CITY OF HIGHLAND
REGULAR MEETING OF THE CITY COUNCIL
AGENDA

REGULAR MEETING

December 13, 2022
6:00 p.m.
City Hall
Donahue Council Chambers
27215 Base Line
Highland, California

CITY COUNCIL MEMBERS

LARRY McCALLON, MAYOR
PENNY LILBURN, MAYOR PRO TEM
JESSE CHAVEZ, COUNCIL MEMBER
ANAELI SOLANO, COUNCIL MEMBER
JOHN P. TIMMER, COUNCIL MEMBER

STAFF

Joseph A. Hughes - City Manager
Chuck Dantuono - Director of Administrative Services/City Treasurer
Betty Hughes - City Clerk
Lawrence Mainez - Community Development Director
Carlos Zamano - Public Works Director/City Engineer
Maricela Marroquin - City Attorney

MISSION STATEMENT

Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and the staff of Highland are dedicated to providing the quality of public facilities and services that its citizens are willing to fund and will do so as efficiently as possible.

Visit the City's Website at: www.cityofhighland.org

CITY OF HIGHLAND • 27215 BASE LINE • HIGHLAND, CALIFORNIA 92346 • (909) 864-6861☎ • (909) 862-3180 🖷

In compliance with the Americans with Disabilities Act (ADA), if you need special assistance, please contact the City Clerk's office at (909) 864-6861, ext. 226, at least 72 hours prior to the meeting for any requests for reasonable accommodation to include interpreters.

Pursuant to Government Code Section 54957.5, any disclosable public records related to an open session item on a regular meeting agenda and distributed by the City of Highland to all or a majority of the City Council less than 72 hours prior to that meeting are available for public inspection at City Hall, 27215 Base Line, Highland, CA 92346, during normal business hours.

Submission of Public Comments: For those wishing to make public comments by email, please submit your comments by email to be read aloud at the meeting. Email comments must be submitted by 5:00 p.m. on December 13, 2022, to the City Clerk at publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the December 13, 2022 agenda, please identify the agenda item number in the subject line.

For those wishing to make a public comment regarding a public hearing item (No. 15), please identify the agenda item in the subject line. Comments can be submitted any time prior to the meeting, as well as during the meeting up until the close of the public hearing on the corresponding item to be considered part of the record. Please email your comments to publiccomment@cityofhighland.org. All email comments shall be subject to the same rules as would otherwise govern speaker comments at the Council meeting.

Members of the public will be permitted to make public comments in person.

CITY COUNCIL REGULAR MEETING
DECEMBER 13, 2022 - 6:00 p.m.

AGENDA

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

ROLL CALL

REPORT FROM CLOSED SESSION

SPECIAL PRESENTATIONS

PUBLIC COMMENT (ITEMS NOT ON THE AGENDA)

To address the City Council, please complete a speaker form located at the entrance and give it to the City Clerk prior to the beginning of the meeting. Your name will be called when it is your turn to speak. State Law prohibits the City Council from taking action on any item not on the agenda. Individual speakers are limited to three minutes each.

Comments received via email by December 13, 2022, 5:00 p.m., will be read into the record, provided that the reading shall not exceed three (3) minutes. Email comments submitted by a speaker that also appears in person to address the same matter will not be read into the record.

ADMINISTER OATH OF OFFICE TO THE NEWLY APPOINTED COUNCIL MEMBERS

Anaeli Solano
John P. Timmer

CITY COUNCIL BUSINESS

1. Appointment of Mayor and Mayor Pro Tem for 2020/21
   RECOMMENDATION: That the City Council choose one of its members as Mayor and another of its members as Mayor Pro Tem.

2. Membership on Various Council Subcommittees, Ad Hocs and Agency Organizations
   RECOMMENDATION: That the City Council review and revise as appropriate current membership on various Council Committees, Ad Hocs and Agency Appointments.

CITY COUNCIL CONSENT CALENDAR

3. Waive the Reading of All Ordinances
   RECOMMENDATION: Waive the reading of all Ordinances in their entirety and read by title only.

4. Minutes – November 8, 2022 City Council Regular Meeting
   RECOMMENDATION: Approve the Minutes as submitted.

5. Warrant Register
   RECOMMENDATION: Approve Warrant Register No. 748 for December 13, 2022, in the amount of $3,480,936.33 and Payroll of $333,482.66.

6. Treasurer's Report for October 2022
   RECOMMENDATION: That the City Council receive and file Treasurer's Report for October 2022.

7. The Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion Letter, and the Gann Limit (Appropriations Limit) Letter. All Reports are for Fiscal Year Ended June 30, 2022.
RECOMMENDATION: The Finance/Personnel Subcommittee recommends that the City Council receive and file the Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2022.

8. AB 1600 Development Impact Fee Annual Report for Fiscal Year 2021-2022 per Government Code Section 66006
RECOMMENDATION: The Finance/Personnel Subcommittee recommends the City Council receive and file the AB 1600 Development Impact Fee Annual Report for Fiscal Year 2021-2022.

9. Developer In-Lieu Fee Annual Report for Fiscal Year 2021-2022
RECOMMENDATION: The Finance/Personnel subcommittee recommends the City Council receive and file the Developer in-lieu Fee Annual Report for Fiscal Year 2021-2022.

10. Second Reading of Ordinance No. 458 of the City of Highland Repealing Ordinance Nos. 449, 450 and 454 Establishing a Moratorium on the Approval of Land Use Entitlements for New Vehicle Fueling Stations
RECOMMENDATION: That the City Council conduct a second reading, read by title only, and waive further reading of Ordinance No. 458 repealing Ordinance Nos. 449, 450 and 454 which imposed a moratorium on vehicle fueling station uses.

11. Easement Acceptance/Fazamo, Inc. (7152 Vine Street)
RECOMMENDATION: That the City Council:
1) Accept Grant of Easement for Road and Drainage purposes from Fazamo, Inc.; and
2) Direct the City Clerk to record the Grant of Easement.

12. Notice of Completion – Project No. brg04004a (Bid No. 2020-03 "Boulder Avenue Improvements")
RECOMMENDATION: That the City Council:
1) Accept Project No. brg04004a (Bid No. 2020-03, "Boulder Avenue Improvements") as complete;
2) Authorize the Mayor to sign the Notice of Completion; and
3) Direct the City Clerk to file the Notice of Completion.

13. Bid Rejection – Bid No. 2022-07, "Highland Community Park Perimeter Fence and Gates Project"
RECOMMENDATION: That the City Council reject all bids due to excessive cost being beyond available budget funds.

14. Contract 2020-1, "Facilities and Parks Landscape Maintenance" – Contract Change Order #1
RECOMMENDATION: That the City Council approve a change order to include maintenance of the new landscape medians and parkways installed on Boulder Avenue from Greenspot Road to Atlantic Avenue at a cost of $2,476 per month.

CITY COUNCIL PUBLIC HEARING

The order of business for Public Hearings shall be:

1) Mayor opens Public Hearing;
2) Staff presentation;
3) Applicant/Representative presentation;
4) Speakers in favor of proposal;
5) Speakers in opposition to proposal;
6) Applicant rebuttal;
7) Mayor closes Public Hearing;
8) Council discussion, motion and vote.

ONCE THE PUBLIC HEARING IS CLOSED NO FURTHER TESTIMONY IS TAKEN.

For those wishing to make a public comment regarding a public hearing item (No. 15), please identify the agenda item in the subject line. Comments can be submitted any time prior to the meeting, as well as during the meeting up until the close of the public hearing on the corresponding item to be considered as part of the record. Please email your comments to publiccomment@cityofhighland.org. The City Clerk shall read all email comments provided that the reading shall not exceed three (3) minutes because this is the time limit for speakers at a Council Meeting.

15. Resolution No. 2022-_____ Establishing a Schedule of Fees and Charges for City Services
RECOMMENDATION: That the City Council adopt Resolution No. 2022-_____ establishing a schedule of fees and charges for City services.

CITY COUNCIL LEGISLATIVE

16. First Reading of Ordinance No._____ Amending Existing Portions of Chapter 2.40 (Purchasing System), Adding a New Section 2.40.150 to Address the Procurement Requirements of the Short-Lived Climate Pollutant Reduction Act known as Senate Bill 1383 and Making a Finding of Exemption Under CEQA Guidelines Section 15061(B)(3)
RECOMMENDATION: The Finance/Personnel Subcommittee recommends that the City Council introduce and conduct first reading, read by title only, of Ordinance No. _____, an ordinance amending portions of Chapter 2.40 (Purchasing System) and making a finding of exemption under CEQA Guidelines Section 15061(B)(3).

17. Contract Renewal – 2020-09, "City-Wide Traffic Striping and Pavement Marking Maintenance Contract"
RECOMMENDATION: That the City Council:
1) Extend the City-Wide Traffic Striping and Pavement Marking Maintenance Contract with Interstate Striping & Signs, Inc., for one-year; and
2) Approve a 9.6% increase to the contract unit prices.

18. Bid Award – Bid No. 2022-05, "Pacific Street Pavement Rehabilitation from Victoria Avenue to Church Avenue" (Project str20002a)
RECOMMENDATION: That the City Council:
1) Award the construction contract for Bid No. 2022-05, "Pacific Street Pavement Rehabilitation from Victoria Avenue to Church Avenue (Project str20002a)" to the responsible low bidder, Matich Corporation, in the amount of $1,591,795.00; and
2) Approve a budget adjustment to transfer $697,830 from 023-2526 (General Capital Financing for Pavement Impact Fee) to 023-3890-6530 (Street/Sidewalk Construction).

19. A Resolution of the City Council of the City of Highland Declaring its Intent to Vacate Berry Street between Cunningham Street and Hillview Street and Setting the City Council Public Hearing for January 10, 2023, at 6:00 p.m. on the Proposed Street Vacation
RECOMMENDATION: That the City Council adopt Resolution No. 2022-_____ declaring its intent to vacate Berry Street between Cunningham Street and Hillview Street and setting the City Council Public Hearing date for January 10, 2023, at 6:00 p.m. on the proposed street vacation.

20. City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)
RECOMMENDATION: Discussion and possible action.

21. Council Member Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)
RECOMMENDATION: Discussion and possible action.

ANNOUNCEMENTS

CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2) and/or (d)(3):
One case.

ADJOURN

Regular Meetings

Effective March 1, 2022, pursuant to Resolution No. 2022-001, the regular City Council meetings will be held once a month on the second Tuesday of each month.

2023
January 10; February 14; March 14; April 11; May 9; June 13; July 11; August 8; September 12; October 10; November 14; December 12

I, Betty Hughes, City Clerk, certify I caused to be posted this Agenda on or before December 8, 2022, by 5:30 p.m., on our website at www.cityofhighland.org and in the following designated areas:

Highland Branch Library 7863 Central Avenue	Fire Station No. 1 26974 Base Line	City Hall 27215 Base Line

Date: December 8, 2022

Betty Hughes, MMC
City Clerk

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Betty Hughes, MMC, City Clerk

SUBJECT: Appointment of Mayor and Mayor Pro Tem for 2022/23

RECOMMENDATION: That the City Council choose one of its members as Mayor and another of its members as Mayor Pro Tem

FISCAL IMPACT: None

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: In accordance with Resolution No. 2001-012, Section 3.1(b), the City Council will annually meet to appoint a Mayor and Mayor Pro Tem for the coming year. The Mayor will turn the meeting over to the City Clerk who will take nominations and the vote for Mayor. After the appointment of the Mayor, the City Clerk will turn the meeting over to the newly appointed Mayor who will then take nominations and the vote for Mayor Pro Tem.

Approved _____ Motion _____ Second _____ Agenda Item No. 1

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph Hughes, City Manager

PREPARED BY: Betty Hughes, MMC, City Clerk

SUBJECT: Membership on Various Council Subcommittees, Ad Hocs and Agency Organizations

RECOMMENDATION: Review and revise as appropriate current membership on various Council Subcommittees, Ad Hocs and Agency Appointments

FISCAL IMPACT: None

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: Traditionally, the Council has reviewed the appointments to the Subcommittees, Ad Hocs and Agencies annually in December. The Subcommittee and Agency appointments are done with the approval of a majority of the Council, however, only the Mayor may establish or delete an Ad Hoc Committee.

Approved _____ Motion _____ Second _____ Agenda Item No. 2

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

B Hughes

City Clerk

City Manager

CITY OF HIGHLAND
AD HOC APPOINTMENTS

An ad hoc committee is composed solely of less than a quorum of the legislative body and is exempted from the Brown Act. Ad Hoc Committees are created by the Mayor to serve a limited or single purpose, are not perpetual, and are to be dissolved once their specific task is completed. The City Clerk shall be notified of the creation of an Ad Hoc Committee and the members appointed.

AD HOC	MEMBERS	ESTABLISHED
General Plan Update/Housing Element	Lilburn, McCallon	02/23/21
Service Station Review Ad Hoc	McCallon, Timmer	08/24/21

CITY OF HIGHLAND
CITY COUNCIL ASSIGNMENTS

SUBCOMMITTEES	MEMBERS	ESTABLISHED
Community Day of Service	Chavez, Solano	12/08/15
Finance/Personnel	McCallon, Timmer	12/18/87
Legislative	Chavez, Solano	08/23/88
Public Facilities	Solano, Timmer	12/14/99
Public Safety	Chavez, Lilburn	05/10/88
Public Works	McCallon, Timmer	05/10/88

AGENCY APPOINTMENTS

Omnitrans	Lilburn, Alt-McCallon
SANBAG	McCallon, Alt-Lilburn
SBIAA	Lilburn, Alt-McCallon
SCAG	McCallon, Alt-Lilburn
Solid Waste Task Force	Lilburn, Alt-Morgan

STAFF AGENCY APPOINTMENTS

Gangs & Drugs Task Force	Chief of Police
California Intergovernmental Risk Authority (CIRA)	Dantuono, Alt-Nava-Cruz

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Betty Hughes, MMC, City Clerk

SUBJECT: Waive the Reading of All Ordinances

RECOMMENDATION: Waive the reading of all Ordinances in their entirety and read by title only.

Approved _____ Motion _____ Second _____ Agenda Item No. 3

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

B Hughes

City Clerk

City Manager

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Betty Hughes, MMC, City Clerk

SUBJECT: Minutes – November 8, 2022 Regular Meeting

RECOMMENDATION: Approve the minutes as submitted.

Approved _____ Motion _____ Second _____ Agenda Item No. 4

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

MINUTES
CITY COUNCIL REGULAR MEETING
NOVEMBER 8, 2022

CALL TO ORDER

The regular meeting of the City Council of the City of Highland was called to order at 6:00 p.m. by Mayor McCallon at the Donahue Council Chambers, 27215 Base Line, Highland, California.

The invocation was given by Pastor Josue Zapata, Center Point Church, and the Pledge of Allegiance was led by Council Member Chavez.

ROLL CALL

Present: Chavez, Lilburn, McCallon, Solano, Timmer
Absent: None

REPORT FROM CLOSED SESSION

No meeting.

SPECIAL PRESENTATIONS

None

PUBLIC COMMENT (ITEMS NOT ON THE AGENDA)

Fred Yauger thanked staff for assisting with a renovation project.

CITY COUNCIL CONSENT CALENDAR

A MOTION was made by Council Member Chavez, seconded by Council Member Solano, to approve the consent calendar as submitted. Motion carried on a roll call vote, 5-0.

1. Waive the Reading of All Ordinances
   Waived the reading of all Ordinances in their entirety and read by title only.

2. Minutes – October 11, 2022 City Council Regular Meeting
   Approved the Minutes as submitted.

3. Warrant Register
   Approved Warrant Register No. 747 for November 8, 2022, in the amount of $1,593,409.81 and Payroll of $215,296.19.

4. Treasurer's Report for September 2022
   Received and filed Treasurer's Report for September 2022.

5. Bid Rejection – Bid No. 2022-08, "Emmerton Lane Trail Restoration and Improvement Project"
   1) Rejected all bids;
   2) Directed staff to modify the project plans and specifications as necessary; and
   3) Re-advertise for construction bids.

6. Proposed City of Highland Community Development Block Grant (CDBG) Applications for Fiscal Year 2023-2024
   1) Approved the City's Application for Enhanced Code Enforcement that supports a portion of the salary and benefits of a Code Compliance Officer, Administrative Assistant and Community Development Director; and
   2) Approved the City's Application to construct pavement rehabilitation and ancillary work on two streets located in neighborhoods within the CDBG Low-Moderate Income eligible block area boundaries including: 1) Union Street between Elmwood Court to Del Rosa Avenue and 2) Elmwood Court between Union Court and north end.

7. Final Map Approval/Tract 20142 (Beazer Homes)
   1) Adopted Resolution No. 2022-052 to approve the Final Map of Tract No. 20142;
   2) Accepted the subdivision bonds; and
   3) Authorized the Mayor to sign the standard subdivision agreement.

RESOLUTION NO. 2022-052
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTED AND APPROVED THE FINAL MAP OF TRACT NO. 20142

8. Easement Acceptance/Zavala (7568 Newcomb Street)
   1) Accepted Grant of Easement for Road and Drainage purposes from Zavala Brothers, Inc.; and
   2) Directed the City Clerk to record the Grant of Easement.

9. Application for CalRecycle Rubberized Pavement Program Grant Funds
   Adopted Resolution No. 2022-053 authorizing the submittal of a joint regional application with the County of San Bernardino (County) for the CalRecycle Rubberized Pavement Program.

RESOLUTION NO. 2022-053
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AUTHORIZING THE COUNTY OF SAN BERNARDINO SUBMITTAL OF A REGIONAL APPLICATION FOR CALRECYCLE RUBBERIZED PAVEMENT PROGRAM GRANT FUNDS ON BEHALF OF THE COUNTY OF SAN BERNARDINO AS LEAD AGENCY AND THE CITY OF HIGHLAND AS ONE OF THE PARTICIPATING AGENCIES

10. Contract Award – Storm Drain Cleaning

Awarded a contract to Houston Harris PCS, Inc., to perform storm drain cleaning services on a time and materials basis as directed by the City of Highland.

11. Madvac LP-61 Trailer Mounted Trash/Debris Vacuum System

1) Waived formal contract procedures per Municipal Code Section 2.40.100;
2) Authorized the use of a "piggyback" contract through Sourcewell Contract No. 93021-EXP between Sourcewell and Exprolink-Madvac;
3) Approved Resolution No. 2022-054 for purchase of a Madvac LP61-G in the amount of $30,202; and
4) Approved a budget adjustment to transfer $30,205 from 001-4200-4665 (Public Services-Contract Services Storm Drain) to 001-4200-6040 (Public Services-Equipment).

RESOLUTION NO. 2022-054
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, FINDING THAT IT IS NECESSARY TO PROCURE ONE (1)-MADVAC LP-61-G PORTABLE LITTER VACUUM FOR THE HIGHLAND PUBLIC WORKS DEPARTMENT FROM A SINGLE SOURCE, AS AUTHORIZED BY THE HIGHLAND MUNICIPAL CODE § 2.40.070

12. Second Reading of Municipal Code Amendment 21-001: Ordinance No. 456 of the City of Highland Amending Title 16, Chapter 16.06 Definitions, Chapter 16.24 Employment District, Chapter 16.44 Specific Development Standards, and Tables 16.20.030.A Uses Permitted with Commercial Districts; and 16.52.030.A Off-Street Automobile Parking Space Requirements of the Highland Municipal Code pertaining to Vehicle Fueling Stations and Making a Finding of Exemption under CEQA, and First Reading of an Ordinance Repealing Ordinance Nos. 449, 450 and 454 which Imposed a Moratorium on Vehicle Fueling Station Uses

1) Conducted a second reading, read by title only, and waived further reading of Ordinance No. 456 amending Title 16, Chapter 16.06 Definitions, Chapter 16.24 Employment District, Chapter 16.44 Specific Development Standards, and Tables 16.20.030.A Uses Permitted within Commercial Districts; and 16.52.030.A Off-Street Automobile Parking Space requirements of the Highland Municipal Code pertaining to Vehicle Service Stations and making a Finding of Exemption under CEQA; and
2) Conducted a first reading, read by title only, and waived further reading of Ordinance No. 458 repealing Ordinance Nos. 449, 450 and 454 which imposed a moratorium on vehicle fueling station uses.

ORDINANCE NO. 456
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING TITLE 16 (LAND USE AND DEVELOPMENT) OF THE HIGHLAND MUNICIPAL CODE PERTAINING TO VEHICLE FUELING STATIONS, AMENDING THE PROCESS FOR OBTAINING AN ENTITLEMENT PROCESS IN THE EMPLOYMENT DISTRICT FROM DESIGN REVIEW TO STAFF REVIEW, AND MAKING A FINDING OF EXEMPTION UNDER CALIFORNIA ENVIRONMENTAL QUALITY ACT
(MUNICIPAL CODE AMENDMENT MCA 21-001)

CITY COUNCIL PUBLIC HEARING

13. Ordinance No. 457, an Ordinance of the City Council of the City of Highland, Amending Title 15 of the Highland Municipal Code to Adopt the 2022 California Building Code, Volumes I and II, including Chapter 1, Division II and Appendix H, the 2022 California Fire Code including Chapter 1, Division II and Appendices I, N and O, the 2022 California Existing Building Code including Chapter 1, Division II, the 2022 California Residential Code including Chapter 1, Division II and Appendix AX, the 2022 California Electrical Code including Article 89, the 2022 California Plumbing Code including Chapter 1, Division II, the 2022 California Mechanical Code including Chapter 1, Division II, the 2022 California Green Building Standards Code including Chapter 1, Division II, and Making a Finding of Exemption under the California Environmental Quality Act; and Resolution No. 2022-055, a Resolution of the City Council of the City of Highland making Express Findings and Determinations that Modifications to the 2022 California Fire Code as Adopted by the City of Highland, are Reasonably Necessary because of Local Climatic, Geological and/or Topographical Conditions

Building Official Wirz stated good evening Honorable Mayor and City Council Members. Very similar to the last meeting we had where we presented the same item. The State of California publishes a new set of building codes modeled from the International Building Codes on a triangular basis. The California Building Codes under Title 24 govern the construction of all buildings within the State of California. Each jurisdiction is given an opportunity to amend the triangular codes. These amendments may be administrative changes based on reasonable needs or substantive changes. The substantive changes may be made to the code when they're supported by local conditions. Tonight we're here to conduct a public hearing for the adoption of the building codes and conduct a second reading of Ordinance 457 for the 2022 codes, and adopt a resolution for the recommended changes due to our local conditions. These changes are the same changes that we've made in the codes on the prior triangular cycle. Once these codes are adopted, they will go into effect on January 1, 2023, and this will conclude my presentation.

A MOTION was made by Council Member Timmer, seconded by Mayor Pro Tem Lilburn, to:

1) Open and conduct a public hearing, and conduct a second reading of Ordinance No. 457, read by title only; and
2) Adopt Resolution No. 2022- 055 making express findings for modifications to the 2022 California Fire Code. Motion carried, 5-0.

ORDINANCE NO. 457
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING TITLE 15 OF THE HIGHLAND MUNICIPAL CODE TO ADOPT THE 2022 CALIFORNIA BUILDING CODE, VOLUMES I AND II, INCLUDING CHAPTER 1, DIVISION II AND APPENDIX H, THE 2022 CALIFORNIA FIRE CODE INCLUDING CHAPTER 1, DIVISION II AND APPENDICES I, N AND O, THE 2022 CALIFORNIA EXISTING BUILDING CODE INCLUDING CHAPTER 1, DIVISION II, THE 2022 CALIFORNIA RESIDENTIAL CODE INCLUDING CHAPTER 1, DIVISION II AND APPENDIX AX, THE 2022 CALIFORNIA ELECTRICAL CODE INCLUDING ARTICLE 89, THE 2022 CALIFORNIA PLUMBING CODE INCLUDING CHAPTER 1, DIVISION II, THE 2022 CALIFORNIA MECHANICAL CODE INCLUDING CHAPTER 1, DIVISION II, THE 2022 CALIFORNIA GREEN BUILDING STANDARDS CODE INCLUDING CHAPTER 1, DIVISION II, AND TOGETHER WITH CERTAIN AMENDMENTS THERETO, AND MAKING A FINDING OF EXEMPTION UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

RESOLUTION NO. 2022-055
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, MAKING EXPRESS FINDINGS AND DETERMINATIONS THAT MODIFICATIONS TO THE 2022 CALIFORNIA FIRE CODE AS ADOPTED BY THE CITY OF HIGHLAND, ARE REASONABLY NECESSARY BECAUSE OF LOCAL CLIMATIC, GEOLOGICAL AND/OR TOPOGRAPHICAL CONDITIONS

CITY COUNCIL LEGISLATIVE

14. KOA Contract Amendment for Professional Services – City Creek/Alabama Street Bikeway Project (Project No. str17001)

Public Works Director/City Engineer Zamano gave a brief review of the staff report.

A MOTION was made by Council Member Timmer, seconded by Council Member Solano, to:

1) Approve a contract amendment to the Professional Services Agreement with KOA Corporation (KOA) to extend the term of contract by one year and provide additional environmental and engineering services for the City Creek/Alabama Street Bikeway Project; and
2) Authorize the City Manager to approve contract amendments up to 10% of the revised contract amount. Motion carried, 5-0.

15. Appoint Three (3) Members of the Public to the Historic and Cultural Preservation Board

Mayor Pro Tem Lilburn nominated Gail Shelton and Tyler Dean Brown.

Council Member Chavez nominated Pamela Bible.

Council consensus to appoint Gail Shelton, Tyler Brown and Pamela Bible. Motion carried, 5-0.

16. Appoint Three (3) Members of the Public to the Community Trails Committee

A MOTION was made by City Council Member Timmer, seconded by Mayor Pro Tem Lilburn, to nominate [appoint] Rick Bowman, Robert LaChausse and Brent Merideth to the Community Trails Committee. Motion carried, 5-0.

17. City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)

City Manager Hughes stated he wanted to bring you up to date on a few items. First is the Pacific Street pavement rehabilitation improvements. Advertising for construction bids for this project from Palm Avenue to Church Avenue began October 26. Construction bids will be received on November 17. As you are aware, this is a joint project between the cities of San Bernardino and Highland, and each agency will pay fair share project costs. Highland is the lead agency and we're estimating the construction costs to be $1.3 million. If everything goes well and we get good bids, this will be brought before the City Council on December 13.

At its November 1 Planning Commission Appeals Board Meeting, the board approved public nuisance declarations on the following residential properties, 6815 Grove Avenue, 7057 Buchanan Avenue and 7466 Seine Avenue. On October 18, the Planning Commission approved a conditional use permit to allow American Rentals to relocate and construct a new equipment rental business east of their current location on 5th Street near Palm. The relocation will facilitate the construction of two mid-sized warehouse distribution facilities on the south side of 5th Street, east of Central Avenue. The Housing Authority continues to work with Wakeland to finalize a draft Affordable Housing Agreement and Ground Lease and if everything goes well, we're hoping to bring that draft agreement forward to the Housing Authority near the end of the year. The auditors have wrapped up their work. They'll be presenting the audit to the Finance Subcommittee on November 15 and will be brought forward to the City Council on December 13. Also, will be bringing forward an update to our purchasing policy, mainly because of SB1383, the requirement of purchasing of recycled materials that will be coming forward to the Finance Subcommittee on November 15 and if approved to the City Council on December 13. On Saturday, December 3, we have a HIT team from 8 a.m. to 12 p.m. on Monday, November 28. We have a Blood Drive at the Police Station from 12 p.m. to 5 p.m. Just a reminder, we do have the volunteer dinner this Thursday on November 10. Social hour begins at 5:30 p.m. with the event starting at 6:30 p.m. and the theme is Team Spirit, so wear the jersey of your favorite sports team. Some stats from the Police Department from October 10 and November 6; they responded to 3,053 calls for service made 228 reports and arrested 124 individuals. The Fire department for the month of October responded to a total of 603 calls for service, 7 structure fires, 2 vegetation fires, 36 other miscellaneous fires, 4 hazardous material responses,13 false alarms, 437 medical emergencies and one assist to other agencies.

18. Council Member Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)

Mayor Pro Tem stated she would like to compliment staff and the Subcommittee for the beautiful bridge. You guys did a good job and I think the community is receiving it very well.

ANNOUNCEMENTS

None

CLOSED SESSION

No meeting.

ADJOURN

There being no further business, Mayor McCallon adjourned the meeting at 6:23 p.m. in memory of Harriet Foucher and Robert Ricordati.

Submitted By:

Betty Hughes, MMC
City Clerk

Approved By:

Larry McCallon
Mayor

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

REVIEWED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer

PREPARED BY: Leticia Nava-Cruz, Assistant Director of Administrative Services LNC

SUBJECT: Warrant Register #748

RECOMMENDATION: City Council to approve Warrant Register #748; Warrants in the amount of $3,480,936.33 and Payroll in the amount of $333,482.66.

FISCAL IMPACT: The total of Cash and Expenditures is $3,814,418.99.

PUBLIC NOTICE: The agenda for this item was posted at the three required locations.

BACKGROUND: See Printouts Attached.

Approved _____	Motion_____	Second _____	Agenda Item No. 5
Denied _____	Ayes_____		
Continued_____	Noes _____		File No. _____
Tabled_____	Abstain_____		
	Absent_____		

D Hugh

City Clerk

City Manager

CITY OF HIGHLAND

WARRANT REGISTER #748

December 13, 2022

Warrants:

11/4/2022	Payroll Wire #727-730 & Ck #86156-86157		62,138.35
11/8/2022	Ck#86158-86199		166,527.54
11/10/2022	Payroll Wire #731		79.23
11/15/2022	Ck#86200-86228		126,530.76
11/18/2022	Payroll Wire #732-735 & Ck #86229-86230		68,834.98
11/22/2022	Ck#86231-86256		1,445,625.95
11/29/2022	Ck#86257-86288		315,624.41
12/2/2022	Payroll Wire #736-739 & Ck #86289-86290		61,685.94
12/6/2022	Ck#86291-86336 & Wire #1002256247		1,233,889.17
		Total Warrants	$3,480,936.33

Payroll:

11/4/2022	Direct Deposits #12312-12352		107,258.88
11/4/2022	Ck #673		283.81
11/10/2022	Ck#674		469.79
11/18/2022	Direct Deposits #12353-12392		118,450.53
11/18/2022	Ck #675		283.81
12/2/2022	Direct Deposits #12393-12432		106,452.03
12/2/2022	Ck #676		283.81
		Total Payroll	$ 333,482.66
	Total Warrants & Payroll		**$3,814,418.99**

APPROVED BY:

Larry McCallon
Finance Subcommittee

Joseph A. Hughes
City Manager

John Timmer
Finance Subcommittee

Chuck Dantuono
Director of Administrative
Services/City Treasurer

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
727	11/4/2022	000003 ICMA RETIREMENT TRUST-457	ICMA DEFERRED COMP 457: PAYMENT	
			ICMA DEFERRED COMP 457: Payment 001.1170	8,127.35
			ICMA DEFERRED COMP 457: Payment 004.1170	643.65
			ICMA DEFERRED COMP 457: Payment 010.1170	519.23
			ICMA DEFERRED COMP 457: Payment 012.1170	12.50
			ICMA DEFERRED COMP 457: Payment 016.1170	12.50
			ICMA DEFERRED COMP 457: Payment 023.1170	5.00
			ICMA DEFERRED COMP 457: Payment 041.1170	335.19
			ICMA DEFERRED COMP 457: Payment 070.1170	296.34
			Total :	**9,951.76**
728	11/4/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			PERS SURVIVOR: Payment 070.1145	0.70
			EPMC: Payment 001.1145	528.16
			EPMC: Payment 004.1145	131.01
			EPMC: Payment 006.1145	20.80
			EPMC: Payment 010.1145	46.39
			EPMC: Payment 012.1145	2.49
			EPMC: Payment 016.1145	2.49
			EPMC: Payment 023.1145	6.96

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
728	11/4/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			EPMC: Payment	
			024.1145	0.60
			EPMC: Payment	
			041.1145	33.18
			EPMC: Payment	
			042.1145	12.10
			EPMC: Payment	
			070.1145	57.46
			PERS: Payment	
			001.1145	13,763.24
			PERS: Payment	
			004.1145	2,999.97
			PERS: Payment	
			006.1145	442.32
			PERS: Payment	
			010.1145	1,046.87
			PERS: Payment	
			012.1145	186.33
			PERS: Payment	
			016.1145	186.31
			PERS: Payment	
			023.1145	122.07
			PERS: Payment	
			024.1145	20.50
			PERS: Payment	
			041.1145	474.10
			PERS: Payment	
			042.1145	694.39
			PERS: Payment	
			070.1145	821.05
			PERS SURVIVOR: Payment	
			001.1145	23.08
			PERS SURVIVOR: Payment	
			004.1145	4.60
			PERS SURVIVOR: Payment	
			006.1145	0.61

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
728	11/4/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			PERS SURVIVOR: Payment	
			010.1145	1.06
			PERS SURVIVOR: Payment	
			012.1145	0.54
			PERS SURVIVOR: Payment	
			016.1145	0.55
			PERS SURVIVOR: Payment	
			023.1145	0.27
			PERS SURVIVOR: Payment	
			024.1145	0.04
			PERS SURVIVOR: Payment	
			041.1145	0.32
			PERS SURVIVOR: Payment	
			042.1145	1.71
			Total :	**21,632.27**
729	11/4/2022	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			FEDERAL TAXES: Payment	
			001.1120	11,860.52
			FEDERAL TAXES: Payment	
			004.1120	2,706.88
			FEDERAL TAXES: Payment	
			006.1120	278.89
			FEDERAL TAXES: Payment	
			010.1120	1,123.77
			FEDERAL TAXES: Payment	
			012.1120	96.06
			FEDERAL TAXES: Payment	
			016.1120	96.05
			FEDERAL TAXES: Payment	
			023.1120	77.83
			FEDERAL TAXES: Payment	
			024.1120	16.10
			FEDERAL TAXES: Payment	
			041.1120	443.27
			FEDERAL TAXES: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
729	11/4/2022	000119 INTERNAL REVENUE SERVICE	(Continued)	
			042.1120 FEDERAL TAXES: Payment	461.97
			070.1120 SOCIAL SECURITY: Payment	706.12
			001.1140 MEDICARE: Payment	678.40
			001.1140 MEDICARE: Payment	2,994.81
			004.1140 MEDICARE: Payment	622.33
			006.1140 MEDICARE: Payment	82.12
			010.1140 MEDICARE: Payment	206.18
			012.1140 MEDICARE: Payment	44.36
			016.1140 MEDICARE: Payment	44.36
			023.1140 MEDICARE: Payment	25.68
			024.1140 MEDICARE: Payment	4.88
			041.1140 MEDICARE: Payment	93.21
			042.1140 MEDICARE: Payment	169.22
			070.1140	145.26
			Total :	**22,978.27**
730	11/4/2022	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment 001.1130	4,545.51
			STATE TAXES: Payment 004.1130	1,081.74
			STATE TAXES: Payment 006.1130	106.88

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
730	11/4/2022	000001 CALIF STATE EMPLOYMENT	(Continued)	
			STATE TAXES: Payment	
			010.1130	449.04
			STATE TAXES: Payment	
			012.1130	39.81
			STATE TAXES: Payment	
			016.1130	39.80
			STATE TAXES: Payment	
			023.1130	22.15
			STATE TAXES: Payment	
			024.1130	5.99
			STATE TAXES: Payment	
			041.1130	180.24
			STATE TAXES: Payment	
			042.1130	157.82
			STATE TAXES: Payment	
			070.1130	275.40
			Total :	**6,904.38**
86156	11/4/2022	003804 AFLAC WWHQ	AFLAC ACCIDENT INSURANCE: PAYMENT	
			AFLAC ACCIDENT INSURANCE: Payment	
			001.1181	88.79
			AFLAC ACCIDENT INSURANCE: Payment	
			004.1181	13.98
			AFLAC ACCIDENT INSURANCE: Payment	
			012.1181	3.57
			AFLAC ACCIDENT INSURANCE: Payment	
			016.1181	3.57
			AFLAC ACCIDENT INSURANCE: Payment	
			023.1181	5.81
			AFLAC ACCIDENT INSURANCE: Payment	
			024.1181	0.26
			AFLAC CANCER INSURANCE: Payment	
			001.1181	18.63
			AFLAC DISABILITY INSURANCE: Payment	
			001.1181	278.28
			AFLAC DISABILITY INSURANCE: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86156	11/4/2022	003804 AFLAC WWHQ	(Continued)	
			004.1181 AFLAC DISABILITY INSURANCE: Payment	24.70
			012.1181 AFLAC DISABILITY INSURANCE: Payment	6.30
			016.1181 AFLAC DISABILITY INSURANCE: Payment	6.30
			024.1181 AFLAC HOSPITAL INSURANCE: Payment	0.50
			001.1181 AFLAC HOSPITAL INSURANCE: Payment	143.67
			012.1181 AFLAC HOSPITAL INSURANCE: Payment	6.71
			016.1181 AFLAC HOSPITAL INSURANCE: Payment	6.69
			023.1181 AFLAC DENTAL: Payment	12.31
			001.1181 AFLAC DENTAL: Payment	27.90
			004.1181 AFLAC DENTAL: Payment	0.56
			041.1181 AFLAC DENTAL: Payment	1.67
			070.1181 AFLAC SPECIFIED HEALTH INS: Payment	0.53
			001.1181 AFLAC SPECIFIED HEALTH INS: Payment	2.96
			012.1181 AFLAC SPECIFIED HEALTH INS: Payment	1.49
			016.1181	1.49
			Total :	**656.67**
86157	11/4/2022	000433 ARROWHEAD UNITED WAY	ARROWHEAD UNITED WAY: PAYMENT ARROWHEAD UNITED WAY: Payment	
			001.1180 ARROWHEAD UNITED WAY: Payment	11.27
			004.1180	0.77

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86157	11/4/2022	000433 ARROWHEAD UNITED WAY	(Continued)	
			ARROWHEAD UNITED WAY: Payment 041.1180	2.27
			ARROWHEAD UNITED WAY: Payment 070.1180	0.69
			Total :	**15.00**
6 Vouchers for bank code : wfb			**Bank total :**	**62,138.35**
6 Vouchers in this report			**Total vouchers :**	**62,138.35**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86158	11/8/2022	004945 ABOVE ALL NAMES CONSTRUCTION	ROW CONCRETE REPAIRS		
			ROW CONCRETE REPAIRS		
			004.8310.4591		17,284.00
			26623 FLEMING ST STREET CURB GUTTER DAMA		
			26623 FLEMING ST STREET CURB GUTTER		
			017.8350.6550		20,875.00
				Total :	**38,159.00**
86159	11/8/2022	005737 AGA ENGINEERS, INC.	SIG19001: LANKERSHIM/9TH TRAFFIC SIGNAL		
			SIG19001: LANKERSHIM/9TH TRAFFIC SIGNAL		
			023.3890.4550		2,280.00
				Total :	**2,280.00**
86160	11/8/2022	005771 AMAZON CAPITAL SERVICES	AA BATTERIES FOR SCBA		
			AA BATTERIES FOR SCBA		
			029.2100.4245		74.33
			AA BATTERIES FOR SCBA		
			028.2050.4245		74.32
			VOLUNTEER DINNER SUPPLIES		
			VOLUNTEER DINNER SUPPLIES		
			001.6020.4336		111.48
			AAA BATTERIES FOR SCBA		
			AAA BATTERIES FOR SCBA		
			029.2100.4245		74.33
			AAA BATTERIES FOR SCBA		
			028.2050.4245		74.32
			OFFICE SUPPLY		
			OFFICE SUPPLY		
			001.1700.4200		20.45
			OFFICE SUPPLY		
			OFFICE SUPPLY		
			001.1200.4200		69.98
				Total :	**499.21**
86161	11/8/2022	000165 AT&T	POLICE DEPT-NOV		
			POLICE DEPT-NOV		
			001.2000.4060		2,067.59

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86161	11/8/2022	000165 000165 AT&T	(Continued)	Total :	2,067.59
86162	11/8/2022	000165 AT&T	CORP YARD -NOV CORP YARD -NOV 004.8310.4060		1,186.61
				Total :	1,186.61
86163	11/8/2022	000165 AT&T	BASELINE LITTLE LEAGUE-NOV BASELINE LITTLE LEAGUE-NOV 001.6000.4060		1,000.11
				Total :	1,000.11
86164	11/8/2022	000165 AT&T	CITY HALL -NOV CITY HALL-NOV 042.9510.4060		1,000.11
				Total :	1,000.11
86165	11/8/2022	000165 AT&T	CITY HALL -NOV CITY HALL -NOV 042.9510.4060		999.49
				Total :	999.49
86166	11/8/2022	001072 AUTO ZONE	ME542: VEHICLE MAINT ME542: VEHICLE MAINT 028.2050.4240		48.35
			ME542: VEHICLE MAINT 029.2100.4240		48.34
			VEH#117: REPLACEMENT BATTERY VEH#117: REPLACEMENT BATTERY 001.4600.4240		131.99
			VEH#117: EXCHANGE BATTERY VEH#117: EXCHANGE BATTERY 001.4600.4240		-131.99
				Total :	96.69
86167	11/8/2022	005516 BASE HILL, INC.	JANITORIAL SERVICES-OCT CITY HALL-OCT 042.9510.4504		1,562.00
			AURANTIA PARK-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86167	11/8/2022	005516 BASE HILL, INC.	(Continued)		
			001.6000.4504 COMMUNITY PARK-OCT		1,454.00
			001.6000.4504 POLICE DEPT-OCT		1,950.00
			001.2000.4504 COUNCIL CHAMBERS-OCT		1,080.00
			042.9510.4504		311.00
				Total :	**6,357.00**
86168	11/8/2022	006099 CHARTER COMMUNICATIONS	POLICE - TELE/INT SERVICE-NOV POLICE - TELE/INT SERVICE-NOV		
			001.2000.4065 CORP YARD - TELE/INT SVC -NOV CORP YARD - TELE/INT SVC -NOV		1,143.87
			004.8310.4060		672.32
				Total :	**1,816.19**
86169	11/8/2022	000143 COMMUNITY WORKS DESIGN GROUP	DRA 21-006 PLAN CHECK-SEP DRA 21-006 PLAN CHECK-SEP		
			001.4100.4547 DRA 21-007 PLAN CHECK - SEP DRA 21-007 PLAN CHECK - SEP		465.00
			001.4100.4547 CUP 20-005 CLOSED PLAN CHECK-SEP CUP 20-005 CLOSED PLAN CHECK-SEP		542.50
			001.4100.4547 CUP22-009 PLAN CHECK - SEP CUP22-009 PLAN CHECK - SEP		1,007.50
			001.4100.4547 DRA 21-008 PLAN CHECK - SEP DRA 21-008 PLAN CHECK - SEP		77.50
			001.4100.4547 CUP16-006 CLOSED PLAN CHECK & REIMB-SEP CUP16-006 CLOSED PLAN CHECK & REIMB-SEP		155.00
			001.4100.4547 DRA 21-013 PLAN CHECK - SEP DRA 21-013 PLAN CHECK - SEP		1,803.40

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86169	11/8/2022	000143 COMMUNITY WORKS DESIGN GROUP	(Continued)	
			001.4100.4547	77.50
			CUP 22-003 PLAN CHECK-SEP	
			CUP 22-003 PLAN CHECK-SEP	
			001.4100.4547	930.00
			DRA 22-011 PLAN CHECK - AUG	
			DRA 22-011 PLAN CHECK - AUG	
			001.4100.4547	542.50
			TRA20001 DE GCF-SEP	
			TRA20001 DE GCF-SEP	
			023.3890.6816	1,881.18
			TRA20001 DE RTP-SEP	
			TRA20001 DE RTP-SEP	
			030.8495.6816	2,597.82
			Total :	**10,079.90**
86170	11/8/2022	005859 COUNTY OF SAN BERNARDINO DEPT	RADIO ACCESS-SEP	
			RADIO ACCESS-SEP	
			028.2050.4209	652.56
			RADIO ACCESS-SEP	
			029.2100.4209	652.56
			Total :	**1,305.12**
86171	11/8/2022	000213 DAILY JOURNAL CORPORATION	NEWSPAPER PUBLICATIONS	
			NEWSPAPER PUBLICATIONS	
			001.1200.4300	714.48
			Total :	**714.48**
86172	11/8/2022	000071 DAVIS FARR LLP	GASB 34 UPDATE	
			GASB 34 UPDATE	
			001.1700.4510	1,245.00
			Total :	**1,245.00**
86173	11/8/2022	000085 EAST VALLEY WATER DISTRICT	BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4030	846.76
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4030	415.42

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86173	11/8/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 02 - E-OCT	
			LMD 02 - E-OCT	
			012.8500.4030	866.60
			LMD 48C-OCT	
			LMD 48C-OCT	
			012.8500.4030	119.70
			LMD 48C-OCT	
			LMD 48C-OCT	
			012.8500.4030	1,170.70
			LMD 48-OCT	
			LMD 48-OCT	
			012.8500.4030	1,167.68
			LMD 48B-OCT	
			LMD 48B-OCT	
			012.8500.4030	1,350.36
			LMD 31-OCT	
			LMD 31-OCT	
			012.8500.4030	444.64
			LMD 00 - BASELINE-OCT	
			LMD 00 - BASELINE-OCT	
			012.8500.4030	565.61
			LMD 22-OCT	
			LMD 22-OCT	
			012.8500.4030	228.45
			LMD 03 -YARNELL-OCT	
			LMD 03 -YARNELL-OCT	
			012.8500.4030	48.63
			LMD 02 - A-OCT	
			LMD 02 - A-OCT	
			012.8500.4030	75.72
			LMD 03 - BASELINE-OCT	
			LMD 03 - BASELINE-OCT	
			012.8500.4030	112.19
			LMD 20 - BASELINE-OCT	
			LMD 20 - BASELINE-OCT	
			012.8500.4030	355.32
			LMD 01 - A-OCT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86173	11/8/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 01 - A-OCT	
			012.8500.4030	95.32
			LMD 70-OCT	
			LMD 70-OCT	
			012.8500.4030	294.74
			LMD 36-OCT	
			LMD 36-OCT	
			012.8500.4030	292.25
			LMD 35-OCT	
			LMD 35-OCT	
			012.8500.4030	142.05
			LMD 06-OCT	
			LMD 06-OCT	
			012.8500.4030	44.52
			LMD 01 - B-OCT	
			LMD 01 - B-OCT	
			012.8500.4030	87.70
			BEATTIE - IRRIGATION-OCT	
			BEATTIE - IRRIGATION-OCT	
			001.6000.4030	3,050.99
			LMD 30-OCT	
			LMD 30-OCT	
			012.8500.4030	1,006.48
			LMD 39-OCT	
			LMD 39-OCT	
			012.8500.4030	739.60
			CANYON OAKS PARK-OCT	
			CANYON OAKS PARK-OCT	
			016.8540.4030	951.23
			LMD 02 - B-OCT	
			LMD 02 - B-OCT	
			012.8500.4030	370.56
			LMD 13-OCT	
			LMD 13-OCT	
			012.8500.4030	319.90
			LMD 02 - D-OCT	
			LMD 02 - D-OCT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86173	11/8/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)		
			012.8500.4030 LMD 02 - C-OCT LMD 02 - C-OCT		170.13
			012.8500.4030 LMD 08-OCT LMD 08-OCT		404.11
			012.8500.4030 LMD 20 - STREATER-OCT LMD 20 - STREATER-OCT		298.38
			012.8500.4030 LMD 70 IRRIGATION-OCT LMD 70 IRRIGATION-OCT		221.50
			012.8500.4030		783.23
				Total :	**17,040.47**
86174	11/8/2022	005018 FLYERS ENERGY, LLC	FUEL-OCT FUEL-OCT		
			001.2000.4220 FUEL-OCT		5,837.69
			001.4200.4220 FUEL-OCT		62.84
			001.4500.4220 FUEL-OCT		43.99
			001.4600.4220 FUEL-OCT		96.83
			001.6000.4220 FUEL-OCT		183.65
			001.6010.4220 FUEL-OCT		203.89
			004.8310.4220 FUEL-OCT		641.76
			012.8500.4220 FUEL-OCT		96.69
			024.8470.4220 FUEL-OCT		14.53
			028.2050.4220 FUEL-OCT		1,024.58

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86174	11/8/2022	005018 FLYERS ENERGY, LLC	(Continued)	
			029.2100.4220 FUEL-OCT	1,024.58
			042.9510.4220 FUEL-OCT	178.90
			016.8540.4220 FUEL-OCT FUEL-OCT	96.69
			001.2000.4220 FUEL-OCT	5,642.15
			001.4200.4220 FUEL-OCT	60.74
			001.4500.4220 FUEL-OCT	42.52
			001.4600.4220 FUEL-OCT	93.58
			001.6000.4220 FUEL-OCT	177.50
			001.6010.4220 FUEL-OCT	197.06
			004.8310.4220 FUEL-OCT	620.26
			012.8500.4220 FUEL-OCT	93.45
			016.8540.4220 FUEL-OCT	93.45
			024.8470.4220 FUEL-OCT	14.04
			028.2050.4220 FUEL-OCT	990.27
			029.2100.4220 FUEL-OCT	990.27
			042.9510.4220	172.90
			Total :	**18,694.81**
86175	11/8/2022	002221 HUMANE SOCIETY OF	VOUCHER# 23-0003/23-0005 VOUCHER 23-0005	
			001.2200.4344	50.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86175	11/8/2022	002221 HUMANE SOCIETY OF	(Continued)		
			VOUCHER 23-0003		
			001.2200.4344		50.00
				Total :	**100.00**
86176	11/8/2022	000127 K & L HARDWARE	FS#3 MAINTENANCE		
			FS#3 MAINTENANCE		
			028.2050.4070		46.31
			FS#3 MAINTENANCE		
			029.2100.4070		46.31
			FS#1 MAINTENANCE		
			FS#1 MAINTENANCE		
			028.2050.4070		61.25
			FS#1 MAINTENANCE		
			029.2100.4070		61.25
			DISTILLED WATER		
			DISTILLED WATER		
			001.2000.4206		4.30
				Total :	**219.42**
86177	11/8/2022	005310 KOA CORPORATION	STR17001-DE COSB JUL-AUG		
			STR17001-DE COSB JUL-AUG		
			027.8490.6530		6.08
			STR17001-DE ART3 JUL-AUG		
			STR17001-DE ART3 JUL-AUG		
			005.8320.6530		2,314.10
			STR17001-DE MSRI JUL-AUG		
			STR17001-DE MSRI JUL-AUG		
			017.8350.6530		1,255.99
				Total :	**3,576.17**
86178	11/8/2022	001193 LIFE ASSIST, INC.	FS#3: PARAMEDIC REQUIRED ICEMA MEDICATIO		
			FS#3: PARAMEDIC REQUIRED ICEMA		
			028.2050.4207		637.71
			FS#1-3 PARAMEDIC SUPPLIES		
			FS#1-3 PARAMEDIC SUPPLIES		
			028.2050.4207		104.63
				Total :	**742.34**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86179	11/8/2022	003334 MUSCO SPORTS LIGHTING, LLC	COMM PARK: REMOTE EQUIP		
			COMM PARK: REMOTE EQUIP		
			001.6000.4533		475.00
				Total :	**475.00**
86180	11/8/2022	004890 NCM ENGINEERING CORPORATION	BRG04004A-DE DIF LOCAL-OCT		
			BRG04004A-DE DIF LOCAL-OCT		
			007.8330.6813		5,500.00
				Total :	**5,500.00**
86181	11/8/2022	001439 OFFICE SOLUTIONS	30% RECYCLE PAPER/OVERSHIPPED		
			30% RECYCLE PAPER/OVERSHIPPED		
			042.9510.4200		5,053.59
			VARIOUS COLORED COPY PAPER		
			30% RECYCLED CANARY COLORED COPY PAPER		
			042.9510.4200		37.24
			VARIOUS COLORED COPY PAPER		
			30% RECYCLED CREAM COLORED COPY PAPER		
			042.9510.4200		20.67
			30% RECYCLE PAPER/RETURN OVERSHIPPED		
			30% RECYCLE PAPER/RETURN OVERSHIPPED		
			042.9510.4200		-5,050.63
				Total :	**60.87**
86182	11/8/2022	002408 PEOPLEREADY	ANNUAL STORM DRAIN INSPECTION LABOR		
			ANNUAL STORM DRAIN INSPECTION LABOR		
			004.8310.4666		650.76
			ANNUAL STORM DRAIN INSPECTION LABOR		
			024.8470.4666		114.84
			ANNUAL STORM DRAIN INSPECTION LABOR		
			ANNUAL STORM DRAIN INSPECTION LABOR		
			004.8310.4666		596.53
			ANNUAL STORM DRAIN INSPECTION LABOR		
			024.8470.4666		105.27
				Total :	**1,467.40**
86183	11/8/2022	000598 PR PRINTING	PD RECEIPT BOOKS		
			PD RECEIPT BOOKS #09801-11001		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86183	11/8/2022	000598 PR PRINTING	(Continued)		
			001.2000.4250 BUS CARDS: MYERS & HUIZAR BUS CARDS: MYERS		471.96
			001.4500.4200 BUS CARDS: HUIZAR		52.37
			001.4500.4200 BUS CARDS: NAVA-CRUZ BUS CARDS: NAVA-CRUZ		52.37
			001.1700.4200		52.37
				Total :	**629.07**
86184	11/8/2022	002511 RECORDER-CLERK CO OF SB	DOCUMENT RECORDING SERVICES DOCUMENT RECORDING SERVICES		
			001.1200.4506 DOCUMENT RECORDING SERVICES DOCUMENT RECORDING SERVICES		61.00
			001.1200.4506 DOCUMENT RECORDING SERVICES DOCUMENT RECORDING SERVICES		60.00
			001.1200.4506 DOCUMENT RECORDING SERVICES DOCUMENT RECORDING SERVICES		176.00
			001.1200.4506		20.00
				Total :	**317.00**
86185	11/8/2022	001414 RICHARDS, WATSON & GERSHON	GENERAL - SEP GENERAL - SEP		
			001.1450.4520 CUP22-003-SEP CUP22-003-SEP		14,918.44
			001.3200.4551 ICH17006 SMBMI-IGG NON PART-SEP ICH17006 SMBMI-IGG NON PART-SEP		34.00
			027.8490.6813 CFD22-001-SEP CFD22-001-SEP		34.00
			001.3200.4551		17.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86185	11/8/2022	001414 RICHARDS, WATSON & GERSHON	(Continued)	
			PERSONNEL & LABOR RELATIONS-SEP	
			PERSONNEL & LABOR RELATIONS-SEP	
			001.1450.4520	127.50
			CODE ENFORCEMENT-SEP	
			CODE ENFORCEMENT-SEP	
			001.4600.4520	39.00
			CODE ENFORCEMENT CASE#4744-SEP	
			CODE ENFORCEMENT CASE#4744-SEP	
			001.4600.4520	1,072.50
			CODE ENFORCEMENT CASE#3196-SEP	
			CODE ENFORCEMENT CASE#3196-SEP	
			001.4600.4520	78.00
			Total :	**16,320.44**
86186	11/8/2022	003713 SATCOM GLOBAL LTD.	SATTELITE PHONES-OCT	
			SATTELITE PHONES-OCT	
			028.2050.4061	21.38
			SATTELITE PHONES-OCT	
			029.2100.4061	21.37
			SATTELITE PHONES-OCT	
			042.9510.4061	45.90
			SATTELITE PHONES-OCT	
			001.2000.4061	42.75
			Total :	**131.40**
86187	11/8/2022	000029 SB CO CLERK OF THE BOARD	STR17-001 NON PART LOCAL MSRI - ENV	
			STR17-001 NON PART LOCAL MSRI - ENV	
			017.8350.6530	2,598.00
			Total :	**2,598.00**
86188	11/8/2022	000487 SMART & FINAL	STATE OF THE CITY: SUPPLIES	
			STATE OF THE CITY: SUPPLIES	
			001.1000.4336	273.22
			VOL DINNER & STATE OF THE CITY: SUPPLIES	
			VOL DINNER & STATE OF THE CITY: SUPPLIES	
			001.6020.4336	220.00
			YMCA HALLOWEEN: SUPPLIES	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86188	11/8/2022	000487 SMART & FINAL	(Continued)		
			YMCA HALLOWEEN: SUPPLIES		
			001.6020.4336		58.65
			BREAKROOM SUPPLIES		
			BREAKROOM SUPPLIES		
			042.9510.4200		85.20
				Total :	637.07
86189	11/8/2022	000203 SOUTHERN CALIFORNIA EDISON	POLICE STATION-OCT		
			POLICE STATION-OCT		
			001.2000.4010		7,621.02
			LS#3-OCT		
			LS#3-OCT		
			013.8510.4011		52.10
			CITY HALL-OCT		
			CITY HALL-OCT		
			042.9510.4010		899.16
			SIGNALS-OCT		
			SIGNALS-OCT		
			004.8310.4580		21.21
			SIGNALS-OCT		
			013.8510.4011		18.43
			LS#3-OCT		
			LS#3-OCT		
			013.8510.4011		25.90
			CORPORATION YARD-OCT		
			CORPORATION YARD-OCT		
			004.8310.4010		659.04
			LS#3-OCT		
			LS#3-OCT		
			013.8510.4011		24.36
			TRAFFIC SIGNAL BASE LINE-OCT		
			TRAFFIC SIGNAL BASE LINE-OCT		
			004.8310.4580		13.01
			LS#3-OCT		
			LS#3-OCT		
			013.8510.4011		23.00
			LIBRARY/ELC-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86189	11/8/2022	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			LIBRARY/ELC-OCT		
			001.6000.4010		5,434.77
			EVC STATIONS-OCT		
			EVC STATIONS-OCT		
			042.9510.4012		982.07
			STATION #3-OCT		
			STATION #3-OCT		
			028.2050.4010		853.30
			STATION #3-OCT		
			029.2100.4010		853.29
			TRAFFIC SIGNAL BASE LINE-OCT		
			TRAFFIC SIGNAL BASE LINE-OCT		
			004.8310.4580		7.13
			VICTORIA AVE AND 3RD ST-OCT		
			VICTORIA AVE AND 3RD ST-OCT		
			004.8310.4580		120.80
				Total :	**17,608.59**
86190	11/8/2022	005103 TELEFLEX LLC.	PARAMEDIC EQUIPMENT REQUIRED BY ICEMA		
			PARAMEDIC EQUIPMENT REQUIRED BY ICEMA		
			028.2050.4207		2,386.00
				Total :	**2,386.00**
86191	11/8/2022	000075 THE COUNSELING TEAM INT'L	EMPLOYEE SUPPORT SERVICES		
			EMPLOYEE SUPPORT SERVICES-OCT		
			001.1600.4537		150.00
				Total :	**150.00**
86192	11/8/2022	003044 THOMSON REUTERS WEST	CODE BOOKS-NOV		
			CODE BOOKS-NOV		
			001.1200.4626		1,330.54
				Total :	**1,330.54**
86193	11/8/2022	003689 TPX COMMUNICATIONS	CITY HALL/CORP YARD PHONES -OCT		
			CITY HALL PHONES -OCT		
			042.9510.4060		1,389.37
			CORP YARD PHONES -OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86193	11/8/2022	003689 TPX COMMUNICATIONS	(Continued)		
			004.8310.4060		294.40
				Total :	1,683.77
86194	11/8/2022	005839 TRUSTED TECH TEAM	MICROSOFT OFFICE 365 LICENSE-NOV		
			MICROSOFT OFFICE 365 LICENSE-NOV		
			042.9510.4533		1,099.45
				Total :	1,099.45
86195	11/8/2022	000222 UNDERGROUND SERVICE ALERT	MONTHLY DIG ALERT -NOV		
			MONTHLY DIG ALERT -NOV		
			004.8310.4553		902.50
			MONTHLY DIG ALERT FEE -NOV		
			MONTHLY DIG ALERT FEE -NOV		
			004.8310.4553		256.74
				Total :	1,159.24
86196	11/8/2022	000979 VERIZON WIRELESS	PO:IPAD & DIGITAL PENCIL		
			PO:IPAD & DIGITAL PENCIL		
			001.4200.4596		681.87
			PO:IPAD & DIGITAL PENCIL		
			PO:IPAD & DIGITAL PENCIL		
			042.9510.4208		-681.87
			AIR CARD -OCT		
			AIR CARD -OCT		
			001.2000.4061		38.01
				Total :	38.01
86197	11/8/2022	004709 VORTEX INDUSTRIES, INC.	FS#3: INSTALL REFLECTIVE PHOTO EYE ON BA		
			FS#3: INSTALL REFLECTIVE PHOTO EYE ON		
			029.2100.4224		835.01
			FS#3: INSTALL REFLECTIVE PHOTO EYE ON		
			028.2050.4224		834.99
				Total :	1,670.00
86198	11/8/2022	000233 WAXIE SANITARY SUPPLY	FS#2 JANITORIAL SUPPLIES		
			FS#2 JANITORIAL SUPPLIES		
			028.2050.4055		86.34
			FS#2 JANITORIAL SUPPLIES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86198	11/8/2022	000233 WAXIE SANITARY SUPPLY	(Continued)	
			029.2100.4055 FS#3 JANITORIAL SUPPLIES	86.34
			FS#3 JANITORIAL SUPPLIES	
			028.2050.4055 FS#3 JANITORIAL SUPPLIES	35.10
			029.2100.4055	35.10
			Total :	**242.88**
86199	11/8/2022	006001 YUNEX LLC	SIG21-002 CE DIF LOCAL-SEP	
			SIG21-002 CE DIF LOCAL-SEP	
			007.8330.6550	1,843.10
			Total :	**1,843.10**
	42 Vouchers for bank code :	wfb	**Bank total :**	**166,527.54**
	42 Vouchers in this report		**Total vouchers :**	**166,527.54**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
731	11/10/2022	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			FEDERAL TAXES: Payment	
			001.1120	1.19
			SOCIAL SECURITY: Payment	
			001.1140	63.24
			MEDICARE: Payment	
			001.1140	14.80
			Total :	**79.23**

1 Vouchers for bank code : wfb **Bank total :** **79.23**

1 Vouchers in this report **Total vouchers :** **79.23**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86200	11/15/2022	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SERVICES-10/19-10/29/22		
			CROSSING GUARD SERVICES-10/19-10/29/22		
			002.8200.4530		3,523.20
				Total :	**3,523.20**
86201	11/15/2022	000774 ARROWHEAD CREDIT UNION-DEPT 91	JOB AD PLACEMENT: DEPUTY CITY CLERK		
			JOB AD PLACEMENT: DEPUTY CITY CLERK		
			001.1200.4300		199.00
			JOB AD PLACEMENT: SENIOR CIVIL ENGINEER		
			JOB AD PLACEMENT: SENIOR CIVIL ENGINEER		
			001.1200.4300		199.00
			DRI CRASH PLAN		
			DRI CRASH PLAN		
			042.9510.4208		19.98
			STATE OF THE CITY: SUPPLIES		
			STATE OF THE CITY: SUPPLIES		
			001.6020.4336		141.28
			STATE OF THE CITY: SUPPLIES		
			STATE OF THE CITY: SUPPLIES		
			001.1000.4336		289.27
				Total :	**848.53**
86202	11/15/2022	000774 ARROWHEAD CREDIT UNION-DEPT 91	CASQA CONF: MORGAN & FLOREZ		
			CASQA CONF: MORGAN & FLOREZ		
			001.4200.4320		32.67
			CASQA CONF: MORGAN & FLOREZ		
			CASQA CONF: MORGAN & FLOREZ		
			001.4200.4320		50.02
			CASQA CONF: MORGAN & FLOREZ		
			CASQA CONF: MORGAN & FLOREZ		
			001.4200.4320		50.02
			CASQA CONF: MORGAN & FLOREZ		
			CASQA CONF: MORGAN & FLOREZ		
			001.4200.4320		70.00
			CASQA CONF: MORGAN & FLOREZ		
			CASQA CONF: MORGAN & FLOREZ		
			001.4200.4320		22.95

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86202	11/15/2022	000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)		
			CASQA CONF: MORGAN & FLOREZ		
			CASQA CONF: MORGAN & FLOREZ		
			001.4200.4320		19.40
			CASQA CONF: MORGAN & FLOREZ		
			CASQA CONF: MORGAN & FLOREZ		
			001.4200.4320		55.32
			ZOOM MEETINGS		
			ZOOM MEETINGS		
			042.9510.4310		110.00
				Total :	**410.38**
86203	11/15/2022	000165 AT&T	WHITE PAGES -NOV		
			WHITE PAGES -NOV		
			042.9510.4060		18.51
				Total :	**18.51**
86204	11/15/2022	004972 ATV INC	VEH#121: TIRE		
			VEH#121: TIRE		
			001.4600.4240		538.32
				Total :	**538.32**
86205	11/15/2022	001072 AUTO ZONE	VEH #125 PARKS VEH MAINT		
			VEH #125 PARKS VEH MAINT		
			001.6000.4240		151.90
				Total :	**151.90**
86206	11/15/2022	000043 BALLARD PLUMBING HEATING & AIR	CITY HALL: HVAC TROUBLESHOOTING		
			CITY HALL: HVAC TROUBLESHOOTING		
			042.9510.4588		325.00
			FS#1: REPAIR AC UNIT		
			FS#1: REPAIR AC UNIT		
			029.2100.4588		600.00
			FS#1: REPAIR AC UNIT		
			028.2050.4588		600.00
				Total :	**1,525.00**
86207	11/15/2022	006099 CHARTER COMMUNICATIONS	CITY HALL TELE/INT -NOV		
			CITY HALL TELE/INT -NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86207	11/15/2022	006099 CHARTER COMMUNICATIONS	(Continued)		
			042.9510.4065		1,653.94
				Total :	**1,653.94**
86208	11/15/2022	000744 D&T AUTO REPAIR	VEH#116: BLOWER MOTOR REPLACEMENT		
			VEH#116: BLOWER MOTOR REPLACEMENT		
			001.6010.4240		263.55
			VEH#124 POOL CAR MAINT		
			VEH#124 POOL CAR MAINT		
			042.9510.4240		74.37
				Total :	**337.92**
86209	11/15/2022	000085 EAST VALLEY WATER DISTRICT	ATHLETIC CTR-OCT		
			ATHLETIC CTR-OCT		
			001.6000.4030		266.66
			COMMUNITY PARK-OCT		
			COMMUNITY PARK-OCT		
			001.6000.4030		12,045.03
			LMD 34-OCT		
			LMD 34-OCT		
			012.8500.4030		146.17
			CUNNINGHAM PARK-OCT		
			CUNNINGHAM PARK-OCT		
			016.8540.4030		2,182.79
			COMM. CTR-OCT		
			COMM. CTR-OCT		
			001.6000.4030		52.70
			LMD 30-OCT		
			LMD 30-OCT		
			012.8500.4030		229.05
			LMD 10-OCT		
			LMD 10-OCT		
			012.8500.4030		1,765.98
			OAK CREEK PARK-OCT		
			OAK CREEK PARK-OCT		
			016.8540.4030		1,628.36
			LMD 10-OCT		
			LMD 10-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86209	11/15/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			012.8500.4030 LIBRARY / ELC-OCT LIBRARY / ELC-OCT	1,016.88
			001.6000.4030 CORP YARD-OCT CORP YARD-OCT	70.27
			004.8310.4030 CORP YARD-OCT CORP YARD-OCT	70.27
			004.8310.4030 CORP YARD-OCT CORP YARD-OCT	148.00
			004.8310.4030 COMM. CTR - IRRIGATION-OCT COMM. CTR - IRRIGATION-OCT	1,521.51
			001.6000.4030 LIBRARY / ELC-OCT LIBRARY / ELC-OCT	872.31
			001.6000.4030 YMCA COMMUNITY PARK-OCT YMCA COMMUNITY PARK-OCT	698.35
			001.6000.4030 LIBRARY / ELC-OCT LIBRARY / ELC-OCT	196.79
			001.6000.4030 ATHLETIC CTR-OCT ATHLETIC CTR-OCT	252.72
			001.6000.4030 COMMUNITY PARK-OCT COMMUNITY PARK-OCT	35.14
			001.6000.4030	52.70
			Total :	**23,251.68**
86210	11/15/2022	000090 FEDEX	DRA 21-006 OVERNIGHT MAIL DRA 21-006 OVERNIGHT MAIL	
			001.4100.4200	56.56

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
86210	11/15/2022	000090	000090 FEDEX	(Continued)	**Total :**	**56.56**
86211	11/15/2022	006146	FM THOMAS AIR CONDITIONING	YMCA: HVAC MAINT		
				YMCA: HVAC MAINT		
				001.6000.4588		1,876.00
					Total :	**1,876.00**
86212	11/15/2022	000662	HI WAY SAFETY INC	VARIOUS TRAFFIC & CITY SIGNS		
				VARIOUS TRAFFIC & CITY SIGNS		
				004.8310.4206		4,209.48
				SIGN MATERIAL		
				SIGN MATERIAL		
				004.8310.4206		249.06
					Total :	**4,458.54**
86213	11/15/2022	000108	HIGH TECH SECURITY	CITY HALL - SERVICE CALL BURG ALARM		
				CITY HALL - SERVICE CALL BURG ALARM		
				042.9510.4066		1,008.58
					Total :	**1,008.58**
86214	11/15/2022	001320	HIGHLAND SENIOR CENTER	CDBG: PS II HIGHLAND GROCERY		
				CDBG: PS II HIGHLAND GROCERY		
				006.8400.4353		1,823.60
				CDBG REIMBURSEMENT-OCT		
				CDBG REIMBURSEMENT-OCT		
				006.8400.4348		2,100.00
				CDBG CV SENIOR CENTER MEAL REIMB-OCT		
				CDBG CV SENIOR CENTER MEAL REIMB-OCT		
				006.8400.4353		3,720.00
					Total :	**7,643.60**
86215	11/15/2022	001618	INNOVATIVE FEDERAL STRATEGIES	PROFESSIONAL SERVICES -NOV		
				PROFESSIONAL SERVICES -NOV		
				023.3890.4554		3,000.00
					Total :	**3,000.00**
86216	11/15/2022	005873	INTERSTATE STRIPING & SIGNS	TRAFFIC STRIPING MAINT		
				TRAFFIC STRIPING MAINT		
				004.8310.4578		1,265.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86216	11/15/2022	005873 005873 INTERSTATE STRIPING & SIGNS	(Continued)	Total :	1,265.00
86217	11/15/2022	000127 K & L HARDWARE	CITY HALL: PLUMBING REPAIRS CITY HALL: PLUMBING REPAIRS 042.9510.4070		49.48
			MEMO PARK & LIBRARY: MISC SUPPLIES MEMO PARK & LIBRARY: MISC SUPPLIES 001.6000.4206		29.70
			STORM DRAIN MAINT MATERIALS STORM DRAIN MAINT MATERIALS 004.8310.4666		79.68
			COMM PARK: MAINT SUPPLIES COMM PARK: MAINT SUPPLIES 001.6000.4206		41.01
			PARKS: MISC SUPPLIES PARKS: MISC SUPPLIES 001.6000.4206		65.70
			CITY HALL: PLUMBING REPAIRS CITY HALL: PLUMBING REPAIRS 042.9510.4070		56.27
				Total :	321.84
86218	11/15/2022	001679 MC CRAY'S ENTERPRISES	ME543: REPAIRS ME543: REPAIRS 029.2100.4240		2,984.58
			ME543: REPAIRS 028.2050.4240		2,984.58
				Total :	5,969.16
86219	11/15/2022	002800 RONDY'S GLASS SERVICE	CITY HALL: REMOVE & REPLACE P/S ENTRANCE CITY HALL: REMOVE & REPLACE P/S ENTRANCE 042.9510.4070		6,236.00
				Total :	6,236.00
86220	11/15/2022	005326 RP LANDSCAPE & IRRIGATION	LMD LANDSCAPING MAINT-SEP LMD 00 BASELINE LANDSCAPING MAINT-SEP 012.8500.4585		260.00
			LMD 03 YARNELL LANDSCAPING MAINT-SEP 012.8500.4585		150.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86220	11/15/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 01A LANDSCAPING MAINT-SEP	
			012.8500.4585	125.00
			LMD 01B LANDSCAPING MAINT-SEP	
			012.8500.4585	125.00
			LMD 02 LANDSCAPING MAINT-SEP	
			012.8500.4585	660.00
			LMD 03A LANDSCAPING MAINT-SEP	
			012.8500.4585	110.00
			LMD 03B LANDSCAPING MAINT-SEP	
			012.8500.4585	110.00
			LMD 04 LANDSCAPING MAINT-SEP	
			012.8500.4585	40.00
			LMD 07 LANDSCAPING MAINT-SEP	
			012.8500.4585	50.00
			LMD 08 LANDSCAPING MAINT-SEP	
			012.8500.4585	142.00
			LMD 09 LANDSCAPING MAINT-SEP	
			012.8500.4585	982.00
			LMD 10 LANDSCAPING MAINT-SEP	
			012.8500.4585	1,936.00
			LMD 11 LANDSCAPING MAINT-SEP	
			012.8500.4585	446.00
			LMD 13 LANDSCAPING MAINT-SEP	
			012.8500.4585	100.00
			LMD 15 LANDSCAPING MAINT-SEP	
			012.8500.4585	430.00
			LMD 55 LANDSCAPING MAINT-SEP	
			012.8500.4585	450.00
			LMD 59 LANDSCAPING MAINT-SEP	
			012.8500.4585	20.00
			LMD 61 LANDSCAPING MAINT-SEP	
			012.8500.4585	310.00
			LMD 63 LANDSCAPING MAINT-SEP	
			012.8500.4585	100.00
			LMD 70 LANDSCAPING MAINT-SEP	
			012.8500.4585	550.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86220	11/15/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 76 LANDSCAPING MAINT-SEP	
			012.8500.4585	150.00
			LMD 68 LANDSCAPING MAINT-SEP	
			012.8500.4585	490.00
			LMD 69 LANDSCAPING MAINT-SEP	
			012.8500.4585	95.00
			LMD 73 LANDSCAPING MAINT-SEP	
			012.8500.4585	245.00
			LMD 16 LANDSCAPING MAINT-SEP	
			012.8500.4585	26.00
			LMD 17 LANDSCAPING MAINT-SEP	
			012.8500.4585	586.00
			LMD 20 BASELINE LANDSCAPING MAINT-SEP	
			012.8500.4585	166.00
			LMD 20 STREATER LANDSCAPING MAINT-SEP	
			012.8500.4585	124.00
			LMD 21 LANDSCAPING MAINT-SEP	
			012.8500.4585	124.00
			LMD 22 LANDSCAPING MAINT-SEP	
			012.8500.4585	150.00
			LMD 24 LANDSCAPING MAINT-SEP	
			012.8500.4585	26.00
			LMD 25 LANDSCAPING MAINT-SEP	
			012.8500.4585	160.00
			LMD 29 LANDSCAPING MAINT-SEP	
			012.8500.4585	160.00
			LMD 30 LANDSCAPING MAINT-SEP	
			012.8500.4585	720.00
			LMD 31 LANDSCAPING MAINT-SEP	
			012.8500.4585	470.00
			LMD 34 LANDSCAPING MAINT-SEP	
			012.8500.4585	260.00
			LMD 35 LANDSCAPING MAINT-SEP	
			012.8500.4585	182.00
			LMD 36 LANDSCAPING MAINT-SEP	
			012.8500.4585	280.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86220	11/15/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 37 LANDSCAPING MAINT-SEP	
			012.8500.4585	350.00
			LMD 39 LANDSCAPING MAINT-SEP	
			012.8500.4585	455.00
			LMD 43 LANDSCAPING MAINT-SEP	
			012.8500.4585	150.00
			LMD 44 LANDSCAPING MAINT-SEP	
			012.8500.4585	2,542.00
			LMD 47 LANDSCAPING MAINT-SEP	
			012.8500.4585	176.00
			LMD 48 LANDSCAPING MAINT-SEP	
			012.8500.4585	2,070.00
			LMD 54 LANDSCAPING MAINT-SEP	
			012.8500.4585	512.00
			PARKS LANDSCAPING MAINTENANCE-SEP	
			MEMORIAL PARK LANDSCAPING-SEP	
			001.6000.4585	400.00
			POLICE STATION LANDSCAPING-SEP	
			001.2000.4585	500.00
			CITY HALL LANDSCAPING-SEP	
			042.9510.4585	500.00
			LIBRARY LANDSCAPING-SEP	
			001.6000.4585	600.00
			YMCA LANDSCAPING-SEP	
			001.6000.4585	600.00
			AURANTIA PARK LANDSCAPING-SEP	
			001.6000.4585	933.00
			CORP YARD LANDSCAPING-SEP	
			004.8310.4585	400.00
			COMMUNITY PARK LANDSCAPING-SEP	
			001.6000.4585	3,691.00
			CANYON OAK PARK LANDSCAPING-SEP	
			016.8540.4585	356.00
			CUNNINGHAM PARK LANDSCAPING-SEP	
			016.8540.4585	453.00
			SEELEY PARK LANDSCAPING-SEP	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86220	11/15/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)		
			016.8540.4585		299.00
			OAK CREEK PARK LANDSCAPING-SEP		
			016.8540.4585		556.00
				Total :	27,053.00
86221	11/15/2022	000024 SB CO DEPT OF PUBLIC WORKS	TRAFFIC SIGNAL MAINT SHARED 7/22- 9/22		
			TRAFFIC SIGNAL MAINT SHARED 7/22- 9/22		
			004.8310.4580		1,718.67
				Total :	1,718.67
86222	11/15/2022	000970 SOUTH COAST AQMD	FS#3 PERMIT FEES 2023		
			FS#3 PERMIT FEES 2023		
			028.2050.4222		234.38
			FS#3 PERMIT FEES 2023		
			029.2100.4222		234.38
			FS#3 PERMIT (USE) FEE 2023		
			FS#3 PERMIT (USE) FEE 2023		
			028.2050.4222		75.93
			FS#3 PERMIT (USE) FEE 2023		
			029.2100.4222		75.92
				Total :	620.61
86223	11/15/2022	000203 SOUTHERN CALIFORNIA EDISON	LS#3-OCT		
			LS#3-OCT		
			013.8510.4011		1,381.98
			LMD#48C-OCT		
			LMD#48C-OCT		
			012.8500.4010		435.19
			LS-3 METERS-OCT		
			LS-3 METERS-OCT		
			013.8510.4011		66.32
			LS 2 B CITY WIDE STREET LIGHTS-OCT		
			LS 2 B CITY WIDE STREET LIGHTS-OCT		
			013.8510.4011		14,209.62
			AURANTIA PARK-OCT		
			AURANTIA PARK-OCT		
			001.6000.4010		110.35

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86223	11/15/2022	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			STATION #1-OCT	
			STATION #1-OCT	
			028.2050.4010	299.98
			STATION #1-OCT	
			029.2100.4010	299.97
			LS#2-OCT	
			LS#2-OCT	
			013.8510.4011	77.59
			CITY HALL-OCT	
			CITY HALL-OCT	
			042.9510.4010	906.21
			STATION #2-OCT	
			STATION #2-OCT	
			028.2050.4010	262.34
			STATION #2-OCT	
			029.2100.4010	262.34
			LS#2-OCT	
			LS#2-OCT	
			013.8510.4011	1,010.57
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4010	-42.41
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4010	-43.77
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4010	304.34
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4010	14.49
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4010	-42.07
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4010	-42.41

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86223	11/15/2022	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			LS#1-OCT	
			LS#1-OCT	
			013.8510.4011	8,540.13
			LS2-B-OCT	
			LS2-B-OCT	
			013.8510.4011	17.17
			LS-3 METERS-OCT	
			LS-3 METERS-OCT	
			013.8510.4011	25.16
			Total :	**28,053.09**
86224	11/15/2022	000203 SOUTHERN CALIFORNIA EDISON	SEELEY PARK-OCT	
			SEELEY PARK-OCT	
			016.8540.4010	-35.40
			CUNNINGHAM PARK-OCT	
			CUNNINGHAM PARK-OCT	
			016.8540.4010	-42.29
			CANYON OAK-OCT	
			CANYON OAK-OCT	
			016.8540.4010	23.62
			HIGHLAND COMMUNITY PARK-OCT	
			HIGHLAND COMMUNITY PARK-OCT	
			001.6000.4010	1,413.31
			FINANCE CHARGE-OCT	
			FINANCE CHARGE-OCT	
			001.1700.4400	7.01
			LMDS-OCT	
			LMD 10-OCT	
			012.8500.4010	-4.64
			LMD 22-OCT	
			012.8500.4010	-0.14
			LMD 04-OCT	
			012.8500.4010	-0.14
			LMD 17-OCT	
			012.8500.4010	-5.32
			LMD 30-OCT	
			012.8500.4010	-0.14

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86224	11/15/2022	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			LMD 09-OCT	
			012.8500.4010	-42.08
			LMD 30-OCT	
			012.8500.4010	-42.08
			LMD 20-OCT	
			012.8500.4010	-42.53
			LMD 08-OCT	
			012.8500.4010	-42.53
			LMD 29-OCT	
			012.8500.4010	-42.53
			LMD 47-OCT	
			012.8500.4010	-42.53
			LMD 17-OCT	
			012.8500.4010	8.31
			LMD 44-OCT	
			012.8500.4010	-42.08
			LMD 36-OCT	
			012.8500.4010	-42.53
			LMD 37-OCT	
			012.8500.4010	-42.53
			LMD 34-OCT	
			012.8500.4010	-42.53
			LMD 02-OCT	
			012.8500.4010	-42.53
			LMD 11-OCT	
			012.8500.4010	-42.53
			LMD 05-OCT	
			012.8500.4010	-42.77
			LMD 06-OCT	
			012.8500.4010	-43.50
			LMD 07-OCT	
			012.8500.4010	-42.93
			LMD 04-OCT	
			012.8500.4010	-42.53
			LMD 02-OCT	
			012.8500.4010	-85.06

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86224	11/15/2022	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			LMD 15-OCT		
			012.8500.4010		-85.06
			LMD 00-OCT		
			012.8500.4010		-42.29
			LMD 21-OCT		
			012.8500.4010		-42.53
			LMD 31-OCT		
			012.8500.4010		-42.53
			LMD 01-OCT		
			012.8500.4010		-42.53
			LMD 35-OCT		
			012.8500.4010		-42.53
			LMD 02-OCT		
			012.8500.4010		-42.53
			LMD 20-OCT		
			012.8500.4010		-42.53
			LMD 16-OCT		
			012.8500.4010		-42.77
			LMD 03-OCT		
			012.8500.4010		-42.93
			LMD 22-OCT		
			012.8500.4010		-42.53
			LMD 10-OCT		
			012.8500.4010		-68.59
			LMD 36-OCT		
			012.8500.4010		15.40
				Total :	**34.43**
86225	11/15/2022	000208 STAPLES CREDIT PLAN	70% RECYCLED AVERY KRAFT SQUARE LABEL		
			70% RECYCLED AVERY KRAFT SQUARE LABEL		
			001.6020.4336		23.69
				Total :	**23.69**
86226	11/15/2022	001527 STERICYLCE INC.	SHREDDING SERVICES-OCT		
			SHREDDING SERVICES-OCT		
			001.1200.4626		214.61

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86226	11/15/2022	001527 001527 STERICYLCE INC.	(Continued)	Total :	214.61
86227	11/15/2022	004920 TKE ENGINEERING	HOUSING AUTHORITY-AUG HOUSING AUTHORITY-AUG 070.7000.4611		1,665.00
			HOUSING AUTHORITY-SEP HOUSING AUTHORITY-SEP 070.7000.4611		2,495.00
				Total :	4,160.00
86228	11/15/2022	003535 WEST COAST ARBORISTS, INC.	TREE MAINT- OCT TREE MAINT- OCT 004.8310.4680		558.00
				Total :	558.00
29 Vouchers for bank code : wfb				Bank total :	126,530.76
29 Vouchers in this report				Total vouchers :	126,530.76

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
732	11/18/2022	000003 ICMA RETIREMENT TRUST-457	ICMA DEFERRED COMP 457: PAYMENT	
			ICMA DEFERRED COMP 457: Payment 001.1170	8,125.84
			ICMA DEFERRED COMP 457: Payment 004.1170	643.67
			ICMA DEFERRED COMP 457: Payment 010.1170	519.22
			ICMA DEFERRED COMP 457: Payment 012.1170	12.50
			ICMA DEFERRED COMP 457: Payment 016.1170	12.50
			ICMA DEFERRED COMP 457: Payment 023.1170	5.00
			ICMA DEFERRED COMP 457: Payment 041.1170	335.19
			ICMA DEFERRED COMP 457: Payment 042.1170	1.50
			ICMA DEFERRED COMP 457: Payment 070.1170	296.34
			Total :	**9,951.76**
733	11/18/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			EPMC: Payment 001.1145	528.17
			EPMC: Payment 004.1145	131.00
			EPMC: Payment 006.1145	20.80
			EPMC: Payment 010.1145	46.38
			EPMC: Payment 012.1145	2.50
			EPMC: Payment 016.1145	2.50
			EPMC: Payment 023.1145	6.95

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
733	11/18/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			EPMC: Payment	
			024.1145	0.60
			EPMC: Payment	
			041.1145	33.18
			EPMC: Payment	
			042.1145	12.08
			PERS SURVIVOR: Payment	
			012.1145	0.58
			PERS SURVIVOR: Payment	
			016.1145	0.55
			PERS SURVIVOR: Payment	
			023.1145	0.27
			PERS SURVIVOR: Payment	
			024.1145	0.05
			PERS SURVIVOR: Payment	
			041.1145	0.33
			PERS SURVIVOR: Payment	
			042.1145	1.77
			PERS SURVIVOR: Payment	
			070.1145	0.68
			EPMC: Payment	
			070.1145	57.48
			PERS: Payment	
			001.1145	14,228.96
			PERS: Payment	
			004.1145	2,739.76
			PERS: Payment	
			006.1145	442.31
			PERS: Payment	
			010.1145	912.92
			PERS: Payment	
			012.1145	186.34
			PERS: Payment	
			016.1145	186.30
			PERS: Payment	
			023.1145	122.07

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
733	11/18/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			PERS: Payment	
			024.1145	20.50
			PERS: Payment	
			041.1145	474.12
			PERS: Payment	
			042.1145	579.39
			PERS: Payment	
			070.1145	821.01
			PERS SURVIVOR: Payment	
			001.1145	23.92
			PERS SURVIVOR: Payment	
			004.1145	3.99
			PERS SURVIVOR: Payment	
			006.1145	0.58
			PERS SURVIVOR: Payment	
			010.1145	0.76
			Total :	**21,588.80**
734	11/18/2022	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			MEDICARE: Payment	
			004.1140	574.32
			MEDICARE: Payment	
			006.1140	82.10
			MEDICARE: Payment	
			010.1140	162.68
			MEDICARE: Payment	
			012.1140	47.72
			MEDICARE: Payment	
			016.1140	47.70
			MEDICARE: Payment	
			023.1140	25.66
			MEDICARE: Payment	
			024.1140	4.72
			MEDICARE: Payment	
			041.1140	106.23
			MEDICARE: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
734	11/18/2022	000119 INTERNAL REVENUE SERVICE	(Continued)	
			042.1140 MEDICARE: Payment	610.38
			070.1140 FEDERAL TAXES: Payment	149.57
			001.1120 FEDERAL TAXES: Payment	12,881.25
			004.1120 FEDERAL TAXES: Payment	2,536.41
			006.1120 FEDERAL TAXES: Payment	278.89
			010.1120 FEDERAL TAXES: Payment	878.17
			012.1120 FEDERAL TAXES: Payment	109.93
			016.1120 FEDERAL TAXES: Payment	109.91
			023.1120 FEDERAL TAXES: Payment	77.84
			024.1120 FEDERAL TAXES: Payment	15.60
			041.1120 FEDERAL TAXES: Payment	525.53
			042.1120 FEDERAL TAXES: Payment	4,273.25
			070.1120 SOCIAL SECURITY: Payment	733.57
			001.1140 MEDICARE: Payment	618.88
			001.1140	3,154.75
			Total :	**28,005.06**
735	11/18/2022	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment 001.1130	4,980.15
			STATE TAXES: Payment 004.1130	1,010.50

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
735	11/18/2022	000001 CALIF STATE EMPLOYMENT	(Continued)	
			STATE TAXES: Payment	
			006.1130	106.91
			STATE TAXES: Payment	
			010.1130	348.39
			STATE TAXES: Payment	
			012.1130	44.08
			STATE TAXES: Payment	
			016.1130	44.09
			STATE TAXES: Payment	
			023.1130	22.16
			STATE TAXES: Payment	
			024.1130	5.80
			STATE TAXES: Payment	
			041.1130	215.29
			STATE TAXES: Payment	
			042.1130	1,628.85
			STATE TAXES: Payment	
			070.1130	287.07
			Total :	**8,693.29**
86229	11/18/2022	003804 AFLAC WWHQ	AFLAC ACCIDENT INSURANCE: PAYMENT	
			AFLAC ACCIDENT INSURANCE: Payment	
			001.1181	84.62
			AFLAC ACCIDENT INSURANCE: Payment	
			004.1181	13.98
			AFLAC ACCIDENT INSURANCE: Payment	
			012.1181	3.57
			AFLAC ACCIDENT INSURANCE: Payment	
			016.1181	3.56
			AFLAC ACCIDENT INSURANCE: Payment	
			023.1181	5.80
			AFLAC ACCIDENT INSURANCE: Payment	
			024.1181	0.27
			AFLAC ACCIDENT INSURANCE: Payment	
			042.1181	4.18
			AFLAC CANCER INSURANCE: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86229	11/18/2022	003804 AFLAC WWHQ	(Continued)	
			001.1181 AFLAC DISABILITY INSURANCE: Payment	18.63
			001.1181 AFLAC DISABILITY INSURANCE: Payment	202.68
			004.1181 AFLAC DISABILITY INSURANCE: Payment	24.70
			012.1181 AFLAC DISABILITY INSURANCE: Payment	6.30
			016.1181 AFLAC DISABILITY INSURANCE: Payment	6.30
			024.1181 AFLAC HOSPITAL INSURANCE: Payment	0.50
			001.1181 AFLAC HOSPITAL INSURANCE: Payment	138.68
			012.1181 AFLAC HOSPITAL INSURANCE: Payment	6.71
			016.1181 AFLAC HOSPITAL INSURANCE: Payment	6.71
			023.1181 AFLAC HOSPITAL INSURANCE: Payment	12.31
			042.1181 AFLAC DENTAL: Payment	4.97
			001.1181 AFLAC DENTAL: Payment	27.90
			004.1181 AFLAC DENTAL: Payment	0.56
			041.1181 AFLAC DENTAL: Payment	1.66
			070.1181 AFLAC SPECIFIED HEALTH INS: Payment	0.54
			001.1181 AFLAC SPECIFIED HEALTH INS: Payment	2.96
			012.1181 AFLAC SPECIFIED HEALTH INS: Payment	1.49
			016.1181	1.49
			Total :	**581.07**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86230	11/18/2022	000433 ARROWHEAD UNITED WAY	ARROWHEAD UNITED WAY: PAYMENT	
			ARROWHEAD UNITED WAY: Payment 001.1180	11.26
			ARROWHEAD UNITED WAY: Payment 004.1180	0.76
			ARROWHEAD UNITED WAY: Payment 041.1180	2.26
			ARROWHEAD UNITED WAY: Payment 070.1180	0.72
			Total :	**15.00**

6 Vouchers for bank code : wfb **Bank total : 68,834.98**

6 Vouchers in this report **Total vouchers : 68,834.98**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86231	11/22/2022	003804 AFLAC WWHQ	AFLAC ACCIDENT INSURANCE		
			AFLAC ACCIDENT INSURANCE		
			001.1700.4400		656.67
				Total :	**656.67**
86232	11/22/2022	003834 ALAPALM ANIMAL HOSPITAL	VOUCHER 23-0010		
			VOUCHER 23-0010		
			001.2200.4344		50.00
				Total :	**50.00**
86233	11/22/2022	005771 AMAZON CAPITAL SERVICES	TELESCOPING AIRLESS SPRAY PAINT POLE EXT		
			TELESCOPING AIRLESS SPRAY PAINT POLE		
			001.6010.4206		236.13
			COMPUCHECKS-CR FOR 1 BOX		
			COMPUCHECKS-CR FOR 1 BOX		
			042.9510.4200		-193.90
			LUCAS GUN OIL		
			LUCAS GUN OIL		
			001.2000.4206		58.49
				Total :	**100.72**
86234	11/22/2022	001072 AUTO ZONE	VEH #128: MAINTENANCE		
			VEH #128: MAINTENANCE		
			042.9510.4240		8.91
				Total :	**8.91**
86235	11/22/2022	002960 BURRTEC WASTE INDUSTRIES INC	DELINQUENT REFUSE 2018/2019		
			DELINQUENT REFUSE 2018/2019		
			051.1495		239.10
			DELINQUENT REFUSE 2018/2019		
			DELINQUENT REFUSE 2018/2019		
			051.1495		336.92
			SOLID WASTE PROG 7/1-11/4/22		
			SOLID WASTE PROG 7/1-11/4/22		
			051.1496		405,995.20
				Total :	**406,571.22**
86236	11/22/2022	006099 CHARTER COMMUNICATIONS	FS#1 TELE/INT - NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86236	11/22/2022	006099 CHARTER COMMUNICATIONS	(Continued)		
			FS#1 TELE/INT - NOV		
			028.2050.4065		184.92
			FS#1 TELE/INT - NOV		
			029.2100.4065		184.92
			FS#3 TELE/INT - NOV		
			FS#3 TELE/INT-NOV		
			028.2050.4065		224.12
			FS#3 TELE/INT-NOV		
			029.2100.4065		224.11
			FS#2 TELE/INT - NOV		
			FS#2 TELE/INT - NOV		
			028.2050.4065		107.32
			FS#2 TELE/INT - NOV		
			029.2100.4065		107.31
				Total :	**1,032.70**
86237	11/22/2022	000068 CITY CLERK'S ASSOCIATION OF CA	A MUNOZ: MEMBER DUES		
			A MUNOZ: MEMBER DUES		
			001.1200.4310		200.00
				Total :	**200.00**
86238	11/22/2022	000213 DAILY JOURNAL CORPORATION	NEWSPAPER PUBLICATIONS		
			NEWSPAPER PUBLICATIONS		
			001.1200.4300		920.58
			EXT22-002 NEWSPAPER PUBLICATIONS		
			EXT22-002 NEWSPAPER PUBLICATIONS		
			001.1200.4300		240.45
			CUP 22-003 NEWSPAPER PUBLICATIONS		
			CUP 22-003 NEWSPAPER PUBLICATIONS		
			001.1200.4300		245.03
			CUP22-009 NEWSPAPER PUBLICATIONS		
			CUP22-009 NEWSPAPER PUBLICATIONS		
			001.1200.4300		279.38
			CUP22-010 NEWSPAPER PUBLICATIONS		
			CUP22-010 NEWSPAPER PUBLICATIONS		
			001.1200.4300		231.29
			NEWSPAPER PUBLICATIONS		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86238	11/22/2022	000213 DAILY JOURNAL CORPORATION	(Continued)	
			NEWSPAPER PUBLICATIONS	
			001.1200.4300	911.42
			NEWSPAPER PUBLICATIONS	
			NEWSPAPER PUBLICATIONS	
			001.1200.4300	370.98
			Total :	**3,199.13**
86239	11/22/2022	000085 EAST VALLEY WATER DISTRICT	LMD 17 - B-NOV	
			LMD 17 - B-NOV	
			012.8500.4030	167.21
			LMD 11-NOV	
			LMD 11-NOV	
			012.8500.4030	606.55
			LMD 55-NOV	
			LMD 55-NOV	
			012.8500.4030	1,144.29
			LMD 17 - D-NOV	
			LMD 17 - D-NOV	
			012.8500.4030	211.61
			LMD 25-NOV	
			LMD 25-NOV	
			012.8500.4030	241.06
			LMD 17 - C-NOV	
			LMD 17 - C-NOV	
			012.8500.4030	217.39
			LMD 76-NOV	
			LMD 76-NOV	
			012.8500.4030	53.53
			LMD 17 - A-NOV	
			LMD 17 - A-NOV	
			012.8500.4030	96.03
			SEELEY PARK-NOV	
			SEELEY PARK-NOV	
			016.8540.4030	267.76
			LMD 43-NOV	
			LMD 43-NOV	
			012.8500.4030	208.62

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86239	11/22/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)		
			LMD 47-NOV		
			LMD 47-NOV		
			012.8500.4030		224.58
			LMD 16-NOV		
			LMD 16-NOV		
			012.8500.4030		50.26
				Total :	3,488.89
86240	11/22/2022	000090 FEDEX	OVERNIGHT MAIL		
			DRA20-006 OVERNIGHT MAIL		
			001.4100.4210		28.63
			CUP16-006 CLOSED PROJECT OVERNIGHT MAIL		
			001.4100.4210		33.83
				Total :	62.46
86241	11/22/2022	002710 HERNANDEZ, KROONE & ASSOCIATES	STR18001 CM IVDA-SEP		
			STR18001 CM IVDA-SEP		
			027.8490.6550		1,962.80
			STR18001 CM RDA07-SEP		
			STR18001 CM RDA07-SEP		
			010.3830.6550		1,962.80
			STR18001 CM SMBMI-SEP		
			STR18001 CM SMBMI-SEP		
			027.8490.6550		1,962.80
			STR18001 CM EDA-SEP		
			STR18001 CM EDA-SEP		
			030.8495.6550		4,280.75
			STR18001 CM IVDA-OCT		
			STR18001 CM IVDA-OCT		
			027.8490.6550		2,577.82
			STR18001 CM RDA07-OCT		
			STR18001 CM RDA07-OCT		
			010.3830.6550		2,577.82
			STR18001 CM SMBMI-OCT		
			STR18001 CM SMBMI-OCT		
			027.8490.6550		2,577.82
			STR18001 CM EDA-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86241	11/22/2022	002710 HERNANDEZ, KROONE & ASSOCIATES	(Continued)		
			STR18001 CM EDA-OCT		
			030.8495.6550		5,622.08
				Total :	**23,524.69**
86242	11/22/2022	000541 IIMC	A MUNOZ: MEMBERSHIP APPLICATION		
			A MUNOZ: MEMBERSHIP APPLICATION		
			001.1200.4310		125.00
				Total :	**125.00**
86243	11/22/2022	000127 K & L HARDWARE	BUILDING MAINT		
			CITY HALL: BUILDING MAINT		
			042.9510.4070		12.93
			COMM PARK: BUILDING MAINT		
			001.6000.4070		8.09
				Total :	**21.02**
86244	11/22/2022	000130 KELLY SERVICES INC	TEMP - RECEPTIONIST 10/24-10/31/22		
			TEMP - RECEPTIONIST 10/24-10/31/22		
			001.1450.4535		348.90
			TEMP - RECEPTIONIST-11/6/22		
			TEMP - RECEPTIONIST-11/6/22		
			001.1450.4535		1,095.00
			TEMP RECEPTION CREDIT FOR DUFFIN		
			TEMP RECEPTION CREDIT FOR DUFFIN		
			001.1450.4535		-67.50
				Total :	**1,376.40**
86245	11/22/2022	001439 OFFICE SOLUTIONS	TN460 TONER		
			TN460 TONER		
			042.9510.4200		121.75
				Total :	**121.75**
86246	11/22/2022	002408 PEOPLEREADY	ANNUAL STORM DRAIN INSPECTION LABOR		
			ANNUAL STORM DRAIN INSPECTION LABOR		
			004.8310.4666		650.76
			ANNUAL STORM DRAIN INSPECTION LABOR		
			024.8470.4666		114.84

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86246	11/22/2022	002408 002408 PEOPLEREADY	(Continued)	Total :	**765.60**
86247	11/22/2022	000598 PR PRINTING	30% RECYCLED WINDOW ENVELOPES 30% RECYCLED WINDOW ENVELOPES 001.2000.4200		489.91
				Total :	**489.91**
86248	11/22/2022	000587 R.R. DONNELLEY & SONS COMPANY	AP CHECK STOCK AP CHECK STOCK 001.1700.4250		905.69
				Total :	**905.69**
86249	11/22/2022	000192 SAM'S CLUB/SYNCHRONY BANK	ANNUAL MEMBERSHIP FEES 22/23 ANNUAL MEMBERSHIP FEES 22/23 042.9510.4310		167.40
			VOLUNTEER DINNER SUPPLIES VOLUNTEER DINNER SUPPLIES 001.6020.4336		2,135.15
				Total :	**2,302.55**
86250	11/22/2022	000030 SAN BERNARDINO COUNTY SHERIFFS	POLICE SERVICES-NOV POLICE SERVICES-NOV 001.2000.4560		963,988.00
				Total :	**963,988.00**
86251	11/22/2022	000203 SOUTHERN CALIFORNIA EDISON	LS3 METER -NOV LS3 METER -NOV 013.8510.4011		29.29
			LS#3 - NOV LS#3 - NOV 013.8510.4011		108.82
				Total :	**138.11**
86253	11/22/2022	004920 TKE ENGINEERING	BRG04004A CE DIF REG - SEP BRG04004A CE DIF REG - SEP 007.8330.6813		1,665.33
			BRG04004A CE DIF REG - OCT BRG04004A CE DIF REG - OCT 007.8330.6813		1,540.25

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86253	11/22/2022	004920 TKE ENGINEERING	(Continued)	
			BRG07001 NON PART LOCAL RDA07-JUL	
			BRG07001 NON PART LOCAL RDA07-JUL	
			010.3830.6813	1,150.00
			GENERAL ENG SRVS CAPITAL PROJECTS-JUL	
			GENERAL ENG SRVS CAPITAL PROJECTS-JUL	
			023.3890.4550	1,485.00
			OLA20002 PM MSRI-JUL	
			OLA20002 PM MSRI-JUL	
			017.8350.6550	57.50
			OLA22001 PM MSRI-JUL	
			OLA22001 PM MSRI-JUL	
			017.8350.6550	56.59
			OLA22001 PM GCF-JUL	
			OLA22001 PM GCF-JUL	
			023.3890.6550	0.91
			SDR17001 PM DIF LOC-JUL	
			SDR17001 PM DIF LOC-JUL	
			007.8330.6600	57.50
			SIG21001 PM GCF-JUL	
			SIG21001 PM GCF-JUL	
			023.3890.4550	230.00
			STR07004A PM RDA07-JUL	
			STR07004A PM RDA07-JUL	
			010.3830.6600	287.50
			STR17001 NON PART MSRI-JUL	
			STR17001 NON PART MSRI-JUL	
			017.8350.6530	805.00
			STR17002 PM CCF 2017-JUL	
			STR17002 PM CCF 2017-JUL	
			027.8490.6550	1,380.00
			STR20002 PM COSB-JUL	
			STR20002 PM COSB-JUL	
			027.8490.6550	71.00
			STR20002 PM DIF LOC-JUL	
			STR20002 PM DIF LOC-JUL	
			007.8330.6550	101.50
			SWK19002 PM GCF-JUL	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86253	11/22/2022	004920 TKE ENGINEERING	(Continued)	
			SWK19002 PM GCF-JUL	
			023.3890.6545	172.50
			STR18001 PM RDA07 JUL	
			STR18001 PM RDA07 JUL	
			010.3830.6550	805.00
			SWK21-001 PM MSRI -JUL	
			SWK21-001 PM MSRI -JUL	
			017.8350.6530	172.50
			SWK21-001 CE MSRI - JUL	
			SWK21-001 CE MSRI - JUL	
			017.8350.6530	3,819.98
			SWK21-001 CE ART3-JUL	
			SWK21-001 CE ART3-JUL	
			005.8320.6545	4,668.87
			BRG12001 PM DIF REG - JUL	
			BRG12001 PM DIF REG - JUL	
			007.8330.6813	115.00
			STR18001 PM RDA07 AUG	
			STR18001 PM RDA07 AUG	
			010.3830.6550	57.50
			BRG04004A NON PART DIF REG-AUG	
			BRG04004A NON PART DIF REG-AUG	
			007.8330.6813	115.00
			BRG07001 NON PART LOCAL RDA07-AUG	
			BRG07001 NON PART LOCAL RDA07-AUG	
			010.3830.6813	1,092.50
			GENERAL ENG SRVS CAPITAL PROJECTS-AUG	
			GENERAL ENG SRVS CAPITAL PROJECTS-AUG	
			023.3890.4550	440.00
			GENERAL ENGINEERING SERVICES-AUG	
			GENERAL ENGINEERING SERVICES-AUG	
			001.3200.4550	1,125.00
			OLA20002 PM MSRI-AUG	
			OLA20002 PM MSRI-AUG	
			017.8350.6550	517.50
			OLA22001 PM GCF-AUG	
			OLA22001 PM GCF-AUG	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86253	11/22/2022	004920 TKE ENGINEERING	(Continued)	
			023.3890.6550 OLA22001 PM MSRI-AUG OLA22001 PM MSRI-AUG	6.36
			017.8350.6550 SDR17001 PM DIF LOC-AUG SDR17001 PM DIF LOC-AUG	396.14
			007.8330.6600 SDR19001 PM DIF FLOOD-AUG SDR19001 PM DIF FLOOD-AUG	57.50
			007.8330.6600 SIG21002 PM DIF LOCAL-AUG SIG21002 PM DIF LOCAL-AUG	115.00
			007.8330.6530 STR07004A PM RDA07-AUG STR07004A PM RDA07-AUG	55.00
			010.3830.6600 STR17001 NON PART MSRI-AUG STR17001 NON PART MSRI-AUG	1,552.50
			017.8350.6530 STR17002 PM CCF 2017-AUG STR17002 PM CCF 2017-AUG	1,207.50
			027.8490.6550 STR20001 PM DIF REG-AUG STR20001 PM DIF REG-AUG	460.00
			007.8330.6550 STR20002 PM DIF LOC-AUG STR20002 PM DIF LOC-AUG	172.50
			007.8330.6550 SWK19002 PM GCF-AUG SWK19002 PM GCF-AUG	230.00
			023.3890.6545 BRG12001 PM DIF REG - AUG BRG12001 PM DIF REG - AUG	57.50
			007.8330.6813 SWK21-001 PM MSRI - AUG SWK21-001 PM MSRI - AUG	402.50
			017.8350.6530	230.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86253	11/22/2022	004920 TKE ENGINEERING	(Continued)	
			HIGHLAND GROVE ELEM: CROSSING GUARD ANAL	
			HIGHLAND GROVE ELEM: CROSSING GUARD	
			023.3890.4550	1,549.00
			SWK21-001 CE MSRI - AUG	
			SWK21-001 CE MSRI - AUG	
			017.8350.6530	70.88
			SWK21-001 CE ART3 - AUG	
			SWK21-001 CE ART3 - AUG	
			005.8320.6545	86.63
			Total :	**28,638.44**
86254	11/22/2022	000979 VERIZON WIRELESS	CELL PHONES-OCT	
			CELL PHONES-OCT	
			001.2000.4061	163.11
			AIR CARDS-OCT	
			001.2000.4062	1,064.28
			CELL PHONES-OCT	
			001.6000.4061	67.73
			CELL PHONES-OCT	
			001.6010.4061	29.96
			CELL PHONES-OCT	
			004.8310.4061	143.47
			AIR CARDS-OCT	
			004.8310.4062	76.02
			CELL PHONES-OCT	
			028.2050.4061	141.63
			AIR CARDS-OCT	
			028.2050.4062	329.17
			AIR CARDS-OCT	
			042.9510.4062	80.02
			CELL PHONES-OCT	
			042.9510.4061	681.66
			AIR CARDS-OCT	
			042.9510.4062	268.07
			Total :	**3,045.12**
86255	11/22/2022	000233 WAXIE SANITARY SUPPLY	BREAKROOM SUPPLIES	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86255	11/22/2022	000233 WAXIE SANITARY SUPPLY	(Continued) BREAKROOM SUPPLIES 001.2000.4055	123.47
			Total :	**123.47**
86256	11/22/2022	001677 YMCA OF THE EAST VALLEY	CDBG MONTHLY REIMB-AUG CDBG MONTHLY REIMB-AUG 006.8400.4348	2,350.80
			CDBG MONTHLY REIMB-SEP CDBG MONTHLY REIMB-SEP 006.8400.4348	2,338.70
			Total :	**4,689.50**

25 Vouchers for bank code : wfb — **Bank total : 1,445,625.95**

25 Vouchers in this report — **Total vouchers : 1,445,625.95**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86257	11/29/2022	001271 ALL STAR FIRE EQUIP, INC	SCBA REPAIRS		
			SCBA REPAIRS		
			028.2050.4245		20.42
			SCBA REPAIRS		
			029.2100.4245		20.42
				Total :	**40.84**
86258	11/29/2022	005771 AMAZON CAPITAL SERVICES	2023 CALENDARS		
			RECYCLED 100% 2023 CALENDAR		
			001.1200.4200		24.90
			EXEMPTED EIGHT PERSON APPOINTMENT BOOK		
			001.1200.4200		48.20
			PRINTER		
			PRINTER		
			042.9510.4200		212.97
			MONITOR POWER SUPPLIES		
			MONITOR POWER SUPPLIES		
			042.9510.4208		103.38
			PRINTER & TONER		
			PRINTER & TONER		
			042.9510.4200		1,107.88
				Total :	**1,497.33**
86259	11/29/2022	000043 BALLARD PLUMBING HEATING & AIR	FS#1 HVAC MAINTENANCE		
			HVAC MAINTENANCE - FS#1		
			028.2050.4588		112.50
			HVAC MAINTENANCE - FS#1		
			029.2100.4588		112.50
			FS#3 HVAC MAINTENANCE		
			FS#3 HVAC MAINTENANCE		
			028.2050.4588		112.50
			FS#3 HVAC MAINTENANCE		
			029.2100.4588		112.50
			FS#2 HVAC MAINTENANCE		
			FS#2 HVAC MAINTENANCE		
			028.2050.4588		112.50
			FS#2 HVAC MAINTENANCE		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86259	11/29/2022	000043 BALLARD PLUMBING HEATING & AIR	(Continued)		
			029.2100.4588 CITY HALL HVAC MAINTENANCE CITY HALL HVAC MAINTENANCE		112.50
			042.9510.4588 CORP YARD HVAC MAINTENANCE CORP YARD HVAC MAINTENANCE		525.00
			004.8310.4588		550.00
				Total :	**1,750.00**
86260	11/29/2022	004720 BOTACH INC	BALLISTIC BLANKETS BALLISTIC BLANKETS		
			001.2000.4250		2,390.33
				Total :	**2,390.33**
86261	11/29/2022	005324 CHARLES ABBOTT ASSOCIATES, INC	FIRE MARSHALL-OCT FIRE MARSHALL -OCT		
			029.2100.4540		6,033.75
				Total :	**6,033.75**
86262	11/29/2022	005553 CLARK PEST CONTROL OF STOCKTON	CORP YARD PEST CONTROL CORP YARD PEST CONTROL		
			004.8310.4589 CORP YARD PEST CONTROL CORP YARD PEST CONTROL		80.00
			004.8310.4589 CITY HALL PEST CONTROL CITY HALL PEST CONTROL		80.00
			042.9510.4589 POLICE PEST CONTROL POLICE PEST CONTROL		66.00
			001.2000.4589 FS#1 PEST CONTROL FS#1 PEST CONTROL		102.00
			028.2050.4589 FS#1 PEST CONTROL		24.50
			029.2100.4589		24.50
				Total :	**377.00**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86263	11/29/2022	005859 COUNTY OF SAN BERNARDINO DEPT	RADIO ACCESS-OCT		
			RADIO ACCESS-OCT		
			028.2050.4209		652.56
			RADIO ACCESS-OCT		
			029.2100.4209		652.56
				Total :	**1,305.12**
86264	11/29/2022	000213 DAILY JOURNAL CORPORATION	BID 2022-09 NEWSPAPER PUBLICATIONS		
			BID 2022-09 NEWSPAPER PUBLICATIONS		
			001.1200.4300		256.48
			ENV19-001 NEWSPAPER PUBLICATIONS		
			ENV19-001 NEWSPAPER PUBLICATIONS		
			001.1200.4300		565.63
			BID 2022-10 NEWSPAPER PUBLICATIONS		
			BID 2022-10 NEWSPAPER PUBLICATIONS		
			001.1200.4300		975.54
			BID 2022-11 NEWSPAPER PUBLICATIONS		
			BID 2022-11 NEWSPAPER PUBLICATIONS		
			001.1200.4300		879.36
			ORD 456 NEWSPAPER PUBLICATIONS		
			ORD 456 NEWSPAPER PUBLICATIONS		
			001.1200.4300		357.24
			ORD 457 NEWSPAPER PUBLICATIONS		
			ORD 457 NEWSPAPER PUBLICATIONS		
			001.1200.4300		471.74
				Total :	**3,505.99**
86265	11/29/2022	005394 DATA TICKET, INC.	PARKING CITATION-OCT		
			PARKING CITATION-OCT		
			001.1700.4516		76.29
				Total :	**76.29**
86266	11/29/2022	001764 DEPENDABLE COFFEE & WATER SVC.	CORP YARD - COOLER RENTAL 10/26		
			CORP YARD - COOLER RENTAL 10/26		
			042.9510.4200		18.44
			CITY HALL - COOLER RENTAL 11/8		
			CITY HALL - COOLER RENTAL 11/8		
			042.9510.4200		15.45

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86266	11/29/2022	001764 DEPENDABLE COFFEE & WATER SVC.	(Continued)		
			CORP YARD - COOLER RENTAL 11/8		
			CORP YARD - COOLER RENTAL 11/8		
			042.9510.4200		18.44
			CORP YARD - COOLER RENTAL 11/22		
			CORP YARD - COOLER RENTAL 11/22		
			042.9510.4200		18.44
			CITY HALL - COOLER RENTAL 11/22		
			CITY HALL - COOLER RENTAL 11/22		
			042.9510.4200		103.81
				Total :	**174.58**
86267	11/29/2022	003360 DIRECTV	POLICE SATTELITE CABLE - NOV		
			POLICE SATTELITE CABLE - NOV		
			001.2000.4065		78.00
				Total :	**78.00**
86268	11/29/2022	000085 EAST VALLEY WATER DISTRICT	LMD 04-NOV		
			LMD 04-NOV		
			012.8500.4030		62.30
			POLICE STATION-NOV		
			POLICE STATION-NOV		
			001.2000.4030		220.82
			POLICE STATION-NOV		
			POLICE STATION-NOV		
			001.2000.4030		1,736.42
			STATION #3-NOV		
			STATION #3-NOV		
			029.2100.4030		26.35
			STATION #3-NOV		
			028.2050.4030		26.35
			LMD 29-NOV		
			LMD 29-NOV		
			012.8500.4030		185.79
			CITY HALL-NOV		
			CITY HALL-NOV		
			042.9510.4030		180.32
			LMD 15A-NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86268	11/29/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 15A-NOV	
			012.8500.4030	427.02
			LMD 07-NOV	
			LMD 07-NOV	
			012.8500.4030	82.19
			BASELINE MEDIAN-NOV	
			BASELINE MEDIAN-NOV	
			004.8310.4030	709.60
			STATION#1-NOV	
			STATION#1-NOV	
			029.2100.4030	77.26
			STATION#1-NOV	
			028.2050.4030	77.25
			LMD 21B-NOV	
			LMD 21B-NOV	
			012.8500.4030	372.23
			STATION#2-NOV	
			STATION#2-NOV	
			029.2100.4030	241.74
			STATION#2-NOV	
			028.2050.4030	241.74
			CITY HALL-NOV	
			CITY HALL-NOV	
			042.9510.4030	35.14
			AURANTIA PARK-NOV	
			AURANTIA PARK-NOV	
			001.6000.4030	1,577.66
			LMD 44-NOV	
			LMD 44-NOV	
			012.8500.4030	1,411.65
			LMD 15B-NOV	
			LMD 15B-NOV	
			012.8500.4030	771.18
			STATION#2-NOV	
			STATION#2-NOV	
			029.2100.4030	17.57
			STATION#2-NOV	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86268	11/29/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			028.2050.4030 BASELINE MEDIAN-NOV BASELINE MEDIAN-NOV	17.57
			004.8310.4030 LMD 73-NOV LMD 73-NOV	441.88
			012.8500.4030 LMD 37-NOV LMD 37-NOV	63.93
			012.8500.4030 STATION#3-NOV STATION#3-NOV	328.15
			029.2100.4030 STATION#3-NOV	143.67
			028.2050.4030 LMD 21A-NOV LMD 21A-NOV	143.66
			012.8500.4030 STATION#3-NOV STATION#3-NOV	81.70
			029.2100.4030 STATION#3-NOV	34.96
			028.2050.4030 POLICE STATION-NOV POLICE STATION-NOV	34.96
			001.2000.4030 BOULDER MEDIAN-NOV BOULDER MEDIAN-NOV	52.70
			004.8310.4030 POLICE STATION-NOV POLICE STATION-NOV	723.39
			001.2000.4030	52.70
			Total :	**10,599.85**
86269	11/29/2022	003073 EWING IRRIGATION PRODUCTS INC	LMD 76 IRRIGATION MAINT LMD 76 IRRIGATION MAINT	
			012.8500.4585	96.40

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86269	11/29/2022	003073 003073 EWING IRRIGATION PRODUCTS INC	(Continued)	Total :	96.40
86270	11/29/2022	005567 FIRE APPARATUS SOLUTIONS	ME543: VARIOUS REPAIRS ME543: VARIOUS REPAIRS 029.2100.4240		7,332.82
			ME543: VARIOUS REPAIRS 028.2050.4240		7,332.81
			ME542: VARIOUS REPAIRS ME542: VARIOUS REPAIRS 029.2100.4240		9,285.04
			ME542: VARIOUS REPAIRS 028.2050.4240		9,285.04
			ME543: REPAIRS ME543: REPAIRS 029.2100.4240		344.60
			ME543: REPAIRS 028.2050.4240		344.60
			ME541: REPAIRS ME541: REPAIRS 029.2100.4240		247.19
			ME541: REPAIRS 028.2050.4240		247.19
			ME542: REPAIRS ME542: REPAIRS 029.2100.4240		344.49
			ME542: REPAIRS 028.2050.4240		344.49
				Total :	35,108.27
86271	11/29/2022	005358 FLEET SERVICES INC	ST#3-FUEL ADDITIVE ST#3-FUEL ADDITIVE 028.2050.4220		122.57
			ST#3-FUEL ADDITIVE 029.2100.4220		122.57
			ST#2-FUEL ADDITIVE ST#2-FUEL ADDITIVE 028.2050.4220		93.42
			ST#2-FUEL ADDITIVE		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86271	11/29/2022	005358 FLEET SERVICES INC	(Continued)		
			029.2100.4220		93.42
				Total :	**431.98**
86272	11/29/2022	002653 H & H GENERAL CONTRACTORS	BRG04004A CON PNRS PPE#16		
			BRG04004A CON PNRS PPE#16		
			030.8495.6813		9,066.76
			BRG04004A CON DIF REG PPE#16		
			BRG04004A CON DIF REG PPE#16		
			007.8330.6813		5,867.02
			BRG04004A CON PNRS RET PPE#16		
			BRG04004A CON PNRS RET PPE#16		
			030.1350		-453.34
			BRG04004A CON DIF REG RET PPE#16		
			BRG04004A CON DIF REG RET PPE#16		
			007.1350		-293.35
				Total :	**14,187.09**
86273	11/29/2022	000662 HI WAY SAFETY INC	ROAD SIGNS		
			ROAD SIGNS		
			004.8310.4206		180.66
				Total :	**180.66**
86274	11/29/2022	000108 HIGH TECH SECURITY	EQUIPMENT MAINT		
			EQUIPMENT MAINT		
			004.8310.4206		221.05
				Total :	**221.05**
86275	11/29/2022	000127 K & L HARDWARE	ST#2-MAINT SUPPLIES		
			ST#2-MAINT SUPPLIES		
			028.2050.4070		26.91
			ST#2-MAINT SUPPLIES		
			029.2100.4070		26.91
			ST#2-MAINT SUPPLIES		
			ST#2-MAINT SUPPLIES		
			028.2050.4070		49.02
			ST#2-MAINT SUPPLIES		
			029.2100.4070		49.02
			ST#2-MAINT SUPPLIES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86275	11/29/2022	000127 K & L HARDWARE	(Continued)	
			ST#2-MAINT SUPPLIES	
			028.2050.4070	39.85
			ST#2-MAINT SUPPLIES	
			029.2100.4070	39.84
			ST#2-MAINT SUPPLIES	
			ST#2-MAINT SUPPLIES	
			028.2050.4070	51.44
			ST#2-MAINT SUPPLIES	
			029.2100.4070	51.44
			ME542-REPLACEMENT BATTERIES SAWZALL	
			ME542-REPLACEMENT BATTERIES SAWZALL	
			028.2050.4245	123.38
			ME542-REPLACEMENT BATTERIES SAWZALL	
			029.2100.4245	123.37
			COMM PARK: PARK MAINT	
			COMM PARK: PARK MAINT	
			001.6000.4206	50.18
			CORP YARD SUPPLIES	
			CORP YARD SUPPLIES	
			004.8310.4206	43.05
			GRAFFITI SUPPLIES	
			GRAFFITI SUPPLIES	
			001.6010.4206	41.10
			ST#1-MAINT SUPPLIES	
			ST#1-MAINT SUPPLIES	
			028.2050.4070	53.85
			ST#1-MAINT SUPPLIES	
			029.2100.4070	53.84
			ST#3-MAINT SUPPLIES	
			ST#3-MAINT SUPPLIES	
			028.2050.4070	51.36
			ST#3-MAINT SUPPLIES	
			029.2100.4070	51.35
			Total :	**925.91**
86276	11/29/2022	000207 KONICA MINOLTA	COPIER LEASE- NOV	
			COPIER LEASE- NOV	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86276	11/29/2022	000207 KONICA MINOLTA	(Continued)		
			001.2000.4205		603.40
			COPIER LEASE- NOV		
			042.9510.4205		1,698.14
				Total :	**2,301.54**
86277	11/29/2022	000168 LETICIA NAVA-CRUZ, PETTY CASH	PETTY CASH-NOV		
			PETTY CASH-NOV		
			001.0020		53.16
				Total :	**53.16**
86278	11/29/2022	001193 LIFE ASSIST, INC.	ST#1-3 PARAMEDIC SUPPLIES		
			ST#1-3 PARAMEDIC SUPPLIES		
			028.2050.4207		73.00
			ST#1-3 PPE SUPPLIES		
			ST#1-3 PPE SUPPLIES		
			030.8495.4349		165.94
				Total :	**238.94**
86279	11/29/2022	001404 LOWE'S	BATTERY CHARGER		
			BATTERY CHARGER		
			004.8310.4206		75.11
			CITY HALL- BREAKROOM REPAIRS		
			CITY HALL- BREAKROOM REPAIRS		
			042.9510.4070		183.23
			CITY HALL-BUILDING MAINT		
			CITY HALL-BUILDING MAINT		
			042.9510.4070		41.58
			CITY HALL-BUILDING MAINT		
			CITY HALL-BUILDING MAINT		
			042.9510.4070		117.42
			VOLUNTEER DINNER SUPPLIES		
			VOLUNTEER DINNER SUPPLIES		
			001.6020.4336		125.00
				Total :	**542.34**
86280	11/29/2022	002408 PEOPLEREADY	ANNUAL STORM DRAIN INSPECTION LABOR		
			ANNUAL STORM DRAIN INSPECTION LABOR		
			004.8310.4666		433.84

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86280	11/29/2022	002408 PEOPLEREADY	(Continued)		
			ANNUAL STORM DRAIN INSPECTION LABOR		
			024.8470.4666		76.56
				Total :	**510.40**
86281	11/29/2022	006149 RIALTO ANIMAL HOSPITAL	VOUCHER 23-0011		
			VOUCHER 23-0011		
			001.2200.4344		50.00
				Total :	**50.00**
86282	11/29/2022	000203 SOUTHERN CALIFORNIA EDISON	SIGNALS-NOV		
			SIGNALS-NOV		
			004.8310.4580		3,254.67
			TRAFFIC SIG PALM/CYPRESS-NOV		
			TRAFFIC SIG PALM/CYPRESS-NOV		
			004.8310.4580		72.49
				Total :	**3,327.16**
86283	11/29/2022	000203 SOUTHERN CALIFORNIA EDISON	SMART N FINAL SCE FEES-NOV		
			SMART N FINAL SCE FEES-NOV		
			013.8510.4011		25.77
			TRAFFIC SIG PALM/CYPRESS-NOV		
			TRAFFIC SIG PALM/CYPRESS-NOV		
			013.8510.4011		74.82
			LS#3 -NOV		
			LS#3 -NOV		
			013.8510.4011		91.16
				Total :	**191.75**
86284	11/29/2022	006121 THERMA LLC	CITY HALL: HVAC REPLACEMENT		
			CITY HALL: HVAC REPLACEMENT		
			030.8495.4349		155,238.36
				Total :	**155,238.36**
86285	11/29/2022	000233 WAXIE SANITARY SUPPLY	ST#1-SUPPLIES		
			ST#1-SUPPLIES		
			028.2050.4055		32.67
			ST#1-SUPPLIES		
			029.2100.4055		32.66

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86285	11/29/2022	000233 WAXIE SANITARY SUPPLY	(Continued)		
			ST#2-JANITORIAL SUPPLIES		
			ST#2-JANITORIAL SUPPLIES		
			028.2050.4055		36.04
			ST#2-JANITORIAL SUPPLIES		
			029.2100.4055		36.04
			ST#3-JANITORIAL SUPPLIES		
			ST#3-JANITORIAL SUPPLIES		
			028.2050.4055		10.92
			ST#3-JANITORIAL SUPPLIES		
			029.2100.4055		10.91
				Total :	**159.24**
86286	11/29/2022	000237 WILLDAN ASSOCIATES	BUILDING & SAFETY PLAN CHECK-SEP		
			BUILDING & SAFETY PLAN CHECK-SEP		
			001.4500.4540		6,240.00
			BUILDING & SAFETY INSP-SEP		
			BUILDING & SAFETY INSP-SEP		
			001.4500.4540		22,355.00
			PERMIT TECH-SEP		
			PERMIT TECH-SEP		
			001.4500.4540		6,955.00
			BUILDING & SAFETY PLAN CHECK-OCT		
			BUILDING & SAFETY PLAN CHECK-OCT		
			001.4500.4540		7,815.00
			BUILDING & SAFETY INSP-OCT		
			BUILDING & SAFETY INSP-OCT		
			001.4500.4540		18,572.50
			PERMIT TECH-OCT		
			PERMIT TECH-OCT		
			001.4500.4540		8,320.00
				Total :	**70,257.50**
86287	11/29/2022	000237 WILLDAN ASSOCIATES	ICH17006 NON PART SMBMI-IGG-JUN		
			ICH17006 NON PART SMBMI-IGG-JUN		
			027.8490.6813		3,637.50
				Total :	**3,637.50**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86288	11/29/2022	004298 ZOLL MEDICAL CORPORATION	ST#2 PARAMEDIC SUPPLIES	
			ST#2 PARAMEDIC SUPPLIES	
			028.2050.4207	136.08
			Total :	**136.08**

32 Vouchers for bank code : wfb **Bank total : 315,624.41**

32 Vouchers in this report **Total vouchers : 315,624.41**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
736	12/2/2022	000003 ICMA RETIREMENT TRUST-457	ICMA DEFERRED COMP 457: PAYMENT	
			ICMA DEFERRED COMP 457: Payment 001.1170	8,125.85
			ICMA DEFERRED COMP 457: Payment 004.1170	643.65
			ICMA DEFERRED COMP 457: Payment 010.1170	519.23
			ICMA DEFERRED COMP 457: Payment 012.1170	12.51
			ICMA DEFERRED COMP 457: Payment 016.1170	12.51
			ICMA DEFERRED COMP 457: Payment 023.1170	5.00
			ICMA DEFERRED COMP 457: Payment 041.1170	335.19
			ICMA DEFERRED COMP 457: Payment 042.1170	1.50
			ICMA DEFERRED COMP 457: Payment 070.1170	296.32
			Total :	**9,951.76**
737	12/2/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			PERS SURVIVOR: Payment 024.1145	0.06
			PERS SURVIVOR: Payment 041.1145	0.29
			PERS SURVIVOR: Payment 042.1145	1.75
			PERS SURVIVOR: Payment 070.1145	0.70
			EPMC: Payment 001.1145	528.13
			EPMC: Payment 004.1145	131.00
			EPMC: Payment 006.1145	20.81

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
737	12/2/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			EPMC: Payment	
			010.1145	46.39
			EPMC: Payment	
			012.1145	2.50
			EPMC: Payment	
			016.1145	2.50
			EPMC: Payment	
			023.1145	6.96
			EPMC: Payment	
			024.1145	0.59
			EPMC: Payment	
			041.1145	33.20
			EPMC: Payment	
			042.1145	12.10
			EPMC: Payment	
			070.1145	57.46
			PERS: Payment	
			001.1145	14,228.97
			PERS: Payment	
			004.1145	2,746.15
			PERS: Payment	
			006.1145	442.29
			PERS: Payment	
			010.1145	912.93
			PERS: Payment	
			012.1145	186.33
			PERS: Payment	
			016.1145	186.32
			PERS: Payment	
			023.1145	122.07
			PERS: Payment	
			024.1145	20.50
			PERS: Payment	
			041.1145	474.09
			PERS: Payment	
			042.1145	700.40

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
737	12/2/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			PERS: Payment	
			070.1145	821.08
			PERS SURVIVOR: Payment	
			001.1145	23.93
			PERS SURVIVOR: Payment	
			004.1145	4.02
			PERS SURVIVOR: Payment	
			006.1145	0.57
			PERS SURVIVOR: Payment	
			010.1145	0.76
			PERS SURVIVOR: Payment	
			012.1145	0.57
			PERS SURVIVOR: Payment	
			016.1145	0.55
			PERS SURVIVOR: Payment	
			023.1145	0.28
			Total :	**21,716.25**
738	12/2/2022	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			FEDERAL TAXES: Payment	
			001.1120	12,500.82
			FEDERAL TAXES: Payment	
			004.1120	2,016.65
			FEDERAL TAXES: Payment	
			006.1120	278.86
			FEDERAL TAXES: Payment	
			010.1120	878.18
			FEDERAL TAXES: Payment	
			012.1120	103.24
			FEDERAL TAXES: Payment	
			016.1120	103.23
			FEDERAL TAXES: Payment	
			023.1120	77.84
			FEDERAL TAXES: Payment	
			024.1120	9.69
			FEDERAL TAXES: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
738	12/2/2022	000119 INTERNAL REVENUE SERVICE	(Continued)	
			041.1120 FEDERAL TAXES: Payment	443.25
			042.1120 FEDERAL TAXES: Payment	418.80
			070.1120 SOCIAL SECURITY: Payment	706.16
			001.1140 MEDICARE: Payment	618.88
			001.1140 MEDICARE: Payment	3,098.07
			004.1140 MEDICARE: Payment	542.92
			006.1140 MEDICARE: Payment	82.14
			010.1140 MEDICARE: Payment	162.68
			012.1140 MEDICARE: Payment	46.08
			016.1140 MEDICARE: Payment	46.06
			023.1140 MEDICARE: Payment	25.68
			024.1140 MEDICARE: Payment	4.70
			041.1140 MEDICARE: Payment	93.19
			042.1140 MEDICARE: Payment	149.16
			070.1140	145.33
			Total :	**22,551.61**
739	12/2/2022	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment 001.1130 STATE TAXES: Payment	4,817.73
			004.1130	909.91

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
739	12/2/2022	000001 CALIF STATE EMPLOYMENT	(Continued)	
			STATE TAXES: Payment	
			006.1130	106.89
			STATE TAXES: Payment	
			010.1130	348.39
			STATE TAXES: Payment	
			012.1130	41.59
			STATE TAXES: Payment	
			016.1130	41.57
			STATE TAXES: Payment	
			023.1130	22.16
			STATE TAXES: Payment	
			024.1130	5.62
			STATE TAXES: Payment	
			041.1130	180.25
			STATE TAXES: Payment	
			042.1130	120.78
			STATE TAXES: Payment	
			070.1130	275.36
			Total :	**6,870.25**
86289	12/2/2022	003804 AFLAC WWHQ	AFLAC ACCIDENT INSURANCE: PAYMENT	
			AFLAC ACCIDENT INSURANCE: Payment	
			001.1181	84.62
			AFLAC ACCIDENT INSURANCE: Payment	
			004.1181	13.98
			AFLAC ACCIDENT INSURANCE: Payment	
			012.1181	3.57
			AFLAC ACCIDENT INSURANCE: Payment	
			016.1181	3.57
			AFLAC ACCIDENT INSURANCE: Payment	
			023.1181	5.81
			AFLAC ACCIDENT INSURANCE: Payment	
			024.1181	0.25
			AFLAC ACCIDENT INSURANCE: Payment	
			042.1181	4.18
			AFLAC CANCER INSURANCE: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86289	12/2/2022	003804 AFLAC WWHQ	(Continued)	
			001.1181 AFLAC DISABILITY INSURANCE: Payment	18.63
			001.1181 AFLAC DISABILITY INSURANCE: Payment	202.66
			004.1181 AFLAC DISABILITY INSURANCE: Payment	24.70
			012.1181 AFLAC DISABILITY INSURANCE: Payment	6.31
			016.1181 AFLAC DISABILITY INSURANCE: Payment	6.31
			024.1181 AFLAC HOSPITAL INSURANCE: Payment	0.50
			001.1181 AFLAC HOSPITAL INSURANCE: Payment	138.69
			012.1181 AFLAC HOSPITAL INSURANCE: Payment	6.70
			016.1181 AFLAC HOSPITAL INSURANCE: Payment	6.70
			023.1181 AFLAC HOSPITAL INSURANCE: Payment	12.32
			042.1181 AFLAC DENTAL: Payment	4.97
			001.1181 AFLAC DENTAL: Payment	27.89
			004.1181 AFLAC DENTAL: Payment	0.55
			041.1181 AFLAC DENTAL: Payment	1.66
			070.1181 AFLAC SPECIFIED HEALTH INS: Payment	0.56
			001.1181 AFLAC SPECIFIED HEALTH INS: Payment	2.98
			012.1181 AFLAC SPECIFIED HEALTH INS: Payment	1.48
			016.1181	1.48
			Total :	581.07

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86290	12/2/2022	000433 ARROWHEAD UNITED WAY	ARROWHEAD UNITED WAY: PAYMENT	
			ARROWHEAD UNITED WAY: Payment 001.1180	11.25
			ARROWHEAD UNITED WAY: Payment 004.1180	0.76
			ARROWHEAD UNITED WAY: Payment 041.1180	2.24
			ARROWHEAD UNITED WAY: Payment 070.1180	0.75
			Total :	**15.00**

6 Vouchers for bank code : wfb **Bank total :** **61,685.94**

6 Vouchers in this report **Total vouchers :** **61,685.94**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86291	12/6/2022	004206 #1 SON PLUMBING	BACKFLOW TESTING		
			LIBRARY-BACKFLOW TESTING		
			001.6000.4030		140.00
			YMCA-BACKFLOW TESTING		
			001.6000.4030		140.00
				Total :	**280.00**
86292	12/6/2022	005737 AGA ENGINEERS, INC.	ON CALL SIGNAL MONIT-OCT		
			ON CALL SIGNAL MONIT-OCT		
			020.8440.4550		3,690.00
			TRAFFIC SYSTEM MONIT-OCT		
			TRAFFIC SYSTEM MONIT-OCT		
			020.8440.4550		3,200.00
				Total :	**6,890.00**
86293	12/6/2022	005516 BASE HILL, INC.	JANITORIAL SERVICES-NOV		
			CITY HALL-NOV		
			042.9510.4504		1,562.00
			COUNCIL CHAMBERS-NOV		
			042.9510.4504		311.00
			AURANTIA PARK-NOV		
			001.6000.4504		1,454.00
			COMMUNITY PARK-NOV		
			001.6000.4504		1,950.00
			POLICE DEPT-NOV		
			001.2000.4504		1,080.00
				Total :	**6,357.00**
86294	12/6/2022	000232 CAPITAL ONE	CORP YARD SUPPLIES		
			CORP YARD SUPPLIES		
			004.8310.4206		21.42
				Total :	**21.42**
86295	12/6/2022	002480 CASC ENGINEERING & CONSULTING	FWQ21-006 - AUG		
			FWQ21-006 - AUG		
			001.3200.4551		420.00
			FWQ20-002 - AUG		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86295	12/6/2022	002480 CASC ENGINEERING & CONSULTING	(Continued)	
			FWQ20-002 - AUG	
			001.3200.4551	140.00
			FWQ22-003 - AUG	
			FWQ22-003 - AUG	
			001.3200.4551	420.00
			WQP22-006 - AUG	
			WQP22-006 - AUG	
			001.3200.4551	1,700.00
			WQP22-007 - AUG	
			WQP22-007 - AUG	
			001.3200.4551	577.50
			Total :	**3,257.50**
86296	12/6/2022	006099 CHARTER COMMUNICATIONS	CORP YARD - TELE/INT SVC -DEC	
			CORP YARD - TELE/INT SVC -DEC	
			004.8310.4060	672.32
			Total :	**672.32**
86297	12/6/2022	005553 CLARK PEST CONTROL OF STOCKTON	YMCA & LIBRARY PEST CONTROL	
			YMCA & LIBRARY PEST CONTROL	
			001.6000.4589	96.00
			FS#2 PEST CONTROL	
			FS#2 PEST CONTROL	
			028.2050.4589	24.50
			FS#2 PEST CONTROL	
			029.2100.4589	24.50
			FS#3 PEST CONTROL	
			FS#3 PEST CONTROL	
			028.2050.4589	24.50
			FS#3 PEST CONTROL	
			029.2100.4589	24.50
			Total :	**194.00**
86298	12/6/2022	002106 CODE PUBLISHING, INC.	MUNICIPAL CODE CODIFICATION ANNUAL WEB	
			MUNICIPAL CODE CODIFICATION ANNUAL WEB	
			001.1200.4625	550.00
			Total :	**550.00**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86299	12/6/2022	000213 DAILY JOURNAL CORPORATION	DRA22-002 NEWSPAPER PUBLICATIONS	
			DRA22-002 NEWSPAPER PUBLICATIONS	
			001.1200.4300	368.69
			DRA21-001 NEWSPAPER PUBLICATIONS	
			DRA21-001 NEWSPAPER PUBLICATIONS	
			001.1200.4300	254.19
			ASR22-006 NEWSPAPER PUBLICATIONS	
			ASR22-006 NEWSPAPER PUBLICATIONS	
			001.1200.4300	229.00
			OLA20-002 NEWSPAPER PUBLICATIONS	
			OLA20-002 NEWSPAPER PUBLICATIONS	
			001.1200.4300	645.78
			OLA22-001 NEWSPAPER PUBLICATIONS	
			OLA22-001 NEWSPAPER PUBLICATIONS	
			001.1200.4300	645.78
			Total :	**2,143.44**
86300	12/6/2022	000085 EAST VALLEY WATER DISTRICT	ATHLETIC CTR-NOV	
			ATHLETIC CTR-NOV	
			001.6000.4030	234.21
			BOULDER MEDIAN-NOV	
			BOULDER MEDIAN-NOV	
			004.8310.4030	350.05
			LMD 02 - E-NOV	
			LMD 02 - E-NOV	
			012.8500.4030	677.10
			LMD 48C-NOV	
			LMD 48C-NOV	
			012.8500.4030	119.70
			LMD 48C-NOV	
			LMD 48C-NOV	
			012.8500.4030	651.27
			LMD 48-NOV	
			LMD 48-NOV	
			012.8500.4030	1,004.73
			LMD 48B-NOV	
			LMD 48B-NOV	
			012.8500.4030	1,054.27

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86300	12/6/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 31-NOV	
			LMD 31-NOV	
			012.8500.4030	331.92
			LMD 00 - BASELINE-NOV	
			LMD 00 - BASELINE-NOV	
			012.8500.4030	614.69
			LMD 22-NOV	
			LMD 22-NOV	
			012.8500.4030	167.44
			LMD 03 -YARNELL-NOV	
			LMD 03 -YARNELL-NOV	
			012.8500.4030	48.63
			LMD 02 - A-NOV	
			LMD 02 - A-NOV	
			012.8500.4030	69.25
			LMD 03 - BASELINE-NOV	
			LMD 03 - BASELINE-NOV	
			012.8500.4030	107.59
			LMD 20 - BASELINE-NOV	
			LMD 20 - BASELINE-NOV	
			012.8500.4030	272.84
			LMD 01 - A-NOV	
			LMD 01 - A-NOV	
			012.8500.4030	77.54
			LMD 70-NOV	
			LMD 70-NOV	
			012.8500.4030	238.62
			LMD 36-NOV	
			LMD 36-NOV	
			012.8500.4030	230.33
			LMD 35-NOV	
			LMD 35-NOV	
			012.8500.4030	99.06
			LMD 06-NOV	
			LMD 06-NOV	
			012.8500.4030	44.52
			LMD 01 - B-NOV	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86300	12/6/2022	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 01 - B-NOV	
			012.8500.4030	67.38
			BEATTIE - IRRIGATION-NOV	
			BEATTIE - IRRIGATION-NOV	
			001.6000.4030	3,050.99
			LMD 30-NOV	
			LMD 30-NOV	
			012.8500.4030	787.65
			LMD 39-NOV	
			LMD 39-NOV	
			012.8500.4030	523.69
			CANYON OAKS PARK-NOV	
			CANYON OAKS PARK-NOV	
			016.8540.4030	583.11
			LMD 02 - B-NOV	
			LMD 02 - B-NOV	
			012.8500.4030	313.96
			LMD 13-NOV	
			LMD 13-NOV	
			012.8500.4030	274.18
			LMD 02 - D-NOV	
			LMD 02 - D-NOV	
			012.8500.4030	142.19
			LMD 02 - C-NOV	
			LMD 02 - C-NOV	
			012.8500.4030	347.27
			LMD 08-NOV	
			LMD 08-NOV	
			012.8500.4030	263.30
			LMD 20 - STREATER-NOV	
			LMD 20 - STREATER-NOV	
			012.8500.4030	120.04
			LMD 70 IRRIGATION-NOV	
			LMD 70 IRRIGATION-NOV	
			012.8500.4030	626.03
			Total :	**13,493.55**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86301	12/6/2022	000090 FEDEX	DRA20-006 OVERNIGHT MAIL		
			DRA20-006 OVERNIGHT MAIL		
			001.4100.4210		99.36
				Total :	**99.36**
86302	12/6/2022	004956 FIDELITY SECURITY	VISION -DEC		
			VISION -DEC		
			001.1160		146.53
			VISION -DEC		
			004.1160		31.77
			VISION -DEC		
			006.1160		7.61
			VISION -DEC		
			010.1160		15.21
			VISION -DEC		
			012.1160		5.18
			VISION -DEC		
			016.1160		5.18
			VISION -DEC		
			024.1160		0.41
			VISION -DEC		
			041.1160		1.64
			VISION -DEC		
			042.1160		10.36
			VISION -DEC		
			070.1160		3.59
				Total :	**227.48**
86303	12/6/2022	006151 GARTH, JESSICA	REFUND LICENSE FEES		
			REFUND LICENSE FEES		
			001.1450.7510		36.00
				Total :	**36.00**
86304	12/6/2022	000100 GOVERNMENT FINANCE OFFICERS, AS	2023 GFOA DUES-DANTUONO		
			2023 GFOA DUES-DANTUONO		
			001.1700.4310		152.50
			2023 GFOA DUES-NAVA-CRUZ		
			2023 GFOA DUES-NAVA-CRUZ		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86304	12/6/2022	000100 GOVERNMENT FINANCE OFFICERS, AS	(Continued)		
			001.1700.4310 2023 GFOA DUES-GOMEZ 2023 GFOA DUES-GOMEZ		152.50
			001.1700.4310		150.00
				Total :	**455.00**
86305	12/6/2022	004939 GUARDIAN	DENTAL -DEC DENTAL -DEC		
			001.1160 DENTAL -DEC		863.47
			004.1160 DENTAL -DEC		221.93
			006.1160 DENTAL -DEC		14.13
			010.1160 DENTAL -DEC		108.09
			012.1160 DENTAL -DEC		9.62
			016.1160 DENTAL -DEC		9.63
			024.1160 DENTAL -DEC		1.78
			041.1160 DENTAL -DEC		30.27
			042.1160 DENTAL -DEC		19.25
			070.1160		15.73
				Total :	**1,293.90**
86306	12/6/2022	002710 HERNANDEZ, KROONE & ASSOCIATES	TSI22-001 TR18893 MEDITERRA-AUG TSI22-001 TR18893 MEDITERRA-AUG		
			001.3200.4551 VMT POLICY ASSISTANCE-JUL VMT POLICY ASSISTANCE-JUL		3,089.50
			001.3200.4550 CUP22-002 - JUL CUP22-002 - JUL		175.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86306	12/6/2022	002710 HERNANDEZ, KROONE & ASSOCIATES	(Continued)	
			001.3200.4551 PUD13-001-AUG	147.50
			PUD13-001-AUG 001.3200.4551 CUP22-013 - AUG	656.25
			CUP22-013 - AUG 001.3200.4551	1,561.00
			Total :	**5,629.25**
86307	12/6/2022	000108 HIGH TECH SECURITY	BURGLAR ALARM MONITORING & MAINTENANCE	
			CORP YARD: BURGLAR ALARM MONITORING & 004.8310.4066	55.00
			COMM PARK: BURGLAR ALARM MONITORING & 001.6000.4066	55.00
			CITY HALL: BURGLAR ALARM MONITORING & 042.9510.4066	80.00
			FIRE ALARM MONITORING & MAINTENANCE-DEC	
			CORP YARD: FIRE ALARM MONITORING & 004.8310.4066	85.00
			LIBRARY: FIRE ALARM MONITORING & 001.6000.4066	50.00
			YMCA: FIRE ALARM MONITORING & 001.6000.4066	50.00
			POLICE: FIRE ALARM MONITORING & 001.2000.4066	85.00
			FS#3: FIRE ALARM MONITORING & 028.2050.4066	25.00
			FS#3: FIRE ALARM MONITORING & 029.2100.4066	25.00
			CITY HALL: FIRE ALARM MONITORING & 042.9510.4066	50.00
			CCTV SYSTEM MAINTENANCE-DEC	
			CORP YARD: CCTV SYSTEM MAINTENANCE-DEC 004.8310.4066	25.00
			COMM PARK: CCTV SYSTEM MAINTENANCE-DEC 001.6000.4066	50.00
			AURANTIA PARK: CCTV SYSTEM	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86307	12/6/2022	000108 HIGH TECH SECURITY	(Continued)		
			001.6000.4066		25.00
			CITY HALL: CCTV SYSTEM MAINTENANCE-DEC		
			042.9510.4066		25.00
			CANYON OAKS: CCTV SYSTEM MAINTENANCE-DEC		
			016.8540.4066		25.00
				Total :	**710.00**
86308	12/6/2022	000105 HIGHLAND CHAMBER OF COMMERCE	MONTHLY CHAMBER LUNCHEON-MORGAN/MORENO		
			MONTHLY CHAMBER LUNCHEON-MORGAN/MORENO		
			001.6020.4330		70.00
			MONTHLY CHAMBER LUNCHEON-FLOREZ/WILSON		
			MONTHLY CHAMBER LUNCHEON-FLOREZ/WILSON		
			001.4200.4330		70.00
				Total :	**140.00**
86309	12/6/2022	000130 KELLY SERVICES INC	TEMP - RECEPTIONIST-11/7-11/10		
			TEMP - RECEPTIONIST-11/7-11/10		
			001.1450.4535		1,140.00
			TEMP - RECEPTIONIST-11/21-11/23/22		
			TEMP - RECEPTIONIST-11/21-11/23/22		
			001.1450.4535		855.00
				Total :	**1,995.00**
86310	12/6/2022	003789 MARS CARPET	PD: CARPET TILE IN INTERROGATION RM3		
			PD: CARPET TILE IN INTERROGATION RM3		
			001.2000.4070		835.19
				Total :	**835.19**
86311	12/6/2022	002310 MAUREEN KANE & ASSOC	TECHNICAL TRAINING SERIES: MUNOZ		
			TECHNICAL TRAINING SERIES: MUNOZ		
			001.1200.4330		1,500.00
				Total :	**1,500.00**
86312	12/6/2022	004989 MULTIFORCE SYSTEMS CORP	FUEL TANK SOFTWARE MAINT 22/23		
			FUEL TANK SOFTWARE MAINT 22/23		
			001.2000.4255		1,555.00
				Total :	**1,555.00**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86313	12/6/2022	000155 NEW YORK LIFE	LIFE -DEC		
			LIFE -DEC		
			001.1180		9.75
			LIFE -DEC		
			004.1180		0.65
			LIFE -DEC		
			041.1180		1.95
			LIFE -DEC		
			070.1180		0.65
				Total :	**13.00**
86314	12/6/2022	001439 OFFICE SOLUTIONS	RECYCLED 30% COPY PAPER		
			RECYCLED 30% COPY PAPER - DEC22		
			042.9510.4200		634.29
			PAPER SHIPPED IN ERROR		
			PAPER SHIPPED IN ERROR		
			042.9510.4200		4,419.30
			CREDIT FOR SHIPPMENT ERROR		
			CREDIT FOR SHIPPMENT ERROR		
			042.9510.4200		-4,419.30
				Total :	**634.29**
86315	12/6/2022	001954 PACIFIC PRODUCTS & SERVICE LLC	TELESPAR SIGN POSTS		
			TELESPAR SIGN POSTS		
			004.8310.4206		1,163.70
				Total :	**1,163.70**
86316	12/6/2022	000169 PITNEY BOWES GLOBAL FINANCIAL	POSTAGE METER - 10/1-12/31/2022		
			POSTAGE METER - 10/1-12/31/2022		
			042.9510.4248		579.93
				Total :	**579.93**
86317	12/6/2022	000176 PRINCIPAL LIFE INSURANCE CO	PRINCIPAL -DEC		
			PRINCIPAL -DEC		
			001.1200.3590		43.34
			PRINCIPAL -DEC		
			001.1450.3590		52.13
			PRINCIPAL -DEC		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86317	12/6/2022	000176 PRINCIPAL LIFE INSURANCE CO	(Continued)	
			001.1600.3590 PRINCIPAL -DEC	6.19
			001.1700.3590 PRINCIPAL -DEC	98.52
			001.3200.3590 PRINCIPAL -DEC	32.53
			001.4100.3590 PRINCIPAL -DEC	120.23
			001.4200.3590 PRINCIPAL -DEC	66.12
			001.4500.3590 PRINCIPAL -DEC	47.72
			001.4600.3590 PRINCIPAL -DEC	51.57
			001.6000.3590 PRINCIPAL -DEC	17.44
			001.6010.3590 PRINCIPAL -DEC	17.05
			001.6020.3590 PRINCIPAL -DEC	11.34
			004.8310.3590 PRINCIPAL -DEC	110.77
			006.8400.3590 PRINCIPAL -DEC	30.39
			010.3830.3590 PRINCIPAL -DEC	32.28
			012.8500.3590 PRINCIPAL -DEC	8.60
			016.8540.3590 PRINCIPAL -DEC	8.60
			023.3890.3590 PRINCIPAL -DEC	4.87
			024.8470.3590 PRINCIPAL -DEC	0.90
			041.9500.3590 PRINCIPAL -DEC	13.95

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86317	12/6/2022	000176 PRINCIPAL LIFE INSURANCE CO	(Continued)		
			042.9510.3590 PRINCIPAL -DEC		-0.11
			070.7000.3590		29.76
				Total :	**804.19**
86318	12/6/2022	002511 RECORDER-CLERK CO OF SB	DOCUMENT RECORDING SERVICES-NOV		
			DOCUMENT RECORDING SERVICES-NOV 001.1200.4506		60.00
			DOCUMENT RECORDING SERVICES-NOV		
			DOCUMENT RECORDING SERVICES-NOV 001.1200.4506		20.00
				Total :	**80.00**
86319	12/6/2022	001414 RICHARDS, WATSON & GERSHON	GENERAL-OCT		
			GENERAL-OCT 001.1450.4520		9,974.80
			DRA20-006-OCT		
			DRA20-006-OCT 001.3200.4551		306.00
			CODE ENFORCEMENT GENERAL-OCT		
			CODE ENFORCEMENT GENERAL-OCT 001.4600.4520		429.00
			PERSONNEL & LABOR RELATIONS-OCT		
			PERSONNEL & LABOR RELATIONS-OCT 001.1450.4520		153.00
			CODE ENFORCEMENT CASE# 4744-OCT		
			CODE ENFORCEMENT CASE# 4744-OCT 001.4600.4520		156.00
			CODE ENFORCEMENT CASE# 3196-OCT		
			CODE ENFORCEMENT CASE# 3196-OCT 001.4600.4520		253.50
			CODE ENFORCEMENT CASE# 7982-OCT		
			CODE ENFORCEMENT CASE# 7982-OCT 001.4600.4520		819.00
				Total :	**12,091.30**
86320	12/6/2022	005326 RP LANDSCAPE & IRRIGATION	LMD 00 BASELINE LANDSCAPING MAINT-NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86320	12/6/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 00 BASELINE LANDSCAPING MAINT-NOV	
			012.8500.4585	260.00
			LMD 22 LANDSCAPING MAINT-NOV	
			012.8500.4585	150.00
			LMD 03 YARNELL LANDSCAPING MAINT-NOV	
			012.8500.4585	150.00
			LMD 01A LANDSCAPING MAINT-NOV	
			012.8500.4585	125.00
			LMD 01B LANDSCAPING MAINT-NOV	
			012.8500.4585	125.00
			LMD 02 LANDSCAPING MAINT-NOV	
			012.8500.4585	660.00
			LMD 03A LANDSCAPING MAINT-NOV	
			012.8500.4585	110.00
			LMD 03B LANDSCAPING MAINT-NOV	
			012.8500.4585	110.00
			LMD 04 LANDSCAPING MAINT-NOV	
			012.8500.4585	40.00
			LMD 07 LANDSCAPING MAINT-NOV	
			012.8500.4585	50.00
			LMD 08 LANDSCAPING MAINT-NOV	
			012.8500.4585	142.00
			LMD 09 LANDSCAPING MAINT-NOV	
			012.8500.4585	982.00
			LMD 10 LANDSCAPING MAINT-NOV	
			012.8500.4585	1,936.00
			LMD 11 LANDSCAPING MAINT-NOV	
			012.8500.4585	446.00
			LMD 13 LANDSCAPING MAINT-NOV	
			012.8500.4585	100.00
			LMD 15 LANDSCAPING MAINT-NOV	
			012.8500.4585	430.00
			LMD 16 LANDSCAPING MAINT-NOV	
			012.8500.4585	26.00
			LMD 17 LANDSCAPING MAINT-NOV	
			012.8500.4585	586.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86320	12/6/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 20 BASELINE LANDSCAPING MAINT-NOV	
			012.8500.4585	166.00
			LMD 20 STREATER LANDSCAPING MAINT-NOV	
			012.8500.4585	124.00
			LMD 21 LANDSCAPING MAINT-NOV	
			012.8500.4585	124.00
			LMD 24 LANDSCAPING MAINT-NOV	
			012.8500.4585	26.00
			LMD 25 LANDSCAPING MAINT-NOV	
			012.8500.4585	160.00
			LMD 29 LANDSCAPING MAINT-NOV	
			012.8500.4585	160.00
			LMD 30 LANDSCAPING MAINT-NOV	
			012.8500.4585	720.00
			LMD 31 LANDSCAPING MAINT-NOV	
			012.8500.4585	470.00
			LMD 34 LANDSCAPING MAINT-NOV	
			012.8500.4585	260.00
			LMD 35 LANDSCAPING MAINT-NOV	
			012.8500.4585	182.00
			LMD 36 LANDSCAPING MAINT-NOV	
			012.8500.4585	280.00
			LMD 37 LANDSCAPING MAINT-NOV	
			012.8500.4585	350.00
			LMD 39 LANDSCAPING MAINT-NOV	
			012.8500.4585	455.00
			LMD 43 LANDSCAPING MAINT-NOV	
			012.8500.4585	150.00
			LMD 44 LANDSCAPING MAINT-NOV	
			012.8500.4585	2,542.00
			LMD 47 LANDSCAPING MAINT-NOV	
			012.8500.4585	176.00
			LMD 48 LANDSCAPING MAINT-NOV	
			012.8500.4585	2,070.00
			LMD 54 LANDSCAPING MAINT-NOV	
			012.8500.4585	512.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86320	12/6/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 55 LANDSCAPING MAINT-NOV	
			012.8500.4585	450.00
			LMD 59 LANDSCAPING MAINT-NOV	
			012.8500.4585	20.00
			LMD 61 LANDSCAPING MAINT-NOV	
			012.8500.4585	310.00
			LMD 63 LANDSCAPING MAINT-NOV	
			012.8500.4585	100.00
			LMD 70 LANDSCAPING MAINT-NOV	
			012.8500.4585	550.00
			LMD 76 LANDSCAPING MAINT-NOV	
			012.8500.4585	150.00
			LMD 68 LANDSCAPING MAINT-NOV	
			012.8500.4585	490.00
			LMD 69 LANDSCAPING MAINT-NOV	
			012.8500.4585	95.00
			LMD 73 LANDSCAPING MAINT-NOV	
			012.8500.4585	245.00
			PARKS LANDSCAPING MAINTENANCE-NOV	
			MEMORIAL PARK LANDSCAPING-NOV	
			001.6000.4585	400.00
			POLICE STATION LANDSCAPING-NOV	
			001.2000.4585	500.00
			CITY HALL LANDSCAPING-NOV	
			042.9510.4585	500.00
			LIBRARY LANDSCAPING-NOV	
			001.6000.4585	600.00
			YMCA LANDSCAPING-NOV	
			001.6000.4585	600.00
			AURANTIA PARK LANDSCAPING-NOV	
			001.6000.4585	933.00
			CORP YARD LANDSCAPING-NOV	
			004.8310.4585	400.00
			COMMUNITY PARK LANDSCAPING-NOV	
			001.6000.4585	3,691.00
			CANYON OAK PARK LANDSCAPING-NOV	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86320	12/6/2022	005326 RP LANDSCAPE & IRRIGATION	(Continued)		
			016.8540.4585 CUNNINGHAM PARK LANDSCAPING-NOV		356.00
			016.8540.4585 SEELEY PARK LANDSCAPING-NOV		453.00
			016.8540.4585 OAK CREEK PARK LANDSCAPING-NOV		299.00
			016.8540.4585		556.00
				Total :	**27,053.00**
86321	12/6/2022	000190 SAN BERNARDINO COUNTY	GA DUES 22/23 GA DUES 22/23		
			001.1000.4310		10,715.00
				Total :	**10,715.00**
86322	12/6/2022	000424 SAN BERNARDINO COUNTY FIRE	CORP YARD-2023 CUPA PERMIT CORP YARD-2023 CUPA PERMIT		
			001.4200.4596 POLICE-2023 CUPA PERMIT		591.00
			POLICE-2023 CUPA PERMIT 001.4200.4596		909.00
			FS#3-CUPA PERMIT FS#3-CUPA PERMIT		
			001.4200.4596		455.00
				Total :	**1,955.00**
86323	12/6/2022	000030 SAN BERNARDINO COUNTY SHERIFFS	POLICE SERVICES-DEC POLICE SERVICES-DEC		
			001.2000.4560		963,988.00
				Total :	**963,988.00**
86324	12/6/2022	000204 SOCALGAS	STATION #2-NOV STATION #2-NOV		
			028.2050.4020 STATION #2-NOV		37.17
			029.2100.4020 STATION #3-NOV		37.17
			STATION #3-NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86324	12/6/2022	000204 SOCALGAS	(Continued)	
			028.2050.4020 STATION #3-NOV	70.55
			029.2100.4020 CITY HALL-NOV	70.53
			CITY HALL-NOV 042.9510.4020 STATION #1-NOV	239.71
			STATION #1-NOV 028.2050.4020 STATION #1-NOV	49.98
			029.2100.4020 POLICE-NOV	49.98
			POLICE-NOV 001.2000.4020	2,231.49
			Total :	**2,786.58**
86325	12/6/2022	006127 STAPLES BUSINESS CREDIT	FS#3: VARIOUS OFFICE SUPPLIES	
			FS#3: VARIOUS OFFICE SUPPLIES 029.2100.4200	199.22
			FS#3: VARIOUS OFFICE SUPPLIES 028.2050.4200	199.20
			FS#2&3: OFFICE SUPPLIES RECYCLED 30% COPY PAPER	
			029.2100.4200 RECYCLED 30% COPY PAPER	43.91
			028.2050.4200 VARIOUS OFFICE SUPPLIES & TONER	43.90
			029.2100.4200 VARIOUS OFFICE SUPPLIES & TONER	402.62
			028.2050.4200	402.61
			Total :	**1,291.46**
86326	12/6/2022	001527 STERICYLCE INC.	SHREDDING SERVICES-NOV	
			SHREDDING SERVICES-NOV 001.1200.4626	144.04
			Total :	**144.04**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86327	12/6/2022	005949 TEAMVIEWER GMBH	ANNUAL SUBSCRIPTION-10/22-10/23	
			ANNUAL SUBSCRIPTION-10/22-10/23	
			030.8495.4349	2,482.80
			Total :	**2,482.80**
86329	12/6/2022	004920 TKE ENGINEERING	SIG21-002 CM DIF LOCAL-JUL	
			SIG21-002 CM DIF LOCAL-JUL	
			007.8330.6550	7,422.50
			STI 21-003 PERMITS/INSP-JUL	
			STI 21-003 PERMITS/INSP-JUL	
			001.3200.4551	721.00
			WIN 21-001 PERMITS/INSP-JUL	
			WIN 21-001 PERMITS/INSP-JUL	
			001.3200.4551	103.00
			STI 21-002 PERMITS/INSP-JUL	
			STI 21-002 PERMITS/INSP-JUL	
			001.3200.4551	2,626.50
			STI 21-001 PERMITS/INSP-JUL	
			STI 21-001 PERMITS/INSP-JUL	
			001.3200.4551	412.00
			SLC 21-001 PERMITS/INSP-JUL	
			SLC 21-001 PERMITS/INSP-JUL	
			001.3200.4551	257.50
			PGC 21-002 PERMITS/INSP-JUL	
			PGC 21-002 PERMITS/INSP-JUL	
			001.3200.4551	55.00
			PGC 22-007 PERMITS/INSP-JUL	
			PGC 22-007 PERMITS/INSP-JUL	
			001.3200.4551	630.00
			WIN 22-001 PERMITS/INSP-JUL	
			WIN 22-001 PERMITS/INSP-JUL	
			001.3200.4551	103.00
			WIN 22-002 PERMITS/INSP-JUL	
			WIN 22-002 PERMITS/INSP-JUL	
			001.3200.4551	309.00
			MISC PERMITS ENG TO TRACK	
			MISC PERMITS ENG TO TRACK	
			001.3200.4551	206.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86329	12/6/2022	004920 TKE ENGINEERING	(Continued)	
			342-22-001 EVWD PERMITS/INSP-JUL	
			342-22-001 EVWD PERMITS/INSP-JUL	
			001.3200.4551	360.50
			353-22-052 SCE PERMITS/INSP-JUL	
			353-22-052 SCE PERMITS/INSP-JUL	
			001.3200.4551	103.00
			353-22-054 SCE PERMITS/INSP-JUL	
			353-22-054 SCE PERMITS/INSP-JUL	
			001.3200.4551	206.00
			353-22-055 SCE PERMITS/INSP-JUL	
			353-22-055 SCE PERMITS/INSP-JUL	
			001.3200.4551	206.00
			353-22-058 SCE PERMITS/INSP-JUL	
			353-22-058 SCE PERMITS/INSP-JUL	
			001.3200.4551	309.00
			351-22-014 SCG PERMITS/INSP-JUL	
			351-22-014 SCG PERMITS/INSP-JUL	
			001.3200.4551	103.00
			351-22-015 SCG PERMITS/INSP-JUL	
			351-22-015 SCG PERMITS/INSP-JUL	
			001.3200.4551	206.00
			351-22-019 SCG PERMITS/INSP-JUL	
			351-22-019 SCG PERMITS/INSP-JUL	
			001.3200.4551	103.00
			351-22-023 SCG PERMITS/INSP-JUL	
			351-22-023 SCG PERMITS/INSP-JUL	
			001.3200.4551	103.00
			351-22-025 SCG PERMITS/INSP-JUL	
			351-22-025 SCG PERMITS/INSP-JUL	
			001.3200.4551	1,184.50
			351-22-026 SCG PERMITS/INSP-JUL	
			351-22-026 SCG PERMITS/INSP-JUL	
			001.3200.4551	309.00
			351-22-027 SCG PERMITS/INSP-JUL	
			351-22-027 SCG PERMITS/INSP-JUL	
			001.3200.4551	206.00
			351-22-028 SCG PERMITS/INSP-JUL	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86329	12/6/2022	004920 TKE ENGINEERING	(Continued)	
			351-22-028 SCG PERMITS/INSP-JUL	
			001.3200.4551	103.00
			351-22-029 SCG PERMITS/INSP-JUL	
			351-22-029 SCG PERMITS/INSP-JUL	
			001.3200.4551	103.00
			351-22-030 SCG PERMITS/INSP-JUL	
			351-22-030 SCG PERMITS/INSP-JUL	
			001.3200.4551	103.00
			350-22-022 AT&T PERMITS/INSP-JUL	
			350-22-022 AT&T PERMITS/INSP-JUL	
			001.3200.4551	103.00
			STC 21-005 PERMITS/INSP-JUL	
			STC 21-005 PERMITS/INSP-JUL	
			001.3200.4551	309.00
			STC 20-001 PERMITS/INSP-JUL	
			STC 20-001 PERMITS/INSP-JUL	
			001.3200.4551	2,575.00
			STI 22-003 PERMITS/INSP-JUL	
			STI 22-003 PERMITS/INSP-JUL	
			001.3200.4551	618.00
			FIN 21-001 PERMITS/INSP-JUN/JUL	
			FIN 21-001 PERMITS/INSP-JUN/JUL	
			001.3200.4551	310.00
			GRO 21-001 PERMITS/INSP-JUN/JUL	
			GRO 21-001 PERMITS/INSP-JUN/JUL	
			001.3200.4551	103.00
			RGI 22-001 PERMITS/INSP-JUN/JUL	
			RGI 22-001 PERMITS/INSP-JUN/JUL	
			001.3200.4551	309.00
			HYD 21-005 PERMITS/INSP-JUN/JUL	
			HYD 21-005 PERMITS/INSP-JUN/JUL	
			001.3200.4551	522.50
			PGC 21-007 PERMITS/INSP-JUN/JUL	
			PGC 21-007 PERMITS/INSP-JUN/JUL	
			001.3200.4551	1,317.50
			FIN 21-003 PERMITS/INSP-JUL	
			FIN 21-003 PERMITS/INSP-JUL	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86329	12/6/2022	004920 TKE ENGINEERING	(Continued)	
			001.3200.4551 RGI 22-003 PERMITS/INSP-JUL	170.00
			RGI 22-003 PERMITS/INSP-JUL 001.3200.4551 PGC 22-003 PERMITS/INSP-JUL	360.50
			PGC 22-003 PERMITS/INSP-JUL 001.3200.4551 SIG21-002 CM DIF LOCAL - AUG	440.00
			SIG21-002 CM DIF LOCAL - AUG 007.8330.6550	445.00
			Total :	**24,136.00**
86331	12/6/2022	004920 TKE ENGINEERING	SIG21-002 CM DIF LOCAL - SEP	
			SIG21-002 CM DIF LOCAL - SEP 007.8330.6550 SIG21-002 CM DIF LOCAL - OCT	5,292.50
			SIG21-002 CM DIF LOCAL - OCT 007.8330.6550 STI21-005 PERMITS/INSP - OCT	1,147.50
			STI21-005 PERMITS/INSP - OCT 001.3200.4551 HOUSING AUTHORITY - OCT	566.50
			HOUSING AUTHORITY - OCT 070.7000.4611 STI22-005 PERMIT/INSP-AUG	2,465.00
			STI22-005 PERMIT/INSP-AUG 001.3200.4551 SLI21-001 PERMIT/INSP-AUG	6,283.00
			SLI21-001 PERMIT/INSP-AUG 001.3200.4551 HYD22-001 PERMITS/INSP-JUL-AUG	618.00
			HYD22-001 PERMITS/INSP-JUL-AUG 001.3200.4551 PGC22-002 PERMITS/INSP-JUL-AUG	110.00
			PGC22-002 PERMITS/INSP-JUL-AUG 001.3200.4551 RET22-001 PERMITS/INSP-JUL-AUG	1,347.50

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86331	12/6/2022	004920 TKE ENGINEERING	(Continued)	
			RET22-001 PERMITS/INSP-JUL-AUG	
			001.3200.4551	55.00
			PGC22-003 PERMITS/INSP-AUG	
			PGC22-003 PERMITS/INSP-AUG	
			001.3200.4551	632.50
			STC22-002 PERMITS/INSP-JUL-AUG	
			STC22-002 PERMITS/INSP-JUL-AUG	
			001.3200.4551	227.50
			PGC22-006 PERMITS/INSP-JUL-AUG	
			PGC22-006 PERMITS/INSP-JUL-AUG	
			001.3200.4551	425.00
			FIN22-003 PERMITS/INSP-JUL-AUG	
			FIN22-003 PERMITS/INSP-JUL-AUG	
			001.3200.4551	340.00
			SUM21-001 PERMITS/INSP-JUL-AUG	
			SUM21-001 PERMITS/INSP-JUL-AUG	
			001.3200.4551	57.50
			PGC22-008 PERMITS/INSP-AUG	
			PGC22-008 PERMITS/INSP-AUG	
			001.3200.4551	572.50
			PGC22-009 PERMITS/INSP-AUG	
			PGC22-009 PERMITS/INSP-AUG	
			001.3200.4551	1,232.50
			RGI22-001 PERMITS/INSP-AUG	
			RGI22-001 PERMITS/INSP-AUG	
			001.3200.4551	978.50
			EXP22-001 PERMITS/INSP-AUG	
			EXP22-001 PERMITS/INSP-AUG	
			001.3200.4551	103.00
			STI22-003 PERMITS/INSP-AUG	
			STI22-003 PERMITS/INSP-AUG	
			001.3200.4551	103.00
			RGI22-003 PERMITS/INSP-AUG	
			RGI22-003 PERMITS/INSP-AUG	
			001.3200.4551	309.00
			STI21-002 PERMITS/INSP-AUG	
			STI21-002 PERMITS/INSP-AUG	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86331	12/6/2022	004920 TKE ENGINEERING	(Continued)	
			001.3200.4551 STI21-001 PERMITS/INSP-AUG	2,111.50
			STI21-001 PERMITS/INSP-AUG 001.3200.4551 EXE21-004 PERMITS/INSP-AUG	360.50
			EXE21-004 PERMITS/INSP-AUG 001.3200.4551 SLC21-001 PERMITS/INSP-AUG	206.00
			SLC21-001 PERMITS/INSP-AUG 001.3200.4551 PGI22-001 PERMITS/INSP-AUG	103.00
			PGI22-001 PERMITS/INSP-AUG 001.3200.4551 PGI22.003 PERMITS/INSP-AUG	103.00
			PGI22.003 PERMITS/INSP-AUG 001.3200.4551 PGC22-007 PERMITS/INSP-AUG	103.00
			PGC22-007 PERMITS/INSP-AUG 001.3200.4551 WIN22-002 PERMITS/INSP-AUG	285.00
			WIN22-002 PERMITS/INSP-AUG 001.3200.4551 SLI22-001 PERMITS/INSP-AUG	772.50
			SLI22-001 PERMITS/INSP-AUG 001.3200.4551 PGI22-001 PERMITS/INSP-AUG	103.00
			PGI22-001 PERMITS/INSP-AUG 001.3200.4551 WIN21-001 PERMITS/INSP-AUG	103.00
			WIN21-001 PERMITS/INSP-AUG 001.3200.4551 EXE22-010 PERMIT/INSP-AUG	412.00
			EXE22-010 PERMIT/INSP-AUG 001.3200.4551 ENC22-002 PERMITS/INSP-AUG	200.00
			ENC22-002 PERMITS/INSP-AUG 001.3200.4551	103.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
86331	12/6/2022	004920 TKE ENGINEERING	(Continued)	
			EXE22-009 PERMITS/INSP-AUG	
			EXE22-009 PERMITS/INSP-AUG	
			001.3200.4551	412.00
			350-22-024 AT&T PERMITS/INSP-AUG	
			350-22-024 AT&T PERMITS/INSP-AUG	
			001.3200.4551	103.00
			342-22-001 EVWD PERMITS/INSP-AUG	
			342-22-001 EVWD PERMITS/INSP-AUG	
			001.3200.4551	206.00
			353-22-057 SCE PERMIT/INS-AUG	
			353-22-057 SCE PERMIT/INS-AUG	
			001.3200.4551	103.00
			353-22-060 SCE PERMIT/INSP-AUG	
			353-22-060 SCE PERMIT/INSP-AUG	
			001.3200.4551	206.00
			353-22-061 SCE PERMIT/INSP-AUG	
			353-22-061 SCE PERMIT/INSP-AUG	
			001.3200.4551	206.00
			353-22-062 SCE PERMIT/INSP-AUG	
			353-22-062 SCE PERMIT/INSP-AUG	
			001.3200.4551	103.00
			353-22-064 SCE PERMIT/INSP-AUG	
			353-22-064 SCE PERMIT/INSP-AUG	
			001.3200.4551	206.00
			353-22-066 SCE PERMIT/INSP-AUG	
			353-22-066 SCE PERMIT/INSP-AUG	
			001.3200.4551	154.50
			351-21-055 SCG PERMITS/INSP-AUG	
			351-21-055 SCG PERMITS/INSP-AUG	
			001.3200.4551	51.50
			351-21-056 SCG PERMITS/INSP-AUG	
			351-21-056 SCG PERMITS/INSP-AUG	
			001.3200.4551	103.00
			351-22-015 SCG PERMITS/INSP-AUG	
			351-22-015 SCG PERMITS/INSP-AUG	
			001.3200.4551	103.00
			351-22-019 SCG PERMITS/INSP-AUG	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86331	12/6/2022	004920 TKE ENGINEERING	(Continued)		
			351-22-019 SCG PERMITS/INSP-AUG		
			001.3200.4551		206.00
			351-22-024 SCG PERMITS/INSP-AUG		
			351-22-024 SCG PERMITS/INSP-AUG		
			001.3200.4551		51.50
				Total :	**30,046.00**
86332	12/6/2022	005892 TRAFFICALM SYSTEMS	MATRIX RADAR SIGN WITH SOLAR KIT		
			MATRIX RADAR SIGN WITH SOLAR KIT		
			004.8310.4570		3,818.66
				Total :	**3,818.66**
86333	12/6/2022	005839 TRUSTED TECH TEAM	MICROSOFT OFFICE 365 LICENSE-DEC		
			MICROSOFT OFFICE 365 LICENSE-DEC		
			042.9510.4533		1,096.25
				Total :	**1,096.25**
86334	12/6/2022	000222 UNDERGROUND SERVICE ALERT	MONTHLY DIG ALERT FEE-JUL		
			MONTHLY DIG ALERT FEE-JUL		
			004.8310.4553		191.38
				Total :	**191.38**
86335	12/6/2022	000226 UNUM LIFE INSURANCE	LONG TERM DISABILITY-DEC		
			LONG TERM DISABILITY-DEC		
			001.1180		641.71
			LONG TERM DISABILITY-DEC		
			004.1180		58.92
			LONG TERM DISABILITY-DEC		
			006.1180		18.50
			LONG TERM DISABILITY-DEC		
			041.1180		25.69
			LONG TERM DISABILITY-DEC		
			010.1180		37.00
			LONG TERM DISABILITY-DEC		
			070.1180		55.29
				Total :	**837.11**
86336	12/6/2022	001677 YMCA OF THE EAST VALLEY	MONTHLY REIMB - SEP		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
86336	12/6/2022	001677 YMCA OF THE EAST VALLEY	(Continued)		
			MONTHLY REIMB - SEP		
			001.6000.4526		41,250.00
			MONTHLY REIMB-OCT		
			MONTHLY REIMB-OCT		
			001.6000.4526		41,250.00
				Total :	**82,500.00**
1002256247	12/6/2022	000004 PUBLIC EMPLOYEE RETIREMENT SYS	PERS HEALTH -DEC		
			PERS HEALTH -DEC		
			001.1150		10,544.58
			PERS HEALTH -DEC		
			004.1150		1,683.85
			PERS HEALTH -DEC		
			006.1150		501.70
			PERS HEALTH -DEC		
			010.1150		1,131.35
			PERS HEALTH -DEC		
			012.1150		192.96
			PERS HEALTH -DEC		
			016.1150		192.96
			PERS HEALTH -DEC		
			041.1150		323.07
			PERS HEALTH -DEC		
			070.1150		308.37
			PERS HEALTH -DEC		
			001.1450.3511		67.23
			PERS HEALTH -DEC		
			041.9500.3515		2,200.00
				Total :	**17,146.07**

45 Vouchers for bank code : wfb **Bank total :** **1,233,889.17**

45 Vouchers in this report **Total vouchers :** **1,233,889.17**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer

SUBJECT: Treasurer's Report for October 2022

RECOMMENDATION: City Council to receive and file the Treasurer's Report for October 2022

FISCAL IMPACT: Cash and Investments:

General Fund	$ 7,469,956.77
Special Revenue Funds	$39,140,291.75
Internal Service Funds	$ 4,610,888.74
Capital Projects Funds	$20,819,479.33
Agency Funds	$ 1,330,267.74
Housing Authority Fund	$ 3,658,901.06
SARDA Funds	$ 2,777,372.79

PUBLIC NOTICE: The agenda for this item was posted at the three required locations.

BACKGROUND: Increases in the checking account were due to revenues received plus funds wired from LAIF and CAMP. Decreases in the checking account were a result of payments to vendors, payroll and funds wired to LAIF, CAMP and U.S. Bank.

Increases in the fiscal agent accounts (US Bank) resulted from interest and bond payment receipt. Decreases resulted in vendor payments and debt service payments.

Increases in the CAMP account were due to interest received. Decreases were a result of funds being wired to the city's checking account primarily for payment of public works projects.

The maximum limit on regular accounts is $75M.

Approved _____ Motion _____ Second _____ Agenda Item No. 6

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

CITY OF HIGHLAND
Treasurer's Report
as of October 31, 2022

CASH AND BANK ACCOUNTS:

Cash on Hand-Office Petty Cash & Change Fund Accounts	1,150.00
Wells Fargo Checking Account	18,978,275.63

DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: LOCAL GOVERNMENT INVESTMENT POOLS				
California Treasurer's Local Agency Investment Fund (LAIF)	n/a	1.772%		
General Fund			8,255,310.23	
Special Revenue Funds			20,428,924.00	
Internal Service Funds			4,877,251.00	
Capital Projects Funds			14,927,917.00	
Total City LAIF Funds				48,489,402.23
Housing Authority Fund			3,576,634.53	
Total Housing Authority LAIF Funds				3,576,634.53
Total LAIF Funds				52,066,036.76

1) Maximum limits on accounts are $75M City and $75M Housing Authority.
2) Market Value is based on the September 30, 2022 applicable percentage of 0.980760962.
3) Market Value is $51,064,336.30 ($52,066,036.76 x 0.980760962).

California Asset Management Program (CAMP)	n/a	3.140%		
General Fund			133,159.37	
Special Revenue Funds			1,570,635.00	
Capital Projects Funds			5,760,696.00	
Total CAMP Funds				7,464,490.37
INVESTMENTS: FISCAL AGENT ACCOUNTS				
US Bank Corporate Trust Services (Community Facilities Districts)				
Community Facilities District (CFD) 90-1				
Administrative Expense Fund #128262-011				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	92,102.28	92,102.28
Fire Protection Expense Fund #128262-012				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	3,037.72	3,037.72
Police Protection Expense Fund #128262-013				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	1,123.55	1,123.55
Community Facilities District (CFD) 2001-1				
Special Tax Fund #217795000				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	1.52	1.52
Interest Account #217795001				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	-	-
Principal Account #217795002				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	-	-
Administrative Expense Account #217795003				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	11,420.74	11,420.74
Surplus Fund #217795004				
US Bank Money Market Account CUSIP #8AMMF0AP6	n/a	0.00%	29,278.76	29,278.76
Community Facilities District (CFD) 2007-1				
Administrative Expense Fund #260722000				
US Bank Money Market Account CUSIP #8AMMF0390	n/a	0.00%	7,033.48	7,033.48
Fire Expense Fund #260722001				
US Bank Money Market Account CUSIP #8AMMF0390	n/a	0.00%	0.49	0.49
Police Expense Fund #260722002				
US Bank Money Market Account CUSIP #8AMMF0390	n/a	0.00%	0.74	0.74
TOTAL INVESTMENTS US BANK (COMMUNITY FACILITIES DISTRICTS)				143,999.28

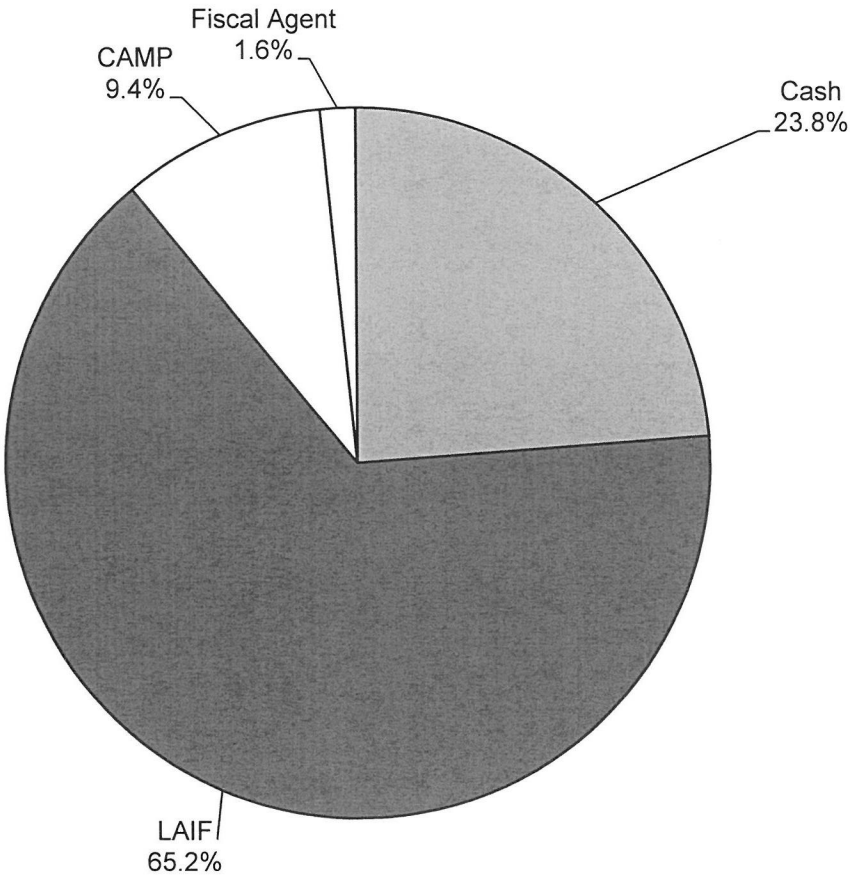
DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: FISCAL AGENT ACCOUNTS (continued)				
US Bank Corporate Trust Services (SARDA)				
2004B Tax Allocation Refunding Bonds				
Special Fund 786709001				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.66%	942.94	942.94
Interest Fund 786709002				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.66%	247.79	247.79
Principal Fund 786709003				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 786709004				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.66%	176,176.51	176,176.51
2015A Tax Allocation Refunding Bonds				
Special Fund 268777000				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.66%	46.22	46.22
Interest Fund 268777001				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.66%	3,169.25	3,169.25
Principal Fund 268777002				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 268777004				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.66%	958,852.29	958,852.29
Expense Account 268777006				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.66%	13,576.87	13,576.87
2017 Tax Allocation Refunding Bonds				
Debt Service Fund 259928000				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.67%	81.73	81.73
Interest Fund 259928001				
Federated Treasury Obligations CUSIP #60934N872	n/a	2.67%	112.54	112.54
Principal Fund 259928002				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
TOTAL INVESTMENTS US BANK (SARDA)				1,153,206.14
TOTAL CASH AND INVESTMENTS				**79,807,158.18**

All investments are placed in accordance with City of Highland's Investment Policy and Guidelines. The above summary provides sufficient cash flow liquidity to meet the next six month's estimated expenditures. This report is in accordance with Government Code Section 53646.

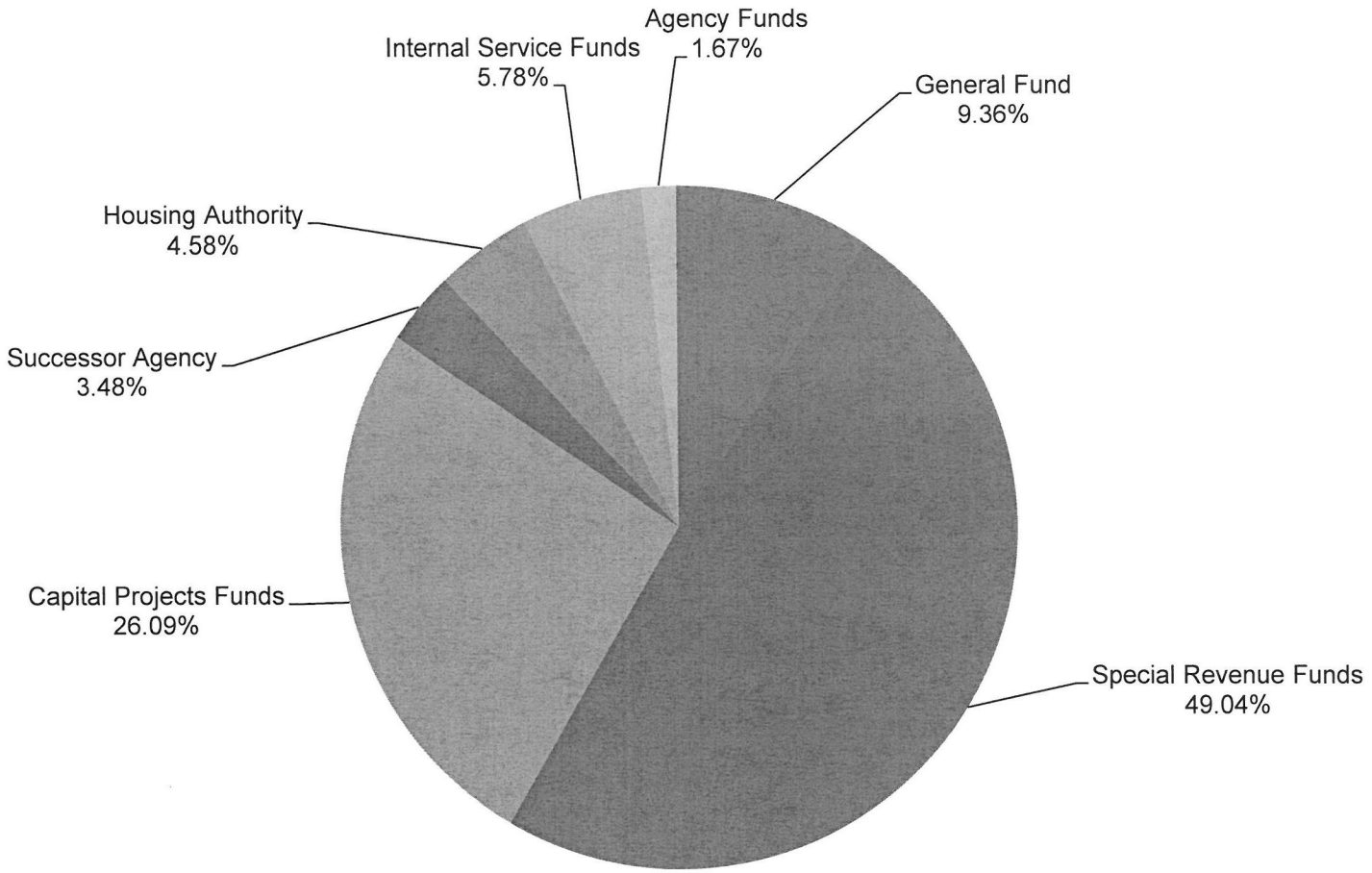
SIGNED:_____
Joseph A. Hughes
CITY MANAGER

SIGNED:_____
Chuck Dantuono
DIRECTOR OF ADMINISTRATIVE
SERVICES/CITY TREASURER

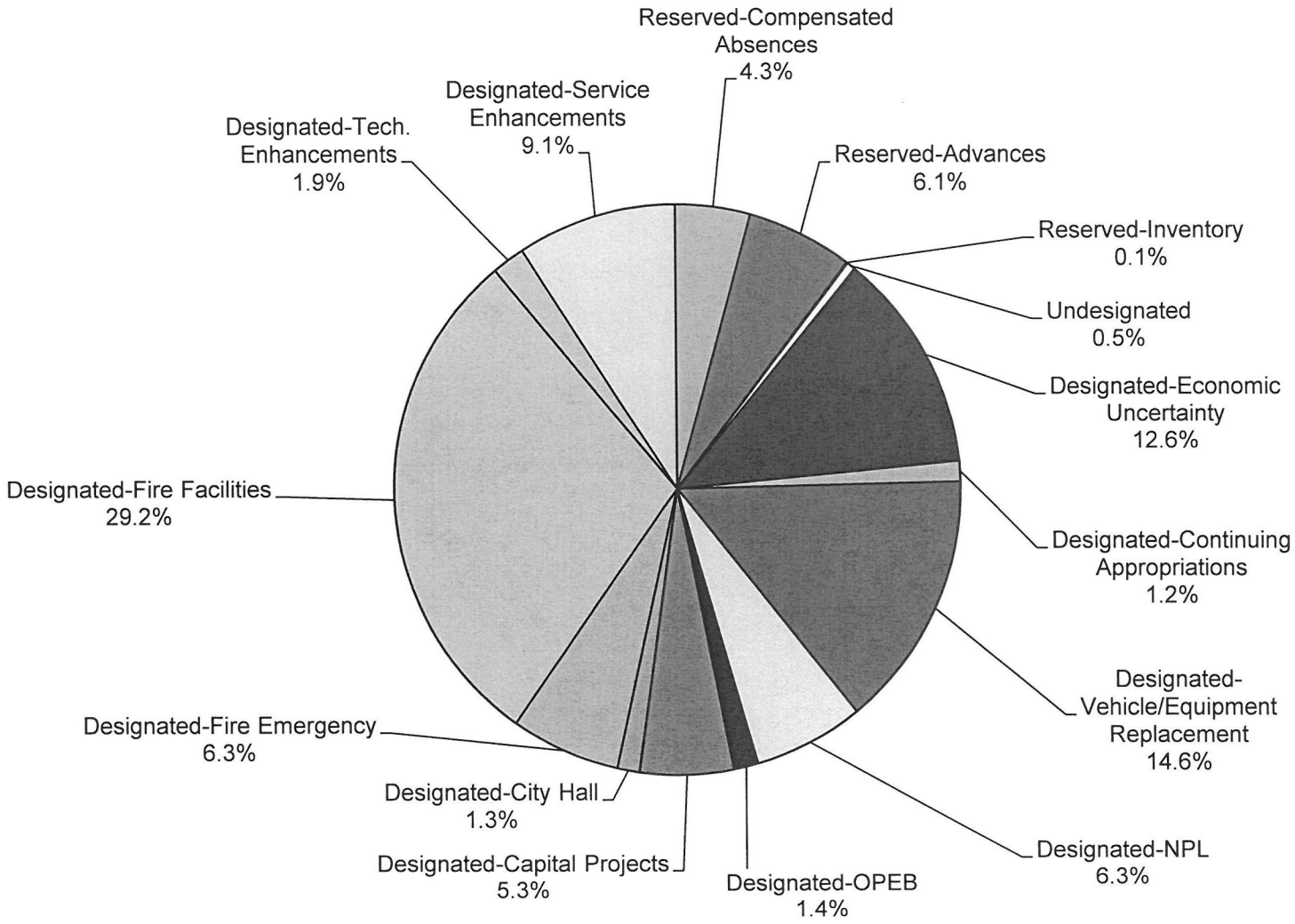
Treasurer's Report



Cash & Investments



General Fund Reserves



STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer CD
Leticia Nava-Cruz, Assistant Director of Administrative Services LNC

SUBJECT: The Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2022.

RECOMMENDATION: The Finance/Personnel Subcommittee recommends that the City Council receive and file the Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2022.

FISCAL IMPACT: None-reports only.

PUBLIC NOTICE: The agenda for this item was posted at the three required locations.

BACKGROUND: The Finance/Personnel Subcommittee reviewed the draft reports on November 15, 2022, in detail with the City's auditors, Van Lant and Fankhanel, LLP, and recommends that the City Council receive and file the Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2022. Also attached is a copy of the presentation made by our auditors to the Finance/Personnel Subcommittee on November 15, 2022.

Approved _____	Motion_____	Second _____	Agenda Item No. 7
Denied _____	Ayes_____		
Continued_____	Noes _____		File No. _____
Tabled_____	Abstain_____		
	Absent_____		
B Hughes			
City Clerk		City Manager	

Attachments:
Presentation made by auditors to the Finance Subcommittee.
Annual Comprehensive Financial Report (ACFR).
Single Audit Report on Federal Award Programs.
Independent Auditor's Report on Internal Controls.
Audit Conclusion letter.
Gann Limit (Appropriations Limit) letter.

City of Highland

Annual Comprehensive Financial Report

Audit Presentation

Fiscal Year Ended June 30, 2022

Presented by:
Brett Van Lant
Partner

Van Lant & Fankhanel, LLP
Certified Public Accountants

- Audit fieldwork has been completed
- Reports are in draft form
- Issuance of the final reports on schedule for early December

Reports and Letters Issued

- Audit Report - Opinion on Financial Statements
- Report on Internal Control and Compliance
- Report on the City's Appropriations Limit
- Statement on Auditing Standards (SAS) 114 Communication Letter
- Single Audit Report

Van Lant & Fankhanel, LLP

Auditor's Report

- Management's Responsibilities:
  - Preparation of Financial Statements
  - Free from material misstatement
  - (whether due to fraud or error)
  - In accordance with GAAP
  - Design and maintenance
  - of internal controls

Van Lant & Fankhanel, LLP

Auditor's Report

- Auditor's Responsibilities:
  - Reasonable assurance
  - Involves auditor judgment
  - Risk assessment
    - Risk of material misstatement
    - Whether due to fraud or error

Van Lant & Fankhanel, LLP

Report on Internal Control and Compliance

- Internal control over financial reporting
- Consider internal control to determine what audit procedures to perform
- Not to express an opinion
- Compliance testing – no opinion
  - Test for noncompliance that could be have a material impact on the financial statements

Van Lant & Fankhanel, LLP

Results of Audit Reports

- Unmodified (clean) opinion on
- Financial Statements
- No opinion on RSI (Required Supplementary Information)
  - Limited Procedures
- Unmodified opinion on compliance
- No material weaknesses identified

Van Lant & Fankhanel, LLP

Financial Statement Key Figures

- Governmental Accounting Standards Board (GASB) Statement No. 68 (Pensions)
  - City has a Net Pension Liability of $2,522,435, a decrease of $2,517,706 compared to prior year
- Revenues exceeded expenditures in the General Fund by $5.7 Million
- Unrestricted Fund Balance in General Fund (assigned and unassigned) is approximately 90% of FY 2021-22 expenditures (11 months reserves).
  - GFOA best practices recommends a minimum of 2 months operating reserves

Van Lant & Fankhanel, LLP

Financial Statement Key Figures

- GASB 87, *Leases*
  - New pronouncement implemented in the current year
  - Resulted in lease receivable of $2,441,453, offset with Deferred Inflow for leases of $2,441,453

Van Lant & Fankhanel, LLP

Financial Statement Key Figures

- General Fund Budget
  - Revenues exceeded budgeted revenues by $1.275M
  - Expenditures were below budgeted expenditures by $3.9M

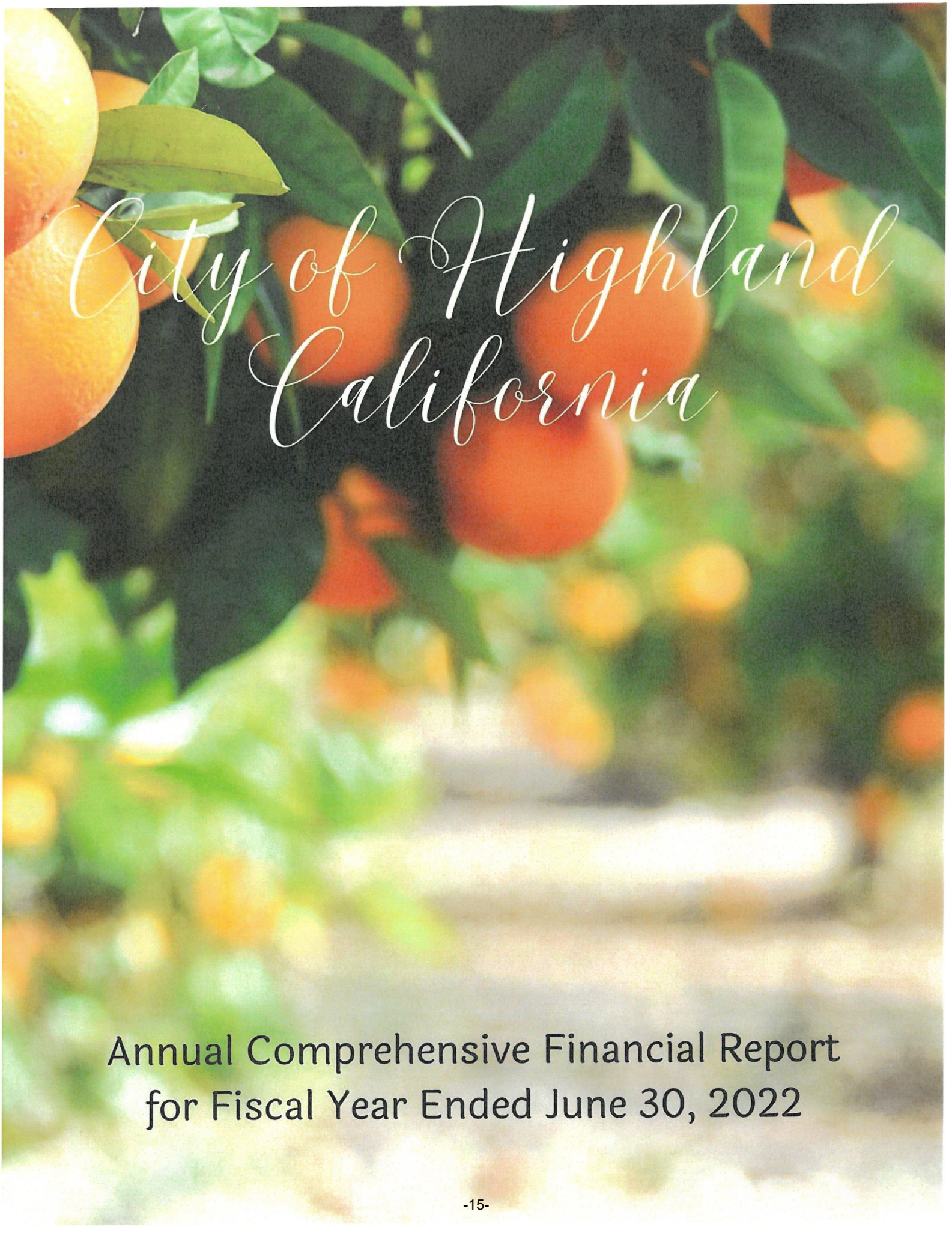
Van Lant & Fankhanel, LLP

Thank you to City Staff for their cooperation and assistance in completing the audit.

Van Lant & Fankhanel, LLP

Questions?

Van Lant & Fankhanel, LLP


City of Highland
California
Annual Comprehensive Financial Report
for Fiscal Year Ended June 30, 2022

CITY OF HIGHLAND
Highland, California

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2022

27215 Base Line
Highland, California 92346
Phone: 909.864.6861
Fax: 909.862.3180
www.cityofhighland.org

Prepared by the Finance Department:

Chuck Dantuono
Director of Administrative Services/City Treasurer

Leticia "Tish" Nava-Cruz
Assistant Director of Administrative Services

Michelle Gomez
Accountant

City of Highland
Annual Comprehensive Financial Report
Year Ended June 30, 2022

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1 – 10
List of City Officials	11
Organizational Chart	12
GFOA Certificate of Achievement for Excellence in Financial Reporting	13
FINANCIAL SECTION	
Independent Auditor's Report	15 - 17
Management's Discussion & Analysis	18 - 27
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	29
Statement of Activities	30
Fund Financial Statements:	
Balance Sheet - Governmental Funds	31 – 32
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	34
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	35 – 36
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	37
Statement of Net Position - Proprietary Funds	38
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	39
Statement of Cash Flows - Proprietary Funds	40
Statement of Net Position - Fiduciary Funds	41
Statement of Changes in Net Position - Fiduciary Funds	42
Notes to Financial Statements	43 - 71
Required Supplementary Information	
Budgetary Comparison Schedule by Department - Budget and Actual:	
General Fund	73
Budgetary Comparison Schedule - Budget and Actual:	
Special Revenue Funds:	
Grants	74
Major Grants	75
Schedule of Changes in Total OPEB Liability	76
Schedule of the City's Proportionate Share of the Net Pension Liability	77
Schedule of Plan Contributions	78
Notes to Required Supplementary Information	79
Supplementary Information	
Budgetary Comparison Schedules - Major Funds	
Capital Improvements	81
Development Impact Fees Capital Projects Fund	82

TABLE OF CONTENTS – Continued

	Page
Supplementary Information – Continued	
Nonmajor Governmental Funds:	
Description of Nonmajor Funds	84 - 85
Combining Balance Sheet - Nonmajor Funds	87 - 89
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Funds	91 - 93
Budgetary Comparison Schedule - Budget and Actual:	
Measure I Special Revenue Fund	94
Traffic Safety Special Revenue Fund	95
Gas Tax Special Revenue Fund	96
Article 3 Special Revenue Fund	97
CDBG Special Revenue Fund	98
Developer Fees Special Revenue Fund	99
Landscape Maintenance District Special Revenue Fund	100
Street Light District Special Revenue Fund	101
Community Trails Special Revenue Fund	102
Parks Maintenance District Special Revenue Fund	103
AQMD Special Revenue	104
COPS Special Revenue Fund	105
Street and Storm Drain Maintenance Special Revenue Fund	106
Justice Assistance Grant Special Revenue Fund	107
Paramedic Department Special Revenue Fund	108
Housing Authority Special Revenue Fund	109
General Capital Financing	110
Community Facilities District Capital Projects Fund	111
Description of Internal Service Funds	112
Combining Statement of Net Position - Internal Service Funds	113
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	114
Combining Statement of Cash Flows - Internal Service Funds	115
STATISTICAL SECTION	
Description of Statistical Section	117
Net Position by Component	118
Changes in Net Position	119
Fund Balances of Governmental Funds	120
Changes in Governmental Fund Balances	121
Assessed Value and Estimated Actual Value of Taxable Property by Major Type	122
Direct and Overlapping Property Tax Rates	123
Principal Property Tax Payers	124
Property Tax Levies and Collections	125
Ratios of Outstanding Debt by Type	126
Ratios of General Bonded Debt Outstanding	127
Overlapping Tax and Assessment Debt	128
Legal Debt Margin Information	129
Pledged Revenue Coverage	130
Demographic and Economic Statistics	131
Full-time City Employees by Department	132
Operating Indicators	133
Capital Asset Statistics	134

INTRODUCTORY SECTION

City of
HIGHLAND
Inc. 1987

December 13, 2022

To the Honorable Mayor, Members of the City Council, and the Citizens of Highland:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than an absolute assurance that the financial statements are free of any material misstatements.

Van Lant & Fankhanel LLP, a firm of certified public accountants, have issued an unmodified ("clean") opinion on the City of Highland's financial statements for the year ended June 30, 2022. The independent auditor's report is in the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. Management's Discussion and Analysis complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City of Highland was incorporated on November 24, 1987, and is located at the foothills of the San Bernardino Mountains in the heart of the Inland Empire. San Bernardino County along with Riverside County makes up the Inland Empire, one of the largest regions in the United States. Highland has a current population of 56,546 people and is approximately 18 square miles. The City of Highland is empowered by statute to extend its corporate limits by annexation, which it has done from time to time. In October 2000, Highland completed annexation of 3,200 acres in the City's southeast area.

With this annexation, Highland increased its boundaries by approximately 33%. Included in this area is Mediterra. Mediterra Planned Development was approved by the City Council in 2016. Mediterra is a residential community comprised of 178 acres located along easterly stretch of Greenspot Road, north and west of the Santa Ana River, and south of the San Bernardino National Forest. The project allows establishment of a

Mayor	Mayor Pro Tem	City Council	City Council	City Council	City Manager
Larry McCallon	Penny Lilburn	Jesse Chavez	Anaeli Solano	John P. Timmer	Joseph A. Hughes

27215 Base Line • Highland, CA 92346
Tel: 909.864.6861 • Fax: 909.862.3180 • www.cityofhighland.org

planned development consisting of low and medium density residential development of 316 residential units, and two (2) parks. The first 49 units have been constructed and made available in this beautiful new community.

The City operates under the council-manager form of government. The City Council consists of five members. The mayor and mayor pro tem are selected annually. As the legislative body for the City, the Council is responsible for adopting ordinances and resolutions, adopting the budget, setting fees, appointing committees, hiring the City Manager, providing policy direction to staff as well as various other duties. The City Manager is responsible for conducting the policies and direction of the Council along with overseeing the daily operations of the City. In November 2016, Highland went to districts. All five district seats were up in the November 8, 2016, election. Districts 2 and 4 had elections in November 2018 & 2022 and Districts 1, 3 and 5 had elections in 2020 and are up again in November 2024.

The City Council also has an additional role as Board Members for the Successor Agency to the Redevelopment Agency (SA or SARDA), the Highland Public Financing Authority (HPFA) and the Highland Housing Authority (HA). As SARDA Board Members, they direct all the activity within the project area of the former Redevelopment Agency, as the former RDA is dissolved. The HPFA did not have any activity during the year. As Board members of the Housing Authority, they direct housing activities that used to be overseen by the former RDA Board and the Low and Moderate Income Housing Fund.

The City of Highland provides a full range of services. These services include, but are not limited to police protection, fire suppression, paramedic services, animal control and licensing, the construction and maintenance of streets and infrastructure, planning and zoning, building and safety, engineering and inspection, code enforcement, business licensing and general administration. Other services that are within the City boundaries are provided by: San Bernardino County, San Bernardino Valley Water Conservation, San Bernardino Unified School District, Redlands Unified School District, The YMCA of the East Valley, American Medical Response, and East Valley Water District.

The biennial budget serves as the foundation for the City's financial planning and control. As part of each budget year, goals and objectives of the City Council are incorporated into departmental goals and objectives for staff. This process is referred to as the Work Program. The main purpose of the Work Program is to identify goals, programs, and projects to be completed. The Work Program is then used when preparing the budget so these projects can be funded. Some of the major programs needed to meet citizen's needs during this upcoming two-year Work Program (2021-2022) period are: Review city council districts after 2020 Census; Purchase of a Type III wildland fire engine; Purchase of industrial generators for all fire stations; Upgrade video surveillance system at police station; Complete construction of 3rd Street/5th Street corridor; Complete construction of Base Line Bridge over City Creek; Complete construction of Base Line interchange improvements; Development code updates; Community Development Block Grant funding for COVID-19 (CDBG-CV) programs; and Airport gateway specific plan.

The Council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than June 30, the close of the City's fiscal year. The appropriated budget is prepared by fund and department. The City Manager may approve transfers of appropriations within a department. However, transfers of appropriations between departments require the special approval of the City Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and major special revenue funds, this comparison is presented as part of the required supplementary information in the accompanying financial statements. For governmental funds that have appropriated annual budgets, other than the General Fund, major special revenue funds, and major capital project funds, this comparison is presented in the supplementary section of the accompanying financial statements.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Annual budgets are adopted for the General Fund, special revenue funds, capital projects funds, and internal service funds. A midyear budget review process (usually by the City Manager and Director of Administrative Services) is conducted to evaluate where the City stands at half year. A five-year financial plan is adopted for capital projects in addition to the annual appropriated budgets. Every year the Capital Improvement Plan (CIP) is updated and changed if needed. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established by departments within an individual department. It is the department heads responsibility that expenditures do not exceed the amounts approved by the City Council. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Although encumbered amounts do lapse at year-end, they can be re-appropriated as part of the following year's budget.

The budget is prepared on the modified accrual basis of accounting. This means that revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred. The General Fund, special revenue funds, capital projects funds, internal service funds, Housing Authority Funds and Successor Agency Funds are all subject to appropriations.

Local Economy

Over the last several years, Highland has continued to see General Fund revenue sources increase. Property taxes (not including the additional amounts from the former RDA) increased as did the vehicle license fees-property tax line item. These are the two largest revenues in the general fund. Sales & use tax continued to increase as it has over the last several years. Other revenues such as charges for services, extraction tax, transient occupancy tax, and franchise fees increased as well. With expenditures increasing at a higher rate than revenues over the last few years, it was the efficient and careful watch of these expenditures that made it possible for the General Fund to be

balanced in FY 2021/2022. The effects of COVID-19 on the city's finances are discussed below under *Relevant Financial Policies*.

In adopting the 2021-2023 biennial budget, the City, as in prior years, had to take into consideration that contracts with the San Bernardino County Sheriff's Department and Cal-Fire, were continuing to increase. For fiscal year 2021/2022, the Sheriff Department contract increased by 4.32% and the Cal-Fire contract increased again by 8.22%. The Cal-Fire increase of 8.22% includes the addition of a full-time (100%) Battalion Chief position that was partially (50%) added in FY 2020/2021. As a result of these increases, budgeted property taxes in both the General Fund and Fire Department Fund (which are combined in this financial report but budgeted separately) for 2021/2022 and 2022/2023, were budgeted at a higher amount than was received in 2020/2021. Increases were also given to revenues line items sales tax and property tax-VLF to help offset these increases.

Highland has been able to maintain a balanced General Fund budget without layoffs, pay reductions, furloughs, or a reduction in services. Highland is mainly a residential community and as a result, the City's highest revenue source remains to be property taxes. However, the increase in sales tax over the last five years has been a welcome surprise. The City has a light industrial and manufacturing area in town with many small retail shops and three large plazas. These plazas supply the City with jobs and sales tax revenues. This light manufacturing and industrial base add to a stable unemployment rate in Highland. The effects of COVID-19 on Highland's finances are discussed later in this transmittal letter.

For the future, there are several projects that continue to hold economic development potential for the community. Primarily, a commercial development located on Greenspot Road, east of SR-210, referred to as the "Golden Triangle." Starting in 2007, the City has spent $13M on improving Greenspot Road to help contribute to future economic growth in this area. This investment in this area resulted in the following: Several years ago, Lowe's, Staples, In-N-Out, Esporta fitness club, Wing Stop, Jersey Mikes, Jamba Juice, Trendsetter Salon & Day Spa, Mountain Mikes Pizza, and 7-Eleven.

Regarding the residential side of this development, on September 22, 2020, the Highland City Council approved a 200-unit townhome style apartment project at the northwest corner of Greenspot Road and Webster Street. The project consists of 40 residential buildings, a community recreation room, pool, barbeque area, tot lot and open space. The units are between 915 and 1,430 square feet and offer garage parking. The units will be rented at market rate. The project comprises twenty acres of the 105-acre project known as the master-planned, mixed-use project "Greenspot Village & Marketplace." It is currently under construction and expected to be available to tenants in late 2022. An additional 746 multi-family units were approved by the City Council in 2021 and 2022 by TREH Development and Alliance Residential Company. These two projects have high amenities, upscale architecture, multiple club houses, outdoor recreation, pools, trails, and gathering areas. In conjunction with the residential development, an additional 78,000 square feet of retail shops will be added at the northeast corner of Greenspot Road and State Route 210.

The Town Center on Base Line west of SR-210 is home to Smart N Final Extra. Several years ago, CVS Pharmacy, Baker's and Family Dollar also opened in this area. Coming soon in this area will be The Habit Burger Grill, El Pollo Loco & Tractor Supply Company. Opening four years ago on Base Line just off SR-210 was Jack in the Box and Panda Express. Round Table Clubhouse & Mi Cocina on Highland Avenue near SR-330 gives residents additional sit-down restaurants in the city as does the newly opened Bear Springs Bistro & Lounge in the newly renovated Bear Springs Hotel (formerly Hampton Inn).

Long-term Financial Planning

When the City incorporated in 1987, the Local Agency Formation Commission's (LAFCO) analysis stated, "The proposed City of Highland does not appear financially feasible." In addition, the Christensen & Wallace Incorporation feasibility study stated, "The preceding analysis....of the community of Highland leads to the conclusion that with the current economic base, incorporation is best at marginal."

Today, Highland continues to be a fiscally healthy city. In fact, in a recent study completed by the California State Auditor for FY 2020-2021, Highland ranked 326 out of 430 cities in terms of high risk-the higher number a city is ranked, the lower risk it has. This means there are only 104 cities in the State that were ranked at a lower risk than Highland. Highland was given the lowest risk ranking possible "low overall risk." This was accomplished by being extremely conservative in expenditures over the last thirty-five years. While many cities rely on sales tax as a primary revenue source, Highland has relied on the vehicle license fees and property tax as the major revenue sources. Highland's sales tax earning potential was reduced in 1987 when the City of San Bernardino annexed Highland's potential sales tax areas prior to Highland's incorporation.

As part of the long-term financial planning process, Highland continues to work on developing marketing plans on Base Line, Greenspot Road and Fifth Street, the major thoroughfares through the city. With State Route 210 (SR-210) running through the center of the City and having Base Line, Greenspot Road and Fifth Street intersecting SR-210, the development of these corridors is vital to the increase of a sales tax base in Highland.

In fact, the San Bernardino County Transportation Authority (SBCTA), in cooperation with the California Department of Transportation (DOT), will be widening SR-210 from Sterling Avenue to San Bernardino Avenue in the cities of San Bernardino, Highland and Redlands, as well as an unincorporated portion of San Bernardino County. The project proposes to widen this segment of SR-210 with one mixed flow lane in each direction. This third lane would be added within the existing SR-210 median. This project also includes pavement rehabilitation that will replace concrete slabs between Highland Avenue and 5th Street and new concrete pavement between 5th Street and Lugonia Avenue. Construction is 84% complete and is expected to be completed in April 2023. The total estimated cost of construction is $167 million.

In addition to the 210 widening and pavement rehabilitation, the City is partnering with San Bernardino County Transportation Authority, and California Department of Transportation to improve the Base Line Interchange. Specifically, the project is widening Base Line from Buckeye Street to Seine Avenue, widening three of the four existing SR-210 interchange ramps, providing overpass aesthetics, and replacing landscape. Much of the work is occurring within the existing Caltrans and City of Highland public right of way and temporary construction easements; however, right of way was needed along Base Line to accommodate the roadway widening. The purpose of the proposed project is to reduce congestion and improve operational efficiency throughout the Base Line corridor at the SR-210 interchange. Construction of this project is substantially completed. All remaining work is anticipated to be completed by December 2022. The estimated cost is $35 million. The City's share of the project cost is $14.9M.

The key goals continue to be to maintain a sound fiscal base, ensure proper public facilities and infrastructure for current and future generations, assure proper level of public safety and health for the community, enhance the image and identity of the City, and insure a high level of human resources and relations for staff, commissions, and citizens.

As demonstrated by the statements and schedules included in this report, the City continues to meet its responsibility for sound financial management. Since the City incorporated, a commitment was made to a pay-as-you-go philosophy. The City's General Fund has no bonded debt and Highland's other funds can use reserves (cash saved over several years) to pay for many of the capital projects rather than placing a debt on future generations. The City has also obtained grants at the state and federal levels for the capital projects as well, therefore enabling local tax dollars to go further. The City also continues to be highly successful at working with our neighboring agencies (County of San Bernardino, City of San Bernardino, City of Redlands, Inland Valley Development Agency, East Valley Water District, San Bernardino County Transportation Agency & San Manuel Band of Mission Indians) on projects that benefit all these agencies listed above which in turn benefit the citizens of Highland.

Relevant Financial Policies

Prior to the passage in November 2004 of Proposition 1A, which protects local government revenues from State raids, the State historically took funds away from local governments without paying them back. This was accomplished through what the State calls the ERAF (Educational Revenue Augmentation Fund) shift. Through the ERAF shift, the State takes property tax dollars from local governments and "shifts" them to education to fulfill their obligation of school funding. In short, the State balanced their budget by taking funds from local governments.

Before Proposition 1A passed, the City of Highland annually paid since 1992 approximately $301,433 into the State's ERAF fund. Although Proposition 1A was approved by the voters, the cities will continue to pay these funds taken by the State.

For fiscal years 2004/2005 & 2005/2006, the State enacted ERAF III, which essentially doubled Highland's current amount paid to the ERAF fund. For these two fiscal years, the State took an additional $302,000 each year and placed it in the ERAF fund. These amounts will not be paid back, but Proposition 1A ensured that if funds are ever taken again, they must be repaid. However, as stated earlier, the $301,433 taken as part of the original ERAF will still be taken annually by the State and never paid back.

An additional part of ERAF III was the RDA portion. The effect on the Highland RDA for fiscal years 2004/2005 & 2005/2006 was $242,800, for each fiscal year.

In 2008/2009, the State tried to take $654,507 from the Highland RDA. With help from the California Redevelopment Association (CRA), the State was sued and lost. However, for 2009/2010 & 2010/2011, the State approved SERAF (Supplemental Educational Revenue Augmentation Fund), an additional one-time taking from redevelopment agencies of $1.7B in 2009/2010 and $.35B in 2010/2011 for a total of $2.05B over two years. Once again, the redevelopment agencies sued the State, but this time lost. The amount taken from the Highland RDA in 2009/2010 was $3,182,076. The amount taken in 2010/2011 was $654,507.

For fiscal years 2011/2012 and beyond, the State passed AB 1X 26 which eliminated redevelopment agencies. However, the State then passed AB 1X 27 which included the payment of a ransom if a community wanted to keep its redevelopment agency. Basically, the State would eliminate a redevelopment agency and take all its assets (land, cash, etc.) if the City did not elect to pay this ransom. These bills included language that the ransom would have to be paid by the City and reimbursed by the agency. This was yet another attempt by the State to steal money from local governments to balance their budgets. Highland's share of this extortion was estimated to be $2,731,486 in 2011/2012 and an annual payment thereafter of approximately $655,000. The CRA once again sued the State and the State Supreme Court held in favor of the State for AB 1X 26, but not on AB 1X 27. This meant that over four hundred redevelopment agencies throughout the State would be dissolved and have been. Taken from Highland was the best economic tool to help jobs and businesses grow in our community. The funds taken from Highland would be used to offset the State's responsibilities to the local taxing agencies, including schools. The State's taking of local funds as a temporary bandage to solve their annual budget problems was not a long-term solution and will continue to have long lasting effects on local governments. Today, the State has a surplus of $75 billion.

Since the dissolution of the former RDA, Highland has rebounded. The City worked diligently with the Department of Finance (DOF) in getting repaid $1.9M in outstanding loans. The repayment of these loans was approved; however, they will be repaid over several years. The two loans of $1.3M and $600,000 were loaned to the RDA in 1997 and 1998, in good faith. It was the full intention of the City for these loans to be repaid someday. In January of 2016, the DOF approved the transfer of the balance of the remaining RDA bonds from the Successor Agency to the City and Housing Authority. The bonds for capital projects were transferred to the City and the housing related bonds were transferred to the Housing Authority. However, the debt for these bond issues remains

with the Successor Agency. In July 2018, the Successor Agency was notified by the DOF that the Last & Final ROPS was approved. The Last & Final ROPS is a payment schedule that runs through FY 2037/2038 that has all the expenditures for the Successor Agency. Included in this schedule are administration, debt service payments and re-payment of the City loans.

In December 2021, the last payment due to the City on the $600,000 loan was received and this loan is now paid in full. The last loan amount of $1,300,000 will be fully repaid in FY 2026/2027.

Five years ago, the State passed SB 1, The Road Repair and Accountability Act of 2017, which increased Gas Tax revenues. For fiscal year 2021/2022, this brought in an additional $1.1M in revenues. It is estimated that this new tax will generate an additional $1M in 2022/2023. These funds must be used for local street maintenance and rehabilitation needs.

Financial Impacts of COVID-19

The effects of COVID-19 on Highland are difficult to measure primarily because we are not done with this pandemic. Through the CARES Act grants from the federal government (Department of Justice), Highland has been able to purchase PPE (Personal Protective Equipment) for staff and purchase laptop computers and necessary software to meet virtually with citizens and consultants. We have also been able to aid local businesses who have been adversely affected. Highland was able to offer 200-$2,500 grants to small businesses through funds received via the CARES Act.

In addition to the CARES Act, on March 11, 2021, The American Rescue Plan Act (ARPA) was signed into law and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make up the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and to contain impacts on communities, residents, and businesses.

The SLFRF funding through ARPA provides a total of $350B for economic relief. Highland's portion of this is two installments of $7,447,553.50. We have now received both installments and approval from the City Council on how to spend these funds. They are as follows: Prevention/Mitigation in Congregate Settings (Ventilation), Personal Protective Equipment (PPE), Communications/Enforcement (Legal Services), Payroll Cost for Safety Staff Responding to Public Health Emergency (Public Safety), Household Mortgage Assistance, Small Business Economic Assistance, Provisions of Government Services (Cybersecurity) & various Public Works projects.

It is still too soon to weigh the total effects of COVID-19 on Highland's finances. Property tax (general fund & fire department fund), property tax-vlf, gas tax and interest income revenues in all funds were all down in FY 2020/2021 compared to the budgeted amounts.

However, due to meticulous efforts on the expenditure side and receiving grant funding, we were able to have positive net income in the general fund in FY 2020/2021 & FY 2021/2022.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Distinguished Budget Presentation Award to the City for the fiscal years of 2021-2023. This budget award is the highest form of recognition a City can receive in governmental budgeting. The City has received this award from GFOA every year since 1989-1990. Also, the City received the California Society of Municipal Finance Officers (CSMFO) award for Excellence in Operational Budgeting for fiscal years 2021-2023. The City has received this award from CSMFO every year since first applying for it in 1991-1992. The City will apply for these same awards for the 2023-2025 biennial budget.

Both awards are for two years, and recipients must meet very strict criteria. The budget document must serve as a policy document, an operation guide, a financial plan, and a communications device; therefore, it is a significant City achievement.

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for the fiscal year ended June 30, 2021, for its annual financial report. This award is the highest form of recognition for excellence in state and local government financial reporting. This was the thirty-second consecutive year that the City has received such recognition. Many years ago, the CSMFO ruled that if an organization applies for the GFOA (national) award, it would not be eligible for the CSMFO (state) award. Therefore, last year, the City did not apply for the CSMFO Outstanding Financial Reporting award for June 30, 2021. The City had received this award every year since first applying for it in FY 1990/1991. The City can only apply for the GFOA Certificate of Achievement award.

To be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements. This achievement is valid for a period of one year only. I believe the current report continues to conform to the Certificate of Achievement program requirements and I am submitting it to the GFOA.

I would like to thank Finance/Personnel Subcommittee members Mayor Larry McCallon and Councilmember John Timmer for their direction in the preparation of this report. I would also like to thank the entire City Council for fulfilling their continued responsibility as stewards of Highland's finances. Highland's fiscal health would not be where it is without this.

In addition, I would like to thank Assistant Director of Administrative Services, Leticia "Tish" Nava-Cruz and Accountant, Michelle Gomez for their help in preparing this report and for their hard work during the audit. Each year, their contributions to preparing this

report and conducting the audit significantly increase, even more so this last year. They continue to show an incredible work ethic and their diligence, and teamwork continues to be very much appreciated. In conclusion, I would like to thank City Manager, Joe Hughes. Joe has always demonstrated high standards of integrity, leadership, and financial leadership which has always been and remains critical to Highland's fiscal health.

Respectfully submitted,

Chuck Dantuono
Director of Administrative
Services/City Treasurer

CITY OF HIGHLAND

Annual Comprehensive Financial Report

Listing of Officials

June 30, 2022

Elected Officials

Mayor	Larry McCallon
Mayor Pro Tem	Penny Lilburn
Council member	Jesse Chavez
Council member	Anaeli Solano
Council member	John Timmer

Finance/Personnel Subcommittee

Committee member	Larry McCallon
Committee member	John Timmer

Management

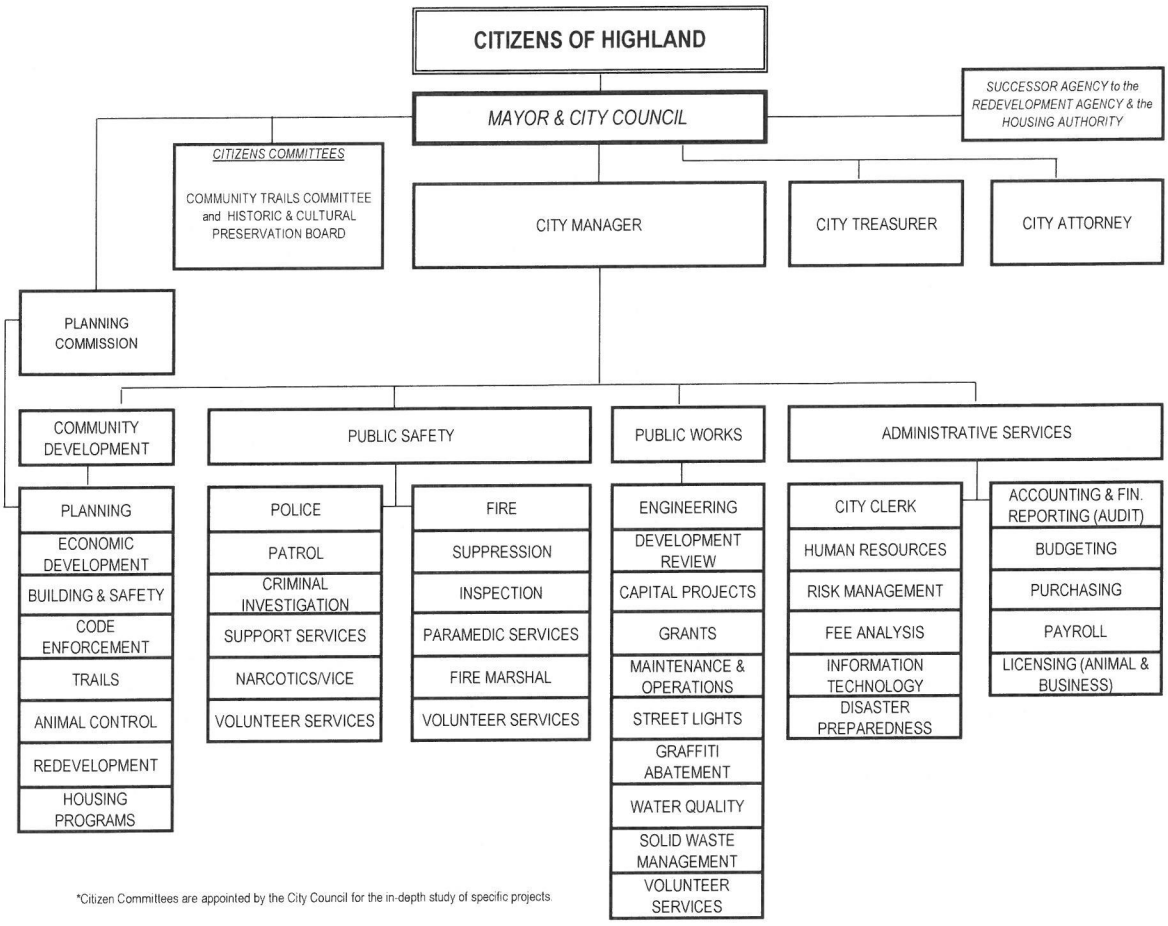
City Manager	Joseph Hughes
Assistant Public Works Director	Matt Bennett
Director of Administrative Services/City Treasurer	Chuck Dantuono
City Clerk	Betty Hughes
Administrative Services Manager	Shawn Kasner
Community Development Director	Lawrence Mainez
Public Services Manager	Melissa Morgan
Public Works Manager	Jim Richardson
Assistant Community Development Director	Kim Stater
Building Official	Matt Wirz
Public Works Director/City Engineer	Carlos Zamano
Police Chief (Captain)	Casey Jiles
Lieutenant	Phill Dupper
Fire Chief (Battalion Chief)	Sean Landavazo

CITY OF HIGHLAND

Annual Comprehensive Financial Report

Organizational Chart

June 30, 2022



*Citizen Committees are appointed by the City Council for the in-depth study of specific projects.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Highland
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report

The Honorable City Council
City of Highland, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Highland (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Highland, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the City adopted new accounting guidance, *GASB Statement No. 87, Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 2, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Van Lant & Fankhanel, LLP

December 2, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of the financial performance of the City of Highland provides an overview of the City's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the transmittal letter and financial statements identified in the accompanying table of contents.

Using the Accompanying Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Also included in the accompanying report are fund financial statements. For governmental activities, the fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report consists of four parts – *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and an optional section that presents *combining statements* for nonmajor governmental funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long term* and *short-term* information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the city government, reporting the City's operations in *more detail* than the government-wide statements.
    - The *governmental funds* statements tell how *general government* uses services like public safety were financed in the *short term* as well as what remains for future spending.
    - *Proprietary fund* statements offer *short-* and long-term financial information about the activities the government operates like businesses, such as the water and sewer system.
    - *Fiduciary fund* statements provide information about the fiduciary relationships – like the custodial funds (formerly referred to as agency funds) of the City – in which the city acts solely as *agent* or *trustee* for the benefit of others, to whom the resources in question belong.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that provides additional financial and budgetary information.

Figure A-1 summarizes the major features of the City's financial statements, including the portion of the city government they cover and the types of information they contain.
The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1
Major Features of the City's Government-wide and Fund Financial Statements

		Fund Statements		
	Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire City government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private businesses	Instances in which the City is the trustee or agent for someone else's resources
Required financial statements	• Statement of net position • Statement of activities	• Balance sheet • Statement of revenues, expenditures, and changes in fund balances	• Statement of net position • Statement of revenues, expenditures, and changes in net position • Statement of cash flows	• Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/ liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term debt included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the City's fiduciary funds do not currently contain capital assets.
Type of inflow/ outflow information	All revenues and expenditures during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenditures during the year, regardless of when cash is received or paid	All revenues and expenditures during year, regardless of when cash is received or paid.

Reporting the City as a Whole

The accompanying **government-wide financial statements** include two statements that present financial data for the city as a whole. One of the most important questions asked about the City's

finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All the current year's revenues and expenditures are considered regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. You can think of the City's net position – the difference between assets & deferred outflows of resources and liabilities & deferred inflows of resources – as one way to measure the City's financial health, or *financial position*. Over time, *increases and decreases* in the City's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the City's property tax base, sales tax base and the condition of the City's roads, to assess the *overall health* of the city.

The Statement of Net Position and the Statement of Activities:

- Governmental activities – Most of the City's basic services are reported here such as general government, community development, public safety, and highways & streets. Sales taxes, property taxes, state subventions, charges for services and other revenues finance most of these activities.

Reporting the City's Most Significant Funds

The **fund financial statements** provide detailed information about the City's most significant funds – not the City as a whole. Some funds are required to be established by state law or by bond covenants. However, City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting administrative responsibilities for using certain taxes, grants, or other money (like grants received). The City's two kinds of funds – *governmental* and *proprietary* – use different accounting approaches.

- *Governmental funds* – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *current financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship or differences between *governmental activities* (reported in the Statement of Net Position and the Statement of Activities) and *governmental funds* in reconciliation at the bottom of the fund financial statements.

- *Proprietary funds* – When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The City does not have any enterprise funds (a component of proprietary funds). Enterprise funds are the same as the business-type activities and would be reported in the government-wide statements but would provide more detail and additional information, such as cash flows, for proprietary funds. The City does use internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the City's other programs and activities.

Reporting the City's Fiduciary Responsibilities

The City is an agent for certain assets held for, and under the control of, other organizations and individuals. All the City's fiduciary activities are reported in a separate Statement of Fiduciary Assets. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Currently, these funds consist of the three Community Facilities Districts and the Successor Agency to the City of Highland Redevelopment Agency Private Purpose Trust Fund.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

A summary of the government-wide *statement of net position* follows:

Net Position
June 30, 2022

	Governmental Activities	
	2022	2021
Capital and other assets	$86,612,155	$79,608,682
Capital assets, net	229,586,961	225,865,157
Total Assets	316,199,116	305,473,839
Deferred Outflows of Resources	1,324,439	1,360,925
Long-term liabilities	9,075,577	7,873,385
Other liabilities	14,163,517	11,555,623
Total Liabilities	23,239,094	19,429,008
Deferred Inflows of Resources	4,742,735	116,115
Net Position:		
Net Investment in capital assets	225,235,630	225,865,157
Restricted	38,699,390	41,680,443
Unrestricted	25,606,706	19,744,041
Total Net Position	$289,541,726	$287,289,641

The largest portion of the City's net position (77.7%) reflects its investments in capital assets (i.e., land, buildings, infrastructure, etc.); less any related debt used to acquire those assets that is still outstanding. The City uses these assets to provide services to its citizens; consequently, these assets are not available for future spending.

Restricted net position (13.4%) represents resources that are subject to external restrictions on how they may be used. Examples of restricted net position would be funds for gas tax, development impact fees, assessment districts and other special revenue funds.

Unrestricted net position (8.8%) can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. An example of unrestricted net position would be the general fund.

A summary of the government-wide *statement of activities* follows:

Changes in Net Position
June 30, 2022
Governmental Activities

	2022	2021
Program Revenues:		
Charges for services	$5,104,974	$5,098,157
Operating contributions & grants	2,811,500	3,909,827
Capital contributions & grants	12,935,771	4,994,406
Total Program Revenues	20,852,245	14,002,390
General Revenues:		
Property taxes	15,406,948	14,517,673
Sales & use tax	4,017,078	3,714,315
Transient occupancy tax	268,259	271,603
Franchise fees	1,930,701	1,825,256
Business license tax	446,810	491,867
Other	63,608	40,576
Gain on Sale of Capital Asset	-	356,150
Investment income	(22,924)	133,727
Miscellaneous	140,273	188,643
Total General Revenues	22,250,753	21,539,810
Total Revenues	43,102,998	35,542,200
Expenditures:		
General government	2,329,674	2,970,378
Public works	15,510,734	13,951,011
Public safety	18,165,480	17,233,793
Community development	4,845,025	3,610,883
Total Expenditures	40,850,913	37,766,065
Change in net position	2,252,085	(2,223,865)
Restatement of net position	-	(484,283)
Change in net position	2,252,085	(2,708,148)
Beginning net position	287,289,641	289,997,789
Ending net position	$289,541,726	$287,289,641

The increase or decrease in net position can provide an indication as to whether the overall financial position of the city improved or deteriorated during the year. The net position of the City's governmental activities increased by 0.8% ($287.3M compared to $289.5M). The net position (financial position) of the City changed as a result of the revenue and expense fluctuations described below.

The increase in total program revenues above is mainly due to the increase of Capital contributions & grants. Capital contributions & grants and operating contributions & grants increased as well. The award of grants, whether operating or capital will fluctuate from year to year. Depending on what year they are received will have an impact on program revenues.

General revenues increased overall in 2021/2022. The increase in sales tax is due to adding more commercial businesses during the year and more point-of-sale business such as Amazon. Other revenues such as franchise fees, investment income and miscellaneous revenues either increased or decreased marginally.

Expenditures in Public Works increased because of increased capital activity. Expenditures in Highways & Streets may vary year to year depending on availability of grant funds and funds on hand such as the Measure I fund, Development Impact Fee fund and the Capital Improvements fund. Public Safety expenditures increased primarily due to the increase in expenditures for the Sheriff's Department for police services and Cal-Fire for fire suppression and paramedic services. Community Development expenditures increased due in part to the American Rescue Plan Small Business Assistance Program.

The change in net position before applying restated items is a result of the situations discussed above.

For the reasons stated above, the City's net position increased by $2.2M ($287.3M to $289.5M).

Governmental Activities

Revenues by Source

	2021/2022	%	2020/2021	%
Charges for services	$5,104,974	11.8%	$5,098,157	14.3%
Operating contributions & grants	2,811,500	6.5%	3,909,827	11.0%
Capital contributions & grants	12,935,771	30.0%	4,994,406	14.1%
Property taxes	15,406,948	35.7%	14,517,673	40.8%
Sales & use tax	4,017,078	9.3%	3,714,315	10.5%
Transient occupancy tax	268,259	0.6%	271,603	0.8%
Franchise fees	1,930,701	4.5%	1,825,256	5.1%
Business license tax	446,810	1.0%	491,867	1.4%
Other	63,608	0.1%	40,576	0.1%
Gain of Sale of Capital Asset	-	0.0%	356,150	1.0%
Investment income	(22,924)	- 0.1%	133,727	0.4%
Miscellaneous	140,273	0.3%	188,643	0.5%
Total Revenues	$43,102,998	100.0%	$35,542,200	100.0%

Expenditures by Function

	2021/2022	%	2020/2021	%
General government	$2,329,674	5.7%	$2,970,378	7.9%
Highways & streets	15,510,734	38.0%	13,951,011	36.9%
Community development	4,845,025	11.9%	3,610,883	9.6%
Public safety	18,165,480	44.5%	17,233,793	45.6%
Total Expenditures	$40,850,913	100.0%	$37,766,065	100.0%

MAJOR FUNDS

As noted earlier, the City uses fund accounting to provide proper financial management of the City's resources and to demonstrate compliance with finance-related legal requirements.

Major Governmental Funds

The **General Fund** is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance of the general fund was $18,684,573. The total fund balance is broken down into two categories, Nonspendable and Spendable. Spendable is then broken down into three sub-categories: Restricted, Assigned and Unassigned. Nonspendable is just that, it cannot be spent because it is not in a spendable form, such as inventory. Restricted means there have been restrictions placed on how these funds can be used (similar to the "reserved" term we used to use). Committed means the City Council has committed these funds for a specific project or intent. And lastly, Assigned means the City Council has given permission to the City Manager to assign funds to a specific project or intent.

The reasons for significant changes in the revenues and expenditures of the city's general fund from the prior year are as follows:

- Starting in fiscal year 2016/2017, we merged the Fire Department Fund into the General Fund because there is no legal requirement to keep them separated. When Highland took over Fire Services in 1999, we were able to separate out which property taxes had been received for the General Fund and which property taxes would be received in the future for the newly acquired fire services. Because we could account for these property taxes separately, a new Fire Department fund was setup so that fire services could be tracked separately. We will continue to budget for the Fire Department in its own fund, but it will continue to be included with the General Fund in future financial statements.

- Total revenues (excluding transfers) increased by $2,222,389, a 9.6% increase. Taxes increased by 6.0% or $1,240,036. This is attributable to increasing property values (property taxes). Licenses and Permits increased by 96.8% or $598,971 due to increased building permit activity. Charges for Services increased by 33.3% or $424,575 due to increases in planning and engineering applications. Interest income decreased by $34,414 as a result of decreasing interest rates.

- Total expenditures (excluding transfers) decreased by $97,501. General government expenditures decreased by 15.9% or $338,780 due to a position reclassification and an operating transfer to the insurance fund in 2020/2021. Public safety (police department, fire department & animal control) decreased by 1.8% or $245,348. In FY 2022, annual contract increases for Police & Fire were offset by the City receiving a one-time grant from the federal government (American Rescue Plan Act) relating to COVID-19.

- Fund Balance in the general fund increased by $2,764,779 because of the reasons stated above.

The **Major Grants** fund is used to account for any federal grant that is not required to be accounted for in its own fund. Accounting for these grants in one fund is more efficient and manageable.

- Expenditures in this fund increased by $4,067,207 primarily because of the amount of capital projects that were constructed in the current year. The use of grants varies from year to year.

- Typically, revenues should equal expenditures in this fund. However, some projects cannot be reimbursed until the project is over or reimbursements are not received in a timely fashion and are not accounted for in the same period as the expenditures. This will lead to expenditures over revenues in some years as well as a negative fund balance on some occasions. In rare circumstances, we will receive the revenue before the project is started and

expenditures are incurred. The amounts for grants not received in 2021/2022 are expected to be received in fiscal year 2022/2023.

The **Grants** fund is used to account for any non-federal grant that is not required to be accounted for in its own fund. It is also used to account for joint projects with local municipalities. Accounting for these grants and projects in one fund is more efficient and manageable.

The reasons for significant changes in the revenues and expenditures of the Grants fund from the prior year are as follows:

- The overall expenditures in this department increased by $425,616 primarily due to higher grant and joint project activity in 2021/2022 than in 2020/2021. The use of grants and joint projects will vary from year to year. There was a considerable amount of capital project activity in this fund including, but not limited to; MSRC (Mobile Source Reduction Committee), RAC (Rubberized Asphalt Concrete), SLPP (State & Local Partnership Program). The joint projects include street improvement projects with our neighboring cities, Redlands, and San Bernardino and with the IVDA (Inland Valley Development Agency) and San Manuel Band of Mission Indians.

- The overall revenues in this fund increased by $3,311,615 primarily due to the timing of receiving and expending funds.

- The fund balance of this fund increased by $620,076 primarily due to work performed and reimbursed in 2021/2022.

The **Development Impact Fee (DIF)** fund was established for new development to pay for the construction or expansion of off-site capital improvements that are necessitated by and benefit the new development.

The reasons for significant changes in the revenues, expenditures, and fund balance of the development impact fee fund from the prior year are as follows:

- In 2021/2022 revenues decreased by $843,956 due to a large industrial development impact fee that was received in 2020/2021.

- Expenditures in this fund increased by $4,019,246 due to this fund being more heavily used to pay for capital projects in 2021/2022 than in 2020/2021.

- The fund balance in this fund decreased overall by $1,314,246. This fund is expected to see an increase in activity in fiscal year 2022/2023.

The **Capital Improvements** fund was established on January 1, 2016, to account for the former RDA bond proceeds that were transferred to the City and Housing Authority on approval of the Department of Finance (DOF).

The reasons for significant changes in the revenues, expenditures, and fund balance of the capital improvement fund from the prior year are as follows:

- Revenues in this fund decreased by $90,593 in 2021/2022.

- Expenditures in this fund decreased by $1,727,189. Overall capital project construction activity in this fund was decreased in fiscal year 2021/2022. This fund will continue to spend

down the former RDA bond proceeds over the next several years and will probably see the capital project construction activity increase in fiscal year 2022/2023. With the main revenue source being only interest income, the fund balance will also be reduced over that same period.

Major Enterprise Funds

The City does not have any enterprise funds.

GENERAL FUND-BUDGET

The total expenditures of the general fund did not exceed the total appropriations for 2021/2022.

Differences between the original budget and the final amended budget of the General Fund can be briefly summarized as follows:

The following are significant increases to the expenditure budget for the General Fund:

- $153,260 in the Police Department budget for the San Bernardino County Sheriff contract increase in FY 2021/2022.
- $213,513 General Fund transfer to the Landscape Maintenance District fund to help offset current year expenditures.
- $1,500,000 General Fund transfer to the General Capital Financing fund to help offset future capital project expenditures.
- $675,000 General Fund transfer to the General Services fund to help offset current & future expenditures in this fund.
- $128,215 in the Engineering Department budget for increases in contract services.
- $93,500 in the Code Enforcement Department budget for increases in various contract services.
- Significant budgetary variances in the General Fund include:

  The City received two allocations from the American Rescue Plan Act (ARPA), both in the amount of $7,447,553.50, in June 2021 and June 2022.

  For FY 2021/2022, the first allocation of this grant helped partially offset contract services in the Police Department (provided by San Bernardino County) and the Fire Department (provided by Cal Fire). This accounted for the two largest variances of expenditures in the General Fund. For fiscal years 2022/2023, 2023/2024 & 2024/2025, the City will continue to use these grant funds (both allocations) for these purposes. As a result, the City will see these same variances in the next three fiscal years as well.

  As for revenues and very similar to last year, the City realized $480,000 actual revenues over budgeted revenues in the sales & use tax line item. We believe this was due to the additional point of sales purchases (Amazon) in Highland, in addition to adding some new commercial businesses. This is the single largest significant variance for revenues in the General Fund. As in the past, some revenues increased, some decreased, and many remained relatively flat.

Additional information on the City's budget adjustments and policies can be found in the notes to required supplementary information on page 79.

CAPITAL ASSETS

Capital Assets (net of depreciation)
Governmental Activities

	2022	2021
Land	$4,485,030	$4,485,030
Rights of Way	89,650,461	89,650,461
Construction in progress	7,177,132	8,480,446
Buildings & improvements	21,544,667	22,636,227
Equipment, furniture & software	1,175,361	1,284,424
Vehicles	1,674,896	1,843,738
Infrastructure	103,879,414	97,484,831
Total	$229,586,961	$225,865,157

The major additions to capital assets during the year ended June 30, 2022, were as follows:

- Purchased a Chevy Silverado Truck for Public Works
- Replaced several Automated License Plate Readers (ALPR) throughout the City.
- Placed new roofs on Fire Station No. 1 & No. 2.

Infrastructure additions include but are not limited to:

- Project No. STR 20-001 PMP Sector E Rehabilitation
- Project No. BRG 04-004A Boulder Avenue Bridge Phase II
- Project No. STR 11-005 9th Street SRTS Improvements Cunningham to Palm
- Project No. STR 11-006 McKinley Street SRTS Improvements 9th to Base Line
- Project No. STR 20-003 Tippecanoe Avenue (3rd-Vine) Joint project with San Bernardino County.

Additional information on the City's capital assets can be found in the notes to the financial statements starting on page 57.

LONG-TERM DEBT

Additional information on the City's long-term liabilities can be found in the notes to the accompanying financial statements starting on page 57.

Contacting the City's Financial Management:

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the city's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Administrative Services/City Treasurer, Chuck Dantuono, at the City of Highland, 27215 Base Line, Highland, California, 92346.

BASIC FINANCIAL STATEMENTS

City of Highland
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and Investments	$ 75,956,177
Receivables:	
Accounts	1,324,049
Interest	82,999
Property Taxes	222,581
Loans	695,728
Leases	2,441,453
Due from Other Governments	4,802,766
Advance to Successor Agency	1,068,305
Prepaid Items	18,097
Capital Assets, Not Being Depreciated	101,312,623
Capital Assets, Net of Depreciation	128,274,338
Total Assets	316,199,116
DEFERRED OUTFLOWS OF RESOURCES	
OPEB Related Items	235,808
Pension Related Items	1,088,631
Total Deferred Outflows of Resources	1,324,439
LIABILITIES	
Accounts Payable	1,425,485
Accrued Liabilities	106,932
Retention Payable	258,197
Deposits Payable	1,096,283
Unearned Revenue	11,276,620
Noncurrent Liabilities:	
Due Within One Year	111,092
Due in More Than One Year	8,964,485
Total Liabilities	23,239,094
DEFERRED INFLOWS OF RESOURCES	
OPEB Related Items	17,647
Pension Related Items	2,283,635
Lease Related	2,441,453
Total Deferred Inflows of Resources	4,742,735
NET POSITION	
Net Investment in Capital Assets	225,235,630
Restricted for:	
Public Safety	-
Public Works	33,314,130
Community Development	5,385,260
Unrestricted	25,606,706
Total Net Position	$ 289,541,726

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:					
General Government	$ 2,329,674	$ 125,608	$ 84,998	$ -	$ (2,119,068)
Public Safety	18,165,480	1,511,188	(200,386)	-	(16,854,678)
Public Works	15,510,734	1,332,697	2,475,623	12,935,771	1,233,357
Community Development	4,845,025	2,135,481	451,265	-	(2,258,279)
Total Governmental Activities	$ 40,850,913	$ 5,104,974	$ 2,811,500	$ 12,935,771	(19,998,668)
General Revenues:					
Taxes:					
Property Tax					15,406,948
Sales and Use Tax					4,017,078
Transient Occupancy Tax					268,259
Franchise Tax					1,930,701
Business Licenses Tax					446,810
Other					63,608
Gain on Sale of Capital Assets					-
Investment Income					(22,924)
Miscellaneous					140,273
Total General Revenues					22,250,753
Change in Net Position					2,252,085
Net Position - Beginning of Year					287,289,641
Net Position - End of Year					$ 289,541,726

The accompanying notes are an integral part of this statement.

City of Highland
Balance Sheet
Governmental Funds
June 30, 2022

	General	Special Revenue: Grants	Special Revenue: Major Grants	Capital Projects: Capital Improvements
ASSETS				
Cash and Investments	$ 17,801,019	$ 12,071,823	$ 9,258,613	$ 7,371,584
Receivables:				
Accounts	1,249,964	-	-	-
Interest	20,976	9,721	-	3,766
Property Taxes	197,912	-	-	-
Loans	-	-	-	-
Leases	1,443,632	-	-	-
Due from Other Governments	924,878	748,115	1,698,994	-
Due from Other Funds	128,224	-	-	-
Advance to Successor Agency	854,643	-	-	-
Prepaid Items	18,097	-	-	-
Total Assets	$ 22,639,345	$ 12,829,659	$ 10,957,607	$ 7,375,350
LIABILITIES				
Accounts Payable	$ 680,263	$ 139,822	$ 202,563	$ 27,770
Accrued Liabilities	72,916	-	-	4,995
Retention Payable	-	13,428	70,830	-
Deposits Payable	1,096,283	-	-	-
Unearned Revenue	526,429	65,976	10,684,215	-
Due to Other Funds	-	-	-	-
Total Liabilities	2,375,891	219,226	10,957,608	32,765
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues	135,249	511,994	334,351	-
Lease Related	1,443,632	-	-	-
Total Deferred Inflows of Resources	1,578,881	511,994	334,351	-
FUND BALANCES (DEFICITS)				
Nonspendable	872,740	-	-	-
Restricted	-	12,098,439	-	7,342,585
Committed	-	-	-	-
Assigned	13,880,569	-	-	-
Unassigned	3,931,264	-	(334,352)	-
Total Fund Balances	18,684,573	12,098,439	(334,352)	7,342,585
Total Liabilities, Deferred Inflows and Fund Balances	$ 22,639,345	$ 12,829,659	$ 10,957,607	$ 7,375,350

The accompanying notes are an integral part of this statement.

Capital Projects Development Impact Fees	Total Non-major Governmental Funds	Total Governmental Funds
$ 6,495,616	$ 17,886,948	$ 70,885,603
-	72,789	1,322,753
11,540	28,749	74,752
-	24,669	222,581
-	695,728	695,728
-	997,821	2,441,453
-	1,430,779	4,802,766
-	-	128,224
-	213,662	1,068,305
-	-	18,097
$ 6,507,156	$ 21,351,145	$ 81,660,262
$ 93,892	$ 233,545	$ 1,377,855
-	22,501	100,412
77,422	96,517	258,197
-	-	1,096,283
-	-	11,276,620
-	128,224	128,224
171,314	480,787	14,237,591
-	791,200	1,772,794
-	997,821	2,441,453
-	1,789,021	4,214,247
-	-	872,740
6,335,842	12,922,524	38,699,390
-	-	-
-	6,252,080	20,132,649
-	(93,267)	3,503,645
6,335,842	19,081,337	63,208,424
$ 6,507,156	$ 21,351,145	$ 81,660,262


NOVEMBER 24, 1987
CITY OF HIGHLAND

City of Highland
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balances of Governmental Funds		$ 63,208,424
When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the City as a whole.		
Capital Assets, Not Being Depreciated	101,312,623	
Capital Assets, Being Depreciated	222,322,573	
Accumulated Depreciation	(94,048,235)	
		229,586,961
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position.		
Compensated Absences	(796,702)	
SBCTA Loan Payable	(4,351,331)	
Net Pension Liability	(2,522,435)	
Total OPEB Liability	(1,250,109)	
		(8,920,577)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds.		
Deferred Outflows Related to Pensions		1,088,631
Deferred Inflows Related to Pensions		(2,283,635)
Deferred Outflows Related to OPEB		235,808
Deferred Inflows Related to OPEB		(17,647)
In governmental funds, other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		1,772,794
Internal service funds are used by management to charge the costs of certain activities, such as vehicle maintenance, self-insurance, and information technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		4,870,967
Net Position of Governmental Activities		$ 289,541,726

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022

	General Fund	Special Revenue		Capital Projects
		Grants	Major Grants	Capital Improvements
REVENUES				
Taxes	$ 21,881,584	$ -	$ -	$ -
Licenses and Permits	1,217,429	-	-	-
Intergovernmental	345,193	3,788,086	6,842,749	-
Charges for Services	1,697,582	-	-	-
Fines and Forfeitures	89,850	-	-	-
Investment Income	20,836	(46,896)	-	(3,771)
Rental Income	131,042	-	-	-
Miscellaneous	9,229	-	-	-
Total Revenues	25,392,745	3,741,190	6,842,749	(3,771)
EXPENDITURES				
Current:				
General Government	1,780,950	-	20,793	-
Public Safety	13,545,516	-	2,850,000	-
Public Works	1,829,063	79,195	-	247,404
Community Development	2,335,175	-	1,334,012	-
Capital Outlay	171,899	3,031,245	2,698,345	242,413
Total Expenditures	19,662,603	3,110,440	6,903,150	489,817
Excess (Deficiency) of Revenues Over Expenditures	5,730,142	630,750	(60,401)	(493,588)
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	-	-
Transfers In	10,674	-	-	-
Transfers Out	(2,976,037)	(10,674)	-	-
Total Other Financing Sources (Uses)	(2,965,363)	(10,674)	-	-
Net Change in Fund Balances	2,764,779	620,076	(60,401)	(493,588)
Fund Balances, Beginning of Year	15,919,794	11,478,363	(273,951)	7,836,173
Fund Balances, End of Year	$ 18,684,573	$ 12,098,439	$ (334,352)	$ 7,342,585

The accompanying notes are an integral part of this statement.

Capital Projects Development Impact Fees	Total Non-major Governmental Funds	Total Governmental Funds
$ -	$ 1,281,884	$ 23,163,468
-	-	1,217,429
-	4,635,791	15,611,819
428,180	237,108	2,362,870
-	32,037	121,887
(52,432)	(46,686)	(128,949)
-	120,000	251,042
-	77,253	86,482
375,748	6,337,387	42,686,048
-	-	1,801,743
-	1,100,040	17,495,556
-	3,219,532	5,375,194
-	468,214	4,137,401
5,087,959	4,138,860	15,370,721
5,087,959	8,926,646	44,180,615
(4,712,211)	(2,589,259)	(1,494,567)
3,397,965	-	3,397,965
-	2,446,060	2,456,734
-	(145,023)	(3,131,734)
3,397,965	2,301,037	2,722,965
(1,314,246)	(288,222)	1,228,398
7,650,088	19,369,559	61,980,026
$ 6,335,842	$ 19,081,337	$ 63,208,424

City of Highland
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net Changes in Fund Balances - Total Governmental Funds	$	1,228,398
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period, and also the net effect of various transactions involving capital assets (i.e., sales and donations):		
Capital Expenditures		9,379,073
Depreciation Expense		(5,537,945)
Loss on Disposal		(119,324)
Revenues reported in the Statement of Activities, which are not considered available to finance current expenditures, are not reported as revenues in the governmental funds.		416,952
The expenses below included in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (net change):		
Compensated Absences		(118,631)
Net Pension Liability		2,517,706
Total OPEB Liability		(197,349)
The issuance of long-term debt (e.g., bonds, loans, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
SBCTA Loan Payable		(3,397,967)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in deferred inflows and outflows related to the net pension liability:		
Deferred Outflows Related to Pensions		(126,212)
Deferred Inflows Related to Pensions		(2,180,838)
Deferred Outflows Related to OPEB		89,726
Deferred Inflows Related to OPEB		(4,329)
Internal Service Funds are used by management to charge the costs of certain activities, such as information technology and self-insurance, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		302,825
Change in Net Position of Governmental Activities	$	2,252,085

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Net Position
Proprietary Funds
June 30, 2022

	Governmental Activities - Internal Service Funds
ASSETS	
Current:	
Cash and Investments	$ 5,070,574
Receivables:	
Accounts	1,296
Interest	8,247
Total Assets	5,080,117
LIABILITIES	
Current:	
Accounts Payable	47,630
Accrued Liabilities	6,520
Claims Payable	5,000
Total Current Liabilities	59,150
Noncurrent:	
Claims Payable	150,000
Total Noncurrent Liabilities	150,000
Total Liabilities	209,150
NET POSITION	
Unrestricted	4,870,967
Total Net Position	$ 4,870,967

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2022

	Governmental Activities - Internal Service Funds
OPERATING REVENUES	
Charges for Services	$ 689,943
Miscellaneous	385
Total Operating Revenue	690,328
OPERATING EXPENSES	
Salaries and Benefits	120,340
Insurance Premiums	385,849
Claims and Judgments	5,951
Legal Fees	52,735
Administrative Expenses	458,120
Insurance Adjusting Fees	-
Total Operating Expenses	1,022,995
Operating Income (Loss)	(332,667)
NONOPERATING REVENUES (EXPENSES)	
Interest Revenue	(39,508)
Total Nonoperating Revenues (Expenses)	(39,508)
Income (Loss) before Contributions and Transfers	(372,175)
Transfers in	675,000
Change in Net Position	302,825
Total Net Position, Beginning of Year	4,568,142
Total Net Position, End of Year	$ 4,870,967

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2022

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Services	$ 691,293
Cash Payments to Employees for Services	(122,776)
Cash Payments Made to Suppliers/Vendors	(881,476)
Net Cash Provided (Used) by Operating Activities	(312,959)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash Received from Other Funds	675,000
Net Cash Provided (Used) by Noncapital Financing Activities	675,000
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	(44,058)
Net Cash Provided (Used) by Investing Activities	(44,058)
Net Increase (Decrease) in Cash and Cash Equivalents	317,983
Cash and Cash Equivalents, Beginning of the Year	4,752,591
Cash and Cash Equivalents, End of the Year	$ 5,070,574
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	$ (332,667)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
(Increase) Decrease in Accounts Receivable	965
Increase (Decrease) in Accounts Payable	15,228
Increase (Decrease) in Accrued Liabilities	(2,436)
Increase (Decrease) in Claims Payable	5,951
Total Adjustments	19,708
Total Cash Provided (Used) by Operating Activities	$ (312,959)

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Net Position
Fiduciary Funds
June 30, 2022

	Successor Agency Private-purpose Trust Fund	Custodial Fund
ASSETS		
Cash and Investments	$ 2,423,723	$ -
Restricted Assets:		
Cash and Investments with Fiscal Agents	1,147,243	1,205,297
Total Assets	3,570,966	1,205,297
LIABILITIES		
Accounts Payable	8,376	-
Accrued Interest Payable	443,089	-
Advance from City of Highland	1,068,305	-
Long Term Liabilities:		
Due within one year	2,012,424	-
Due in more than one year	37,846,368	-
Total Liabilities	41,378,562	-
NET POSITION		
Net Position Held for the Benefit of Others	-	1,205,297
Net Position (Deficit) Held in Trust for Successor Agency	(37,807,596)	-
Total Net Position	$ (37,807,596)	$ 1,205,297

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Changes in Net Position
Fiduciary Funds
Year Ended June 30, 2022

	Successor Agency Private-purpose Trust Fund	Custodial Fund
ADDITIONS		
Taxes and Assessments	$ 3,679,473	$ 364,127
Interest Income	439	-
Total Additions	3,679,912	364,127
DEDUCTIONS		
Administrative Expenses	15,892	-
Interest and Fiscal Charges	1,611,864	3,118,120
Total Deductions	1,627,756	3,118,120
Change in Net Position	2,052,156	(2,753,993)
Net Position, Beginning of Year	(39,859,752)	3,959,290
Net Position, End of Year	$ (37,807,596)	$ 1,205,297

The accompanying notes are an integral part of this statement.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Highland (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A) Description of Reporting Entity

The City (the primary government) has included within its reporting entity, for financial reporting purposes, all component units over which the City exercises financial accountability. Financial accountability is defined as follows: The level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial burdens to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for government organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government. The City is also considered to be financially accountable for an organization if that organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City's financial statements to be misleading or incomplete.

The following component units meet the above-mentioned criteria, and are therefore included within the financial reporting entity of the City of Highland: the City of Highland Public Financing Authority and City of Highland Housing Authority.

The City of Highland Public Financing Authority (the Authority) was created for the purpose of assisting the financing or refinancing of certain public capital facilities by the City. The Authority is governed by a five-member Board of Directors which consists of members of the City Council. During the current fiscal year, the Authority had no fiscal activity.

The City of Highland Housing Authority (the Housing Authority) was established by the City Council in 2011, and is responsible for the administration of providing affordable housing in the City. The Housing Authority is governed by a five-member Board of Directors which consists of members of the City Council. The Housing Authority's financial transactions are reported in a special revenue fund. The Housing Authority does not prepare separate financial statements.

Since the City Council serves as the governing board for these component units, and there is a financial benefit/burden relationship between the City and these component units, all of the City's component units are considered to be blended component units. Blended component units, although legally separate entities, are in substance, part of the City's operations and are reported with the interfund data of the primary government. These component units do not issue separate component unit financial statements.

B) Basis of Accounting and Measurement Focus

The basic financial statements of the City are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government (including its blended component units), as well as discretely presented component units. The City of Highland has no business-type activities and no discretely presented component units.

As a general rule, the effect of interfund activity has been eliminated in the Statement of Activities. An exception to this general rule would be for interfund services provided and used, which are not eliminated in the consolidation process. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included amount program revenues are reported instead as *general revenues*.

Government-wide financial statements are presented using the *economic resources measurement focus* and *accrual basis of accounting*. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. *Basis of accounting* refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the *accrual basis of accounting*, revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33.

Program revenues include charges for services and payments made by parties outside the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expense. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as other financing sources. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expense.

Fund Financial Statements

The underlying accounting system of the City is organized and operated on the basis of separate funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Fund financial statements for governmental funds are presented after the government-wide financial statements. These statements display information about the major funds individually and other governmental funds in the aggregate. Proprietary fund statements include financial information for internal service funds. Financial statements for fiduciary funds include financial information for private-purpose trust funds and custodial funds. Fiduciary funds of the City represent assets held by the City in a custodial capacity for other individuals or organizations.

Governmental Funds

In the fund financial statements, governmental funds are presented using the *modified accrual basis of accounting*. Their revenues are recognized when they become measurable and available as net current assets. *Measurable* means that the amounts can be estimated, or otherwise determined. *Available* means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days, except for grants which are considered available if they are collected within 90 days after year-end.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Revenue recognition is subject to the *measurable* and *availability* criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). *Locally imposed derived tax revenues* are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. *Imposed nonexchange transactions* are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. *Government-mandated and voluntary nonexchange transactions* are recognized as revenues when all applicable eligibility requirements have been met.

In the fund financial statements, governmental funds are presented using the *current financial resources measurement focus*. This means that only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as *other financing sources* rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Proprietary and Fiduciary Funds

In the fund financial statements, proprietary funds and private-purpose trust funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. The proprietary funds and the private-purpose trust funds are presented using the *economic resources measurement focus*. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's internal service funds are charges for services. Operating expenses for the internal service funds include the cost of insurance, salaries and benefits and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary funds consist of a private-purpose trust fund which is reported using the economic resources measurement focus and custodial funds which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C) Fund Classifications

The accounts of the City are organized and operated on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts, established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenditures and other costs which are not paid through other funds.

Grants Special Revenue Fund - This fund is used to account for any nonfederal grant that is not required to be accounted for in its own fund. Also, included in this fund are joint projects with the County of San Bernardino, City of San Bernardino, East Valley Water District (EVWD), the Inland Valley Development Agency (IVDA), etc.

Major Grants Special Revenue Fund - This fund accounts for federal grants that are not required to be maintained in their own fund.

Capital Improvements Capital Projects Fund - This fund is used to account for the non-housing bond proceeds of the former redevelopment agency.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Development Impact Fees Capital Projects Fund - This fund is used to account for AB 1600 fees collected that are restricted for capital improvements for police facilities, fire facilities, general facilities, parks & recreation facilities, storm drains, streets/sidewalks, traffic control, bridges/culverts, streetlights, medians/ landscaping and major arterials.

The City also reports the following fund types:

Proprietary Funds:

Internal Service Funds are used to finance and account for activities involved in rendering self-insurance and building maintenance services to departments within the City. Costs of materials and services used are accumulated in these funds and charged to the user departments as such goods are delivered or services rendered.

Fiduciary Funds:

The Private-purpose Trust Fund is used to account for the activities of the Successor Agency to the Highland Redevelopment Agency.

Custodial Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and other governmental units. Cash and deposits are maintained for debt for which the City is not obligated.

D) Cash and Investments

Cash includes amounts in demand and time deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

Investments are reported in the accompanying financial statements at fair value, except for certain certificates of deposit and investment contracts that are reported at cost because they are not transferable and they have terms that are not affected by changes in market interest rates. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Changes in fair value that occur during a fiscal year are recognized as *investment income* reported for that fiscal year. *Investment income* includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

The City pools cash and investments of all funds, except for assets held by fiscal agents. Each fund's share in this pool is displayed in the accompanying financial statements as *cash and investments*. Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance.

E) Advances to Successor Agency

The portion of fund balance associated with amounts that have been disbursed to the Successor Agency in the form of long-term advances have been classified as nonspendable unless the funds associated with repayment of the advances are otherwise restricted for specific purposes.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

F) Inventory and Prepaid Items

Inventory held by the general fund is stated at average cost using the consumption method. Prepaid items are for payments to vendors for costs applicable to future accounting periods. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

G) Property Tax Calendar

Property taxes are assessed and collected each fiscal year according to the following property tax calendar:

Lien Date:	January 1
Levy Year:	July 1 to June 30
Due Dates:	First Installment – November 1
	Second Installment – March 1
Delinquent Dates:	First Installment – December 10
	Second Installment – April 10

Under California law, property taxes are assessed and collected by counties up to 1% of assessed value, plus other increases approved by voters. Property tax revenues are pooled and then allocated to cities based on complex formulas prescribed by state statutes.

H) Claims and Judgments

The City records a liability for litigation, judgments, and claims including losses incurred but not yet reported when it is probable that an asset has been impaired or a liability has been incurred prior to year-end and the probable amount of loss (net of any insurance coverage) can be reasonably estimated. This liability is recorded in the insurance internal service fund that accounts for the City's self-insurance activities.

I) Interfund Transactions

Interfund transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

J) Compensated Absences

Permanent City employees earn from 80 to 160 vacation hours a year, depending upon their length of employment, and 96 sick hours a year. Employees can carry forward up to 400 hours in earned but unused vacation hours. Any regular full-time employee who voluntarily separates or retires from the City after a minimum of 10 years of service can be compensated for 40% of all unused sick leave at their current rate of pay. Floating holidays may be accumulated up to 48 hours, comp time earned up to 80 hours, and administration time may be accumulated up to 160 hours.

Upon termination or retirement, permanent employees are entitled to receive compensation at their current base salary for all unused vacation leave. Also, eligible for compensation are floating holidays, comp time, and administrative leave.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

K) Capital Assets

Capital assets are recorded at cost where historical records are available and at an estimated historical cost where no historical records exist. Contributed capital assets received prior to the implementation of GASB 72 are valued at their estimated fair market value at the date of the contribution. Contributed capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. Generally, capital asset purchases in excess of $30,000 and infrastructure greater than $100,000 are capitalized.

Capital assets include public domain (infrastructure) assets consisting of certain improvements including roads, streets, curbs, gutters, sidewalks, street lights, signs and signals, parks equipment, and storm drains. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported in the respective statement of net position.

The following schedule summarizes capital asset useful lives:

Buildings and Improvements	20 - 50 years
Equipment, Furniture and Software	3 - 20 years
Vehicles	3 - 15 years
Infrastructure - road system and storm drains	25 - 75 years

L) Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

M) Leases

Lessor: The City is a lessor for noncancellable leases of land owned by the City. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

N) Net Position Flow Assumption

In the government-wide financial statements, net position is classified in the following categories:

Net investment in capital assets describes the portion of net position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulation, laws, or other restrictions which the City cannot unilaterally alter.

Unrestricted describes the portion of net position which is not restricted to use.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position.

O) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City currently reports deferred outflows related to the net pension and net OPEB liabilities in accordance with GASB Statements No. 68 and 75.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has certain items, which arise only under the modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows as a result of the City's implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* which qualify for reporting in this category.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

P) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

The Governmental Accounting Standards Board has issued the following Statements, which may affect the City's financial reporting requirements in the future:

GASB 96 – Subscription-Based Information Technology Arrangements: The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

Q) Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Highland's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

R) Other Postemployment Benefits (OPEB)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used: July 1, 2021 Valuation Date, June 30, 2021 Measurement Date, and July 1, 2020 through June 30, 2021 Measurement Period.

S) Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

2) CASH AND INVESTMENTS

Cash and investments are classified in the accompanying financial statements as follows:

Statement of Net Position:		
Cash and Investments	$	75,956,177
Statement of Fiduciary Net Position:		
Cash and Investments		2,423,723
Cash and Investments with Fiscal Agents		2,352,540
Total Cash and Investments	$	80,732,440

2) CASH AND INVESTMENTS – Continued

Cash and Investments consist of the following:

Cash on Hand	$	1,150
Deposits with Financial Institutions		27,167,874
Investments		53,563,416
Total Cash and Investments	$	80,732,440

Investments Authorized by the City's Investment Policy

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

Investment Types Authorized by State Law	Maximum Maturity*	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer*
California Local Agency Bonds	5 years	None	None
United States Treasury Obligations	5 years	None	None
Securities of the State of California	5 years	None	None
United States Agency Securities	5 years	None	None
Commercial Paper	270 days	25%	10%
Certificates of Deposit	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Bankers Acceptances	180 days	40%	None
Repurchase Agreements	92 days	None	None
Reverse Repurchase Agreements	1 year	20% Base Value	None
Mutual Funds	5 years	15%	10%
Medium Term Notes	5 years	30%	None
Mortgage Securities / Asset Backed	5 years	20%	None
California Asset Management Program (CAMP)	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

*Based on state law requirements or investment policy requirements, whichever is more restrictive
N/A - Not Applicable

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provision of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for these investments. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

2) CASH AND INVESTMENTS - Continued

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States Treasury Obligations	None	None	None
United States Agency Securities	None	None	None
Municipal Obligations	None	None	None
Commercial Paper	270 days	None	None
Certificates of Deposit	360 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	Life of Bonds	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rate. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investment by maturity:

		Remaining Maturity		
Investment Type	Total June 30, 2022	12 Months or Less	1 to 2 Years	2 to 5 Years
CAMP	$ 7,403,916	$ 7,403,916	$ -	$ -
LAIF	43,806,961	43,806,961	-	-
Held by Bond Fiscal Agent:				
Money Market Mutual Funds:				
Successor Agency	1,147,243	1,147,243	-	-
CFD	1,205,296	1,205,296	-	-
Total Pooled Investments	$ 53,563,416	$ 53,563,416	$ -	$ -

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

2) CASH AND INVESTMENTS - Continued

Investment Type	Total June 30, 2022	Minimum Legal Rating	AAA	Not Rated
CAMP	$ 7,403,916	N/A	$ 7,403,916	$ -
LAIF	43,806,961	N/A	-	43,806,961
Held by Bond Fiscal Agent:				
Money Market Mutual Funds:				
Successor Agency	1,147,243	A	-	1,147,243
CFD	1,205,296	A	-	1,205,296
Total Pooled Investments	$ 53,563,416		$ 7,403,916	$ 46,159,500

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments (other than LAIF and CAMP external investment pools) that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits:

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

At June 30, 2022, the City's and the Successor Agency's deposits (bank balances) were either insured by the Federal Depository Insurance Corporation or collateralized under California Law.

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City's investments in LAIF, CAMP, and money market mutual funds are not subject to the fair value hierarchy.

2) CASH AND INVESTMENTS - Continued

Investment in State Investment Pool

The City is a voluntary participant in the LAIF which is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

California Asset Management Program

The City invests in this investment trust, which is similar to a money market mutual fund. The fund invests primarily in certificates of deposit, commercial paper, and U.S. Government and Agency obligations. The City is a voluntary participant in the investment pool.

The CAMP Cash Reserve Portfolio (the Pool) is exempt from registration with the Securities and Exchange Commission (SEC) under the Investment Company Act of 1940, but operates in a manner consistent with SEC Rule 2a-7, "Money Market Funds," of that Act. Accordingly, the Pool meets the definition of a "2a7-like pool" set forth in GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and External Investment Pools."

While the Pool itself is exempt from SEC registration, the Pool's investment advisor and administrator, PFM Asset Management, LLC, is registered with the SEC as an investment advisor under the Investment Advisors Act of 1940. PFM Asset Management, LLC has also filed a notice with the California Department of Corporations, as well as various other states, as an investment advisor under state securities laws.

In addition, the Pool also meets the definition of "Municipal Fund Security" outlined by Municipal Securities Rulemaking Board (MSRB) Rule 0-12, therefore contracts with prospective investors relating to shares of the Pool are conducted through PFM Asset Management's wholly-owned subsidiary, PFMAM, Inc., a broker-dealer which is registered with the SEC and MSRB, and is a member of the National Association of Securities Dealers (NASD). The Pool also files an income tax return annually with the Internal Revenue Service, though the net income of the Pool is generally exempt from federal income tax.

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at June 30, 2022 are as follows:

Due From (Receivable)	Due to (Payable)	Amount
General Fund	Other Governmental Funds	$ 128,224
		$ 128,224

Interfund balances are composed of short-term borrowings to cover deficit cash. Borrowings are expected to be repaid in the 2022-23 fiscal year.

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued

Advances to Successor Agency consist of the following:

Advances From	Amount
General Fund	$ 854,643
Housing Authority Special Revenue Fund	213,662
Total	$ 1,068,305

The advances from the General Fund and General Capital Financing Capital Projects Fund were made to the Successor Agency to finance activities in the project areas. The advances from the Housing Authority Special Revenue Fund to the Successor Agency represents 20% of the total advances made by the General Fund and General Capital Financing Capital Projects Fund.

The advances are to be repaid with a defined schedule over a reasonable term of years at an interest rate not to exceed the interest rate earned by the funds deposited into the Local Agency Investment Fund. The annual advance repayments are subject to certain limitations, are subject to a formula distribution, and have a lower priority for repayment as described in AB 1484 (Health and Safety Code Section 34191.4(2)(A).

Interfund transfers for the 2021-22 fiscal year consist of the following:

Transfer Out	Transfer In	Amount
General Fund	Other Governmental Funds	$ 2,301,037
	Internal Service Funds	675,000
Other Governmental Funds	General Fund	10,674
	Other Governmental Funds	145,023
		$ 3,131,734

The transfer from the General Fund to the General Capital Financing Fund included $1,500,000 for Future Projects. The General Fund (Fire Department) transferred $519,304 to the Paramedic Department Special Revenue Fund to fund a shortage of medic tax revenue. The General Fund transferred $675,000 to the Internal Service Funds (General Services Fund) to fund future expenditures. The General Fund transferred $213,513 to the Landscape Maintenance District to fund a shortage in operating costs. The General Fund also transferred $68,220 to other nonmajor governmental funds to cover current year operating costs.

The General Capital Financing Fund also transferred $145,023 to the Gas Tax Fund to meet the SB 1 maintenance of effort requirement.

4) CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 is as follows:

Capital Assets, Not Being Depreciated:	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Land	$ 4,485,030	$ -	$ -	$ -	$ 4,485,030
Rights of Way	89,650,461	-	-	-	89,650,461
Construction in Progress	8,480,446	9,108,516	-	(10,411,830)	7,177,132
Total Capital Assets, Not Being Depreciated	102,615,937	9,108,516	-	(10,411,830)	101,312,623
Capital Assets Being Depreciated:					
Buildings and Improvements	40,354,611	-	-	-	40,354,611
Equipment, Furniture, and Software	4,811,137	171,899	-	-	4,983,036
Vehicles	3,399,688	-	-	-	3,399,688
Infrastructure - Road System	143,336,761	66,483	(406,930)	10,411,830	153,408,144
Infrastructure - Storm Drains	20,144,919	32,175	-	-	20,177,094
Total Capital Assets Being Depreciated	212,047,116	270,557	(406,930)	10,411,830	222,322,573
Less Accumulated Depreciation:					
Buildings and Improvements	(17,718,384)	(1,091,560)	-	-	(18,809,944)
Equipment, Furniture, and Software	(3,526,713)	(280,962)	-	-	(3,807,675)
Vehicles	(1,555,950)	(168,842)	-	-	(1,724,792)
Infrastructure - Road System	(62,100,509)	(3,718,091)	287,606	-	(65,530,994)
Infrastructure - Storm Drains	(3,896,340)	(278,490)	-	-	(4,174,830)
Total Accumulated Depreciation	(88,797,896)	(5,537,945)	287,606	-	(94,048,235)
Net Capital Assets Being Depreciated	123,249,220	(5,267,388)	(119,324)	10,411,830	128,274,338
Total Governmental Activities Capital Assets	$ 225,865,157	$ 3,841,128	$ (119,324)	$ -	$ 229,586,961

Depreciation expense was charged to the following functions in the Statement of Activities:

General Government	$ 135,829
Public Safety	669,924
Public Works	4,024,568
Community Development	707,624
Total	$ 5,537,945

5) LONG-TERM LIABILITIES

The following is a summary of long-term liability activity for the year ended June 30, 2022:

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Claims Payable	$ 149,049	$ 5,951	$ -	$ 155,000	$ 5,000
Compensated Absences	678,071	320,997	202,366	796,702	106,092
SBCTA Loan Payable	953,364	3,397,967	-	4,351,331	-
Total OPEB Liability	1,052,760	197,349	-	1,250,109	-
Net Pension Liability	5,040,141	-	2,517,706	2,522,435	-
Total	$ 7,873,385	$ 3,922,264	$ 2,720,072	$ 9,075,577	$ 111,092

5) LONG-TERM LIABILITIES - Continued

Claims Payable

The City retains the risk of loss for general liability and workers' compensation claims as described in Note 9. These amounts represent estimates of amounts to be paid for reported general liability and workers' compensation claims including incurred-but-not-reported claims based upon past experience, modified for current trends and information. While the ultimate amount of losses incurred through June 30, 2022 is dependent on future developments, based upon information from the City's attorneys, the City's claims administrators and others involved with the administration of the programs, City management believes the accrual is adequate to cover such losses. The estimated liability at June 30, 2022 for general liability claims amounted to $155,000 and none for workers' compensation claims.

Compensated Absences

The City's policies relating to compensated absences are described in Note 1. J. As of June 30, 2022, this liability, to be paid in future years primarily from the general fund, is $796,702.

The General Fund has typically been used in prior years to liquidate other long-term liabilities.

SBCTA Loan Payable

In 2018, the City entered into a non-interest-bearing term Loan Agreement with the San Bernardino County Transportation Authority (SBCTA) to fund project costs for the *State Route 210 Baseline Interchange Project*. Per Article 2.2 of the agreement, SBCTA is authorized to withhold *Valley Major Street Program – Arterial Sub-Program* funds available to the City to pay the City's share of costs.

The amount withheld is equal to the loan payable amount. The maximum amount of the loan will not exceed $9,682,383, which is two-thirds of the estimated City share of project costs. There is currently no repayment schedule for the loan.

The loan is secured by Measure I Local Funds and payable from *Regional Transportation Development Impact Fees* (DIF), unless the DIF is required by the City to complete other committed projects. The loan has a maximum 10-year term, which begins at the completion of the construction of the project, with the first payment coming due no later than the end of construction. Per the terms of the agreement, the City is in default if funds are not repaid by the end of the term, at which point the terms would be renegotiated. SBCTA is authorized to withhold *Measure I* funds upon default, to satisfy the loan payments. If full repayment of the loan is not made by the end of the *Measure I 2010 – 2040* sales tax, SBCTA will forgive the loan obligation. The loan balance at June 30, 2022 is equal to $4,351,331.

6) FIDUCIARY FUND LONG-TERM DEBT

The following is a summary of long-term debt for the Successor Agency Private-purpose Trust Fund:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Tax Allocation Bonds:					
2004B Refunding	$ 1,015,000	$ -	$ 230,000	$ 785,000	$ 250,000
2015A	10,435,000	-	395,000	10,040,000	410,000
Unamortized Premium	795,886	-	58,112	737,774	58,112
2017 Refunding	29,925,000	-	1,240,000	28,685,000	1,270,000
Unamortized Discount	(413,294)	-	24,312	(388,982)	24,312
Total	$ 41,757,592	$ -	$ 1,947,424	$ 39,858,792	$ 2,012,424

2004B Tax Allocation Refunding Bonds

In December 2004, the City of Highland Redevelopment Agency issued $3,690,000 Tax Allocation Refunding Bonds Series 2004B. Proceeds from the bonds were used to refund the Agency's Highland Redevelopment Project Area No. 1, 1994 Tax Allocation Refunding Bonds.

The bonds consist of $2,250,000 of serial bonds and $1,440,000 of term bonds. The serial bonds accrue interest at rates between 1.35% and 5.30% and the principal amounts mature between December 1, 2004 and December 1, 2018 in amounts ranging from $115,000 to $200,000. Term bonds of $1,440,000 accrue interest at 5.65% and mature on December 1, 2024.

The term bonds maturing in the years 2019 and 2024 are subject to mandatory sinking account redemption on each December 1, commencing on December 1, 2019 and December 1, 2029, respectively, at a redemption price equal to the principal amount thereof together with accrued interest, without premium. At June 30, 2022, the outstanding balance of the bonds was $785,000.

Future debt service requirements for the 2004B Bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 250,000	$ 37,290	$ 287,290
2024	260,000	22,883	282,883
2025	275,000	7,769	282,769
Totals	$ 785,000	$ 67,941	$ 852,941

2015A Tax Allocation Bonds

In February 2015, the Successor Agency to the Highland Redevelopment Agency issued $12,340,000 Tax Allocation Refunding Bonds Series 2015A for the purpose of refunding the outstanding balance of the Tax Allocation Bonds Series 2004A.

The bonds consist of $8,405,000 of serial bonds and $3,935,000 of term bonds. The serial bonds accrue interest at rates between 2.00% and 5.00% and the principal amounts mature between December 1, 2015 and December 1, 2030 in amounts ranging from $180,000 to $890,000.

6) FIDUCIARY FUND LONG-TERM DEBT – Continued

Term bonds of $3,935,000 accrue interest at 3.5% and mature on December 1, 2034. At June 30, 2022, the outstanding balance of the bonds was $10,040,000, with future debt service requirements as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 410,000	$ 418,375	$ 828,375
2024	435,000	397,250	832,250
2025	455,000	375,000	830,000
2026	710,000	345,875	1,055,875
2027	750,000	309,375	1,059,375
2028	785,000	271,000	1,056,000
2029	820,000	238,050	1,058,050
2030	850,000	203,475	1,053,475
2031	890,000	159,975	1,049,975
2032	935,000	121,363	1,056,363
2033	965,000	88,113	1,053,113
2034	1,000,000	53,725	1,053,725
2035	1,035,000	18,113	1,053,113
Totals	$ 10,040,000	$ 2,999,688	$ 13,039,688

2017 Tax Allocation Refunding Bonds

In September 2017, the Successor Agency to the Highland Redevelopment Agency issued $33,515,000 Tax Allocation Refunding Bonds Series 2017 for the purpose of refunding the outstanding balance of the Tax Allocation Bonds Series 2007. As a result, the 2007 bonds are considered defeased and the liability has been removed from these financial statements.

The 2017 bonds consist of $11,540,000 of serial bonds and $21,975,000 of term bonds. The serial bonds accrue interest at rates between 1.50% and 3.125% and the principal amounts mature between February 1, 2019 and February 1, 2027 in amounts ranging from $1,180,000 to $1,420,000. Term bonds of $7,850,000 and $14,125,000, accrue interest at 3.375%, maturing on February 1, 2032 and 3.625%, maturing on February 1, 2038, respectively.

At June 30, 2022, the outstanding balance of the bonds was $28,685,000. Future debt service requirements for the 2017 Bonds are as follows:

6) FIDUCIARY FUND LONG-TERM DEBT - Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	$ 1,270,000	$ 968,819	$ 2,238,819
2024	1,300,000	937,069	2,237,069
2025	1,335,000	902,944	2,237,944
2026	1,385,000	862,894	2,247,894
2027	1,420,000	821,344	2,241,344
2028	1,465,000	776,969	2,241,969
2029	1,515,000	727,525	2,242,525
2030	1,570,000	676,394	2,246,394
2031	1,625,000	623,406	2,248,406
2032	1,675,000	568,562	2,243,562
2033	1,735,000	512,031	2,247,031
2034	1,800,000	449,138	2,249,138
2035	1,860,000	383,887	2,243,887
2036	2,805,000	316,462	3,121,462
2037	2,910,000	214,781	3,124,781
2038	3,015,000	109,294	3,124,294
Totals	$ 28,685,000	$ 9,851,519	$ 38,536,519

7) PENSION PLAN

General Information about the Defined Benefit Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the miscellaneous pool. Accordingly, rate plans within the miscellaneous pool are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous pool. The City sponsors two rate plans. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2020 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2020 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

The Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

7) PENSION PLAN - Continued

	Miscellaneous	Miscellaneous PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	1-year average	Last 36 Mos. of Service
Required employee contribution rates	7%	7.25%
Required employer contribution rates	11.6% + $429,317	7.73% + $3,980

CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was $433,297 in fiscal year 2022.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the City reported a net pension liability for its proportionate shares of the net pension liability of the Plan of $2,522,435.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability as of June 30, 2021 and 2022 was as follows:

Proportion - June 30, 2021	0.04632%
Proportion - June 30, 2022	0.04664%
Change - Increase (Decrease)	0.00032%

For the year ended June 30, 2022, the City recognized pension expense of $537,796. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

7) PENSION PLAN - Continued

	Deferred Outflows	Deferred Inflows
Pension contributions subsequent to measurement date	$ 748,452	$ -
Differences between actual and expected experience	282,864	-
Changes in assumptions	-	-
Differences between employer's contributions and proportionate share of contributions	-	81,682
Change in employer's proportions	57,315	-
Net differences between projected and actual earnings on plan investments	-	2,201,953
Total	$ 1,088,631	$ 2,283,635

The deferred outflows of resources related to contributions subsequent to the measurement date of $748,452 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	
2023	$ (402,023)
2024	(437,048)
2025	(495,878)
2026	(608,507)
2027	-
Thereafter	-

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Projected salary increase	(1)
Investment rate of return	7.15%
Mortality	(2)

(1) Depending on age, service and type of employment
(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

7) PENSION PLAN - Continued

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50%	4.80%	5.98%
Global Fixed Income	28%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	-	-0.92%

(1) An expected inflation of 2.0% used for this period.
(2) An expected inflation of 2.92% used for this period.

Discount Rate – The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events - On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

7) PENSION PLAN - Continued

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	$	5,525,038
Current Discount Rate		7.15%
Net Pension Liability	$	2,522,435
1% Increase		8.15%
Net Pension Liability	$	40,226

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan - At June 30, 2022, the City reported no payables to the pension plan, for outstanding contributions required for the year ended June 30, 2022.

8) OTHER POSTEMPLOYMENT BENEFITS

General Information About the OPEB Plan

Plan Description – The City has established the Highland Retiree Healthcare Plan (the Plan), and participates in single-employer defined benefit retiree healthcare plan. A separate financial report is not prepared for the Plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – Under the Plan, the City pays $200 per month for eligible retirees' health coverage, regardless of classification. Employees are eligible for retiree health benefits if they retire from the City on or after age 50 with at least 5 years of service, and are eligible for a PERS pension. The City benefit is paid for the lifetime of the retiree. The City also pays the PEMCHA administrative fee (0.24% of premium for 2021/22). The City does not provide dental and vision benefits.

Employees Covered by Benefit Terms – As of the July 1, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Retirees or spouses of retirees currently receiving benefits	10
Active employees	36
Total	46

Contributions – The City contributes to the Plan on a pay-as-you-go basis.

8) OTHER POST EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – The City's total OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation dated July 1, 2021 using the entry age, level percent of pay cost method, based on the following actuarial methods and assumptions:

Valuation Date	July 1, 2021
Actuarial Cost Method	Entry Age, Level Percent of Pay
Mortality	Pre-retirement: RP-2014 Employee Mortality Table. Post-retirement: RP-2014 Health Annuitant Mortality Table
Health Care Trend Rate	5.80% for 2021, 5.60% for 2022, 5.40% for 2023, and 5.20% for 2024-2069, and 4.00% for 2070 and later years; Medicare ages: 4.00% for all years
Inflation Rate	2.75%
Salary Increases	3.00%
Discount Rate	1.92% - Fidelity GO AA 20 Years Municipal Index

Discount Rate – The discount rate used to measure the total OPEB liability was 1.92 percent and is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Changes in the Total OPEB Liability

	Total OPEB Liability (TOL)
Balance at June 30, 2021 (June 30, 2020 measurement date)	$ 1,052,760
Changes in the year:	
Service cost	87,235
Interest on the total OPEB liability	27,404
Difference between expected and actual experience	(8,350)
Changes in assumptions or other inputs	134,241
Benefit payments, including implicit subsidy	(43,181)
Net changes	197,349
Balance at June 30, 2022 (June 30, 2021 measurement date)	$ 1,250,109

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the City if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.92%)	Discount Rate (2.92%)	1% Increase (3.92%)
Total OPEB liability	$ 1,443,328	$ 1,250,109	$ 1,094,984

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability of the City, as well as what the City's total OPEB would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

8) OTHER POST EMPLOYMENT BENEFITS – Continued

	1% Decrease	Trend Rate	1% Increase
Total OPEB liability	$ 1,091,629	$ 1,250,109	$ 1,458,588

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the City recognized OPEB expense of $152,533. At June 30, 2022, the City reported deferred outflows and deferred inflows related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to the Measurement Date	$ 26,200	$ -
Difference between expected and actual experience	-	17,647
Changes of Assumptions	209,608	-
Total	$ 235,808	$ 17,647

The $26,200 reported as deferred outflows related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the total OPEB liability during the fiscal ending June 30, 2023. Other amounts reported as deferred outflows and inflows related to OPEB will be recognized as expense as follows:

Year Ending June 30,	
2023	$ 37,894
2024	37,894
2025	37,894
2026	36,530
2027	28,598
Thereafter	13,151

9) RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the Public Agency Risk Sharing Authority of California (PARSAC), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a $100,000 retention limit similar to a deductible with PARSAC being responsible for losses above that amount up to $1 million.

PARSAC has additional coverage of $34 million in excess of its $1 million retention limit through affiliated risk management authorities. PARSAC also provides $1 billion aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

9) RISK MANAGEMENT - Continued

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

PARSAC covers workers' compensation claims up to its self-insurance limit of $500,000. The Local Agency Workers Compensation Excess Pool provides excess coverage to statutory limits. The City pays an annual premium to PARSAC and may share in any surplus revenues or may be required to pay additional assessments based upon PARSAC's operating results. Financial statements of PARSAC may be obtained from its administrative office located at 1525 Response Road, Suite One, Sacramento, California, 95815; www.parsac.org or by calling (916) 927-7727.

Additional claims and lawsuits have been filed against the City in the normal course of business. It is reasonably possible that the City may be liable for claims not to exceed $100,000. In the opinion of management, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

The workers' compensation and general liability claims administrators have estimated liabilities for probable future payments including an estimate for claims incurred but not reported. Claims outstanding as of June 30, 2022, and changes during the past fiscal year was as follows:

General Liability Claims	$ 155,000
Total	$ 155,000

Fiscal Year	Claims Payable Beginning of Year	Additions	Deletions	Claims Payable End of Year
2021-22	$ 149,049	$ 5,951	$ -	$ 155,000
2020-21	153,439	-	4,390	149,049

10) DEBT ISSUED WITHOUT GOVERNMENT COMMITMENT

2001 Special Tax Bonds (Mello-Roos):

On September 1, 2001, the City of Highland Community Facilities District No. 2001-1 issued a Special Tax Bonds, Series 2001 in the amount of $6,655,000. The bonds were issued to finance various public improvements located within the District and to prepay special taxes levied by CFD 90-1. In 2011, the Series 2001 bonds were refunded with the issuance of the Special Tax Refunding Bonds, Series 2011.

In June, 2021, the series 2011 bonds were refunded with the issuance of the CFD 2001-1 Special Tax Refunding Bond, Issue of 2021.

10) DEBT ISSUED WITHOUT GOVERNMENT COMMITMENT - Continued

The special term bonds mature on September 1, 2028. Interest rates on the bonds are 1.545% with annual principal and interest payments ranging from $343,141 to $353,329. Principal and interest payments on the tax bonds are payable solely from special tax assessments to be levied and collected from property owners within the District. It is management's determination that the City of Highland is in no way liable for repayment, but is only acting as agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings, if appropriate.

At June 30, 2022, the amount outstanding was $2,300,000.

11) COMMITMENTS AND CONTINGENCIES

The City is a defendant in various litigations in the normal course of City operations, which in the opinion of management will not significantly adversely affect the City's financial position. The City participates in various federal and state programs. These programs are subject to examination by the grantors, and the amount of expenditures which may be disallowed by the granting agencies, if any, cannot be determined at this time.

12) LEASES

Lease Receivable **-** In prior fiscal years, the City entered into various land lease agreements with third parties to lease pieces of land owned by the City. The initial lease terms ranged from 20 to 55 years. The City currently receives monthly payments from all leases of $21,090. The City recognized $155,172 in lease revenue and $97,910 in interest revenue during the current fiscal year related to the various leases. As of June 30, 2022, the City's receivable for lease payments was $2,441,453. Also, the City has a deferred inflow of resources associated with leases that will be recognized as revenue over the lease terms. As of June 30, 2022, the balance of the deferred inflow of resources was $2,441,453.

13) FUND BALANCE

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The City considers restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as inventory) or (b) legally or contractually required to be maintained intact (such as endowments).

Restricted Fund Balance - This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation. If the Council action limiting the use of funds is included in the same action (legislation) that created (enables) the funding source, then it is restricted.

13) FUND BALANCE - Continued

Committed Fund Balance - This classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken to remove or revise the limitation.

Assigned Fund Balance - This classification includes amounts that are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the City Manager to assign fund balance. The City Council may also assign fund balance. Unlike commitments, an additional action does not normally have to be taken for the removal of an assignment.

Unassigned Fund Balance - This classification includes the residual balance for the City's general fund and includes all spendable amounts not contained in other classifications. In other funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The City's fund balances at June 30, 2022, are presented below:

		Special Revenue		Capital Projects Funds		Total Non-major Governmental Funds	Total Governmental Funds
	General	Grants	Major Grants	Capital Improvements	Development Impact Fees		
Nonspendable:							
Prepaid Items	$ 18,097	$ -	$ -	$ -	$ -	$ -	$ 18,097
Long-term Advances & Loans	854,643	-	-	-	-	-	854,643
Restricted:							
Public Safety Operations	-	-	-	-	-	-	-
Highways and Street Projects	-	12,098,439	-	7,342,585	-	3,694,888	23,135,912
Parks and Recreation	-	-	-	-	-	244,362	244,362
Capital Improvements	-	-	-	-	6,335,842	4,417,791	10,753,633
Low and Moderate Income Housing Activities	-	-	-	-	-	4,565,483	4,565,483
Assigned:							
Public Safety:							
Vehicle Replacement	2,800,000	-	-	-	-	-	2,800,000
Equipment Replacement	250,000	-	-	-	-	-	250,000
Other Purposes:							
Vehicle Replacement	475,000	-	-	-	-	-	475,000
Equipment Replacement	200,000	-	-	-	-	-	200,000
Compensated Absences	796,702	-	-	-	-	-	796,702
Net Pension Liability	1,822,000	-	-	-	-	-	1,822,000
OPEB Liability	413,000	-	-	-	-	-	413,000
Capital Projects	636,487	-	-	-	-	6,252,080	6,888,567
Technical Enhancements	400,000	-	-	-	-	-	400,000
Service Enhancements	1,237,380	-	-	-	-	-	1,237,380
City Hall	200,000	-	-	-	-	-	200,000
Fire Facilities	4,650,000	-	-	-	-	-	4,650,000
Unassigned	3,931,264	-	(334,352)	-	-	(93,267)	3,503,645
Total Fund Balance (Deficit)	$ 18,684,573	$ 12,098,439	$ (334,352)	$ 7,342,585	$ 6,335,842	$ 19,081,337	$ 63,208,424

14) FUND DEFICITS

Deficits in nonmajor funds at June 30, 2022 included the following: Article 3 Special Revenue Fund - $83,030; CDBG Special Revenue Fund - $10,237. These deficits are due to the application of the availability period in governmental funds for grants due from other governments. The related revenues are expected to be received and recognized in the subsequent fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

City of Highland
Budgetary Comparison Schedule By Department
Budget and Actual - General Fund
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 21,384,450	$ 21,384,450	$ 21,881,584	$ 497,134
Licenses and Permits	604,225	604,225	1,217,429	613,204
Intergovernmental	298,500	298,500	345,193	46,693
Charges for Services	1,370,190	1,523,450	1,697,582	174,132
Fines and Forfeitures	50,000	65,000	89,850	24,850
Investment Income	105,000	105,000	20,836	(84,164)
Rental Income	131,070	131,070	131,042	(28)
Miscellaneous	21,000	6,000	9,229	3,229
Total Revenues	23,964,435	24,117,695	25,392,745	1,275,050
EXPENDITURES:				
Current:				
General Government:				
City Council	200,885	200,885	177,951	22,934
City Clerk	348,250	348,250	320,682	27,568
General Government	690,610	690,610	620,678	69,932
Personnel	67,725	67,725	57,369	10,356
Finance	646,025	646,025	604,269	41,756
Public Safety:				
Police Department	11,705,615	11,858,875	10,828,656	1,030,219
Animal Control	472,910	472,910	468,518	4,392
Fire Department	3,679,200	3,689,640	2,248,342	1,441,298
Public Works:				
Engineering	575,090	703,305	637,414	65,891
Parks	1,123,960	1,074,535	1,052,948	21,587
Graffiti	124,125	128,050	126,436	1,614
Trails	14,500	14,500	12,265	2,235
Community Development:				
Planning	808,780	808,780	715,786	92,994
Public Services	526,825	526,825	458,461	68,364
Building and Safety	696,075	696,075	591,946	104,129
Code Enforcement	381,895	475,395	474,926	469
Community Volunteer Services	102,430	102,430	94,057	8,373
Capital Outlay	1,017,200	1,117,200	171,899	945,301
Total Expenditures	23,182,100	23,622,015	19,662,603	3,959,412
Excess (Deficiency) of Revenues over Expenditures	782,335	495,680	5,730,142	5,234,462
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	10,674	(10,674)
Transfers Out	(1,797,450)	(4,253,030)	(2,976,037)	1,276,993
Total Other Financing Sources (Uses)	(1,797,450)	(4,253,030)	(2,965,363)	1,266,319
Net Change in Fund Balance	(1,015,115)	(3,757,350)	2,764,779	6,522,129
Fund Balance, Beginning of Year	15,919,794	15,919,794	15,919,794	-
Fund Balance, End of Year	$ 14,904,679	$ 12,162,444	$ 18,684,573	$ 6,522,129

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Grants
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 18,597,000	$ 18,597,000	$ 3,788,086	$ (14,808,914)
Investment Income	-	-	(46,896)	(46,896)
Miscellaneous	-	-	-	-
Total Revenues	18,597,000	18,597,000	3,741,190	(14,855,810)
EXPENDITURES:				
Current:				
Public Works	-	-	79,195	(79,195)
Capital Outlay	23,128,000	23,128,000	3,031,245	20,096,755
Total Expenditures	23,128,000	23,128,000	3,110,440	20,017,560
Excess (Deficiency) of Revenues over Expenditures	(4,531,000)	(4,531,000)	630,750	5,161,750
OTHER FINANCING SOURCES (USES):				
Transfers Out	-	-	(10,674)	(10,674)
Total Other Financing Sources (Uses)	-	-	(10,674)	(10,674)
Net Change in Fund Balance	(4,531,000)	(4,531,000)	620,076	5,151,076
Fund Balance, Beginning of Year	11,478,363	11,478,363	11,478,363	-
Fund Balance, End of Year	$ 6,947,363	$ 6,947,363	$ 12,098,439	$ 5,151,076

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Major Grants
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 11,655,000	$ 11,655,000	$ 6,842,749	$ (4,812,251)
Miscellaneous	-	-	-	-
Total Revenues	11,655,000	11,655,000	6,842,749	(4,812,251)
EXPENDITURES:				
Current:				
General Government	-	-	20,793	(20,793)
Public Safety	-	2,850,000	2,850,000	-
Public Works	-	-	0	-
Community Development	-	4,095,055	1,334,012	2,761,043
Capital Outlay	11,655,000	12,157,500	2,698,345	9,459,155
Total Expenditures	11,655,000	19,102,555	6,903,150	12,199,405
Excess (Deficiency) of Revenues over Expenditures	-	(7,447,555)	(60,401)	7,387,154
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	(7,447,555)	(60,401)	7,387,154
Fund Balance, Beginning of Year	(273,951)	(273,951)	(273,951)	-
Fund Balance, End of Year	$ (273,951)	$ (7,721,506)	$ (334,352)	$ 7,387,154

City of Highland
Required Supplementary Information
Year Ended June 30, 2022

Schedule of Changes in Total OPEB Liability And Related Ratios – Last Ten Fiscal Years*

	Measurement Period				
	2021	2020	2019	2018	2017
Total OPEB Liability					
Service cost	$ 87,235	$ 66,100	$ 57,152	$ 25,712	$ 24,963
Interest on total OPEB liability	27,404	29,999	30,820	25,599	25,002
Difference between expected and actual experience	(8,350)	-	(18,868)	(40,757)	-
Changes in Assumptions	134,241	83,368	65,412	-	-
Benefit payments, including implicit subsidy	(43,181)	(37,784)	(35,035)	(33,347)	(28,484)
Net change in total OPEB liability	197,349	141,683	99,481	(22,793)	21,481
Total OPEB liability - beginning	1,052,760	911,077	811,596	834,389	812,908
Total OPEB liability - ending	$ 1,250,109	$ 1,052,760	$ 911,077	$ 811,596	$ 834,389
Covered-employee payroll	$ 3,119,466	$ 2,858,967	$ 2,811,994	$ 2,668,338	$ 2,668,273
Total OPEB liability as a percentage of covered-employee payroll	40.07%	36.82%	32.40%	30.42%	31.27%

*Fiscal year 2018 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of Changes in the City's Total OPEB Liability

No assets are accumulated in a trust that meets the criteria in GASBS No. 75, paragraph 4, to pay related benefits.

Benefit Changes: None

Changes in Assumptions: In 2019, the accounting discount rate changed from 3.62% to 3.13%. In 2020, the accounting discount rate changes from 3.13% to 2.45%. In 2021, the accounting discount rate changed from 2.45% to 1.92%.

City of Highland
Required Supplementary Information
Year Ended June 30, 2022

Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Years*

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2021	0.04664%	$ 2,522,435	$ 3,119,466	80.86%	88.91%
2020	0.04632%	5,040,141	2,858,967	176.29%	76.22%
2019	0.04593%	4,706,642	2,811,994	167.38%	76.48%
2018	0.04531%	4,366,668	2,668,338	163.65%	77.17%
2017	0.04585%	4,547,512	2,668,273	170.43%	74.87%
2016	0.04564%	3,949,652	2,518,215	148.02%	75.23%
2015	0.04548%	3,121,917	2,437,659	128.07%	78.40%
2014	0.04897%	3,047,168	2,426,611	125.57%	79.19%

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of the City's Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: In 2017, the accounting discount rate changed from 7.65% to 7.15%.

City of Highland
Required Supplementary Information
Year Ended June 30, 2022

Schedule of Pension Plan Contributions
Last 10 Years*

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2022	$ 748,452	$ (748,452)	$ -	$ 3,142,359	23.82%
2021	728,478	(728,478)	-	3,119,466	23.35%
2020	669,787	(669,787)	-	2,858,967	23.43%
2019	594,646	(594,646)	-	2,811,994	21.15%
2018	515,418	(515,418)	-	2,668,338	19.32%
2017	483,969	(483,969)	-	2,668,273	18.14%
2016	445,379	(445,379)	-	2,518,215	17.69%
2015	395,286	(395,286)	-	2,437,659	16.22%

*Fiscal year 2015 was the first year of implementation, therefore, 10 years of information are not yet available.

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/2013, 6/30/2014, 6/30/2015, 6/30/2016, 6/30/2017, 6/30/2018, 6/30/19, 6/30/20

City of Highland
Notes to Required Supplementary Information
Year Ended June 30, 2022

Budgetary Information

The City adopts an annual budget prepared on the modified accrual basis for its governmental funds (e.g., General Fund, Special Revenue Funds, and Capital Projects Funds), and on an accrual basis for its Internal Services Funds, which is consistent with generally accepted accounting principles (GAAP). The City Manager is required to prepare and submit to the City Council the annual budget of the City and administer it after adoption.

A two-year budget was adopted by City Council on June 8, 2021 for fiscal years 2021-22 and 2022-23. City Manager approval is required for budget revisions within a department and City Council approval is required for budget revisions that affect the total appropriations of a department. Every fund, except for the General Fund and Capital Improvement Capital Projects Fund, is considered a department. For each department, total expenditures may not legally exceed total appropriations. All annual appropriations lapse at fiscal year-end. Budgeted expenditure amounts represent original appropriations adjusted by $14,149,880 for supplemental appropriations during the year ended June 30, 2022.

There were no budgeted appropriations for the non-major FEMA Special Revenue Fund, which is used to account for all expenditures that are associated with unanticipated events that will most likely be reimbursed by FEMA and/or CAL EMA. Accordingly, no budgetary comparison for this fund is presented in the financial statements.

SUPPLEMENTARY INFORMATION

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Capital Improvements
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Investment Income	$ 45,000	$ (3,771)	$ (48,771)
Miscellaneous	-	-	-
Total Revenues	45,000	(3,771)	(48,771)
EXPENDITURES:			
Current:			
Public Works	247,425	247,404	21
Capital Outlay	3,310,000	242,413	3,067,587
Total Expenditures	3,557,425	489,817	3,067,608
Excess (Deficiency) of Revenues over Expenditures	(3,512,425)	(493,588)	3,018,837
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(3,512,425)	(493,588)	3,018,837
Fund Balance, Beginning of Year	7,836,173	7,836,173	-
Fund Balance, End of Year	$ 4,323,748	$ 7,342,585	$ 3,018,837

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Development Impact Fees
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Charges for Services	$ 225,000	$ 428,180	$ 203,180
Miscellaneous	-	-	-
Investment Income	55,000	(52,432)	(107,432)
Total Revenues	280,000	375,748	95,748
EXPENDITURES:			
Current:			
Public Works	-	-	-
Capital Outlay	5,973,500	5,087,959	885,541
Total Expenditures	5,973,500	5,087,959	885,541
Excess (Deficiency) of Revenues over Expenditures	(5,693,500)	(4,712,211)	981,289
OTHER FINANCING SOURCES (USES)			
Issuance of Debt	-	3,397,965	3,397,965
Total Other Financing Sources (Uses)	-	3,397,965	3,397,965
Net Change in Fund Balance	(5,693,500)	(1,314,246)	4,379,254
Fund Balance, Beginning of Year	7,650,088	7,650,088	-
Fund Balance, End of Year	$ 1,956,588	$ 6,335,842	$ 4,379,254

NON-MAJOR GOVERNMENTAL FUNDS

City of Highland
Non-major Governmental Funds

Special Revenue Funds

The following Special Revenue Funds have been classified as other governmental funds in the accompanying financial statements:

Measure I - In June 1990, the taxpayers voted for added taxes on gasoline to provide additional monies by approving a one-half cent sales tax increase. In 2004, the taxpayers voted to reauthorize this tax until 2040. These funds are kept locally for major road and transportation expenses and are disbursed to the City by the San Bernardino County Transportation Authority (SBCTA).

Traffic Safety - This fund accounts for the financial transactions as prescribed by the State of California statute on California Vehicle Code Fines. Revenues are collected by the County and remitted to the City for expenditures related to Traffic Safety such as crossing guards and traffic safety improvements.

Gas Tax Fund- This fund accounts for the construction and maintenance of the roads and related road operations in the City. Financing is provided by the City's share of state gasoline taxes from the State of California Transportation Department. This fund also accounts for Prop 1B funds.

Article 3 - These are State funds provided through SBCTA as grants, and are to be used for bikeways & pedestrian ways.

Community Development Block Grant (CDBG) - Received from the County of San Bernardino. The grants are used to develop a viable urban community by providing decent housing and a suitable living environment. The City accomplishes this by providing properly maintained roads and taking care of target areas such as Ward Street and Cunningham Street through code enforcement services and neighborhood revitalization.

Developer Fees - These are fees collected from developers to finish tracts with street lights, trees, street widening, signals, etc., to be done at a later time when areas are totally developed.

Landscape Maintenance District - Different areas of the City have been placed into the Landscape Maintenance District to maintain the landscaping surrounding a particular tract of homes. These funds are used to maintain that level of service that was previously provided by the developer.

Street Light District - This is a citywide assessment for service. These funds are collected to maintain street lights throughout the City. The City adds street lights as the need arises.

Community Trails District - This is funded by assessments to particular property owners who have access to the trails for usage by bicycles, horses, and citizens.

Parks Maintenance District - Certain areas of the City that have access to the Canyon Oaks Park, Cunningham Park, Oak Creek Park & Seeley Park have been placed into the Parks Maintenance District. This assessment is for the maintenance of the parks.

FEMA - The FEMA fund is used to account for all expenditures in one fund that are associated with unanticipated events that will most likely be reimbursed by FEMA and/or Cal EMA.

Air Quality Management District (AQMD) - This fund is used to account for the City's share of vehicle registration fees that the State of California has allocated to address air quality concerns in Southern California. These monies are to be used in air quality maintenance programs locally and/or regionally.

Special Revenue Funds - Continued

Citizens Option for Public Safety Program (COPS) - This fund is used for front line police services including anti-gang and community crime prevention programs.

Street and Storm Drain Maintenance District - This is funded by special assessments for street and storm drain maintenance within a tract.

Justice Assistance Grant (JAG) - This grant is funded by the U. S. Department of Justice for local law enforcement purposes. This grant mainly aids in equipment purchases and special project over-time.

Paramedic Department - This fund accounts for the monies received through the medic tax. The medic tax partially funds the paramedic program. The City contracts with the State (Cal-Fire) for this service.

Housing Authority - This fund accounts for the housing funds and certain housing assets of the dissolved RDA after the date of dissolution.

Capital Projects Funds

The following Capital Projects Funds have been classified as other governmental funds in the accompanying financial statements:

General Capital Financing Capital Projects Fund - This fund is used to match potential competitive grants and fund future capital projects.

Community Facilities District - The Greenspot Corridor (CFD 90-1) in the east end of the City has been placed into a CFD (Mello-Roos) to provide needed infrastructure, housing, and commercial retail growth to that area. Also to be provided are police and fire services. Tract 14326 (CFD 2001-1) is a residential Community Facilities District, as is Tract 17682 (CFD 2007-1).


NOVEMBER 24, 1987
CITY OF HIGHLAND

City of Highland
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2022

	Special Revenue					
	Measure I	Traffic Safety	Gas Tax	Article 3	CDBG	Developer Fees
ASSETS						
Cash and Investments	$ 1,573,346	$ -	$ 817,950	$ -	$ -	$ 4,409,657
Receivables:						
Accounts	-	-	-	-	-	-
Interest	1,737	-	1,657	-	-	8,134
Property Taxes	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Leases	-	-	-	-	-	-
Due From Other Governments	277,350	5,340	305,445	92,655	33,946	-
Advance to Successor Agency	-	-	-	-	-	-
Total Assets	$ 1,852,433	$ 5,340	$ 1,125,052	$ 92,655	$ 33,946	$ 4,417,791
LIABILITIES						
Accounts Payable	$ 25,600	$ 1,285	$ 65,261	$ 7,066	$ 1,900	$ -
Accrued Liabilities	-	-	13,437	-	2,947	-
Retention Payable	49,356	-	39,910	-	-	-
Due to Other Funds	-	4,055	-	85,589	29,100	-
Total Liabilities	74,956	5,340	118,608	92,655	33,947	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	-	-	-	83,030	10,236	-
Lease Related	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	83,030	10,236	-
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	1,777,477	-	1,006,444	-	-	4,417,791
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	(83,030)	(10,237)	-
Total Fund Balances	1,777,477	-	1,006,444	(83,030)	(10,237)	4,417,791
Total Liabilities, Deferred Inflows and Fund Balances	$ 1,852,433	$ 5,340	$ 1,125,052	$ 92,655	$ 33,946	$ 4,417,791

Special Revenue							
Landscape Maintenance District	Street Light District	Community Trails District	Parks Maintenance District	FEMA	AQMD	COPS	Street and Storm Drain Maintenance
$ 40,757	$ 43,184	$ 37,708	$ 216,047	$ -	$ 321,396	$ -	$ 559,393
-	-	-	-	-	-	-	-
-	-	-	196	-	567	-	1,025
7,275	5,437	220	1,556	-	-	-	159
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	18,109	-	-
-	-	-	-	-	-	-	-
$ 48,032	$ 48,621	$ 37,928	$ 217,799	$ -	$ 340,072	$ -	$ 560,577
$ 46,910	$ 31,672	$ -	$ 10,243	$ -	$ 4,520	$ -	$ 2,025
1,122	-	-	1,122	-	-	-	86
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
48,032	31,672	-	11,365	-	4,520	-	2,111
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	16,949	37,928	206,434	-	335,552	-	558,466
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	16,949	37,928	206,434	-	335,552	-	558,466
$ 48,032	$ 48,621	$ 37,928	$ 217,799	$ -	$ 340,072	$ -	$ 560,577

(Continued)

City of Highland
Combining Balance Sheet
Non-major Governmental Funds (Continued)
June 30, 2022

	Special Revenue			Capital Projects		Total
	Justice Assistance Grant	Paramedic Department	Housing Authority	General Capital Financing	Community Facilities District	Non-major Governmental Funds
ASSETS						
Cash and Investments	$ -	$ 11,930	$ 3,651,990	$ 6,203,590	$ -	$ 17,886,948
Receivables:						
Accounts	-	-	8,276	54,433	10,080	72,789
Interest	-	-	6,661	8,772	-	28,749
Property Taxes	-	3,662	-	-	6,360	24,669
Loans	-	-	695,728	-	-	695,728
Leases	-	-	997,821	-	-	997,821
Due From Other Governments	-	118,984	578,950	-	-	1,430,779
Advance to Successor Agency	-	-	213,662	-	-	213,662
Total Assets	$ -	$ 134,576	$ 6,153,088	$ 6,266,795	$ 16,440	$ 21,351,145
LIABILITIES						
Accounts Payable	$ -	$ 15,592	$ 7,512	$ 6,999	$ 6,960	$ 233,545
Accrued Liabilities	-	-	3,322	465	-	22,501
Retention Payable	-	-	-	7,251	-	96,517
Due to Other Funds	-	-	-	-	9,480	128,224
Total Liabilities	-	15,592	10,834	14,715	16,440	480,787
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	-	118,984	578,950	-	-	791,200
Lease Related	-	-	997,821	-	-	997,821
Total Deferred Inflows of Resources	-	118,984	1,576,771	-	-	1,789,021
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	4,565,483	-	-	12,922,524
Assigned	-	-	-	6,252,080	-	6,252,080
Unassigned	-	-	-	-	-	(93,267)
Total Fund Balances	-	-	4,565,483	6,252,080	-	19,081,337
Total Liabilities, Deferred Inflows and Fund Balances	$ -	$ 134,576	$ 6,153,088	$ 6,266,795	$ 16,440	$ 21,351,145


NOVEMBER 24, 1987
CITY OF HIGHLAND

City of Highland
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
Year Ended June 30, 2022

	Special Revenue					
	Measure I	Traffic Safety	Gas Tax	Article 3	CDBG	Developer Fees
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	1,458,861	-	2,440,634	37,087	451,263	-
Charges for Services	-	-	-	-	-	107,125
Fines and Forfeitures	-	32,037	-	-	-	-
Investment Income	(5,616)	-	(2,159)	-	-	(39,236)
Rental Income	-	-	-	-	-	-
Miscellaneous	-	-	7,868	-	-	-
Total Revenues	1,453,245	32,037	2,446,343	37,087	451,263	67,889
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	54,270	-	-	-	-
Public Works	-	-	1,882,888	-	-	-
Community Development	-	-	-	-	218,428	-
Capital Outlay	2,440,693	-	1,437,555	45,551	-	92,597
Total Expenditures	2,440,693	54,270	3,320,443	45,551	218,428	92,597
Excess (Deficiency) of Revenues Over Expenditures	(987,448)	(22,233)	(874,100)	(8,464)	232,835	(24,708)
OTHER FINANCING SOURCES (USES)						
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	-	17,611	145,023	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	17,611	145,023	-	-	-
Net Change in Fund Balances	(987,448)	(4,622)	(729,077)	(8,464)	232,835	(24,708)
Fund Balances, Beginning	2,764,925	4,622	1,735,521	(74,566)	(243,072)	4,442,499
Fund Balances, End of Year	$ 1,777,477	$ -	$ 1,006,444	$ (83,030)	$ (10,237)	$ 4,417,791

Special Revenue							
Landscape Maintenance District	Street Light District	Community Trails District	Parks Maintenance District	FEMA	AQMD	COPS	Street and Storm Drain Maintenance
$ 439,783	$ 328,883	$ 13,313	$ 94,070	$ -	$ -	$ -	$ 40,699
-	-	-	-	-	-	-	-
-	-	-	-	-	70,857	161,330	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(938)	-	(2,730)	-	(5,139)
-	-	-	-	-	-	-	-
-	13,545	-	-	-	-	-	-
439,783	342,428	13,313	93,132	-	68,127	161,330	35,560
-	-	-	-	-	-	-	-
-	-	-	-	-	-	161,330	-
566,467	414,806	5,238	126,718	-	63,525	-	9,187
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
566,467	414,806	5,238	126,718	-	63,525	161,330	9,187
(126,684)	(72,378)	8,075	(33,586)	-	4,602	-	26,373
-	-	-	-	-	-	-	-
213,513	-	-	50,609	-	-	-	-
-	-	-	-	-	-	-	-
213,513	-	-	50,609	-	-	-	-
86,829	(72,378)	8,075	17,023	-	4,602	-	26,373
(86,829)	89,327	29,853	189,411	-	330,950	-	532,093
$ -	$ 16,949	$ 37,928	$ 206,434	$ -	$ 335,552	$ -	$ 558,466

(Continued)

City of Highland
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds (Continued)
Year Ended June 30, 2022

	Special Revenue			Capital Projects		Total
	Justice Assistance Grant	Paramedic Department	Housing Authority	General Capital Financing	Community Facilities District	Non-major Governmental Funds
REVENUES						
Taxes	$ -	$ 365,136	$ -	$ -	$ -	$ 1,281,884
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	15,759	-	-	-	-	4,635,791
Charges for Services	-	-	-	129,983	-	237,108
Fines and Forfeitures	-	-	-	-	-	32,037
Investment Income	-	-	52,891	(43,759)	-	(46,686)
Rental Income	-	-	120,000	-	-	120,000
Miscellaneous	-	-	45,760	-	10,080	77,253
Total Revenues	15,759	365,136	218,651	86,224	10,080	6,337,387
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	884,440	-	-	-	1,100,040
Public Works	-	-	-	140,623	10,080	3,219,532
Community Development	-	-	249,786	-	-	468,214
Capital Outlay	-	-	-	122,464	-	4,138,860
Total Expenditures	-	884,440	249,786	263,087	10,080	8,926,646
Excess (Deficiency) of Revenues Over Expenditures	15,759	(519,304)	(31,135)	(176,863)	-	(2,589,259)
OTHER FINANCING SOURCES (USES)						
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	-	519,304	-	1,500,000	-	2,446,060
Transfers Out	-	-	-	(145,023)	-	(145,023)
Total Other Financing Sources (Uses)	-	519,304	-	1,354,977	-	2,301,037
Net Change in Fund Balances	15,759	-	(31,135)	1,178,114	-	(288,222)
Fund Balances, Beginning	(15,759)	-	4,596,618	5,073,966	-	19,369,559
Fund Balances, End of Year	$ -	$ -	$ 4,565,483	$ 6,252,080	$ -	$ 19,081,337

City of Highland
Budgetary Comparison Schedule
Measure I - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 1,112,625	$ 1,458,861	$ 346,236
Investment Income	18,000	(5,616)	(23,616)
Total Revenues	1,130,625	1,453,245	322,620
EXPENDITURES:			
Current:			
Public Works	-	-	-
Capital Outlay	2,747,000	2,440,693	306,307
Total Expenditures	2,747,000	2,440,693	306,307
Excess (Deficiency) of Revenues over Expenditures	(1,616,375)	(987,448)	628,927
Fund Balance, Beginning of Year	2,764,925	2,764,925	-
Fund Balance, End of Year	$ 1,148,550	$ 1,777,477	$ 628,927

City of Highland
Budgetary Comparison Schedule
Traffic Safety - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Fines and Forfeitures	$ 61,000	$ 32,037	$ (28,963)
Investment Income	-	-	-
Total Revenues	61,000	32,037	(28,963)
EXPENDITURES:			
Current:			
Public Safety	56,000	54,270	1,730
Capital Outlay	-	-	-
Total Expenditures	56,000	54,270	1,730
Excess (Deficiency) of Revenues over Expenditures	5,000	(22,233)	(27,233)
OTHER FINANCING SOURCES (USES)			
Transfers In	17,615	17,611	(4)
Total Other Financing Sources (Uses)	17,615	17,611	(4)
Net Change in Fund Balances	22,615	(4,622)	(27,237)
Fund Balance, Beginning of Year	4,622	4,622	-
Fund Balance, End of Year	$ 27,237	$ -	$ (27,237)

City of Highland
Budgetary Comparison Schedule
Gas Tax - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 2,516,950	$ 2,440,634	$ (76,316)
Investment Income	10,000	(2,159)	(12,159)
Miscellaneous	20,000	7,868	(12,132)
Total Revenues	2,546,950	2,446,343	(100,607)
EXPENDITURES:			
Current:			
Public Works	1,867,875	1,882,888	(15,013)
Capital Outlay	1,475,100	1,437,555	37,545
Total Expenditures	3,342,975	3,320,443	22,532
Excess (Deficiency) of Revenues over Expenditures	(796,025)	(874,100)	(78,075)
OTHER FINANCING SOURCES (USES)			
Transfers In	145,025	145,023	(2)
Total Other Financing Sources (Uses)	145,025	145,023	(2)
Net Change in Fund Balances	(651,000)	(729,077)	(78,077)
Fund Balance, Beginning of Year	1,735,521	1,735,521	-
Fund Balance, End of Year	$ 1,084,521	$ 1,006,444	$ (78,077)

City of Highland
Budgetary Comparison Schedule
Article 3 - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 286,000	$ 37,087	$ (248,913)
Total Revenues	286,000	37,087	(248,913)
EXPENDITURES:			
Capital Outlay	286,000	45,551	240,449
Total Expenditures	286,000	45,551	240,449
Excess (Deficiency) of Revenues over Expenditures	-	(8,464)	(8,464)
Fund Balance, Beginning of Year	(74,566)	(74,566)	-
Fund Balance, End of Year	$ (74,566)	$ (83,030)	$ (8,464)

City of Highland
Budgetary Comparison Schedule
CDBG - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 583,700	$ 451,263	$ (132,437)
Total Revenues	583,700	451,263	(132,437)
EXPENDITURES:			
Current:			
Community Development	583,700	218,428	365,272
Capital Outlay	-	-	-
Total Expenditures	583,700	218,428	365,272
Excess (Deficiency) of Revenues over Expenditures	-	232,835	232,835
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	232,835	232,835
Fund Balance, Beginning of Year	(243,072)	(243,072)	-
Fund Balance, End of Year	$ (243,072)	$ (10,237)	$ 232,835

City of Highland
Budgetary Comparison Schedule
Developer Fees - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Charges for Services	$ 10,000	$ 107,125	$ 97,125
Investment Income	35,000	(39,236)	(74,236)
Total Revenues	45,000	67,889	22,889
EXPENDITURES:			
Current:			
Public Works	34,365	-	34,365
Capital Outlay	174,000	92,597	81,403
Total Expenditures	208,365	92,597	115,768
Excess (Deficiency) of Revenues over Expenditures	(163,365)	(24,708)	138,657
Fund Balance, Beginning of Year	4,442,499	4,442,499	-
Fund Balance, End of Year	$ 4,279,134	$ 4,417,791	$ 138,657

City of Highland
Budgetary Comparison Schedule
Landscape Maintenance District - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 410,000	$ 439,783	$ 29,783
Total Revenues	410,000	439,783	29,783
EXPENDITURES:			
Current:			
Public Works	603,500	566,467	37,033
Total Expenditures	603,500	566,467	37,033
Excess (Deficiency) of Revenues over Expenditures	(193,500)	(126,684)	66,816
OTHER FINANCING SOURCES (USES)			
Transfers In	213,540	213,513	(27)
Total Other Financing Sources (Uses)	213,540	213,513	(27)
Net Change in Fund Balances	20,040	86,829	66,789
Fund Balance, Beginning of Year	(86,829)	(86,829)	-
Fund Balance, End of Year	$ (66,789)	$ -	$ 66,789

City of Highland
Budgetary Comparison Schedule
Street Light District - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 346,000	$ 328,883	$ (17,117)
Miscellaneous	25,000	13,545	(11,455)
Total Revenues	371,000	342,428	(28,572)
EXPENDITURES:			
Current:			
Public Works	421,200	414,806	6,394
Total Expenditures	421,200	414,806	6,394
Excess (Deficiency) of Revenues over Expenditures	(50,200)	(72,378)	(22,178)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(50,200)	(72,378)	(22,178)
Fund Balance, Beginning of Year	89,327	89,327	-
Fund Balance, End of Year	$ 39,127	$ 16,949	$ (22,178)

City of Highland
Budgetary Comparison Schedule
Community Trails - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 12,500	$ 13,313	$ 813
Total Revenues	12,500	13,313	813
EXPENDITURES:			
Current:			
Public Works	27,000	5,238	21,762
Total Expenditures	27,000	5,238	21,762
Excess (Deficiency) of Revenues over Expenditures	(14,500)	8,075	22,575
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(14,500)	8,075	22,575
Fund Balance, Beginning of Year	29,853	29,853	-
Fund Balance, End of Year	$ 15,353	$ 37,928	$ 22,575

City of Highland
Budgetary Comparison Schedule
Parks Maintenance District - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 88,500	$ 94,070	$ 5,570
Investment Income	800	(938)	(1,738)
Total Revenues	89,300	93,132	3,832
EXPENDITURES:			
Current:			
Public Works	127,060	126,718	342
Total Expenditures	127,060	126,718	342
Excess (Deficiency) of Revenues over Expenditures	(37,760)	(33,586)	4,174
OTHER FINANCING SOURCES (USES)			
Transfers In	49,425	50,609	1,184
Total Other Financing Sources (Uses)	49,425	50,609	1,184
Net Change in Fund Balances	11,665	17,023	5,358
Fund Balance, Beginning of Year	189,411	189,411	-
Fund Balance, End of Year	$ 201,076	$ 206,434	$ 5,358

City of Highland
Budgetary Comparison Schedule
AQMD - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 72,000	$ 70,857	$ (1,143)
Investment Income	2,500	(2,730)	(5,230)
Total Revenues	74,500	68,127	(6,373)
EXPENDITURES:			
Current			
Public Works	43,900	63,525	(19,625)
Capital Outlay	45,000	-	45,000
Total Expenditures	88,900	63,525	25,375
Excess (Deficiency) of Revenues over Expenditures	(14,400)	4,602	19,002
Fund Balance, Beginning of Year	330,950	330,950	-
Fund Balance, End of Year	$ 316,550	$ 335,552	$ 19,002

City of Highland
Budgetary Comparison Schedule
COPS - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 161,330	$ 161,330	$ -
Total Revenues	161,330	161,330	-
EXPENDITURES			
Current:			
Public Safety	161,330	161,330	-
Total Expenditures	161,330	161,330	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	-

City of Highland
Budgetary Comparison Schedule
Street and Storm Drain Maintenance - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 40,300	$ 40,699	$ 399
Investment Income	3,300	(5,139)	(8,439)
Total Revenues	43,600	35,560	(8,040)
EXPENDITURES:			
Current:			
Public Works	31,865	9,187	22,678
Total Expenditures	31,865	9,187	22,678
Excess (Deficiency) of Revenues over Expenditures	11,735	26,373	14,638
Fund Balance, Beginning of Year	532,093	532,093	-
Fund Balance, End of Year	$ 543,828	$ 558,466	$ 14,638

City of Highland
Budgetary Comparison Schedule
Justice Assistance Grant - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 20,000	$ 15,759	$ (4,241)
Total Revenues	20,000	15,759	(4,241)
EXPENDITURES:			
Current:			
Public Safety	20,000	-	20,000
Capital Outlay	-	-	-
Total Expenditures	20,000	-	20,000
Excess (Deficiency) of Revenues over Expenditures	-	15,759	15,759
Fund Balance, Beginning of Year	(15,759)	(15,759)	-
Fund Balance, End of Year	$ (15,759)	$ -	$ 15,759

City of Highland
Budgetary Comparison Schedule
Paramedic Department - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 360,000	$ 365,136	$ 5,136
Miscellaneous	-	-	-
Total Revenues	360,000	365,136	5,136
EXPENDITURES:			
Current:			
Public Safety	2,127,450	884,440	1,243,010
Capital Outlay	-	-	-
Total Expenditures	2,127,450	884,440	1,243,010
Excess (Deficiency) of Revenues over Expenditures	(1,767,450)	(519,304)	1,248,146
OTHER FINANCING SOURCES:			
Transfers In	1,767,450	519,304	(1,248,146)
Total Other Financing Sources (Uses)	1,767,450	519,304	(1,248,146)
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of Highland
Budgetary Comparison Schedule
Housing Authority - Special Revenue Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Investment Income	$ 56,910	$ 52,891	$ (4,019)
Rental Income	120,000	120,000	-
Miscellaneous	4,500	45,760	41,260
Total Revenues	181,410	218,651	37,241
EXPENDITURES:			
Current:			
Community Development	313,290	249,786	63,504
Total Expenditures	313,290	249,786	63,504
Excess (Deficiency) of Revenues over Expenditures	(131,880)	(31,135)	100,745
Fund Balance, Beginning of Year (Restated)	4,596,618	4,596,618	-
Fund Balance, End of Year	$ 4,464,738	$ 4,565,483	$ 100,745

City of Highland
Budgetary Comparison Schedule
General Capital Financing - Capital Projects Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Charges for Services	$ 100,000	$ 129,983	$ 29,983
Investment Income	158,645	(43,759)	(202,404)
Miscellaneous	5,000	-	(5,000)
Total Revenues	263,645	86,224	(177,421)
EXPENDITURES:			
Current:			
Public Works	283,695	140,623	143,072
Capital Outlay	222,000	122,464	99,536
Total Expenditures	505,695	263,087	242,608
Excess (Deficiency) of Revenues over Expenditures	(242,050)	(176,863)	65,187
OTHER FINANCING SOURCES (USES)			
Transfers In	1,500,000	1,500,000	-
Transfers Out	(145,025)	(145,023)	2
Total Other Financing Sources (Uses)	1,354,975	1,354,977	2
Net Change in Fund Balance	1,112,925	1,178,114	65,189
Fund Balance, Beginning of Year (Restated)	5,073,966	5,073,966	-
Fund Balance, End of Year	$ 6,186,891	$ 6,252,080	$ 65,189

City of Highland
Budgetary Comparison Schedule
Community Facilities District - Capital Projects Fund
Year Ended June 30, 2022

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Miscellaneous	$ 10,100	$ 10,080	$ (20)
Total Revenues	10,100	10,080	(20)
EXPENDITURES:			
Current:			
Public Works	10,100	10,080	20
Total Expenditures	10,100	10,080	20
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of Highland
Internal Service Funds

The Internal Service Funds are used to allocate the cost of providing goods and services by one department to other departments on a cost reimbursement basis. The City has two internal service funds; the Insurance Fund & the General Services Fund.

Insurance - This fund accounts for all expenditures relating to insurance premiums for both workers compensation and general liability of the City.

General Services - This fund accounts for all expenditures relating to City Hall including; utilities, janitorial services, computer network, copier leases, equipment and building maintenance repairs.

City of Highland
Combining Statement of Net Position
Internal Service Funds
June 30, 2022

	Governmental Activities Internal Service Funds		
	Insurance	General Services	Total
ASSETS			
Current:			
Cash and Investments	$ 3,666,347	$ 1,404,227	$ 5,070,574
Receivable:			
Accounts	-	1,296	1,296
Interest	6,875	1,372	8,247
Total Assets	3,673,222	1,406,895	5,080,117
LIABILITIES			
Current:			
Accounts Payable	5,535	42,095	47,630
Accrued Liabilities	2,706	3,814	6,520
Claims Payable	5,000	-	5,000
Total Current Liabilities	13,241	45,909	59,150
Noncurrent:			
Claims Payable	150,000	-	150,000
Total Noncurrent Liabilities	150,000	-	150,000
Total Liabilities	163,241	45,909	209,150
NET POSITION			
Unrestricted	3,509,981	1,360,986	4,870,967
Total Net Position	$ 3,509,981	$ 1,360,986	$ 4,870,967

City of Highland
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2022

	Governmental Activities Internal Service Funds		
	Insurance	General Services	Total
OPERATING REVENUES			
Charges for Services	$ 603,730	$ 86,213	$ 689,943
Miscellaneous	385	-	385
Total Operating Revenues	604,115	86,213	690,328
OPERATING EXPENSES			
Salaries and Benefits	120,340	-	120,340
Insurance Premiums	385,849	-	385,849
Claims and Judgments	5,951	-	5,951
Legal Fees	52,735	-	52,735
Administrative Expenses	6,650	451,470	458,120
Insurance Adjusting Fees	-	-	
Total Operating Expenses	571,525	451,470	1,022,995
Operating Income (Loss)	32,590	(365,257)	(332,667)
NONOPERATING REVENUES (EXPENSES)			
Investment Income	(33,162)	(6,346)	(39,508)
Income before Contributions and Transfers	(572)	(371,603)	(372,175)
Transfers in	-	675,000	675,000
Change in Net Position	(572)	303,397	302,825
Net Position, Beginning of Year	3,510,553	1,057,589	4,568,142
Net Position, End of Year	$ 3,509,981	$ 1,360,986	$ 4,870,967

City of Highland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2022

	Governmental Activities Internal Service Funds		
	Insurance	General Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Services	$ 606,179	$ 85,114	$ 691,293
Cash Payments to Employees for Services	(122,844)	68	(122,776)
Cash Payments Made to Suppliers/Vendors	(462,183)	(419,293)	(881,476)
Net Cash Provided (Used) By Operations	21,152	(334,111)	(312,959)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash Received from Other Funds	-	675,000	675,000
Net Cash Provided (Used) By NonCapital Financing Activities	-	675,000	675,000
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	(37,047)	(7,011)	(44,058)
Net Cash Provided (Used) By Investing Activities	(37,047)	(7,011)	(44,058)
Net Increase (Decrease) in Cash and Cash Equivalents	(15,895)	333,878	317,983
Cash and Equivalents - Beginning of Year	3,682,242	1,070,349	4,752,591
Cash and Equivalents - End of Year	$ 3,666,347	$ 1,404,227	$ 5,070,574
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ 32,590	$ (365,257)	$ (332,667)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
(Increase) Decrease in Accounts Receivable	2,064	(1,099)	965
Increase (Decrease) in Accounts Payable	(16,949)	32,177	15,228
Increase (Decrease) in Accrued Liabilities	(2,504)	68	(2,436)
Increase (Decrease) in Claims Payable	5,951	-	5,951
Net Cash Provided (Used) by Operating Activities	$ 21,152	$ (334,111)	$ (312,959)

STATISTICAL SECTION

STATISTICAL SECTION

This section of the City of Highland's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

CONTENTS	PAGE
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	118 – 121
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	122 – 125
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	126 – 130
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	131 – 132
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	133 – 134

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report of the relevant fiscal year.

CITY OF HIGHLAND
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2022	2021	2020	2019	2018
Governmental activities:					
Investment in capital assets	225,235,630	225,865,157	227,112,025	221,003,257	214,466,575
Restricted for:					
Public safety	-	4,622	-	-	26,836
Highways and streets	33,314,130	36,238,519	38,678,179	42,249,331	41,447,249
Community Development	5,385,260	5,437,302	5,303,599	5,186,442	5,060,289
Unrestricted	25,606,706	19,744,041	18,903,986	21,353,346	24,874,004
Total governmental activities net position	$ 289,541,726	$ 287,289,641	$ 289,997,789	$ 289,792,376	$ 285,874,953

	2017	2016	2015	2014	2013
Governmental activities:					
Investment in capital assets	216,035,504	210,865,837	216,726,391	209,133,022	197,080,972
Restricted for:					
Public safety	87,188	10,181,809	10,811,124	11,383,704	10,442,756
Highways and streets	30,801,998	35,846,032	24,126,132	22,951,998	17,078,055
Community Development	4,386,881	4,339,917	1,392,208	1,343,835	1,245,335
Unrestricted	28,349,878	16,375,043	9,320,447	11,098,575	23,319,965
Total governmental activities net position	$ 279,661,449	$ 277,608,638	$ 262,376,302	$ 255,911,134	$ 249,167,083

CITY OF HIGHLAND
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses:										
Governmental activities:										
General government	2,329,674	2,970,378	2,667,209	2,391,929	2,152,914	1,988,317	8,026,419	6,693,784	7,288,603	7,992,150
Public safety	18,165,480	17,233,793	16,849,924	15,621,202	14,542,332	14,411,209	12,958,169	12,331,238	11,800,508	10,858,918
Highways and streets	15,510,734	13,951,011	10,727,700	10,608,389	9,797,412	10,392,619	10,618,305	12,304,340	13,352,100	5,461,910
Community Development	4,845,025	3,610,883	3,254,385	3,424,262	3,473,178	2,471,487	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total governmental activities expenses	40,850,913	37,766,065	33,499,218	32,045,782	29,965,836	29,263,632	31,602,893	31,329,362	32,441,211	24,312,978
Program revenues:										
Governmental activities:										
Charges for services:										
General government	125,608	362,563	242,669	338,758	761,641	726,087	1,583,415	1,080,488	1,037,804	939,407
Public safety	1,511,188	1,307,179	1,248,384	1,284,504	1,279,121	1,266,079	3,679,629	3,517,820	3,785,784	3,565,197
Highways and streets	1,332,697	2,194,101	1,930,553	1,748,406	2,688,276	2,809,938	1,020,765	886,907	949,736	967,367
Community Development	2,135,481	1,234,314	1,183,807	1,300,273	1,721,294	1,574,576		-	-	-
Operating grants and contributions	2,811,500	3,909,827	3,097,787	3,305,218	3,206,718	2,204,994	9,032,776	4,464,421	7,901,021	2,346,472
Capital grants and contributions	12,935,771	4,994,406	4,730,717	8,345,767	8,344,599	4,618,091	1,054,688	11,931,594	17,151,933	7,866,306
Total governmental activities program revenues	20,852,245	14,002,390	12,433,917	16,322,926	18,001,649	13,199,765	16,371,273	21,881,230	30,826,278	15,684,749
Net revenues (expenses) governmental activities	(19,998,668)	(23,763,675)	(21,065,301)	(15,722,856)	(11,964,186)	(16,063,867)	(15,231,620)	(9,448,132)	(1,614,933)	(8,628,229)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	15,406,948	14,517,673	14,021,888	13,389,467	13,036,416	11,809,133	8,456,523	8,568,219	8,188,274	7,528,512
Sales and use taxes	4,017,078	3,714,315	3,076,668	2,918,109	2,702,065	2,632,596	2,224,734	1,682,344	1,639,446	1,643,959
Transient occupancy tax	268,259	271,603	264,958	266,893	179,088	302,330	274,410	264,628	249,722	228,490
Franchise taxes	1,930,701	1,825,256	1,615,213	1,587,002	1,502,402	1,535,420	1,587,761	1,561,126	1,500,203	1,471,668
Business license tax	446,810	491,867	536,749	497,286	558,270	173,025	263,489	344,282	253,690	232,909
Other	63,608	40,576	44,146	26,286	28,623	24,032	14,459	14,362	47,160	57,684
Gain on Sale of Capital Assets	-	356,150	-	-	-	-	-	-	-	-
Investment income	(22,924)	133,727	436,821	522,967	315,496	317,167	104,983	987,829	48,567	58,651
State motor vehicle in lieu, unrestricted	-	-	-	-	-	-	-	-	-	3,764,950
Rental income	-	-	-	-	-	-	-	-	-	120,601
Land contribution from the Successor Agency	-	-	-	-	-	-	-	-	-	1,645,592
Miscellaneous	140,273	188,643	189,052	432,269	140,458	133,812	991,825	1,403,154	1,004,511	463,553
Total governmental activities	22,250,753	21,539,810	20,185,495	19,640,279	18,462,818	16,927,515	13,918,184	14,825,944	12,931,573	17,216,569
Changes in net position governmental activities	$ 2,252,085	$ (2,223,865)	$ (879,806)	$ 3,917,423	$ 6,498,632	$ 863,648	$ (1,313,436)	$ 5,377,812	$ 11,316,640	$ 8,588,340
Extraordinary item: Loss on transfer	-	-	-	-	-	-	-	-	-	-
Restatement of Land	-	-	-	-	-	-	-	-	-	(1,998,141)
Restatment of Net Position		(484,283)	-	-	(285,128)	1,189,163				
Extraordinary item: Repayment of Advance	-	-	-	-	-	-	-	-	(946,087)	(2,168,384)
Extraordinary item: Bond Proceeds (former RDA)	-	-	-	-	-	-	16,545,772	-	-	-
Implementation of GASB 68 & 71	-	-	-	-	-	-	-	-	(3,513,889)	-
Restatement of Depreciation	-	-	-	-	-	-	-	-	(3,859,190)	-
Restatement of Capital Assets (note 16)	-	-	-	-	-	-	-	1,087,356	3,746,577	-
Changes in net position governmental activities	$ 2,252,085	$ (2,708,148)	$ (879,806)	$ 3,917,423	$ 6,213,504	$ 2,052,811	$ 15,232,336	$ 6,465,168	$ 6,744,051	$ 4,421,815

CITY OF HIGHLAND
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General fund:										
Nonspendable	872,740	974,619	978,226	977,829	999,339	990,099	1,061,528	1,178,728	1,390,548	1,051,857
Spendable:										
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	11,680,011	11,680,011	9,840,573	9,872,519	10,070,945	9,293,748	5,004,971	5,201,502	5,079,911	4,623,896
Unassigned	6,131,822	3,265,164	3,057,435	3,020,491	3,178,858	3,198,945	1,108,361	2,102,381	2,008,776	2,899,604
Total general fund	$ 18,684,573	$ 15,919,794	$ 13,876,234	$ 13,870,839	$ 14,249,142	$ 13,482,792	$ 7,174,860	$ 8,482,611	$ 8,479,235	$ 8,575,357
All other governmental funds:										
Nonspendable:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	1,362,235	1,425,413	1,425,413	-	-
Restricted:										
Special revenue funds	25,020,963	26,194,182	26,985,405	28,126,206	27,407,827	27,734,045	35,540,081	25,662,859	27,064,666	28,827,731
Capital projects funds	13,678,427	15,486,261	16,996,373	19,309,569	19,148,448	11,147,755	13,094,825	23,432	58,771	480,000
Committed:										
Assigned:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	6,252,080	5,073,966	5,103,960	6,006,439	7,884,827	6,792,406	7,330,504	8,462,764	9,104,185	9,363,023
Unassigned:										
Special revenue funds	(427,619)	(694,177)	(411,719)	(746,061)	(943,910)	(882,715)	(525,490)	(9,580,909)	(7,302,032)	(2,268,023)
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$ 44,523,851	$ 46,060,232	$ 48,674,019	$ 52,696,153	$ 53,497,192	$ 46,153,726	$ 56,865,333	$ 25,993,559	$ 28,925,590	$ 36,402,731

CITY OF HIGHLAND
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Taxes	23,163,468	21,885,819	20,541,202	19,710,927	19,013,261	17,458,633	16,070,934	15,456,880	14,869,000	17,767,254
Licenses and permits	1,217,429	618,458	509,501	537,720	855,744	705,796	684,186	561,943	582,506	563,573
Intergovernmental	15,611,819	8,182,201	8,913,837	12,454,853	10,929,304	4,517,927	19,025,112	6,584,075	9,674,444	11,720,399
Charges for services	2,362,870	2,697,541	2,287,702	2,346,284	3,914,972	4,155,849	1,999,287	1,568,001	1,963,528	2,915,688
Fines and forfeitures	121,887	80,226	99,604	73,838	116,380	139,888	182,037	237,306	457,300	323,327
Investment income	(128,949)	454,062	1,184,670	1,482,102	824,331	633,959	217,790	1,027,138	89,532	114,292
Rental income	251,042	244,930	239,890	227,190	226,068	219,926	120,691	121,961	122,441	120,601
Miscellaneous	86,482	374,675	87,465	398,788	320,619	195,598	671,337	1,293,862	870,354	616,841
Total revenues	42,686,048	34,537,912	33,863,871	37,231,702	36,200,679	28,027,576	38,971,374	26,851,166	28,629,105	34,141,975
Expenditures:										
Current:										
General government+	1,801,743	2,140,731	1,904,692	2,097,547	1,724,479	1,736,158	8,036,914	6,230,511	6,147,009	6,058,525
Highways and streets+	5,375,194	5,056,624	5,441,043	4,886,690	4,716,911	5,481,471	2,729,393	3,234,358	3,727,336	4,817,853
Public safety+	17,495,556	16,570,676	16,164,583	14,931,777	13,913,656	13,238,605	12,408,648	11,793,948	11,313,648	10,434,120
Community Development+	4,137,401	2,903,259	2,454,195	2,558,426	2,499,347	2,471,487	-	-	-	-
Capital outlay	15,370,721	8,808,826	11,916,097	13,936,604	5,236,471	10,199,258	2,778,168	8,521,004	14,068,287	8,284,654
Debt service:										
Principal*	-	-	-	-	-	-	-	-	-	-
Interest*	-	-	-	-	-	-	-	-	-	-
Pass-through payments*	-	-	-	-	-	-	-	-	-	-
SERAF Payment*	-	-	-	-	-	-	-	-	-	-
Payment to bond escrow agent*	-	-	-	-	-	-	-	-	-	-
Total expenditures	44,180,615	35,480,116	37,880,610	38,411,044	28,090,863	33,126,979	25,953,123	29,779,821	35,256,280	29,595,152
Excess (deficiency) of revenues over (under) expenditures	(1,494,567)	(942,204)	(4,016,739)	(1,179,342)	8,109,816	(5,099,403)	13,018,251	(2,928,655)	(6,627,175)	4,546,823
Other financing sources (uses):										
Sale of Capital Assets	-	402,000								
Issuance of long term debt	3,397,965	469,081	-	-	-	-	-	-	-	-
Payment to bond escrow agent		-	-	-	-	-	-	-	-	-
Transfers in	2,456,734	1,864,923	1,919,422	2,995,704	2,191,020	2,017,731	3,448,326	3,522,188	708,567	6,426,146
Transfers out	(3,131,734)	(2,364,027)	(1,919,422)	(2,995,704)	(2,191,020)	(2,017,731)	(3,448,326)	(3,522,188)	(708,567)	(6,426,146)
Total other financing sources (uses)	2,722,965	371,977	-	-	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-	-	-	(946,087)	(2,168,384)
Net change in fund balances	$ 1,228,398	$ (570,227)	$ (4,016,739)	$ (1,179,342)	$ 8,109,816	$ (5,099,403)	$ 13,018,251	$ (2,928,655)	$ (7,573,262)	$ 2,378,439
Debt service* as a percentage of noncapital + expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Debt service is for the former RDA.
The RDA was dissolved on February 1, 2012.

CITY OF HIGHLAND
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Assessed Value

Category	2022	2021	2020	2019	2018
Residential	3,714,571,853	3,559,231,681	3,421,547,404	3,235,632,104	3,058,458,940
Commercial	277,843,224	260,893,974	262,495,563	232,261,059	221,613,336
Industrial	69,404,126	57,592,686	52,476,393	51,299,293	48,639,494
Irrigated	72,850	438,128	680,270	666,931	655,502
Dry Farm	-	-	-	-	129,918
Recreational	1,465,450	2,013,113	2,010,581	1,327,099	1,324,666
Institutional	31,389,694	31,067,831	30,851,503	30,051,724	28,952,472
Miscellaneous	13,667,029	13,595,907	13,035,651	9,917,709	9,841,856
Vacant Land	104,697,062	89,904,034	91,922,879	88,609,668	88,183,693
SBE Nonunitary	37,800	37,800	37,800	18,900	18,900
Unsecured	80,602,464	75,228,717	68,665,836	61,381,977	56,298,251
Govt. Owned	24,248,640	24,000,000	-	-	-
Unknown	-	-	-	-	-
Exemptions	(115,727,998)	(111,624,080)	(97,885,315)	(82,876,255)	(79,270,623)
Total	4,202,272,194	4,002,379,791	3,845,838,565	3,628,290,209	3,434,846,405
Total direct rate	0.24875	0.24871	0.24924	0.23904	0.23904

Category	2017	2016	2015	2014	2013
Residential	2,906,523,051	2,773,541,762	2,609,720,470	2,447,887,756	2,360,240,430
Commercial	210,815,100	198,338,374	196,409,096	194,061,982	190,385,491
Industrial	48,108,184	46,948,732	42,808,510	42,408,595	39,608,573
Irrigated	642,650	632,998	794,784	791,192	1,023,979
Dry Farm	127,371	200,535	196,606	195,718	191,880
Recreational	1,322,280	1,519,489	2,391,470	2,390,411	2,243,540
Institutional	28,702,907	28,271,761	27,748,091	27,588,682	27,124,221
Miscellaneous	9,906,629	9,556,408	11,796,187	12,959,361	13,574,718
Vacant Land	82,278,983	76,496,990	75,088,677	74,106,442	77,808,833
SBE Nonunitary	18,900	18,900	18,900	31,500	31,500
Unsecured	58,764,229	62,288,201	61,175,324	62,341,169	63,946,028
Govt. Owned	-				
Unknown	-	-	-	-	1,285,846
Exemptions	(73,367,998)	(72,450,406)	(61,581,215)	(60,509,158)	(57,924,892)
Total	3,273,842,286	3,125,363,744	2,966,566,900	2,804,253,650	2,719,540,147
Total direct rate	0.23903	0.23904	0.23898	0.23897	0.47862

NOTE:
In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed.
Each year the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: HdL

CITY OF HIGHLAND
Direct and Overlapping Property Tax Rates
(Rate per $100 of assessed value)
Last Eight Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015
City Direct Rate:								
Property Tax General Fund								
Assessed value of City basic rate	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400
Total City Direct Rate	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400
Overlapping Rates:								
County Free Library	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344
County General Fund	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880
County Superintendent	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712
Inland Empire Joint Resource Conservation District	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049
Education Revenue Augmentation Fund	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010
Flood Control Administration 3-6	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080
Flood Control Zone 3	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430
Redlands Unified	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670
San Bernardino Community College	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880
San Bernardino Valley Municipal Water	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510
San Bernardino Valley Water Conservation District	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043
Total Direct rates	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000
Redlands Unified School Bond 1993	$ 0.06620	$ 0.03600	$ 0.03390	$ 0.03240	$ 0.04940	$ 0.05240	$ 0.05670	$ 0.05940
San Bernardino Community College Bond	$ 0.05340	$ 0.06510	$ 0.05620	$ 0.04070	$ 0.03760	$ 0.03500	$ 0.04030	$ 0.03930
San Bernardino Unified School Bond	$ 0.10890	$ 0.10340	$ 0.09690	$ 0.11260	$ 0.10070	$ 0.07950	$ 0.11820	$ 0.10810
San Bernardino Valley Muni Water District Bond	$ 0.13000	$ 0.14250	$ 0.14250	$ 0.15250	$ 0.15250	$ 0.16250	$ 0.16250	$ 0.16250
Total Overlapping Rates	$ 0.35850	$ 0.34700	$ 0.32950	$ 0.33820	$ 0.34020	$ 0.32940	$ 0.37770	$ 0.36930
Total Direct & Overlapping Tax Rates	$ 1.35850	$ 1.34700	$ 1.32950	$ 1.33820	$ 1.34020	$ 1.32940	$ 1.37770	$ 1.36930
Redevelopment Rate	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Direct Rate	$ 0.24875	$ 0.24871	$ 0.24924	$ 0.23904	$ 0.23904	$ 0.23903	$ 0.23904	$ 0.23898

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property taxes reside in. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of other bonds of overlapping governments.

The RDA was dissolved on February 1, 2012.

The Total Direct rate is the weighted average of all individual direct rates applied to by the government preparing the statistical section.

Information for additional years is unavailable.

Source: HdL

CITY OF HIGHLAND
Principal Property Tax Payers
Current Fiscal Year & Nine Years Ago

Taxpayer	2022 Taxable Assessed Value	2022 Percent of Total City Taxable Assessed Value	2013 Taxable Assessed Value	2013 Percent of Total City Taxable Assessed Value
Victoria Development Company	27,955,874	0.67%	23,483,674	0.86%
Miracle Mile Properties, LP	18,669,428	0.44%		
Lowes HIW Inc.	24,663,831	0.59%	17,051,405	0.63%
Highland AL-MC Group	14,380,236	0.34%		
Greenspot Village & Marketplace LLC	16,293,503	0.39%	11,340,465	0.42%
Greenspot Ranch Investors			13,556,472	0.50%
RRM Properties Limited	25,063,082	0.60%	10,577,095	0.39%
Cole LA Highland California LP			9,470,077	0.35%
Boulder Baseline Investors			9,394,305	0.35%
2018 3 IH Borrower	13,366,298	0.32%		
Sam Menlo Trust			16,155,543	0.59%
Stater Bros Markets			9,549,542	0.35%
THR California LLC			9,276,181	0.34%
KAGR2 Highland 7000 LP	22,661,682	0.54%		
HVP Associates LLC	13,604,292	0.32%		
D R Horton Los Angeles Holding Company	11,713,955	0.28%		
	$ 188,372,181	4.48%	$ 129,854,759	4.77%

The amounts shown above include assessed value (secured & unsecured) data for both the City and the former Redevelopment Agency.

Source: HdL

CITY OF HIGHLAND
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Property Taxes Levied for the Fiscal Year	Amount Collected	Percent of Levy	Property Tax Collections in Subsequent Years	Amount Collected	Percent of Levy
2013	$ 6,635,678	5,164,997	77.84%	80,938	5,245,935	79.06%
2014	$ 6,842,379	5,494,205	80.30%	72,621	5,566,826	81.36%
2015	$ 7,238,423	5,672,014	78.36%	68,951	5,740,965	79.31%
2016	$ 7,625,888	5,943,945	77.94%	61,230	6,005,175	78.75%
2017	$ 7,988,175	6,241,970	78.14%	59,210	6,301,180	78.88%
2018	$ 8,381,025	6,520,591	77.80%	41,528	6,562,119	78.30%
2019	$ 8,853,028	6,546,737	73.95%	266,468	6,813,206	76.96%
2020	$ 9,383,846	6,975,060	74.33%	39,387	7,014,447	74.75%
2021	$ 9,765,807	7,337,106	75.13%	47,591	7,384,697	75.62%
2022	$ 10,253,544	7,689,449	74.99%	45,215	7,734,665	75.43%

The amounts presented include City property taxes (24.4%) of the 1% general levy.

Source: San Bernardino County Auditor Controller's Office and City records.

CITY OF HIGHLAND
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Governmental Activities

Fiscal Year Ended June 30	Former RDA Tax Allocation Bonds	Percentage of Personal Income [1]	Debt Per Capita [1]
2013	-	0.00%	-
2014	-	0.00%	-
2015	-	0.00%	-
2016	-	0.00%	-
2017	-	0.00%	
2018	-	0.00%	-
2019	-	0.00%	-
2020	-	0.00%	-
2021	-	0.00%	-
2022	-	0.00%	-

[1] These ratios are calculated using personal income and population for the prior calendar year.

Notes: Details regarding the Successor Agency to the Highland Redevelopment Agency's outstanding debt can be found in the notes to the financuial statements.

CITY OF HIGHLAND
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Outstanding General Bonded Debt

Fiscal Year Ended June 30	Former RDA Tax Allocation Bonds	Percent of Assessed Value [1]	Per Capita
2013	-	0.00%	-
2014	-	0.00%	-
2015	-	0.00%	-
2016	-	0.00%	-
2017	-	0.00%	-
2018	-	0.00%	-
2019	-	0.00%	-
2020	-	0.00%	-
2021	-	0.00%	-
2022	-	0.00%	-

[1] Assessed value has been used because the actual value of taxable property is not readily available in the State of California.

Notes: Details regarding the Successor Agency to the Highland Redevelopment Agency's outstanding debt can be found in the notes to the financial statements.

CITY OF HIGHLAND
Overlapping Tax & Assessment Debt
June 30, 2022

2021-2022 Assessed Valuation		$ 4,202,272,194	
	Percentage Applicable [1]	Outstanding Debt 6/30/2022	City's Share of Overlapping Debt
Overlapping Tax and Assessment Debt			
San Bernardino Community College District	4.937%	$ 730,017,126	$ 36,040,946
Redlands Unified School District	12.021%	59,303,512	7,128,875
San Bernardino Unified School District	9.063%	276,764,806	25,083,194
City of Highland CFD 90-1	100.00%	-	-
City of Highland CFD 2001-1	100.00%	2,300,000	2,300,000
Redlands Unified School District CFD 2001-1 and 2006-1	100.00%	17,030,000	17,030,000
Total Overlapping Tax and Assessment Debt			$ 87,583,015
Direct & Overlapping General Fund Obligation Debt			
San Bernardino County General Fund Obligations	1.578%	188,035,000	$ 2,967,192
San Bernardino County Pension Obligations	1.578%	119,835,000	1,890,996
San Bernardino County Flood Control District COP	1.578%	44,780,000	706,628
San Bernardino Unified School District COP	9.063%	83,385,000	7,557,183
City of Highland	100.000%	-	-
Total Direct & Overlapping General Fund Obligation Debt			$ 13,121,999
Overlapping Tax Increment Debt (Successor Agencies)			
Successor Agency to the Highland RDA (SARDA)	100.00%	39,510,000	$ 39,510,000
San Bernardino County (IVDA) Tax Allocation Bonds	0.003%	220,470,000	6,614
Total Overlapping Tax Increment Debt (Successor Agencies)			$ 39,516,614
TOTAL DIRECT DEBT			$ -
TOTAL OVERLAPPING DEBT			$ 140,221,628
COMBINED TOTAL DEBT			[2] $ 140,221,628

1. The percentage of overlapping debt applicable to the city is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

2. Excludes tax and revenue anticipation notes, revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2021-2022 Assessed Valuation:	
Total Overlapping Tax & Assessment Debt	2.08%
Total Direct Debt	0.00%
Combined Total Debt	3.34%

Details regarding the Successor Agency to the Highland Redevelopment Agency's (SARDA) outstanding debt can be found in the notes to the financial statements.

Source: California Municipal Statistics, Inc.

CITY OF HIGHLAND
Legal Debt Margin Information
Last Ten Years

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Assessed Valuation	$ 4,202,272,194	$ 4,002,379,791	$ 4,002,379,791	$ 3,845,838,565	$ 3,628,290,209	$ 3,434,846,405	$ 3,273,842,286	$ 2,966,566,900	$ 2,804,253,650	$ 2,719,540,147
Conversion percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	$ 1,050,568,049	$ 1,000,594,948	$ 1,000,594,948	$ 961,459,641	$ 907,072,552	$ 858,711,601	$ 818,460,572	$ 741,641,725	$ 701,063,413	$ 679,885,037
Debt limit percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	157,585,207	150,089,242	150,089,242	144,218,946	136,060,883	128,806,740	122,769,086	111,246,259	105,159,512	101,982,756
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 157,585,207	$ 150,089,242	$ 150,089,242	$ 144,218,946	$ 136,060,883	$ 128,806,740	$ 122,769,086	$ 111,246,259	$ 105,159,512	$ 101,982,756
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: City of Highland
San Bernardino County Tax Assessor

CITY OF HIGHLAND
Pledged-Revenue Coverage
Last Ten Fiscal Years

Tax Allocation Bonds

Fiscal Year Ended June 30	Former RDA Tax Increment	Debt Service		Coverage
		Principal	Interest	
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-

Note: Details regarding the SARDA's outstanding debt can be found in the notes to the financial statements. The RDA was dissolved on 2/1/2012.

In January of 2011, the RDA Board approved the re-payment of $6,021,420 of advances (loans) from the City.

CITY OF HIGHLAND
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income (2) (in thousands)	Per Capital Personal Income (3)	Unemployment Rate (4)
2013	53,926	1,187,127	22,014	12.2%
2014	54,033	1,173,489	21,718	10.6%
2015	53,340	1,121,794	21,031	7.0%
2016	53,645	1,165,867	21,733	5.6%
2017	54,377	1,170,411	21,524	5.0%
2018	54,761	1,215,505	22,196	5.1%
2019	55,778	1,278,521	22,921	4.1%
2020	55,323	1,353,800	24,470	3.8%
2021	55,060	1,471,700	26,729	10.0%
2022	56,546	1,552,565	27,456	7.9%

Sources:
(1) State Department of Finance/HdL
(2) Calculated using City of Highland per capital personal income
(3) HdL
(4) HdL

CITY OF HIGHLAND
Full-time City Employees only
by Department
Last Ten Fiscal Years

Department	Full-Time Equivalent Employees as of June 30									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
City clerk	1.950	1.950	1.950	1.950	1.950	1.850	1.850	1.950	1.950	1.950
General government	3.750	3.750	3.750	3.850	3.850	3.800	3.800	3.925	3.925	3.950
Personnel	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.300	0.300	0.300
Finance	4.500	4.500	4.500	4.500	4.475	4.125	4.150	4.375	4.375	4.400
Public works (Gas tax)	4.350	4.350	4.350	4.300	4.300	4.300	4.300	5.200	5.200	5.000
Engineering	1.350	1.350	1.350	0.350	0.350	0.350	0.350	0.350	0.350	0.500
Planning	5.050	5.050	5.050	5.050	5.050	5.150	5.150	5.550	5.550	5.650
Public services	3.000	3.000	3.000	3.000	3.000	2.000	2.000	2.000	2.000	2.000
Building and safety	2.050	2.050	2.050	2.050	2.050	2.050	1.550	1.550	1.550	1.550
Code enforcement	2.900	2.900	2.900	2.900	2.900	1.900	2.400	2.400	2.400	2.400
Parks and trails	1.150	1.150	1.150	1.150	1.150	1.150	1.150	2.150	2.150	2.250
Graffiti	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
CDBG	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400
Street/Storm Drain	0.050	0.050	0.050	-	-	-	-	-	-	-
HUD grant	-	-	-	-	-	-	-	-	-	-
Assessment districts	1.200	1.200	1.200	1.200	1.200	1.200	1.200	-	-	-
Captial improvements	1.150	1.150	1.150	1.150	1.175	1.175	-	-	-	-
AQMD AB 2766	-	-	-	-	-	-	-	-	-	-
Volunteer Services	0.750	0.750	0.750	-	-	-	-	-	-	-
General capital financing	0.250	0.250	0.250	-	-	-	-	-	-	-
General liability	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.400	0.400	0.400
Building services	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.250
Housing authority	0.700	0.700	0.700	0.700	0.700	0.450	0.450	0.100	0.100	-
Redevelopment/Successor agency	-	-	-	-	-	0.650	1.800	0.500	0.500	-
	38.000	38.000	38.000	36.000	36.000	34.000	34.000	34.000	34.000	33.000

Source: City of Highland.

CITY OF HIGHLAND
Operating Indicators
by Department
Last Ten Fiscal Years

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Police department:										
Calls for service	42,729	47,283	47,083	46,493	48,187	46,337	48,204	48,314	45,795	44,270
Adult Bookings	1,577	1,377	1,342	1,787	1,344	1,673	1,557	1,726	1,644	1,659
Animal control services:										
Calls for service	2,860	2,488	2,668	3,149	3,076	3,310	3,650	3,914	4,268	3,977
Impounds	1,523	1,170	1,266	1,467	1,453	1,540	1,556	1,792	2,066	2,579
Dog licenses issued	1,113	1,205	1,267	1,501	1,627	1,787	1,968	2,287	2,394	2,647
Public works:										
Roadway maintained (miles)	143.47	143.47	143.35	142.67	142.67	142.67	142.67	142.67	142.50	142.50
Planning:										
Applications	115	110	62	95	121	130	139	146	190	151
Building and safety:										
Building permits issued	1,894	1,208	957	1,263	1,336	1,268	1,389	n/a*	1,154	1,048
Administration:										
New business licenses	283	503	316	312	343	247	366	973	411	627
Renewed business licenses	2,522	2,971	2,973	2,949	2,499	2,219	1,842	1,479	1,520	1,287
Parks:										
Number of parks	7	7	7	7	7	7	7	7	7	7
Acreage	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25

CITY OF HIGHLAND
Capital Asset Statistics
by Function
Last Ten Fiscal Years

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire:										
Fire stations	3	3	3	3	3	3	3	3	3	3
Public works:										
Corporation yards	1	1	1	1	1	1	1	1	1	1
Streets (miles)	143.47	143.47	143.35	142.67	142.67	142.67	142.67	142.67	142.50	142.50
Street lights	3,495	3,495	3,495	3,495	3,495	3,490	3,455	3,455	3,395	3,380
Traffic signals	57	57	57	57	56	55	54	54	52	52
Recreation:										
Parks	7	7	7	7	7	7	7	7	7	7
Community centers	1	1	1	1	1	1	1	1	1	1
Athletic centers	1	1	1	1	1	1	1	1	1	1
Libraries	1	1	1	1	1	1	1	1	1	1

Source: City of Highland


NOVEMBER 24, 1987
CITY OF HIGHLAND

THE CITY OF HIGHLAND MISSION AND VALUES

Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and the staff of the City of Highland are dedicated to providing the quality of public facilities and services that its citizens are willing to fund and will do so as efficiently as possible.

This Mission is established to reflect the following beliefs which represent the predominant beliefs of the community. They express what matters most in the conduct of public affairs affecting the citizenry of Highland.

RESPONSIBILITY

Everyone in the community has rights and is responsible for their own actions.

SERVICE

Volunteer service is a valued community resource.

ACCOUNTABILITY

Public resources and finances are to be stewarded carefully and conservatively-we live within our means and will not place huge debts on future generations.

CREATIVITY

Creative solutions are the norm, not the exception.

NEIGHBORHOOD STABILITY

Neighborhood stability and a sense of ownership are to be encouraged and strengthened.

VISION

The community has a vision of the future and how it will get there.

FAMILY

Families are the basic unit of society and the essence of what makes our community. All values should be encouraged at this family level.


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND

Single Audit Report on Federal Award Programs

June 30, 2022

CITY OF HIGHLAND
SINGLE AUDIT REPORT ON FEDERAL AWARD PROGRAMS
Year Ended June 30, 2022

TABLE OF CONTENTS

	Page
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	1
Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8
Summary Schedule of Prior Audit Findings	11

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of Highland
Highland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Highland (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 2, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that were not identified.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Report on Compliance and Other Matters

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

Purpose of this Report

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

Van Lant & Fankhanel, LLP

December 2, 2022

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance

City Council
City of Highland
Highland, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Highland's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Highland, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Highland and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the requirements referred to above.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal

program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, of the City of Highland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 2, 2022, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Van Lant & Fankhanel, LLP

December 2, 2022

CITY OF HIGHLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN Number	Program Identification Number	Program Expend-itures	Provided to Sub-Recipients
Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Passed through the County of San Bernardino:				
Community Development Block Grant	14.218	HIGH-21-1-15 Z/1355	$ 73,596	$ -
Community Development Block Grant	14.218	HIGH 21-1-02 A/1219	25,000	25,000
Community Development Block Grant	14.218	HIGH 21-2-05 D/2620	12,900	12,900
Community Development Block Grant	14.218	HIGH 21-2-05 Z/2443	12,500	12,500
COVID-19 - Community Development Block Grant	14.218	HIGH 19CV-1-05W/0200	296	296
COVID-19 - Community Development Block Grant	14.218	HIGH 19CV-2-05W/0202	94,136	94,136
Total Department of Housing and Urban Development Programs			218,428	144,832
Department of the Treasury				
Direct Recipient				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	-	4,204,804 *	-
Total Department of Treasury Programs			4,204,804	-
Department of Transportation				
Passed through the California Department of Transportation:				
Recreational Trails Program	20.219	RT 36-013 OR ZT 36-057	59,724	-
Highway Planning and Construction Cluster				
Passed through the California Department of Transportation:				
Highway Planning and Construction	20.205	BRLSN 5449 (034)	14,415	-
Highway Planning and Construction	20.205	BR-NBIL 5449 (505)	229,072	-
Highway Planning and Construction	20.205	PNRSL 5449 (033)	1,739,255	-
Highway Planning and Construction	20.205	SRTS 5449 (026)	244,203	-
Highway Planning and Construction	20.205	SRTS 5449 (027)	329,731	-
Total Highway Planning and Construction Cluster			2,556,676	-
Total Department of Transportation Programs			2,616,400	-
Department of Commerce				
Passed through the San Manuel Band of Mission Indians:				
Economic Development Assistance	11.300	EDA 07-01-07415	27,315	-
Total Department of Commerce Programs			27,315	-
Total Expenditures of Federal Awards			$ 7,066,947	$ 144,832

* = Major Program

CITY OF HIGHLAND
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Highland (the City) under programs of the federal government as well as federal financial assistance passed through other government agencies for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial statements of the City. The City's reporting entity is defined in Note 1 of the notes to the City's financial statements.

2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting for governmental funds and the accrual basis for proprietary funds, which is described in Note 1 of the notes to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments,* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass through entity identifying numbers are presented when available. The City has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

3) Relationship to Other Reports

Amounts reported in the accompanying Schedule agree to the amounts reported within the City's Annual Comprehensive Financial Report and Federal Financial Report.

4) Contingencies

Under the terms of federal and state grants, additional audits may be requested by the grantor agencies, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

5) Subrecipient Expenditures

During the fiscal year ended June 30, 2022, the City made payments to subrecipients which consisted of the following:

Highland Senior Center	$ 25,000
Central Little League	12,900
YMCA	12,500
Highland Grocery	296
Highland Ready Made Fooc	94,136
Total Subrecipients	$ 144,832

CITY OF HIGHLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:	Unmodified
Internal Control Over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiencies Identified not Considered to be Material Weaknesses?	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards

Internal Control Over Major Programs:	
Material Weakness(es) Identified?	No
Significant Deficiencies Identified not Considered to be Material Weaknesses?	None Reported
Type of Auditor's Report Issued on Compliance for Major Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance With Uniform Guidance?	No

Identification of Major Programs:

CFDA Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Recovery Funds

Dollar Threshold used to Distinguish Between Type A And Type B Programs:	$ 750,000
Auditee Qualified as Low-Risk Auditee?	Yes

CITY OF HIGHLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no auditor's findings to be reported in accordance with *Government Auditing Standards.*

CITY OF HIGHLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no auditor's findings to be reported in accordance with *Uniform Guidance.*

CITY OF HIGHLAND
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no auditor's findings to be reported in accordance with *Government Auditing Standards.*

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no auditor's findings to be reported in accordance with the *Uniform Guidance*.


NOVEMBER 24, 1987
CITY OF HIGHLAND

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of Highland
Highland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Highland (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 2, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

material weaknesses or significant deficiencies and therefore, material weaknesses may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Van Lant & Fankhanel, LLP

December 2, 2022

Van Lant & Fankhanel, LLP
Certified Public Accountants

December 2, 2022

City Council
City of Highland
Highland, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Highland (City) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 29, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year, except for the implementation of GASB Statement No. 87, *Leases*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimates for the net pension and total OPEB liabilities are based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office, and other sources. We evaluated the key factors and assumptions to develop these liabilities in determining that the estimated liabilities are reasonable in relation to the financial statements as a whole.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 4 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosures for the net pension and total OPEB liabilities in Notes 5, 7 and 8 to the financial statements are based on assumptions for discount rates, etc., which could differ from actual experience. The notes disclose the differences in these liabilities if different assumptions are used in estimating these liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 2, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and other required supplementary information, as listed in the City's financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (e.g., budgetary schedules, combining statements, individual fund statements), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Highland and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Van Lant & Fankhanel, LLP


NOVEMBER 24, 1987
CITY OF HIGHLAND

Van Lant & Fankhanel, LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

City Council
City of Highland
Highland, California

We have performed procedures enumerated below to be the accompanying Appropriations Limit worksheet of the City of Highland, for the year ended June 30, 2022. These procedures, which were agreed to by the City of Highland and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIIIB of the California Constitution)*, were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. The City's management is responsible for the Appropriations Limit worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

   Finding: No exceptions were noted as a result of our procedures.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

   Finding: No exceptions were noted as a result of our procedures.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled *Article XIIIB of the California Constitution.*

This report is intended solely for the use of the City Council and management of the City of Highland and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Van Lant & Fankhanel, LLP

December 2, 2022

CITY OF HIGHLAND
APPROPRIATIONS LIMIT COMPUTATION
2021 - 2022

		2021-22
Change in Per Capita Personal Income		5.73%
Population Change City Population Growth		-0.002735%
A. Change in Per Capita Personal Income Converted to a Ratio		1.0573
B. Population Growth Converted to a Ratio		0.997265
Calculation of Growth Factor (A x B)		1.0544082845
2020 -2021 Appropriations Limit	$ 38,137,363	
2021 -2022 Appropriations Limit ($38,137,363 x 1.0544082845)	$ 40,212,353	


NOVEMBER 24, 1987
CITY OF HIGHLAND

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer CD

SUBJECT: AB 1600 Development Impact Fee Annual Report for Fiscal Year 2021-2022 per Government Code Section 66006.

RECOMMENDATION: The Finance Subcommittee recommends that the City Council receive and file the AB 1600 Development Impact Fee Annual Report for Fiscal Year 2021-2022.

FISCAL IMPACT: The Fund Balance as of June 30, 2022, on all accounts is $6,335,841.10.

PUBLIC NOTICE: The agenda for this item was posted at the three required locations.

BACKGROUND: Collection of Development Impact Fees began after Ordinance No. 45 and Resolution No. 88-46 was approved on November 8, 1988. Government Code Section 66006 (b)(1) requires that the City make available to the public within 180 days of the close of each fiscal year an accounting of all the activity that has occurred within the accounts that the City set up by way of Resolution No. 88-46.

This item was reviewed by the Finance Subcommittee on November 15, 2022 and recommends that this item be approved by the City Council.

Approved_____ Motion_____ Second _____ Agenda Item No. 8

Denied_____ Ayes_____

Continued _____ Noes _____ File No. _____

Tabled_____ Abstain_____

Absent_____

B Hugl

City Clerk

City Manager

AB 1600 Development Impact Fees Annual Report
Government Code Section 66006
For June 30, 2022

Project #	Title	Balance 7/1/2021	Transfers	Revenues	Interest	GASB 31 Int. Inc. Adj.	Expenditures		Balance 6/30/2022
9700	Law Enforcement Facilities & Equipment	356,295.92	-	6,693.72	1,210.00	(3,566.12)	-		360,633.52
9701	Fire Facilities & Equipment	417,611.44	-	23,774.41	1,471.00	(4,336.00)	-		438,520.85
9702	General Facilities	406,305.06	-	29,676.68	1,453.00	(4,282.00)	-		433,152.74
9703	Parks & Recreation Facilities	542,154.83	-	33,077.00	1,917.00	(5,651.00)	34,917.50	e	536,580.33
9711	Library Facilities	300,901.16	-	27,302.18	1,094.00	(3,224.00)	-		326,073.34
9712	Local Circulation	710,754.52	-	111,219.62	2,739.00	(8,074.00)	36,971.78	f-j	779,667.36
9713	Regional Flood	542,246.97	-	25,926.12	1,893.00	(5,581.00)	-		564,485.09
9714	Public Use Facilities	1,188,068.25	-	34,029.86	4,072.00	(12,005.00)	-		1,214,165.11
9715	Regional Circulation-Del Rosa	309,148.35	-	4,913.25	1,047.00	(3,085.00)	-		312,023.60
9716	Regional Circulation-Base Line	702,401.06	-	11,218.75	2,378.00	(7,010.00)	-		708,987.81
9717	Regional Circulation-Fifth Street	690,674.10	-	11,027.63	2,338.00	(6,893.00)	-		697,146.73
9718	Regional Circulation-Arterials	1,483,526.48	-	109,320.94	5,308.00	(15,647.00)	1,618,103.79	a-c	(35,595.37)
9845	SBCTA Agreement 18-1001978	-	-	3,397,966.39	-		3,397,966.39	d	-
		7,650,088.13	-	3,826,146.55	26,920.00	(79,354.12)	5,087,959.46		6,335,841.10
		7,650,088.13							6,335,841.10

Summary of expenditures:

a	Project BRG 12-001 Orange Street Bridge	12,430.12
b	Project BRG 04-004a Boulder Avenue Bridge	1,595,468.66
c	Project STR 15-002 Boulder Avenue	10,205.01
d	Project ICH 09-001 DIF Agreement 18-1001978	3,397,966.39
e	YMCA Skylights	34,917.50
f	Project SDR 17-001	13,404.50
g	Project SIG 21-002	11,482.50
h	Project STR 20-002 Pacific Street Pavement Rehab	4,115.20
i	Project STR 20-001 PMP Sector E Rehab	1,149.00
j	Boulder Avenue Street Signs	6,820.58
		5,087,959.46

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer CD

SUBJECT: Developer in-lieu Fee Annual Report for Fiscal Year 2021-2022.

RECOMMENDATION: The Finance Subcommittee recommends that the City Council receive and file the Developer in-lieu Fee Annual Report for Fiscal Year 2021-2022.

FISCAL IMPACT: The Fund Balance as of June 30, 2022, on all accounts is $4,417,791.11.

PUBLIC NOTICE: The agenda for this item was posted at the three required locations.

BACKGROUND: The developer in-lieu fee fund is used to hold funds paid by developers for projects the city will construct later. For example, the city may accept in-lieu fees by several developers to construct a signal when needed in the future. It is more cost effective to have the developers pay the in-lieu fee to the city then to have each developer construct a portion of the signal as their project is finished.

This item was reviewed by the Finance Subcommittee on November 15, 2022, and recommends that this item be approved by the City Council.

Approved _____ Motion_____ Second _____ Agenda Item No. 9

Denied _____ Ayes_____

Continued_____ Noes _____ File No. _____

Tabled_____ Abstain_____

Absent_____

B Hughes

City Clerk

City Manager

Developer In Lieu Fee Annual Report
For June 30, 2022

Project #	Title	Balance 7/1/2021	Revenues	Interest	GASB 31 Int. Inc. Adj.	Expenditures		Transfers	Balance 6/30/2022
9543	Microfilm	132,364.65	17,629.40	518.00	(1,734.32)	-	a	-	148,777.73
9647	Street/Trees	402,134.45	10,745.72	1,191.00	(3,989.00)	92,597.24	b-d	-	317,484.93
9648	Signals	1,907,130.53	-	7,169.00	(24,020.00)	-		-	1,890,279.53
9650	Bledsoe Creek	5,576.96	-	21.00	(70.00)	-		-	5,527.96
9651	Medians	789,074.79	-	2,966.00	(9,938.00)	-		-	782,102.79
9653	Underground Utilities	556,239.64	-	2,091.00	(7,006.00)	-		-	551,324.64
9654	Landscaping	17,065.50	-	64.00	(215.00)	-		-	16,914.50
9720	Inclusionary Housing	632,913.03	78,750.00	2,674.00	(8,958.00)	-		-	705,379.03
		4,442,499.55	107,125.12	16,694.00	(55,930.32)	92,597.24		-	4,417,791.11
									4,417,791.11

Summary of expenditures:

a	Entering documents into laserfische/new scanner.	-
b	Project STR 11-005 Cunningham St to Palm Ave	68,336.16
c	Project STR 11-006 9th St to Base Line	24,096.08
d	Project LRS 19-001 Citywide Local Roadway Safety Plan	165.00
		92,597.24

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

REVIEWED BY: Lawrence A. Mainez, Community Development Director
Kim Stater, Assistant Community Development Director

PREPARED BY: Angela Tafolla, Assistant Planner

SUBJECT: Second Reading of Ordinance No. 458 of the City of Highland repealing Ordinance Nos. 449, 450 and 454 establishing a moratorium on the approval of land use entitlements for new vehicle fueling stations.

LOCATION: City-Wide

RECOMMENDATION: The City Council (1) conduct a second reading, read by title only, and waive further reading of Ordinance No. 458 repealing Ordinance Nos. 449, 450 and 454 which imposed a moratorium on vehicle fueling station uses.

PUBLIC NOTICE: The ordinance repealing the moratorium will be published in full in the San Bernardino Sun.

PREVIOUS ACTION: On August 24, 2021, the Highland City Council adopted Ordinance No. 449 establishing a moratorium on the approval of land use entitlements for new vehicle fueling stations or the expansion of the number of fueling pumps at existing stations. In compliance with Government Code section 65858, the City Council subsequently extended the moratorium for two more years pursuant to Ordinance Nos. 450 and 454 to allow staff sufficient time to study and analyze the issue and draft a permanent ordinance regulating vehicle fueling stations. The moratorium is scheduled to expire on its own terms on August 23, 2023

Staff recommends that the City Council adopt Ordinance No. 458.

Attachment 1: Ordinance No. 458

Approved _____	Motion _____	Second _____	Agenda Item No. 10
Denied _____	Ayes _____		
	Noes _____		File No. _____
Continue _____	Abstain _____		
	Absent _____		

City Clerk

City Manager

ATTACHMENT 1

Ordinance No. 458

ORDINANCE NO. 458

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA REPEALING ORDINANCE NOS. 449, 450 AND 454 ESTABLISHING A MORATORIUM ON THE APPROVAL OF LAND USE ENTITLEMENTS FOR NEW VEHICLE FUELING STATIONS

THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES ORDAIN AS FOLLOWS:

SECTION 1. Findings and Intent.

WHEREAS, on August 24, 2021, the Highland City Council adopted Ordinance No. 449 establishing a moratorium on the approval of land use entitlements for new vehicle fueling stations or the expansion of the number of fueling pumps at existing stations. In compliance with Government Code section 65858, the City Council subsequently extended the moratorium for two more years pursuant to Ordinance Nos. 450 and 454 to allow staff sufficient time to study and analyze the issue and draft a permanent ordinance regulating vehicle fueling stations. The moratorium is scheduled to expire on its own terms on August 23, 2023.

WHEREAS, on October 11, 2022, the Highland City Council conducted a first reading of an Ordinance No. 458, an Ordinance of the City Council of the City of Highland, California Amending Title 16 (Land Use and Development) of the Highland Municipal Code Pertaining to Vehicle Fueling Stations, Amending the Process or Obtaining an Entitlement Process in the Employment District from Design Review to Staff Review, and Making a Finding of Exemption Under California Environmental Quality Act (Municipal Code Amendment MCA 21-001) at a duly noticed public hearing. On November 8, 2022, the City Council adopted Ordinance No. 456.

WHEREAS, once the permanent regulations set forth in Ordinance No. 456 are in place pertaining to vehicle fueling stations, the moratorium imposed by Ordinance Nos. 449, 450 and 454 will no longer be needed.

SECTION 2. The City Council of the City of Highland hereby repeals Ordinance Nos. 449, 450 and 454 in their entirety.

SECTION 3. Publication and Posting. Within fifteen (15) days following the passage of this Ordinance, the City Clerk shall publish and/or post this Ordinance as required by state law and City resolution.

PASSED, APPROVED, AND ADOPTED this _____ day of _____ 2022.

_____

Larry McCallon
Mayor

ATTEST:

_____
Betty Hughes
City Clerk

APPROVED AS TO FORM:

_____
Maricela E. Marroquin
City Attorney

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

REVIEWED BY: Carlos Zamano, Public Works Director/City Engineer CZ

PREPARED BY: Jay Tuttle IV, Assistant Engineer JT

SUBJECT: Easement Acceptance/Fazamo, Inc. (7152 Vine Street)

RECOMMENDATION: That the City Council (1) accept Grant of Easement for Road and Drainage purposes from Fazamo, Inc., and (2) direct the City Clerk to record the Grant of Easement.

FISCAL IMPACT: None

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: The Conditions of Approval for a new single-family residence project, (DRA-022-007) located at 7152 Vine Street, requires dedication of additional public Right-of-Way to the City, via Grant-of-Easement as follows: 10' of additional Right-of-Way, from 20' to 30' from street centerline, across the project frontage on the west side of Vine Street to accommodate the construction of future street pavement, curb & gutter, drive approach and sidewalk. The Road and Drainage Grant of Easement from the property owner, Erika Zapata (Fazimo, Inc.), is ready for City Council acceptance.

Attachments: (1) Vicinity Map
(2) Assessor's Parcel Map
(3) Grant of Easement Deed
(4) Right-of-Way Dedication Legal Description & Plat

L:\03017307600\3076 11 7251 Vine St ROW Ded staff report.doc

Approved _____ Motion _____ Second _____ Agenda Item No. 11

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

Betty Hugh
City Clerk

City Manager



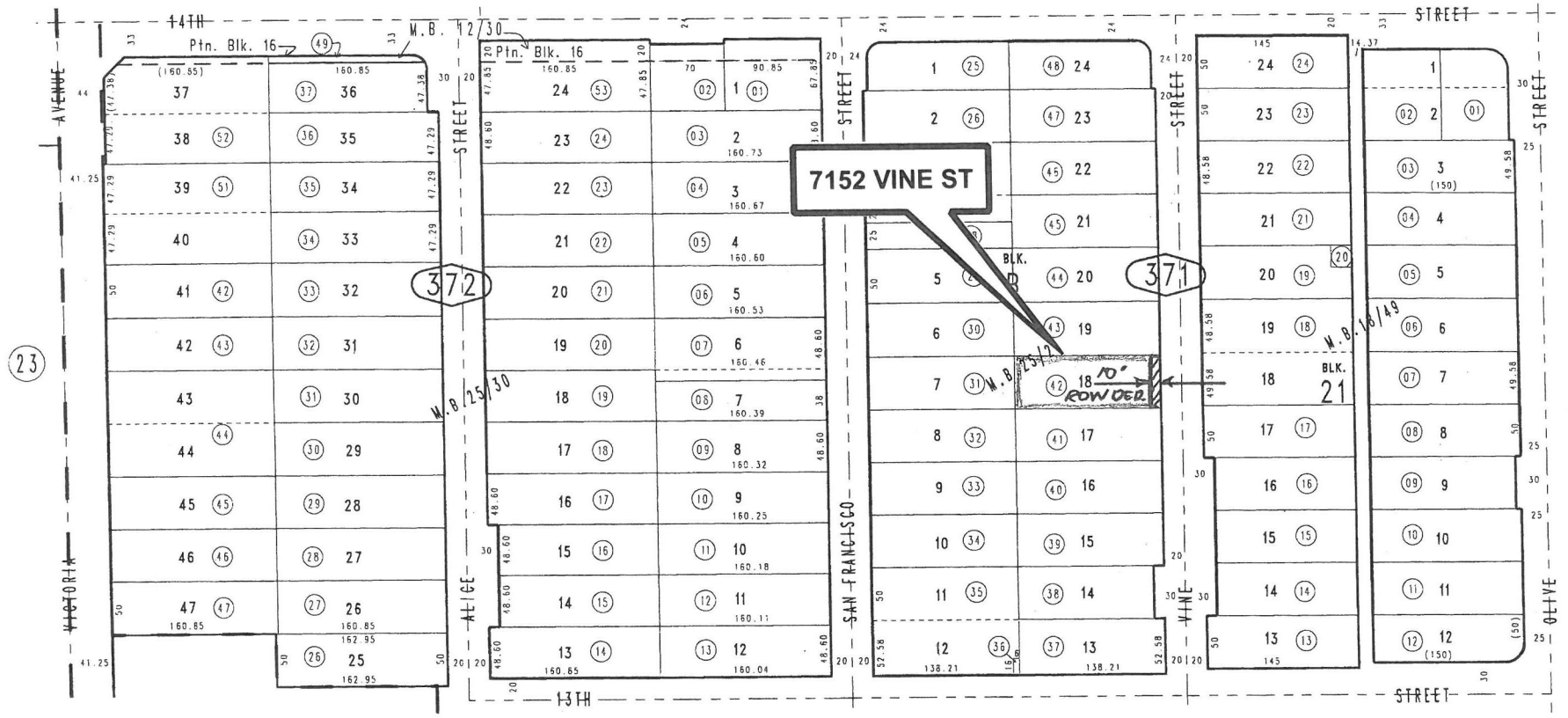
VICINITY MAP

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Security Inv. Co. Sub. Harlem Springs Tract, M.B. 18/49

City of Highland
Tax Rate Area
18044

1191 - 37



38

A.P. MAP

Burris Sub., Tract No. 1712, M.B. 25/30
Ptn. Barrios Park, M.B. 25/2
Ptn. Third Map of Harlem M.B. 12/30

Ptn. S.W.1/4, Sec. 32
T.1N., R.3W.

Assessor's Map
Book 1191 Page 37
San Bernardino County

REVISED
12/06/18 KC

DEC. 2001

RECORDING REQUESTED BY:
LISA DEL RIO

WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND, CA 92346

No fee per GC 6103

Document Transfer Tax: $0

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN: 1197-371-42

GRANT OF EASEMENT
(ROAD AND DRAINAGE)

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, FAZAMO, INC.,

Hereby GRANT(S) to the City of Highland, a Municipal Corporation, an easement for roads, drainage, and public utility purposes upon, under, over, and across the real property in the City of Highland, County of San Bernardino, State of California, described as:

SEE EXHIBITS "A" AND "B" ATTACHED HERETO AND MADE A PART HEREOF

DATED: 11/21/2022

Erika P. Zapata, President

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

On November 21, 2022, before me, E. Hughes, Notary Public, personally appeared Erika P. Zapata, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

E Hughes

Signature

E. HUGHES
Notary Public - California
San Bernardino County
Commission # 2409260
My Comm. Expires Jul 6, 2026

(This Area for Official Notary Seal)

EXHIBIT "A"
LEGAL DESCRIPTION
STREET RIGHT-OF-WAY DEDICATION

THE EASTERLY 10.00 FEET OF LOT 18, BLOCK B, BARRIOS PARK, IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, PER PLAT RECORDED IN BOOK 25, PAGE 2, OF MAPS, RECORDS OF SAID COUNTY.

SAID DESCRIPTION CONTAINS 500 SQUARE FEET, MORE OR LESS.

AFFECTS: APN 1191-371-42

SEE EXHIBIT "B" FOR A PLAT DEPICTING THE ABOVE DESCRIBED PROPERTY.

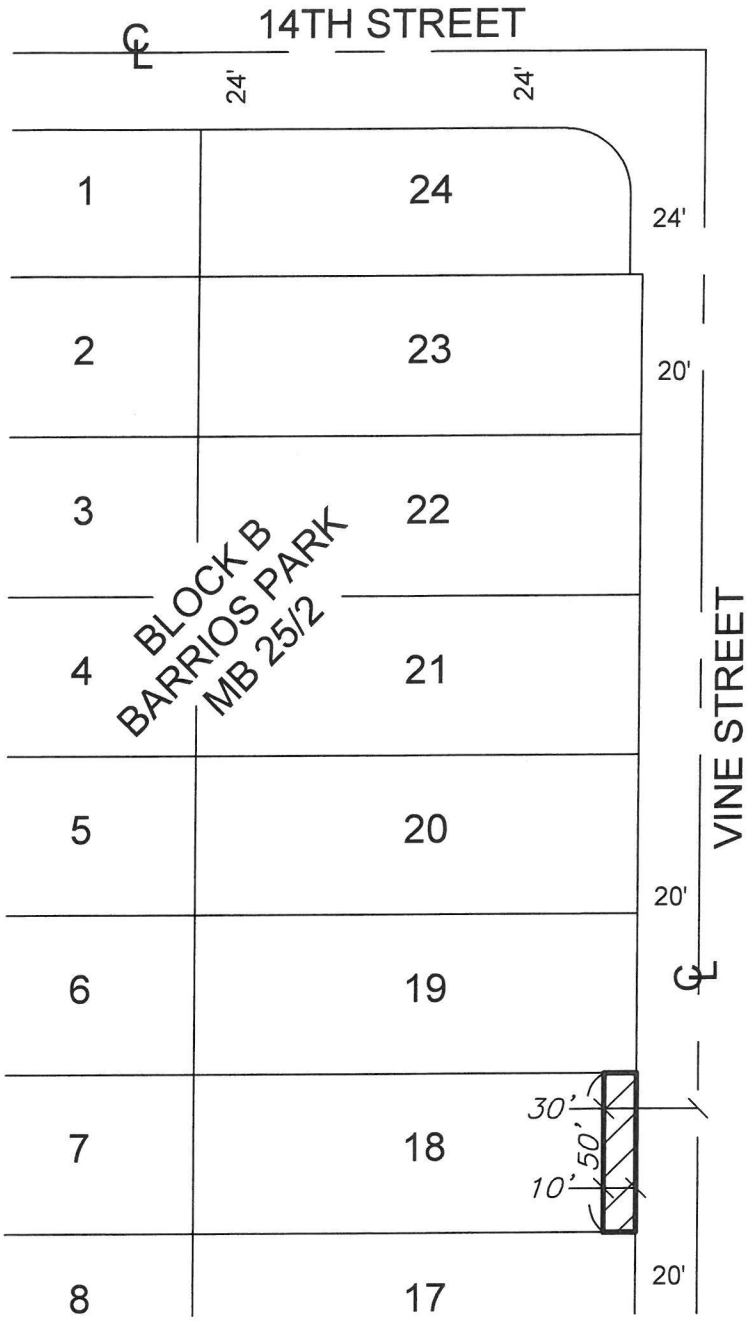
ON POINT LAND SURVEYING, INC.
PREPARED BY: _____

ANTHONY D. SMITH, PLS 8133
DATE: 11/4/2022



EXHIBIT "B"





LEGEND

– R.O.W. TO BE DEDICATED 500 S.F.

PROFESSIONAL LAND SURVEYOR
ANTHONY D. SMITH
No. 8133
EXP. 12-31-22
STATE OF CALIFORNIA

STREET DEDICATION

PREPARED AT THE REQUEST OF AEC MORENO

THIS PLAT IS SOLELY AN AID IN LOCATING THE PARCEL(S) DESCRIBED IN THE ATTACHED DOCUMENT. IT IS NOT A PART OF THE WRITTEN DESCRIPTION THEREIN.

PREPARED BY: _____

DATE: 11/9/2022

PREPARED BY: ON POINT LAND SURVEYING, INC.

SCALE: 1"=60'

DATE: AUGUST 2022

SHEET 1 OF 1

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph Hughes, City Manager

PREPARED BY: Carlos Zamano, Public Works Director/City Engineer CZ

SUBJECT: Notice of Completion – Project No. brg04004a (Bid No. 2020-03 "Boulder Avenue Improvements")

RECOMMENDATION: It is recommended that the City Council:

1. Accept Project No. brg04004a (Bid No. 2020-03, "Boulder Avenue Improvements") as complete;
2. Authorize the Mayor to sign the Notice of Completion; and
3. Direct the City Clerk to file the Notice of Completion.

FISCAL IMPACT: The original contract amount was $3,386,524.95. The final contract amount is $3,299,099.49, with a $87,425.46 (2.6%) reduction based on final quantities. Construction of this project is funded by the following funding sources:

City Development Impact Fee	$ 1,626,039.29
Federal Projects of National and Regional Significance (PNRS) grant	$ 1,434,728.50
AQMD Mobile Source Air Pollution Reduction Review Committee (MSRC) grant	223,500.00
City of San Bernardino	9,988.00
CalRecycle Grant	4,843.70
	$3,299,099.49

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: The Boulder Avenue Improvements Project (Project No. brg04004a) consisted of street and landscape improvements within a two-mile stretch of Boulder Avenue from the San Manuel Village entrance to Greenspot Road. Specific improvements included landscaped medians, parkway landscaping, median drainage, sidewalks, ADA ramps,

Approved _____ Motion _____ Second _____ Agenda Item No. 12

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

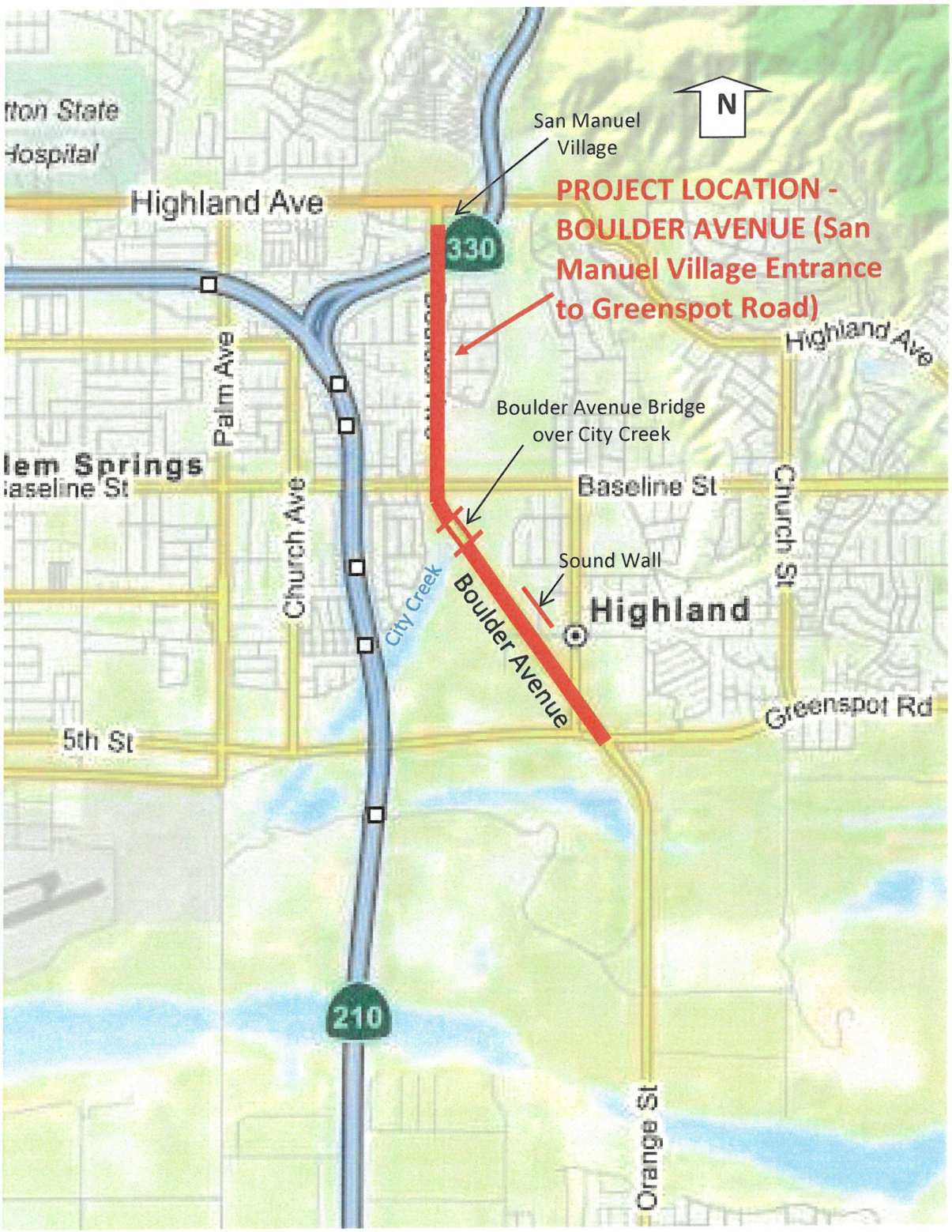
Betty Hughes
City Clerk

City Manager

bus stop ADA landing areas, trail entrances and lighting, bridge lights, street lights and street light conversion to LED, sound wall architectural enhancement, anti-graffiti coatings, pavement rehabilitation and slurry seal, bicycle detection systems and way-finding signs, and other miscellaneous improvements.

Construction of the project has been completed in accordance with the approved plans and specs by the contractor H&H General Contractors, Inc., and the project is ready for City Council acceptance.

Attachments: Vicinity Map
Notice of Completion



VICINITY MAP

RECORDING REQUESTED BY:
Betty Hughes

AND WHEN RECORDED MAIL TO:
Betty Hughes
City Clerk
City of Highland
27215 Base Line
Highland, CA 92346

Space above this line for Recorder's use

No APN

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is owner or agent of the owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the owner is City of Highland.
3. The full address of the owner is 27215 Base Line, Highland, CA 92346.
4. All work of improvement on the property hereinafter described was substantially completed on or before November 18, 2022.
5. The work of improvement completed is described as follows: Bid No. 2020-03, "Boulder Avenue Improvements (City Project No. brg04004a)".
6. The name of the original contractor for such work of improvement is H&H General Contractors, Inc.
7. The property on which said work of improvement is located on Boulder Avenue from San Manuel Village to Greenspot Road within the City of Highland.

Date: December 13, 2022

Larry McCallon
Mayor, City of Highland

I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the Mayor of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

December 13, 2022; Highland, CA
Date and Place

Larry McCallon
Mayor, City of Highland

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph Hughes, City Manager

REVIEWED BY: Carlos Zamano, Public Works Director/City Engineer CZ

PREPARED BY: Jim Richardson, Public Works Manager

SUBJECT: Bid Rejection – Bid No. 2022-07, Highland Community Park Perimeter Fence and Gates Project

RECOMMENDATION: It is recommended that the City Council reject all bids due to excessive cost being beyond available budget funds.

FISCAL IMPACT: None.

PUBLIC NOTICE: Notices of the City Council agenda were posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: On December 14, 2021, the City Council approved Option C to include fencing around the entire perimeter of Community Park, YMCA, and Library at an estimated project cost of $323,000.

Bid No. 2022-07 consists of the following work:

1. Install 2,840 feet of 7' high wrought iron fence around the perimeter of the Community Park, YMCA, and Library complex.
2. Install three (3) 5' pedestrian access gates.
3. Install four (4) double swing vehicle access gates.
4. Install one (1) singe emergency vehicle access gate.
5. Install 5 utility access gates.

Two bids for the purchase and installation of the Highland Community Park Perimeter Fence and Gates project were received and opened on September 27, 2022. Following are the bid results:

Approved _____ Motion _____ Second _____ Agenda Item No. 13

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

Bidder	Bid Amount
Red Hawk Services, Inc.	$583,679.22
AB Fence Company, Inc.	$556,687.00

This project is partially funded by a Proposition 68 Per Capita grant for $212,043 that has been awarded to the City of Highland for the perimeter fence project. Matching funds were not required for this grant however preliminary estimates indicated that approximately $110,957 of general funds would be required in addition to the grant funds to complete the project. Based on the lowest bid from AB Fence Company the City's direct cost would have increased to $344,644. Staff recommends that both bids be rejected. Staff will also review alternate fence options to present to the Public Facilities Subcommittee for further direction to re-advertise for construction bids.

Attachment: Location Map

2022-07 Highland Community Park
Perimeter Fence and Gates Project



© 2022 Digital Map Products. All rights reserved.

STAFF REPORT

TO THE CITY COUNCIL

MEETING DATE: December 13, 2022

FROM: Joseph Hughes, City Manager

REVIEWED BY: Carlos Zamano, Public Works Director/City Engineer CZ

PREPARED BY: Jim Richardson, Public Works Manager

SUBJECT: Contract 2020-01 Facilities and Parks Landscape Maintenance Contract Change Order #1

RECOMMENDATION: It is recommended that the City Council approve a change order to include maintenance of the new landscape medians and parkways installed on Boulder Avenue from Greenspot Road to Atlantic Avenue at a cost of $2,476 per month.

FISCAL IMPACT: This contract change order will be paid from Gas Tax funds for median and parkway right of way landscape maintenance in the amount of $2,476 per month.

PUBLIC NOTICE: Notices of the City Council agenda were posted at the three locations per Resolution No. 2011-047 and on the City's website.

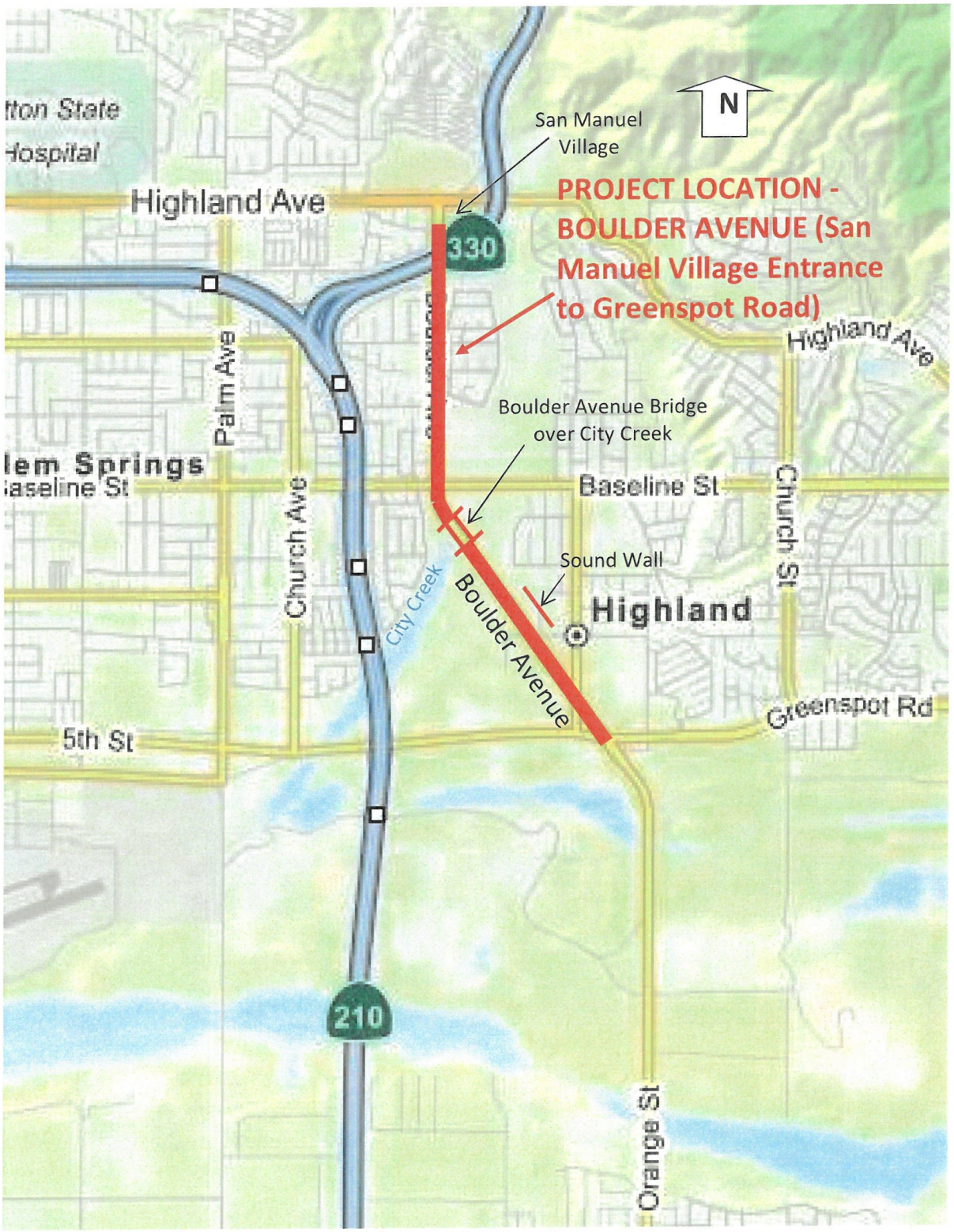
BACKGROUND: With completion of Boulder Avenue Improvements, it is time for the City to take over maintenance of the newly constructed medians and parkways. The City currently contracts with RP Landscape to perform its landscape maintenance needs at all City parks and facilities, as well as landscape maintenance districts. On July 12th, the City Council extended its contract #2020-01 with RP Landscape, the second of five possible one-year extensions. The current contract price of $111,456 would increase to $141,168 annually with this change order. The proposed change order will be prorated monthly for the remainder of the current contract term. The services provided by the contractor have been satisfactory, and the size and scope of the landscape in this change order are similar in cost to other areas in the contract of the same approximate size and scope.

Attachments: Vicinity Map
RP Landscape Letter Proposal

Approved _____	Motion _____	Second _____	Agenda Item No. 14
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		

Betty Hughes
City Clerk

City Manager



VICINITY MAP

RP Landscape & Irrigation

A COMPLETE LANDSCAPE SERVICE
STATE LIC. #702393 • Q.A.L. 11133

October 27, 2022

City of Highland
27215 Baseline
Highland, CA 92346

Re: Boulder Landscape Maintenance

Jim Richardson,

Here the price to maintain landscape on Boulder Ave from Atlantic to Greenspot. Price is based on are contract specification on the Parks & Facilities agreement.

Total Monthly Maintenance Price $2,476.00

If you have any questions please feel free to call me.

Thank you.

Roy Perez

275 South G Street • San Bernardino, CA 92410-1200
(909) 889-9987 • Fax (909) 889-9987

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer CD

SUBJECT: Resolution 2022 -___ establishing a schedule of fees and charges for City services.

RECOMMENDATION: The City Council adopt Resolution 2022 -___ establishing a schedule of fees and charges for City services.

FISCAL IMPACT: Revenues collected will support the services rendered by the City.

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website. A public hearing notice was published in the Sun newspaper on December 2 & 9, 2022.

BACKGROUND: Fees for Service were last reviewed in 2021. During that time, many engineering fees were transferred from fixed fees to a deposit based fee. Since then, the city has received close to 400 deposit based fees for excavation permits and right of way encroachment permits. Staff has determined that portions of these two fees can be transferred back to a fixed fee.

The attached Permit Fee Deposit Worksheet shows that amounts $800 and less for Excavation Permits and $1,100 and less for Right of Way Encroachment Permits is proposed to go back to fixed fees. These are the only changes being proposed. The amounts and accounting for all other fees are remaining the same. Staff has notified the requesting parties for any changes to fees for service including the BIA, AT&T, SCG and SCE.

Attachments:
1. Proposed Resolution.
2. Engineering Department-Excavation Permit and Right of Way Permit Fees Proposed Schedule.

Approved _____ Motion _____ Second _____ Agenda Item No. 15

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

D Hughes

City Clerk

City Manager

Attachment #1

Proposed Resolution

RESOLUTION NO. 2022-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING A REVISED SCHEDULE OF FEES AND CHARGES FOR CITY SERVICES

WHEREAS, the City of Highland has conducted an extensive and exhaustive analysis of its services, the costs reasonably borne of providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for special services; and

WHEREAS, the City wishes to comply with both the letter and the spirit of the California Constitution and limit the growth of taxes by shifting, where possible, the burden of special regulatory programs, services and products provided by the City to applicants and the recipients of the benefits thereof; and

WHEREAS, in accordance with City ordinances and the Highland Municipal Code the City Council desires to continue its established policy of recovering the full costs reasonably borne of providing special services and programs of a voluntary and limited nature, and regulatory services deemed necessary to protect the public health, safety and welfare, such that general taxes are not diverted from general services of a broad nature and thereby utilized to subsidize unfairly and inequitably such special services; and

WHEREAS, heretofore the City Council has retained Revenue & Cost Specialists, LLC, to prepare a Service Cost Update for the City of Highland (Fiscal Year 2020-21) (the "Service Cost Update"), which has been reviewed by City staff and by the City Council, and which is hereby approved and adopted by the City Council; and

WHEREAS, the City Council has, pursuant to Chapter 2.36 of Title 2 ("Fees and Service Charges") of the Highland Municipal Code, provided for the subsidy or reduction of certain fees and charges, in order to preserve and protect the health, safety and welfare of residents and property owners in the City, by establishing its policy as to the recovery of costs and more particularly the percentage of costs reasonably borne to be recovered from users of City services and directing staff as to the methodology for implementing said Ordinance; and

WHEREAS, pursuant to Government Code Section 66014, 66017 and 66018, the specific fees to be charged for services must be adopted by the City Council by Resolution, after providing notice and public hearing; and

WHEREAS, notice of public hearing has been provided pursuant to Government Code Section 6062a and otherwise as required by law, oral and written presentations made and received, and the required public hearing held; and

WHEREAS, the City's schedule of fees and charges to be paid by those requesting such special services needs to be revised so that the City might carry into effect its policies; and

WHEREAS, it is the intent of the City Council in adopting this Resolution to revise and update

the fees and charges collected by the City, and thereby to amend and supersede the fees established by Resolution No. 2021-001.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA DOES RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Adoption of the Service Cost Update. The City Council hereby approves the Service Cost Update, dated December 2, 2020, and adopts the methodology for calculating and collecting the fees and charges established therein. A copy of the Service Cost Update shall be on file with the City Clerk and available during regular City business hours for public inspection.

Section 2. Fee Schedule Adoption. The following schedule of fees and charges is hereby directed to be computed by and applied by the various City departments, and to be collected by the City for the herein listed special services when provided by the City or its designated contractors.

Section 3. Separate Fee for Each Process. All fees set by this resolution are for each identified process; additional fees shall be required for each additional process or service that is requested or required. Where fees are indicated on a per unit of measurement basis, the fee is for each identified unit or portion thereof within the indicated ranges of such units.

A. Added Fees and Refunds. Where additional fees need to be charged and collected for completed staff work or where a refund of excess deposited monies is due, and where such charge or refund is twenty-five dollars ($25.00) or less, a charge or refund need not be made, unless demand is made, pursuant to California Government Code Sections 50050, 50052, 50052.5, 50055 & 50056 and amendments thereto.

B. Defining and Timing of Fee Schedule. Definitions regarding and the timing of the implementation of the hereinafter enumerated fee schedules shall be as set forth in Chapter 2.36 of the Highland Municipal Code.

C. RCS "fully burdened" hourly rate. The RCS "fully burdened" hourly rate applicable to each staff person is derived from computing the hourly work rate (annual salary/available work hours), fringe benefit percentage, overhead rates for the department, and percentage of operating expenses, building occupancy charges and fixed assets applicable. The RCS "fully burdened" hourly rates are the rates as established by and included in the study. The RCS "fully burdened" hourly rate is synonymous with "fully allocated" work rate.

D. Accounting of deposits. For the fee categories which are to be made by deposit with actual costs applied against them, an invoice will be prepared monthly to show the deposit on file per fee category, actual costs billed to date, and budget remaining. When the project is complete, a detailed listing of all costs will be prepared, and a refund of any excess will be made to the person or company by whom the deposit was initially made. Also,

if during the project it is determined that the initial deposit will not be sufficient to cover all costs, additional deposit(s) will be required to be placed with the city.

Section 4. Fees. The City's fees and charges for City services shall be amended and superseded commencing on the effective date of this Resolution. The following fees shall be charged and collected in accordance with Chapter 2.36 of the Highland Municipal Code, for the following enumerated services: The fees are attached as Exhibit A to this Resolution.

Categories for which no fee is given, the total hourly cost to the jurisdiction will be charged. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of employees involved. All fees set by this resolution are for each identified process; additional fees shall be required for each additional process or service that is requested or required. Where fees are indicated on a per unit or measurement basis, the fee is for each identified unit or portion thereof, within the indicated ranges of such units.

Section 5. Interpretations. This Resolution may be interpreted by the several City department heads in consultation with the City Manager and, should there be a conflict between two fees then the lower in dollar amount of the two shall be applied.

A. It is the intention of the City Council to review the fees and charges as determined and set out herein based on the City's next Biennial Budget and all the City's costs reasonably borne as established at that time and, as if warranted, to revise such fees and charges based therein.

Section 6. Refunds. Except as otherwise provided by law, the City Manager, can refund any fees set forth herein or any other fee levied by the City, requested in writing, provided one of the following conditions is met:

A. The service for which the fee was levied has not and will not be performed; or
B. The fee was collected in error.

The City Council may waive fees for other good cause shown, provided such waiver would serve a public purpose. Where additional fees need to be charged and collected for completed staff work, or where a refund or excess deposited monies is due, and where such charge or refund is twenty-five dollars ($25.00) or less, and a demand has been made for a refund, a charge or refund need not be made, pursuant to California Government Code Sections 50050, 50052, 50052.5, 50055 and 50056 and amendments thereto.

Determination for type or process required shall be made by the City Manager, provided however, that the fees and charges set out in this resolution shall govern.

Section 7. Environmental Exemption. The adoption of this Resolution is exempt from the California Environmental Quality Act ("CEQA," Public Resources Code Sections 21000 et seq.), because it approves and sets forth a procedure for determining fees for the purpose of meeting the operating expenses of City departments, as set forth in Public Resources Code Section 21080(b)(8)(A).

Section 8. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Resolution or any part hereof is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this Resolution, or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase hereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause, or phrase be declared invalid or unconstitutional.

Section 9. Effective Date. The fees or charges established pursuant to this Resolution shall take effect immediately; provided, however, that fees imposed upon a development project, as defined in Government Code Section 66000, which apply to the filing, accepting, reviewing, approving, or issuing of an application, permit or entitlement to use, shall take effect sixty (60) days following the adoption of this Resolution, as required by Government Code Section 66017(a).

PASSED, APPROVED AND ADOPTED this 13th day of December 2022.

_____
Larry McCallon, Mayor

ATTEST:

_____
Betty Hughes, City Clerk

Exhibit A

REF#	SERVICE	FEE
B-001	GEN.PMT.APPLICATION-NO PLAN REV.	$60
B-001.1	GEN.PMT.APPLICATION-WITH PLAN REV.	$125
B-001.3	REPLACEMENT PERMIT APPLICATION	$40
B-002.1	PMT.APPLICATION-TRACT RESIDENTIAL	$65
B-002.2	PMT.APPLICATION-NON TRACT RES'L	$165
B-002.3	PMT.APPLICATION-NEW COMMERCIAL	$720
B-003.1	TRACT PHASING	$145
B-003.1.2	BLD.CONST.P/C-TRACTS-UNIQUE MODEL	$1,735
B-003.2	BLD.CONST.P/C-CUSTOM RESL<=2,300 SF	$1,895
B-003.2.1	BLD.CONST.P/C-CUSTOM RESL >2,300 SF	$2,900
B-003.3	BLDG.CONST.P.CK-COMMERCIAL	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-004.1	BLDG.CONST.INSP-RESIDENTIAL	$1,410 - 500 to 1,799 SF $2,050 - 1,800 to 2,299 SF $2,480 - 2,300 to 2,799 SF $2,905 - 2,800 to3,299 SF $3,335 - 3,300 to 3,799 SF $3,760 - 3,800 to 4,299 SF $4,195 - 4,300 to 4,799 SF $4,625 - 4,800 to 5,299 SF $4,625 + $.86/SF - for 5,300 SF + above
B-004.3	BLDG.CONST.INSP-COMMERCIAL	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-005	ELECTRICAL CONSTRUCTION PLAN CHECK	$345 for the 1st 2 hours plus the "Fully Burdened" hourly rate for any time over 2 hours rounded to the nearest 15 min.
B-007	PLUMBING CONSTRUCTION PLAN CHECK	$345 for the 1st 2 hours plus the "Fully Burdened" hourly rate for any time over 2 hours rounded to the nearest 15 min.
B-008. 1	PLMB'G CONST.INSP-FIXTR./TRAP-COM'L	$60
B-008. 2	PLMB'G CONST.INSP-COM'L PRE-TRT.	$85
B-008. 3	PLMB'G CONST.INSP-GAS PIPING SYS.	$75
B-008. 4	PLMB'G CONST.INSP-GAS PRES.REG.	$60
B-008. 5	PLMB'G CONST.INSP-REPAIR/ALTERATION	$50
B-008. 6	PLMB'G CONST.INSP-REFRIG.LINES	$85
B-008. 8	PLMB'G CONST.INSP-VENT/BKFLW DEVICE	$75
B-008. 9	PLMB'G CONST.INSP-DISHWASHER	Staff recommends deleting this fee as the City has never required a separate permit for a dishwasher.
B-008.10	PLMB'G CONST.INSP-GAS TEST	$60
B-008.11	PLMB'G CONST.INSP-WATER HTR-RES'L	$75
B-008.13	PLMB'G CONST.INSP-MANHOLE-ON SITE	$75
B-009.1	CONN.TO SWR.SYS-PUBLIC/EXIST.PRIV.	$125
B-009.2	CONN.TO NEW PRIV.SEWER SYSTEMS	$160
B-010	MECHANICAL CONSTRUCTION PLAN CHECK	$345 for the first 2 hours plus the Fully-Burdened Hourly Rate for any time over 2 hours rounded to the nearest 15 minutes.
B-011	MECHANICAL INSPECTION	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-011.1	MECH.INSP-COM'L FURN.BURNERS =<100K	$85
B-011.2	MECH.INSP-COM'L FURN.BURNERS >100K	$110
B-011.4	MECH.INSP-REPAIR/ALTERATIONS-RES'L	$50
B-011.5	MECHANICAL INSP-BOILERS-COM'L	$125
B-011.6	MECH.INSP-AIR HANDLING UNITS-RES'L	$75
B-011.7	MECH.INSP-EVAPORATIVE UNITS-RES/COM	$50
B-011.8	MECHANICAL INSP-COMMERCIAL HOOD	$110
B-012.1	SIGN PERMIT & INSPECTION-UNLIGHTED	$150
B-012.2	SIGN PERMIT & INSPECTION-LIGHTED	$225
B-013.1	PATIOS WITHOUT ENCLOSURE INSPECTION	$285
B-013.1.1	PATIOS WITH FOUNDATION ONLY INSP.	$90
B-013.2	PATIOS WITH ENCLOSURE INSPECTION	$310

REF#	SERVICE	FEE
B-013.3	PATIOS - ALUMINUM	$185
B-014.1	GARDEN WALLS AND PILASTERS	$225 per 300' of wall or fraction thereof
B-014.2	RETAINING WALLS	$270
B-015.1	TEAR-OFF REROOFING W/O STRUCT.CHGS	$110
B-015.2	TEAR-OFF REROOFING WITH STRUCT.CHGS	$335
B-015.4	ROOF-MOUNTED SOLAR ARRAY-RES'L	Fixed Fee of $365 plus the application fee $125 (B-001.1) is less than the State-mandated $500 maximum free for a residential system up to 15 kW, PLUS $15 per kilowatt above 15 kW
B-015.5	ROOF-MOUNTED SOLAR ARRAY-COM'L	Fixed Fee of $870 for a commercial solar PV system under 51 kW, PLUS $5 per kilowatt for each kilowatt between 51 kW and 250 kW, PLUS $4 per kilowatt for each kilowatt above 250 kW Note: Per SB-1222, the total charge shall not exceed $1,000 ($870 fixed fee plus $125 permit fee from B-001.1 is only $995) plus $5 per kW between 51 kW and 250 kW plus $4 per kW for every kilowatt above 250 kW for commercial solar energy systems.
B-016	TENANT IMPROVEMENTS	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-016.1	RES'L ADD'NS/ALTERATIONS/REHAB-P.CK	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-016.2	RES'L ADD'NS/ALTERATIONS/REHAB-INSP	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-017	MISC.SPECIAL INSPECTION HOURLY	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-017.1	UTILITY METER RESET - RESIDENTIAL	$75
B-018.1	SWIMMING POOL/SPA PMT INSP W/O HTR	$560
B-018.2	SWIMMING POOL/SPA PMT INSP WITH HTR	$705
B-018.4	SWIM'G POOL/SPA FBRGL/VNL PMT+INSP	$335
B-019	CERT.OF OCC./BUS.LIC.INSP-RES+COM	$175
B-020.1.1	ELEC.INSP.R-S-L-O (1-5 UNITS)-COM'L	$60
B-020.1.2	ELEC.INSP.R-S-L-O (6-10 UNTS)-COM'L	$75
B-020.1.3	ELEC.INSP.R-S-L-O (11-20 UN.)-COM'L	$85
B-020.3	ELEC.INSP.POLE PLTF-M-FIXTURE-COM'L	$125 per 10 fixtures or fraction thereof
B-020.4.1	ELEC.INSP.THEATRICAL LTG-COM'L 1-5	$60
B-020.4.2	ELEC.INSP.THEATRICAL LTG-COM'L 6-10	$75
B-020.4.3	ELEC.INSP.THEATRICAL LTG-COM'L11-20	$85
B-020.6	ELEC.INSP-TEMP.POWER SVCS	$85
B-020.7.2	ELECTRICAL INSP.- APPLIANCES	$110
B-020.8	ELEC.INSP.POWER APPARATUS-COM'L	$160
B-020.9.1	ELEC.INSP.SVCS: <200 AMPS	$75
B-020.9.2	ELEC.INSP.SVCS: 200 TO 1,000 AMPS	$110
B-020.90	ELECTRICAL INSP.-RES'L REWIRE	$235
B-020.91.1	ELEC.INSP.-NEW COM'L (< 2K SF)	$335
B-020.91.2	ELEC.INSP.-NEW COM'L (2K-<4K SF)	$700
B-020.91.3	ELEC.INSP.-NEW COM'L (4K-<6K SF)	$1,070
B-020.91.4	ELEC.INSP.-NEW COM'L (6K-<8K SF)	$1,440
B-020.91.5	ELEC.INSP.-NEW COM'L (8K-<10K SF)	$1,775

REF#	SERVICE	FEE
B-020.91.6	ELEC.INSP.-NEW COM'L (=>10K SF)	Fee based on the most current adopted Building Valuation Table published by the International Code Council; or the RCS "Fully Burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipmentor supplies, or state or county fees applicable charged against a deposit; whichever captures the full cost of the City.
B-020.92	SNGLE LOT RES.PRECSE GRAD'G PLN REV	$575
B-020.93	SNGLE LOT RES.PRECSE GRAD'G INSP.	$315
B-025.01	ARCHIVE COSTS FOR BUILDING PLANS	46ó per 8-1/2" x 11" sheets $46.30 per 100 8-1/2" x 11" sheets
B-025.02	ARCHIVE COSTS FOR BLDG.PLNS-OTHER	$7.72 per sheet larger than 8-1/2" x 11"
B-026	BUILDING CODE APPEAL PROCESSING	Fixed Fee of $640 per appeal
S-00210	TEMPORARY USE PERMIT REVIEW	Fixed Fee of $55 per application
S-00215	TEMPORARY OCCUPANCY PERMIT REVIEW	Fixed Fee of $520 per application
S-00220	TREE REMOVAL REVIEW & PERMIT	Fixed Fee of $575 per application
S-00250	TEMPORARY RV PARKING PERMIT	Fixed Fee of $27
S-00300	HAZARDOUS BLDG.& NUISANCE ABATEMENT	No charge if voluntary compliance Otherwise - Bill or lien the property owner the RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other stateor county fees applicable.
S-00600	GENERAL PLAN AMENDMENT REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $10,600.
S-00700	ZONE CHANGE REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $8,400.
S-00800	DEVELOPMENT CODE AMENDMENT REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $7,900.
S-00910	CONDITIONAL USE PERMIT-ABC LICENSE	Fixed Fee of $3,735
S-00912	ALCOHOLIC BEVERAGE CONTROL LETTER	Fixed Fee of $1,650
S-00915	CONDITIONAL USE PERMIT REVIEW-MAJOR	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $12,300. (Not part of a tract map or parcel map application.) For projects that are deemed to be less complex after review by the Project Review Committee (PRC), the amount of the initial deposit may be reduced accordingly by the Community Development Director.
S-01000	MINOR VARIANCE REVIEW	Fixed Fee of $2,715
S-01100	MAJOR VARIANCE REVIEW	Fixed Fee of $5,525
S-01200	HOME OCCUPATION PERMIT REVIEW	Fixed Fee of $134 per permit based on 50% recovery of costs.
S-01400	SPECIFIC PLAN REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $37,700. For projects that are deemed to be less complex after review by the Project Review Committee (PRC), the amount of the initial deposit may be reduced accordingly by the Community Development Director.
S-01450	SPECIFIC PLAN REVISION REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $17,900. (Not part of a tract map or parcel map application.)
S-01500	DESIGN REVIEW PERMIT-MINOR	Fixed Fee of $3,965
S-01510	DESIGN REVIEW PERMIT-MAJOR	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special eqpt. or supplies, other state or county fees applicable charged against an initial deposit of $9,900. (Applicable whenproject does not require separate CUP approval.) For projects that are deemed to be less complex after review by the Project Review Committee (PRC), the amount of the initial deposit may be reduced accordingly by the Community Development Director.

REF#	SERVICE	FEE
S-01640	PUD REVISION REVIEW	Staff recommends deleting this service as the project would be covered by a specific plan.
S-01710	ANNEXATION REQUEST REVIEW (TO CITY)	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $16,300. For projects that are deemed to be less complex after review by the Project Review Committee (PRC), the amount of the initial deposit may be reduced accordingly by the Community Development Director.
S-01900	ENVIRONMENTAL IMPACT REPORT REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit equal to the total EIRcontract amount.
S-01930	INITIAL STUDY	Fixed Fee of $4,750
S-02100	TENTATIVE TRACT MAP REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $17,900. For projects that are deemed to be less complex after review by the Project Review Committee (PRC), the amount of the initial deposit may be reduced accordingly by the Community Development Director.
S-02110	ENTITLEMENT EXTENSION	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, charged against an initial deposit of $4,800.
S-02200	TENTATIVE PARCEL MAP REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $8,000.
S-02300	DEVELOPMENT AGREEMENT REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $10,000 plus an estimate of the City Attorney's time. For projects that are deemed to be less complex after review by the Project Review Committee (PRC), the amount of the initial deposit may be reduced accordingly by the Community Development Director.
S-02310	DIF DEFERRAL PROCESSING	Fixed Fee of $375 per agreement for the first five agreements. No additional charge for subsequent agreements if they are turned in with the first five agreements at time of payment.
S-02320	DIF CREDIT APPLICATION PROCESSING	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $3,500 or as determined by the Director of Public Works.
S-02500	LOT LINE ADJUSTMENT REVIEW	Fixed Fee of $2,455
S-02600	SIGN PLAN PROGRAM APPLICATION REV.	Fixed Fee of $2,470
S-02710	SPECIAL EVENT PERMIT REVIEW-MINOR	Special Event Permit - $0 City required services for the event will be billed at the RCS "fully burdened" Hourly Rate for all personnel involved.
S-02715	SPECIAL EVENT PERMIT REVIEW-MAJOR	Special Event Permit - $0 City required services for the event will be billed at the RCS "fully burdened" Hourly Rate for all personnel involved.
S-02900	CERTIFICATE OF COMPLIANCE REVIEW	Fixed Fee of $640
S-03000	PARCEL MERGER REVIEW	Fixed Fee of $1,830
S-03100	STAFF DECISION APPEAL REVIEW	Fixed Fee of $93 - for owner-occupied single family dwelling in Highland or no personal financial involvement in project. (10% recovery) Fixed Fee of $930 - all other Planning appeals (100% recovery) Fixed Fee of $390 - all other Engineering appeals (100% recovery)
S-03150	STAFF REVIEW PERMIT	Fixed Fee of $53
S-03200	REV.TO CONDITIONS OF APPROVAL-PLNG.	Fixed Fee of $1,770
S-03210	REV.TO CONDITIONS OF APPROVAL-ENG.	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,400 or as determined by the Director of Public Works.
S-03300	SIGN PERMIT (CODE REVIEW)	Fixed Fee of $160 per permit. If change in the sign copy, the cost is 25% of the permit.

REF#	SERVICE	FEE
S-03600	PROPERTY INFORMATION PREPARATION	First 15 minutes free/month with charges thereafter at the RCS "fully burdened" hourly rate in 15 minute intervals, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable.
S-03650	APPEAL OF P.C. DECISION TO COUNCIL	Fixed Fee of $248 - for owner-occupied single family dwelling in Highland or no personal financial involvement in project. (10% recovery) All Others: Fixed Fee of $2,475 for a Planning issue Fixed Fee of $815 for an Engineering issue.
S-03800	GRADING PLAN CHECK-ROUGH	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $7,900 or as determined by the Director of Public Works.
S-03810	GRADING PLAN CHECK-PRECISE	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $6,000 or as determined by the Director of Public Works.
S-03820	GRADING PLAN REVISION-PRECISE	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,100 or as determined by the Director of Public Works.
S-03900	GRADING INSPECTION-ROUGH	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $7,700 or as determined by the Director of Public Works.
S-03910	GRADING INSPECTION-PRECISE	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $4,100 or as determined by the Director of Public Works.
S-03920	WALL INSPECTION	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,800 or as determined by the Director of Public Works.
S-03930	GROVE REMOVAL REVIEW & PERMIT	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $2,300 or as determined by the Director of Public Works.
S-03940	IMPORT PLAN REVIEW AND INSPECTION	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,900 or as determined by the Director of Public Works.
S-04000	FINAL TRACT MAP REVIEW	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $8,500 or as determined by the Director of Public Works.
S-04100	FINAL PARCEL MAP REVIEW	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $4,300 or as determined by the Director of Public Works.
S-04120	FINAL/PARCEL MAP REVISION	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,800 or as determined by the Director of Public Works.
S-04130	ENGINEERING PLAN REVISION	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,500 or as determined by the Director of Public Works.
S-04200	PUBLIC/STREET IMPROVEMENT PLAN CHK.	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $22,600 or as determined by the Director of Public Works.

REF#	SERVICE	FEE
S-04210	DRAINAGE IMPROVEMENT PLAN CHECK	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $6,300 or as determined by the Director of Public Works.
S-04230	LEGAL DESCRIPTION REVIEW	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $3,300. Fee covers reviewof legal description by City for single lot residence. (Not part of a tract map or parcel map application.)
S-04235	LEGAL DESCRIPTION PREPARATION	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $3,600. Fee covers preparation of legal description by City for single lot residence. (Not part of a tract map or parcel map application.)
S-04240	RETAINING WALL CALCULATION REVIEW	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $2,000 or as determined by the Director of Public Works.
S-04260	RIGHT-OF-WAY ENCROACHMENT REQUEST	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,100 or as determined by the Director of Public Works. Amounts determined to be $1,100 and less will be a fixed fee.
S-04310	EXCAV.INSP.-IN EXISTING STREETS	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $800 or as determined by the Director of Public Works. Amounts determined to be $800 and less will be a fixed fee.
S-04314	EXCAV.INSP.-WITHIN NEW DEVELOPMENT	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $800 or as determined by the Director of Public Works.
S-04500	PUBLIC WKS.CONSTRUCTION INSPECTION	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $25,000 or as determined by the Director of Public Works.
S-04510	TRAFF.CONTROL PLAN REV.& INSPECTION	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,700 or as determined by the Director of Public Works.
S-04520	STREET LIGHTING SYSTEM PLAN CHECK	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $11,800 or as determined by the Director of Public Works.
S-04525	ST.LIGHTING SYS.CONSTRUCTION INSP.	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $22,900 or as determined by the Director of Public Works.
S-04550	OVERSIZED/OVERWEIGHT VEH.PMT.REVIEW	Fixed Fee of $16 - Single trip permit (fee set by State) Fixed Fee of $90 - Annual permit (fee set by State) Deposit of $500 - Special services such as engineering investigator, escort, tree trimming, etc.
S-04610	STREET VACATION-SUMMARY	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $2,700 or as determined by the Director of Public Works.
S-04620	STREET VACATION-FULL	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $4,000 or as determined by the Director of Public Works.
S-04650	SMALL WIRELESS FAC. IN PUBLIC ROW	Flat Fee of $660
S-04700	ANNEXATION PROCESS'G (TO DISTRICTS)	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,100 or as determined by the Director of Public Works.

REF#	SERVICE	FEE
S-04800	BOND PROCESSING-SWR/WTR/STR/GRDG	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,100 or as determined by the Director of Public Works.
S-04810	BOND PROCESSING-LANDSCAPE	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $900 or as determined by the Director of Public Works.
S-04900	PROFESSIONAL REPORT REVIEW	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $5,400 or as determined by the Director of Public Works.
S-04905	WQMP REVIEW & INSPECTION	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $9,200 or as determined by the Director of Public Works.
S-04910	GIS MAP UPDATE	Fixed Fee of $70 per map plus "full cost" of any San Bernardino County mapping charges
S-04920	MICROFILMING OF MAPS AND PLANS	Fixed Fee of $105 per project phase plus $2 per sheet of map/plan. (Revenues and costs exclude "per sheet" information.)
S-04930	SMARA ANNUAL REVIEW	RCS "fully burdened" hourly rate for all City and Contract personnel involved, plus any out-of-pocket expenses, special equipment or supplies, charged against an initial deposit of $1,800 or as determined by the Director of Community Development.
S-04960	HISTORIC/CULTURAL SITE DESIGNATION	Fixed Fee of $1,900 per review.
S-05000	COM'L REGULATORY APPLICATION REV.	Fixed Fee of $310
S-05001	REGULATORY LICENSE RENEWAL PROC'G	Annual - Fixed Fee of $50
S-05002	REGULATORY LICENSE-INFO.CHANGE	$35 - Change of owner and/or business name change $90 - Change of location
S-05006	REGULATORY LICENSE-BOOTH RENTAL	Fixed Fee of $65
S-05008	REGULATORY LICENSE-MOBILE VENDOR	Annual - Fixed Fee of $175 plus an additional $120 if a mobile water user plus the cost of fingerprinting (currently $34)
S-05010	REGULATORY LICENSE-DELINQUENT	$25 per notice $50 per visit
S-05015	SOLICITING/PEDDLING PERMIT	Fixed Fee of $175 plus the cost of fingerprinting (currently $34)
S-05020	NPDES INSPECTION	$180 - Commercial $355 - Industrial $355 - WQMP (Water Quality Management Plan)
S-05151	RES'L RENTAL ENHANCEMENT PROG.LIC.	Fixed Fee of $120
S-05152	REGULATORY LICENSE-OUT OF CITY	Fixed Fee of $180
S-05200	BUSINESS REGULATION (MAJOR)	Initial Fixed Fee of $380 Annual Renewal Fixed Fee of $310
S-05210	BUSINESS REGULATION (MINOR)	Fixed Fee of $175 plus the cost of fingerprinting (currently $34)
S-05250	FILM PERMIT	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses including contract personnel, special equipment or supplies charged against an initial deposit of $1,000.
S-05300	BINGO PERMIT REVIEW	Fixed Fee of $60 per permit. (Does not include business license fee.)
S-05310	BINGO PERMIT RENEWAL	Fixed Fee of $18
S-05420	ADMINISTRATIVE CITATION HEARING	Fixed Fee of $35
S-05480	FORECLOSURE REGISTRATION	Fixed Fee of $140 per property per year or fraction thereof
S-05500	YARD AND GARAGE SALE REVIEW	$10 (paid only at City Hall) Limited to 3 permits annually
S-05550	CITATION SIGN-OFF	$0 - Resident (0% Recovery) $24 - Non resident (50% Recovery)
S-05560	NOTICE OF VEHICLE TO BE DISMANTLED	$45 - Passenger vehicle, leisure craft, single/double axle trailer $60 - Commercial vehicle $65 - Motor Home
S-05565	LOUD PARTY RESPONSE	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable.
S-05610	PARKING ADMINISTRATIVE HEARING REV.	Fixed Fee of $25 per appeal

REF#	SERVICE	FEE
S-05900	FALSE ALARM RESPONSE-SHERIFF	First Three False Alarms in a 12 month period - no charge Fourth " " " " - $ 90 Fifth " " " " - $185 Sixth or more " "" " - $370
S-05902	FALSE ALARM RESPONSE-FIRE	First Two False Alarms in a 12 month period - no charge Third " " " " - $ 60 Fourth " " " " - $120 Fifth or more " " "" - $180
S-05904A	FIRE P.CK+INSP-CSTM.SFD,TR.SFD+DPLX	Fixed Fee of $445
S-05904B	FIRE PC+I-CSTM.SFD,TR.SFD+DP:FZ 1+2	Plan Check - Actual time at $155 per hour with a two hour minimum of $310 Inspection - $345
S-05905	FIRE INSP-TRACT/FUEL MOD:F.ZONE 1+2	$140 per unit
S-05906	FIRE INSP-TR.SFD PROD.UNITS:FZ 1+2	Fixed Fee of $70 per unit
S-05908	FIRE PLAN CHECK+INSPECTION-MFD	Fixed Fee of $735 for the 1st 50 units. For more than 50 units, $155 per hour for plan check with a 3 hour minimum and $140 per hour for inspection with a 2 hour minimum.
S-05910	FIRE P.CK+INSP-TENANT IMPROVEMENT	Fixed Fee of $600 for the 1st 4,000 square feet. For more than 4,000 sq.ft., $155 per hour for plan check with a 3 hour minimum and $140 per hour for inspection with a 1 hour minimum.
S-05912A	FIRE P.CK/INSP-NEW COM'L/IND'L SITE	Plan Check - Actual time at $155 per hour with a two-hour minimum of $310 Inspection - Fixed Fee of $275
S-05912B	FIRE P.CK+INSP-NEW C/I CONSTRUCTION	Fixed Fee of $755 for the first 4,000 sq.ft. For more than 4,000 sq.ft., $155 per hour for plan check with a 4 hour minimum and $140 per hour for inspection with a 1 hour minimum.
S-05914A	SPRINKLER P.CK/INSP:SFD OR ADDITION	Fixed Fee of $520
S-05914B	SPRINKLER P.CK/INSP.-RES'L ALTER'NS	Plan Check - Actual time at $155 per hour with a two hour minimum of $310 per tract model. Inspection - $140 for the 1st 15 heads plus $70 for each additional 15 heads or portion thereof
S-05917	SPRINKLER P.CK/INSP FOR MFD	Fixed Fee of $875 for the 1st 100 heads For more than 100 heads, $155 per hour for plan check with a 3 hour minimum and $140 per hour for inspection with a 3 hour minimum.
S-05919	SPRINKLER P.CK/INSP-NFPA 13-COM/IND	Fixed Fee of $970 for the 1st 100 heads For greater than 100 heads, $155 per hour for plan check with a 4.5 hour minimum and $140 per hour for inspection with a 2 hour minimum.
S-05920	SPRINKLER PC/I-ENG.AUTO.SUPP.SYS.	Fixed Fee of $590
S-05922A	SPRINKLER PC/I-IND'L MULT.SUPP.SYS.	Fixed Fee of $590
S-05922B	FIRE PLAN CK/INSP-MISC.REPAIR TEST	Plan Check - Actual time at $155 per hour, one-hour minimum Inspection - Actual time at $140 per hour, one-hour minimum
S-05923	ANNUAL INSP.IND'L MULTI.SUPPRES.SYS	Fixed Fee of $275
S-05924	PLAN CHK+INSP.OF FIRE ALARM SYSTEM	Fixed Fee of $735 for the 1st 20 fire alarms For more than 20 alarms, $155 per hour of plan check with a 3-hour minimum and $140 per hour of inspection with a 2-hour minimum charged against an initial deposit determined by staff.
S-05926	FIRE P.CK/INSP-UNDERGROUND FIRE SYS	Plan Check - Actual time at $155 per hour with a two hour minimum of $310 Inspection - $275 for the initial inspection plus $70 for each additional inspection after the initial inspection
S-05930	LPG STORAGE/USE-INITIAL PERMIT	Fixed Fee of $415
S-05931	LPG STORAGE/USE-ANNUAL RENEWAL	Fixed Fee of $205
S-05932	FLAMMABLE LIQUID STORAGE-INITIAL	Fixed Fee of $415
S-05933	FLAMMABLE LIQUID STORAGE-ANNUAL	Fixed Fee of $205
S-05934	CCR TITLE 19-PLACES: ASSMBLY/CHURCH	Fixed Fee of $275
S-05937	CCR TITLE 19-RES'L CARE FACILITY	$140 per hour, one-hour minimum
S-05938	CCR TITLE 19-COM'L CARE FACILITY	$140 per hour, one-hour minimum
S-05940	FIRE P.CK/INSP/PMT RES CARE FAC(6+)	Fixed Fee of $415
S-05951	HAZARDOUS MATERIALS PERMIT	$430 - Initial Plan Check and Inspection $290 - Annual Renewal of Permit to Operate
S-05955	GREEN WASTE OPERATIONS	$690 - Initial Permit Issuance $345 - Annual Permit Renewal

REF#	SERVICE	FEE
S-05960	FIRE P.CK/ INSP-HIGH PILED STORAGE	$155 per hour of plan check with a 2-hour minimum and $140 for the first inspection plus $70 for each additional inspection charged against an initial deposit determined by staff.
S-05961	FIRE P.CK/INSP-HIGH HAZARD STORAGE	$155 per hour of plan check with a 2-hour minimum and $140 for the first inspection plus $70 for each additional inspection charged against an initial deposit determined by staff.
S-05981	FIRE INSPECTION-SPECIAL EVENT	Fixed Fee of $140
S-05983	FIRE TECHNICAL RSCH.OR CONSULT.SVC.	$140 per hour
S-05985	REVIEW FIRE PLAN REVISIONS	$155 per hour for plan checking charged against an initial deposit determined by staff.
S-05990	FIRE INSP-BUS. CERT. OF OCCUPANCY	Fixed Fee of $140
S-05996	PRELIMINARY FIRE PREVENTION REVIEW	Fixed Fee of $140
S-05998	FIRE FLOW TEST OVERSIGHT	Fixed Fee of $140
S-05999	FIRE 2ND RE-INSPECTION SERVICE	Fixed Fee of $105 per reinspection
S-06100	ANIMAL REGULATION	See "Current Fee Schedules Footnote #10" at end of report
S-06200	PRIVATE PROPERTY AUTO ABATEMENT	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable.
S-06310	VEHICLE ABATEMENT APPEALS PROCESS'G	Fixed Fee of $400 per Appeal
S-06320	STORAGE IMPOUND RELEASE PROCESSING	Fixed Fee of $280 per Vehicle
S-06420	NUISANCE ABATEMENT HEARING	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable.
S-06430	OUTDOOR DISPLAY PERMIT	$55 per Permit
S-06440	RESIDENTIAL PARKING PERMIT	Fixed Fee of $35 per permit
S-06610	REFUSE EXEMPTION PERMIT	Fixed Fee of $30 per exemption
S-07600	EMERGENCY SERVICES TO DEVELOPERS	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable.
S-07800	RETURNED CHECK PROCESSING	$22 plus bank charges
S-07900	RECORDS RESEARCH SERVICE	First 15 minutes free/month with charges thereafter at the RCS "fully burdened" hourly rate in 15 minute intervals, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable.
S-08000	DOCUMENT PRINTING & COPYING	Simple hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable.
S-08100	COPYING SERVICE	$.25 for each page. $2.00 per page for Engineering copies.
S-08200	AGENDA/MINUTE SERVICE	Minutes only - $38 annually Agenda only - $38 annually Minutes & Agenda - $75 annually
S-08300	DOCUMENT CERTIFICATION	$38 per certification per document plus copying services
S-08400	CD/AUDIO TAPE COPYING SERVICE	Only the cost of tape/CD
S-08500	CANDIDATE FILING ASSISTANCE	Deposit of $25 refundable upon submission of final papers. (Election Code 10228 mandates a $25 maximum)
S-08600	DELINQUENT REFUSE LIEN ADMIN.	Fixed Fee of $190
S-08610	LIEN RELEASE	Fixed Fee of $45 Plus Notary Fee (currently $15) and County Recorder Fee (currently $20)
S-08700	REQUESTED STUDY SESSION PREPARATION	RCS "fully burdened" hourly rate for all personnel involved, plus any out-of-pocket expenses for contract personnel, special equipment or supplies, other state or county fees applicable charged against an initial deposit of $600.
S-08800	PASSPORT SERVICE	Maximum authorized by the State Department (currently $35) plus any State fees, if applicable
S-08900	NOTARY PUBLIC SERVICE	Fixed Fee of $15 per Notarized form - Maximum Allowed by State
S-09000	RECORDATION OF DOCUMENT	Fixed Fee of $150 plus county recording charges for City delivery.
S-09100	INITIATIVE-NOTICE OF INTENT	$200 (maximum per Election Code Sec.9202)
S-09200	DELINQUENT PENALTY RECEIVABLES	Fixed Fee of $55 per receivable

REF#	SERVICE	FEE
S-09300	CREDIT CARD CHARGE RECOVERY	Visa, MasterCard & Discover Credit or Debit Card - $1.50 for payments less than $50; Payments greater than $50 are 2.49% of the payment amount American Express Credit Card - 3.5% of the payment amount plus $1.50

Attachment #2

Engineering Department-Excavation Permit and Right of Way Permit Fees Proposed Schedule.

City of Highland
ENGINEERING DEPARTMENT
PUBLIC UTILITY COMPANY
PERMIT FEE DEPOSIT WORKSHEET

EXCAVATION PERMIT/INSPECTION:

Actual Cost/Initial Deposit of $800*, or as determined by the City Engineer, based on lineal feet of excavation as follows:

EXISTING STREETS AND NEW DEVELOPMENT:

Linear Feet	Deposit Amount
0 - 100'	$350
101 - 500'	$700
501 - 1,000'	$700 + $1.45/LF
Over 1,000'	$1,425 + $1.00/LF

*Amounts $800 or less will be a Fixed Fee.

RIGHT-OF-WAY ENCROACHMENT PERMIT:

Actual Cost/Initial Deposit of $1,100, or as determined by the City Engineer, based on number of work locations/items as follows:**

Work Locations	Deposit Amount
1 - 2	$350
3 - 5	$700
6 - 9	$1,100
10 & above	$1,500

**Amounts $1,100 or less will be a Fixed Fee.

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

REVIEWED BY: Chuck Dantuono, Director of Administrative Services

PREPARED BY: Melissa Morgan, Public Services Manager

SUBJECT: First Reading of an Ordinance amending existing portions of Chapter 2.40 (Purchasing System), adding a new Section 2.40.150 to address the Procurement requirements of the Short-Lived Climate Pollutant Reduction Act known as Senate Bill 1383 and making a finding of exemption under CEQA guidelines section 15061(B)(3)

RECOMMENDATION: The Finance/Personnel subcommittee recommends that the City Council introduce and conduct first reading by title only of Ordinance No. ___, an Ordinance amending portions of Chapter 2.40 (Purchasing System) and making a finding of exemption under CEQA guidelines section 15061(B)(3)

FISCAL IMPACT: There is no fiscal impact to the City due to adopting the proposed Ordinance. The proposed Ordinance is attached hereto as "Attachment 1".

LEGAL REVIEW: This report and the proposed ordinance were drafted in collaboration with the City Attorney's office.

PUBLIC NOTICE: The legally required Summary of the Ordinance was published on December 1, 2022, in the San Bernardino Sun newspaper. The Summary is attached hereto as Attachment "2". The City Clerk also posted the Agenda on the City's Website and at the City's three designated posting sites, as required by City Council Resolution.

Approved _____ Motion _____ Second _____ Agenda Item No. 16

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

_____ City Clerk

_____ City Manager

BACKGROUND: Senate Bill No. 1383 (SB 1383) (Lara, Chapter 395, Statutes of 2016) was signed into law on September 19, 2016, to reduce organic waste disposal by 75% and increase edible food recovery by 20% by 2025. As a result of SB 1383, the California Department of Resources Recycling and Recovery (CalRecycle), which is the state department tasked with administering California's waste and recycling programs, developed prescriptive regulations to achieve the State's outlined organic waste disposal goals by 2025. In November 2020, CalRecycle released the final regulations for SB 1383. The City is required to adopt a purchasing policy that reflects the procurement requirements in SB 1383 Regulations.

The City's current informal policy (attached as Attachment "3") is to purchase recycled office products instead of non-recycled office products whenever available at no more than 25% above the total cost of non-recycled office products, fitness and quality being equal. The proposed policy required by SB1383 specifies that if fitness, quality, and price of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, all departments and divisions shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consist of at least thirty percent (30%), by fiber weight, postconsumer fiber

DISCUSSION: The proposed ordinance is a critical element of the City's efforts to comply with SB 1383 Procurement requirements and the corresponding CalRecycle regulations. The proposed ordinance addresses key elements of SB 1383 compliance, including the following:

1. Procure recycled content paper containing a minimum of 30% postconsumer recycled content, and procure recovered organic waste products (i.e., compost, mulch, biomass, and renewable natural gas) at levels prescribed by the state annually.

2. Keep specified records and report implementation efforts.

3. Meet and enforce California Green Building Standards Code (CALGreen) and Model Water Efficient Landscape Ordinance (MWELO) requirements. The City has adopted CALGreen requirements as part of its building code update. The City also has in place a water efficient landscape ordinance, which reflects the model ordinance.

During the review process to modify the Purchasing System section of the Municipal Code City Staff proposed to update the current authority limits for equipment, supplies and professional services. The authority limits for equipment, supplies and professional services were last updated in 2006. Considering the current status of inflation in addition to the sixteen years since these limits were last updated, City Staff believes the current authority limits need to be updated. The proposed authority limits were taken from the City of Yucaipa who recently updated their purchasing policy. Please see attachment "4" for a list of current authority limits and proposed authority limits.

This item was presented to the Finance/Personnel Subcommittee on November 15, 2022 and recommends the City Council introduce the proposed ordinance.

Attachments: 1. Proposed Ordinance
2. Summary of Proposed Ordinance
3. Current Informal Recycled Content Procurement Policy
4. List of current authority limits and proposed authority limits

ATTACHMENT 1

ORDINANCE NO. ___

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING PORTIONS OF CHAPTER 2.40 (PURCHASING SYSTEM) AND MAKING A FINDING OF EXEMPTION UNDER CEQA GUIDELINES SECTION 15061(B)(3)

WHEREAS, the City Council adopted Ordinance No. 134 in 1991, creating a central purchasing system and established general rules and procedures for the acquisition of supplies, services, and equipment; and

WHEREAS, the City Council adopted Ordinance No. 175 on May 24, 1994, amending the Highland Municipal Code relating to general rules and procedures for the acquisition of supplies, services, and equipment; and

WHEREAS, the City Council adopted Ordinance No. 224 on September 9, 1997, amending the Highland Municipal Code adding authority limits for professional services; and

WHEREAS, the City Council adopted Ordinance No. 310 on November 14, 2006, amending the Highland Municipal Code relating to the levels of authority for the purchase of supplies, equipment, and professional services; and

WHEREAS, the City Council desires to further amend Chapter 2.40 entitled "Purchasing System," contained within Title 2 of the Highland Municipal Code, specifically amending the provision regarding the purchasing of certain services or goods that would be exempt from the competitive procedures set forth in the Highland Municipal Code, amending the monetary thresholds related to certain purchases and bid processes, and adding a new provision regarding the City's procurement of recycled materials and recovered organic waste products in compliance with Senate Bill 1383.

THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 2.40.070 (Bid procedures) of Chapter 2.40 (Purchasing System) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read in its entirety as follows:

"**2.40.070. Bid procedures.**

Purchases of supplies and equipment shall be by bid procedures pursuant to HMC 2.40.100 and 2.40.110. Bidding may be dispensed with only when an emergency requires that an order be placed with the nearest available source of supply, or when the amount involved is less than $15,000 or when the commodity can be obtained from only one vendor. Any bid received shall not be disclosed to any other bidder until the bidding is closed.

Procurements which by their nature are not suited to award by competitive bidding shall not be subject to the competitive requirements and/or approval limits specified in this

Chapter as identified in the table below. The City Manager or Purchasing Officer shall have the authority to approve the following items:

Description	Exempt from Competitive Procedure	Exempt from Approval Authority Limits in Section 2.40.100
1. Utility services such as water, electric power, natural gas, telephone, and internet service provider, except when alternative supplies or services are available.	X	X
2. Witness and jury fees and other payments as may be ordered by the court.	X	X
3. Medicines or medical supplies or services which are not generic in nature, and which would not be available from other sources through competitive bid or negotiation.	X	
4. Advertisements and Notices (unless required by the Public Contracts Code)	X	
5. Courier/Delivery/Messenger	X	
6. Emergency Fuel Purchases	X	X
7. Contracts for Insurance are not subject to competitive bidding	X	X
8. Contracts for Medical Services	X	
9. Membership Dues	X	
10. Property Rentals	X	
11. Real Property/Easement Acquisition	X	
12. Subscriptions	X	
13. Trade Circulars / Books / Periodicals / Subscriptions	X	
14. Travel Expense/Advances	X	
15. Seminars/Conferences	X	
16. Required Government or Regulatory Goods and Services	X	
17. Purchases made on behalf of a third-party, for which that third-party will be promptly and appropriately billable - excluding grant-related expenditures (i.e., costs incurred on behalf of a customer renting a facility)	X	X
18. Performing artists and any vendors for city events	X	X
19. Urgent repairs to continue existing city operations	X	X
20. Postage	X	X
21. Contracts for Banking Services	X	

Description	Exempt from Competitive Procedure	Exempt from Approval Authority Limits in Section 2.40.100
22. Real estate purchases, leases, and easements	X	
23. Temporary staffing agencies agreements with staffing agencies	X	
24. Professional Services	X	
25. California Correctional Industries Division purchases	X	
26. Materials purchased at Public Auction, Bankruptcy Sale, or similar auction/sale where purchases are made significantly below market cost	X	
27. Other items for which a competitive procurement procedure cannot be practicably applied.	X	
28. Purchases where competitive bid procedures have already been utilized, such as purchases from federal, state or county governments, including, state of California agencies, counties, cities, joint power agencies, special districts, and nonprofit agencies whose main purpose is to assist cities or other public entities, and the supplies or equipment are supplied to the City at the same or better price, as was obtained through the competitive bid procedures of that entity.	X	

Other items may be exempt from competitive procurement as determined by City Council authorization at any time."

SECTION 2. Section 2.40.080 (Purchase orders) of Chapter 2.40 (Purchasing System) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read in its entirety as follows:

"2.40.080. Purchase orders.

Purchases of supplies and equipment shall be made only by purchase orders in any amount exceeding $2,500.00. No purchase order is required for purchases of supplies and equipment in the amount of $2,500.00 or less. Except as otherwise provided in this chapter, no purchase order shall be issued unless the prior approval of the purchasing officer and his/her designated representative has been obtained."

SECTION 3. Section 2.40.100 (Formal contract procedure) Chapter 2.40 (Purchasing System) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read in its entirety as follows:

"2.40.100 Formal contract procedure.

Except as otherwise provided in this chapter, purchases of supplies and equipment of an estimated value of $50,000 or more shall be by written contract with the lowest responsible bidder pursuant to the procedure hereinafter prescribed.

A. Notices Inviting Bids. Notices inviting bids shall include a general description of the articles to be purchased, shall state where bid proposal forms and specifications may be secured, and the time and place for opening bids.

   1. Published Notice. Notices inviting bids shall be published at least 10 days before the date of opening of the bids. Notices shall be published at least once in a newspaper of general circulation, printed, and published in the city, or if there is none, it shall be posted in at least three public places in the city that have been designated by resolution as the places for posting public notices.

   2. Bidders' List. The purchasing officer shall also solicit sealed bids from all responsible perspective suppliers whose names are on the bidders' list or who have made written request that their names be added thereto.

B. Bidder's Security. When deemed necessary by the purchasing officer, bidder's security may be prescribed in the public notices inviting bids. Bidders shall be entitled to return of bid security; provided however, that a successful bidder shall forfeit his bid security upon the refusal or failure to execute the contract within 10 days after the notice of award of contract has been mailed, unless in the latter event the city is solely responsible for the delay in executing the contract. The city council may, on refusal or failure of the successful bidder to execute the contract, award it to the next lowest responsible bidder. If the city council awards the contract to the next lowest bidder, the amount of the lowest bidder's security shall be applied by the city to the contract price differential between the lowest bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder. If the city council rejects all bids presented and re-advertises, the amount of the lowest bidder's security may be used to offset the cost of receiving new bids (and the surplus, if any, shall be returned to the lowest bidder).

C. Bid Opening Procedure. Sealed bids shall be submitted to the purchasing officer and shall be identified as "bids" on the envelope. Bids shall be opened in public at the time and place stated in the public notices. Bids shall be carefully safeguarded until the hour established for opening such bids. The purchasing officer shall read the name of each bidder and the total price. Unit prices will be read upon request. A tabulation of all bids received shall be open for public inspection during regular business hours for a period of not less than 30 calendar days after the bid opening.

D. Rejection of Bids. In its discretion, the city council may reject all bids presented and re-advertise for bids pursuant to the procedure hereinabove prescribed.

E. Award of Contracts. If the amount of any purchase or contract is $50,000 or more, the contract shall be awarded by the city council to the lowest responsible bidder. If the amount of the purchase is between $15,000 and $49,999.99, it may be considered informal and the city manager may award the contract to the lowest responsible bidder. Any purchase under $15,000 may be considered informal and may be approved by the purchasing officer to the lowest responsible bidder.

F. Tie Bids. If two or more bids received are for the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay of re-advertising for bids, the city council may in its discretion accept the one it chooses or accept the lowest bid made by and after negotiation with the tie bidders at the time of the bid opening.

G. Performance Bonds. The city council shall have authority to require a performance bond before entering a contract in such amount as it shall find necessary to protect the best interests of the city. If the city council requires a performance bond, the form and amount of the bond shall be described in the notice inviting bids."

SECTION 4. Section 2.40.110 (Open market procedure) of Chapter 2.40 (Purchasing System) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read in its entirety as follows:

"2.40.110 Open market procedure.

Purchases of supplies and equipment of an estimated value in the amount of $49,999.99 or less may be made by the City Manager to the lowest responsible bidder and $14,999.99 or less may be made by the purchasing officer, to the lowest responsible bidder, in the open market pursuant to the procedure hereinafter prescribed and without observing the procedure prescribed in HMC 2.40.100; provided, however, all bidding may be dispensed with for purchases of supplies and equipment having a total estimated value of less than $2,500 or when deemed necessary by the city manager for the preservation of life and property.

A. Minimum Number of Bids. Open market purchases shall, wherever possible, be based on at least three bids, and shall be awarded to the lowest responsible bidder.

B. Blanket Purchase Orders. It shall be the responsibility of the purchasing officer to issue single purchase orders for a term up to a full fiscal year for the receipt of certain supplies in instances when only one vendor is available, or wherein bids have been received and awarded for purchases over an extended term not to exceed a fiscal year, or in other routine and reoccurring purchases.

C. Cooperative Agreements. The purchasing officer may enter into purchasing agreements with other governmental agencies (cities, counties, the state, etc.) and cooperative purchasing groups (Sourcewell, US Communities, etc.) for the purchase of items, consistent with the provisions of this chapter. He/she may, with the consent of the city manager, enter into lease purchase agreements.

D. Used Furniture and Equipment. Where the city desires to purchase used furniture and/or equipment, the bid process will not apply. The specifications will be such that

the item be purchased "as is." Used items will be purchased when the quality of the product is acceptable to the city's needs."

SECTION 5. Section 2.40.135 (Professional services) of Chapter 2.40 (Purchasing System) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read in its entirety as follows:

"2.40.135 Professional services.

For those professional services that are bid by request for proposal that exceed $100,000, the service shall be awarded by the city council; for services of $50,000 to $99,999.99, by the City Manager with approval by the finance subcommittee; or less than $50,000, by the city manager. The request for proposal will be specific to the type of service to be performed. Award shall be made to the most qualified and responsible bidder. Any contract for professional services such as attorneys, physicians, architects, engineers, consultants, accountants, specialized printers or other individuals or organizations possessing a high degree of professional, unique, specialized or technical skill or expertise are not subject to a formal bid process."

SECTION 6. A new Section 2.40.150 entitled "Purchasing Recycled Materials and Recovered Organic Waste Products" shall be added to Chapter 2.40 (Purchasing System) of Title 2 (Administration and Personnel) of the Highland Municipal Code to read in its entirety as follows:

"2.40.150 Purchasing Recycled Materials and Recovered Organic Waste Products.

A. Policy. It is the policy of the City to be a good steward of the environment by conserving and protecting natural resources along with demonstrating compliance with the Waste Management Reduction Act and the Short-Lived Climate Pollutant Reduction Act known as Senate Bill 1383 ("SB 1383"). The maintenance of a quality environment for the citizens of the City is an ongoing endeavor. Considering these statements, it is the policy of the City to encourage the use of recycled materials whenever possible, where the fitness and quality of recycled materials are equal to and cost no more than non-Recycled Products. It is also the policy of the City to encourage the Procurement of Recovered Organic Waste Products to assist the City in meeting its Annual Recovered Organic Waste Procurement Target pursuant to 14 California Code of Regulations ("CCR") Section 18933.1. Accordingly, whenever Practicable, departments shall use Recycled Products, Recycled Materials and Recovered Organic Waste Products to meet their needs.

B. Definitions.

"Annual Recovered Organic Waste Product Procurement Target" means the amount of Organic Waste in the form of Recovered Organic Waste Products that the City is required to procure annually, as determined by CalRecycle, pursuant to 14 CCR Section 18993.1.

"Direct Service Provider" means a person, company, agency, district, or other entity that provides a service or services to the City pursuant to a contract or other written agreement; or, as otherwise defined in 14 CCR Section 18982(a)(17).

"Organic Waste" means Solid wastes containing material originated from living organisms and their metabolic waste products including, but not limited to, food, yard trimmings, organic textiles and carpets, lumber, wood, Paper Products, Printing and Writing Paper, manure, biosolids, digestate, and sludges; or, as otherwise defined in 14 CCR Section 18982(a)(46). Biosolids and digestate are as defined in 14 CCR Section 18982(a).

"Paper Products" means to include, but are not limited to, paper janitorial supplies, cartons, wrapping, packaging, file folders, hanging files, corrugated boxes, tissue, and toweling; or, as otherwise defined in 14 CCR Section 18982(a)(51).

"Post-consumer" means finished materials or products that have served their intended use and would normally be disposed as solid waste. Examples of Post-Consumer recovered materials include the following: old newspaper, office paper, yard waste, steel, glass, aluminum cans, plastic bottles, oil, asphalt, concrete and tires.

"Practicable" means sufficient in performance and available at a reasonable price within a reasonable time period.

"Printing and Writing Papers" means to include, but are not limited to, copy, xerographic, watermark, cotton fiber, offset, forms, computer printout paper, white wove envelopes, manila envelopes, book paper, note pads, writing tablets, newsprint, and other uncoated writing papers, posters, index cards, calendars, brochures, reports, magazines, and publications; or, as otherwise defined in 14 CCR Section 18982(a)(54).

"Procurement" means the purchase or acquisition of Recovered Organic Waste Products, Paper Products or Printing and Writing Paper (e.g., free delivery or free distribution from a hauler or other entity via a written agreement or contract), either directly by the City or by Direct Service Providers or venders through written contracts or agreements for Procurement of Recovered Organic Waste Products, Paper Products or Printing and Writing Paper at the City's behest, and end use by the City or others.

"Publicly-Owned Treatment Works or POTW" has the same meaning as in Section 403.3(r) of Title 40 of the Code of Federal Regulations.

"Recovered Organic Waste Products" means products made from California, landfill-diverted recovered Organic Waste processed at a permitted or otherwise authorized operation or facility; or, as otherwise defined in 14 CCR Section 18982(a)(60).

"SB 1383 Recordkeeping Officer" means the public employee, or designee, appointed by the City Manager.

"Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper" means products that consist of at least thirty percent (30%), by fiber weight, postconsumer fiber, consistent with the requirements of Sections 12200, 12209, and 22150 to 22154 of the Public Contract Code, as amended.

"Recycled Material" means Waste material and by-products that have been recovered or diverted from the solid waste stream and that can be utilized in place of raw material in a product. Recycled materials may consist of material derived from Post-Consumer waste,

manufacturing waste, industrial scrap, agricultural waste and other items, all of which can be used in the manufacture of new products.

"Recycled Products" means products manufactured with Recycled Materials, including but not limited to, Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper.

"SB 1383" means Senate Bill 1383 of 2016 approved by the California Governor on September 19, 2016, which added Sections 39730.5, 39730.6, 39730.7, and 39730.8 to the Health and Safety Code, and added Chapter 13.1 (commencing with Section 42652) to Part 3 of Division 30 of the Public Resources Code, establishing methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants, as amended, supplemented, superseded, and replaced from time to time.

"SB 1383 Eligible Compost" means the product resulting from the controlled biological decomposition of organic solid waste that is source separated from the municipal solid waste stream or which is separated at a centralized facility that, pursuant to 14 CCR Section 18993.1(f)(1), is either produced at a compostable material handling operation or facility permitted or authorized under 14 CCR Chapter 3.1 of Division 7 or produced at a large volume in-vessel digestion facility that composts on-site as defined and permitted under 14 CCR Chapter 3.2 of Division 7 and meets the State's composting operations regulatory requirements and any applicable limitations of Public Contract Code Section 22150.

"SB 1383 Eligible Electricity" means electricity generated from a biomass facility that converts recovered Organic Waste, such as wood and prunings, from the municipal stream, into electricity and that, pursuant to 14 CCR Section 18993.1(i), receives its feedstock directly from one or more of the following facilities during the duration of the applicable procurement compliance year:

1. A compostable material handling operation or facility as defined in CCR Section 17852(a)(12) (other than a chipping and grinding operation or facility as defined in CCR Section 17852(a)(10)), that is permitted or authorized under 14 CCR Division 7; or

2. A transfer/processing facility or transfer/processing operation as defined in 14 CCR Sections 17402(a)(30) and (31), respectively, that is permitted or authorized under 14 CCR Division 7; or

3. A solid waste landfill as defined in Public Resources Code Section 40195.1 that is permitted under CCR Division 2 of Title 27.

"SB 1383 Eligible Mulch" means mulch that meets the following conditions for the duration of the applicable procurement compliance year pursuant to 14 CCR Section 18993.1(f)(4):

1. Is produced at one or more of the following facilities:

   a. A compostable material handling operation or facility as defined in 14 CCR Section 17852(a)(12), that is permitted or authorized under

14 CCR Division 7, other than a chipping and grinding operation or facility as defined in 14 CCR Section 17852(a)(10); or

b. A transfer/processing facility or transfer/processing operation as defined in 14 CCR Sections 17402(a)(30) and (31), respectively, that is permitted or authorized under 14 CCR Division 7; or,

c. A solid waste landfill as defined in Public Resources Code Section 40195.1 that is permitted under 27 CCR Division 2.

2. Meets or exceeds the physical contamination, maximum metal concentration, and pathogen density standards for land application specified in 14 CCR Sections 17852(a) (24.5) (A)1 through 3 as enforced by Section 8.13.120 of the City's Municipal Code and applicable contracts.

"SB 1383 Eligible Renewable Gas" means gas derived from Organic Waste that has been diverted from a landfill and processed at an in-vessel digestion facility that is permitted or otherwise authorized by CCR Title 14 to recover Organic Waste and is used for fuel for transportation, electricity or heating applications, and, if procured from a POTW, meets all of the conditions for the applicable procurement compliance year set out in 14 CCR Section 18993.1(h).

"SB 1383 Regulations" means the Short-Lived Climate Pollutants: Organic Waste Reductions regulations developed by California Department of Resources Recycling and Recovery and adopted in 2020 that created Chapter 12 of 14 CCR, Division 7 and amended portions of regulations of 14 CCR and 27 CCR.

C. General Policies.

1. All City departments shall use Recycled Products and Recovered Organic Waste Products whenever Practicable. Special emphasis shall be placed on the procurement and purchase of Recycled Materials, including the procurement of Recovered Organic Waste Products and the purchase of products manufactured with Post-Consumer Recycled Products.

2. All departments may, at their option and with purchasing department concurrence, require procurement of designated Recycled Materials, including Recycled Products and Recovered Organic Waste Products above the levels required by this Section 2.40.150.

3. The City's contractors and consultants shall use and specify Recycled Materials, including Recycled Products, and Recovered Organic Waste Products in fulfilling contractual obligations whenever Practicable.

4. The City shall promote the use of Recycled Materials, including Recycled Products, and Recovered Organic Waste Products by publicizing the provisions of this Section 2.40.150 when appropriate.

D. Annual Recovered Organic Waste Procurement Target.

1. The City will annually procure for use or giveaway a quantity of Recovered Organic Waste Products that meets or exceeds its Annual Recovered Organic Waste Product Procurement Target through the implementation of the provisions of this Section 2.40.150.

2. The City shall comply with Section 2.40.150.D.1 by one or both of the following:

    a. Directly procuring Recovered Organic Waste Products and documenting such procurement;

    b. Requiring, through a written contract or agreement, that a Direct Service Provider procure Recovered Organic Waste Products and provide written documentation of such procurement to the City.

3. The City shall identify additional procurement opportunities within the City's departments for expanding the use of Recovered Organic Waste Products pursuant to 14 CCR Section 18993.1(k) to assist in compliance with the provisions of this Section 2.40.150.D.1.

4. The following products are eligible to meet the Annual Recovered Organic Waste Product Procurement Target, whether procured directly by the City or through a Direct Service Provider:

    a. SB 1383 Eligible Compost;

    b. SB 1383 Eligible Mulch;

    c. SB 1383 Eligible Renewable Gas; and

    d. SB 1383 Eligible Electricity.

E. Recovered Organic Waste Product Procurement

1. Requirements for City Departments

    a. SB 1383 Eligible Compost and SB 1383 Eligible Mulch Procurement. City Departments shall:

        i. Use SB 1383 Eligible Compost and SB 1383 Eligible Mulch for landscaping, maintenance, renovation, or construction, as Practicable, whenever available, and capable of meeting quality standards and criteria specified in this Section 2.40.150.

        ii. Comply with Section 16.40.390 and Section 8.13.110 of the City's Municipal Code.

        iii. Keep and submit records as required under Section 2.40.150.E.3.

        iv. When procurement of SB 1383 Eligible Mulch occurs through a Direct Service Provider, enter into a written contract or agreement or

execute a purchase order with enforceable provisions that includes: (i) definitions and specifications for SB 1383 Eligible Mulch; and, (ii) an enforcement mechanism in the event the Direct Service Provider is not compliant with the requirements.

b. SB 1383 Eligible Renewable Gas Procurement. City Departments shall:

i. Procure SB 1383 Eligible Renewable Gas to the degree that it is available and Practicable for the City.

ii. Keep and submit records as required under Section 2.40.150.E.3.

c. SB 1383 Electricity. City Departments shall:

i. Procure SB 1383 Eligible Electricity to the degree that it is available and Practicable for the City.

ii. Keep and submit records as required under Section 2.40.150.E.3.

2. Requirements for Direct Service Providers.

a. SB 1383 Eligible Compost and SB 1383 Eligible Mulch.

i. Direct Service Providers of landscaping maintenance, renovation, and construction shall:

1. Use SB 1383 Eligible Compost and SB 1383 Eligible Mulch for all landscaping renovations, construction, or maintenance performed for the City, whenever Practicable, and capable of meeting quality standards and criteria specified in this Section 2.40.150.

2. If applicable, comply with Section 16.40.390 and Section 8.13.110 of the City's Municipal Code.

3. Enter into a written contract or agreement or execute a purchase order with enforceable provisions that includes: (i) definitions and specifications for SB 1383 Eligible Mulch; and, (ii) an enforcement mechanism in the event the Direct Service Provider is not compliant with the requirements.

4. Keep and provide records as required under Section 2.40.150.E.3.

ii. Direct Service Provider of Organic Waste collection services shall:

1. Provide a specified quantity of SB 1383 Eligible Compost or SB 1383 Eligible Mulch to the City and its customers via

periodic "giveaways" as specified in the applicable franchise agreement or other agreement.

2. Keep and provide records as required under Section 2.40.150.E.3.

b. Renewable Gas Procurement.

i. Direct Service Providers transporting solid waste, Organic Materials, and/or Recyclable Materials shall procure some or all of their fuel as SB 1383 Eligible Renewable Gas if required to do so in requests for proposals and requests for qualifications released by the City for such services or as required by permit, license, written agreement, or written contract with the City.

ii. Direct Service Providers procuring SB 1383 Eligible Renewable Gas shall keep and submit records as required under Section 2.40.150.E.3.

3. Procurement Records. For Recovered Organic Waste Products procured by the City, either directly or through a Direct Service Provider, the procuring City Department and/or Direct Service Provider shall keep and submit to the SB 1383 Recordkeeping Officer, on a schedule to be determined by the SB 1383 Recordkeeping Officer and not less than annually, records of the following:

a. General procurement records for all Recovered Organic Waste Products:

i. General description of how and where the product was used and applied, if applicable;

ii. Name, physical location, and contact information for each entity, operation, or facility from whom the Recovered Organic Waste Products were procured;

iii. Type of Recovered Organic Waste Products procured;

iv. Quantity of each Recovered Organic Waste Product procured; and,

v. Invoice or other record demonstrating purchase or procurement of the Recovered Organic Waste Product.

b. Additional Records for SB 1383 Eligible Compost and SB 1383 Eligible Mulch.

i. For SB 1383 Eligible Compost and SB 1383 Eligible Mulch provided to residents through giveaway events or other types of distribution methods, records of the amount of SB 1383 Eligible Compost and SB 1383 Eligible Mulch provided to residents.

ii. For SB 1383 Eligible Compost provided by a Direct Service Provided of Organic Waste Collection services, the date SB 1383 Eligible Compost or SB 1383 Eligible Mulch was provided in giveaways pursuant to a franchise agreement or other agreement.

iii. For procurement of SB 1383 Eligible Mulch, an updated copy of the ordinance or enforceable mechanism(s) requiring that the SB 1383 Eligible Mulch(see Section 8.13.120 of the City's Municipal Code and applicable contracts), procured by the City or Direct Service Provider on behalf of the City meets the land application standards specified in 14 CCR Section 18993.1(4), as it may be amended from time to time.

c. Additional Records for SB 1383 Eligible Renewable Gas from a POTW.

i. Pursuant to 14 CCR Section 18993.2, an annual written certification by an authorized representative of the POTW, under penalty of perjury and in a form and manner determined by the City, certifying to the following for the applicable procurement compliance year:

1. The POTW is in compliance with the exclusion in 14 CCR Section 17896.6(a)(1);

2. The total tons of Organic Waste received from the facilities listed in 14 CCR Section 18993.1(h)(1); and

3. The percentage of biosolids that the POTW produced and transported to activities that constitute landfill disposal.

d. Additional Records for SB 1383 Eligible Electricity:

i. An annual written certification by an authorized representative of the biomass conversion facility, under penalty of perjury and in a form and manner determined by the City, certifying, for the applicable procurement compliance year, that the biomass feedstock was received from a permitted solid waste facility identified in 14 CCR Section 18993.1(i).

F. Recycled-Content Paper Procurement

1. Requirements for City Departments. City Departments shall:

a. If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, City Departments shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consist of at least thirty percent (30%), by fiber weight, postconsumer fiber, whenever available at the same or a lesser total cost than non-recycled items, consistent with the requirements of Public Contract Code Sections 12200, 12209, and 22150 through 22154 and Sections 12200 and 12209, as amended.

b. Require all Paper Products and Printing and Writing Paper procured by the City Department to be eligible to be labeled with an unqualified recyclable label, as defined in Title 16 Code of Federal Regulations Section 260.12, as published January 1, (2013).

c. Provide records pursuant to Section 2.40.150.E.3.

2. Requirements for Venders.

a. All vendors that provide Paper Products and Printing and Writing Paper to the City shall:

i. If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, provide to the City Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consist of at least thirty percent (30%), by fiber weight, postconsumer fiber, whenever available at the same or a lesser total cost than non-recycled items, consistent with the requirements of Public Contract Code Sections 12200, 12209, and 22150 through 22154 and Sections 12200 and 12209, as amended.

ii. Provide only Paper Products and Printing and Writing Papers that are eligible to be labeled with an unqualified recyclable label as defined in Title 16 Code of Federal Regulations Section 260.12 (2013).

iii. Certify in writing, under penalty of perjury, in a form and manner determined by the City, the minimum percentage, or exact percentage if known, of postconsumer material in the Paper Products and Printing and Writing Paper offered or sold to the City. This certification requirement may be waived by the City if the percentage of postconsumer material in the Paper Products or Printing and Writing Paper can be verified by a product label, catalog, invoice, or a manufacturer or vendor internet website.

iv. Certify in writing, under penalty of perjury, in a form and manner determined by the City, that the Paper Products and Printing and Writing Paper offered or sold to the City is eligible to be labeled with an unqualified recyclable label as defined in Title 16 Code of Federal Regulations Section 260.12 (2013).

v. Provide records pursuant to Section 2.40.150.E.3.

b. All vendors providing printing services to the City pursuant to a printing contract or written agreement shall use Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber consistent with the requirements of Public Contract Code Sections 12200,

12209, and 22150 through 22154 and Sections 12200 and 12209, as amended.

3. Procurement Records. All City Departments and vendors shall provide the following records to the SB 1383 Recordkeeping Officer, on a schedule to be determined by the SB 1383 Recordkeeping Officer and not less than annually, of all the City Department and employee Paper Products and Printing and Writing Paper purchases (for both recycled-content and non-recycled content):

   a. A copy of the invoice, receipt, or other documentation of purchase that describes the procurement of Paper Products and Printing and Writing Paper by volume and type;

   b. Written certifications as required in Section 2.40.150.F.2.a;

   c. Vendor name;

   d. Purchaser name;

   e. Quantity purchased;

   f. Date purchased;

   g. Recycled content (including products that contain none); and

   h. If non-Recycled-Content Paper Products and/or non-Recycled-Content Printing and Writing Paper are provided, for reasons other than cost, include a description of why Recycled-Content Paper Products and/or Recycled-Content Printing and Writing Paper were not provided."

SECTION 7. CEQA. The City Council finds that adoption of this Ordinance is exempt from environmental review pursuant to Section 15061(b)(3) of the California Environmental Quality Act (CEQA) Guidelines which is the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment, and CEQA does not apply where it can be seen with certainty that there is no possibility that the activity may have a significant effect on the environment.

SECTION 8. Severability. If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, subsections, sentences, clause or phrases. The City Council hereby declares that it would have passed this Ordinance and each section, subsection, clause and phrase hereof, irrespective of the fact that any one or more sections, subsections, sentences, clause or phrase be declared invalid or unconstitutional, and would have passed and adopted the same even though any sections, subsections, sentences, clauses or phrases that may be held invalid had been omitted therefrom

SECTION 9. If the provisions of this Ordinance conflict with any ordinance, code, or regulation of the City, the provisions of this Ordinance shall govern. If any provision of this Ordinance conflicts with a preemptive provision of State law, this Ordinance shall be interpreted and applied in conformity with State law.

SECTION 10. Effective Date. This Ordinance shall take effect thirty (30) days after its final passage.

SECTION 11. Publication and Posting. The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same or a summary thereof to be published and posted in the manner required by law.

PASSED, APPROVED and ADOPTED on this 13th day of December 2022.

_____

_____, Mayor

ATTEST:

_____

Betty Hughes, City Clerk

APPROVED AS TO FORM:

_____

Maricela E. Marroquin, City Attorney

ATTACHMENT 2

SUMMARY OF PROPOSED ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING PORTIONS OF CHAPTER 2.40 (PURCHASING SYSTEM) AND MAKING A FINDING OF EXEMPTION UNDER CEQA GUIDELINES SECTION 15061(B)(3).

This is a summary of the above-entitled Ordinance of the City of Highland. This summary has been prepared and published in accordance with the requirements of Government Code Section 36933.

The Ordinance amends certain provisions of Chapter 2.40 entitled "Purchasing System" of the Highland Municipal Code. Specifically, the Ordinance amends Section 2.40.070 to include a list of specified procurements that are not subject to competitive bidding requirements because of the nature of the purchase. In addition, several sections of Chapter 2.40 are amended to increase the monetary thresholds for when purchases are made by purchase order, when purchases are required to be let by a formal contract procedure and when purchases are required to be let by open market procedures. Last, a new Section 2.40.150 is added to address the requirements of the Short-Lived Climate Pollutant Reduction Act known as Senate Bill 1383 that requires cities to procure annually a quantity of recovered organic waste products to meet their annual procurement target as well as adopt policies regarding the purchasing of recycled materials.

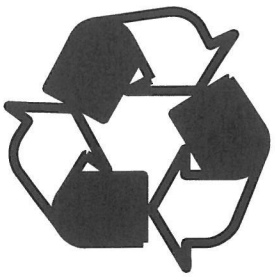
The adoption of this Ordinance is exempt from environmental review pursuant to Section 15061(b)(3) of the California Environmental Quality Act (CEQA) Guidelines which is the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment, and CEQA does not apply where it can be seen with certainty that there is no possibility that the activity may have a significant effect on the environment.

Notice is hereby given that a copy of the Ordinance is available for public review at the City Clerk's Office, City Hall, 27215 Base Line, Highland and that a public meeting regarding said Ordinance will be held on December 13, 2022 in the City Council Chambers.

Betty Hughes, MMC
City Clerk of the City of Highland

Posted & Published: December 1, 2022

ATTACHMENT 3



CITY OF HIGHLAND
SOURCE REDUCTION
&
RECYCLED CONTENT OFFICE PRODUCTS
PURCHASING POLICY

1.0 STATEMENT OF PURPOSE

The City of Highland:

- Recognizes the need to strengthen markets for materials collected in local recycling collection systems,
- Desires to maximize reduction of discarded materials,
- Desires to ensure that every department purchases environmentally-preferred office products without compromising overall budgetary or performance requirements,
- Recognizes the need to be pro-active and to serve as an example to other agencies and organizations in the community, and
- Complies with California state law, which requires local agencies to buy recycled products and which allows local agencies to adopt purchasing preferences for recycled products.

2.0 STATEMENT OF POLICY

2.1 It is the policy of the City of Highland to purchase recycled office products instead of non-recycled office products whenever available at no more than 25% above the total cost of non-recycled office products, fitness and quality being equal. Such products shall be available within a reasonable time.

2.2 Source reduction and recycled products purchased shall contain the highest amount of post-consumer material practicable or, when post-consumer material is impracticable for a specific type of product, contain reasonable amount of pre-consumer recovered material.

2.3 All equipment bought, leased or rented shall be compatible with the use of source reduction and recycled content office products, whenever reasonable in terms of price, performance, warranty and maintenance.

2.4 The City of Highland shall promote its use of source reduction and recycled products whenever feasible.

3.0 DEFINITIONS

3.1 "Buyer" means anyone authorized to purchase on behalf of the jurisdiction or its subdivisions.

3.2 "Office Products" means any common office products, (such as paper, writing instruments, etc.), janitorial supplies and kitchen supplies utilized in City Hall and the Public Works offices.

3.3 "Ownership Cost" means total ownership costs during a product's life cycle, including, but not limited to, acquisition, extended warranties, operation, supplies, maintenance, disposal costs and expected lifetime compared to other alternatives.

3.4 "Post-consumer Material" means a finished material that would normally be disposed of as a solid waste, having completed its life cycle as a consumer item, and does not include manufacturing or converting wastes. Example of post-consumer materials includes, but not limited to, old newspapers, office paper, yard waste, steel, aluminum cans, glass, plastic bottles, oil, asphalt, concrete and tires.

3.5 "Pre-consumer Material" means material or by-products generated after manufacture of a product is completed but before the product reaches the end-use consumer. Examples of pre-consumer recovered material include, but not limited to, obsolete inventories of finished goods, rejected unused stock, and paper waste generated during printing, cutting, and other converting operations.

3.6 "Price Preference" means the percentage allowance for a recycled product that costs more than a comparable virgin product. In bid situations, it is the percentage above the lowest cost of a comparable virgin product allowed for a recycled product when both bidders are responsible and responsive.

3.7 "Purchasing Documents" means all documents used to solicit bids and purchase products, including but not limited to: invitations for bids, requests for proposals, requests for quotations, and purchase order.

3.8 "Recovered Material" means fragments of products or finished of a manufacturing process, which has converted a resource into a commodity of real economic value, and includes pre-consumer and post-consumer material, but does not include excess resources of the manufacturing process.

3.9 "Recycled Content" means the percentage of recovered material, including pre-consumer and post-consumer materials, in a product.

3.10 "Recycled Content Standards" means the minimum or maximum level of recovered material and/or post-consumer material necessary for products to qualify as "recycled products", as established by the City of Highland.

3.11 "Recycled Product" means a product that meets the City of Highland's recycled content policy objectives for post-consumer, pre-consumer and recovered material.

3.12 "Remanufactured Product" means any product diverted from the supply of discarded materials by refurbishing and marketing said product without substantial change to its original form.

3.13 "Reused Product" means any product designed to be used many times for the same or other purposes without additional processing except for specific requirements such as cleaning, painting or minor repairs.

3.14 "Source Reduction Product" means a product that results in a net reduction in the generation of waste compared to the previous or alternate version and includes durable, reusable and remanufactured products; products with no, or reduced, toxic constituents; and products marketed with no, or reduced packaging.

4.0 POLICY IMPLEMENTATION

4.1 The City Manager or authorized representative in cooperation with relevant departments, offices and agencies, shall implement the City of Highland Source Reduction and Recycled Office Product Procurement Policy.

4.2 The City Manager or authorized representative shall establish recycled content standards and is authorized to raise or lower them to meet the objectives of this policy.

4.3 The City Manager or authorized representative may establish price preferences for materials categories as deemed necessary to meet the objectives of this policy.

4.4 When no recycled content standards exist, buyers shall purchase products with the highest percentage of post-consumer materials practicable, as long as quality, performance and availability meet requirements and price is reasonable within the parameters of this policy, or when post-consumer material is impracticable for a specific type of product, contain substantial amount of pre-consumer recovered material.

4.5 Buyers shall justify in writing, via e-mail, purchases of non-recycled or non-source reduction products to the City Manager or authorized representative, who may waive in writing, via e-mail, a requirement of this policy when he/she determines justification supports such a waiver and it is in the best interests of the City of Highland. In those instances where it is deemed impracticable to a source reduction or recycled product, a specific explanation for the exclusion must be included in the purchasing record.

4.6 Equipment purchased or rented by the City of Highland shall be compatible, whenever practicable, with the use of source reduction and recycled products. If deemed impracticable, a specific reason for using incompatible equipment must be included in the purchasing record.

4.7 All departments, offices, and agencies shall ensure that they use both sides of paper sheets whenever practicable.

4.8 Whenever practicable, recycled products shall be labeled as such in a standard format. For example, printed pieces and copies, including letterhead and business cards, shall carry the following notation:

Printed on recycled paper.

5.0 PRECEDENCE

5.1 The order of purchasing preference is, (1) the highest percentage of recycled content of "post-consumer recovered material" available in the marketplace, and (2) the highest percentage of "pre-consumer recovered material" available in the marketplace.

5.2 In addition to the recovered material content of a product, important criteria in selecting products shall also be:

- Reduction: the quantity, volume, weight or toxicity of waste and by-products of a given product, and the packaging generated in their manufacture, use, recycling and disposal. Products and packaging designed to minimize waste and toxic by-products in their manufacture, use, recycling and disposal shall be preferred.

- Reusability: the ability of its packaging to be reused or reconditioned for use.

- Recyclability: the ability of a product and its packaging to be recycled through existing recycled collection programs.

Whenever possible, buyers shall combine these components to achieve the greatest environmental benefit possible. For example, it may be better to replace a recycled product with a reusable product. An even better choice would be a reusable product that also has recycled content.

6.0 APPLICATION

6.1 All City of Highland departments, offices and agencies shall comply with this policy.

7.0 REPORTS

7.1 The Recycling Coordinator may prepare an annual report, with the cooperation of all buyers, noting the annual dollar expenditures, percent change from previous years, percent represented of total purchasing budget, total savings or cost for using recycled or source reduction purchases. The annual report shall also include identification and discussion of instances in with this policy has been waived or found impracticable, a discussion of other barriers to the procurement of recycled office products, and any instances when recycled content standards or price preferences were adjusted.

ATTACHMENT 4

Purchasing Policy

	Current Policy	Proposed Policy
Equipment & Supplies:		
Petty Cash	$50	$100
Purchase Order Minimum	over $250	over $2,500
Informal Bids:	$2,000 to $9,999.99 Purchasing Officer $10,000-$19,999.99-City Manager	$2,500 to $14,999.99 Purchasing Officer $15,000-$49,999.99-City Manager
Formal Bids:	$20,000+ City Council	$50,000+ City Council
Professional Service Contracts:		
	$0-$9,999.99-City Manager $10,000-$19,999.99-Finance Sub $20,000+ City Council	$0-$49,999.99-City Manager $50,000-$99,999.99-Finance Sub $100,000+ City Council

STAFF REPORT

TO THE CITY COUNCIL

MEETING DATE: December 13, 2022

FROM: Joseph Hughes, City Manager

REVIEWED BY: Carlos Zamano, Public Works Director/City Engineer CZ

PREPARED BY: Jim Richardson, Public Works Manager JR

SUBJECT: Contract Renewal - 2020-09 "City-Wide Traffic Striping and Pavement Marking Maintenance Contract"

RECOMMENDATION: It is recommended that the City Council (1) extend the City-Wide Traffic Striping and Pavement Marking Maintenance Contract with Interstate Striping & Signs, Inc. for one-year, and (2) approve a 9.6% increase to the contract unit prices.

FISCAL IMPACT: All work is to be paid from current budgets.

PUBLIC NOTICE: There was no need to advertise the contract for public bids. The City is exercising the option specified in the existing contract at this time. Notices of the City Council agenda were posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: The City currently has a contract with Interstate Striping & Signs, Inc. This is an on-call striping & pavement marking maintenance contract based on pre-established tasks in the bid documents and unit prices from the contractor's bid proposal. The actual amount of the annual contract will vary based on available budgets and the City's striping & signage maintenance needs. The contract documents establish guidelines for a contract increase at the time of the contract renewal based on the average of Skilled Labor and Materials cost indexes in the Los Angeles Region published in the November issue of Engineering News Record. This year the publication average shows a 9.6% increase from last year. The services provided by the contractor have been satisfactory. The contract documents provide the City the option of five one-year contract extensions, and this will be the second one-year contract extension.

Approved _____ Motion _____ Second _____ Agenda Item No. 17

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

ENR's 20-city average cost indexes, wages and material prices. Historical data for ENR's 20 cities can be found at ENR.com/economics

Construction Cost Index

ANNUAL INFLATION RATE

+5.7%

NOV. 2022

1913=100	INDEX VALUE	MONTH	YEAR
CONSTRUCTION COST	13174.98	0.0%	+5.7%
COMMON LABOR	24634.46	0.0%	+1.1%
WAGE $/HR.	47.36	0.0%	+1.1%

The Construction Cost Index's annual escalation rose 5.7%, while the monthly component stayed flat.

Building Cost Index

ANNUAL INFLATION RATE

+9.8%

NOV. 2022

1913=100	INDEX VALUE	MONTH	YEAR
BUILDING COST	7966.90	0.0%	+9.8%
SKILLED LABOR	11308.90	0.0%	+2.8%
WAGE $/HR.	62.40	0.0%	+2.8%

The Building Cost Index was up 9.8% on an annual basis, while the monthly component had no change.

Materials Cost Index

MONTHLY INFLATION RATE

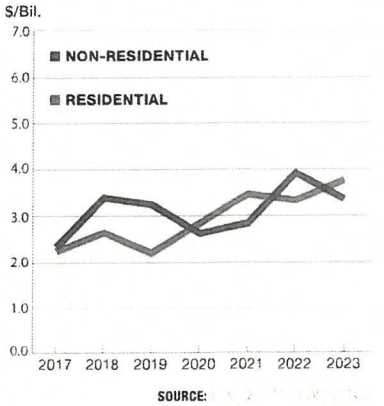
0.0%

NOV. 2022

1913=100	INDEX VALUE	MONTH	YEAR
MATERIALS COST	5895.81	0.0%	+19.3%
CEMENT $/TON	172.74	+0.2%	+15.1%
STEEL $/CWT	92.93	+0.2%	+26.6%
LUMBER $/MBF	1088.26	–0.4%	+7.7%

The MCI stayed flat since last month, while the annual escalation rate increased 19.3%.

Construction starts in the Kansas City metro area are expected to fall 1.9% in 2023, to $7.2 billion, according to Dodge Data & Analytics. Dodge predicts a 14.6% decrease in non-residential construction, while residential work is expected to rise 13%. Office and hotel construction are expected to see the largest decreases, while education and health care work are predicted to rise.



SOURCE:

ENR's Cost Indexes by City

1913=100
1967=100
R=REVISED

	CONSTRUCTION COST		BUILDING COST		COMMON LABOR		SKILLED LABOR		MATERIALS	
	NOV '22: 1913	% CHG. YEAR	NOV '22: 1913	% CHG. YEAR	NOV '22: 1967	% CHG. YEAR	NOV '22: 1967	% CHG. YEAR	NOV '22: 1967	% CHG. YEAR
ATLANTA	8621.68	+9.2	6641.13	+14.2	825.83	0.0	759.18	+4.1	1529.32	+21.2
BALTIMORE	11246.17	+13.1	7853.80	+24.2	1214.52	0.0	967.32	+7.2	1544.07	+41.3
BIRMINGHAM	8803.69	+6.2	6143.99	+11.3	978.68	0.0	860.63	+4.4	1203.38	+17.2
BOSTON	17914.53	+7.2	10215.41	+10.5	1756.25	+3.4	1569.14	+3.9	1377.57	+21.8
CHICAGO	18309.66	+2.8	9619.42	+5.8	1690.57	0.0	1479.83	+0.4	1074.70	+16.2
CINCINNATI	12059.18	+5.9	7030.89	+12.8	1077.82	0.0	943.51	+4.0	1246.48	+22.3
CLEVELAND	13659.56	+3.6	7313.14	+5.6	1095.01	+0.8	972.70	0.0	1106.92	+13.0
DALLAS	7702.42	+7.9	6313.05	+10.5	742.23	0.0	738.52	+1.6	1302.42	+16.5
DENVER	8680.35	+5.0	6580.67	+12.1	818.18	0.0	939.56	+9.9	1106.32	+14.3
DETROIT	13421.45	+4.4	7700.65	+7.6	1078.49	+1.0	1037.06	+1.6	1042.08	+16.3
KANSAS CITY	13293.26	+6.5	7855.61	+10.3	1340.17	+1.2	1268.23	+0.9	1155.16	+23.8
LOS ANGELES	13412.66	+4.4	7709.91	+7.9	1111.66	0.0	1053.90	0.0	1181.26	+19.2
MINNEAPOLIS	14130.65	+3.1	7981.43	+6.6	1339.26	0.0	1340.22	+1.5	1052.64	+15.0
NEW ORLEANS	8005.64	+7.4	6546.81	+10.1	749.82	0.0	828.03	+1.7	1365.14	+16.6
NEW YORK CITY	21884.48	+2.8	11049.32	+5.1	1663.39	+1.3	1512.60	+2.3	1156.49	+12.4
PHILADELPHIA	15519.17	+4.2	8802.53	+6.9	1637.07	+2.0	1402.99	+3.4	1173.83	+13.4
PITTSBURGH	12521.47	+4.1	7575.22	+7.8	1178.28	0.0	1050.34	+1.5	1027.56	+17.0
ST. LOUIS	13997.46	+6.7	7966.88	+12.5	1112.34	+1.2	1067.87	+3.0	1310.78	+25.6
SAN FRANCISCO	15113.51	+4.8	9819.99	+7.6	1046.50	0.0	1091.49	0.0	1666.11	+16.3
SEATTLE	15202.68	+11.8	8619.44	+14.6	1314.48	+8.6	1302.87	+9.0	1454.94	+22.8

AVERAGE - 9.6 %

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph Hughes, City Manager

REVIEWED BY: Carlos Zamano, Public Works Director/City Engineer CZ

PREPARED BY: Jennifer Cioffi, Project Manager

SUBJECT: Bid Award – Bid No. 2022-05, "Pacific Street Pavement Rehabilitation from Victoria Avenue to Church Avenue" (Project str20002a)

RECOMMENDATION: It is recommended that the City Council: (1) award the construction contract for Bid No. 2022-05 "Pacific Street Pavement Rehabilitation from Victoria Avenue to Church Avenue (Project str20002a)" to the responsible low bidder, Matich Corporation, in the amount of $1,591,795.00; and (2) approve a budget adjustment to transfer $697,830 from 023-2526 (General Capital Financing for Pavement Impact Fee) to 023-3890-6530 (Street/Sidewalk Construction).

FISCAL IMPACT: The project construction cost will be funded as follows:

General Capital Financing	$697,825.55
City of San Bernardino	$874,289.45
East Valley Water District	$19,680.00
	$1,591,795.00

PUBLIC NOTICE: The Notice Inviting Bids was advertised on two newspapers and a number of trade papers.

BACKGROUND: Project No. str20002 encompasses pavement rehabilitation of Pacific Street from Palm Avenue to Church Avenue within the cities of Highland and San Bernardino. Two cooperative agreements were executed on May 10, 2016 and September 24, 2018 by both agencies for this project. Highland is serving as the lead agency and San Bernardino is paying their fair share of the construction costs.

This project involves pavement grinding, pavement, aggregate base and subbase removal and replacement, asphalt rubber hot-mix installation, and new signing and striping. It also includes

Approved _____ Motion _____ Second _____ Agenda Item No. 18

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

minor PCC sidewalk, AC dike, AC driveway ramp, PCC ramp and PCC curb and gutter removal and replacement,

Nine (9) bids were received and opened on November 17, 2022. The seventh bidder, CalMex Engineering, Inc. contained an arithmetic error in the addition of bid item subtotal for bid items 8 (Construct 1.5" Min. Asphalt Rubber Hot Mix Overlay, gap-graded class and grade), and 9 (Adjust Existing Water/Gas Valve Cover to Grade). This error however did not change the ranking of the bid results. Following are the bid results with corrected bid amounts:

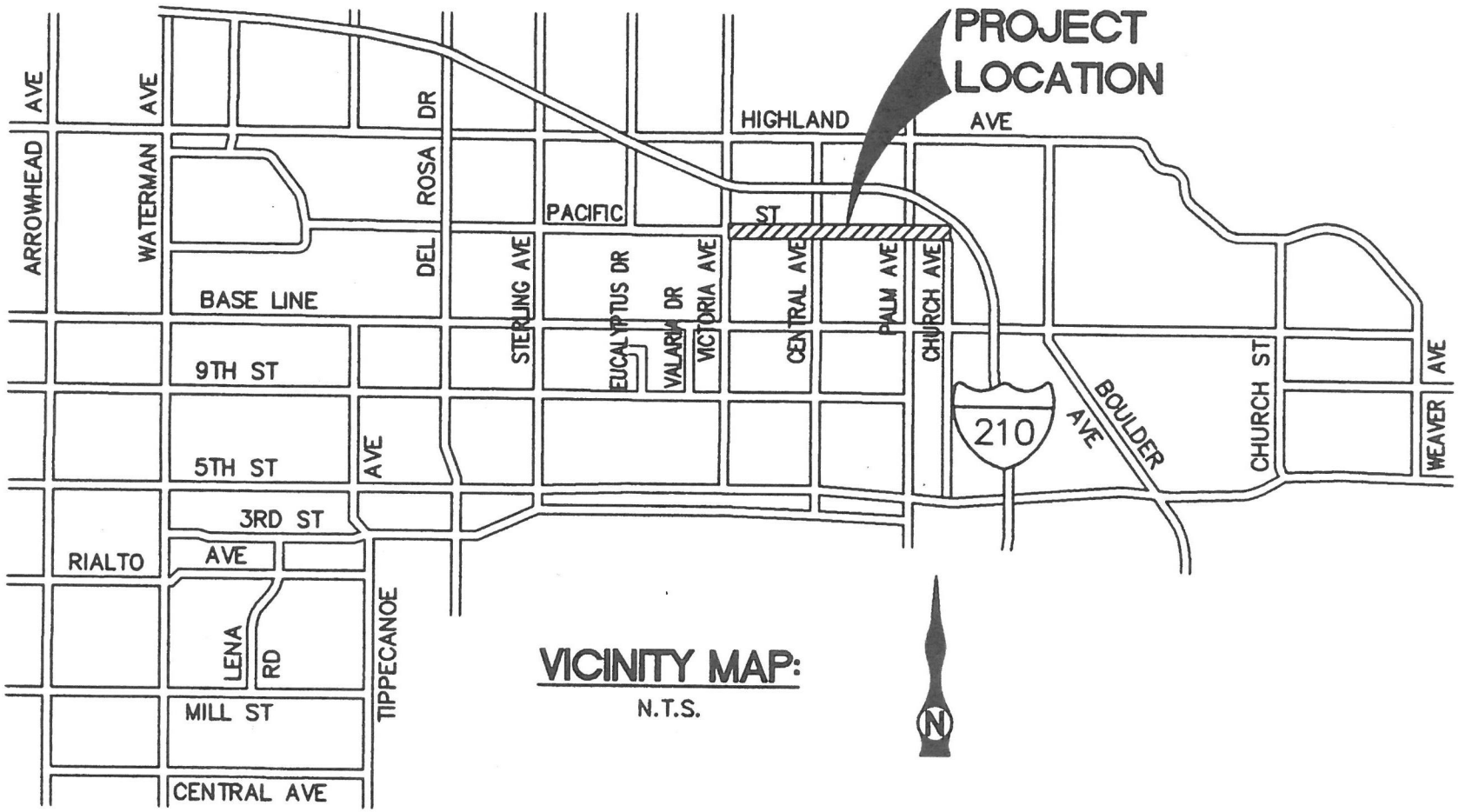
Bidder	Total Bid
Match Corporation	$1,591,795.00
All American Asphalt	$1,632,998.00
Hardy & Harper Inc.	$1,670,000.00
Vance Corporation	$1,692,435.66
Hillcrest Contracting	$1,819,478.00
Onyx Paving Company, Inc.	$1,876,000.00
CalMex Engineering, Inc.	$1,911,500.60
Granite Construction	$2,069,602.00
R.J. Noble	$2,315,954.49

The Engineer's estimate for this project is $1,313,000. The low bid was received from Matich Corporation of San Bernardino in the amount of $1,591,795.

Staff recommends the City Council award this project to the responsible lowest bidder, Matich Corporation. Staff is familiar with the quality of work performed by Matich Corporation as they have constructed several similar projects for the City of Highland previously. A recent reference check has also confirmed that this contractor possesses the qualifications and experience necessary to perform the contract scope of work.

Attachments: Vicinity Map

M:\PUBWRK\str20003 Tippecanoe Avenue (3rd Street - Vine St.) - Joint Project with SB County\Construction\Bid Award Stf Rpt 12-14-21.doc



VICINITY MAP:

N.T.S.

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph Hughes, City Manager

PREPARED BY: Carlos Zamano, Public Works Director/City Engineer CZ

SUBJECT: A Resolution of the City Council of the City of Highland Declaring its Intent to Vacate Berry Street between Cunningham Street and Hillview Street and Setting the City Council Public Hearing for January 10, 2023 at 6:00 p.m. on the Proposed Street Vacation

RECOMMENDATION: That the City Council adopt Resolution No. 2022-_____ Declaring its Intent to Vacate Berry Street between Cunningham Street and Hillview Street and Setting the City Council Public Hearing Date for January 10, 2023 at 6:00 p.m. on the Proposed Street Vacation.

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

FISCAL IMPACT: There is no fiscal impact.

BACKGROUND: The right-of-way of Berry Street from Cunningham Street to Hillview Street was originally dedicated by "Turnbull Subdivision No. 3" on November 23,1923. For many years this roadway segment was primarily used by the three properties located on the north side of Berry Street. Berry Street is a small frontage road on 9th Street that is approximately 340-feet in length with a right-of-way width of 46-feet.

On January 11, 2022, the City Council accepted a federal Safe Routes to School project on 9th Street as complete. The project constructed new curbs, gutters, curb ramps, sidewalk, driveway and match up paving on the north side of 9th Street, east side of Cunningham Street and west side of Hillview Street.

City staff is requesting that the City Council vacate Berry Street between Cunningham Street and Hillview Street as it is no longer needed for public street purposes. Upon such a request and at the discretion of the City Council, the City Council may initiate a street vacation proceeding pursuant to California Streets and Highways Code Section 8320 et seq.

Approved _____	Motion _____	Second _____	Agenda Item No. 19
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		

LB Hugh

City Clerk

City Manager

The street vacation is a two-step process. First, the City Council adopts a resolution of intention to vacate, which describes the right-of-way to be vacated and sets a public hearing date before the City Council on the vacation. The second step is the public hearing, whereby the City Council hears evidence and makes a determination as to whether or not the "street" is necessary for present or prospective public use. If found to be unnecessary, a resolution of vacation may be adopted and eventually recorded. The City Engineer has preliminarily determined that Berry Street can be vacated because it is no longer needed for public street purposes. 9th Street runs parallel to Berry Street and has been constructed to its ultimate width with curbs, gutters, curb ramps, a sidewalk and driveway and match up paving on the north side of 9th Street. With the construction of these improvements the roadway easement on Berry Street is no longer necessary.

The item before the City Council is a proposed Resolution to initiate the proceedings to vacate Berry Street as described in detail in the legal description and map attached to the Resolution as Exhibit "A" and Exhibit "B" and set the public hearing for the street vacation on January 10, 2023, at 6:00 p.m. Staff is recommending that the City Council adopt this Resolution.

Attachments: (1) Resolution Initiating Street Vacation (including legal descriptions and plat maps)
(2) Vicinity Map
(3) Aerial Map
(4) Assessor's Parcel Map

RESOLUTION 2022-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND DECLARING ITS INTENT TO VACATE BERRY STREET BETWEEN CUNNINGHAM STREET AND HILLVIEW STREET AND SETTING THE CITY COUNCIL PUBLIC HEARING FOR JANUARY 10, 2023 AT 6:00 P.M. ON THE PROPOSED STREET VACATION

WHEREAS, City staff is requesting that the City Council vacate Berry Street, between Cunningham Street and Hillview Street, as more particularly described in Exhibits "A" and "B", which are incorporated herein by reference;

WHEREAS, the City Council of the City of Highland does hereby declare its intention to vacate the subject streets in accordance with the procedures contained in Chapter 3 of the Public Streets, Highways and Service Easements Vacation Law (Streets and Highways Code Section 8320 *et seq.*);

NOW THEREFORE, the City Council of the City of Highland does hereby resolve, declare, determine and order as follows:

SECTION 1. The City Council of the City of Highland ("City") hereby specifically finds that all of the facts set forth in the recitals of this Resolution are true and correct, are incorporated into this Resolution by reference and constitute a material part of this Resolution.

SECTION 2. The City intends to, and by this Resolution does, initiate proceedings pursuant to the Public Streets, Highways, and Service Easements Vacation Law, codified in Division 9, Part 3, Chapter 2 of the Streets and Highways Code of the State of California to vacate Berry Street as described more particularly in Exhibit "A" and depicted on Exhibit "B".

SECTION 3. These proceedings will assist the City in confirming its assessment that the action in question, i.e. the vacation of Berry Street between Cunningham Street and Hillview Street, is in the interest of the public and that said portion of the subject streets is not necessary for present or prospective public use.

SECTION 4. The City Council hereby sets a hearing on the proposed vacation of the subject street to take place at 6:00 p.m., or as soon thereafter as the matter may be heard on January 10, 2023 at the City of Highland, Donahue Council Chambers, located at 27215 Base Line Street, Highland, California 92346. At the hearing, any and all persons interested in or objecting to the proposed vacation of the subject streets may express their position on the matter and will be heard.

SECTION 5. The City Clerk is hereby instructed to publish this Resolution, providing notice of said hearing to the public, once weekly, for at least two successive weeks prior to said hearing, in the San Bernardino Sun newspaper, in accordance with California Streets and Highways Code Sections 8320 and 8322.

SECTION 6. The Director of Public Works for the City of Highland or the Director's designee is hereby instructed to conspicuously post notices of vacation along the line of the portions the subject streets to be vacated in the manner provided by California Streets and Highways Code Section 8323. The notices shall be at least three (3) in number and shall be posted at least two (2) weeks before the day set for the hearing not more than three hundred (300) feet apart.

SECTION 7. This Resolution shall take effect immediately.

PASSED, APPROVED, AND ADOPTED this 13th day of December, 2022.

_____
Mayor of the City of Highland

ATTEST:

_____
Betty Hughes, City Clerk

APPROVED AS TO FORM:

_____
Maricela E. Marroquin, City Attorney

EXHIBIT "A"
LEGAL DESCRIPTION
STREET VACATION

That portion of Berry Street, of Turnbull Subdivision No. 3, in the City of Highland, County of San Bernardino, State of California, as shown on map filed in Book 25 Page 73, of Maps, records of said County, described as follows:

BEGINNING at the southwest corner of Lot 24, of said Turnbull Subdivision No. 3, thence South 00°23'00" West, 43.00 feet along the southerly prolongation of the westerly line of said Lot 24; thence South 44°48'30" East, 4.23 feet to a line that is parallel with and 46.00 feet southerly of the southerly line of said Lot 24; thence North 90°00'00" East, 165.75 feet along said parallel line to a line that is the southerly prolongation of the easterly line of said Lot 24; thence North 00°23'00" East, 46.00 feet along said southerly prolongation to the southeast corner of said Lot 24; thence North 90°00'00" West, 168.75 feet along the southerly line of said Lot 24 to the Point of Beginning.

Containing 7,758 square feet.

Affects: APN 1192-381-21

See Exhibit "B" for a plat depicting the above described property.

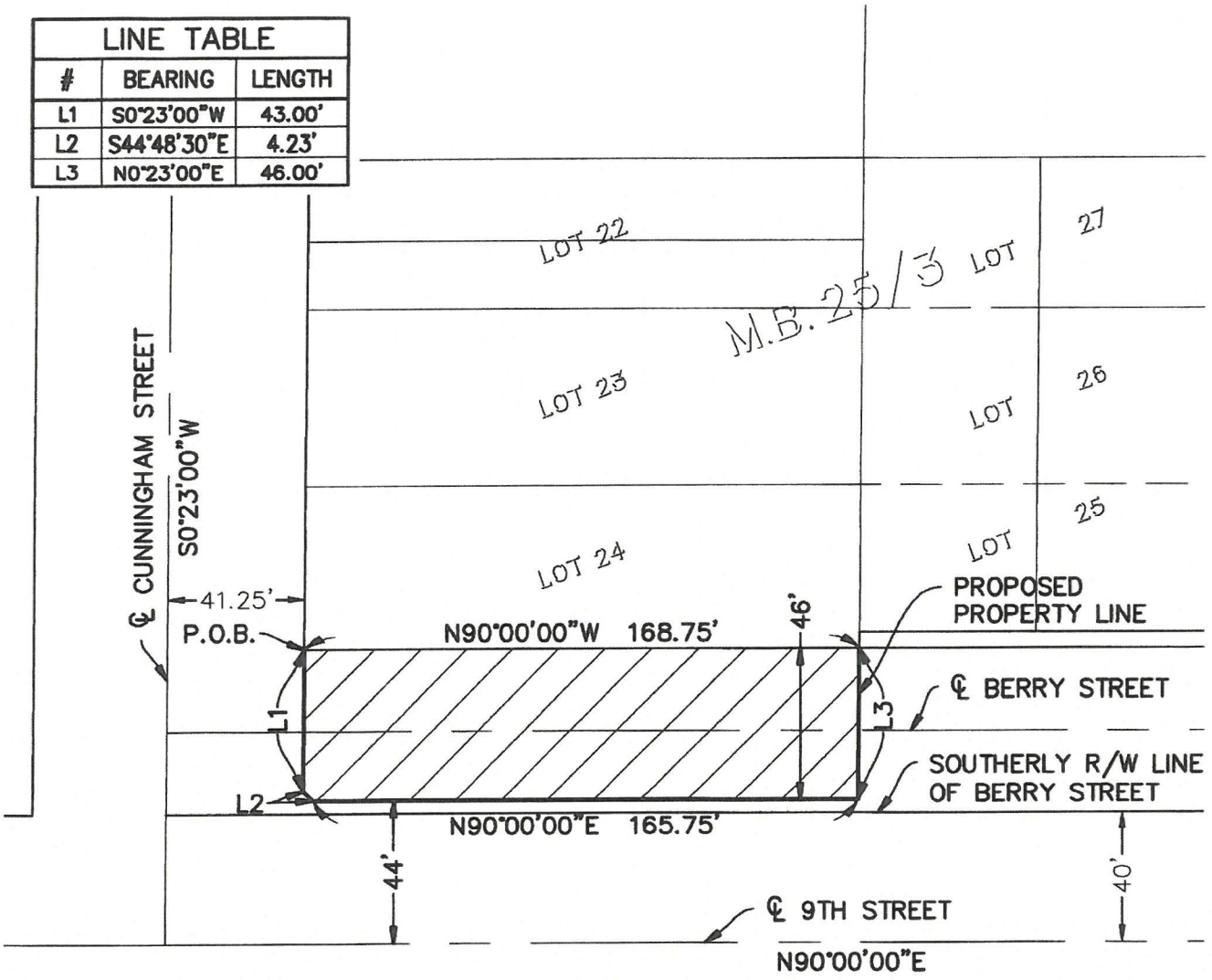
This real property has been described by me, or under my direction, in conformance with the Professional Land Surveyor's Act.

Ronald A. Musser, L.S. 4230, Exp. 6-30-24

LICENSED LAND SURVEYOR
RONALD A. MUSSER
L.S. 4230
Exp. 6-30-24
STATE OF CALIFORNIA

12-2-22
Date

LINE TABLE		
#	BEARING	LENGTH
L1	S0°23'00"W	43.00'
L2	S44°48'30"E	4.23'
L3	N0°23'00"E	46.00'



LEGEND

- EXISTING CENTERLINE
- EXISTING RIGHT-OF-WAY
- EXISTING PROPERTY LINE
- PROPOSED RIGHT-OF-WAY LINE
- AREA TO BE VACATED (7,758 SQ FT)
- P.O.B. POINT OF BEGINNING

N

SCALE: 1"=50'

J.N.: 139-114

TKE ENGINEERING, INC.
2305 CHICAGO AVENUE
RIVERSIDE, CA 92507
(951) 680-0440

RONALD A. MUSSER L.S. No. 4230

LICENSED LAND SURVEYOR
RONALD A. MUSSER
No. 4230
Exp.6-30-24
STATE OF CALIFORNIA

EXHIBIT 'B'

RIGHT OF WAY VACATION

APN 1192-381-21

EXHIBIT "A"
LEGAL DESCRIPTION
STREET VACATION

That portion of Berry Street, and Lot 25 of Turnbull Subdivision No. 3, in the City of Highland, County of San Bernardino, State of California, as shown on map filed in Book 25 Page 73, of Maps, records of said County, together with that portion of Grant of Easement to County of San Bernardino recorded in Book 6010 page 281 records of said County described as follows:

BEGINNING at the intersection of the westerly line of the east 96.00 feet of said Lot 25 and a line lying 5.00 feet northerly and parallel with the southerly line of said Lot 25, said line is also described in Grant of Easement to County of San Bernardino recorded in Book 6010 page 281 records of said County; thence South 90°00'00" West, 54.00 feet along said parallel line to the westerly line of said Lot 25; thence South 00°23'00" West, 51.00 feet along said westerly line and it's southerly prolongation to a line that is parallel with and 51.00 feet southerly of said Grant of Easement line; thence North 90°00'00" East, 54.00 feet along said parallel line to said southerly prolongation of the westerly line of the east 96.00 feet of said Lot 25; thence North 00°23'00" East, 51.00 feet along said westerly line to the Point of Beginning.

Containing 2,754 square feet.

Affects: APN 1192-381-22

See Exhibit "B" for a plat depicting the above described property.

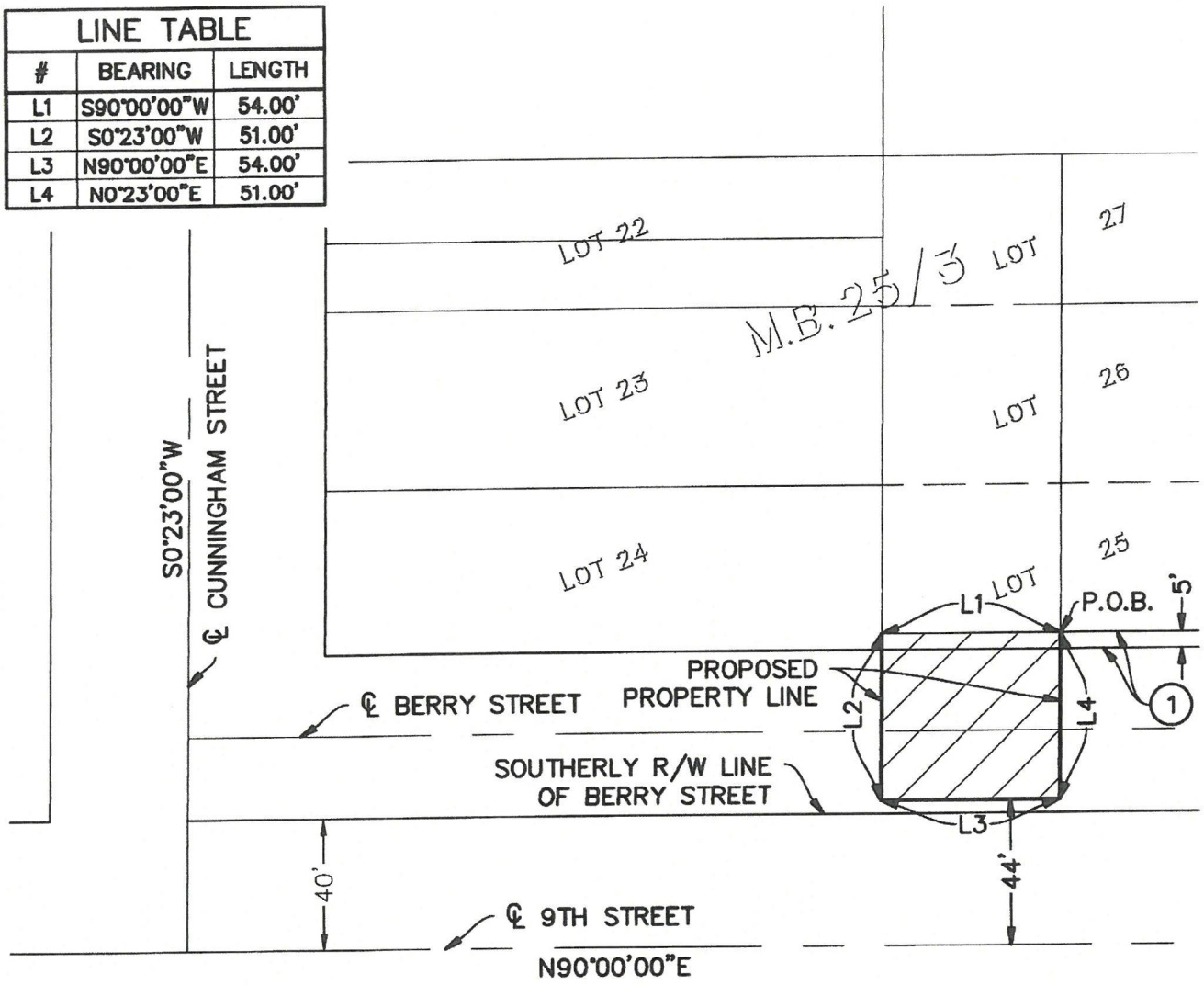
This real property has been described by me, or under my direction, in conformance with the Professional Land Surveyor's Act.

Ronald A. Musser, L.S. 4230, Exp. 6-30-24

LICENSED LAND SURVEYOR
RONALD A. MUSSER
L.S. 4230
Exp. 6-30-24
STATE OF CALIFORNIA

12-2-22
Date

LINE TABLE		
#	BEARING	LENGTH
L1	S90°00'00"W	54.00'
L2	S0°23'00"W	51.00'
L3	N90°00'00"E	54.00'
L4	N0°23'00"E	51.00'



LEGEND

- EXISTING CENTERLINE
- EXISTING RIGHT-OF-WAY
- EXISTING PROPERTY LINE
- PROPOSED RIGHT-OF-WAY LINE
- AREA TO BE VACATED (2,754 SQ FT)
- P.O.B. POINT OF BEGINNING

(1) EASEMENT DEED TO SAN BERNARDINO COUNTY PER DOCUMENT RECORDED IN BOOK 6010 PAGE 281

N

SCALE: 1"=50'

J.N.: 139-114

TKE ENGINEERING, INC.
2305 CHICAGO AVENUE
RIVERSIDE, CA 92507
(951) 680-0440

RONALD A. MUSSER L.S. No. 4230

LICENSED LAND SURVEYOR
RONALD A. MUSSER
No. 4230
Exp.6-30-24
STATE OF CALIFORNIA

EXHIBIT 'B'

RIGHT OF WAY VACATION

APN 1192-381-22

EXHIBIT "A"
LEGAL DESCRIPTION
STREET VACATION

That portion of Berry Street, and Lot 25 of Turnbull Subdivision No. 3, in the City of Highland, County of San Bernardino, State of California, as shown on map filed in Book 25 Page 73, of Maps, records of said County, together with that portion of Grant of Easement to County of San Bernardino recorded in Book 6010 page 281 records of said County described as follows:

BEGINNING at the intersection of the westerly line of the east 96.00 feet of said Lot 25 and a line lying 5.00 feet northerly and parallel with the southerly line of said Lot 25, said line is also described in Grant of Easement to County of San Bernardino recorded in Book 6010 page 281 records of said County; thence South 90°00'00" East, 71.13 feet along said parallel line to the beginning of a curve concave northwesterly and having a radius of 20.00 feet ; thence northerly and easterly along said curve through a central angle of 89°37'00" a distance of 31.28 feet along the northwesterly line of said Grant of Easement, to the westerly line of said Easement; thence South 00°23'00" West, 61.37 feet along the southerly prolongation of said westerly line; thence South 45°11'30" West, 13.48 feet to a line that is parallel with and 51.00 south of said Grant of Easement line; thence North 90°00'00" West, 81.50 feet along said parallel line to the southerly prolongation of said westerly lie of the east 96.00 feet of Lot 25; thence North 00°23'00" East, 51.00 feet along said prolongation to the Point of Beginning.

Containing 4,726 square feet.

Affects: APN 1192-381-23

See Exhibit "B" for a plat depicting the above described property.

This real property has been described by me, or under my direction, in conformance with the Professional Land Surveyor's Act.

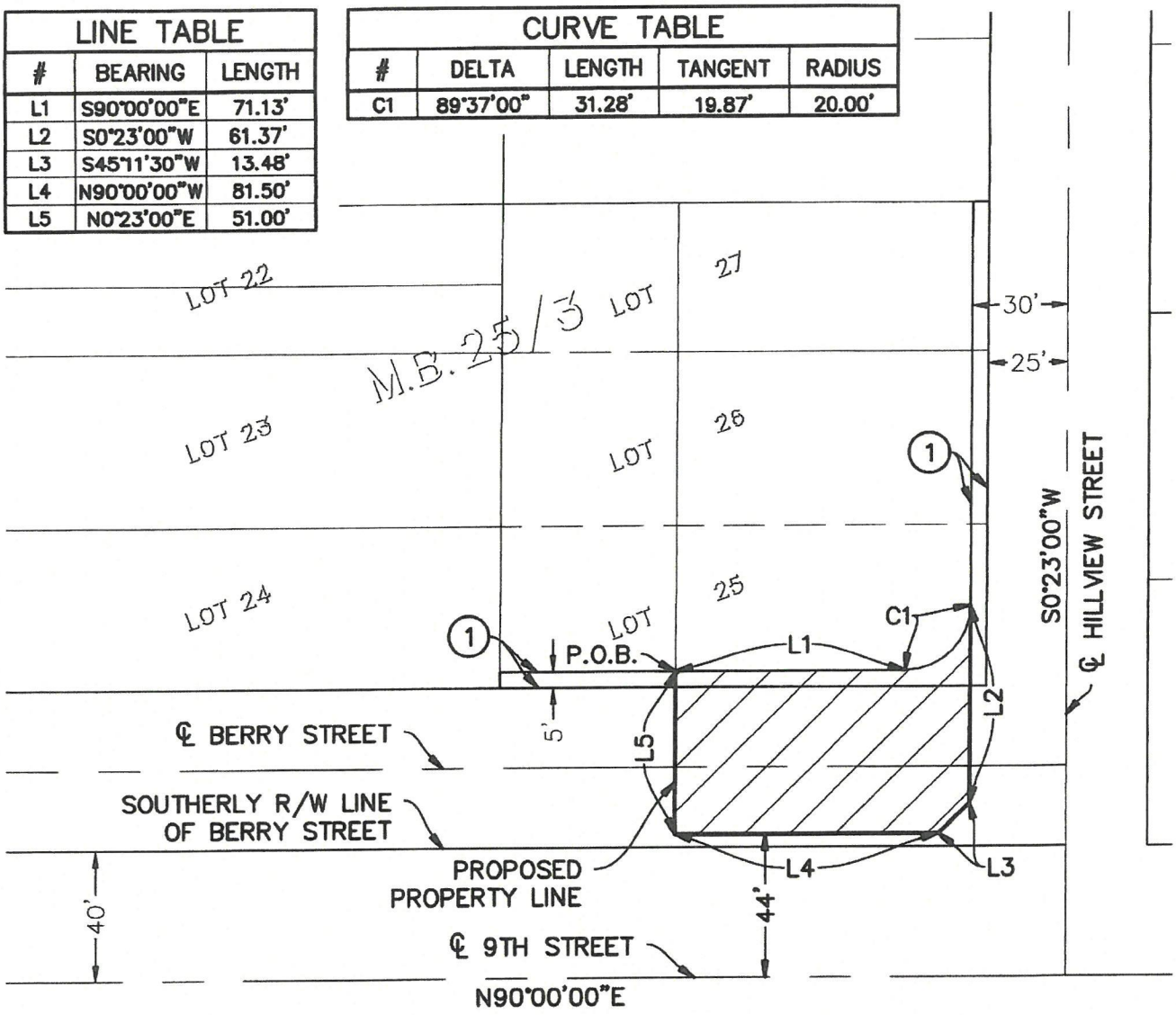
Ronald A. Musser, L.S. 4230, Exp. 6-30-24



12-2-22
Date

LINE TABLE		
#	BEARING	LENGTH
L1	S90°00'00"E	71.13'
L2	S0°23'00"W	61.37'
L3	S45°11'30"W	13.48'
L4	N90°00'00"W	81.50'
L5	N0°23'00"E	51.00'

CURVE TABLE				
#	DELTA	LENGTH	TANGENT	RADIUS
C1	89°37'00"	31.28'	19.87'	20.00'



LEGEND

- EXISTING CENTERLINE
- EXISTING RIGHT-OF-WAY
- EXISTING PROPERTY LINE
- PROPOSED RIGHT-OF-WAY LINE
- AREA TO BE VACATED (4,680 SQ FT)
- P.O.B. POINT OF BEGINNING

(1) EASEMENT DEED TO SAN BERNARDINO COUNTY PER DOCUMENT RECORDED IN BOOK 6010 PAGE 281

N

SCALE: 1"=50'

J.N.: 139-114

TKE ENGINEERING, INC.
2305 CHICAGO AVENUE
RIVERSIDE, CA 92507
(951) 680-0440

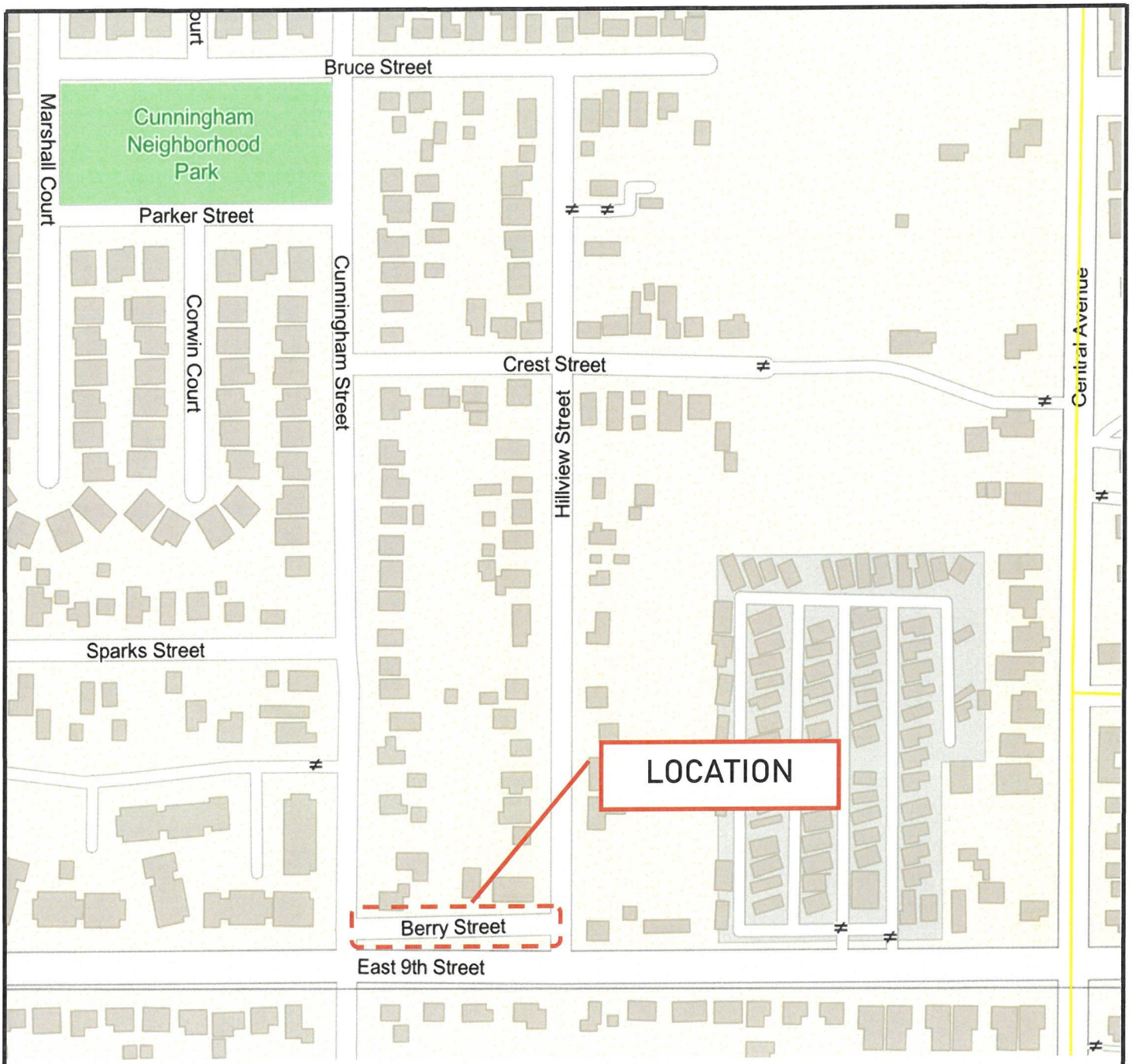
RONALD A. MUSSER L.S. No. 4230

LICENSED LAND SURVEYOR
RONALD A. MUSSER
No. 4230
Exp.6-30-24
STATE OF CALIFORNIA

EXHIBIT 'B'

RIGHT OF WAY VACATION

APN 1192-381-23



VICINITY MAP

BERRY STREET VACATION



AERIAL MAP

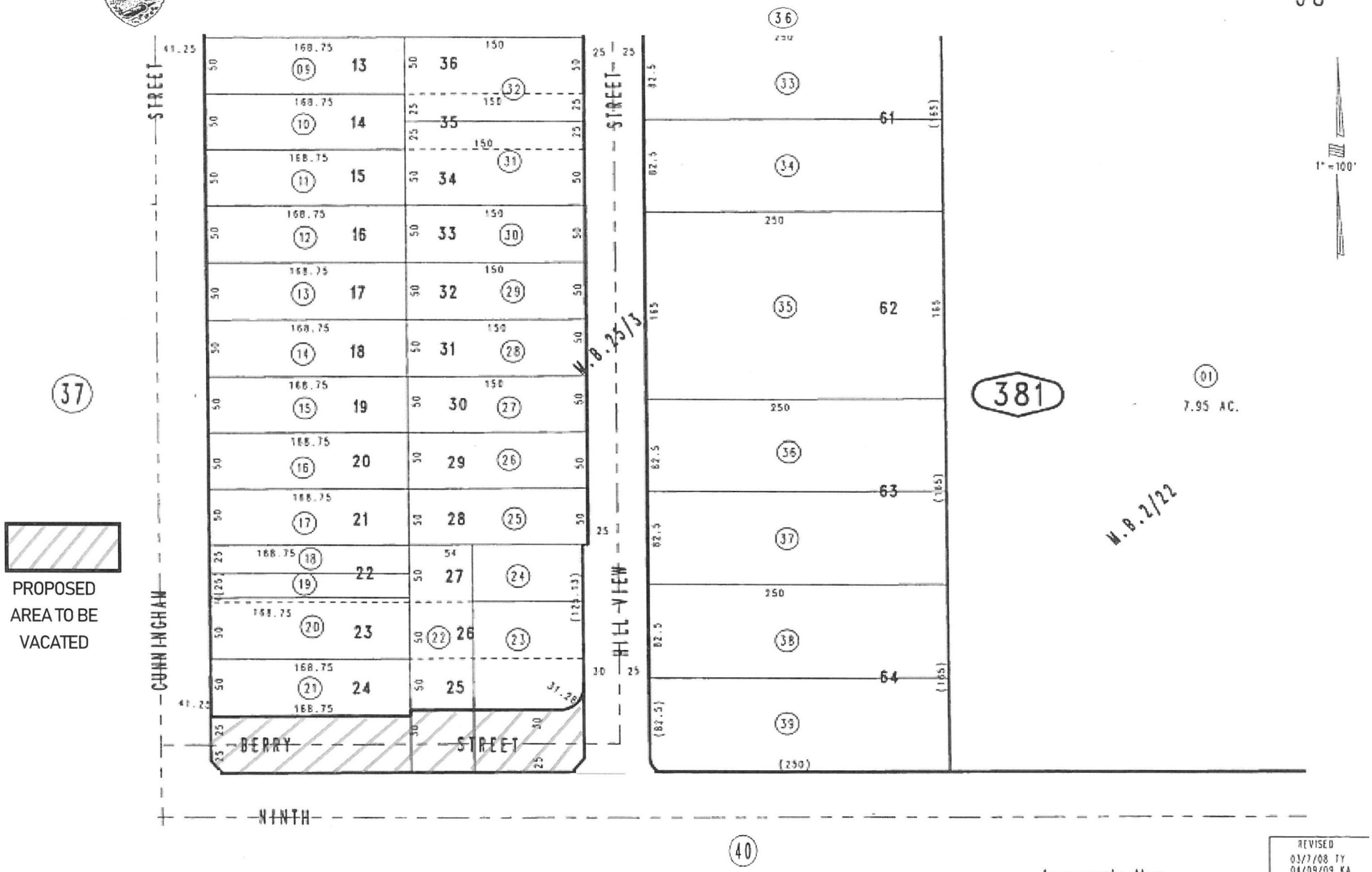
© 2012-2017 Digital Map Products. All rights reserved.

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY

Ptn. Cunningham Subdivision, M.B.2/22

City of Highland
Tax Rate Area
18142

1192 – 38



REVISED
03/7/08 TY
04/09/09 KA

JULY 1997

Parcel Map No. 5576, P.M. 53/10
Ptn. Turnbull Subdivision, No. 3, M.B.25/3

Ptn. N.W.1/4, Sec. 5
T.1S., R.3W.

Assessor's Map
Book 1192 Page 38
San Bernardino County

A.P. MAP

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Betty Hughes, MMC, City Clerk

SUBJECT: City Manager Report and Comments
(Work Program, Regional/Legislative/Development Issues, Subcommittees, etc.)

RECOMMENDATION: Discussion and possible action.

Approved _____ Motion _____ Second _____ Agenda Item No. 20

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 13, 2022

FROM: Joseph A. Hughes, City Manager

PREPARED BY: Betty Hughes, MMC, City Clerk

SUBJECT: Council Member Comments
(Agency/Committee/AB1234 Reports, District Updates, etc.)

RECOMMENDATION: Discussion and possible action.

Approved _____ Motion _____ Second _____ Agenda Item No. 21

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager