely and professional manner as specified herein.

C. The Parties desire by this Agreement to establish the terms for Town to retain Consultant to provide the services described herein.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

AGREEMENT

1. Incorporation of Recitals. The recitals above are true and correct and are hereby incorporated herein by this reference.

2. Services. Consultant shall provide the Town with the services described in the Scope of Services attached hereto as Exhibit “A.” Consultant promises and agrees to furnish to the Town all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the professional consulting services necessary for the Project.

3. Professional Practices. All professional services to be provided by Consultant pursuant to this Agreement shall be provided by personnel identified in their proposal. Consultant warrants that Consultant is familiar with all laws that may affect its performance of this Agreement and shall advise Town of any changes in any laws that may affect Consultant’s performance of this Agreement. Consultant further represents that no Town employee will provide any services under this Agreement.

4. Compensation.

a. Subject to paragraph 4(b) below, the Town shall pay for such services in accordance with the Schedule of Charges set forth in Exhibit "A."

b. In no event shall the total amount paid for services rendered by Consultant under this Agreement exceed the sum of \$225,000. This amount is to cover all related costs, and the Town will not pay any additional fees for printing expenses. Consultant may submit invoices to Town for approval. Said invoice shall be based on the total of all Consultant's services which have been completed to Town's sole satisfaction. Town shall pay Consultant's invoice within forty-five (45) days from the date Town receives said invoice. The invoice shall describe in detail the services performed and the associated time for completion. Any additional services approved and performed pursuant to this Agreement shall be designated as "Additional Services" and shall identify the number of the authorized change order, where applicable, on all invoices.

5. Additional Work. If changes in the work seem merited by Consultant or the Town, and informal consultations with the other party indicate that a change is warranted, it shall be processed in the following manner: a letter outlining the changes shall be forwarded to the Town by Consultant with a statement of estimated changes in fee or time schedule. An amendment to this Agreement shall be prepared by the Town and executed by both Parties before performance of such services, or the Town will not be required to pay for the changes in the scope of work. Such amendment shall not render ineffective or invalidate unaffected portions of this Agreement.

6. Term. This Agreement shall commence on the Effective Date and continue through December 31, 2026, unless the Agreement is previously terminated as provided for herein ("Term"). All applicable indemnification provisions of this Agreement shall remain in effect following the termination of this Agreement.

7. Maintenance of Records; Audits.

a. Records of Consultant's services relating to this Agreement shall be maintained in accordance with generally recognized accounting principles and shall be made available to Town for inspection and/or audit at mutually convenient times for a period of four (4) years from the Effective Date.

b. Books, documents, papers, accounting records, and other evidence pertaining to costs incurred shall be maintained by Consultant and made available at all reasonable times during the contract period and for four (4) years from the date of final payment under the contract for inspection by Town.

8. Time of Performance. Consultant shall perform its services in a prompt and timely manner and shall commence performance upon receipt of written notice from the Town to proceed. Consultant shall complete the services required hereunder within Term.

9. Delays in Performance.

a. Neither Town nor Consultant shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing Party. For purposes of this Agreement, such circumstances include a Force Majeure Event. A Force Majeure Event shall mean an event that materially affects the Consultant's performance and is one or more of the following: (1) Acts of God or other natural disasters occurring at the project site; (2) terrorism or other acts of a public enemy; (3) orders of governmental authorities (including, without limitation, unreasonable and unforeseeable delay in the issuance of permits or approvals by governmental authorities that are required for the services); and (4) pandemics, epidemics or quarantine restrictions. For purposes of this section, "orders of governmental authorities," includes ordinances, emergency proclamations and orders, rules to protect the public health, welfare and safety.

b. Should a Force Majeure Event occur, the non-performing Party shall, within a reasonable time of being prevented from performing, give written notice to the other Party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Agreement. Delays shall not entitle Consultant to any additional compensation regardless of the Party responsible for the delay.

c. Notwithstanding the foregoing, the Town may still terminate this Agreement in accordance with the termination provisions of this Agreement.

10. Compliance with Law.

a. Consultant shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local government, including Cal/OSHA requirements.

b. If required, Consultant shall assist the Town, as requested, in obtaining and maintaining all permits required of Consultant by federal, state and local regulatory agencies.

c. If applicable, Consultant is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her services or operations performed under this Agreement.

11. Standard of Care. Consultant's services will be performed in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions. Consultant's performance shall conform in all material respects to the requirements of the Scope of Work.

. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subconsultants shall have sufficient skill and experience to perform the Services assigned to them. Consultant represents that it, its employees and subconsultants have all licenses, permits, qualifications and approvals of whatever nature that are legally required

to perform the Services, and that such licenses and approvals shall be maintained throughout the term of this Agreement. Consultant shall perform, at its own cost and expense and without reimbursement from the Town, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its subconsultants who is determined by the Town to be uncooperative, incompetent, a threat to the adequate or timely completion of the Services, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the Town, shall be promptly removed from working on the Services by the Consultant and shall not be re-employed to perform any of the Services.

Consultant shall not use any Subcontractor to provide the Services, or any portion of the work required by this Agreement, without prior written approval of Town. In the event that Town authorizes Consultant to use a Subcontractor, Consultant shall enter into a written agreement with the Subcontractor, which must include all provisions of the Agreement, including a restriction on the Subcontractor's use of further independent contractors, subcontractors or subconsultants without the Town's prior written consent.

12. Conflicts of Interest. During the term of this Agreement, Consultant shall at all times maintain a duty of loyalty and a fiduciary duty to the Town and shall not accept payment from or employment with any person or entity which will constitute a conflict of interest with the Town.

13. Town Business Certificate. Consultant shall, prior to execution of this Agreement, obtain and maintain during the term of this Agreement a valid business registration certificate from the Town pursuant to Title 5 of the Town's Municipal Code and any and all other licenses, permits, qualifications, insurance, and approvals of whatever nature that are legally required of Consultant to practice his/her profession, skill, or business.

14. Assignment and Subconsultant. Consultant shall not assign, sublet, or transfer this Agreement or any rights under or interest in this Agreement without the written consent of the Town, which may be withheld for any reason. Any attempt to so assign or so transfer without such consent shall be void and without legal effect and shall constitute grounds for termination. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement. Nothing contained herein shall prevent Consultant from employing independent associates and subconsultants as Consultant may deem appropriate to assist in the performance of services hereunder.

15. Independent Consultant/Contractor. Consultant is retained as an independent contractor and is not an employee of Town. No employee or agent of Consultant shall become an employee of Town. The work to be performed shall be in accordance with the work described in this Agreement, subject to such directions and amendments from Town as herein provided. Any personnel performing the work governed by this Agreement on behalf of Consultant shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such personnel, including, but not limited to: social security taxes,

income tax withholding, unemployment insurance, and workers' compensation insurance.

16. Insurance. Consultant shall not commence work for the Town until it has provided evidence satisfactory to the Town it has secured all insurance required under this section. Failure to provide and maintain all required insurance shall be grounds for the Town to terminate this Agreement for cause. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has secured all insurance required under this section.

a. Additional Insured

The Town of Apple Valley, its officials, officers, employees, agents, and volunteers shall be named as additional insureds on Consultant's and its subconsultants' policies of commercial general liability and automobile liability insurance using the endorsements and forms specified herein or exact equivalents.

b. Commercial General Liability

(i) The Consultant shall take out and maintain, during the performance of all work under this Agreement, in amounts not less than specified herein, Commercial General Liability Insurance, in a form and with insurance companies acceptable to the Town.

(ii) Coverage for Commercial General Liability insurance shall be at least as broad as the following:

Insurance Services Office Commercial General Liability coverage (Occurrence Form CG 00 01) or exact equivalent.

(iii) Commercial General Liability Insurance must include coverage for the following:

- (1) Bodily Injury and Property Damage
- (2) Personal Injury/Advertising Injury
- (3) Premises/Operations Liability
- (4) Products/Completed Operations Liability
- (5) Aggregate Limits that Apply per Project
- (6) Explosion, Collapse and Underground (UCX) exclusion deleted
- (7) Contractual Liability with respect to this Contract
- (8) Broad Form Property Damage
- (9) Independent Consultants Coverage

(iv) The policy shall contain no endorsements or provisions limiting coverage for (1) contractual liability; (2) cross liability exclusion for claims or suits by one insured against another; (3) products/completed operations liability; or (4) contain any other exclusion contrary to the Agreement.

(v) The policy shall give Town, its elected and appointed

officials, officers, employees, agents, and Town-designated volunteers additional insured status using ISO endorsement forms CG 20 10 10 01 and 20 37 10 01, or endorsements providing the exact same coverage.

(vi) The general liability program may utilize either deductibles or provide coverage excess of a self-insured retention, subject to written approval by the Town, and provided that such deductibles shall not apply to the Town as an additional insured.

c. Automobile Liability

(i) At all times during the performance of the work under this Agreement, the Consultant shall maintain Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, in a form and with insurance companies acceptable to the Town.

(ii) Coverage for automobile liability insurance shall be at least as broad as Insurance Services Office Form Number CA 00 01 covering automobile liability (Coverage Symbol 1, any auto).

(iii) The policy shall give Town, its elected and appointed officials, officers, employees, agents and Town designated volunteers additional insured status.

(iv) Subject to written approval by the Town, the automobile liability program may utilize deductibles, provided that such deductibles shall not apply to the Town as an additional insured, but not a self-insured retention.

d. Workers' Compensation/Employer's Liability

(i) Consultant certifies that he/she is aware of the provisions of Section 3700 of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and he/she will comply with such provisions before commencing work under this Agreement.

(ii) To the extent Consultant has employees at any time during the term of this Agreement, at all times during the performance of the work under this Agreement, the Consultant shall maintain full compensation insurance for all persons employed directly by him/her to carry out the work contemplated under this Agreement, all in accordance with the "Workers' Compensation and Insurance Act," Division IV of the Labor Code of the State of California and any acts amendatory thereof, and Employer's Liability Coverage in amounts indicated herein. Consultant shall require all subconsultants to obtain and maintain, for the period required by this Agreement, workers' compensation coverage of the same type and limits as specified in this section.

e. Professional Liability (Errors and Omissions)

At all times during the performance of the work under this Agreement the Consultant shall maintain professional liability or Errors and Omissions insurance

appropriate to its profession, in a form and with insurance companies acceptable to the Town and in an amount indicated herein. This insurance shall be endorsed to include contractual liability applicable to this Agreement and shall be written on a policy form coverage specifically designed to protect against acts, errors or omissions of the Consultant. "Covered Professional Services" as designated in the policy must specifically include work performed under this Agreement. The policy must "pay on behalf of" the insured and must include a provision establishing the insurer's duty to defend.

f. Privacy/Network Security (Cyber)

At all times during the performance of the work under this Agreement, the Consultant shall maintain privacy/network security insurance for: (1) privacy breaches, (2) system breaches, (3) denial or loss of service, and the (4) introduction, implantation or spread of malicious software code, in a form and with insurance companies acceptable to the Town.

g. Minimum Policy Limits Required

(i) The following insurance limits are required for the Agreement:

	<u>Combined Single Limit</u>
Commercial General Liability	\$2,000,000 per occurrence/\$4,000,000 aggregate for bodily injury, personal injury, and property damage
Automobile Liability	\$1,000,000 per occurrence for bodily injury and property damage
Employer's Liability	\$1,000,000 per occurrence
Professional Liability	\$1,000,000 per claim and aggregate (errors and omissions)
Cyber Liability	\$1,000,000 per occurrence and aggregate

(ii) Defense costs shall be payable in addition to the limits.

(iii) Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. Any available coverage shall be provided to the parties required to be named as Additional Insured pursuant to this Agreement.

h. Evidence Required

Prior to execution of the Agreement, the Consultant shall file with the Town evidence of insurance from an insurer or insurers certifying to the coverage of all insurance required herein. Such evidence shall include original copies of the ISO CG 00 01 (or insurer's equivalent) signed by the insurer's representative and Certificate of Insurance (ACORD Form 25-S or equivalent), together with required endorsements. All evidence of insurance shall be signed by a properly authorized officer, agent, or qualified representative of the insurer and shall certify the names of the insured, any additional insureds, where appropriate, the type and amount of the insurance, the location and operations to which the insurance applies, and the expiration date of such insurance.

i. Policy Provisions Required

(i) Consultant shall provide the Town at least thirty (30) days prior written notice of cancellation of any policy required by this Agreement, except that the Consultant shall provide at least ten (10) days prior written notice of cancellation of any such policy due to non-payment of the premium. If any of the required coverage is cancelled or expires during the term of this Agreement, the Consultant shall deliver renewal certificate(s) including the General Liability Additional Insured Endorsement to the Town at least ten (10) days prior to the effective date of cancellation or expiration.

(ii) The Commercial General Liability Policy and Automobile Policy shall each contain a provision stating that Consultant's policy is primary insurance and that any insurance, self-insurance or other coverage maintained by the Town or any named insureds shall not be called upon to contribute to any loss.

(iii) The retroactive date (if any) of each policy is to be no later than the effective date of this Agreement. Consultant shall maintain such coverage continuously for a period of at least three (3) years after the completion of the work under this Agreement. Consultant shall purchase a one (1) year extended reporting period A) if the retroactive date is advanced past the effective date of this Agreement; B) if the policy is cancelled or not renewed; or C) if the policy is replaced by another claims-made policy with a retroactive date subsequent to the effective date of this Agreement.

(iv) All required insurance coverages, except for the professional liability coverage, shall contain or be endorsed to provide waiver of subrogation in favor of the Town, its officials, officers, employees, agents, and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against Town, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(v) The limits set forth herein shall apply separately to each insured against whom claims are made or suits are brought, except with respect to the limits of liability. Further the limits set forth herein shall not be construed to relieve the Consultant from liability in excess of such coverage, nor shall it limit the Consultant's indemnification obligations to the Town and shall not preclude the Town from taking such other actions available to the Town under other provisions of the Agreement or law.

j. Qualifying Insurers

(i) All policies required shall be issued by acceptable insurance companies, as determined by the Town, which satisfy the following minimum requirements:

(1) Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and admitted to transact in the business of insurance in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

k. Additional Insurance Provisions

(i) The foregoing requirements as to the types and limits of insurance coverage to be maintained by Consultant, and any approval of said insurance by the Town, is not intended to and shall not in any manner limit or qualify the liabilities and obligations otherwise assumed by the Consultant pursuant to this Agreement, including, but not limited to, the provisions concerning indemnification.

(ii) If at any time during the life of the Agreement, any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, Town has the right but not the duty to obtain the insurance it deems necessary and any premium paid by Town will be promptly reimbursed by Consultant or Town will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, Town may cancel this Agreement.

(iii) The Town may require the Consultant to provide complete copies of all insurance policies in effect for the duration of the Project.

(iii) Neither the Town nor the Town Council, nor any member of the Town Council, nor any of the officials, officers, employees, agents or volunteers shall be personally responsible for any liability arising under or by virtue of this Agreement.

(vi) Consultant shall report to the Town, in addition to Consultant's insurer, any and all insurance claims submitted by Consultant in connection with the Services under this Agreement

i. Subconsultant Insurance Requirements. Consultant shall not allow any subcontractors or subconsultants to commence work on any subcontract until they have provided evidence satisfactory to the Town that they have secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors or subconsultants shall be endorsed to name the Town as an additional insured using ISO form CG 20 38 04 13 or an endorsement providing the exact same coverage. If requested by Consultant, Town may approve different scopes or minimum limits of insurance for particular subcontractors or subconsultants.

17. Indemnification.

a. To the fullest extent permitted by law, Consultant shall defend (with counsel reasonably approved by the Town), indemnify and hold the Town, its elected and appointed officials, officers, employees, agents, and authorized volunteers free and harmless from any and all claims, demands, causes of action, suits, actions, proceedings, costs, expenses, liability, judgments, awards, decrees, settlements, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, (collectively, "Claims") in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Consultant's services, the Project, or this Agreement, including without limitation the payment of all damages, expert witness fees, attorneys' fees and other related costs and expenses. This indemnification clause excludes Claims arising from the sole negligence or willful misconduct of the Town. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the Town, the Town Council, members of the Town Council, its employees, or authorized volunteers. Consultant's indemnification obligation shall survive the expiration or earlier termination of this Agreement.

b. If Consultant's obligation to defend, indemnify, and/or hold harmless arises out of Consultant's performance as a "design professional" (as that term is defined under Civil Code Section 2782.8), then, and only to the extent required by Civil Code Section 2782.8, which is fully incorporated herein, Consultant's indemnification obligation shall be limited to the extent which the Claims arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant in the performance of the services or this Agreement, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

18. California Labor Code Requirements. Consultant is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., as well as California Code of Regulations, Title 8, Section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects. If the Services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, Consultant agrees to fully comply with such Prevailing Wage Laws, if applicable. Consultant shall defend, indemnify and hold the Town, its elected officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws. It shall be mandatory upon the Consultant and all subcontractors to comply with all California Labor Code provisions, which include but are not limited to prevailing wages (Labor Code Sections 1771, 1774 and 1775), employment of apprentices (Labor Code Section 1777.5), certified payroll records (Labor Code Sections 1771.4 and 1776), hours of labor (Labor Code Sections 1813 and 1815) and debarment of contractors and subcontractors (Labor Code Section 1777.1).

19. Verification of Employment Eligibility. By executing this Agreement, Consultant verifies that it fully complies with all requirements and restrictions of state and federal law respecting the employment of undocumented aliens, including, but not limited to, the Immigration Reform and Control Act of 1986, as may be amended from time to time, and shall require all subconsultants and sub-subconsultants to comply with the same.

20. Laws and Venue. This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a state or federal court situated in the County of San Bernardino, State of California.

21. Termination or Abandonment

a. Town may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least ten (10) days before the effective date of such termination. In such event, Town shall be immediately given title and possession to all original field notes, drawings and specifications, written reports and other documents produced or developed for that portion of the work completed and/or being abandoned. Town shall pay Consultant the reasonable value of services rendered for any portion of the work completed prior to termination. If said termination occurs prior to completion of any task for the Project for which a payment request has not been received, the charge for services performed during such task shall be the reasonable value of such services, based on an amount mutually agreed to by Town and Consultant of the portion of such task completed but not paid prior to said termination. Town shall not be liable for any costs other than the charges or portions thereof which are specified herein. The rights and remedies of the Town provided in this section shall not be exclusive and are in addition to any other rights and remedies provided by law, equity or under this Agreement. Consultant shall not be entitled to payment for unperformed services, and shall not be entitled to damages or compensation for termination of work.

b. Consultant may terminate its obligation to provide further services under this Agreement upon thirty (30) calendar days' written notice to Town only in the event of substantial failure by Town to perform in accordance with the terms of this Agreement through no fault of Consultant.

c. In the event this Agreement is terminated in whole or in part as provided herein, Town may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

22. Attorneys' Fees. In the event that litigation is brought by any Party in connection with this Agreement, the prevailing Party shall be entitled to recover from the opposing Party all costs and expenses, including reasonable attorneys' fees, incurred by the prevailing Party in the exercise of any of its rights or remedies hereunder or the enforcement of any of the terms, conditions, or provisions hereof. The costs, salary, and

expenses of the Town Attorney's Office in enforcing this Agreement on behalf of the Town shall be considered as "attorneys' fees" for the purposes of this Agreement.

23. Responsibility for Errors. Consultant shall be responsible for its work and results under this Agreement. Consultant, when requested, shall furnish clarification and/or explanation as may be required by the Town's representative, regarding any services rendered under this Agreement at no additional cost to Town. In the event that an error or omission attributable to Consultant's professional services occurs, Consultant shall, at no cost to Town, provide all other services necessary to rectify and correct the matter to the sole satisfaction of the Town and to participate in any meeting required with regard to the correction.

24. Prohibited Employment. Consultant shall not employ any current employee of Town to perform the work under this Agreement while this Agreement is in effect.

25. Costs. Each Party shall bear its own costs and fees incurred in the preparation and negotiation of this Agreement and in the performance of its obligations hereunder except as expressly provided herein.

26. Documents. Except as otherwise provided in "Termination or Abandonment," above, all original field notes, written reports, Drawings and Specifications and other documents, produced or developed for the Project shall, upon payment in full for the services described in this Agreement, be furnished to and become the property of the Town.

27. Organization. Consultant shall assign **Kelly Telford, CPA, Partner**, as Project Manager. The Project Manager shall not be removed from the Project or reassigned without the prior written consent of the Town.

28. Limitation of Agreement. This Agreement is limited to and includes only the work included in the Project described above.

29. Notice. Any notice or instrument required to be given or delivered by this Agreement may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the following addresses and shall be effective upon receipt thereof:

TOWN:

Town of Apple Valley
14955 Dale Evans Pkwy
Apple Valley, California 92307
Attn: Town Manager

CONSULTANT:

Kelly Telford, CPA, Partner
500 Technology Drive, Suite 350
Irvine, CA 92618

With Copy To:

Town of Apple Valley
14955 Dale Evans Pkwy
Apple Valley, California 92307
Attn: Town Attorney

30. Third Party Rights. Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than the Town and the Consultant.

31. Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer and that it shall not discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, sex, age or other interests protected by the State or Federal Constitutions. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

32. Entire Agreement. This Agreement, including Exhibit "A," represents the entire understanding of Town and Consultant as to those matters contained herein, and supersedes and cancels any prior or contemporaneous oral or written understanding, promises or representations with respect to those matters covered hereunder. Each Party acknowledges that no representations, inducements, promises, or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. This is an integrated Agreement.

33. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid, illegal, or unenforceable for any reason, such determination shall not affect the validity or enforceability of the remaining terms and provisions hereof or of the offending provision in any other circumstance, and the remaining provisions of this Agreement shall remain in full force and effect.

34. Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the successors in interest, executors, administrators and assigns of each Party to this Agreement. However, Consultant shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior written consent of Town. Any attempted assignment without such consent shall be invalid and void.

35. Non-Waiver. The delay or failure of either Party at any time to require performance or compliance by the other Party of any of its obligations or agreements shall in no way be deemed a waiver of those rights to require such performance or compliance. No waiver of any provision of this Agreement shall be effective unless in writing and signed by a duly authorized representative of the Party against whom enforcement of a waiver is sought. The waiver of any right or remedy with respect to any occurrence or event shall not be deemed a waiver of any right or remedy with respect to any other occurrence or event, nor shall any waiver constitute a continuing waiver.

36. Time of Essence. Time is of the essence for each and every provision of this Agreement.

37. Headings. Paragraphs and subparagraph headings contained in this Agreement are included solely for convenience and are not intended to modify, explain, or to be a full or accurate description of the content thereof and shall not in any way affect the meaning or interpretation of this Agreement.

38. Amendments. Only a writing executed by all of the Parties hereto or their respective successors and assigns may amend this Agreement.

39. Town's Right to Employ Other Consultants. Town reserves its right to employ other consultants, including engineers, in connection with this Project or other projects.

40. Prohibited Interests. Consultant maintains and warrants that it has neither employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, Town shall have the right to rescind this Agreement without liability. For the term of this Agreement, no official, officer or employee of Town, during the term of his or her service with Town, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

41. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one single Agreement.

42. Survival. All rights and obligations hereunder that by their nature are to continue after any expiration or termination of this Agreement, including, but not limited to, the indemnification obligations, shall survive any such expiration or termination.

43. Authority. The persons executing this Agreement on behalf of the Parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said Parties and that by doing so, the Parties hereto are formally bound to the provisions of this Agreement.

44. Electronic Signature. Each Party acknowledges and agrees that this Agreement may be executed by electronic or digital signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature.

[SIGNATURES ON FOLLOWING PAGE]

**SIGNATURE PAGE FOR PROFESSIONAL SERVICES AGREEMENT
BETWEEN THE TOWN OF APPLE VALLEY
AND LSL, LLP**

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

TOWN OF APPLE VALLEY

CONSULTANT

APPROVED BY:

LSL, LLP

Guy Eisenbrey
Town Manager

Signature

Kelly Telford, CPA
Name

ATTESTED BY:

La Vonda M-Pearson
Town Clerk

Partner
Title

APPROVED AS TO FORM:

Best Best & Krieger LLP
Town Attorney

EXHIBIT A

Scope of Services – LSL, LLP Proposal



Town Council Agenda Report

Date: April 14, 2026

To: Honorable Mayor and Town Council

Subject: SELECTION OF TOWN COUNCIL VOTING DELEGATE AND ALTERNATE FOR THE 2026 REGIONAL CONFERENCE AND GENERAL ASSEMBLY FOR THE SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS (SCAG)

From: Guy Eisenbrey, Town Manager

Submitted by: La Vonda M-Pearson, Director of Government Services
Government Services Department

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

Nominate one Council Member as voting delegate and one Council Member as voting alternate representing the Town of Apple Valley at the 2026 Regional Conference and General Assembly.

BACKGROUND

The 2026 Regional Conference and Assembly for the Southern California Association of Governments (SCAG) is scheduled for Thursday May 7, 2026, through Friday, May 8, 2026 in Palm Desert, California. At least once every year, SCAG convenes the General Assembly to bring together the official representatives of SCAG's membership and help set the agency's course for the coming year.

SCAG serves as the regional forum for cooperative decision making by local government elected officials and its primary responsibilities in fulfillment of federal and state requirements include the development of the Regional Transportation Plan and Sustainable Communities Strategy; the Federal Transportation Improvement Program; the annual Overall Work Program; and transportation-related portions of local air quality management plans.

SCAG's other major functions include determining the regional transportation plans and programs are in conformity with state air quality plans; periodic preparation of a Regional

Housing Needs Assessment; and intergovernmental review of regionally significant development projects.

The Town of Apple Valley has one vote at the General Assembly Business Meeting. Accordingly, the Town must designate one voting delegate and alternate for the Annual Business Meeting to be held during the conference.

FISCAL IMPACT

There is no fiscal impact to the Town.



The 2026 Regional Conference and General Assembly is Southern California’s largest gathering of elected and industry leaders. Join SCAG May 7-8 at the JW Marriott in Palm Desert for panels, networking, and activities addressing the biggest challenges facing the region in resilience, housing affordability, mega-events, and the emerging AI economy.

Your Information

Fill out the information below, then click Next to continue.

* First name

* Last name

* Email address

* Title

* Organization

* SCAG County

* Registration Type

Sponsor Data Share Opt-in

- I agree to have my contact information, including email address, passed on to the event's sponsors to follow up on my interests.

I'm registering on behalf of this person

Cancel Next

Already registered?



800

191

120+

250



CITIES REPRESENTED

CITY MANAGERS, CITY PLANNING STAFF, & COUNTY STAFF



ELECTED OFFICIALS

ATTENDEES

SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS
900 Wilshire Blvd., Ste. 1700
Los Angeles, CA 90017
(213) 236-1800

Contact Us

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For questions about the event or your registration, contact us at contact@scag.ca.gov



Town Council Agenda Report

Date: April 14, 2026

To: Honorable Mayor and Town Council

Subject: ADOPT RESOLUTION SA NO. 2026-01 APPROVING AND AUTHORIZING TRANSMITTAL OF A RECOGNIZED OBLIGATION PAYMENT SCHEDULE AND ADMINISTRATIVE BUDGET FOR FY 2026-27

From: Guy Eisenbrey, Town Manager

Submitted by: Suresh Malkani, Director of Finance
Finance Department

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

Adopt Resolution No. SA 2026-01 approving and authorizing transmittal of a Recognized Obligation Payment Schedule and Administrative Budget for Fiscal Year 2026-27.

BACKGROUND

In 2011, Assembly Bill (“AB”) X1 26 effectively dissolved all redevelopment agencies in the State of California. AB 1484 was signed by the Governor on June 27, 2012, and Senate Bill (“SB”) 107 was chaptered into law on September 22, 2015, both changing and clarifying certain provisions of AB X1 26 (collectively, the “Dissolution Law”). The Town of Apple Valley (“Town”) elected to serve as the Successor Agency to the Redevelopment Agency of the Town of Apple Valley (“Successor Agency”) under Dissolution Law, taking on the responsibility to wind down the affairs of the former Redevelopment Agency of the Town of Apple Valley. The Dissolution Law requires the Successor Agency to prepare an annual Recognized Obligation Payment Schedule (“ROPS”) that identifies financial obligations and funding sources to pay them. The ROPS must be approved by the San Bernardino County Oversight Board to the Successor Agency (“Oversight Board”) and submitted to the State Department of Finance (“DOF”). Pursuant to Health and Safety Code (“HSC”) Section 34177(l), DOF provides the ROPS form for successor agencies to use to report enforceable obligations. The completed ROPS for the July 1, 2026 through June 30, 2027 period (“ROPS 26-27”) is due to DOF by February 1, 2026 by electronic submission. Pursuant to HSC Section 34177(l)(2)(C), a copy of the ROPS must also be submitted to the San Bernardino County Auditor-Controller (“Auditor-Controller”) and State Controller’s Office. The Successor Agency requires and requests \$2,535,004 in

Redevelopment Property Tax Trust Fund (“RPTTF”) revenues (columns O,P, U, and V on ROPS Detail) along with authority to spend \$704,335 in “Other Funds” (columns N and T on ROPS Detail) to pay its obligations. Note that RPTTF revenues are generated by the Successor Agency’s property tax increment. The Other Funds will be received from the Town’s portion of the former Victor Valley Economic Development Authority (“VVEDA”) Redevelopment Project Area to pay for obligations associated with the Town’s portion of the VVEDA Project Area. The approval of the Successor Agency’s ROPS 26-27, attached as Attachment “B”, is critical to ensure the continued flow of property taxes to the Successor Agency, thereby enabling the payments of scheduled debt service on bonded indebtedness and other obligations. Should a successor agency not submit a ROPS to the DOF by February 1, the sponsoring entity could be subject to a \$10,000 civil penalty for each day the ROPS is delinquent. HSC Section 34177(j) requires successor agencies to prepare an annual proposed administrative budget and submit it to the oversight board for its approval. The Successor Agency has prepared an Administrative Budget for Fiscal Year (“FY”) 2026-27, attached as Attachment “C” analysis Some reports do not need analysis, if that sounds like yours please delete this heading.

ANALYSIS

In addition to a list of enforceable obligations for the upcoming fiscal year, the ROPS form includes a Report of Cash Balances where successor agencies identify any available funds on hand that can be used to pay enforceable obligations. After all available funds on hand are allocated, the Successor Agency can request funding for enforceable obligations from property tax increment revenue deposited by the Auditor-Controller in the RPTTF. Allocations of RPTTF require approval by the Oversight Board and DOF. The following sections elaborate on the enforceable obligations listed on the ROPS and significant aspects of the Cash Balances.

TAX ALLOCATION BONDS DEBT SERVICE

The Successor Agency refunded the 2005 VVEDA Tax Allocation Bonds, 2007 VVEDA Tax Allocation Bonds, and the 2007 Apple Valley Project Area 2 Bonds with an issue of 2020 VVEDA Tax Allocation Refunding Bonds (“2020 VVEDA Bonds”) and 2020 Apple Valley Project Area 2 Bonds (“2020 Project Area 2 Bonds”), in order to take advantage of lower interest rates and reduce the sum of total future debt service payments. The refunding enabled the Successor Agency to retire the 2005 and 2007 VVEDA Bonds and the 2007 Project Area 2 Bonds (ROPS Items 1, 2, and 8), which were replaced with items 45 and 46 on the ROPS. The 2020 VVEDA Bonds were issued by VVEDA and are secured by property tax increment from the Town’s portion of the VVEDA Project Area. The 2020 Project Area 2 Bonds were issued by the Successor Agency and are secured by property tax increment revenues from its own former Redevelopment Project Area 2. These Bonds were issued for the acquisition and construction of two sites, as well as the financing of certain public capital improvements.

The Successor Agency receives funding from VVEDA’s RPTTF for the 2020 VVEDA Bonds. Therefore, for the Successor Agency, these funds are considered Other Funds. Per the debt service schedule, the Successor Agency requests the following on the current ROPS:

- 2020 VVEDA Bonds (ROPS item 45): \$701,000

The Successor Agency must also request to spend its own RPTTF funding for the 2020 Project Area 2 Bonds. Per the debt service schedule, the Successor Agency requests the following on the current ROPS:

- 2020 Project Area 2 Bonds (ROPS item 46): \$2,379,800

TAX ALLOCATION BONDS FEES AND COSTS

The Successor Agency requests funding for trustee fees and continuing disclosure services associated with the Bonds. The Successor Agency requests the following for the VVEDA Bonds obligations from Other Funds:

- 2020 Tax Allocation Refunding Bonds Trustee Fees (ROPS item 47): \$725
- 2020 Tax Allocation Refunding Bonds Continuing Disclosure Services (ROPS item 48): \$2,610

The Successor Agency requests the following for the Project Area 2 Bonds obligations from RPTTF:

- 2020 Tax Allocation Refunding Bonds Trustee Fees (ROPS item 49): \$2,300
- 2020 Tax Allocation Refunding Bonds Continuing Disclosure Services (ROPS item 50): \$7,904

SUCCESSOR AGENCY ADMINISTRATIVE COSTS

HSC Section 34177(j) requires the Successor Agency to prepare an Administrative Budget and submit it to the Oversight Board for approval. Per HSC Section 34177, each successor agency is limited to an administrative cost allowance of the greater of \$250,000 or 3% of its approved non-administrative obligations in the previous ROPS year. However, the administrative allowance cannot exceed 50 percent of RPTTF distributed in the prior fiscal year, excluding the administrative allowance and any City/former redevelopment agency loan repayments. The Successor Agency is expected to receive \$1,593,047 in non-administrative RPTTF distributed in the ROPS 25-26 period, allowing the Successor Agency to request the greater of \$250,000 or \$47,791. The Successor Agency does not anticipate needing the entire \$250,000 minimum annual administrative allocation described in HSC Section 34171(b) and is requesting \$145,000 (ROPS item 17), with the full amount requested in 26-27A period.

This is the same amount as the previous year. An Administrative Budget for FY 2026-27 is attached as Attachment "C."

CASH BALANCES

The Cash Balances page shows the inflow and outflow of funds held by the Successor Agency. Funds are being spent in a timely manner and consistent with the approvals of

the Oversight Board and DOF. The Cash Balances page helps the Successor Agency to identify other funds available to spend on enforceable obligations, detailed as follows:

- \$(19,811) of Other Funds remains after the ROPS 23-24 period and available for re-allocation to ROPS 26-27 obligations.
- \$21,099 of RPTTF is remaining after the ROPS 23-24 period and available for reallocation to ROPS 26-27 obligations.

LAST AND FINAL ROPS

Pursuant to HSC section 34191.6(a), beginning January 1, 2016, agencies that have received a Finding of Completion may submit a Last and Final ROPS if all the following conditions are met:

- 1) The remaining debt is limited to administrative costs and payments pursuant to enforceable obligations with defined payment schedules including, but not limited to, debt service, loan agreements, and contracts.
- 2) All remaining obligations have been previously listed on the ROPS and approved for payment by Finance pursuant to HSC section 34177(m) or (o).
- 3) The agency is not a party to outstanding/unresolved litigation, except as specified in HSC section 34191.6(a)(3). A Last and Final ROPS would reduce the administrative burden on the Successor Agency and eliminate the need for Oversight Board meetings to approve the ROPS. However, the Successor Agency could amend the Last and Final ROPS only twice. The Successor Agency has not yet determined whether it is in a position to submit a Last and Final ROPS.

OVERSIGHT BOARD CONSOLIDATION

As of July 1, 2018, the San Bernardino Countywide Oversight Board was established pursuant to HSC Section 34179(j). Accordingly, rather than all successor agencies in San Bernardino County each having their own oversight board, one Consolidated Oversight Board reviews actions taken by all of the successor agencies within the County and can direct all of the same successor agencies to perform certain actions. The Oversight Board has scheduled its general meetings to occur approximately once per month. The Oversight Board will consider approval of the Successor Agency's ROPS 26-27 on January 12, 2026. The Successor Agency already submitted its ROPS and related documents to Oversight Board staff for review at this meeting.

FISCAL IMPACT

There is no fiscal impact on Town's General Fund or any other Fund as a result of filing ROPS 26-27. Admin costs of \$145,000 for staff time will be credited in the respective allocated Funds. The ROPS 26-27 was submitted on February 1, 2026, and approved by the DOF on March 20, 2026. The Successor Agency to received RPTTF, administered by the Auditor-Controller, to pay enforceable obligations during the ROPS 26-27 period.

ATTACHMENTS

- A. Resolution No. SA 2026-01 approving and authorizing transmittal of a Recognized Obligation Payment Schedule and administrative budget for Fiscal Year 2026-27.
- B. Town of Apple Valley Successor Agency ROPS 26-27.
- C. Town of Apple Valley Successor Agency Fiscal Year 2026-27 Administrative Budget.

RESOLUTION NO. SA 2026-01

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF THE TOWN OF APPLE VALLEY APPROVING AND AUTHORIZING TRANSMITTAL OF A RECOGNIZED OBLIGATION PAYMENT SCHEDULE AND ADMINISTRATIVE BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, pursuant to Assembly Bill (“AB”) x1 26, enacted on June 28, 2011, and as subsequently amended by AB 1484, and Senate Bill 107 (collectively, “Dissolution Act”), as codified in the California Health & Safety Code (“HSC”), the Redevelopment Agency of the Town of Apple Valley (“Former Agency”) was dissolved as of February 1, 2012; and

WHEREAS, the Town of Apple Valley (“Town”) elected to serve as the Successor Agency to the Former Agency (“Successor Agency”) pursuant to the Dissolution Act; and

WHEREAS, among the duties of successor agencies under the Dissolution Act as amended is the preparation of an annual Recognized Obligation Payment Schedule (“ROPS”), per HSC Section 34177(l), that includes the ensuing fiscal year for consideration by a consolidated oversight board and the California Department of Finance (“DOF”) for purposes of administering the wind-down of financial obligations of the Former Agency; and

WHEREAS, HSC Section 34177(l) further requires that the proposed ROPS be transmitted to the San Bernardino County Consolidated Oversight Board (“Oversight Board”), after which time the Oversight Board may approve the ROPS and the Successor Agency’s transmittal of the adopted ROPS to DOF, the San Bernardino County Auditor-Controller, and the State Controller’s Office for their consideration; and

WHEREAS, the proposed ROPS for Fiscal Year 2026-27 (“ROPS 26-27”), attached hereto as Attachment “B,” has been prepared and is consistent with the provisions of the Dissolution Act and in the format made available by DOF; and

WHEREAS, the Successor Agency desires to approve the proposed ROPS 26-27 and transmit it to various parties as required by the Dissolution Law; and

WHEREAS, the Successor Agency is required to prepare an annual administrative budget and submit it to an oversight board per HSC Section 34177(j); and

WHEREAS, the Successor Agency prepared the Fiscal Year 2026-27 Administrative Budget in accordance with the Dissolution Act, attached hereto as Attachment “C”; and

WHEREAS, the Successor Agency’s proposed Fiscal Year 2026-27 Administrative Budget has been reviewed, and by this Resolution the Successor Agency desires to approve such Administrative Budget and authorize submittal thereof to the Oversight Board for its review and approval; and

WHEREAS, the Oversight Board will review the ROPS 26-27 and Fiscal Year 2026-27 Administrative Budget on January 12, 2026.

NOW, THEREFORE, THE SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF THE TOWN APPLE VALLEY DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The foregoing recitals are true and correct and are a substantive part of this Resolution, incorporated herein by this reference.

SECTION 2. The Successor Agency hereby approves and adopts the ROPS 25-26 covering the period of July 1, 2026 through June 30, 2027, in substantially the form attached hereto as Attachment “B,” as required by Dissolution Law.

SECTION 3. Pursuant to the Dissolution Act, the Successor Agency approves the Fiscal Year 2026-27 Administrative Budget for the period of July 1, 2026 to June 30, 2027 submitted herewith as Attachment “C,” which is incorporated herein by this reference.

SECTION 4. The Successor Agency accepts administrative revisions made to the ROPS 26-27 in order to enable the Successor Agency to submit the ROPS 26-27 to DOF by the deadline of February 1, 2026.

SECTION 5. The Town Manager is hereby authorized and directed to post a copy of the ROPS on the Town’s website and transmit a copy of the ROPS to the offices of the San Bernardino County Auditor-Controller, the California State Controller’s Office, and the California State Department of Finance upon the Oversight Board’s approval.

APPROVED and **PASSED** this 14th day of April 2026.

Successor Agency to the Redevelopment
Agency of the Town of Apple Valley

BY: _____
Chair, Scott Nassif

ATTEST:

Successor Agency Secretary,
La Vonda M-Pearson

Recognized Obligation Payment Schedule (ROPS 26-27) - Summary
Filed for the July 1, 2026 through June 30, 2027 Period

Successor Agency: Apple Valley
 County: San Bernardino

Current Period Requested Funding for Enforceable Obligations (ROPS Detail)	26-27 A Total (July - December)	26-27 B Total (January - June)	ROPS 26-27 Total
A Enforceable Obligations Funded as Follows (B+C+D):	\$ 178,835	\$ 525,500	\$ 704,335
B Bond Proceeds	-	-	-
C Reserve Balance	-	-	-
D Other Funds	178,835	525,500	704,335
E Redevelopment Property Tax Trust Fund (RPTTF) (F+G):	\$ 572,604	\$ 1,962,400	\$ 2,535,004
F RPTTF	427,604	1,962,400	2,390,004
G Administrative RPTTF	145,000	-	145,000
H Current Period Enforceable Obligations (A+E):	\$ 751,439	\$ 2,487,900	\$ 3,239,339

Certification of Oversight Board Chairman:
 Pursuant to Section 34177 (o) of the Health and Safety Code, I
 hereby certify that the above is a true and accurate Recognized
 Obligation Payment Schedule for the above named successor
 agency.

 David Wert Chairman

 Signature Date

Town of Apple Valley Recognized Obligation Payment Schedule (ROPS 26-27) - Report of Cash Balances
July 1, 2023 through June 30, 2024
(Report Amounts in Whole Dollars)

A	B	C	D	E	F	G	H	
		Fund Sources						
		Bond Proceeds		Reserve Balance	Other Funds	RPTTF		
	ROPS 23-24 Cash Balances (07/01/23 - 06/30/24)	Bonds issued on or before 12/31/11	Bonds issued on or after 01/01/12	Prior ROPS RPTTF and Reserve Balances retained for future period(s)	Rent, Grants, Interest, etc.	Non-Admin and Admin	Comments	
1	Beginning Available Cash Balance (Actual 07/01/23) RPTTF amount should exclude "A" period distribution amount	0	0	0	120,858	75,714	Column G is equal to the sum of the 20-21 PPA (\$35,300), the 21-22 PPA (\$18,324), and the 22-23 PPA (\$22,090).	
2	Revenue/Income (Actual 06/30/24) RPTTF amount should tie to the ROPS 23-24 total distribution from the County Auditor-Controller	0	0	0	213,085	979,945	Column F includes interest income as well as the funding that the Successor Agency receives from VVEDA's RPTTF for the 2020 VVEDA Bonds and trustee fees and continuing disclosure services related to those bonds.	
3	Expenditures for ROPS 23-24 Enforceable Obligations (Actual 06/30/24)	0	0	0	353,754	994,146		
4	Retention of Available Cash Balance (Actual 06/30/24) RPTTF amount retained should only include the amounts distributed as reserve for future period(s)	0	0	0	0	40,414	Column G is equal to the sum of the 21-22 PPA (\$18,324) and 22-23 PPA (\$22,090).	
5	ROPS 23-24 RPTTF Prior Period Adjustment RPTTF amount should tie to the Agency's ROPS 23-24 PPA form submitted to the CAC	No entry required					21,099	
6	Ending Actual Available Cash Balance (06/30/24) C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)	\$ 0	\$ 0	\$ 0	\$ (19,811)	\$ 0		

Town of Apple Valley Recognized Obligation Payment Schedule (ROPS 26-27) - Notes July 1, 2026 through June 30, 2027

Item #	Notes/Comments
45	The Successor Agency receives these funds from the VVEDA Successor Agency, which requests funding for these line items on their ROPS.
47	The Successor Agency receives these funds from the VVEDA Successor Agency, which requests funding for these line items on their ROPS.
48	The Successor Agency receives these funds from the VVEDA Successor Agency, which requests funding for these line items on their ROPS.

ADMINISTRATIVE BUDGET FY: 2026 - 2027			SUCCESSOR AGENCY NAME: <u>Town of Apple Valley</u>					COMMENTS/NOTES ON VARIANCES:	
REVENUE									
Complete all four columns for Revenue and Expenses throughout form.			Requested FY 2024-25	Actual FY 2024-25	= Variance	Requested FY 2025-26	Requested FY 2026-27		= Variance
RPTTF to Successor Agency ¹			\$ 145,000	\$ 124,898	\$ 20,102	\$ 145,000	\$ 145,000	\$ -	
Entity General Fund to Cover RPTTF Shortfall (If applicable)			-	-	-				
Total Administrative Budget			\$ 145,000	\$ 124,898	\$ 20,102	\$ 145,000	\$ 145,000	\$ -	
EXPENSES ¹									
ADMINISTRATIVE COSTS			% Allocated	Requested FY 2024-25	Actual FY 2024-25	= Variance	Requested FY 2025-26	Requested FY 2026-27	= Variance
STAFF:	Description								
Finance Director	Reviewing agenda items, research for ROPS, responding to OB, CAC, and DOF. Oversees all Successor Agency activity.	19%	\$ 28,600	\$ 30,600	\$ (2,000)	\$ 28,600	\$ 44,200	\$ (15,600)	
Finance Analyst		0%	23,500	25,143	(1,643)	23,500	-	23,500	
Finance Manager	Processes and reviews all invoices, payments, general ledger analysis. Coordinates Successor Agency Agenda Items, Staff Reports, Resolutions.	10%	12,500	13,374	(874)	12,500	24,200	(11,700)	
Accountant I/II	Records and posts into general ledger, keeping records. Assists with review and responses to information requests.	15%	14,000	14,980	(980)	14,000	37,500	(23,500)	
Town Manager		0%	15,600	16,691	(1,091)	15,600	-	15,600	
Town Attorney	Review staff reports, resolutions, provide legal	5%	9,100	9,736	(636)	9,100	9,100	-	
Town Clerk		0%	11,700	12,518	(818)	11,700	-	11,700	
Sub-Total Personnel Costs			\$ 115,000	\$ 123,042	\$ (8,042)	\$ 115,000	\$ 115,000	\$ -	
Other/Indirect:	Other - Specify Purpose	% Allocated							
Consultants	Prepare ROPS, PPA, staff reports, and resolutions; attend meetings, coordinate with staff on responses to OB, CAC, and DOF; project cash flow	N/A	\$ 30,000	\$ 1,856	\$ 28,144	\$ 30,000	\$ 30,000	\$ -	
Total Expenses - should equal "RPTTF to Successor Agency"¹			\$ 145,000	\$ 124,898	\$ 20,102	\$ 145,000	\$ 145,000	\$ -	

¹Itemized "Expenses" should only reflect the portion paid by RPTTF, not General Fund or other funds



Town Council Agenda Report

Date: April 14, 2026
To: Honorable Mayor and Town Council
Subject: CLOSED SESSION
From: Guy Eisenbey, Town Manager
Submitted by: Thomas Rice, Town Attorney

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

(Paragraph (1) of subdivision (d) of Section 54956.9)

Name of case: Grandma Betty's Animal Rescue et al. v. Town of Apple Valley, San Bernardino Superior Court, Case No. CIVVS2507882