

AGENDA  
Regular Meeting  
TULELAKE CITY COUNCIL  
**June 17, 2025**

5:30 PM

***Dial in Number: 712-432-3900 – Conference id: 419973 #***

If you are unable to attend in person, join the meeting by dialing the number listed above and entering the Conference ID No.

1. Call to order the regular meeting of June 17, 2025.
2. Pledge of Allegiance
3. Approval of the June 03, 2025, regular meeting minutes. Discussion/Action.
4. Approval of the payments of bills. Discussion/Action.
5. Comments from the public.

*This is the time set aside for citizens to address the Council on matters not on the agenda. Comments should be limited to matters within the jurisdiction of the Council. If your comment concerns an item on the agenda, please address the Council after that item is open for public comment. By law, the Council cannot discuss or act on matters that are not on the agenda. The mayor reserves the right to limit the duration of each speaker to three (3) minutes. Speakers may not give their time to others.*

6. Discussion about Tulelake FFA storing hay bales at the old fertilizer. Discussion/Action. (Kyle Schaad)
7. Discussion about nuisance abatement at 666 2<sup>nd</sup> Street. Discussion/Action. (Jane Palmer)
8. Discussion and approval of renewing the Tulelake Multi County Fire District's contract with the City of Tulelake. Discussion/Action. (Tulelake Multi County Fire District)
9. Local Fire Report and update of recent fire hazards and potential fire hazards within the City of Tulelake. Discussion/Action. (Adam Alcorn, TMCFD)
10. Approval of Memorandum of Understanding between the City of Tulelake and the City of Dorris for Water/Wastewater Certifications. Discussion/Action. (Director of Public Works)
11. Discussion and possible review of FY23/24 Audit. Discussion/Action. (Charles Pillon)
12. Discussion and approval of Audit Engagement Letter. Discussion/Action. (Charles Pillon)
13. Approval of Task Order #17 from Adkins Engineering & Surveying, Inc. for design and construction services for the City Hall Parking Lot. Discussion/Action. (Chief Resilience Officer)
14. Promotion of Interim City Hall Administrator to Exempt Position of City Hall Administrator. Discussion/Action. (Mayor Cordonier)
15. Discussion about who is responsible for hanging up the flags on holidays. Discussion/Action. (Mayor Cordonier)
16. Update on out of state license plates. Discussion/Action. (Mayor Cordonier)
17. Department Head updates. Discussion/Action.
  - a. Chief of Police, Tom Hoy

- b. Chief Resilience Officer, Jenny Coelho
- c. Interim City Hall Administrator, Aissa Martinez
- d. Director of Public Works, Jose Perez

**COMMENTS FROM ADMIN AND STAFF:**

- 18. Comments from City Engineer
- 19. Comments from City Attorney
- 20. Comments from City Building Inspector (Steve Sluss)
- 21. Comments from Library Branch Manager (Kailee Wood)
- 22. Comments from City Treasurer (Sara Luscombe)
- 23. Comments from City Clerk (Casey Joiner)
- 24. Comments from City Administrative Clerk (Cecilia Alvarado)
- 25. Comments from Assistant City Admin (Christian Marquez)
- 26. Comments from Council Member Henry Ebinger
- 27. Comments from Council Member Margie Cordonier
- 28. Comments from Council Member Teresa Williams
- 29. Comments from Council Member Bryan Hendricks
- 30. Comments from Council Member Tom Cordonier
- 31. Adjournment

Meetings are held in the Council Chambers at City Hall located at 591 Main Street, Tulelake, CA 96134.

Parties with a disability as provided by the American Disabilities Act who require special accommodations or aids to participate in a public hearing should make the request to City Hall Staff at least 48 hours prior to the meeting.

The City Attorney, Margaret Long, may appear by telephone from 2240 Court Street, Redding, CA 96001 (530) 691-0800.

**MINUTES**  
**Regular Meeting**  
**TULELAKE CITY COUNCIL**  
**June 3, 2025 - 5:30 PM**

Mayor Tom Cordonier called the meeting to order at 5:33 PM. Mayor Pro Tem Bryan Hendricks and Council Members Henry Ebinger, Margie Cordonier and Teresa Williams were present. Also in attendance were City Clerk, Casey Joiner; Chief of Police, Tom Hoy; Interim City Hall Administrator, Aissa Martinez; Chief Resilience Officer, Jenny Coelho; Director of Public Works, Jose Perez; Assistant City Admin, Christian Marquez and Retired Annuitant, Tony Ross. Library Branch Manager, Kailee Wood was present via conference call. City Treasurer, Sara Luscombe and City Administrative Clerk, Cecilia Alvarado were absent.

**APPROVAL OF THE MAY 20, 2025, REGULAR MEETING MINUTES**

Council Member Cordonier made a motion for the approval of the May 20, 2025, regular meeting minutes. Council Member Ebinger seconded the motion. All votes were aye. Motion carried. (Motion 25-91)

**APPROVAL OF THE PAYMENT OF BILLS**

Council Member Ebinger made a motion to approve paying the bills presented. Mayor Pro Tem Hendricks seconded the motion. All votes were aye. Motion carried. (Motion 25-92)

**COMMENTS FROM THE PUBLIC**

No comments.

**REVIEW JUNE 3, 2025, STAFF REPORT FOR GENERAL PLAN INTRODUCTION AND ZONING CODE UPDATES**

City Planner, Richard Tinsman, gave an update on the Staff Report for General Plan Introduction and Zoning Codes. Mayor Cordonier made a motion that we make the finding that the project does not have a potential to result in a significant adverse effect on the environment and is exempt from environmental review pursuant to CEQA Guidelines Section 15061(b)(3). Council Member Ebinger seconded the motion. All votes were aye. Motion carried. (Motion 25-93).

Mayor Cordonier made a motion that we adopt Resolution 25-05 updating the City of Tulalake General Plan Introduction. Council Member Cordonier seconded the motion. All votes were aye. Motion carried. (Motion 25-94).

Mayor Cordonier made a motion that we introduce Ordinance 25-2024, An Ordinance of the City Council of the City of Tulalake Amending Title 17, Zoning, of the Tulalake Municipal Code, by title only. Council Member Ebinger seconded the motion. All votes were aye. Motion carried. (Motion 25-95)

Mayor Cordonier made a motion that we waive further reading of Ordinance 25-204 and that we direct staff to bring the Ordinance back for adoption at the next regular meeting. Council Member Ebinger seconded the motion. All votes were aye. Motion carried. (Motion 25-96)

**UPDATE AND SHORT PRESENTATIONS BY BROWNSFIELD GRANT CONSULTANTS, STANTEC AND LANGAN**

Mallory from Langan, helping to redevelop land for use after harmful contamination pollutants, commented that five properties had gone through Phase I and out of the five only two needed to go through Phase II, which is to collect soil and groundwater samples. Vince from Stantec, environmental assessment of subsurface contamination, commented that seven properties had gone through Phase I and four still had to be done. Out of the seven, four had no recognized environmental concerns and three did have environmental concerns. Phase II had been done at the former Fertilizer Storage Site. Stantec had removed and disposed of debris, old equipment and trash.

**CLOSED SESSION: PUBLIC EMPLOYEE APPOINTMENT (\$54957) TITLE: CODE ENFORCEMENT OFFICER**

Council went into Closed Session at 6:12PM.

**ANNOUNCEMENT OF CLOSED SESSION**

Council returned from Closed Session at 6:40PM. A motion was made and seconded to keep the Code Enforcement Officer position open for another 30 days and close on June 30, 2025, at 4:00PM. There were three ayes and two nays. Motion carried. (Motion 25-97)

**CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION: SIGNIFICANT EXPOSURE TO LITIGATION PURSUANT TO §54956.9(b): NUMBER CASES: 1**

Council went into Closed Session at 6:41PM. Council Member Williams recused herself from Closed Session.

**ANNOUNCEMENT OF CLOSED SESSION**

Council returned from Closed Session at 6:56PM. A motion was made and seconded to have the City Attorney's Office start an investigation. All votes were aye. Motion carried. (Motion 25-98)

**DISCUSSION AND APPROVAL TO HAVE PUBLIC WORKS TRIM A TREE THAT IS ON CITY RIGHT OF WAY**

Jack Bittner commented that he has a tree that is on the City right of way and would like to have the dead part of the tree removed in hopes that the live part of the tree will continue to flourish. Tony Ross commented that he will go look at the tree and maybe help Jack with trimming it. Discussion only. No action taken.

#### **DISCUSSION AND APPROVAL TO START DRUG TESTING CITY EMPLOYEES**

Council Member Williams commented that all City employees should be drug tested. It was stated that you must have proper cause to be able to drug test any City employee. Discussion only. No action taken.

#### **DISCUSSION AND APPROVAL OF GIVING BILINGUAL PAY TO ALL CITY BILINGUAL EMPLOYEES**

Council Member Ebinger made a motion to table this item until the next City Council meeting on June 17, 2025 after more research has been done. Mayor Pro Tem Hendricks seconded the motion. There were four ayes and one abstaining. Motion carried. (Motion 25-99)

#### **DISCUSSION ABOUT MOU BETWEEN THE CITY OF DORRIS AND THE CITY OF TULELAKE FOR WATER/WASTEWATER CERTIFICATIONS**

Director of Public Works, Jose Perez commented that he was going to follow up on the MOU with the City of Dorris. Discussion only. No action taken.

#### **APPROVAL OF RESOLUTION 25-06, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TULELAKE, CALIFORNIA, APPROVING AN AMORTIZED LOAN FROM THE WATER FUND FOR THE PURCHASE OF THE NEW CITY OF TULELAKE GARBAGE TRUCK ON AUGUST 9, 2023.**

Mayor Cordonier made a motion to approve Resolution 25-06, a Resolution of the City Council of the City of Tulelake, California, approving an amortized loan from the water fund for the purchase of the new City of Tulelake garbage truck on August 9, 2023. Council Member Ebinger seconded the motion. All votes were aye. Motion carried. (Motion 25-100)

#### **APPROVAL OF RESOLUTION 25-07, A RESOLUTION OF THE CITY OF TULELAKE AND THE TULELAKE CITY COUNCIL ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2024-25 FUNDED BY SB1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017.**

Mayor Cordonier made a motion to approve Resolution 25-07, a Resolution of the City of Tulelake and the Tulelake City Council adopting a list of projects for Fiscal Year 2024-25 funded by SB1: The Road Repair and Accountability Act of 2017. Council Member Cordonier seconded the motion. All votes were aye. Motion carried. (Motion 25-101)

#### **APPROVAL TO BUY A SNOWPLOW AND TRUCK FROM THE KLAMATH FALLS FOOD BANK**

Council Member Ebinger made a motion to approve the purchase of the snowplow and truck from the Klamath Falls Food Bank in the amount of \$12,000.00. Council Member Cordonier seconded the motion. All votes were aye. Motion carried. (Motion 25-102)

#### **DISCUSSION AND APPROVAL TO RENEW CONTRACT WITH CITY ATTORNEY**

Mayor Pro Tem Hendricks made a motion to approve renewing the contract with the City Attorney. Mayor Cordonier seconded the motion. There were four ayes and one nay. Motion carried. (Motion 25-103)

#### **DISCUSSION AND APPROVAL TO GET THE ENGINES SWAPPED IN THE PD DURANGO'S**

Council Member Ebinger made a motion to approve getting the engines swapped in the PD Durango's. Mayor Pro Tem Hendricks seconded the motion. All votes were aye. Motion carried. (Motion 25-104)

#### **APPROVAL TO SEND CHRIS VERCELLOTTI, KARIME ARECHIGA AND JESSE ALONZO TO THE ACADEMY STARTING AT \$22.00 PER HOUR.**

Chief of Police, Tom Hoy, commented that Karime Arechiga decided to pull out her application so he decided to accept an application from Dean Perez who will be going to the academy instead. Mayor Cordonier made a motion to approve the sending of Chris Vercellotti, Dean Perez, and Jesse Alonzo to the academy starting at \$22.00 per hour. Council Member Cordonier seconded the motion. All votes were aye. Motion carried. (Motion 25-105)

#### **APPROVAL OF CEQA AND NEPA UPDATE QUOTES FROM RABE CONSULTING FOR THE TULELAKE CULTURAL VISITOR CENTER**

Council Member Ebinger made a motion to approve the updated quotes from Rabe Consulting for the Tulelake Cultural Visitor Center for CEQA and NEPA. Mayor Pro Tem Hendricks seconded the motion. All votes were aye. Motion carried. (Motion 25-106)

#### **APPROVAL OF RAISING THE TULELAKE LIBRARY MANAGER'S HOURLY WAGE FROM STEP 1, \$17.00 TO STEP 2, \$18.21 PER HOUR.**

Council Member Ebinger made a motion to approve the raising of the Tulelake Library Manager's hourly wage from \$17.00 to \$18.21 per hour. Mayor Cordonier seconded the motion. There were four ayes and one abstaining. Motion carried. (Motion 25-107)

#### **CLOSED SESSION: PUBLIC EMPLOYEE EVALUATION OF PERFORMANCE/DISCIPLINE, DIRECTOR OF PUBLIC WORKS. (GOVT CODE 54957(b)(1))**

Council went into Closed Session at 8:00PM

#### **ANNOUNCEMENT OF CLOSED SESSION**

Council returned from Closed Session at 8:42PM. No action was taken.

*Minutes of June 3, 2025 – Regular*

**DEPARTMENT HEAD UPDATES**

**Chief of Police:** Tom Hoy commented that he was excited about the new recruits.

**Chief Resilience Officer:** Jenny Coelho commented that she is working with the county on a county wide evacuation plan and that she is almost finished with the city audit and getting the last of the information to the City Auditor, Charles Pillon.

**Interim City Hall Administrator:** Aissa Martinez commented that she had created a form for City exempt employees to fill out to help keep track of time off and vacations. She also commented that she sent the City Policy to the attorney to update.

**Director of Public Works:** Jose Perez commented that they were going to get the street sweeper going and start sweeping the streets.

**ADJOURNMENT**

Mayor Cordonier made a motion to adjourn the meeting at 8:55PM. Council Member Ebinger seconded the motion. All votes were aye. Motion carried. (Motion 25-108)

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Tom Cordonier, Mayor

Attest:

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Casey Joiner, City Clerk

Bills Submitted for Approval on 06-17-2025 - <a href="#">API25022</a> for Weeks 06/04/2025-06/17/2025				
Name	Document Number	Document Amount	Document Description	Fund Code
ADKINS ENGINEERING AND	61738	7,900.00	Wastewater Improvements TO#15	03
CARD	037379	91.85	DVR for PD	01
BANK OF AMERICA BUSINESS	179606	2,219.96	CCW Card Printer	01
BANK OF AMERICA BUSINESS	246804	67.79	Keys for PD	01
BANK OF AMERICA BUSINESS CARD	325383	107.64	Appriver	01
BANK OF AMERICA BUSINESS	845355	52.54	CCW Card Printer	01
BANK OF AMERICA BUSINESS	854259	5.99	Whitepages	01
BANK OF AMERICA BUSINESS	882469	3.00	Release of Info Notarizations Fee	01
BEAR TECHNOLOGIES	25591	110.00	IT Support - PD	01
BUDGE-MCHUGH SUPPLY CO.	233303	185.25	Water Strainer	02
CAL-ORE TELEPHONE CO.	Cal-Ore 06/2025	973.56	Cal-Ore Telephone	01
CAPITAL ONE SPARK BUSINESS	C1 04/22/2025	216.78	Hotel for Water/Wastewater Training	02
CAPITAL ONE SPARK BUSINESS	C1 04/25/2025	1,150.00	Water/Wastewater Training	02
CAPITAL ONE SPARK BUSINESS	C1 04/26/2025	20.00	PW Truck Wash	02
CAPITAL ONE SPARK BUSINESS	C1 05/03/2025	152.34	Hotel for Water/Wastewater Training	02
CAPITAL ONE SPARK BUSINESS	C1 05/08/2025	41.31	Work Lunch	02
CAPITAL ONE SPARK BUSINESS	C1 05/09/2025	29.80	Postage	01
CHARLES W PILLON, CPA	4740	13,632.00	Audit Fees thru 5/31/2025	01
CITY OF WEED	1738	835.60	Building Inspector - May 2025	01
ED STAUB & SONS PETROLEUM,	12500420	33.91	Propane - PD	01
ED STAUB & SONS PETROLEUM,	374841	381.54	Fuel - PD	01
ED STAUB & SONS PETROLEUM,	374853	452.58	Fuel - PW	02
HOME DEPOT CREDIT SERVICES	9025347	167.98	Water Meter Supplies	02
LANGAN ENGINEERING AND	90043268	10,750.00	Environmental Services April 25 - May 23,	01
MERRILL LUMBER COMPANY	B268528	20.98	Operating Supplies	02
MERRILL LUMBER COMPANY	B269118	44.98	Drain Opener	03
MERRILL LUMBER COMPANY	B269132	116.47	Small Tools & Equipment	03
MERRILL LUMBER COMPANY	B270260	23.96	Operating Supplies	01
PACIFIC POWER	41972561-010 1 06/25	242.52	489 Fifth Street	02
PRENTICE LONG, PC	7597	525.00	Attorney Fees thru 05/26/2025	01
SIERRA SPRINGS	24382086 053025	133.96	Sierra Springs Water	01
SPRING STREET ANALYTICAL LLC	1807	555.00	Water Testing	02
STACY & DENNIS	25CW-1287	348.75	IT Support - CH	01
STATELINE AUTO PARTS SUPPLY,	614267	159.31	Engine Coolant/Battery Cable	02
STATELINE AUTO PARTS SUPPLY, INC.	614360	12.32	Maintenance on Snow Plow	11
T-MOBILE	T-Mobile 5/21/25	484.38	T-Mobile Cell	01
TRILOGY ARCHITECTURE	1814	21,650.00	TCVC Phase 2	01
WOODHOUSE FARMING & SEED	S282258	45.00	Weight Fees	04
WOODHOUSE FARMING & SEED	S282273	30.00	Weight Fees	04
WOODHOUSE FARMING & SEED	S282284	30.00	Weight Fees	04
WOODHOUSE FARMING & SEED	S282298	30.00	Weight Fees	04
Total Bill Amount		\$64,034.05		

City of Tulelake  
Posted General Ledger Transactions - City Council Bills to Approve

	Pay Dates: 06/06/2025 <b>PAY PERIOD:</b> 05/18/2025-05/31/2025	Approved at the Regular Meeting on June 17, 2025	Fund Account Codes:	
Police Department: (2 Employees)	\$3,276.22		01- General Fund	
Chief Resilience Officer (1 Employee)	\$2,193.87		02- Enterprise Fund - Water	
Public Works: (6 Employees)	\$7,116.94		03- Enterprise Fund - Sewer	
City Hall: (5 Employees, including Library & Custodial)	\$5,107.44		04- Enterprise Fund - Garbage	
Council & Elected Officials: (7 persons)			05- Police Personnel (COPS Grant)	
			11- Gas Tax Fund (Streets)	
<b>Total Amount of Payroll DD's</b>		<b>\$17,694.47</b>	13- Local Transportation (TDA)	
<b>Total Amount Submitted for Approval - June 17, 2025:</b>		<b>\$81,728.52</b>		

MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE CITY OF DORRIS AND THE CITY OF TULELAKE

THIS MEMORANDUM OF UNDERSTANDING, (hereafter MOU) is made by and between the City of Dorris, an incorporated city having its principal place of business at 307 S. Main Street, Dorris, CA 96023, (hereafter called DORRIS), and the City of Tulelake an incorporated city having its principal place of business at 591 Main Street, Tulelake, CA 96134 (hereafter called TULELAKE). Wherein DORRIS and TULELAKE agree to provide and accept the exchange of services specified herein.

DORRIS has requested TULELAKE, to provide wastewater certification services and records services as specified in "Exhibit A" and pursuant to this MOU;

TULELAKE has requested DORRIS to provide water certification services and records services as specified in "Exhibit A" and pursuant to this MOU;

In consideration of the mutual covenants and conditions contained herein, the parties agree on this day of June, 2026 as follows:

1. DESIGNATED REPRESENTATIVES.

The below listed persons have been designated as authorized representatives for this MOU:

DORRIS

Joanna Wynant  
Interim City  
Administrator City  
of Dorris  
307 S. Main Street  
Dorris CA 96023  
(530) 397-3511

TULELAKE

Aissa Martinez Interim  
City Hall Administrator  
City of Tulelake  
591 Main Street  
Tulelake, CA 96134  
(530) 667-5522

2. NOTICES.

Notices under this MOU shall be given to the respective parties in writing, by first class mail, postage prepaid, or otherwise delivered as follows:

DORRIS

Joanna Wynant  
Interim  
City Administrator  
City of Dorris  
307 S. Main Street  
Dorris CA 96023

TULELAKE

Aissa Martinez Interim  
City Hall Administrator  
City of Tulelake  
591 Main Street  
Tulelake, CA 96134

or at such address or to such other person that the parties may designate. Notices and consents under this section, which are sent by mail, shall be deemed to be received five (5) days following their deposit in the U.S. mail.

### 3. SCOPE OF SERVICES.

DORRIS agrees to provide water certification services to TULELAKE and TULELAKE agrees to provide wastewater certification services to DORRIS in accordance and/or as specified in "Exhibit A" attached hereto and incorporated herein by reference. The Parties agree to exchange services with each party paying its own cost and here being to need or purpose for other compensation.

### 4. TERM.

The term of this MOU shall commence on July 1, 2025 and continue through June 30, 2026, unless terminated sooner pursuant to item #12 in this MOU.

### 5. STANDARD OF PERFORMANCE.

DORRIS and TULELAKE each represents that it has the skills and expertise necessary to perform the water and wastewater certification required under this MOU and that all persons employed in the performance of such services for DORRIS and TULELAKE employees. Other than the services hereinabove provided for, DORRIS and TULELAKE shall not be called upon to assume any liability for each other for the direct payment of salaries, wages, or other compensation to any DORRIS or TULELAKE personnel performing services hereunder for DORRIS or TULELAKE.

### 6. INDEMNIFICATION AND INSURANCE.

DORRIS and TULELAKE agree to defend, indemnify and save harmless the other party from all damages, awards, losses or claims arising from the negligence of its own employees and to procure and maintain insurance in accordance with the provisions of "Exhibit A," attached hereto and incorporated herein by reference.

### 7. OWNERSHIP OF EQUIPMENT.

DORRIS and TULELAKE shall be the owners of all items incidental to the performance of this MOU. No transfer of ownership of equipment either from DORRIS to TULELAKE nor from TULELAKE to DORRIS shall occur as a result of this MOU.

### 8. TRADED SERVICES.

It is expressly understood between the parties to this MOU that no employer/employee relationship is intended; the relationship of DORRIS and TULELAKE is that of traded services and DORRIS and TULELAKE retain sole and independent liability for the actions of the employees of each.

9. NON-DISCRIMINATION.

DORRIS and TULELAKE City personnel policies prohibiting discrimination apply to this MOU and are incorporated herein by this reference with the same force and effect as if these policies were specifically set out herein and DORRIS and TULELAKE agree to comply with these same/referred policies.

10. NON-EXCLUSIVE AGREEMENT.

DORRIS and TULELAKE understand that this is not an exclusive agreement (MOU) and that each party shall have the right to negotiate with and enter into MOU's, Contracts, Agreement, etc. with other Siskiyou County cities and/or other agencies to provide the same or similar services.

11. ASSIGNMENT.

DORRIS and TULELAKE shall not assign any of its rights nor transfer any of its obligations under this MOU without the prior written consent of each other and any attempt to so assign or so transfer without consent shall be void and without legal effect and shall constitute grounds for termination.

12. TERMINATION.

Each Party may terminate this MOU as provided below:

- A. For Convenience. Upon ninety (90) days written notice. Upon the date of termination, each party shall cease work and notify the other party as to the status of its performance.
- B. For Cause. In the event of default in the performance of this MOU or materially breach any of its provisions, the non-defaulting party may at its sole option, terminate this MOU by written notice which shall be effective upon receipt.

13. SECTION HEADINGS.

The heading of several sections, and any table of contents appended hereto, shall be solely for convenience of reference and shall not affect the meaning, construction, or effect hereof.

14. SEVERABILITY.

If any one or more of the provisions contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions hereof, and such invalidity, illegality or unenforceability shall not affect any other provision hereof, and this MOU shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

**15. REMEDIES NOT EXCLUSIVE.**

No remedy herein conferred upon or reserved to the DORRIS or TULELAKE is intended to be exclusive of any other remedy or remedies, and each and every such remedy, to the extent permitted by law, shall be cumulative and in addition to any other remedy given hereunder or now or hereafter existing at law or in equity or otherwise.

**16. TIME IS OF THE ESSENCE.**

Time is of the essence in this MOU and each covenant and term is a condition herein.

**17. NO WAIVER OF DEFAULT.**

No delay or omission of DORRIS or of TULELAKE to exercise any right or power arising upon the occurrence of any event of default shall impair any such right or power or shall be construed to be a waiver of any such default or an acquiescence therein; and every power and remedy given by this MOU to DORRIS or to TULELAKE shall be exercised from time to time and as often as may be deemed expedient in the sole discretion of DORRIS or TULELAKE.

**18. ENTIRE AGREEMENT/MOU AND AMENDMENT.**

In conjunction with the matters considered herein, this MOU contains the entire understanding and agreement of the parties and there have been no promises, representations, agreements, warranties or undertakings by any of the parties, either oral or written, of any character or nature hereafter binding except as set forth herein. This MOU may be altered, amended or modified only by an instrument in writing, executed by the parties to this MOU and by no other means. Each party waives its future claim, contest or assert that this MOU was modified, canceled, superseded, or changed by any oral agreements, course of conduct, waiver or estoppel.

**19. CALIFORNIA LAW.**

This MOU shall be governed by the laws of the State of California.

**20. EXECUTION OF COUNTERPARTS.**

This MOU may be executed in any number of counterparts and each of such counterparts shall for all purposes be deemed to be an original; and all such counterparts, or as many of them as the parties shall preserve undestroyed, shall together constitute one and the same instrument.

**21. AUTHORITY.**

All parties to this MOU warrant and represent that they have the power and authority to enter into this agreement in the names, titles and capacities herein state and on behalf of any entities, persons, or firms, represented or purported to be represented by such entity(ies), person(s), or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this MOU have been fully complied with. Furthermore, by entering into this

MOU, both DORRIS and TULELAKE hereby warrants that it shall not have breached the terms or conditions of any other contract or agreement to which either DORRIS and TULELAKE is obligated, which breach would have a material effect hereon.

22. PRECEDENCE.

In the event of conflict between the provisions contained in the numbered section of this MOU and the provisions contained in the Exhibits, the provision of the Exhibits shall prevail over those in the numbered sections. In the event of conflict between the provisions contained in the numbered sections of this MOU, "Exhibit A" and subsequent amendments, the most current MOU and/or Amendment shall prevail over the provisions, Exhibits, and/or prior Amendments.

IN WITNESS WHEREOF, DORRIS and TULELAKE have executed this agreement on the date set forth below, and each signatory represents that he/she has the authority to execute this agreement and to bind the PARTY on whose behalf his/her execution is made.

\_\_\_\_\_  
DATE

CITY OF DORRIS

\_\_\_\_\_  
Abner Weed, MAYOR

ATTEST:

\_\_\_\_\_  
CITY OF DORRIS  
Jocelyn Ibarra, CITY CLERK

CITY OF TULELAKE

\_\_\_\_\_  
Tom Cordonier, MAYOR

ATTEST:

\_\_\_\_\_  
CITY OF TULELAKE  
Casey Joiner, CITY CLERK

EXHIBIT A

TRADED SERVICES

Services to be provided and performed by the City of Dorris:

Provide monthly water certification reports and onsite inspections at the City of Tullake water facilities as required for California state inspections.

Oversee water quality testing results and required reporting by onsite operator.

Services to be provided and performed by the City of Tullake:

Provide monthly wastewater certification reports and onsite inspections at the City of Dorris wastewater facilities as required for California state inspections.

Oversee wastewater testing results and required reporting by onsite operator.

1. Material Changes to Service Level. In the event that the PARTIES desire to modify then-existing type or level of staffing provided under the terms of this MOU, in addition to other procedures set forth in this agreement, the requesting party will make a written request to the OTHER PARTY by April 1st of each year for changes to be applied to the succeeding fiscal year. The PARTY'S request shall detail the specific type and level of staffing the PARTY desires, with the OTHER PARTY acknowledging that the costs of such services may impact the total, negotiated amount for the relevant fiscal year. The RECIPIENT PARTY shall review said annual request within (30) days of receipt thereof and acknowledge acceptance or rejection by letter to the OTHER PARTY'S Designate Representative.

Each PARTY reserves the right and responsibility to maintain a minimum advisable level of service throughout each jurisdictional area. Upon notice from either PARTY of acceptance or partial acceptance of said annual request, and the cost of providing the type or level of staffing therein agreed upon, the parties shall prepare and execute a written amendment to this MOU as to the terms and conditions set forth in said annual request and acceptance; all other terms set forth in this MOU shall continue in full force and effect. In the event either PARTY rejects all or any portion of said annual request, the then-existing type and level of staffing shall remain in full force and effect, as modified by the acceptable portion of said annual request, until such time that the parties reach agreement as to the rejected portion of said annual request.

2. Insurance. Either party may purchase commercial insurance to cover its exposure hereunder, in whole or in part.

A. Workers' Compensation. DORRIS and TULELAKE both warrant that they are permissibly self-insured for workers' compensation coverage and agree that its employees providing services to DORRIS or TULEALKE pursuant to this MOU will be covered by their own self-insurance program for all injuries arising out of or occurring in the course and scope of their employment. Both DORRIS and TULELAKE reserves the right at their own sole discretion to purchase a workers' compensation policy at any time during the term of this MOU.

B. Liability. DORRIS and TULELAKE warrants that it is self-insured for liability and property damage claims up to its current self-insured retention and that it purchases excess liability insurance for claims in excess of that amount. DORRIS and TULELAKE shall maintain insurance against claims for liability and property damage in an amount of not less than Two Million Dollars (\$2,000,000.00), combined single limit coverage. Both shall be named as an additional insured on any liability policy of each City. The parties shall maintain such insurance coverage in full force and effect during the term of this MOU.

C. Proof of Insurance. Upon request by either party, the other party shall provide evidence of the above insurance coverage, listing the other party as an additional insured. Each such insurance coverage policy shall provide that such policy may not be cancelled or changed except changed at least thirty (30) days prior written notice to the other party. The foregoing insurance coverage shall not limit the indemnification obligations for the parties as set forth in the above listed indemnification, and the failure to maintain said coverage shall constitute a material breach of this MOU.

4890-6139-4981, v. 1

# Charles W. Pillon, C.P.A.

CERTIFIED PUBLIC ACCOUNTANT

4685 Pleasant Hills Dr

Anderson, CA 96007

Telephone (530) 949-4177

Email: [charlie@charlespilloncpa.com](mailto:charlie@charlespilloncpa.com)

## Audit Engagement Letter—Yellow Book

May 30, 2025

To City Council and City Hall Administrator

City of Tulelake

PO Box 847

Tulelake, California 96134

I am pleased to confirm our understanding of the services I am to provide City of Tulelake for the years ended June 30, 2025, 2026, and 2027.

### Audit Scope and Objectives

I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Tulelake as of and for the years ended June 30, 2025, 2026, and 2027. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Tulelake's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to City of Tulelake's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedules for major governmental funds
- 3) GASB-required supplementary pension and OPEB schedules

I have also been engaged to report on supplementary information other than RSI that accompanies City of Tulelake's financial statements. I will subject the following supplementary information to the auditing procedures applied in my 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements:

- 1) Combining fund statements of non-major governmental funds

The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that,

individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

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

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality

(Continued)

agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

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

#### **Audit Procedures—Internal Control**

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

#### **Audit Procedures—Compliance**

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

#### **Responsibilities of Management for the Financial Statements**

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

(Continued)

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

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, I am not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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

#### **Other Services**

I will also assist in preparing the financial statements and related notes of City of Tulelake in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, I will prepare and electronically file the City's annual Financial Transactions Report and the Annual Streets Report based on the financial statement information available at the time the reports are due to the State Controller (i.e. either unaudited financial statements or audited information, if completed). These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes, financial transactions report, and annual streets report previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

#### **Engagement Administration, Fees, and Other**

I understand that your employees will prepare all cash, accounts receivable, or other confirmations, and schedules, I request and will locate any documents selected by me for testing. I will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. I will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your

(Continued)

personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work I have to do to complete the engagement within the established deadlines, resulting in an increase in fees over my original fee estimate.

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

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

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If I am aware that a federal awarding agency or other agency is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Charles Pillon is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit within six months following year-end and to issue my reports no later than twelve months after year-end. My audit engagement ends on delivery of my audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

My fee for services will be at my standard hourly rate plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). I estimate that my fees, including expenses, for these services will be as follows:

	<u>June 30, 2025</u>	<u>June 30, 2026</u>	<u>June 30, 2027</u>
Audit of basic financial statements	\$ 24,000	\$ 25,000	\$ 26,000
Single audit, (if required) (1)	\$ 4,000	\$ 4,000	\$ 4,000
SCO annual financial transactions report	\$ 2,500	\$ 2,500	\$ 2,500
SCO annual streets report	\$ 1,500	\$ 1,500	\$ 1,500

(1) Single Audit fee is based on a single audit base fee plus one major program audited. Additional major programs required by Uniform Guidance standards to be audited will be an additional \$2,000 for each major program. If a Single Audit is required, additional engagement terms will be communicated to you during planning.

Additionally, additional audit fees have been factored in for the year ended June 30, 2025, due to the change in audit requirements related to compensated absences payable related to paid time off. Lastly, anticipated audit fees are based on actual results for the last two audits, as well as the transition away from a full capacity contract finance director to a limited duty contract finance director working with the City to prepare for the audit. This results in additional substantive testing in the audit to reduce audit risk to an acceptably low level.

My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

(Continued)

Reporting

I will issue a written report upon completion of my audit of City of Tulelake's financial statements. My report will be addressed to City Council and City Administrator of City of Tulelake. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in my professional judgment prevent me from completing the audit or forming an opinion on the financial statements, I retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

You have requested that I provide you with a copy of my most recent external peer review report and any subsequent reports received during the contract period. Accordingly, my 2022 peer review report accompanies this letter.

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

Very truly yours,



Charles W. Pilon, CPA

RESPONSE:

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

Management signature: \_\_\_\_\_

Title: City Hall Administrator

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: Mayor

Date: \_\_\_\_\_

(Continued)

### Report on the Firm's System of Quality Control

To Charles Pillon, CPA  
and the Peer Review Committee of the California Society of CPAs

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

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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

#### Opinion

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



December 7, 2022

TASK ORDER FORM

This is Task Order  
No. 17, consisting of  
4 pages.

Task Order

In accordance with Paragraph 1.01 of the Agreement Between Owner and Engineer for Professional Services – Task Order Edition, dated September 15, 2020 ("Agreement"), Owner and Engineer agree as follows:

1. Background Data

- a. Effective Date of Task Order: March 4, 2025
- b. Owner: City of Tulelake
- c. Engineer: Adkins Engineering & Surveying, Inc.
- d. Specific Project (title): City Hall Parking Lot
- e. Specific Project (description): This project consists of providing design and construction services.

2. Services of Engineer

- A. The specific services to be provided or furnished by Engineer under this Task Order are as follows:
  - 1. Design Services – Perform topographic survey of site and prepare base map for design, preparation of construction documents (topographic survey, design plans, specifications)
  - 2. Construction Services – Provide bidding assistance, construction administration, observation and materials testing during construction.

3. Additional Services

- A. Additional Services that may be authorized or necessary under this Task Order are as follows:

Other services that may be requested in association with the City Hall Parking Lot project to complete engineering services for the project as approved by the City Hall Administrator or Director of Public Works.

4. Owner's Responsibilities

Owner shall have those responsibilities set forth in Article 2 of the Agreement and in Exhibit B, subject to the following: (None)

5. Task Order Schedule

In addition to any schedule provisions provided in Exhibit A or elsewhere, the parties shall meet the following schedule:

Party	Action	Schedule
Engineer	Perform topographic survey of site and complete an "Existing Conditions" base map for design	Within 30 days of the Effective Date of this Task Order.
Engineer	Preparation of construction documents (design plans and specifications). Furnish 2 review copies of the final construction documents to Owner.	Within 60 days of the Effective Date of this Task Order.
Owner	Submit comments regarding the final construction documents.	Within 7 days of the receipt of the final construction documents deliverable from the Engineer.
Engineer	Furnish 3 copies of the revised final construction documents (design plans and specifications) deliverables to Owner.	Within 7 days of the receipt of the final construction documents deliverable from the Engineer.
Engineer	Construction Services	Within 7 days of the final construction documents deliverable to Owner, advertise the project to receive bids. Construction services to continue through completion of the project construction and closeout and includes materials testing services.

6. Payments to Engineer

A. Owner shall pay Engineer for services rendered under this Task Order as follows:

Description of Service	Amount	Basis of Compensation
1. Design Services	\$5,000	Time & Material
2. Construction Services	\$3,000	Time & Material
TOTAL COMPENSATION	\$8,000	

B. The terms of payment are set forth in Article 4 of the Agreement and in the applicable governing provisions of Exhibit C.

7. Consultants retained as of the Effective Date of the Task Order:

See Paragraph 1.

8. Other Modifications to Agreement and Exhibits:

- Exhibit A – (Not applicable to this Task Order)
- Exhibit B – (Not applicable to this Task Order)
- Exhibit C – (Not applicable to this Task Order)
- Exhibit D – (Not applicable to this Task Order)
- Exhibit E – (Not applicable to this Task Order)
- Exhibit F – (Not applicable to this Task Order)
- Exhibit G – (Not applicable to this Task Order)
- Exhibit H – (Not applicable to this Task Order)
- Exhibit I – (Not applicable to this Task Order)
- Exhibit J – (Not applicable to this Task Order)
- Exhibit K – (Not applicable to this Task Order)

9. Attachments:

None

10. Other Documents Incorporated by Reference:

11. Terms and Conditions

Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is March 4, 2025

OWNER: City of Tulelake

ENGINEER: Adkins Engineering & Surveying, Inc.

By: \_\_\_\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: Michael Moser

Title: \_\_\_\_\_

Title: Principal/Project Manager

Engineer License or Firm’s  
Certificate No. (if required): C70548  
State of: California

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: Jenny Coehlo

Title: Chief Resilience Officer

Address: PO Box 847  
591 Main Street  
Tulelake, CA 96134

E-Mail Address: Jenny.Coelho@cityoftulelake.com

Phone: 530-667-5522

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: Jon Moritz

Title: Principal/Project Manager

Address: 1435 Esplanade Ave  
Klamath Falls, OR 97601

E-Mail Address: jmoritz@adkinsengineering.com

Phone: 541-884-4666