

**Mayor**  
Willard Rodarmel  
**Mayor Pro Tem**  
John Plourde  
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**Finance  
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**To:** Lemoore City Council  
**From:** Cheryl Silva, Finance Director  
**Date:** May 30, 2012  
**Subject:** Audited Financial Statements for the City of Lemoore Municipal Golf Course

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Item # 5K

**Discussion:**

The City of Lemoore has an independent auditor perform an annual audit of the City of Lemoore Municipal Golf Course's management financial records and prepare the Annual Financial Statements. The City's independent auditor, Sampson and Sampson, Certified Public Accountants, has completed the fiscal year 2010/2011 audit pertaining to the City of Lemoore Municipal Golf Course.

The independent auditor has issued an unqualified opinion for this audit. The unqualified opinion is the best opinion that can be given by an auditor to financial statements. The unqualified opinion is issued by an auditor when the financial statements presented are free of material misstatements and represent fairly the financial position in accordance with generally accepted accounting principles.

**Budget Impact:**

None.

**Recommendation:**

That the City Council, by motion, accept the City of Lemoore Municipal Golf Course audit and the Report to Management for Fiscal Year 2010-2011.