



City of Needles

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www.cityofneedles.com

Mayor, Janet Jernigan
Vice Mayor Ellen Campbell
Councilmember Tona Belt
Councilmember Jamie McCorkle
Councilmember JoAnne Pogue
Councilmember Henry Longbrake
Councilmember Larry Ford

City Manager Patrick Martinez

April 15, 2026

LSL, LLP
500 Technology Drive, Suite 350
Irvine, CA 92618

This representation letter is provided in connection with your Agreed-Upon Procedures Report over the City of Needles, California (the City) Appropriations Limitation as of June 30, 2025, for the purpose of recomputing the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of April 15, 2026, the following representations made to you during your report.

- 1) We have agreed to and acknowledge that the procedures performed are appropriate to meet the intended purpose of evaluating the Appropriations Limitation.
- 2) We, as the responsible party, are responsible for the subject matter regarding the Appropriations Limitation.
- 3) We have provided you with all relevant information and access, as applicable, as agreed upon in the terms of this engagement.
- 4) All known matters contradicting the subject matter and any communication from regulatory agencies or others affecting the subject matter have been disclosed to you, including communications received between June 30, 2025, and the date of this report.
- 5) We have disclosed to you all known events subsequent to June 30, 2025, that would have a material effect on the Appropriations Limit.
- 6) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing the Appropriations Limitation.

Signature :

Mark DeMay

Title:

Director of Finance