



LEMOORE CITY COUNCIL  
COUNCIL CHAMBERS  
429 "C" STREET  
April 16, 2013

AGENDA

STUDY SESSION 5:30 p.m.

**Please turn off cell phones and pagers, as a courtesy to those in attendance. Thank you.**

1. Public Comment

*If you wish to comment on an item which is not on the agenda, you may do so under "Public Comment." In order to allow time for all public comments, each individual's comments are limited to five minutes. When addressing the Council, you are requested to come forward to the speaker's microphone, state your name and address, and then proceed with your presentation*

2. Presentation – Boys and Girls Clubs of America

3. Closed Session Public Comment

*If you wish to comment on an item which is to be considered during Closed Session, you are invited to do so at this time. In order to allow time for all public comments, each individual's comments are limited to five minutes. When addressing the Council, you are requested to come forward to the speaker's microphone, state your name and address, and then proceed with your presentation.*

4. Adjourn to City Council Closed Session

- ◆ Conference with Labor Negotiator, Government Code Section 54957.6  
Agency Negotiator: Susan Wells  
Employee Organization: GASE
- ◆ Conference with Legal Council, Potential Litigation, Significant Exposure to Litigation  
Pursuant to Government Code Section 54956.9  
Cases: Two
- ◆ Conference with Real Property Negotiators, Government Code Section 54956.8  
Property: APN 024-051-034  
Under Negotiation: Acquisition  
Negotiating Parties: Acting City Manager Laws/Gary V. Burrows, Inc.
- ◆ Conference with Real Property Negotiators, Government Code Section 54956.8  
Property: APN 023-400-002, 023-400-003  
Under Negotiation: Acquisition  
Negotiating Party: Acting City Manager Laws
- ◆ Conference with Real Property Negotiators, Government Code Section 54956.8  
Property: APN 023-400-001  
Under Negotiation: Acquisition  
Negotiating Party: Acting City Manager Laws

5. Adjourn to Regular Meeting

REGULAR CITY COUNCIL – 7:30 p.m.

**Please turn off cell phones and pagers, as a courtesy to those in attendance. Thank you.**

1. Call to Order:     A. Pledge of Allegiance     B. Invocation
2. Public Comment

*If you wish to comment on an item which is not on the agenda, you may do so under "Public Comment." In order to allow time for all public comments, each individual's comments are limited to five minutes. When addressing the Council, you are requested to come forward to the speaker's microphone, state your name and address, and then proceed with your presentation.*

Items for Council Consideration and Action

3. Consent Calendar:

*All items listed under Consent Calendar are considered to be routine and will be enacted by one motion. For discussion of any Consent Item, it will be made a part of the Regular Agenda at the request of any member of the City Council or any person in the audience.*

- A. Approval – Minutes – Regular Meeting – April 2, 2013
  - B. Approval – Minutes – Special Meeting – April 9, 2013
  - C. Approval – Warrant Register 12-13 – April 11, 2013
  - D. Approval – Resolution 2013-07 – Local Transportation Fund Share
  - E. Approval – Authorization of Changes to the 2012 Double Chip Seal Project
  - F. Approval – Authorization to Advertise for Bids – 2013 Reclamite Street Maintenance Program
  - G. Approval – Authorization to Advertise for Bids - 2013 Street Overlay Project
  - H. Approval – Annual Housing Element and Regional Housing Needs Allocation Progress Report
4. Public Hearing – Chevron Energy Solutions Solar Project – Energy Service Contract – Incurrence of Debt
  5. Report and Recommendation – Acceptance of Audited Financial Statements
  6. Report and Recommendation – MOU – Lemoore Police Officers Association – January 1, 2013-December 31, 2014
  7. Report and Recommendation – MOU – Amendment Police Sergeants Association – January 1, 2013-December 31, 2014
  8. Report and Recommendation – Appointment of Council Member to Budget Process
  9. Discussion – City Manager Recruitment
  10. Approval – Warrant Register – Successor Agency Pursuant to Enforceable Obligation Payment Schedule
  11. Department/City Manager Reports
  12. Council Reports and Requests for Information
  13. Closed Session Public Comment
- If you wish to comment on an item which is to be considered during Closed Session, you are invited to do so at this time. In order to allow time for all public comments, each individual's comments are limited to five minutes. When addressing the Council, you are requested to come forward to the speaker's microphone, state your name and address, and then proceed with your presentation.*
14. Adjourn to City Council Closed Session
    - ◆ Conference with Labor Negotiator, Government Code Section 54957.6  
Agency Negotiator: Susan Wells  
Employee Organization: GASE
    - ◆ Conference with Legal Council, Potential Litigation, Significant Exposure to Litigation Pursuant to Government Code Section 54956.9  
Cases: Two

- ◆ Conference with Real Property Negotiators, Government Code Section 54956.8  
Property: APN 024-051-034  
Under Negotiation: Acquisition  
Negotiating Parties: Acting City Manager Laws/Gary V. Burrows, Inc.
- ◆ Conference with Real Property Negotiators, Government Code Section 54956.8  
Property: APN 023-400-002, 023-400-003  
Under Negotiation: Acquisition  
Negotiating Party: Acting City Manager Laws
- ◆ Conference with Real Property Negotiators, Government Code Section 54956.8  
Property: APN 023-400-001  
Under Negotiation: Acquisition  
Negotiating Party: Acting City Manager Laws

15. Adjournment

### TENTATIVE FUTURE AGENDA ITEMS

**May 7<sup>th</sup>**

Study Session – Updates – Impact Fees – Master User Fees

Approval – Letters of Opposition – Gun Control Laws

Approval – Tract 872 – Wathen Castanos – Subdivision Agreement

Public Hearing – Continuation of Chevron Energy Solutions Solar Project - Facility Financing Contract – Incurrence of Debt

Public Hearing – 77' Aerial Quint Fire Truck – Incurrence of Debt

Report and Recommendation – First Reading – Ordinance 2013-02 Prohibiting Blowing, Raking or Sweeping Yard Debris onto Public Rights of Way

Notice of ADA Compliance: If you or anyone in your party needs reasonable accommodation to attend, or participate in, any City Council Meeting, please make arrangements by contacting the Human Resources Office at City Hall 24 hours prior to the meeting. They can be reached by calling 924-6700, or by mail at 119 Fox Street, Lemoore, California 93245.

Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at the City Clerk's Counter at City Hall located at 119 Fox Street, Lemoore, CA during normal business hours. In addition, most documents will be posted on the City's website at [www.lemoore.com](http://www.lemoore.com).

### CERTIFICATION OF POSTING

I, Kristie R. Baley, City Clerk of the City of Lemoore, do hereby declare that the foregoing agenda for the Lemoore City Council regular meeting of Tuesday, April 16, 2013 was posted on the outside bulletin board located at City Hall, 119 Fox Street in accordance with applicable legal requirements. Dated this 12<sup>th</sup> day of April 2013.

\_\_\_\_\_  
Kristie R. Baley, City Clerk

**Mayor**  
William Siegel  
**Mayor Pro Tem**  
Lois Wynne  
**Council Members**  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Office of the  
City Manager**

119 Fox Street  
Lemoore • CA 93245  
Phone • (559) 924-6700  
FAX • (559) 924-9003

## Staff Report

**SS**  
**ITEM NO.** 2

**To:** Lemoore City Council  
**From:** Brooke Austin, Executive Secretary   
**Date:** April 11, 2013  
**Subject:** Boys and Girls Clubs of America Presentation

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### Discussion

Council Member Neal has requested this item to be placed on the Study Session to discuss the possibility of locating a Boys and Girls Club in Lemoore. Joe Engelbrecht the Executive Director of Boys and Girls Clubs of America will be here Tuesday evening to make a presentation.

### Budget Impact

None at this time.

### Recommendation

For Council consideration only.

Minutes of the Study Session of the  
LEMOORE CITY COUNCIL  
April 2, 2013

MEETING CALLED TO ORDER:

At 5:30 p.m. the meeting was called to order.

ATTENDANCE:

Mayor Siegel; Mayor Pro Tem Wynne; Council Members Gordon, Neal; Acting City Manager/Police Chief Laws; City Attorney Avedisian; Finance Director Silva; Public Works Director Wlaschin; Planning Director Smyth; Parks and Recreation Director Simonson; Project Manager Holwell; Executive Secretary Austin; Administrative Analyst Apone; Administrative Analyst Prichard; City Clerk Baley

ABSENT:

Council Member Rodarmel

ANNOUNCEMENT:

It was moved by Council Member Gordon and seconded by Mayor Pro Tem Wynne and carried to add an emergency item to the Closed Session concerning Possible Litigation Pursuant to Government Code 54956.9

Ayes: Gordon, Wynne, Neal, Siegel      Absent: Rodarmel

PUBLIC COMMENT:

Sandra Dawson, Chairman of the Kings County Homecoming Committee invited the public to attend the Kings County Homecoming May 13-18, 2013. Dr. James and Sharon Gordon have been selected to serve as the Homecoming King and Queen representing Lemoore.

PRESENTATION – CHEVRON ENERGY SOLUTIONS – PROPOSAL – SOLAR PHOTOVOLTAIC FOR WATER AND SEWER UTILITIES:

- A. All sites excluding Well #12
- B. Well #12 Site

Analyst Apone introduced the revisions to the Chevron proposal for Lemoore and reminded Council that the presentation would be broken up into two parts because Mayor Pro Tem Wynne lives adjacent to Well Site #12. Wynne recused herself prior to that project.

Apone presented the financing currently proposed for the project and said that she and the Finance Director are researching alternative financing that will be presented to the Council April 16, 2013. She provided Council with solar panel warranty information and expressed that the amount of rebate wattage available is decreasing.

Apone requested Council direct Acting City Manager Laws to sign the California Solar Initiative Rebate Application with the understanding that there is no out of pocket cost to the City for doing so.

Ashu Jain provided Council with the additional information requested during the April 2<sup>nd</sup> presentation including the reduction in amount of wattage at Well #6 and #7; watertight carports at Cinnamon Municipal Complex (CMC); the reduction in price to accommodate the City; considerable increase in size of Well #10; more panels at various sites to offset the usage allocated elsewhere; adding panels to the roof at the Police Department; return on investment and financing information; and warranty on inverters.

Council directed Acting City Manager Laws to sign the application and Mayor Siegel requested Jain work with staff to provide Council with alternate financing information.

Jain explained that although the consumption at Well #12 has decreased the cost of electricity has increased, creating an attractive project with substantial savings.

In addition, a Public Hearing will be scheduled for April 16<sup>th</sup> to consider approval of an Energy Service Contract and/or a Facility Financing Contract.

**ANNOUNCEMENT:**

Mayor Siegel announced the Closed Session Items to be discussed.

**CLOSED SESSION PUBLIC COMMENT:**

There was no comment.

**ADJOURN TO LEMOORE CITY COUNCIL CLOSED SESSION:**

At 6:26 p.m., the Council adjourned to closed session regarding labor negotiations, public employee appointment, real property negotiations and possible litigation. There was no announcement.

**ADJOURNMENT:** At 7:27 p.m., Council adjourned to the Regular Meeting.

Minutes of the Regular Meeting of the  
LEMOORE CITY COUNCIL  
April 2, 2013

**MEETING CALLED TO ORDER:**

At 7:30 p.m. the meeting was called to order.

**ATTENDANCE:**

Mayor Siegel; Mayor Pro Tem Wynne; Council Members Gordon, Neal; Acting City Manager/Police Chief Laws; City Attorney Avedisian; Finance Director Silva; Public Works Director Wlaschin; Planning Director Smyth; Parks and Recreation Director Simonson; Project Manager Holwell; Executive Secretary Austin; Administrative Analyst Apone; Administrative Analyst Prichard; City Clerk Baley

ABSENT:

Council Member Rodarmel

PRESENTATION – EMPLOYEE OF THE QUARTER:

On behalf of the City of Lemoore, Mayor Siegel expressed gratitude to Animal Control Officer Ray Fratus for his service and presented him with an Employee of the Quarter proclamation.

ANNOUNCEMENT:

Mayor Siegel announced changes to Consent Calendar Item 5C – Warrant Register – Addition of “City Manager Severance in the amount of \$179,137.36” and 5F – Approval of “Acting” City Manager.

PRESENTATION – LEMOORE RECREATION – CHEERS SQUADS:

Recreation Specialist Taylor introduced Cheer Instructor Jennifer Melindez who presented the Lemoore Cheer Squads and their accomplishments, including that of the All Star Cheer Team.

EMERGENCY ITEM – ITEM 5C – CITY MANAGER SEVERANCE \$179,137.36:

It was moved by Council Member Gordon, seconded by Mayor Pro Tem Wynne and carried by Council to amend to Consent Calendar Item 5C Warrant Register, adding City Manager Severance in the amount of \$179,137.36 as previously announced by Mayor Siegel.

AYES: Gordon, Wynne, Neal, Siegel      Absent: Rodarmel

PUBLIC COMMENT:

William Munoz informed the Council that Assembly Member Rudy Salas opened a new office at 113 Court Street in Hanford and invited the public to “Rudy Salas’s Coffee” event Saturday, at 10 a.m. on April 6<sup>th</sup> at the Lemoore Veterans Hall located at 411 “D” Street.

CONSENT CALENDAR:

It was moved by Council Member Gordon, seconded by Mayor Pro Tem Wynne and carried by Council to approve the Consent Calendar with amendments to Item 5C and 5F.

- A. Approval – Minutes – Regular Meeting – March 19, 2013
- B. Approval – Minutes – Special Meeting – March 28, 2013
- C. Approval – Warrant Register 12-13 – March 28, 2013
- D. Approval – City Investment Policy – Resolution 2013-03
- E. Approval – Letter of Support – Homebasing the F-35C at Naval Air Station Lemoore
- F. Approval – Appointment of Interim City Manager
- G. Approval – Resolution 2013-04 – Bank Signature Cards

Ayes: Gordon, Wynne, Neal, Siegel      Absent: Rodarmel

**PUBLIC HEARING – CDBG GRANT 08-EDEF-5881 – FINAL GRANTEE PERFORMANCE REPORT – MICROENTERPRISE FAÇADE IMPROVEMENT PROGRAM CLOSEOUT:**

Clerk Baley presented a brief summary of the Program Close Out Report approved in 2012 and recommended that Council open public comment concerning the Final Grantee Performance Report.

**PUBLIC COMMENT:**

There was no comment.

It was moved by Council Member Gordon, seconded by Mayor Pro Tem Wynne to approve the Final Grantee Performance report.

AYES: Gordon, Wynne, Neal, Siegel      Absent: Rodarmel

**PUBLIC HEARING – DECLARING PUBLIC NUISANCES – ORDERING WEED ABATEMENT:**

Acting City Manager/Police Chief Laws informed Council of the abatement process.

**PUBLIC COMMENT:**

Chriss Dickman expressed concern for those who are elderly or disabled and asked if the City has an assistance program. She also stated that while she commends the Code Enforcement Officer for her diligence, some of the property owners do not comply in a timely manner.

Vernon Sandall expressed concern about blight and hazards caused by foreclosure properties that are not maintained by the bank or realty company.

Council instructed staff to continue abatement efforts.

**REPORT AND RECOMMENDATION – PARTICIPATION IN THE EMPLOYMENT RISK MANAGEMENT AUTHORITY – RESOLUTION 2013-05:**

Analyst Prichard presented Council with information concerning liability exposure and recommended that Council adopt Resolution 2013-05 with an SIR amount of \$25,000:

**PUBLIC COMMENT:**

There was no comment.

It was moved by Mayor Pro Tem Wynne, seconded by Council Member Gordon and carried to adopt Resolution 2013-05 with an SIR amount of \$25,000.

Ayes: Wynne, Gordon, Neal, Siegel      Absent: Rodarmel

**REPORT AND RECOMMENDATION – REPLACEMENT OF COUNCIL CHAMBERS AUDIO EQUIPMENT:**

Executive Secretary Austin presented Council with an update concerning the status of the current audio equipment as explained by a repairman and the options that were presented by an audio company to replace the microphones.

Austin recommended Council wait to make a decision, because the audio processor is said to be the problem and is now unhooked from system.

Council agreed to table the item and directed staff to continue to monitor the system.

#### DEPARTMENT/CITY MANAGER REPORTS:

Planning Director Smyth informed Council she has requested estimates for the CDBG Grant Application, but they are not yet available and will be presented to Council for review at the Joint City Council/Planning Commission Meeting April 9<sup>th</sup>. She also stated the Planning Department is expected to approve the completion of a new pocket park at Cedar Lane and Acacia very soon.

Public Works Director Wlaschin informed Council Caltrans has scheduled a 19<sup>th</sup> Avenue Interchange groundbreaking for April 19<sup>th</sup> at 11 a.m. and Clerk Baley is taking names of those who would like to speak. Work is progressing. Granite Construction has begun some of the work and the City is working with its contractor on the grading of the park and the ponding basin.

Parks and Recreation Director Simonson informed Council that Cross Fit moved into the Corporation Yard. At this time, with the staff available, the scheduled classes are at full capacity.

#### COUNCIL REPORTS AND REQUESTS FOR INFORMATION:

Mayor Siegel informed the public of Council's forced resignation of City Manager Britz. He stated it was not any one thing that caused Council's request, but the Council wanted to move in a different direction than Britz was prepared to move. He directed staff to direct questions concerning their duties to Acting City Manager/Police Chief Laws.

Council Member Gordon stated requesting the resignation of the City Manager was not a knee jerk decision. It was an hour and a half deliberation during the Closed Session – Evaluation – City Manager proceedings on March 28, 2013.

#### CLOSED SESSION PUBLIC COMMENT:

There was no comment.

#### ADJOURN TO LEMOORE CITY COUNCIL CLOSED SESSION:

At 8:27 p.m., the Council adjourned to closed session regarding labor negotiations, public employee appointment and real property negotiations. There was no announcement.

#### ADJOURNMENT:

At 9:10 p.m. the meeting adjourned.

Approved the 16<sup>th</sup> day of April, 2013.

Full digital audio recording is available.

Attest:

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William M. Siegel, Jr., Mayor

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Kristie R. Baley, City Clerk

Minutes of the Special Joint Meeting of the  
LEMOORE CITY COUNCIL/LEMOORE PLANNING COMMISSION  
April 9, 2013

MEETING CALLED TO ORDER:

At 6:05 p.m. the meeting was called to order.

ATTENDANCE:

Mayor Siegel; Mayor Pro Tem Wynne; Council Members Gordon, Neal, Rodarmel; Planning Commission Chairperson Meade; Vice Chairperson Garcia; Commissioners Brown, Clement, Martin, Monreal, Wynne; Acting City Manager/Police Chief Laws; Public Works Director Wlaschin; Planning Director Smyth; Project Manager Holwell; Administrative Analyst Prichard; Assistant Planner Hobbs; Planning Commission Clerk Bridges; City Clerk Baley

ABSENT: City Attorney Avedisian

ANNOUNCEMENT:

Mayor Siegel announced that City Council would adjourn to Lemoore City Council Closed Session at the same time the Planning Commission adjourns to the Special Lemoore Planning Commission Meeting.

PUBLIC HEARING – CDBG GRANT APPLICATION SUBMITTAL:

Planning Director Smyth presented a revised cost estimate and resolution reflecting the three activities that would be applied for within the grant application.

Activity #1 Lemoore Senior Center – Rehabilitation and Energy Upgrades: Smyth provided detailed information about rehabilitation and energy upgrades needed for each building at the Lemoore Senior Center site. She also provided detailed cost information and acknowledged health and safety issues. Smyth explained that the City's building inspector and various contractors provided prevailing wage and deferred maintenance information and that Chevron Energy Solutions was available to provide her with energy efficiency upgrade information. The City also received third party evaluations.

Activity #2 Business Assistance – Microenterprise Assistance – Business Training for Economic Development:

Smyth provided the results of a business assistance survey and explained that the purpose of the survey was to find out what activities interest small businesses in Lemoore. She projected that most of the grant funds will focus on home occupations which make up 30% of the small businesses in Lemoore. Smyth stated that a letter of support was received from the Kings Economic Development Corporation (Kings EDC).

Council Member Gordon showed concern about the possibility of increasing overhead at this time. He asked Kings EDC President/CEO John Lehn if the grant funds would duplicate the small business loans already provided by Kings EDC and if his staff would be available to assist with underwriting processes if needed.

Mr. Lehn stated his only concern at this time is the City's capacity to underwrite the loans. However, he also stated Kings EDC staff should be available to assist City staff with that process. Mr. Lehn said Kings EDC loans are generally \$5,000 to \$250,000 and that the grant program funds would assist microenterprise businesses with smaller loans from \$250 to \$10,000; therefore he did not see a duplication issue.

Smyth provided detailed information concerning the procurement of contracts and CDBG requirements and projected that ten businesses would be assisted with the business assistance loans and the training assistance program is projected to allow two trainings per month for two years.

Activity #3 Microenterprise Planning Technical Assistance Grant – West Hills College Culinary Department – Restaurant Incubator:  
Smyth informed the public this activity is a study and information provided will be helpful in the future for bringing in new business.

#### PUBLIC COMMENT – CDBG GRANT APPLICATION:

Mayor Siegel opened public comment.

Kings EDC President/CEO John Lehn asked if the scope of the incubator concept could be expanded to include the supply and demand needs of small businesses in downtown Lemoore as well with the expectation that it may lead to expansion into other areas.

Smyth suggested adding language to Resolution 2013-06 indicating Kings EDC is supportive of a Planning Technical Assistance grant to review the potential for a small business incubator in addition to the restaurant incubator.

Council Member Gordon questioned the success of the 2009 Adaptive Reuse Study.

Project Manager Holwell explained that in the case of the Adaptive Reuse Study, the property owners did not want to spend their own money for the improvements suggested in the study. Pioneer Square was one of the properties studied, but in the end, the property owner decided to make façade improvements instead.

Mayor Siegel asked if the study could be modified to grandfather in existing businesses so that they could take advantage of the incubators and reinvent themselves.

Smyth stated the business assistance program is part of the application so that existing businesses receive benefits of the grant as well.

West Hills College (WHC) President Don Warkentin stated that WHC has a significant culinary program and sees the grant as a way to provide training opportunities to the public.

Mayor Siegel asked for more information about the outcome of the incubator study.

Planning Director Smyth explained the structure of the study.

Lemoore Senior Center's Stretch Derouin thanked everyone involved in supporting the Senior Center. He expressed his enthusiasm for the rehabilitation and energy upgrades projected in the application.

Syd Smyth asked if the funds could be used to clean up the contaminated ground near the Senior Center so that it could be used by the seniors for a vegetable garden.

The Mayor was unsure if the area in question is still contaminated or who the owner is and asked Planning Director Smyth to clarify.

Planning Director Smyth informed the public that the property in question is not part of Activity #1 and it is on the side of the Little League property.

Planning Commissioner Dave Brown questioned the scope of work for the Senior Center and asked if the possibility of asbestos assessment and abatement costs have been addressed.

Planning Director Smyth confirmed asbestos assessment and abatement are requirements of the grant; however the cost for these requirements has not been included in the total project cost. She stated because there is only a 3% to 4% contingency, the cost would be paid out of the general fund.

Parks and Recreation Commissioner Ernie Smith expressed support for the project and stated the Senior Center is a viable location and the building has the potential to be used for various things.

Mayor Siegel asked if any private groups have offered assistance to the Senior Center.

Senior Center Board Acting President Richard Rey stated they recently contacted businesses for donations and they did receive some funding. He said Lemoore Christian Aid has also shown interest in selling their building and sharing the Senior Center facility, as well as expenses, should the project move forward. He also noted Lemoore is the only self supported Senior Center in the area.

Planning Commissioner Monreal expressed his support for including asbestos assessment and removal costs as part of each of the Senior Center phases. He suggested assessing the presence of asbestos first for each of the three buildings as they are rehabilitated and then modifying other areas of the project to bring the Activity within budget.

Planning Commissioner Jeff Garcia asked how accurate the projected costs of the Senior Center projects are.

Smyth replied that the projected costs are as close as they could be without detailed specifications.

Mayor Siegel confirmed that a sign in sheet had been passed around the room and closed Public Comment.

#### ADJOURNMENT TO SPECIAL MEETING OF THE LEMOORE CITY COUNCIL:

At 7:16 p.m. Council adjourned to the Special Meeting of the Lemoore City Council.

#### REPORT AND RECOMMENDATION - CDBG GRANT APPLICATION:

Planning Director Smyth read Resolution 2013-06 as revised during the Public Hearing.

It was moved by Council Member Gordon, seconded by Mayor Pro Tem Wynne and carried by Council to adopt Resolution 2013-06 to submit a CDBG application for the activities as read and with "Whereas Kings EDC is supportive of a Planning Technical Assistance grant to review the potential for a small business incubator in addition to the restaurant incubator; and" added.

Ayes: Gordon, Wynne, Neal, Rodarmel, Siegel

#### REPORT AND RECOMMENDATION – LETTER OF SUPPORT FOR STATE ROUTE 198 CORRIDOR PRESERVATION AND IMPROVEMENT STRATEGIC PLAN:

Project Manager Holwell presented an explanation for the letter of support to Council.

It was moved by Council Member Rodarmel, seconded by Mayor Pro Tem Wynne and carried by Council to authorize the Mayor to sign the letter in support of State Route 198 Corridor Preservation and Improvement Strategic Plan.

Ayes: Rodarmel, Wynne, Gordon, Neal, Siegel

#### CONCURRENT ADJOURNMENT TO CITY COUNCIL CLOSED SESSION AND SPECIAL MEETING OF THE PLANNING COMMISSION:

At 7:24 p.m. City Council adjourned to Closed Session in the Veterans Hall kitchen area regarding labor negotiations. There was no announcement.

At 7:26 p.m. the Planning Commission adjourned to the Special Meeting of the Planning Commission.

RECONSIDERATION OF SIGN VARIANCE #2012-03 APPLICATION BY DAVID ROSE FROM ELITE ACID FROM SECTION 9-5F-5-B1 AND 9-5F-5-B2 TO ALLOW FLEXIBILITY:

It was moved by Chairman Meade, seconded by Commissioner Monreal and carried by the Commission to approve the adoption of revised Resolution 2012-19 as re-written and replace the original decision on the variance.

Ayes: Meade, Monreal, Brown, Clement, Garcia, Martin, Wynne

CONCURRENT ADJOURNMENT TO JOINT SPECIAL MEETING OF THE LEMOORE CITY COUNCIL AND LEMOORE PLANNING COMMISSION:

At 7:41 p.m. Council and Commissioners adjourned to the Joint Special Meeting of the Lemoore City Council and Lemoore Planning Commission.

PUBLIC COMMENT:

William Munoz from the office of Assembly Member Rudy Salas submitted a letter in support of Naval Air Station Lemoore – F-35C Lightning II Joint Strike Fighter home base.

DISCUSSION – 2012 ZONING CODE IMPLEMENTATION ADJUSTMENTS:

The Lemoore City Council and Lemoore Planning Commission agreed to form two subcommittees.

Mayor Siegel appointed Commissioners Brown and Marvin with the assistance of Planning Director Smyth and resident Michael Montabelo to the Administrative Cleanup Ad Hoc Committee. Commissioners Monreal and Wynne with the assistance of Project Manager Holwell were appointed to the Amendments to the Zoning Code Ad Hoc Committee.

ADJOURNMENT:

At 9:15 p.m. the meeting adjourned.

Approved the 16<sup>th</sup> day of April, 2013.

\_\_\_\_\_  
William M. Siegel, Jr., Mayor

Attest:

\_\_\_\_\_  
Kristie R. Baley, City Clerk

PEI  
DATE: 04/11/2013  
TIME: 14:49:52

CITY OF LEMOORE  
GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 1  
AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999' AND transact.yr='13' and transact.period='10' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020				ACCOUNTS PAYABLE			
10/13	04/11/13	21		0306 LEMOORE HIGH SCHOOL		1,529.44	CNG PROJECT
10/13	04/11/13	21		0306 LEMOORE HIGH SCHOOL		161,551.58	CNG PROJECT
10/13	04/11/13	21		0306 LEMOORE HIGH SCHOOL		220.31	SLOW FILL/ CNG MAINT.
10/13	04/11/13	21		2045 BUDDY'S TROPHIES		363.67	34-TROPHIES/BOXING
10/13	04/11/13	21		2399 DEPARTMENT OF JUSTIC		665.00	FINGERPRINTS
10/13	04/11/13	21		6212 COMMUNICATIONS CENTE		3,200.00	PROLASER III
10/13	04/11/13	21		6212 COMMUNICATIONS CENTE		32.00	TAX
10/13	04/11/13	21		6212 COMMUNICATIONS CENTE		232.00	SHIPPING & HANDLING
10/13	04/11/13	21		T1476 LEMOORE AQUAJETS		1,097.61	REIMBURSE-SUPPLIES
TOTAL				ACCOUNTS PAYABLE	.00	168,891.61	
2248				RECREATION IN/OUT			
10/13	04/11/13	21		2045 BUDDY'S TROPHIES	363.67		34-TROPHIES/BOXING
TOTAL				RECREATION IN/OUT	363.67	.00	
2279				STORED VEH. FINES/TRF.OFF			
10/13	04/11/13	21		6212 COMMUNICATIONS CENTE	3,200.00		PROLASER III
10/13	04/11/13	21		6212 COMMUNICATIONS CENTE	32.00		TAX
10/13	04/11/13	21		6212 COMMUNICATIONS CENTE	232.00		SHIPPING & HANDLING
TOTAL				STORED VEH. FINES/TRF.OFF	3,464.00	.00	
2285				LIFE SCAN DEPOSITS--PD			
10/13	04/11/13	21		2399 DEPARTMENT OF JUSTIC	665.00		FINGERPRINTS
TOTAL				LIFE SCAN DEPOSITS--PD	665.00	.00	
2287				LEPRINO NOX OFFSET			
10/13	04/11/13	21		0306 LEMOORE HIGH SCHOOL	1,529.44		CNG PROJECT
10/13	04/11/13	21		0306 LEMOORE HIGH SCHOOL	161,551.58		CNG PROJECT
10/13	04/11/13	21		0306 LEMOORE HIGH SCHOOL	220.31		SLOW FILL/ CNG MAINT.
TOTAL				LEPRINO NOX OFFSET	163,301.33	.00	
2291				AQUA JETS			
10/13	04/11/13	21		T1476 LEMOORE AQUAJETS	1,097.61		REIMBURSE-SUPPLIES
TOTAL				AQUA JETS	1,097.61	.00	
TOTAL				GENERAL FUND	168,891.61	168,891.61	
TOTAL				REPORT	168,891.61	168,891.61	

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CITY OF LEMOORE  
EXPENDITURE TRANSACTION ANALYSIS

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ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
BUDGET UNIT - 4211 - CITY COUNCIL

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
10/13	04/11/13	21		21597	0388 REED ELECTRIC		383.46	.00	CHAMBERS ELECTRICAL
TOTAL						.00	383.46	.00	
4310									
10/13	04/11/13	21		1177	2849 KINGS ECONOMIC D		3,089.92	.00	APRIL 13 CONTRIBUTION
TOTAL						.00	3,089.92	.00	
4330									
10/13	04/11/13	21		0000147329	0199 HANFORD SENTINEL		146.91	.00	PUBLIC NOTICE
TOTAL						.00	146.91	.00	
TOTAL						.00	3,620.29	.00	

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CITY OF LEMOORE  
 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
 BUDGET UNIT - 4213 - CITY MANAGER

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195								
10/13	04/11/13	21	39541	1036 DAVEY INSURANCE		123.38	.00	QRTLY ADMINISTRATION
TOTAL					.00	123.38	.00	
4220								
10/13	04/11/13	21	34160	5169 NEWMAN-GARCIA PH		64.67	.00	CITY COUNCIL PORTRAIT
10/13	04/11/13	21	34146	5169 NEWMAN-GARCIA PH		64.67	.00	CITY COUNCIL PORTRAIT
10/13	04/11/13	21	16810	2365 SPECTRUM BUSINES		207.37	.00	WINDOW ENVELOPES
10/13	04/11/13	21	04012013	5652 PRICHARD, JARREL		22.56	.00	REIMB-COMPUTER MOUSE
10/13	04/11/13	21	651495452001	5396 OFFICE DEPOT		177.03	.00	COPIER SUPPLIES
TOTAL					.00	536.30	.00	
4310								
10/13	04/11/13	21	2013-01	6226 WELLS, SUSAN		350.00	.00	CONTRACT AGREEMENT
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		203.86	.00	COMPUTER CONSULT FEES
TOTAL					.00	553.86	.00	
4330								
10/13	04/11/13	21	0000147228	0199 HANFORD SENTINEL		45.93	.00	PUBLIC NOTICE
10/13	04/11/13	21	0000147229	0199 HANFORD SENTINEL		67.54	.00	PUBLIC NOTICE
10/13	04/11/13	21	13707	0536 STERLING CODIFIE		1,073.00	.00	CODE & ZONING BOOKS
TOTAL					.00	1,186.47	.00	
4340								
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		432.16	.00	COMM SERVICES
10/13	04/11/13	21	000004218853	5516 AT&T		12.68	.00	559-925-9790
10/13	04/11/13	21	000004218851	5516 AT&T		92.96	.00	59-925-8544
TOTAL					.00	537.80	.00	
TOTAL					.00	2,937.81	.00	

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CITY OF LEMOORE  
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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
 BUDGET UNIT - 4215 - FINANCE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195				CAFETERIA PLAN BENEFIT				
10/13	04/11/13	21	39541	1036 DAVEY INSURANCE		74.03	.00	QRTLY ADMINISTRATION
TOTAL				CAFETERIA PLAN BENEFIT	.00	74.03	.00	
4310				PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		264.34	.00	COMPUTER CONSULT FEES
10/13	04/11/13	21	9401717065	5352 SHRED-IT USA- FR		49.25	.00	SHREDDING
TOTAL				PROFESSIONAL CONTRACT SVC	.00	313.59	.00	
4330				PRINTING & PUBLICATIONS				
10/13	04/11/13	21	16814	2365 SPECTRUM BUSINES		478.18	.00	TRANSMITTAL BOOKS
TOTAL				PRINTING & PUBLICATIONS	.00	478.18	.00	
4340				UTILITIES				
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		160.68	.00	COMM SERVICES
10/13	04/11/13	21	000004218853	5516 AT&T		15.86	.00	559-925-9790
TOTAL				UTILITIES	.00	176.54	.00	
TOTAL				FINANCE	.00	1,042.34	.00	

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CITY OF LEMOORE  
EXPENDITURE TRANSACTION ANALYSIS

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ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
BUDGET UNIT - 4216 - PLANNING

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195					CAFETERIA PLAN BENEFIT				
10/13	04/11/13	21		39541	1036 DAVEY INSURANCE		49.35	.00	QRTLY ADMINISTRATION
TOTAL					CAFETERIA PLAN BENEFIT	.00	49.35	.00	
4310					PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21		1158	5183 JENSEN, BRYCE		161.49	.00	COMPUTER CONSULT FEES
TOTAL					PROFESSIONAL CONTRACT SVC	.00	161.49	.00	
4340					UTILITIES				
10/13	04/11/13	21		7000134APR13	1207 NOS COMMUNICATIO		88.65	.00	COMM SERVICES
10/13	04/11/13	21		000004218853	5516 AT&T		10.57	.00	559-925-9790
TOTAL					UTILITIES	.00	99.22	.00	
TOTAL					PLANNING	.00	310.06	.00	

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CITY OF LEMOORE  
 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
 BUDGET UNIT - 4220 - MAINTENANCE DIVISION

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195								CAFETERIA PLAN BENEFIT
10/13	04/11/13	21	39541	1036 DAVEY INSURANCE		24.68	.00	QRTL Y ADMINISTRATION
TOTAL					.00	24.68	.00	
4220								OPERATING SUPPLIES
10/13	04/11/13	21	5271	0370 PHIL'S LOCKSMITH		12.90	.00	4- DUPLICATE KEYS
10/13	04/11/13	21	A141443	0304 LEM HARDWARE		10.54	.00	NUTS & BOLTS
10/13	04/11/13	21	B165128	0304 LEM HARDWARE		9.13	.00	CLEAR CLEANER
10/13	04/11/13	21	5281*	0370 PHIL'S LOCKSMITH		25.80	.00	8- DUPLICATE KEYS
10/13	04/11/13	21	B163624	0304 LEM HARDWARE		43.80	.00	6- GAL PAINT
10/13	04/11/13	21	B163971	0304 LEM HARDWARE		21.65	.00	4-KEYS
10/13	04/11/13	21	B164012	0304 LEM HARDWARE		48.32	.00	LOCKSET/KEYS
10/13	04/11/13	21	B164162	0304 LEM HARDWARE		6.85	.00	MINI CLAMPS/AIR BRASS
10/13	04/11/13	21	B164265	0304 LEM HARDWARE		9.13	.00	KICKDOWN DOOR STOP
10/13	04/11/13	21	A141389	0304 LEM HARDWARE		47.26	.00	4- CLR SG WD FINISH
10/13	04/11/13	21	A142846	0304 LEM HARDWARE		15.45	.00	3- SPRING SNP
10/13	04/11/13	21	B165119	0304 LEM HARDWARE		5.15	.00	STEEL WOOL PAD
10/13	04/11/13	21	619-36111120	1547 UNISOURCE		228.12	.00	JANITORIAL SUPPLIES
10/13	04/11/13	21	619-36110845	1547 UNISOURCE		1,796.93	.00	JANITORIAL SUPPLIES
10/13	04/11/13	21	67805	0474 WEST VALLEY SUPP		378.53	.00	100- NOZZLES/4 RISERS
10/13	04/11/13	21	A141381	0304 LEM HARDWARE		42.57	.00	NUTS & BOLTS
10/13	04/11/13	21	A141417	0304 LEM HARDWARE		14.35	.00	PUTTY KNIFES
10/13	04/11/13	21	B164609	0304 LEM HARDWARE		20.93	.00	CFL BULB/LUBRICANT
10/13	04/11/13	21	B164631	0304 LEM HARDWARE		16.71	.00	FOAM BRSH/ROLL REFILL
10/13	04/11/13	21	A143070	0304 LEM HARDWARE		3.12	.00	NUTS & BOLTS
10/13	04/11/13	21	B164651	0304 LEM HARDWARE		16.11	.00	LIGHT CNTRL/CITY HALL
10/13	04/11/13	21	B164644	0304 LEM HARDWARE		48.36	.00	FLAG POLE/CITY HALL
10/13	04/11/13	21	A143091	0304 LEM HARDWARE		12.89	.00	BLACK REFUSE CAN
10/13	04/11/13	21	B164847	0304 LEM HARDWARE		14.60	.00	2- SILICONE SEALS
10/13	04/11/13	21	B164807	0304 LEM HARDWARE		50.99	.00	STENCIL SET/TAPE
10/13	04/11/13	21	A143427	0304 LEM HARDWARE		8.13	.00	NUTS & BOLTS
10/13	04/11/13	21	A143528	0304 LEM HARDWARE		14.92	.00	NAP COVERS/NUTS&BOLTS
10/13	04/11/13	21	B163002	0304 LEM HARDWARE		13.24	.00	8- GALV CAPS
10/13	04/11/13	21	134680301	6081 ALL AMERICAN POO		114.43	.00	25LB 1" CHLORINE TABS
10/13	04/11/13	21	CALEM8374	5866 FASTENAL COMPANY		500.00	.00	XL BLK NITRIL GLOVES
TOTAL					.00	3,550.91	.00	
4310								PROFESSIONAL CONTRACT SVC
10/13	04/11/13	21	43973	5638 SHINEN LANDSCAPE		150.00	.00	WEEKLY MAINTENANCE
10/13	04/11/13	21	43974	5638 SHINEN LANDSCAPE		458.33	.00	WEEKLY MAINTENANCE
10/13	04/11/13	21	43975	5638 SHINEN LANDSCAPE		549.75	.00	WEEKLY MAINTENANCE
10/13	04/11/13	21	43976	5638 SHINEN LANDSCAPE		188.91	.00	WEEKLY MAINTENANCE
10/13	04/11/13	21	43977	5638 SHINEN LANDSCAPE		600.00	.00	WEEKLY MAINTENANCE
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		56.49	.00	COMPUTER CONSULT FEES
10/13	04/11/13	21	43972	5638 SHINEN LANDSCAPE		541.17	.00	WEEKLY MAINTENANCE
10/13	04/11/13	21	1500848464	2653 AMERIPRIDE		1.75	.00	MAT
10/13	04/11/13	21	1500848465	2653 AMERIPRIDE		10.50	.00	MATS

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CITY OF LEMOORE  
 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
 BUDGET UNIT - 4220 - MAINTENANCE DIVISION

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC (cont'd)					
10/13	04/11/13	21	1500848470	2653 AMERIPRIDE		1.75	.00	MAT
10/13	04/11/13	21	1500848463	2653 AMERIPRIDE		36.34	.00	UNIFORMS
10/13	04/11/13	21	1500843396	2653 AMERIPRIDE		1.75	.00	MAT
10/13	04/11/13	21	1500843391	2653 AMERIPRIDE		10.50	.00	MATS
10/13	04/11/13	21	1500843390	2653 AMERIPRIDE		1.75	.00	MAT
10/13	04/11/13	21	1500843389	2653 AMERIPRIDE		36.34	.00	UNIFORMS
10/13	04/11/13	21	1500839158	2653 AMERIPRIDE		1.75	.00	MAT
10/13	04/11/13	21	1500839147	2653 AMERIPRIDE		10.50	.00	UNIFORMS
10/13	04/11/13	21	1500839146	2653 AMERIPRIDE		1.75	.00	MAT
10/13	04/11/13	21	1500839144	2653 AMERIPRIDE		36.34	.00	UNIFORMS
10/13	04/11/13	21	1500834500	2653 AMERIPRIDE		36.34	.00	UNIFORMS
10/13	04/11/13	21	1500834501	2653 AMERIPRIDE		1.75	.00	MAT
10/13	04/11/13	21	1500834502	2653 AMERIPRIDE		10.50	.00	MATS
TOTAL				PROFESSIONAL CONTRACT SVC	.00	2,744.26	.00	
4330			PRINTING & PUBLICATIONS					
10/13	04/11/13	21	07-9273	6166 GOVERNMENTJOBS.C		73.39	.00	JOB POSTING/MAINT
TOTAL				PRINTING & PUBLICATIONS	.00	73.39	.00	
4340			UTILITIES					
10/13	04/11/13	21	FEB/MAR13	0423 THE GAS COMPANY		352.10	.00	02/22/2013-03/25/2013
10/13	04/11/13	21	000004218849	5516 AT&T		2.39	.00	559-925-2806
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		50.78	.00	COMM SERVICES
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		20.66	.00	COMM SERVICES
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		20.66	.00	COMM SERVICES
10/13	04/11/13	21	2343346MAR13	0363 P G & E		218.43	.00	01/26/13-03/25/13
10/13	04/11/13	21	8399228MAR13	0363 P G & E		48.02	.00	02/23/13-03/25/13
TOTAL				UTILITIES	.00	713.04	.00	
4340S			STREETS-UTILITIES					
10/13	04/11/13	21	3606272MAR13	0363 P G & E		5,058.88	.00	08/16/12-03/18/13
TOTAL				STREETS-UTILITIES	.00	5,058.88	.00	
4840AR			AUTOS/TRKS ASSET REPLACE					
10/13	04/11/13	21	6081 -01 1317	6251 SEQUOIA EQUIPMEN		14,981.66	-14,981.66	#16918 2294 CASE 580SN T4
10/13	04/11/13	21	6081 -02 1317	6251 SEQUOIA EQUIPMEN		290.92	-290.92	PARTS BOOK, SERVICE MANUA
10/13	04/11/13	21	6081 -03 1317	6251 SEQUOIA EQUIPMEN		1,123.63	-1,123.63	TAX
TOTAL				AUTOS/TRKS ASSET REPLACE	.00	16,396.21	-16,396.21	
TOTAL				MAINTENANCE DIVISION	.00	28,561.37	-16,396.21	

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CITY OF LEMOORE  
 EXPENDITURE TRANSACTION ANALYSIS

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 AUDIT11

SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
 BUDGET UNIT - 4221 - POLICE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195									
	10/13	04/11/13	21	39541	1036 DAVEY INSURANCE		49.35	.00	QRTL Y ADMINISTRATION
TOTAL						.00	49.35	.00	
4220									
	10/13	04/11/13	21	000502600	2960 GALLS		250.71	.00	PD UNIFORM
TOTAL						.00	250.71	.00	
4310									
	10/13	04/11/13	21	9401685912	5352 SHRED-IT USA- FR		112.35	.00	SHREDDING SERVICES
	10/13	04/11/13	21	53059	3088 JONES TOWING		1,255.00	.00	TOW/STORAGE- CAMRY
	10/13	04/11/13	21	03272013	6135 J & J INVESTIGAT		683.93	.00	BCKGRND INVESTIGATION
	10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		42.37	.00	COMPUTER CONSULT FEES
TOTAL						.00	2,093.65	.00	
4340									
	10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		504.50	.00	COMM SERVICES
	10/13	04/11/13	21	000004218848	5516 AT&T		52.11	.00	559-925-1363
	10/13	04/11/13	21	000004218850	5516 AT&T		294.83	.00	559-925-6800
	10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		945.36	.00	COMM SERVICES
	10/13	04/11/13	21	9702489635	0116 VERIZON WIRELESS		893.07	.00	03/02-04/01 SERVICES
TOTAL						.00	2,689.87	.00	
4360									
	10/13	04/11/13	21	04102013	0719 FRESNO CITY COLL		78.00	.00	REGISTRATION/A.SANTOS
	10/13	04/11/13	21	04102013	5122 ALVARO SANTOS		70.00	.00	PER DIEM/A.SANTOS
TOTAL						.00	148.00	.00	
4380									
	10/13	04/11/13	21	168.16	5842 U.S. BANCORP EQ		168.16	.00	PD PRINTERS
TOTAL						.00	168.16	.00	
TOTAL						.00	5,399.74	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
 BUDGET UNIT - 4222 - FIRE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220	OPERATING SUPPLIES						
10/13 04/11/13 21			B164688 0304 LEM HARDWARE		4.61	.00	80' COIL
10/13 04/11/13 21			7459-69467 0314 LEM AUTO SUPPLY		32.78	.00	EXHAUST/ FRIEGHT
10/13 04/11/13 21			A141792 0304 LEM HARDWARE		5.36	.00	WIRE WHEEL
10/13 04/11/13 21			B163532 0304 LEM HARDWARE		21.48	.00	SPRAYER MAINT KIT
10/13 04/11/13 21			A142369 0304 LEM HARDWARE		27.39	.00	NUTS & BOLTS
10/13 04/11/13 21			B164472 0304 LEM HARDWARE		48.63	.00	HEATER FLEX/MUFFLER
10/13 04/11/13 21			B164480 0304 LEM HARDWARE		8.68	.00	HANG STRAP/HARDWARE
10/13 04/11/13 21			651495452001 5396 OFFICE DEPOT		208.53	.00	COPIER SUPPLIES
10/13 04/11/13 21			B163421 0304 LEM HARDWARE		20.68	.00	TAP/BRASS PLUGS
10/13 04/11/13 21			1-22045 5996 BATTERYWORK		107.59	.00	72- 9V BATTERIES
10/13 04/11/13 21	6077	-01	50006 2161 CASCADE FIRE		290.00	-290.00	HOSE, BOOSTER 1" RED
10/13 04/11/13 21	6077	-02	50006 2161 CASCADE FIRE		90.00	-90.00	COUPLING, HOLE TYPE 1X1.5
10/13 04/11/13 21	6077	-03	50006 2161 CASCADE FIRE		315.00	-315.00	SHUT OFF PISTOL GRIP-1 1/
10/13 04/11/13 21	6077	-04	50006 2161 CASCADE FIRE		1,696.10	-1,696.10	GEAR BAG, FORESTRY, RED
10/13 04/11/13 21	6077	-05	50006 2161 CASCADE FIRE		42.35	-42.35	SHIPPING
10/13 04/11/13 21	6077	-06	50006 2161 CASCADE FIRE		179.33	-179.33	SALES TAX
10/13 04/11/13 21			07137 0061 BOB'S AUTO PARTS		8.55	.00	WITMOR WRENCH
10/13 04/11/13 21			B164843 0304 LEM HARDWARE		113.09	.00	18- LINE PLUG TUBES
10/13 04/11/13 21			B165050 0304 LEM HARDWARE		13.96	.00	LAWN RAKE
10/13 04/11/13 21			A143581 0304 LEM HARDWARE		10.73	.00	FOAM SEALANT
10/13 04/11/13 21			A142543 0304 LEM HARDWARE		55.88	.00	FLEXOGEN HOSE/NOZZLE
TOTAL	OPERATING SUPPLIES			.00	3,300.72	-2,612.78	
4230	REPAIR/MAINT SUPPLIES						
10/13 04/11/13 21			7459-69467 0314 LEM AUTO SUPPLY		13.72	.00	DEGREASER/ BRUSH
10/13 04/11/13 21			7459-68242 0314 LEM AUTO SUPPLY		36.74	.00	POWER BALL
10/13 04/11/13 21			07115 0061 BOB'S AUTO PARTS		6.34	.00	B-W DEGREASER
10/13 04/11/13 21			7459-69525 0314 LEM AUTO SUPPLY		3.00	.00	COPPER SPARK PLUG
TOTAL	REPAIR/MAINT SUPPLIES			.00	59.80	.00	
4310	PROFESSIONAL CONTRACT SVC						
10/13 04/11/13 21			MAR2013 0313 LEM VOLUNTEER FI		7,080.00	.00	MARCH MONTHLY CALLS
10/13 04/11/13 21			1158 5183 JENSEN, BRYCE		77.37	.00	COMPUTER CONSULT FEES
10/13 04/11/13 21			5352423 0242 JORGENSEN & COMP		240.00	.00	10-SCBA HYDRO
10/13 04/11/13 21			1500848469 2653 AMERIPRIDE		52.58	.00	UNIFORMS
10/13 04/11/13 21			1500843395 2653 AMERIPRIDE		26.64	.00	UNIFORMS
10/13 04/11/13 21			1500839157 2653 AMERIPRIDE		52.48	.00	UNIFORMS
10/13 04/11/13 21			1500834506 2653 AMERIPRIDE		26.64	.00	UNIFORMS
TOTAL	PROFESSIONAL CONTRACT SVC			.00	7,555.71	.00	
4330	PRINTING & PUBLICATIONS						
10/13 04/11/13 21			07-9273 6166 GOVERNMENTJOBS.C		2.82	.00	JOB POSTING/MAINT
TOTAL	PRINTING & PUBLICATIONS			.00	2.82	.00	
4340	UTILITIES						
10/13 04/11/13 21			7000134APR13 1207 NOS COMMUNICATIO		144.05	.00	COMM SERVICES

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CITY OF LEMOORE  
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
BUDGET UNIT - 4222 - FIRE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340	UTILITIES		(cont'd)					
10/13	04/11/13	21	7000134	APR13 1207 NOS COMMUNICATIO		29.10	.00	COMM SERVICES
10/13	04/11/13	21	0000042	18853 5516 AT&T		10.57	.00	559-925-9790
TOTAL	UTILITIES				.00	183.72	.00	
4350	REPAIR/MAINT SERVICES							
10/13	04/11/13	21	6479	5493 FAILSAFE TESTING		550.00	.00	ANNUAL INSPEC/UNIT 76
TOTAL	REPAIR/MAINT SERVICES				.00	550.00	.00	
TOTAL	FIRE				.00	11,652.77	-2,612.78	

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CITY OF LEMOORE  
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
BUDGET UNIT - 4224 - BUILDING INSPECTION

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								
10/13	04/11/13	21	B163108	0304 LEM HARDWARE		10.20	.00	MAGNET TORPEDO LEVEL
TOTAL					.00	10.20	.00	
4310								
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		42.37	.00	COMPUTER CONSULT FEES
TOTAL					.00	42.37	.00	
4340								
10/13	04/11/13	21	000004218849	5516 AT&T		2.39	.00	559-925-2806
TOTAL					.00	2.39	.00	
TOTAL					.00	54.96	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
BUDGET UNIT - 4230 - PUBLIC WORKS

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195								
10/13	04/11/13	21	39541	1036 DAVEY INSURANCE		49.35	.00	QRTL Y ADMINISTRATION
TOTAL					.00	49.35	.00	
4310								
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		406.49	.00	COMPUTER CONSULT FEES
TOTAL					.00	406.49	.00	
4340								
10/13	04/11/13	21	000004218849	5516 AT&T		3.19	.00	559-925-2806
TOTAL					.00	3.19	.00	
TOTAL					.00	459.03	.00	

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 ACCOUNTING PERIOD: 10/13

FUND - 001 - GENERAL FUND  
 BUDGET UNIT - 4242 - RECREATION

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220				OPERATING SUPPLIES				
10/13	04/11/13	21	B164559	0304 LEM HARDWARE		7.51	.00	LETTER STENCIL SET
10/13	04/11/13	21	17117	2045 BUDDY'S TROPHIES		74.18	.00	3-TROPHIES/3-MEDALS
10/13	04/11/13	21	22902	6150 CLASSIC SOCCER		559.00	.00	52- SOCCER BALLS
10/13	04/11/13	21	22857	6150 CLASSIC SOCCER		1,257.75	.00	90- JERSEYS/TEE'S
10/13	04/11/13	21	B164198	0304 LEM HARDWARE		3.21	.00	LIME FLAG TAPE
10/13	04/11/13	21	B164513	0304 LEM HARDWARE		7.51	.00	LETTER STENCIL SET
10/13	04/11/13	21	A141509	0304 LEM HARDWARE		3.21	.00	KEY
TOTAL				OPERATING SUPPLIES	.00	1,912.37	.00	
4310				PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21	03272013	6250 RAULINO, KIMBERL		120.00	.00	TENNIS CAMP-SPRING
10/13	04/11/13	21	03272013	6249 RAULINO, KELSIE		60.00	.00	TENNIS CAMP-OCTOBER
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		133.86	.00	COMPUTER CONSULT FEES
TOTAL				PROFESSIONAL CONTRACT SVC	.00	313.86	.00	
4340				UTILITIES				
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		121.89	.00	COMM SERVICES
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		38.04	.00	COMM SERVICES
10/13	04/11/13	21	000004218853	5516 AT&T		6.34	.00	559-925-9790
TOTAL				UTILITIES	.00	166.27	.00	
TOTAL				RECREATION	.00	2,392.50	.00	
TOTAL				GENERAL FUND	.00	56,430.87	-19,008.99	

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ACCOUNTING PERIOD: 10/13

FUND - 028 - CITY GRANTS- CAP PROJ  
BUDGET UNIT - 4726I - WALKING SCHOOL BUS

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC					
10/13	04/11/13	21	3752	0301 LEM UNION SCHOOL		5,001.08	.00	3RD QTR WLK SCHL BUS
TOTAL			PROFESSIONAL CONTRACT SVC		.00	5,001.08	.00	
TOTAL			WALKING SCHOOL BUS		.00	5,001.08	.00	
TOTAL			CITY GRANTS- CAP PROJ		.00	5,001.08	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 029 - GAS TAX SECTION 2105  
BUDGET UNIT - 4729A - DBL CHIP SEAL 9.63 MILES

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4318			ENGINEERING/PLANNED	DEVEL				
10/13	04/11/13	21	71690	0876 QUAD KNOPF, INC.		517.95	.00	CIP #4-DESIGN/INSPECT
TOTAL			ENGINEERING/PLANNED	DEVEL	.00	517.95	.00	
TOTAL			DBL CHIP SEAL	9.63 MILES	.00	517.95	.00	
TOTAL			GAS TAX	SECTION 2105	.00	517.95	.00	

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ACCOUNTING PERIOD: 10/13

FUND - 030 - GAS TAX SECTION 2106  
BUDGET UNIT - 4733 - GAS TAX SECTION 2106

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC			
10/13	04/11/13	21	71702			
TOTAL			0876 QUAD KNOFF, INC.	.00	1,458.36	.00 STREET PROGRAM
					1,458.36	.00
TOTAL			GAS TAX SECTION 2106	.00	1,458.36	.00
TOTAL			GAS TAX SECTION 2106	.00	1,458.36	.00

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CITY OF LEMOORE  
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 040 - FLEET MAINTENANCE  
BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195									
	10/13	04/11/13	21	39541	1036 DAVEY INSURANCE	.00	24.68	.00	QRTLY ADMINISTRATION
TOTAL					CAFETERIA PLAN BENEFIT	.00	24.68	.00	
4220									
	10/13	04/11/13	21	3918-146956	6120 O'REILLY AUTO PA		120.85	.00	11-AIR FILTERS
	10/13	04/11/13	21	7459-68810	0314 LEM AUTO SUPPLY		182.79	.00	12- AIR FILTERS
	10/13	04/11/13	21	SRI+001711	0849 BAYSHORE TRUCK E		323.88	.00	DRIVELINE
	10/13	04/11/13	21	374404	0252 KINGS AUTO SUPPL		64.37	.00	PENE OIL
	10/13	04/11/13	21	374430	0252 KINGS AUTO SUPPL		99.51	.00	10-WIPER BLADES
	10/13	04/11/13	21	374399	0252 KINGS AUTO SUPPL		94.85	.00	COMPRESSOR
	10/13	04/11/13	21	374830	0252 KINGS AUTO SUPPL		627.56	.00	OIL/FUEL/AIR FILTERS
	10/13	04/11/13	21	374861	0252 KINGS AUTO SUPPL		426.46	.00	7-AIR FILTERS
	10/13	04/11/13	21	CALEM8374	5866 FASTENAL COMPANY		346.56	.00	XL BLK NITRIL GLOVES
TOTAL					OPERATING SUPPLIES	.00	2,286.83	.00	
4220CNG									
	10/13	04/11/13	21	314448	0306 LEMOORE HIGH SCH	.00	585.67	.00	SLOW FILL/ CNG MAINT.
TOTAL					CNG OPERATING SUPPLIES	.00	585.67	.00	
4220F									
	10/13	04/11/13	21	331159	0043 BURROWS & CASTAD	.00	12,493.02	.00	CARDLOCK STATEMENT
TOTAL					OPERATING SUPPLIES FUEL	.00	12,493.02	.00	
4230									
	10/13	04/11/13	21	07098	0061 BOB'S AUTO PARTS		4.25	.00	NGK PLUG
	10/13	04/11/13	21	6796291-00	5379 TURF STAR		202.27	.00	4- V-BELTS
	10/13	04/11/13	21	6796592-00	5379 TURF STAR		83.71	.00	WHEELS
	10/13	04/11/13	21	6796879-00	5379 TURF STAR		165.60	.00	4-COUPPLINGS/V-BELT
	10/13	04/11/13	21	87354	0458 VALLEY FORD LINC		123.26	.00	HOSE ASY
	10/13	04/11/13	21	87458	0458 VALLEY FORD LINC		116.49	.00	2- WHEEL COVERS
	10/13	04/11/13	21	87395	0458 VALLEY FORD LINC		25.35	.00	PLUG
	10/13	04/11/13	21	87652	0458 VALLEY FORD LINC		732.40	.00	CONTROL/CORE EXCHANGE
	10/13	04/11/13	21	288592	0056 BILLINGSLEY TIRE		345.63	.00	2-TIRES/ALIGNMENT
	10/13	04/11/13	21	288344	0056 BILLINGSLEY TIRE		1,211.84	.00	6-TIRES/MOUNT/DISMNT
	10/13	04/11/13	21	288091	0056 BILLINGSLEY TIRE		441.45	.00	2-TIRES/MOUNT/DISMNT
	10/13	04/11/13	21	288061	0056 BILLINGSLEY TIRE		201.97	.00	1-TIRE/MOUNT/DISMNT
	10/13	04/11/13	21	288043	0056 BILLINGSLEY TIRE		136.52	.00	IND TUBE/ LUG
	10/13	04/11/13	21	287913	0056 BILLINGSLEY TIRE		76.97	.00	2-TIRES/MOUNT/DISMNT
	10/13	04/11/13	21	287912	0056 BILLINGSLEY TIRE		312.90	.00	2-TIRES/BALANCE
	10/13	04/11/13	21	287363	0056 BILLINGSLEY TIRE		807.89	.00	4-TIRES/MOUNT/DISMNT
	10/13	04/11/13	21	287743	0056 BILLINGSLEY TIRE		605.92	.00	3-TIRES/ MOUNT/DISMNT
	10/13	04/11/13	21	287733	0056 BILLINGSLEY TIRE		403.95	.00	2-TIRES/MOUNT/DISMNT
	10/13	04/11/13	21	F615797	0799 GOLDEN STATE PET		439.90	.00	COMPRESSOR/FILTER
	10/13	04/11/13	21	374136	0252 KINGS AUTO SUPPL		-43.99	.00	CONTROL ARM BUSHING
	10/13	04/11/13	21	374457	0252 KINGS AUTO SUPPL		15.72	.00	BUSHING
	10/13	04/11/13	21	374412	0252 KINGS AUTO SUPPL		10.75	.00	ALUM BRIGHT 32 OZ

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PEI - FUND ACCOUNTING

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CITY OF LEMOORE  
 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 040 - FLEET MAINTENANCE  
 BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230				REPAIR/MAINT SUPPLIES (cont'd)				
10/13	04/11/13	21	374339	0252 KINGS AUTO SUPPL		6.77	.00	DOOR AJAR SWITCH
10/13	04/11/13	21	374338	0252 KINGS AUTO SUPPL		10.20	.00	ADAPTER
10/13	04/11/13	21	374077	0252 KINGS AUTO SUPPL		30.08	.00	MUD FLAP
10/13	04/11/13	21	374598	0252 KINGS AUTO SUPPL		116.38	.00	WHEEL BEARINGS/SEAL
10/13	04/11/13	21	374574	0252 KINGS AUTO SUPPL		2.54	.00	STIK HOSE
10/13	04/11/13	21	374661	0252 KINGS AUTO SUPPL		4.83	.00	BEARING
10/13	04/11/13	21	5005737	2671 KELLER MOTORS		116.61	.00	LAMP
10/13	04/11/13	21	142531	4048 HI-TECH E V S, I		290.30	.00	AKRON VALVE
TOTAL				REPAIR/MAINT SUPPLIES	.00	6,998.46	.00	
4310				PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21	1500834499	2653 AMERIPRIDE		39.23	.00	UNIFORMS
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		98.25	.00	COMPUTER CONSULT FEES
10/13	04/11/13	21	1500848462	2653 AMERIPRIDE		44.23	.00	UNIFORMS
10/13	04/11/13	21	1500843388	2653 AMERIPRIDE		59.72	.00	UNIFORMS
10/13	04/11/13	21	1500839143	2653 AMERIPRIDE		112.23	.00	UNIFORMS
TOTAL				PROFESSIONAL CONTRACT SVC	.00	353.66	.00	
4330				PRINTING & PUBLICATIONS				
10/13	04/11/13	21	07-9273	6166 GOVERNMENTJOBS.C		2.82	.00	JOB POSTING/MAINT
TOTAL				PRINTING & PUBLICATIONS	.00	2.82	.00	
4340				UTILITIES				
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		50.78	.00	COMM SERVICES
10/13	04/11/13	21	000004218849	5516 AT&T		2.00	.00	559-925-2806
TOTAL				UTILITIES	.00	52.78	.00	
4350				REPAIR/MAINT SERVICES				
10/13	04/11/13	21	0056	0056 BILLINGSLEY TIRE		38.51	.00	NEW TUBE/MOUNT
10/13	04/11/13	21	560755	6136 DAVE'S UPHOLSTER		275.00	.00	REPAIR BENCH SEAT
TOTAL				REPAIR/MAINT SERVICES	.00	313.51	.00	
4825AR				MACH/EQUIP ASSET REPLACE				
10/13	04/11/13	21	6076 -01 16196	6247 RADFORD BROTHERS		3,552.88	-3,552.88	DRILL MACHINE
10/13	04/11/13	21	6076 -02 16196	6247 RADFORD BROTHERS		182.04	-182.04	6-PIECE R-8 COLLET SET 1/
10/13	04/11/13	21	6076 -03 16196	6247 RADFORD BROTHERS		345.02	-345.02	JET MILL DRILL STAND
10/13	04/11/13	21	6076 -04 16196	6247 RADFORD BROTHERS		356.87	-356.87	SHIPPING
TOTAL				MACH/EQUIP ASSET REPLACE	.00	4,436.81	-4,436.81	
TOTAL				FLEET MAINTENANCE	.00	27,548.24	-4,436.81	
TOTAL				FLEET MAINTENANCE	.00	27,548.24	-4,436.81	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 050 - WATER  
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4195									CAFETERIA PLAN BENEFIT
10/13	04/11/13	21		39541	1036 DAVEY INSURANCE		24.68	.00	QRTLY ADMINISTRATION
TOTAL						.00	24.68	.00	CAFETERIA PLAN BENEFIT
4220									OPERATING SUPPLIES
10/13	04/11/13	21		FO769631	6058 UNIVAR		664.29	.00	FUEL, MILL FEE, SODIUM
10/13	04/11/13	21		B163068	0304 LEM HARDWARE		13.95	.00	2-LUBRICANTS
10/13	04/11/13	21		FO769160	6058 UNIVAR		977.98	.00	SODIUM, FUEL, MILL FEE
10/13	04/11/13	21		FO769316	6058 UNIVAR		827.67	.00	SODIUM, FUEL, MILL FEE
10/13	04/11/13	21		7459-68309	0314 LEM AUTO SUPPLY		32.23	.00	2- HOLE SAWS
10/13	04/11/13	21		459-69026	0314 LEM AUTO SUPPLY		41.90	.00	3-HOLE SAWS
10/13	04/11/13	21		A141901	0304 LEM HARDWARE		36.53	.00	2- QD CONTACT CLEANER
10/13	04/11/13	21		B163683	0304 LEM HARDWARE		13.52	.00	2- PLATIC PAILS
10/13	04/11/13	21		A142009	0304 LEM HARDWARE		19.32	.00	EXPAND FOAM/SEALANT
10/13	04/11/13	21		A142276	0304 LEM HARDWARE		18.79	.00	TAPE RULE/LUBRICANT
10/13	04/11/13	21		B164076	0304 LEM HARDWARE		12.89	.00	TARP COVER
10/13	04/11/13	21		A142506	0304 LEM HARDWARE		10.20	.00	RECIPRO BLADE
10/13	04/11/13	21		A142591	0304 LEM HARDWARE		31.14	.00	HOLE SAW/MASONRY BITS
10/13	04/11/13	21		326710	6134 LEHIGH HANSON		161.25	.00	ROCK/LOAD CHARGES
10/13	04/11/13	21		B163030	0304 LEM HARDWARE		6.76	.00	PLASTIC PAIL
10/13	04/11/13	21		A141691	0304 LEM HARDWARE		31.97	.00	4- COVERALLS/ HOOD
10/13	04/11/13	21		A141703	0304 LEM HARDWARE		29.20	.00	FARM EQUIP PAINT
10/13	04/11/13	21		A142996	0304 LEM HARDWARE		9.13	.00	COOLER COATING
10/13	04/11/13	21		A142999	0304 LEM HARDWARE		19.33	.00	BULLDOZER BROOM
10/13	04/11/13	21		B164641	0304 LEM HARDWARE		32.23	.00	2-BOW RAKES
10/13	04/11/13	21		A143129	0304 LEM HARDWARE		28.86	.00	PVC CEMENT/DEMO BLADE
10/13	04/11/13	21		B164816	0304 LEM HARDWARE		4.61	.00	CLEAR MAIL TAPE
10/13	04/11/13	21		A143198	0304 LEM HARDWARE		16.11	.00	LITH AAA BATTERY
10/13	04/11/13	21		A143474	0304 LEM HARDWARE		18.04	.00	ANGLED BROOM/DUST PAN
10/13	04/11/13	21		B165053	0304 LEM HARDWARE		9.66	.00	PVC CMP COUPLING
10/13	04/11/13	21		1044518	1599 CHEMSEARCH		257.46	.00	CONQUEST SOLVENT
TOTAL						.00	3,325.02	.00	OPERATING SUPPLIES
4230									REPAIR/MAINT SUPPLIES
10/13	04/11/13	21		67809	0474 WEST VALLEY SUPP		66.13	.00	VALVES/CLAMPS
10/13	04/11/13	21		67721	0474 WEST VALLEY SUPP		62.47	.00	FILTERS
10/13	04/11/13	21		A142415	0304 LEM HARDWARE		57.64	.00	GALV PIPE/SEAL TAPE
10/13	04/11/13	21		A142611	0304 LEM HARDWARE		4.81	.00	COUPLING/BUSHING
10/13	04/11/13	21		B164248	0304 LEM HARDWARE		43.89	.00	GALV PIPE/HARDWARE
10/13	04/11/13	21		849081	0936 FRESNO PIPE AND		305.97	.00	PVC PIPES
10/13	04/11/13	21		A141191	0304 LEM HARDWARE		8.01	.00	5- CLAMPS
10/13	04/11/13	21		A141237	0304 LEM HARDWARE		8.58	.00	FEM CONNECTOR/WASHER
10/13	04/11/13	21		A141278	0304 LEM HARDWARE		7.87	.00	COUPLINGS/PVC PIPE
10/13	04/11/13	21		A142965	0304 LEM HARDWARE		4.82	.00	BUSHING/GALV NIPPLE
10/13	04/11/13	21		A142938	0304 LEM HARDWARE		26.41	.00	GATE VALV/GALV NIPPLE
10/13	04/11/13	21		A143125	0304 LEM HARDWARE		8.58	.00	HARDWARE
10/13	04/11/13	21		A143456	0304 LEM HARDWARE		13.16	.00	MALE ADAPTER/BUSHINGS

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 ACCOUNTING PERIOD: 10/13

FUND - 050 - WATER  
 BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230					(cont'd)				
TOTAL					REPAIR/MAINT SUPPLIES	.00	618.34	.00	
4310					PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21		1500834503	2653 AMERIPRIDE		41.00	.00	UNIFORMS
10/13	04/11/13	21		A305791	1397 BSK ANALYTICAL L		20.00	.00	TESTING
10/13	04/11/13	21		A305830	1397 BSK ANALYTICAL L		18.00	.00	TESTING
10/13	04/11/13	21		A305832	1397 BSK ANALYTICAL L		10.00	.00	TESTING
10/13	04/11/13	21		A306034	1397 BSK ANALYTICAL L		20.00	.00	TESTING
10/13	04/11/13	21		A306111	1397 BSK ANALYTICAL L		120.00	.00	TESTING
10/13	04/11/13	21		A306853	1397 BSK ANALYTICAL L		120.00	.00	TESTING
10/13	04/11/13	21		A306974	1397 BSK ANALYTICAL L		20.00	.00	TESTING
10/13	04/11/13	21		A307376	1397 BSK ANALYTICAL L		120.00	.00	TESTING
10/13	04/11/13	21		A307378	1397 BSK ANALYTICAL L		120.00	.00	TESTING
10/13	04/11/13	21		1158	5183 JENSEN, BRYCE		14.12	.00	COMPUTER CONSULT FEES
10/13	04/11/13	21		13751	2498 DAVI LABORATORIE		268.00	.00	WELL WATER TESTING
10/13	04/11/13	21		1500848466	2653 AMERIPRIDE		109.22	.00	UNIFORMS
10/13	04/11/13	21		1500843392	2653 AMERIPRIDE		78.76	.00	UNIFORMS
10/13	04/11/13	21		1500839150	2653 AMERIPRIDE		34.85	.00	UNIFORMS
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,113.95	.00	
4320					MEETINGS & DUES				
10/13	04/11/13	21		03292013	T737 OCHOA, PHILIP		30.00	.00	VCWA MEETING/P.OCHOA
10/13	04/11/13	21		03292013	T1351 ROSE, STEVE		30.00	.00	VCWA MEETING/S.ROSE
10/13	04/11/13	21		03292013	T1639 CLIMER, JERAMY		30.00	.00	VCWA MEETING/J.CLIMER
10/13	04/11/13	21		03292013	T1477 GONZALEZ, VICTOR		30.00	.00	VCWA MEETING/V.GONZAL
TOTAL					MEETINGS & DUES	.00	120.00	.00	
4330					PRINTING & PUBLICATIONS				
10/13	04/11/13	21		07-9273	6166 GOVERNMENTJOBS.C		33.87	.00	JOB POSTING/MAINT
TOTAL					PRINTING & PUBLICATIONS	.00	33.87	.00	
4340					UTILITIES				
10/13	04/11/13	21		7000134APR13	1207 NOS COMMUNICATIO		91.23	.00	COMM SERVICES
10/13	04/11/13	21		7000134APR13	1207 NOS COMMUNICATIO		81.49	.00	COMM SERVICES
10/13	04/11/13	21		7000134APR13	1207 NOS COMMUNICATIO		50.78	.00	COMM SERVICES
10/13	04/11/13	21		FEB/MAR13	0423 THE GAS COMPANY		51.39	.00	02/22/2013-03/25/2013
10/13	04/11/13	21		000004218852	5516 AT&T		15.96	.00	559-925-9481
10/13	04/11/13	21		000004218849	5516 AT&T		2.79	.00	559-925-2806
TOTAL					UTILITIES	.00	293.64	.00	
4350					REPAIR/MAINT SERVICES				
10/13	04/11/13	21		10094	0460 VALLEY PUMP & DA		1,051.20	.00	WELL WORK/LABOR
TOTAL					REPAIR/MAINT SERVICES	.00	1,051.20	.00	
4360					TRAINING				
10/13	04/11/13	21		03282013	2007 PEREIRA, RICHARD		78.00	.00	PER DIEM/ CRWA EXPO

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FUND - 050 - WATER  
 BUDGET UNIT - 4250 - WATER

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	
4360	TRAINING			(cont'd)					
10/13	04/11/13	21	03282013	1999 CALIFORNIA RURAL		400.00	.00	CRWA REGISTRATION FEE	
TOTAL	TRAINING				.00	478.00	.00		
4825AR	MACH/EQUIP ASSET REPLACE								
10/13	04/11/13	21	6033	-01 290	5648	ZIM INDUSTRIES,	41,762.40	-26,938.00	CIP #5 REHAB WELL # 7
TOTAL	MACH/EQUIP ASSET REPLACE				.00	41,762.40	-26,938.00		
4840AR	AUTOS/TRKS ASSET REPLACE								
10/13	04/11/13	21	6081	-01 1317	6251	SEQUOIA EQUIPMEN	39,326.88	-39,326.88	#16918 2294 CASE 580SN T4
10/13	04/11/13	21	6081	-02 1317	6251	SEQUOIA EQUIPMEN	763.67	-763.67	PARTS BOOK, SERVICE MANUA
10/13	04/11/13	21	6081	-03 1317	6251	SEQUOIA EQUIPMEN	2,949.51	-2,949.51	TAX
TOTAL	AUTOS/TRKS ASSET REPLACE				.00	43,040.06	-43,040.06		
TOTAL	WATER				.00	91,861.16	-69,978.06		

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ACCOUNTING PERIOD: 10/13

FUND - 050 - WATER  
BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21		9401717065	5352 SHRED-IT USA- FR		49.25	.00	SHREDDING
10/13	04/11/13	21		1158	5183 JENSEN, BRYCE		101.62	.00	COMPUTER CONSULT FEES
10/13	04/11/13	21		67508	5546 INFOSEND		3,414.74	.00	POSTAGE DATA STATEMNT
TOTAL					PROFESSIONAL CONTRACT SVC	.00	3,565.61	.00	
4340					UTILITIES				
10/13	04/11/13	21		7000134APR13	1207 NOS COMMUNICATIO		160.68	.00	COMM SERVICES
10/13	04/11/13	21		000004218853	5516 AT&T		11.63	.00	559-925-9790
TOTAL					UTILITIES	.00	172.31	.00	
TOTAL					UTILITY OFFICE	.00	3,737.92	.00	
TOTAL					WATER	.00	95,599.08	-69,978.06	

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 ACCOUNTING PERIOD: 10/13

FUND - 056 - REFUSE  
 BUDGET UNIT - 4256 - REFUSE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								OPERATING SUPPLIES
10/13	04/11/13	21	61405243	0169 FRESNO OXYGEN		99.48	.00	NOS GAS, HAZMAT
10/13	04/11/13	21	B163402	0304 LEM HARDWARE		21.49	.00	FLASHLIGHT
10/13	04/11/13	21	A142230	0304 LEM HARDWARE		146.12	.00	8- FLASHLIGHTS
10/13	04/11/13	21	A142600	0304 LEM HARDWARE		5.69	.00	BLUE PAINT
10/13	04/11/13	21	B163401	0304 LEM HARDWARE		45.49	.00	8- GAL PAINT
10/13	04/11/13	21	A142935	0304 LEM HARDWARE		13.96	.00	PLASTIC GAS CAN
10/13	04/11/13	21	374413	0252 KINGS AUTO SUPPL		7.07	.00	MASK/SPECTACLE
TOTAL					.00	339.30	.00	
4230								REPAIR/MAINT SUPPLIES
10/13	04/11/13	21	7459-69600	0314 LEM AUTO SUPPLY		40.74	.00	CRIMSON HD GREASE
TOTAL					.00	40.74	.00	
4310								PROFESSIONAL CONTRACT SVC
10/13	04/11/13	21	04042013	0234 KINGS WASTE AND		74,333.10	.00	MAR SERVICES
10/13	04/11/13	21	1500848471	2653 AMERIPRIDE		38.95	.00	UNIFORMS
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		28.25	.00	COMPUTER CONSULT FEES
10/13	04/11/13	21	1500843397	2653 AMERIPRIDE		38.95	.00	UNIFORMS
10/13	04/11/13	21	1500839161	2653 AMERIPRIDE		38.95	.00	UNIFORMS
10/13	04/11/13	21	1500834507	2653 AMERIPRIDE		38.95	.00	UNIFORMS
TOTAL					.00	74,517.15	.00	
4330								PRINTING & PUBLICATIONS
10/13	04/11/13	21	07-9273	6166 GOVERNMENTJOBS.C		33.87	.00	JOB POSTING/MAINT
TOTAL					.00	33.87	.00	
4340								UTILITIES
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		50.78	.00	COMM SERVICES
10/13	04/11/13	21	000004218849	5516 AT&T		1.60	.00	559-925-2806
TOTAL					.00	52.38	.00	
TOTAL					.00	74,983.44	.00	REFUSE
TOTAL					.00	74,983.44	.00	REFUSE

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FUND - 060 - SEWER& STROM WTR DRAINAGE  
BUDGET UNIT - 4260 - SEWER

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								OPERATING SUPPLIES
10/13	04/11/13	21	7459-68406	0314 LEM AUTO SUPPLY		69.52	.00	VALVES/COUPLERS
10/13	04/11/13	21	A181634	0068 GARY BURROWS, IN		86.75	.00	CHEVRON HD 46
10/13	04/11/13	21	28845975	0205 HELENA CHEMICAL		563.57	.00	WEED KILLER
10/13	04/11/13	21	A142046	0304 LEM HARDWARE		3.53	.00	PASTE FLUX/TOOL
10/13	04/11/13	21	A142426	0304 LEM HARDWARE		5.90	.00	WIRE CONNECTOR
10/13	04/11/13	21	0413205-IN	0016 ALERT-O-LITE		1,726.99	.00	DELINEATOR/REFLECTIVE
10/13	04/11/13	21	B162958	0304 LEM HARDWARE		6.43	.00	KEYS
10/13	04/11/13	21	B164640	0304 LEM HARDWARE		20.19	.00	POLY GAS CAN/FLUID
10/13	04/11/13	21	A143038	0304 LEM HARDWARE		12.35	.00	TRIMMER LINE
10/13	04/11/13	21	374111	0252 KINGS AUTO SUPPL		25.08	.00	CABLE TIE
10/13	04/11/13	21	374812	0252 KINGS AUTO SUPPL		7.49	.00	LECTRA-MTR
10/13	04/11/13	21	7459-69553	0314 LEM AUTO SUPPLY		16.32	.00	SILICONE DISSOLVE
TOTAL					.00	2,544.12	.00	
4310								PROFESSIONAL CONTRACT SVC
10/13	04/11/13	21	A305719	1397 BSK ANALYTICAL L		154.00	.00	TESTING
10/13	04/11/13	21	A305826	1397 BSK ANALYTICAL L		75.00	.00	TESTING
10/13	04/11/13	21	A305828	1397 BSK ANALYTICAL L		362.00	.00	TESTING
10/13	04/11/13	21	A306057	1397 BSK ANALYTICAL L		42.00	.00	TESTING
10/13	04/11/13	21	A306119	1397 BSK ANALYTICAL L		116.00	.00	TESTING
10/13	04/11/13	21	A306121	1397 BSK ANALYTICAL L		75.00	.00	TESTING
10/13	04/11/13	21	A306420	1397 BSK ANALYTICAL L		167.00	.00	TESTING
10/13	04/11/13	21	A306667	1397 BSK ANALYTICAL L		154.00	.00	TESTING
10/13	04/11/13	21	A306859	1397 BSK ANALYTICAL L		164.00	.00	TESTING
10/13	04/11/13	21	A306861	1397 BSK ANALYTICAL L		530.00	.00	TESTING
10/13	04/11/13	21	A306963	1397 BSK ANALYTICAL L		52.00	.00	TESTING
10/13	04/11/13	21	A307203	1397 BSK ANALYTICAL L		42.00	.00	TESTING
10/13	04/11/13	21	1158	5183 JENSEN, BRYCE		14.12	.00	COMPUTER CONSULT FEES
10/13	04/11/13	21	3088013	6245 MOORE TWINING AS		50.00	.00	TESTING
10/13	04/11/13	21	1500848468	2653 AMERIPRIDE		40.40	.00	UNIFORMS
10/13	04/11/13	21	1500843394	2653 AMERIPRIDE		38.40	.00	UNIFORMS
10/13	04/11/13	21	1500839155	2653 AMERIPRIDE		40.40	.00	UNIFORMS
10/13	04/11/13	21	1500834505	2653 AMERIPRIDE		32.80	.00	UNIFORMS
TOTAL					.00	2,149.12	.00	
4330								PRINTING & PUBLICATIONS
10/13	04/11/13	21	07-9273	6166 GOVERNMENTJOBS.C		28.23	.00	JOB POSTING/MAINT
TOTAL					.00	28.23	.00	
4340								UTILITIES
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		114.05	.00	COMM SERVICES
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		60.90	.00	COMM SERVICES
10/13	04/11/13	21	7000134APR13	1207 NOS COMMUNICATIO		50.78	.00	COMM SERVICES
10/13	04/11/13	21	489007MAR13*	0363 P G & E		17,922.22	.00	01/24/2013-03/20/2013
10/13	04/11/13	21	000004219115	5516 AT&T		15.65	.00	559-925-8587
10/13	04/11/13	21	000004218849	5516 AT&T		1.60	.00	559-925-2806

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FUND - 060 - SEWER& STROM WTR DRAINAGE  
BUDGET UNIT - 4260 - SEWER

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340	UTILITIES			(cont'd)				
TOTAL	UTILITIES				.00	18,165.20	.00	
4840AR	AUTOS/TRKS ASSET REPLACE							
10/13	04/11/13	21	6081	-01 1317		6251 SEQUOIA EQUIPMEN	39,326.88	-39,326.88 #16918 2294 CASE 580SN T4
10/13	04/11/13	21	6081	-02 1317		6251 SEQUOIA EQUIPMEN	763.67	-763.67 PARTS BOOK, SERVICE MANUA
10/13	04/11/13	21	6081	-03 1317		6251 SEQUOIA EQUIPMEN	2,949.51	-2,949.51 TAX
TOTAL	AUTOS/TRKS ASSET REPLACE				.00		43,040.06	-43,040.06
TOTAL	SEWER				.00		65,926.73	-43,040.06
TOTAL	SEWER& STROM WTR DRAINAGE				.00		65,926.73	-43,040.06

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FUND - 065 - STREETS CAP - EAST  
BUDGET UNIT - 4721B - CEDAR LANE EXT EAST

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4318		ENGINEERING/PLANNED	DEVEL					
10/13	04/11/13	21	71689	0876 QUAD KNOFF, INC.		476.64	.00	CIP#9-DESIGN/INSPECT
TOTAL		ENGINEERING/PLANNED	DEVEL		.00	476.64	.00	
TOTAL		CEDAR LANE EXT EAST			.00	476.64	.00	
TOTAL		STREETS CAP - EAST			.00	476.64	.00	

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ACCOUNTING PERIOD: 10/13

FUND - 068 - GENERAL FACILITIES CAP  
BUDGET UNIT - 4714B - DEPTS OFFICE SPACE - CMC

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317			CONSTRUCTION/IMPLEMENTA.					
10/13	04/11/13	21	3693	1216 C.B.S. DOORS		284.66	.00	CMC-BIRCH DOOR
10/13	04/11/13	21	52040	6252 BROKEN DRUM INSU		21,824.00	.00	CMC- BATT INSULATION
10/13	04/11/13	21	A142232	0304 LEM HARDWARE		63.37	.00	CMC-LEVEL/EXTENSION
10/13	04/11/13	21	A142476	0304 LEM HARDWARE		25.78	.00	CMC-2- POCKET PLANES
10/13	04/11/13	21	B164753	0304 LEM HARDWARE		51.56	.00	CMC- 4-POCKET PLANES
10/13	04/11/13	21	CALEM8330	5866 FASTENAL COMPANY		153.94	.00	CMC- SCREWS/ANCHORS
10/13	04/11/13	21	CALEM8303	5866 FASTENAL COMPANY		24.51	.00	CMC- DRY WALL SCREWS
10/13	04/11/13	21	1111	6253 COPPERHEAD ROAD		52,349.50	.00	CMC- HVAC INSTALL
10/13	04/11/13	21	CALEM8373	5866 FASTENAL COMPANY		49.02	.00	CMC- DRY WALL SCREWS
TOTAL				CONSTRUCTION/IMPLEMENTA.	.00	74,826.34	.00	
TOTAL				DEPTS OFFICE SPACE - CMC	.00	74,826.34	.00	
TOTAL				GENERAL FACILITIES CAP	.00	74,826.34	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
 BUDGET UNIT - 4801 - LLMD ZONE 1 WESTFIELD

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310								PROFESSIONAL CONTRACT SVC
10/13 04/11/13 21			405401	5637 ELITE MAINTENANC		4,481.58	.00	WESTFIELD- MAR MAINT
10/13 04/11/13 21			405352	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD-JAN REFUND
10/13 04/11/13 21			405353	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD- AUG REFUND
10/13 04/11/13 21			405354	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD- SEP REFUND
10/13 04/11/13 21			405355	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD- OCT REFUND
10/13 04/11/13 21			405356	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD- NOV REFUND
10/13 04/11/13 21			405357	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD- DEC REFUND
10/13 04/11/13 21			405358	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD- JAN REFUND
10/13 04/11/13 21			405359	5637 ELITE MAINTENANC		-750.00	.00	WESTFIELD- FEB REFUND
TOTAL					.00	-1,518.42	.00	
4340								UTILITIES
10/13 04/11/13 21			DUE042513	2320 CITY OF LEMOORE		539.10	.00	LLMD/PFMD
10/13 04/11/13 21			472905732MAR	0363 P G & E		10.18	.00	02/09/2013-03/24/2013
10/13 04/11/13 21			472905732MAR	0363 P G & E		10.19	.00	02/09/2013-03/24/2013
10/13 04/11/13 21			472905732MAR	0363 P G & E		10.18	.00	02/09/2013-03/24/2013
10/13 04/11/13 21			472905732MAR	0363 P G & E		29.74	.00	02/09/2013-03/24/2013
10/13 04/11/13 21			472905732MAR	0363 P G & E		10.18	.00	02/09/2013-03/24/2013
10/13 04/11/13 21			472905732MAR	0363 P G & E		10.18	.00	02/09/2013-03/24/2013
10/13 04/11/13 21			472905732MAR	0363 P G & E		10.31	.00	02/09/2013-03/24/2013
TOTAL					.00	630.06	.00	
TOTAL					.00	-888.36	.00	LLMD ZONE 1 WESTFIELD



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CITY OF LEMOORE  
EXPENDITURE TRANSACTION ANALYSIS

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ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4805 - LLMD ZONE 5 WILDFLOWER

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC					
10/13	04/11/13	21	405403	5637 ELITE MAINTENANC		95.00	.00	WILDFLOWER- MAR MAINT
TOTAL			PROFESSIONAL CONTRACT SVC		.00	95.00	.00	
TOTAL			LLMD ZONE 5 WILDFLOWER		.00	95.00	.00	

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ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4806 - LLMD ZONE 6 CAPISTRANO

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC			
10/13	04/11/13	21	43981 5638 SHINEN LANDSCAPE		114.25	.00 WEEKLY MAINTENANCE
TOTAL			PROFESSIONAL CONTRACT SVC	.00	114.25	.00
TOTAL			LLMD ZONE 6 CAPISTRANO	.00	114.25	.00

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4807 - LLMD ZONE 7 SILVERADO

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
	10/13	04/11/13	21	43982	5638 SHINEN LANDSCAPE		223.50	.00	WEEKLY MAINTENANCE
TOTAL						.00	223.50	.00	
4340									
	10/13	04/11/13	21	DUE042513	2320 CITY OF LEMOORE		25.20	.00	LLMD/PFMD
TOTAL						.00	25.20	.00	
TOTAL					LLMD ZONE 7 SILVERADO	.00	248.70	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLM/D/PFMD  
BUDGET UNIT - 4808 - LLM/D ZONE 8 CTRY.CLB.VILL

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
	10/13	04/11/13	21	43983	5638 SHINEN LANDSCAPE		1,385.67	.00	WEEKLY MAINTENACE
TOTAL						.00	1,385.67	.00	
4340									
	10/13	04/11/13	21	DUE042513	2320 CITY OF LEMOORE		89.10	.00	LLMD/PFMD
TOTAL						.00	89.10	.00	
TOTAL					LLMD ZONE 8 CTRY.CLB.VILL	.00	1,474.77	.00	

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ACCOUNTING PERIOD: 10/13

FUND - 078 - LLM/D/PFMD  
BUDGET UNIT - 4809 - LLM/D ZONE 9 LA DANTE ROSE

ACCOUNT	DATE	T/C	ENCUMBER	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
	10/13	04/11/13	21	405404	5637 ELITE MAINTENANC		392.08	.00	LA DANTE-MAR MAINT.
TOTAL					PROFESSIONAL CONTRACT SVC	.00	392.08	.00	
4340									
	10/13	04/11/13	21	DUE042513	2320 CITY OF LEMOORE		9.90	.00	LLM/D/PFMD
TOTAL					UTILITIES	.00	9.90	.00	
TOTAL					LLM/D ZONE 9 LA DANTE ROSE	.00	401.98	.00	

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ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4810 - LLMD ZONE 10 AVALON

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21		405406	5637 ELITE MAINTENANC		1,144.67	.00	AVALON- MAR MAINT.
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,144.67	.00	
4340					UTILITIES				
10/13	04/11/13	21		DUE042513	2320 CITY OF LEMOORE		54.90	.00	LLMD/PFMD
10/13	04/11/13	21		472905732MAR	0363 P G & E		10.18	.00	02/09/2013-03/24/2013
10/13	04/11/13	21		472905732MAR	0363 P G & E		10.18	.00	02/09/2013-03/24/2013
TOTAL					UTILITIES	.00	75.26	.00	
TOTAL					LLMD ZONE 10 AVALON	.00	1,219.93	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4811 - LLMD ZONE 11 SELF HELP EN

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310								
10/13	04/11/13	21	43978	5638 SHINEN LANDSCAPE		76.83	.00	WEEKLY MAINTENANCE
10/13	04/11/13	21	405405	5637 ELITE MAINTENANC		4,529.58	.00	SUMMERWIND-MAR MAINT
TOTAL				PROFESSIONAL CONTRACT SVC	.00	4,606.41	.00	
TOTAL				LLMD ZONE 11 SELF HELP EN	.00	4,606.41	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4812 - LLMD ZONE 12 SUMMERWIND

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4340			UTILITIES			
10/13	04/11/13	21	DUE042513 2320 CITY OF LEMOORE		119.70	.00 LLMD/PFMD
10/13	04/11/13	21	472905732MAR 0363 P G & E		10.18	.00 02/09/2013-03/24/2013
10/13	04/11/13	21	472905732MAR 0363 P G & E		11.72	.00 02/09/2013-03/24/2013
TOTAL			UTILITIES	.00	141.60	.00
TOTAL			LLMD ZONE 12 SUMMERWIND	.00	141.60	.00

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4813 - ZONE 13- COVINGTON PLACE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC			
10/13	04/11/13	21	405407 5637 ELITE MAINTENANC		350.58	.00 CORNERSTONE-MAR MAINT
TOTAL			PROFESSIONAL CONTRACT SVC	.00	350.58	.00
TOTAL			ZONE 13- COVINGTON PLACE	.00	350.58	.00

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4815 - PFMD NOT ALLOCATED

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340								
10/13	UTILITIES							
10/13	04/11/13 21		DUE042513	2320 CITY OF LEMOORE		5.40	.00	LLMD/PFMD
TOTAL	UTILITIES				.00	5.40	.00	
TOTAL	PFMD NOT ALLOCATED				.00	5.40	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4815A - PFMD ZONE 1 THE LANDING

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310								
10/13	04/11/13	21	405402	5637 ELITE MAINTENANC		1,130.25	.00	LANDING- MAR MAINT
TOTAL					.00	1,130.25	.00	
TOTAL					.00	1,130.25	.00	

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CITY OF LEMOORE  
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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
 BUDGET UNIT - 4815B - PFMD ZONE 2 DEVANTE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310				PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21	43979	5638 SHINEN LANDSCAPE		8,465.33	.00	WEEKLY MAINTENANCE
TOTAL				PROFESSIONAL CONTRACT SVC	.00	8,465.33	.00	
4340				UTILITIES				
10/13	04/11/13	21	DUE042513	2320 CITY OF LEMOORE		561.60	.00	LLMD/PFMD
10/13	04/11/13	21	472905732MAR	0363 P G & E		10.66	.00	02/09/2013-03/24/2013
10/13	04/11/13	21	472905732MAR	0363 P G & E		10.26	.00	02/09/2013-03/24/2013
10/13	04/11/13	21	472905732MAR	0363 P G & E		10.23	.00	02/09/2013-03/24/2013
10/13	04/11/13	21	472905732MAR	0363 P G & E		50.73	.00	02/09/2013-03/24/2013
10/13	04/11/13	21	472905732MAR	0363 P G & E		10.66	.00	02/09/2013-03/24/2013
TOTAL				UTILITIES	.00	654.14	.00	
TOTAL				PFMD ZONE 2 DEVANTE	.00	9,119.47	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4815C - PFMD ZONE 3 SILVA 10

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21		405408	5637 ELITE MAINTENANC		1,494.50	.00	SILVA -MAR MAINT
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,494.50	.00	
4340					UTILITIES				
10/13	04/11/13	21		DUE042513	2320 CITY OF LEMOORE		77.40	.00	LLMD/PFMD
10/13	04/11/13	21		472905732MAR	0363 P G & E		10.23	.00	02/09/2013-03/24/2013
TOTAL					UTILITIES	.00	87.63	.00	
TOTAL					PFMD ZONE 3 SILVA 10	.00	1,582.13	.00	

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CITY OF LEMOORE  
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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 078 - LLMD/PFMD  
BUDGET UNIT - 4815D - PFMD ZONE 4 PARKVIEW

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21		405409	5637 ELITE MAINTENANC		433.92	.00	PARK VIEW - MAR MAINT
TOTAL					PROFESSIONAL CONTRACT SVC	.00	433.92	.00	
4340					UTILITIES				
10/13	04/11/13	21		472905732MAR	0363 P G & E		10.18	.00	02/09/2013-03/24/2013
TOTAL					UTILITIES	.00	10.18	.00	
TOTAL					PFMD ZONE 4 PARKVIEW	.00	444.10	.00	
TOTAL					LLMD/PFMD	.00	21,068.56	.00	

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SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.fund between '001' and '099' and transact.batch='AC0416'  
ACCOUNTING PERIOD: 10/13

FUND - 085 - PBIA  
BUDGET UNIT - 4270 - PBIA

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230					REPAIR/MAINT SUPPLIES				
10/13	04/11/13	21		04022013	6217 COTTA FENCING		350.00	.00	VINYL POST/ BUST ST.
TOTAL					REPAIR/MAINT SUPPLIES	.00	350.00	.00	
4310					PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21		03282013	5563 DEROUIN, RUSTY		300.00	.00	MARCH SERVICES
TOTAL					PROFESSIONAL CONTRACT SVC	.00	300.00	.00	
TOTAL					PBIA	.00	650.00	.00	
TOTAL					PBIA	.00	650.00	.00	
TOTAL REPORT						.00	424,487.29	-136,463.92	

Mayor  
William Siegel  
Mayor Pro Tem  
Lois Wynne  
Council Members  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Maintenance & Fleet  
Division**

711 W. Cinnamon Drive  
Lemoore • CA 93245  
Phone • (559) 924-6739  
FAX • (559) 924-6708

**To: Lemoore City Council**  
**From: Joe Simonson, Director of Parks and Recreation**  
**Date: April 5, 2013**  
**Subject: Local Transportation Fund Share**

Item# 3D

A handwritten signature in blue ink, likely belonging to Joe Simonson, is written over the signature line of the header.

**Background:**

The City has received the "Estimated Fiscal Year 2013-14" Transportation Development Act Shares from Kings County Association of Governments (KCAG) regarding Fiscal Year 2013-14 Local Transportation Fund (LTF) Claims. LTF shares are based on annual Department of Finance population estimates that will be released on May 1, 2013. KCAG's estimate of the City's share of streets and roads, based upon the May 2012 population estimate of 24,835, is \$553,550. Minor adjustments will be made upon receipt of the final report and adoption of KCAG and KCAPTA budgets. Attached is the Article 8 Claim Form for the Kings County procedural records to request Lemoore's share of funds.

KCAG also included an Article 3 Claim Form for Pedestrian and Bicycle Facilities funding. However, this year, as in the past, none of the agencies will be requesting these funds to be separated from the general LTF shares. This procedure allows all agencies to use these monies where needed and ties no strings for its uses. Staff recommends that the City of Lemoore not request funds under Article 3.

As part of the requirements to request funds under Article 8, the City must provide a list of those projects for which the funds will be used. City Council authorized expenditures and design for 2013 Street Capital Improvement Projects at the March 19, 2013 Meeting. The City will expend approximately \$605,320 from Fund 033 for the 2013 Lemoore Slurry Seal Project.

All agencies filing a claim for funds are required to hold a public hearing to determine if unmet transit needs exist within their jurisdiction. The Kings County Area Public Transit Agency (KCAPTA) held public hearings on February 27, 2013 and March 27, 2013 on behalf of its member agencies.

**Budget Impact:**

Article 8 estimates indicate the City will receive \$299,923 to be used for local streets and roads. The remaining funds will go to KART and KCAG. Local Transportation Fund 033 revised estimated balance as of June 30, 2013 is projected to be \$744,267.

**Recommendation:**

It is recommended that City Council:

1. Approve the environmental documentation.
2. By motion adopt Resolution 2013-07 making a determination regarding public transit needs and designating the City Manager to submit the TDA claim application including any needed amendments after the 2012 population figures are released.

**FINDINGS REQUIRED BY PUBLIC UTILITIES CODE  
CHAPTER 4, ARTICLE 8, SECTION 99400**

1. The total expenditure for the coming Fiscal Year for projects of maintenance and construction are twice the allocation requested.
2. See Attached City of Lemoore Recommended 2013 Lemoore Slurry Seals Project.
3. The funds will be expended only for purposes necessary and convenient to the development, construction and maintenance of local streets and roads, including planning and contributions to the transportation planning process.
4. See attached Notice of Exemption.
5. The funds requested do not exceed, as a proportion of the total fund, the ratio the population served by the City of Lemoore bears to the total county population.
6. See attached Notice of Hearing and Affidavit of Publication.

**CITY OF LEMOORE  
NOTICE OF EXEMPTION NO. 2013-02**

**TO:** County Clerk  
County of Kings  
Kings County Government Center  
Hanford, CA 93230

**FROM:** City of Lemoore  
City Clerk  
119 Fox Street  
Lemoore, CA 93245

**Project Title** – Application for Local Transportation Funds for use in public transportation and maintenance of existing streets and roads.

**Project Location** – Specific – Various streets within the City.

**Project Location** – City and County – City of Lemoore, County of Kings

**Description of Nature, Purpose and Beneficiaries of Project** – Application for funds to fund the Kings County Rural Transportation Agency Program and to reconstruct existing City Streets for the benefit of vehicular traffic.

**Name of Agency Approving Project** – City of Lemoore

**Name of Person or Agency Carrying Out Project** – City of Lemoore

**Exempt Status:** (Check One)

- \_\_\_\_\_ Ministerial – Section 15073  
\_\_\_\_\_ Declared Emergency – Section 15071 (a)  
\_\_\_\_\_ Emergency Project – Section 15071 (b) and (c)  
  X   Categorical Exemption – Section 15301 (c) and 15302 (c)

Project will not result in an expansion or intensification of use of streets. Streets are receiving surface repair.

Jeff Laws	(559) 924-6700
_____	_____
Contact Person	Telephone No.

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has the Notice of Exemption been filed by the public agency approving the Project? Yes   X   No \_\_\_\_\_

Date: \_\_\_\_\_  
\_\_\_\_\_ Jeff Laws

**ATTACHMENT "B"**

**RESOLUTION NO. 2013 – 07**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE MAKING A DETERMINATION REGARDING PUBLIC TRANSIT NEEDS WITH THE CITY OF LEMOORE AND DESIGNATING A RESPONSIBLE PERSON TO SUBMIT A CLAIM APPLICATION FOR TRANSPORTATION DEVELOPMENT ACT FUNDS FOR FISCAL YEAR 2013-14**

At a Regular Meeting of the City Council of the City of Lemoore duly called and held on April 16, 2013 at 7:30 p.m. on said day, it was moved by Council Member \_\_\_\_\_, seconded by Council Member \_\_\_\_\_ and carried that the following Resolution be adopted:

WHEREAS, the City of Lemoore has participated with the Kings County Area Public Transit Agency (KCAPTA) to provide a Public Transportation Program for the City of Lemoore; and

WHEREAS, KCAPTA is currently providing the City of Lemoore with a modified fixed route bus system; and

WHEREAS, KCAPTA and the Kings County Commission on Aging are consolidated into a single public transportation entity; and

WHEREAS, The City Council, at its April 16, 2013 Meeting, requested public comment regarding unmet transit needs; and

WHEREAS, a public hearing was held on February 27, 2013 and another public hearing was held on March 27, 2013 by KCAPTA on behalf of its member agencies to determine if there exists unmet transit needs; and

WHEREAS, this joint effort is reflected through the Kings County Regional Planning Agency; and

WHEREAS, one of the functions of said Agency and its member agencies is to submit an approved Claim for Transportation Development Act Funds.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Lemoore hereby finds and determines based upon the testimony and evidence considered that there are no areas within its jurisdiction with unmet public transit needs which could be reasonably met by the expansion of the existing transportation system or by the establishment of a new system.

BE IT FURTHER RESOLVED that the City Council of the City of Lemoore claims the unused balance of the Local Transportation Fund, not used for public transportation, for maintenance of local streets and roads, and finds that maintenance of streets and roads is categorically exempt from environmental review.

BE IT FURTHER RESOLVED that the Lemoore City Manager is hereby designated as the authorized person to sign and submit the City of Lemoore's request or amended request for the use of Transportation Development Act Funds.

Passed and adopted at a Regular Meeting of the City Council of the City of Lemoore held on the 16<sup>th</sup> day of April, 2013 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAINING:

APPROVED:

\_\_\_\_\_  
William M. Siegel, Jr., Mayor

ATTEST:

\_\_\_\_\_  
Kristie R. Baley, City Clerk

### CERTIFICATE

STATE OF CALIFORNIA )  
COUNTY OF KINGS ) ss.  
CITY OF LEMOORE )

I, Kristie R. Baley, City Clerk of the City of Lemoore do hereby certify the foregoing Resolution of the City Council of the City of Lemoore was duly passed and adopted at a Regular Meeting of the City Council held on April 16, 2013.

DATED: April \_\_\_\_\_, 2013

\_\_\_\_\_  
Kristie R. Baley  
City Clerk

**ATTACHMENT "C"**

**CAPITAL IMPROVEMENT PROGRAM PROJECT**

<b>C.I.P. Description/Project No.</b>	<b>Project Cost</b>		<b>2013</b>
Street Slurry Seals Project	\$	605,320	\$ 605,320
<b>TOTAL</b>	\$	<b>605,320</b>	\$ <b>605,320</b>



**Date:** April 10, 2013

**Item No.:** 3E

**To:** Lemoore City Council  
City of Lemoore  
119 Fox Street  
Lemoore, CA 93245

**From:** Harry A. Tow, City Engineer  
David Jacobs, Assistant City Engineer

**Subject:** Authorization of changes to the 2012 Double Chip Seal Project

**cc:** City Manager  
Joe Simonson, Director, Parks and Recreation Department  
Ray Greenlee, Parks and Facilities Superintendent  
David Wlaschin, Public Works Director

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Discussion:

The 2012 Double Chip Seal project was awarded to International Surfacing Systems on August 21, 2012. The project was approximately halfway completed when it was decided the weather was too unpredictable and cold to properly complete the project. The project was put on hold October 23, 2012 and was planned to resume in April or May, 2013.

The city has received negative comments on the finished surface from residents living on the streets that were chip sealed in 2012. In order to get a smoother product on the remaining streets a Cape seal was proposed. (A Cape seal is a single chip surface followed by a slurry seal.) Despite earlier lower-cost estimates from the contractor, the final estimate of change in cost for the Cape seal was an addition of \$163,000 to the original contract price of \$777,900. This cost is excessive. The contractor has, however, quoted a reasonable cost of \$2.10 per square yard for a slurry seal, plus a lump sum cost of \$20,000 for pre-seal crack filling. This does not add any strength to the street but does give it a smooth surface that will hold up for four to five years.

The crack fill/slurry seal alternative will reduce the overall project cost by \$92,000 from \$777,900 to \$685,797. This amount includes 10,000 square yards (\$21,000) to slurry seal cul-de-sacs where the majority of complaints about chip-seal roughness occurred.

Recommendation:

The change of scope in the project to crack fill and slurry seal the remaining streets in the 2012 Double Chip Seal Project, including \$21,000 to slurry seal the cul-de-sacs that have already been chipped, is recommended. The work will be done in April or May.



# Quad Knopf

## MEMO

Item 3F

**Date:** April 9, 2013 **Project No.:** L130065/01

**To:** Mayor and City Council  
City of Lemoore

**From:** Harry A. Tow, City Engineer  
David Jacobs, Assistant City Engineer

**Subject:** Authorization to advertise for bids,  
2013 Reclamite Street Maintenance Program\*

**cc:** Joe Simonson, Director, Parks and Recreation Department, City of Lemoore

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It is requested that the City Engineer be authorized to advertise for bids for this project.

- Bid documents have been completed.
- The estimated contract cost is \$176,000 (at \$1.25 per square yard) (last year program bid cost was \$1.16 per square yard)
- There will be an estimated additional cost of \$8,000 for property owner notification and project oversight by Quad Knopf personnel.
- The streets to be treated with Reclamite are shown on the attached map.
- Bids are scheduled to be opened on May 14; Council consideration of bid award is scheduled for May 21; work is scheduled to be completed between June 4 and June 29.

wbc

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\* Reclamite – A truck-spray application of an asphaltic emulsion, with penetration characteristics, on existing asphaltic concrete surfaces. The spray process is immediately followed by a light sand distribution and sand sweeping. To a much lesser degree than slurry seal or cape seal processes, it decreases water penetration and surface oxidation. Its anticipated service life is 3 to 5 years.

L:\Projects\2013\L130065\CORRESPONDENCE\SENT\2013-04-09 Memo to Council re authorize to advertise.docx





Quad Knopf

**MEMO**

Item 3G

**Date:** April 11, 2013

**Project No.:** L130063/01

**To:** Mayor and City Council  
City of Lemoore

**From:** Harry A. Tow, City Engineer  
David Jacobs, Assistant City Engineer

**Subject:** Authorization to advertise for bids,  
2013 Streets Overlay Program \*

**cc:** Jeff Laws, City Manager  
Joe Simonson, Director, Parks and Recreation Department, City of Lemoore

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It is requested that the City Engineer be authorized to advertise for bids for this project.

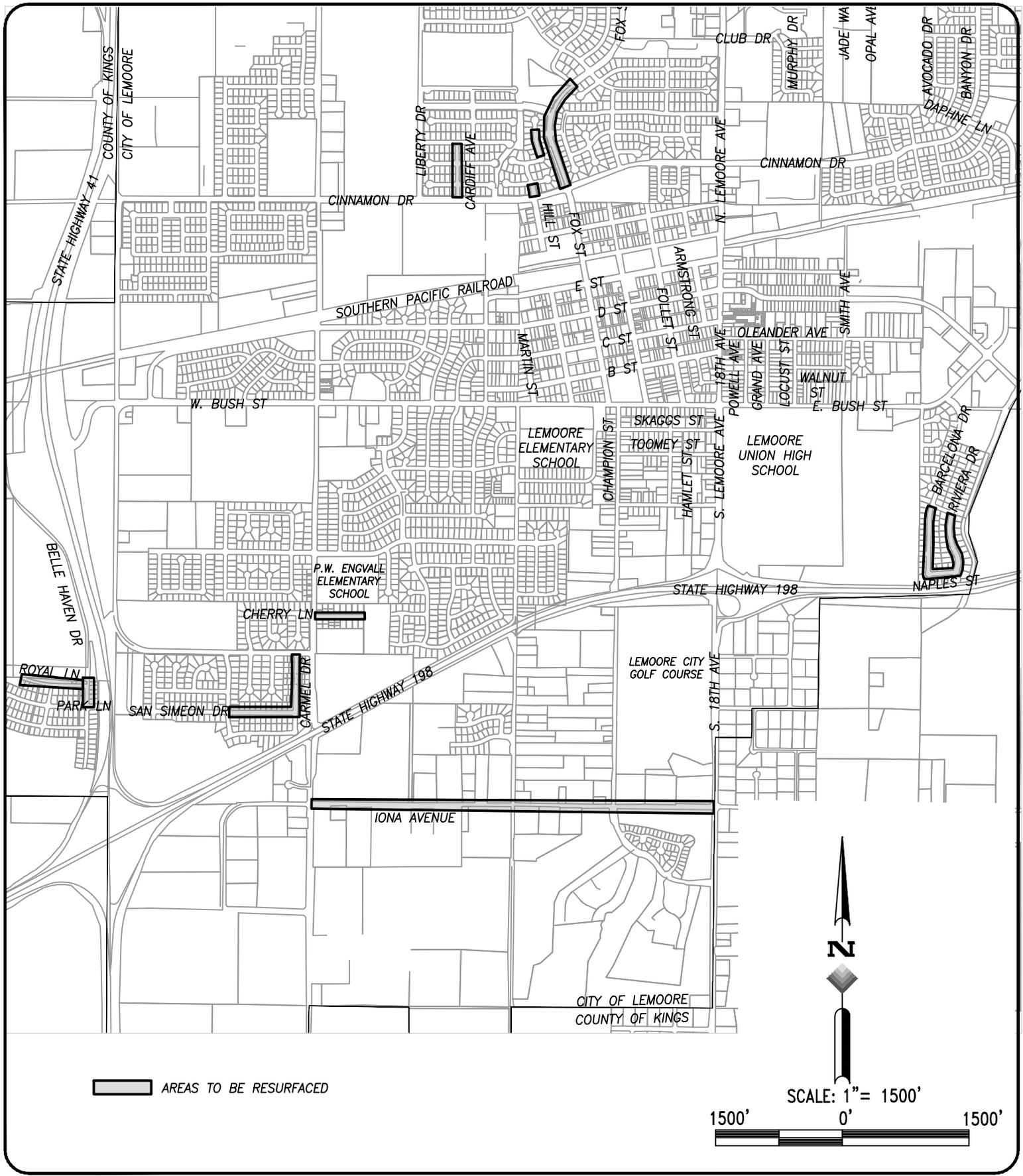
- Bid documents have been completed.
- The estimated contract cost is \$1,060,000 (The preliminary street program cost estimate was \$1,310,800)
- The streets to be overlaid are shown on the attached map.
- Bids are scheduled to be opened on May 14; Council consideration of bid award is scheduled for May 21; work is scheduled to be completed between June 4 and June 29.

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\* Overlay – The addition of approximately .2 feet (2 ½”) of asphaltic concrete to an existing street surface. It is normally accompanied by ‘cold planing’ (cutting out) of up to 2 ½” of existing asphalt about eight feet adjacent to concrete gutters and by ‘Petromat’ installation (a flexible sheeting) under the pavement of the roadway to reduce reflection cracking. Its anticipated service life may be 15 to 20 years.

L:\Projects\2013\L130063\CORRESPONDENCE\SENT\2013-04-11 Memo to Council re authorize to advertise.docx

5110 West Cypress Avenue ♦ P.O. Box 3699 ♦ Visalia, California 93278 ♦ Tel (559) 733-0440 ♦ Fax (559) 733-7821  
www.quadknopf.com



PLOT DATE:
JOB NO.
DWG. NAME:
SCALE:
SHEET NO.:

**EXHIBIT**

**STREET OVERLAY PROJECT**

PREPARED BY:



**Quad Knopf**

5110 W. CYPRESS AVE.  
P.O. BOX 3699  
VISALIA, CA 93278  
TEL: (559) 733-0440  
FAX: (559) 733-7821

DRW BY: \_\_\_\_\_

CHK BY: \_\_\_\_\_



**Date:** April 12, 2013

**Project No.:** L130063/01

**To:** Mayor and City Council  
City of Lemoore

**From:** Harry A. Tow, City Engineer  
David Jacobs, Assistant City Engineer

**Subject:** Updated costs for,  
2013 Streets Overlay Program \*

**cc:** Jeff Laws, City Manager  
Joe Simonson, Director, Parks and Recreation Department, City of Lemoore

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The project cost estimate that was provided to the City Council in a memo dated April 12, 2013 was incomplete. The cost of the construction of Cedar Lane between 19½ Avenue and Blue Jay Avenue was inadvertently left off.

It is proposed to construct the center 30 feet of Cedar Lane from 19½ Avenue to just west of Blue Jay Avenue. The recommended 2013 Street Program broke down the Cedar Lane Avenue extension separately; however it was decided to construct this section with the Overlay program. The following is the breakdown of each portion of the project:

- The estimated overlay contract cost is \$1,060,000
- The estimated Cedar Avenue Extension is \$58,700 (preliminarily estimated at \$94,000)

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\* Overlay – The addition of approximately .2 feet (2 ½”) of asphaltic concrete to an existing street surface. It is normally accompanied by ‘cold planing’ (cutting out) of up to 2 ½” of existing asphalt about eight feet adjacent to concrete gutters and by ‘Petromat’ installation (a flexible sheeting) under the pavement of the roadway to reduce reflection cracking. Its anticipated service life may be 15 to 20 years.

**Mayor**  
William Siegel  
**Mayor Pro Tem**  
Lois Wynne  
**Councilmembers**  
John Gordon  
Eddie Neal  
Willard Rodarmel



CITY of  
**LEMOORE**  
CALIFORNIA  
**STAFF REPORT**

**PLANNING  
DEPARTMENT**  
  
711 Cinnamon Drive  
Lemoore CA 93245  
Phone (559) 924-6740  
FAX (559) 924-6708

**To:** Lemoore City Council  
**From:** Holly Smyth, Planning Director *MS*  
**Date:** April 12, 2013  
**Subject:** **2012 Annual Housing Element and Regional Housing Needs  
Allocation Progress Report**

**ITEM # 3H**

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**Background:**

Government Code Section 65400(b)(1) mandates that all cities and counties submit to their legislative bodies an annual report on the status of the general plan and progress in its implementation (the "Progress Report"). A copy of this Progress Report must also be sent to the Governor's Office of Planning and Research (OPR) and the Department of Housing and Community Development (HCD).

The intent of this statute is to ensure that the general plan directs all land use decisions and remains an effective guide for future development. Because the role of the general plan is to act as a "constitution" for the long-term physical development of a community and because it is required to be updated periodically to reflect current circumstances, it is critical that local planning agencies periodically review the general plan and its implementation. The Progress Report is a tool for monitoring this.

The Progress Report is useful to OPR in a number of ways. The report provides information that allows OPR to monitor local planning activities and to identify trends in land use planning and decision making throughout the State of California. This information is critical to OPR to serve in its capacity as the statewide planning agency.

Due to staffing limitations and the Council's prior direction to avoid carrying out lengthy unfunded mandates, staff has only pulled together the Housing Element and the Regional Housing Needs assessment portions of the report as the legislation states that failure to submit this portion of the report will lead to a court potentially issuing an order or judgment compelling compliance with this section and possible sanctions. Additionally, not submitting the reports could potentially threaten the awarding of State grant funds. Please note that bolded items represent tasks carried out in the 2012 year towards carrying out the policies.

Note that many policies state RDA is the responsible entity because this is how the Housing Element policies are written. Because we have a joint Countywide Housing Element certified by the state, the policies are not anticipated to be updated until the 2014/15 fiscal year when the Element must be updated and re-certified by the State. There were still some housing activities that were going on during 2012 if other grant funding sources were available to pay for the activities.

**Fiscal Impact:**

Failure to submit the Housing Element portion of the Annual Progress Report can result in court/attorney/sanction costs as well as preclude the City from applying for Housing Related Parks Program or potentially jeopardize other State awarded grant funds.

**Recommendation:**

The City Council should, by motion, accept the attached 2012 Housing Element and Regional Housing Needs Assessment Reports and direct staff to submit to the Governor's Office of Planning and Research and the Housing Community Development Department in accordance with Government Code Section 65400(b)(1).

**2012 LEMOORE HOUSING ELEMENT SECTION OF THE GENERAL PLAN ANNUAL PROGRESS REPORT**

IMPLEMENTATION PROGRAM/POLICIES	RESPONSIBILITY	TIME FRAME	STATUS																																																
<p>Policy 4.1 - Code Enforcement: Continue to work with the community on code violations. Refer property owners to City programs for rehabilitation assistance.</p>	<p>Code Enforcement Staff, and Police, Planning, Department</p>	<p>-Ongoing</p>	<p>-Since 1999 the Police Department has carried out code enforcement activity through a community service officer in coordination with Planning and Fire Departments.                      -Full time code enforcement officer hired under the Redevelopment Agency February 2006 to fully dedicate time to this activity and coordinate with PD and Fire Departments regularly and Planning and Building when needed.</p> <table border="0"> <tr> <td></td> <td align="right"><u>2008</u></td> <td align="right"><u>2009</u></td> <td align="right"><u>2010</u></td> <td align="right"><u>2011</u></td> <td align="right"><u>2012</u></td> </tr> <tr> <td>Prop. Maintenance</td> <td align="right">1,092</td> <td align="right">1,125</td> <td align="right">1,716</td> <td align="right">1,298</td> <td align="right"><b>1,196</b></td> </tr> <tr> <td>Vehicle Violations</td> <td align="right">300</td> <td align="right">209</td> <td align="right">218</td> <td align="right">141</td> <td align="right"><b>155</b></td> </tr> <tr> <td>Zoning Violations</td> <td align="right">38</td> <td align="right">7</td> <td align="right">23</td> <td align="right">1</td> <td align="right"><b>2</b></td> </tr> <tr> <td>Business License</td> <td align="right">19</td> <td align="right">23</td> <td align="right">10</td> <td align="right">15</td> <td align="right"><b>13</b></td> </tr> <tr> <td>Public Nuisance</td> <td align="right">1,149</td> <td align="right">957</td> <td align="right">1,103</td> <td align="right">571</td> <td align="right"><b>487</b></td> </tr> <tr> <td colspan="6"><i>(Sign/Banner Violations &amp; Shopping Carts)</i></td> </tr> <tr> <td>Substandard Housing</td> <td align="right">5</td> <td align="right">15</td> <td align="right">5</td> <td align="right">8</td> <td align="right"><b>4</b></td> </tr> </table> <p>-Code enforcement referred applicants to City's housing or façade programs when applicable.</p>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	Prop. Maintenance	1,092	1,125	1,716	1,298	<b>1,196</b>	Vehicle Violations	300	209	218	141	<b>155</b>	Zoning Violations	38	7	23	1	<b>2</b>	Business License	19	23	10	15	<b>13</b>	Public Nuisance	1,149	957	1,103	571	<b>487</b>	<i>(Sign/Banner Violations &amp; Shopping Carts)</i>						Substandard Housing	5	15	5	8	<b>4</b>
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<p>Policy 4.2 - Exterior Home Improvement (Paint-Up/Fix-Up) Program: Assist 10-15 households annually with grant amounts up to \$8,000.</p>	<p>Former RDA</p>	<p>All RDA funded programs were put on hold 6/29/2011 with AB 1X 26; RDA was subsequently eliminated and program ended.</p>	<p>-2003 calendar yr assisted 25 for \$111,207                      -2004 calendar yr assisted 19 for \$86,314                      -2005 assisted 18 at cost of \$122,329                      -Raised max. grant from \$5,000 to \$8,000 FY 05/06                      -2006 assisted 36 at cost of \$247,966                      -2007 assisted 11 at costs of \$82,509                      -2008 assisted 11 at costs of \$67,805                      -2009 assisted 14 at a cost of \$99,274                      -2010 assisted 20 at a cost of \$139,126                      -2011 assisted 6 at a cost of \$45,380  <b>-2012 none assisted; program ended</b></p>																																																
<p>Policy 4.3 - Housing Rehabilitation Program: Initiate housing rehabilitation program and assist households during the grant cycle based on available funding.</p>	<p>City Housing Specialist</p>	<p>-2003-2006                      -2010                      -Awarded new grant, program began in 2012; additional grant funds received 2013.</p>	<p>Assisted eight (8) households during the grant cycle – six with rehabilitation loans of \$20,000 - \$70,000 and two reconstructions of \$110,000-\$116,000, utilizing a total of \$508,127 of funds.                      - Anticipate assisting three to five households with new grant funding  <b>Currently have not received any applications for assistance</b></p>																																																

## 2012 LEMOORE HOUSING ELEMENT SECTION OF THE GENERAL PLAN ANNUAL PROGRESS REPORT

IMPLEMENTATION PROGRAM/POLICIES	RESPONSIBILITY	TIME FRAME	STATUS
Policy 4.4 - Emergency Home Repair Program: Assist up to 10 households annually with grant amounts up to \$2,500.	Former RDA	All RDA funded programs were put on hold 6/29/2011 with AB 1X 26; RDA was subsequently eliminated and program ended.	-2009 assisted 1 at a cost of \$488. -2010 assisted 6 at a cost of \$13,455 -2011 assisted 2 at a cost of \$4,925 <b>-2012 none assisted; program ended</b>
Policy 4.5 - Do-It-Yourself and Senior House Painting Programs: Assist up to 20-30 households annually to paint their homes.	Former RDA	All RDA funded programs were put on hold 6/29/2011 with AB 1X 26; RDA was subsequently eliminated and program ended.	-2009 assisted 8 at a cost of \$20,000, plus \$9,000 in start-up costs through the Senior Paint Program -2010 assisted 1 at a cost of \$703 through the Do-It-Yourself Program & assisted 5 at a cost of \$12,500 through the Senior Paint Program -2011 assisted 2 at a cost of \$5,000, plus \$8,000 in start-up costs through the Senior Paint Program <b>-2012 none assisted; program ended</b>
Policy 4.6 - Preservation of At-Risk Affordable Housing: Continue to monitor the status of publicly-assisted units. The city will contact the property owners to determine their intentions, contact qualified nonprofits regarding potential opt-out projects, ensure that property owners comply with noticing requirements, support the acquisition of at-risk properties by nonprofits, and pursue grants to support the preservation of affordable at-risk housing.	Formerly the RDA	Ongoing	-The 2009-2014 Housing Element identified one project at risk of converting to market rents in the next ten years. The Redevelopment Agency previously monitored this situation.
Policy 4.7 - Zoning for Adequate Sites: Provide adequate sites to meet the housing needs allocation of 3,021 units.	Planning Department	-2008 -2009/10  -2012	-Adequate sites included in current General Plan. -2009-2014 Housing Element accessed General Plan designated lands which meet the new RHNA. <b>-Zoning Ordinance was updated and did meet the RHNA allocation</b>
Policy 4.8 - Downtown Revitalization: Facilitate additional mixed-use projects in the downtown as opportunities arise.	Former RDA	Ongoing	-No new mixed used projects, that include housing, have been done since the Antlers Hotel projects in downtown in 2004. -2030 General Plan update changed downtown to several "Mixed-Use" designations to encourage policy.

**2012 LEMOORE HOUSING ELEMENT SECTION OF THE GENERAL PLAN ANNUAL PROGRESS REPORT**

IMPLEMENTATION PROGRAM/POLICIES	RESPONSIBILITY	TIME FRAME	STATUS
Policy 4.8 (cont.)			<p><b>-4/11/2013 submitted a CDBG Planning Technical Assistance grant application to consider a restaurant business incubator using locally grown produce in Downtown that may help continue revitalization efforts.</b></p>
Policy 4.9 - Density Bonus Program: Update the City's density bonus ordinance and continue to offer a density bonus and other incentives for qualified projects.	Planning Department	<p>-2005</p> <p>-2009</p> <p><b>-2012</b></p>	<p>-Eastgate Village project approved a 25% PUD density bonus from 118 units to 147 (allowing 15 additional units) in 2005.</p> <p>-Montgomery Crossings project approved an 8% Density Bonus from 53 allowed units to 57 units (17*3.13 acres= 53 allowed units) for affordable housing project which was completed in 2009.</p> <p><b>-The City's density bonus was updated with the adoption of the 2012 Zoning Ordinance overhaul</b></p>
Policy 4.10 - Planned Unit Development: Continue to promote the benefits of PUD alternatives to traditional development.	Planning Department	<p>-Ongoing</p> <p><b>-2012</b></p>	<p>-All new residential single family subdivisions over 10 acres in size and multi-family over 5 acres in size all zoned with a PUD overlay requiring small and larger house sizes.</p> <p>-Have made PUD Livable Neighborhood booklet and PUD short list available for free at the counter for those considering PUD.</p> <p><b>-2012 Zoning Ordinance updated the PUD section</b></p>
<p>Policy 4.11 - First Time Homebuyer Programs: Assist 20 households annually through the City's two First Time Homebuyer Programs with grant amounts ranging from \$30,000 to \$100,000.</p> <p><b>- Maximum grant amount for HOME Program reduced to \$75,000 for new grant cycle</b></p>	Former RDA; City Housing Specialist for Grant funded programs	All RDA funded programs were put on hold 6/29/2011 with AB 1X 26 and ended with the elimination of redevelopment Grant funded programs are ongoing.	<p>-2003 assisted 4 at cost of \$79,300 total with HOME funds</p> <p>-2004 assisted 1 at cost of \$29,927 total with HOME funds</p> <p>-2005 assisted 1 at cost of \$20,000 total with HOME funds</p> <p>-2006 assisted 22 at cost of \$444,727 with RDA funds</p> <p>-2007 assisted 10 at cost of \$298,021 with RDA funds</p> <p>-2008 assisted 19 at cost of \$ 559,696 with RDA funds</p> <p>-2009 assisted 12 at cost of \$338,049 with RDA funds</p> <p>-2009 assisted 12 at a cost of \$866,422 with HOME funds</p> <p>-2010 assisted 13 at a cost of \$365,621 with RDA funds</p> <p>-2010 assisted 2 at a cost of \$112,884 with HOME funds</p> <p>-2011 assisted 1 at a cost of \$26,897 with RDA funds</p> <p>-2011 assisted 5 at a cost of \$327,820 with HOME funds</p> <p><b>-2012 assisted 1 at a cost of \$52,255 with HOME funds</b></p>

**2012 LEMOORE HOUSING ELEMENT SECTION OF THE GENERAL PLAN ANNUAL PROGRESS REPORT**

IMPLEMENTATION PROGRAM/POLICIES	RESPONSIBILITY	TIME FRAME	STATUS
Policy 4.12 - Infill Housing Program: Assist 1 to 2 households annually by constructing infill homes for low to moderate income households.	Former RDA	Ended wit the elimination of redevelopment	-Two infill homes were constructed and sold to income qualified families in the 2009 calendar yr at a cost of \$363,378.
Policy 4.13 - Section 8 Rental Assistance: Assist the Housing Authority in promoting the Section 8 program.	RDA / Kings County Housing Authority	Ongoing	-The City does not offer rental assistance so we refer people to Housing Authority who administers the Section 8 Program for Kings County, as well as, other rental assistance programs.
Policy 4.14 - Affordable Housing Project Assistance: Assist affordable housing projects on a case-by-case basis, including priority for extremely-low income units where feasible.	Former RDA	As funding is available	-The RDA contributed \$1,200,000 to an affordable multi-family project of 57 units that was completed in 2008. - All prior commitments expired with the elimination of redevelopment. -Maps are provided to potential developers both in the office and on the website showing vacant multi-family housing sites.
Policy 4.15 - Senior and Special Needs Housing: Continue to support the development of senior/disabled/assisted living housing.	Former RDA	<b>-2011</b>	<b>-The RDA contributed \$2,680,000 to develop a new senior housing project that provides 80 units. The City also obtained a CDBG grant to further support this project. This project was completed in 2012, and rented up within 30 days of opening.</b>
Policy 4.16 - Emergency Shelters and Transitional/Supportive Housing: Amend Zoning Code to permit emergency shelters by-right in the RSC zone subject to objective development standards and clarify that transitional and supportive housing are residential uses subject only to the same requirements as other residential uses of the same type in the same zone.	Planning Department	-2008  <b>2012</b>	-2030 General Plan update included this policy  <b>-Zoning Ordinance updated these provisions</b>
Policy 4.17 Employee and Farmworker Housing: 1) Assist interested affordable housing developers by identifying sites and supporting funding applications for farmworker housing, and 2) Provide, to the extent feasible, regulatory incentives to encourage the construction of farmworker housing.	Planning Department and Former RDA	-2009  -Ongoing  <b>-2012</b>	-2009-2014 Housing Element incorporated a vacant residential land inventory available on Figure B-1d in Appendix B of the document. -The RDA has purchased land for an affordable multi-family complex that would have provided 39 units of farmworker housing; however, this project was not able to secure funding needed to complete project. <b>-Zoning Ordinance incorporated policies</b>

**2012 LEMOORE HOUSING ELEMENT SECTION OF THE GENERAL PLAN ANNUAL PROGRESS REPORT**

IMPLEMENTATION PROGRAM/POLICIES	RESPONSIBILITY	TIME FRAME	STATUS
<p>Policy 4.18 - Housing for Persons with Disabilities and Special Needs: Amend the Zoning Ordinance to remove potential constraints on community care facilities, housing for persons with disabilities and SROs, and amend the definition of “family” consistent with current law.</p>	<p>Planning / CDD</p>	<p><b>-2012</b> -Ongoing</p>	<p><b>-2012 Zoning Ordinance Update incorporated</b> -The City continues to operate a transitional home for low to moderate income young adults, including aged-out foster youth.</p>
<p>Policy 4.19 - Promote Equal Housing Opportunities: Lemoore will coordinate with Kings County to select a local fair housing agency to provide landlord/tenant mediation, fair housing investigations, and testing. The City will develop a fair housing brochure in Spanish and English or acquire one from a local fair housing provider. To broadly disseminate fair housing information, the City will distribute the brochure at City Hall and on the City website.</p>	<p>City Housing Specialist</p>	<p>Select a local provider by 2010</p>	<p>-A joint local provider has not been selected yet; however, any complaints are referred to the Fresno HUD office and Central California Legal Services. -A Fair Housing Brochure and a Tenant/Landlord Rights Brochure have been placed on the City website. These brochures are also available, by request, in print at City Hall.</p>

Report continues on portrait view pages that follow regarding the Regional Housing Needs Assessment evaluation.

## 2012 LEMOORE GENERAL PLAN ANNUAL PROGRESS REPORT in meeting Regional Housing Needs Allocation (RHNA)

The City is required to file a report annually with the State Department of Housing and Community Development (HCD) on progress in meeting goals and objectives of the 2009-2014 Housing Element of the General Plan.

This report includes an update on progress in meeting the City's RHNA as stated in the Housing Element (which covers January 2007 to June 2014 period) while the City's Annual Report on the Housing Element of the General Plan discusses a program-by-program assessment of the Housing Element's effectiveness in addressing the City's housing goals and objectives.

This report includes the new housing construction activity for the period from January 1 2007 through December 31, 2012 as well as the maximum income limits each year for a 4-person household size.

From	To	Extremely Low	Very-Low Income	Low-Income	Moderate Income	Above Moderate	Total New Homes
<b>RHNA Units Assigned</b>		<b>374</b>	<b>374</b>	<b>534</b>	<b>502</b>	<b>1,237</b>	<b>3,021</b>
(percentage of total)		12%	12%	18%	17%	41%	100%
1/1/2007	12/31/2007	\$15,450	\$25,750	\$41,200	\$61,800	N/A	
*		0	0	4	14	90	108
1/1/2008	12/31/2008	\$16,150	\$26,900	\$43,050	\$64,600	N/A	
**		2	19	116	6	54	197
1/1/2009	12/31/2009	\$16,750	\$27,900	\$44,650	\$66,950	N/A	
*		1	0	1	3	24	29
1/1/2010	12/31/2010	\$16,900	\$28,150	\$45,050	\$67,550	N/A	
		0	0	1	4	6	11
1/1/2011	12/31/2011	\$17,150	\$28,600	\$45,750	\$68,650	N/A	
***		6	33	40	28	2	109
1/1/2012	12/31/2012	\$65,200	\$124,250	\$198,750	\$298,300	N/A	
		0	0	21	74	4	99
1/1/2013	12/31/2013						
1/1/2014	12/31/2014						
<b>TOTAL UNITS</b>		<b>9</b>	<b>52</b>	<b>183</b>	<b>129</b>	<b>180</b>	<b>553</b>
<b>% of total housing built</b>		<b>1.63%</b>	<b>9.40%</b>	<b>33.09%</b>	<b>23.33%</b>	<b>32.55%</b>	<b>100%</b>
% of RHNA Number meet		2.41%	13.9%	34.26%	25.69%	14.55%	
RHNA Remaining		365	322	351	373	1,057	2,468

\* Used pulled building permit data, sorted new housing units, inserted actual purchase price or estimated purchase price, then compared the house prices with the maximum purchase price a particular income group could afford

\*\* Includes 73 Valley Oak apartments (these qualify as low-income under RHNA but not under RDA, because a "low-income" family could afford the units however they are not income restricted units with covenants) and 57 Montgomery Crossing apartments.

\*\*\* Includes 80 Cinnamon Villas apartments

According to the findings in the Housing Element, the City had 713 vacant parcels, 27 underutilized sites, and 62 parcels within the Urban Growth Boundary Area outside City limits that could support new housing. Table 3-6 of the new Housing Element specifies the amount of housing capacity in each residentially designated area within the City Limits.

Substantially undeveloped and vacant parcels with multi-family or mixed-use land-use designations could accommodate 1,571 units, which could serve extremely-low, very-low and low-income households. Substantially undeveloped and vacant parcels with single-family land-use designations could accommodate 2,581 units, which would most likely serve moderate and above moderate income households. Based on this information, the amount of land required to achieve the housing allocation goals for development applications was sufficient at the time the Housing Element was adopted to accomplish the Housing Element target goal of 3,021 units by 2014. However, based on the approximately, 200 housing units constructed during "good" building/development years, it is anticipated that no more than 1,400 new housing units will be built between 2007 to 2014 Regional Housing Needs Assessment period (given the housing slump these numbers will be far fewer). Therefore, the City should strive to meet the type of housing units by their proportional percentage highlighted on the above sheet.

During the Comprehensive Zoning & Development Code Update (effective May 18, 2012), City staff recalculated the overall amount of residentially zoned undeveloped and under-developed land available for various types of housing and insured that adequate sites are provided to accommodate all income households as required by the RHNA.

THIS 2012 ANNUAL REPORT/ASSESSMENT OF THE HOUSING ELEMENT POLICIES OF THE GENERAL PLAN AND REGIONAL HOUSING NEEDS ASSESSMENT REPORT WAS REVIEWED AND ADOPTED BY THE LEMOORE CITY COUNCIL ON TUESDAY, APRIL 16, 2013. THE REMAINDER OF THE GENERAL PLAN ANNUAL REPORT FOR 2012, WILL BE SUBMITTED UNDER SEPERATE COVER.

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Mayor, William M. Siegel, Jr.

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Dated

**Mayor**  
William Siegel  
**Mayor Pro Tem**  
Lois Wynne  
**Council Members**  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Public Works  
Department**

711 W. Cinnamon Drive  
Lemoore, CA 93245  
Phone (559) 924-6735  
FAX (559) 924-6708

## Staff Report

Item # 4

**To:** Lemoore City Council  
**From:** Lauren Apone, Administrative Analyst   
**Date:** April 11, 2013  
**Subject:** Public Hearing - Chevron Energy Solutions Solar Project -  
Energy Service Contract – Incurrence of Debt

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### Discussion:

The Chevron Energy Solutions solar proposal has been discussed at length at previous Council meetings. Links to all of the staff reports in date order are below. We are not planning on reviewing the entire scope of the project again unless Council has any questions or concerns.

[http://www.lemoore.com/agendas/2012/sep18/data/9\\_18\\_12\\_item\\_5\\_1.pdf](http://www.lemoore.com/agendas/2012/sep18/data/9_18_12_item_5_1.pdf)

[http://www.lemoore.com/agendas/2012/oct2/data/10\\_2\\_12\\_item\\_6\\_1.pdf](http://www.lemoore.com/agendas/2012/oct2/data/10_2_12_item_6_1.pdf)

[http://www.lemoore.com/agendas/2013/mar19/data/3\\_19\\_13\\_ss\\_item\\_2.pdf](http://www.lemoore.com/agendas/2013/mar19/data/3_19_13_ss_item_2.pdf)

[http://www.lemoore.com/agendas/2013/apr2/data/4\\_2\\_13\\_ss\\_item\\_2.pdf](http://www.lemoore.com/agendas/2013/apr2/data/4_2_13_ss_item_2.pdf)

### Scope Changes:

There have been a few changes to the scope of the project since our last Council Meeting. The Mayor has requested the following changes be made to the project. The watertight aspect of the solar shade structure added during the last meeting has been removed due to the high price tag of \$50,000. The additional inverter warranty (increasing the warranty from 15 years to 20 years) we previously spoke about purchasing has been removed to save approximately \$80,000. Chevron has also reduced their price by an additional \$30,000 in addition to the \$200,000 reduction they made just prior to the last Council Meeting. The price of the entire project is now \$12,890,000.

In addition, staff has worked with the Blair, Church, and Flynn, the engineer for the Canal Project and CMC parking lot in order to determine how the parking lot will function with the existing canal remaining above ground until 2015, when our grant funds for the canal project are available. A drawing is attached.

The limiting factors are the existing location of the canal and the existing entrance off of Cinnamon Drive. The new parking lot will have 144 usable stalls and will only have one entrance until 2015. An additional 15 stalls are available but will not be striped as such until the new entrances are added. Until the canal can be relocated underground, the traffic will need to be temporarily diverted with delineators to the southeast corner of the parking lot in order to avoid traffic conflicts. Once the canal is underground, we can simply restripe to gain 15 more parking stalls and, if desired, add additional asphalt to

gain an additional 33 stalls. All grading and plans for this parking lot will be completed with this expansion in mind.

Funding:

Staff has extensively analyzed the funding options and is recommending a 15-year Lease Purchase arrangement that has been discussed previously. Chevron has secured financing for this project at 2.97% as previously discussed. This will be a bank qualified bond. Bank qualified bonds require that the City issue no more than \$10 million in tax exempt securities in a calendar year in exchange for a lower interest rate. After speaking with the Finance Director, there is no immediate need to issue debt in the remainder of this calendar year.

The total project cost is \$12,890,000. The following is the breakdown of the money needed for the projects from each fund and the fund balances, along with any surpluses or shortfalls that need addressing.

<u>Fund</u>	<u>Project Cost</u>	<u>Fund Balance (6/30/13)</u>	<u>Shortage/Surplus</u>
Water	\$9,783,053	Operating: \$512,780	(\$9,462,884)
Sewer	\$2,483,695	Operating: \$2,209,460	(\$323,534)
General	\$ 623,252	Operating: \$5,134,348	\$4,498,825

Suggested Funds to borrow from if Council desires:

WWTP Set Aside	\$4,475,869
General Fund Operating	\$4,498,825

Staff recommends that Council use the available operating balances in the Sewer and General Funds to fund those portions of the project. This will ensure that the project cost to be financed stays below the required \$10 million. Additionally, staff recommends that Council consider borrowing from the WWTP Set Aside fund and/or General Fund to further reduce the amount the City needs to finance for this project. The balances in these funds are currently earning very little interest (0.3%) and even though we have secured a very attractive interest rate for the financing, the interest we are earning is still less than the interest we would be paying. If the Council wishes to borrow from any other funds, a repayment schedule will be prepared to ensure these funds will be made whole.

A representative from Chevron will not make a presentation on Tuesday evening but will be available to answer any questions Council may have. We will again separate this project into Item A including all sites excluding Well 12, and Item B which is Well 12 only to accommodate for Mayor Pro Tem Wynne’s conflict with the Well 12 site. The attachments are as follows:

- Attachment 1: Proposed Parking Lot Layout
- Attachment 2: Cash Flow Analysis – Item A
- Attachment 3: Site by Site Analysis – Item A
- Attachment 4: Cash Flow Analysis – Item B
- Attachment 5: Site by Site Analysis – Item B
- Attachment 6: Cash Flow Analysis – Entire Project (for discussion under Item B)
- Attachment 7: Site by Site Analysis – Entire Project (for discussion under Item B)

Two public hearings have been noticed for Tuesday evening. One is for the approval of this project and the other for the incurrence of debt. The approval of this project has been delayed at the advice of our City Attorney due to some CEQA requirements that have not yet been met. Staff is not anticipating any problems with CEQA, but CEQA determinations must be made prior to the award of the project. As such, we recommend that Council open the public hearings, accept testimony, and then continue the public hearings until the May 7, 2013 meeting when we anticipate the project will be ready for approval.

**Budget Impact:**

The price tag on the entire solar project is now \$12,890,000. \$9,783,053 will be paid out of the Water Fund, \$2,483,695 out of the Sewer Fund, and \$623,252 out of the General Fund. The savings over 30 years are expected to be \$44.8 million to the above funds.

**Recommendation:**

That the City Council should open the public hearings, accept testimony, and continue the public hearings until May 7, 2013.



**City of Lemoore Solar Project - Item A**

**Cash Flow Analysis - 15 Year Tax Exempt Lease Purchase - Constant Lease Payments**

Project Price										\$11,690,568
Amount to be Financed										\$10,000,000
Construction Period Financing										\$223,342
Finance Term										15
Annual Interest Rate										2.97%
Annual Escalation of Electricity Cost										5.00%
Year	Utility Cost Avoidance	California Solar Incentive	Total Program Savings	Payment to Lessor	Measurement & Verification	O&M Services	Inverter Replacement Cost	Cash Contribution by City	Total Program Costs	Net Savings
Year 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,890,000	\$2,890,000	-\$2,890,000
Year 1	\$898,122	\$330,731	\$1,228,854	\$746,248	\$12,600	\$44,479	\$0	\$0	\$803,327	\$425,527
Year 2	\$938,313	\$329,078	\$1,267,391	\$746,248	\$12,978	\$46,112	\$0	\$0	\$805,338	\$462,053
Year 3	\$980,303	\$327,432	\$1,307,735	\$746,248	\$13,367	\$47,824	\$0	\$0	\$807,439	\$500,297
Year 4	\$1,024,172	\$325,795	\$1,349,967	\$746,248	\$13,768	\$49,619	\$0	\$0	\$809,636	\$540,331
Year 5	\$1,070,003	\$324,166	\$1,394,170	\$746,248	\$14,181	\$51,505	\$0	\$0	\$811,934	\$582,235
Year 6	\$1,117,886	\$0	\$1,117,886	\$746,248	\$0	\$53,487	\$0	\$0	\$799,735	\$318,150
Year 7	\$1,167,911	\$0	\$1,167,911	\$746,248	\$0	\$55,572	\$0	\$0	\$801,821	\$366,091
Year 8	\$1,220,175	\$0	\$1,220,175	\$746,248	\$0	\$57,768	\$0	\$0	\$804,017	\$416,159
Year 9	\$1,274,778	\$0	\$1,274,778	\$746,248	\$0	\$60,083	\$0	\$0	\$806,331	\$468,447
Year 10	\$1,331,824	\$0	\$1,331,824	\$746,248	\$0	\$62,525	\$0	\$0	\$808,773	\$523,051
Year 11	\$1,391,424	\$0	\$1,391,424	\$746,248	\$0	\$48,241	\$0	\$0	\$794,489	\$596,934
Year 12	\$1,453,690	\$0	\$1,453,690	\$746,248	\$0	\$49,688	\$0	\$0	\$795,937	\$657,753
Year 13	\$1,518,742	\$0	\$1,518,742	\$746,248	\$0	\$51,179	\$0	\$0	\$797,427	\$721,315
Year 14	\$1,586,706	\$0	\$1,586,706	\$746,248	\$0	\$52,714	\$0	\$0	\$798,963	\$787,744
Year 15	\$1,657,711	\$0	\$1,657,711	\$746,248	\$0	\$54,296	\$0	\$0	\$800,544	\$857,167
Year 16	\$1,731,894	\$0	\$1,731,894	\$0	\$0	\$55,925	\$0	\$0	\$55,925	\$1,675,969
Year 17	\$1,809,396	\$0	\$1,809,396	\$0	\$0	\$57,602	\$0	\$0	\$57,602	\$1,751,794
Year 18	\$1,890,367	\$0	\$1,890,367	\$0	\$0	\$59,330	\$0	\$0	\$59,330	\$1,831,036
Year 19	\$1,974,960	\$0	\$1,974,960	\$0	\$0	\$61,110	\$0	\$0	\$61,110	\$1,913,850
Year 20	\$2,063,340	\$0	\$2,063,340	\$0	\$0	\$62,944	\$0	\$0	\$62,944	\$2,000,396
Year 21	\$2,155,674	\$0	\$2,155,674	\$0	\$0	\$64,832	\$1,330,775	\$0	\$1,395,607	\$760,067
Year 22	\$2,252,141	\$0	\$2,252,141	\$0	\$0	\$66,777	\$0	\$0	\$66,777	\$2,185,364
Year 23	\$2,352,924	\$0	\$2,352,924	\$0	\$0	\$68,780	\$0	\$0	\$68,780	\$2,284,144
Year 24	\$2,458,217	\$0	\$2,458,217	\$0	\$0	\$70,844	\$0	\$0	\$70,844	\$2,387,374
Year 25	\$2,568,223	\$0	\$2,568,223	\$0	\$0	\$72,969	\$0	\$0	\$72,969	\$2,495,254
Year 26	\$2,683,151	\$0	\$2,683,151	\$0	\$0	\$75,158	\$0	\$0	\$75,158	\$2,607,993
Year 27	\$2,803,222	\$0	\$2,803,222	\$0	\$0	\$77,413	\$0	\$0	\$77,413	\$2,725,809
Year 28	\$2,928,666	\$0	\$2,928,666	\$0	\$0	\$79,735	\$0	\$0	\$79,735	\$2,848,931
Year 29	\$3,059,724	\$0	\$3,059,724	\$0	\$0	\$82,127	\$0	\$0	\$82,127	\$2,977,596
Year 30	\$3,196,646	\$0	\$3,196,646	\$0	\$0	\$84,591	\$0	\$0	\$84,591	\$3,112,055
<b>Totals</b>	<b>\$54,560,306</b>	<b>\$1,637,203</b>	<b>\$56,197,510</b>	<b>\$11,193,723</b>	<b>\$66,894</b>	<b>\$1,825,231</b>	<b>\$1,330,775</b>	<b>\$2,890,000</b>	<b>\$17,306,623</b>	<b>\$38,890,886</b>

**City of Lemoore Solar Project - Item A**

**Project Summary Table**

<b>No.</b>	<b>Site/Well No.</b>	<b>Location Description</b>	<b>Design kW<sub>p</sub></b>	<b>Annual kWh</b>	<b>Annual \$ Avoided</b>	<b>Annual O&amp;M Cost</b>	<b>Solar Incentive \$</b>	<b>Price \$</b>	<b>Payback</b>
1	6	North Well Field	270.00	535,410	\$116,371	\$4,189	\$233,236	\$1,088,381	6.69
2	7	North of West Hills College	194.40	316,542	\$74,451	\$3,164	\$137,893	\$699,014	6.88
3	10	Well #10 Groundmount to Well #10 Meter	252.00	407,548	\$65,473	\$4,111	\$177,537	\$953,040	10.20
4	CMC	CMC Parking Arrays to Well #10 Meter	269.40	409,219	\$65,741	\$4,997	\$178,265	\$1,806,149	17.87
5	10	Well #10 Groundmount to CMC Meter	86.40	139,536	\$22,326	\$1,528	\$60,785	\$306,995	9.67
6	11	Lemoore Ave & Glendale Avenue	259.20	420,902	\$106,067	\$4,460	\$183,354	\$909,681	6.33
8	13	East of West Hills College	216.00	349,370	\$88,041	\$3,512	\$152,193	\$741,334	6.19
9	4	North Well Site	792.00	1,570,536	\$202,835	\$10,701	\$150,107	\$3,136,314	12.02
10	PD	Police Department	10.80	15,552	\$2,939	\$380	\$6,775	\$46,260	11.88
11	WWTP	Meter 1 (Building)	162.00	321,100	\$51,922	\$2,850	\$139,878	\$780,829	10.47
12	WWTP	Well No. 9	72.00	143,208	\$32,931	\$1,460	\$62,385	\$411,701	9.19
13	WWTP	Meter 2 (adjacent to East Pond)	180.00	355,346	\$69,026	\$3,128	\$154,797	\$810,871	8.39
		<b>Total</b>	<b>2,764.20</b>	<b>4,984,268</b>	<b>\$898,122</b>	<b>\$44,479</b>	<b>\$1,637,203</b>	<b>\$11,690,568</b>	<b>9.64</b>

**City of Lemoore Solar Project - Item B**

**Cash Flow Analysis - 15 Year Tax Exempt Lease Purchase - Constant Lease Payments**

Project Price										\$1,199,432
Amount to be Financed										\$0
Construction Period Financing										\$30,439
Finance Term										15
Annual Interest Rate										2.97%
Annual Escalation of Electricity Cost										5.00%
Year	Utility Cost Avoidance	California Solar Incentive	Total Program Savings	Payment to Lessor	Measurement & Verification	O&M Services	Inverter Replacement Cost	Cash Contribution by City	Total Program Costs	Net Savings
Year 1	\$124,243	\$49,117	\$173,360	\$101,706	\$0	\$4,490	\$0	\$0	\$106,197	\$67,163
Year 2	\$129,803	\$48,871	\$178,674	\$101,706	\$0	\$4,625	\$0	\$0	\$106,331	\$72,342
Year 3	\$135,611	\$48,627	\$184,238	\$101,706	\$0	\$4,764	\$0	\$0	\$106,470	\$77,768
Year 4	\$141,680	\$48,384	\$190,064	\$101,706	\$0	\$4,907	\$0	\$0	\$106,613	\$83,451
Year 5	\$148,020	\$48,142	\$196,162	\$101,706	\$0	\$5,054	\$0	\$0	\$106,760	\$89,402
Year 6	\$154,644	\$0	\$154,644	\$101,706	\$0	\$5,205	\$0	\$0	\$106,912	\$47,732
Year 7	\$161,564	\$0	\$161,564	\$101,706	\$0	\$5,362	\$0	\$0	\$107,068	\$54,496
Year 8	\$168,794	\$0	\$168,794	\$101,706	\$0	\$5,522	\$0	\$0	\$107,229	\$61,566
Year 9	\$176,348	\$0	\$176,348	\$101,706	\$0	\$5,688	\$0	\$0	\$107,395	\$68,953
Year 10	\$184,240	\$0	\$184,240	\$101,706	\$0	\$5,859	\$0	\$0	\$107,565	\$76,674
Year 11	\$192,484	\$0	\$192,484	\$101,706	\$0	\$6,035	\$0	\$0	\$107,741	\$84,743
Year 12	\$201,098	\$0	\$201,098	\$101,706	\$0	\$6,216	\$0	\$0	\$107,922	\$93,176
Year 13	\$210,097	\$0	\$210,097	\$101,706	\$0	\$6,402	\$0	\$0	\$108,108	\$101,989
Year 14	\$219,499	\$0	\$219,499	\$101,706	\$0	\$6,594	\$0	\$0	\$108,300	\$111,198
Year 15	\$229,321	\$0	\$229,321	\$101,706	\$0	\$6,792	\$0	\$0	\$108,498	\$120,823
Year 16	\$239,584	\$0	\$239,584	\$0	\$0	\$6,996	\$0	\$0	\$6,996	\$232,588
Year 17	\$250,305	\$0	\$250,305	\$0	\$0	\$7,206	\$0	\$0	\$7,206	\$243,099
Year 18	\$261,506	\$0	\$261,506	\$0	\$0	\$7,422	\$0	\$0	\$7,422	\$254,084
Year 19	\$273,209	\$0	\$273,209	\$0	\$0	\$7,644	\$0	\$0	\$7,644	\$265,564
Year 20	\$285,435	\$0	\$285,435	\$0	\$0	\$7,874	\$0	\$0	\$7,874	\$277,561
Year 21	\$298,208	\$0	\$298,208	\$0	\$0	\$8,110	\$173,636	\$0	\$181,746	\$116,462
Year 22	\$311,553	\$0	\$311,553	\$0	\$0	\$8,353	\$0	\$0	\$8,353	\$303,199
Year 23	\$325,495	\$0	\$325,495	\$0	\$0	\$8,604	\$0	\$0	\$8,604	\$316,891
Year 24	\$340,060	\$0	\$340,060	\$0	\$0	\$8,862	\$0	\$0	\$8,862	\$331,199
Year 25	\$355,278	\$0	\$355,278	\$0	\$0	\$9,128	\$0	\$0	\$9,128	\$346,150
Year 26	\$371,177	\$0	\$371,177	\$0	\$0	\$9,402	\$0	\$0	\$9,402	\$361,775
Year 27	\$387,787	\$0	\$387,787	\$0	\$0	\$9,684	\$0	\$0	\$9,684	\$378,103
Year 28	\$405,141	\$0	\$405,141	\$0	\$0	\$9,974	\$0	\$0	\$9,974	\$395,166
Year 29	\$423,271	\$0	\$423,271	\$0	\$0	\$10,273	\$0	\$0	\$10,273	\$412,997
Year 30	\$442,212	\$0	\$442,212	\$0	\$0	\$10,582	\$0	\$0	\$10,582	\$431,630
<b>Totals</b>	<b>\$7,547,666</b>	<b>\$243,140</b>	<b>\$7,790,805</b>	<b>\$1,525,595</b>	<b>\$0</b>	<b>\$213,627</b>	<b>\$173,636</b>	<b>\$0</b>	<b>\$1,912,858</b>	<b>\$5,877,947</b>

**City of Lemoore Solar Project - Item B**

**Project Summary Table**

<b>No.</b>	<b>Site/Well No.</b>	<b>Location Description</b>	<b>Design kW<sub>p</sub></b>	<b>Annual kWh</b>	<b>Annual \$ Avoided</b>	<b>Annual O&amp;M Cost</b>	<b>Solar Incentive \$</b>	<b>Price \$</b>	<b>Payback</b>
7	12	Cedar Lane & Bluejay Avenue	345.60	558,144	\$124,243	\$4,490	\$243,140	\$1,199,432	6.97
		<b>Total</b>	<b>345.60</b>	<b>558,144</b>	<b>\$124,243</b>	<b>\$4,490</b>	<b>\$243,140</b>	<b>\$1,199,432</b>	<b>6.97</b>

City of Lemoore Solar Project										
Cash Flow Analysis - 15 Year Tax Exempt Lease Purchase - Constant Lease Payments										
Project Price										\$12,890,000
Amount to be Financed										\$10,000,000
Construction Period Financing										\$253,781
Finance Term										15
Annual Interest Rate										2.97%
Annual Escalation of Electricity Cost										5.00%
Year	Utility Cost Avoidance	California Solar Incentive	Total Program Savings	Payment to Lessor	Measurement & Verification	O&M Services	Inverter Replacement Cost	Cash Contribution by City	Total Program Costs	Net Savings
Year 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,890,000	\$2,890,000	-\$2,890,000
Year 1	\$1,022,365	\$379,848	\$1,402,214	\$847,955	\$12,600	\$48,969	\$0	\$0	\$909,524	\$492,690
Year 2	\$1,068,116	\$377,949	\$1,446,065	\$847,955	\$12,978	\$50,737	\$0	\$0	\$911,669	\$534,396
Year 3	\$1,115,914	\$376,059	\$1,491,974	\$847,955	\$13,367	\$52,587	\$0	\$0	\$913,909	\$578,065
Year 4	\$1,165,852	\$374,179	\$1,540,030	\$847,955	\$13,768	\$54,526	\$0	\$0	\$916,249	\$623,782
Year 5	\$1,218,023	\$372,308	\$1,590,331	\$847,955	\$14,181	\$56,559	\$0	\$0	\$918,695	\$671,637
Year 6	\$1,272,530	\$0	\$1,272,530	\$847,955	\$0	\$58,693	\$0	\$0	\$906,647	\$365,883
Year 7	\$1,329,476	\$0	\$1,329,476	\$847,955	\$0	\$60,934	\$0	\$0	\$908,889	\$420,587
Year 8	\$1,388,970	\$0	\$1,388,970	\$847,955	\$0	\$63,291	\$0	\$0	\$911,245	\$477,724
Year 9	\$1,451,126	\$0	\$1,451,126	\$847,955	\$0	\$65,771	\$0	\$0	\$913,726	\$537,400
Year 10	\$1,516,064	\$0	\$1,516,064	\$847,955	\$0	\$68,384	\$0	\$0	\$916,338	\$599,726
Year 11	\$1,583,908	\$0	\$1,583,908	\$847,955	\$0	\$54,276	\$0	\$0	\$902,230	\$681,678
Year 12	\$1,654,788	\$0	\$1,654,788	\$847,955	\$0	\$55,904	\$0	\$0	\$903,858	\$750,929
Year 13	\$1,728,839	\$0	\$1,728,839	\$847,955	\$0	\$57,581	\$0	\$0	\$905,536	\$823,304
Year 14	\$1,806,205	\$0	\$1,806,205	\$847,955	\$0	\$59,308	\$0	\$0	\$907,263	\$898,942
Year 15	\$1,887,033	\$0	\$1,887,033	\$847,955	\$0	\$61,088	\$0	\$0	\$909,042	\$977,990
Year 16	\$1,971,477	\$0	\$1,971,477	\$0	\$0	\$62,920	\$0	\$0	\$62,920	\$1,908,557
Year 17	\$2,059,701	\$0	\$2,059,701	\$0	\$0	\$64,808	\$0	\$0	\$64,808	\$1,994,893
Year 18	\$2,151,873	\$0	\$2,151,873	\$0	\$0	\$66,752	\$0	\$0	\$66,752	\$2,085,120
Year 19	\$2,248,169	\$0	\$2,248,169	\$0	\$0	\$68,755	\$0	\$0	\$68,755	\$2,179,414
Year 20	\$2,348,775	\$0	\$2,348,775	\$0	\$0	\$70,817	\$0	\$0	\$70,817	\$2,277,957
Year 21	\$2,453,882	\$0	\$2,453,882	\$0	\$0	\$72,942	\$1,504,411	\$0	\$1,577,353	\$876,529
Year 22	\$2,563,693	\$0	\$2,563,693	\$0	\$0	\$75,130	\$0	\$0	\$75,130	\$2,488,563
Year 23	\$2,678,419	\$0	\$2,678,419	\$0	\$0	\$77,384	\$0	\$0	\$77,384	\$2,601,035
Year 24	\$2,798,278	\$0	\$2,798,278	\$0	\$0	\$79,706	\$0	\$0	\$79,706	\$2,718,572
Year 25	\$2,923,501	\$0	\$2,923,501	\$0	\$0	\$82,097	\$0	\$0	\$82,097	\$2,841,404
Year 26	\$3,054,328	\$0	\$3,054,328	\$0	\$0	\$84,560	\$0	\$0	\$84,560	\$2,969,768
Year 27	\$3,191,009	\$0	\$3,191,009	\$0	\$0	\$87,096	\$0	\$0	\$87,096	\$3,103,912
Year 28	\$3,333,806	\$0	\$3,333,806	\$0	\$0	\$89,709	\$0	\$0	\$89,709	\$3,244,097
Year 29	\$3,482,994	\$0	\$3,482,994	\$0	\$0	\$92,401	\$0	\$0	\$92,401	\$3,390,594
Year 30	\$3,638,858	\$0	\$3,638,858	\$0	\$0	\$95,173	\$0	\$0	\$95,173	\$3,543,686
<b>Totals</b>	<b>\$62,107,972</b>	<b>\$1,880,343</b>	<b>\$63,988,315</b>	<b>\$12,719,318</b>	<b>\$66,894</b>	<b>\$2,038,858</b>	<b>\$1,504,411</b>	<b>\$2,890,000</b>	<b>\$19,219,481</b>	<b>\$44,768,834</b>

**City of Lemoore Solar Project - Entire Program**

**Project Summary Table**

<b>No.</b>	<b>Site/Well No.</b>	<b>Location Description</b>	<b>Design kW<sub>p</sub></b>	<b>Annual kWh</b>	<b>Annual \$ Avoided</b>	<b>Annual O&amp;M Cost</b>	<b>Solar Incentive \$</b>	<b>Price \$</b>	<b>Payback</b>
1	6	North Well Field	270.00	535,410	\$116,371	\$4,189	\$233,236	\$1,088,381	6.69
2	7	North of West Hills College	194.40	316,542	\$74,451	\$3,164	\$137,893	\$699,014	6.88
3	10	Well #10 Groundmount to Well #10 Meter	252.00	407,548	\$65,473	\$4,111	\$177,537	\$953,040	10.20
4	CMC	CMC Parking Arrays to Well #10 Meter	269.40	409,219	\$65,741	\$4,997	\$178,265	\$1,806,149	17.87
5	10	Well #10 Groundmount to CMC Meter	86.40	139,536	\$22,326	\$1,528	\$60,785	\$306,995	9.67
6	11	Lemoore Ave & Glendale Avenue	259.20	420,902	\$106,067	\$4,460	\$183,354	\$909,681	6.33
7	12	Cedar Lane & Bluejay Avenue	345.60	558,144	\$124,243	\$4,490	\$243,140	\$1,199,432	6.97
8	13	East of West Hills College	216.00	349,370	\$88,041	\$3,512	\$152,193	\$741,334	6.19
9	4	North Well Site	792.00	1,570,536	\$202,835	\$10,701	\$150,107	\$3,136,314	12.02
10	PD	Police Department	10.80	15,552	\$2,939	\$380	\$6,775	\$46,260	11.88
11	WWTP	Meter 1 (Building)	162.00	321,100	\$51,922	\$2,850	\$139,878	\$780,829	10.47
12	WWTP	Well No. 9	72.00	143,208	\$32,931	\$1,460	\$62,385	\$411,701	9.19
13	WWTP	Meter 2 (adjacent to East Pond)	180.00	355,346	\$69,026	\$3,128	\$154,797	\$810,871	8.39
		<b>Total</b>	<b>3,109.80</b>	<b>5,542,412</b>	<b>\$1,022,365</b>	<b>\$48,969</b>	<b>\$1,880,343</b>	<b>\$12,890,000</b>	<b>9.33</b>

**Mayor**  
William Siegel  
**Mayor Pro Tem**  
Lois Wynne  
**Council Members**  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Finance  
Department**

119 Fox Street  
Lemoore, CA 93245  
Phone (559) 924-6700  
FAX (559) 924-9003

**Staff Report**

Item # 5

**To:** Lemoore City Council  
**From:** Cheryl Silva, Finance Director   
**Date:** April 11, 2013  
**Subject:** Audited Financial Statements and Additional Information for the City of Lemoore

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**Discussion:**

The City of Lemoore has an independent auditor perform the annual audit of the City's financial records and prepare the Annual Financial Statements. The City's independent auditor, Sampson, Sampson & Partners, LLP, has completed the fiscal year 2011/2012 Report on Audited Financial Statements and Additional Information for the City of Lemoore.

The independent auditor has issued an unqualified opinion for each of these audits. 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.

Bill Patterson from Sampson & Sampson will be available Tuesday evening to answer any questions you may have. The "DRAFT" of the 2011/2012 audited financials are available for your review.

**Budget Impact:**

None.

**Recommendation:**

That the City Council, by motion, accept the Report on Audited Financial Statements and Additional Information.

**DRAFT**  
SUBJECT TO FINAL  
REVIEW AND APPROVAL  
DRAFT DATE 9/10/13

CITY OF LEMOORE

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REPORT ON AUDITED  
FINANCIAL STATEMENTS  
AND  
ADDITIONAL INFORMATION

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YEAR ENDED JUNE 30, 2012

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Honorable City Council  
City of Lemoore  
Lemoore, California

## INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore, California (City), as of and for the year ended June 30, 2012, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2012 and respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated , 2012 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* and should be considered in assessing the results of our audit.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

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The budgetary comparison information on pages 44 and 45 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and the schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

CITY OF LEMOORE  
STATEMENT OF NET ASSETS  
JUNE 30, 2012

DRAFT  
SUBJECT TO FINAL  
REVIEW AND APPROVAL  
DRAFT DATE \_\_\_\_\_

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>ASSETS</b>			
Cash and investments	\$25,409,092	\$ 8,996,815	\$ 34,405,907
Receivables:			
Accounts, net	444,405	1,198,438	1,642,843
Interest	14,933	8,486	23,419
Notes	7,536,739		7,536,739
Intergovernmental Grants	1,528,274	2,241,825	1,528,274 2,241,825
Prepaid expenses	60	7,283	7,343
Internal balances	(267,406)	267,406	
Inventory		70,190	70,190
Assets held for resale	1,485,564		1,485,564
Cash with fiscal agent - restricted		773,915	773,915
Capital assets (net of accumulated depreciation):			
Non-depreciable	46,077,992	9,861,131	55,939,123
Depreciable	<u>15,786,084</u>	<u>14,101,465</u>	<u>29,887,549</u>
Total Assets	<u>98,015,737</u>	<u>37,526,954</u>	<u>135,542,691</u>
<b>LIABILITIES</b>			
Accounts payable	2,192,995	592,306	2,785,301
Accrued interest payable		1,100	1,100
Deposits and other liabilities	167,798	42,368	210,166
Deferred revenue	3,437,501		3,437,501
Advances from Successor Agency	688,787	2,294,522	2,983,309
Noncurrent liabilities:			
Due within one year	91,458	229,551	321,009
Due in more than one year	<u>365,833</u>	<u>2,150,946</u>	<u>2,516,779</u>
Total Liabilities	<u>6,944,372</u>	<u>5,310,793</u>	<u>12,255,165</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	61,864,076	21,892,596	83,756,672
Restricted for:			
Community development	10,450,799		10,450,799
Streets and roads	6,945,397		6,945,397
Parks and recreation	2,149,753		2,149,753
Unrestricted	<u>9,661,340</u>	<u>10,323,565</u>	<u>19,984,905</u>
Total Net Assets	<u>\$91,071,365</u>	<u>\$32,216,161</u>	<u>\$123,287,526</u>

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
STATEMENT OF ACTIVITIES SUBJECT TO FINAL  
FOR THE YEAR ENDED JUNE 30, 2012 REVIEW AND APPROVAL  
DRAFT DATE \_\_\_\_\_

Function/Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets			
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
<b>Governmental activities:</b>							
General government	\$ 4,487,075	\$ 110,700	\$	\$	\$ (4,376,375)	\$	\$ (4,376,375)
Public safety	4,807,752	186,374	244,082		(4,377,296)		(4,377,296)
Public works	312,893	669,787		1,026,752	1,383,646		1,383,646
Community development	4,439,747	9,903	1,177,690		(3,252,154)		(3,252,154)
Parks and recreation	414,746	219,804			(194,942)		(194,942)
Interest on long-term debt	1,190,083				(1,190,083)		(1,190,083)
Total governmental activities	<u>15,652,296</u>	<u>1,196,568</u>	<u>1,421,772</u>	<u>1,026,752</u>	<u>(12,007,204)</u>		<u>(12,007,204)</u>
<b>Business-type activities:</b>							
Water	3,216,132	4,128,405		24,178		936,451	936,451
Sewer	1,895,857	3,694,785		2,195,752		3,994,680	3,994,680
Refuse	1,985,803	2,889,494		306,160		1,209,851	1,209,851
Golf course	1,393,917	1,406,092				12,175	12,175
Total business-type activities	<u>8,491,709</u>	<u>12,118,776</u>		<u>2,526,090</u>		<u>6,153,157</u>	<u>6,153,157</u>
<b>Total primary government</b>	<u>\$24,144,005</u>	<u>\$13,315,344</u>	<u>\$1,421,772</u>	<u>\$3,552,842</u>	<u>\$(12,007,204)</u>	<u>\$ 6,153,157</u>	<u>\$( 5,854,047)</u>
<b>General revenues:</b>							
Property taxes					6,767,250		6,767,250
Sales taxes					1,768,113		1,768,113
Other taxes					4,303,681		4,303,681
Unrestricted investment earnings					286,623	56,592	343,215
Other revenue					3,136,138		3,136,138
Transfers					1,347,974	(1,347,974)	
Total general revenues and transfers					<u>17,609,779</u>	<u>(1,291,382)</u>	<u>16,318,397</u>
Extraordinary gain on dissolution of redevelopment agency					<u>7,268,746</u>		<u>7,268,746</u>
Change in net assets					12,871,321	4,861,775	17,733,096
Net assets-beginning -- as originally reported					80,591,429	24,009,443	104,600,872
Prior period adjustments					(2,391,385)	3,344,943	953,558
Net assets-beginning - restated					<u>78,200,044</u>	<u>27,354,386</u>	<u>105,554,430</u>
Net assets-ending					<u>\$ 91,071,365</u>	<u>\$32,216,161</u>	<u>\$123,287,526</u>

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2012

**DRAFT**  
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	General	Grant Fund	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 9,761,739	\$	\$ 2,840,891	\$12,778,643	\$25,381,273
Receivables:					
Accounts	444,378				444,378
Interest	7,108		527	7,298	14,933
Notes	79,303	591,991	6,865,445		7,536,739
Intergovernmental	394,329	591,991		541,954	1,528,274
Other	27				27
Interfund receivables	427,041				427,041
Prepays	60				60
Assets held for resale			<u>1,485,564</u>		<u>1,485,564</u>
Total assets	<u>\$11,113,985</u>	<u>\$1,183,982</u>	<u>\$11,192,427</u>	<u>\$13,327,895</u>	<u>\$36,818,289</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 341,916	\$ 45,634	\$ 1,583,417	\$ 177,908	\$ 2,148,875
Interfund payables		427,041			427,041
Due to Successor Agency	688,787				688,787
Deposits and other liabilities	167,798				167,798
Deferred revenue		<u>591,991</u>	<u>2,845,510</u>		<u>3,437,501</u>
Total liabilities	<u>1,198,501</u>	<u>1,064,666</u>	<u>4,428,927</u>	<u>177,908</u>	<u>6,870,002</u>
Fund balances:					
Nonspendable	660,171				660,171
Restricted		119,316	6,763,500	5,539,181	12,421,997
Committed	2,593,761			7,075,622	9,669,383
Unassigned	<u>6,661,552</u>			<u>535,184</u>	<u>7,196,736</u>
Total Fund Balances	<u>9,915,484</u>	<u>119,316</u>	<u>6,763,500</u>	<u>13,149,987</u>	<u>29,948,287</u>
Total Liabilities and fund balances	<u>\$11,113,985</u>	<u>\$1,183,982</u>	<u>\$11,192,427</u>	<u>\$13,327,895</u>	<u>\$36,818,289</u>

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
RECONCILIATION OF THE FUND BALANCES OF THE  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2012

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Total fund balances – governmental funds \$29,948,287

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources, and therefore, are not reported in the governmental funds. 61,854,731

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the governmental fund balance sheet. (437,793)

Internal service funds are used by management to charge the costs of fleet maintenance services to individual funds. The assets and liabilities of the internal revenue service funds are included in governmental activities in the statement of net assets. (293,860)

Net assets of governmental activities \$91,071,365

CITY OF LEMOORE  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

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	<u>General</u>	<u>RDA Capital Projects Fund (2)</u>	<u>RDA Debt Service (2)</u>	<u>Grant Fund</u>	<u>Lemoore Housing Authority (1)</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>							
Property taxes	\$ 1,197,365	\$ 4,237,114	\$	\$	\$	\$ 1,311,145	\$ 6,745,624
Other taxes	2,484,776						2,484,776
Licenses and permits	591,779					9,903	601,682
Charges for services	308,408						308,408
From other agencies	2,211,008			1,177,690		2,255,731	5,644,429
Fees and assessments	19,896					633,403	653,299
Use of money and property	51,315	63,800	52,399		81,092	45,557	294,163
Other revenue	417,953				8,000	85,745	511,698
<b>Total revenues</b>	<u>7,282,500</u>	<u>4,300,914</u>	<u>52,399</u>	<u>1,177,690</u>	<u>89,092</u>	<u>4,341,484</u>	<u>17,244,079</u>
<b>EXPENDITURES</b>							
General government	2,995,367			1,095,907		391,113	4,482,387
Public safety	4,755,182						4,755,182
Public works	311,176					28,120	339,296
Community development		1,529,728	14,444		1,583,417	501	3,128,090
Parks and recreation	414,165						414,165
Capital outlay	121,793					1,218,052	1,339,845
Debt service							
Principal			455,000				455,000
Interest and fiscal charges			960,869				960,869
<b>Total expenditures</b>	<u>8,597,683</u>	<u>1,529,728</u>	<u>1,430,313</u>	<u>1,095,907</u>	<u>1,583,417</u>	<u>1,637,786</u>	<u>15,874,834</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,315,183)</u>	<u>2,771,186</u>	<u>(1,377,914)</u>	<u>81,783</u>	<u>(1,494,325)</u>	<u>2,703,698</u>	<u>1,369,245</u>

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

**DRAFT**  
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	<u>General</u>	<u>RDA Capital Projects Fund (2)</u>	<u>RDA Debt Service (2)</u>	<u>Grant Fund</u>	<u>Lemoore Housing Authority (1)</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Other financing sources (uses)							
Operating transfers in	1,500,440	1,632,138	6,012,924			132,853	9,278,355
Operating transfers out	<u>(132,853)</u>	<u>(4,633,746)</u>	<u>(2,470,871)</u>			<u>(590,164)</u>	<u>(7,827,634)</u>
Total other financing sources (uses)	<u>1,367,587</u>	<u>(3,001,608)</u>	<u>3,542,053</u>			<u>(457,311)</u>	<u>1,450,721</u>
Net change in fund balance before extraordinary item	52,404	(230,422)	2,164,139	81,783	(1,494,325)	2,246,387	2,819,966
Extraordinary gain (loss)							
Dissolution of redevelopment agency		<u>(11,208,188)</u>	<u>(24,342,706)</u>		<u>8,257,825</u>	<u>(8,257,825)</u>	<u>(35,550,894)</u>
Total extraordinary gain (loss)		<u>(11,208,188)</u>	<u>(24,342,706)</u>		<u>8,257,825</u>	<u>(8,257,825)</u>	<u>(35,550,894)</u>
Net change in fund balance	<u>52,404</u>	<u>(11,438,610)</u>	<u>(22,178,567)</u>	<u>81,783</u>	<u>6,763,500</u>	<u>(6,011,438)</u>	<u>(32,730,928)</u>
Fund balances, June 30, 2011, as previously reported	10,449,144	15,586,525	20,708,998	37,533		17,972,390	64,754,590
Prior period adjustment	<u>(586,064)</u>	<u>(4,147,915)</u>	<u>1,469,569</u>			<u>1,189,035</u>	<u>(2,075,375)</u>
Fund balances, June 30, 2011, restated	<u>9,863,080</u>	<u>11,438,610</u>	<u>22,178,567</u>	<u>37,533</u>		<u>19,161,425</u>	<u>62,679,215</u>
Fund balances, June 30, 2012	<u>\$ 9,915,484</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 119,316</u>	<u>\$6,763,500</u>	<u>\$13,149,987</u>	<u>\$29,948,287</u>

(1) For the five months ended June 30, 2012

(2) For the seven months ended January 31, 2012

See independent auditors' report and notes to financial statements.

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CITY OF LEMOORE  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2012

Net change in fund balances - total governmental funds \$(32,730,928)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. 2,631,534

The issuance of long-term debt (eg., bonds,) provides 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 assets. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 430,475

Change in accrued interest not reported in the governmental funds. 882,876

Internal service funds are used by management to charge the costs of fleet maintenance, employee benefits, liability and property insurance and general services to individual funds. The change in net assets of certain activities of internal service funds is reported with governmental activities. (74,711)

Extraordinary gain/(loss) in the Statement of Activities resulted from the increase or decrease of long-term assets and liabilities which were not reported in the governmental funds. This was caused by the dissolution of the Lemoore Redevelopment Agency, see Note 1 for more details. 41,732,075

Change in net assets of governmental activities \$ 12,871,321

CITY OF LEMOORE  
STATEMENT OF FUND NET ASSETS  
ENTERPRISE FUNDS  
JUNE 30, 2012

**DRAFT**  
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	Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Sewer	Refuse	Golf Course		
<b>ASSETS</b>						
<b>Current assets:</b>						
Cash and investments	\$ 2,736,617	\$ 5,949,746	\$ 163,998	\$ 146,454	\$ 8,996,815	\$
Restricted cash and investments:						
Cash with fiscal agent				773,915	773,915	27,819
Receivables:						
Accounts	522,260	389,210	308,410	6,843	1,226,723	
Less: Allowance for doubtful accounts	(10,743)	(9,547)	(7,995)		(28,285)	
Interest	2,796	4,835	147	708	8,486	
Grant	887,836	1,353,989			2,241,825	
Interfund receivables		37,224			37,224	
Inventory				70,190	70,190	
Prepaid expenses				7,283	7,283	
<b>Total current assets</b>	<u>4,138,766</u>	<u>7,725,457</u>	<u>464,560</u>	<u>1,005,393</u>	<u>13,334,176</u>	<u>27,819</u>
<b>Non-current assets:</b>						
Capital assets:						
Non-depreciable	6,836,725	2,147,889	252,504	624,013	9,861,131	
Depreciable, net of accumulated depreciation	<u>6,763,770</u>	<u>4,494,919</u>	<u>586,120</u>	<u>2,256,656</u>	<u>14,101,465</u>	<u>9,345</u>
<b>Total non-current assets</b>	<u>13,600,495</u>	<u>6,642,808</u>	<u>838,624</u>	<u>2,880,669</u>	<u>23,962,596</u>	<u>9,345</u>
<b>Total assets</b>	<u>\$17,739,261</u>	<u>\$14,368,265</u>	<u>\$1,303,184</u>	<u>\$3,886,062</u>	<u>\$37,296,772</u>	<u>\$37,164</u>

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
STATEMENT OF FUND NET ASSETS  
ENTERPRISE FUNDS  
JUNE 30, 2012  
(Continued)

**DRAFT**  
SUBJECT TO FINAL  
REVIEW AND APPROVAL  
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	Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Sewer	Refuse	Golf Course		
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ 137,320	\$ 357,209	\$ 75,074	\$ 22,703	\$ 592,306	\$ 44,119
Deposits and other liabilities:	17,763			24,605	42,368	
Accrued compensated absences	33,825	34,997	23,820		92,642	19,498
Interfund payables						37,224
Accrued interest payable				1,100	1,100	
Current portion of long-term liabilities				205,000	205,000	
Current portion of capital leases				12,855	12,855	
<b>Total current liabilities</b>	<u>188,908</u>	<u>392,206</u>	<u>98,894</u>	<u>266,263</u>	<u>946,271</u>	<u>100,841</u>
Non-current liabilities:						
Long-term liabilities				2,070,000	2,070,000	
Advances from Successor Agency		148,380		2,146,142	2,294,522	
<b>Total non-current liabilities</b>		<u>148,380</u>		<u>4,216,142</u>	<u>4,364,522</u>	
<b>Total liabilities</b>	<u>188,908</u>	<u>540,586</u>	<u>98,894</u>	<u>4,482,405</u>	<u>5,310,793</u>	<u>100,841</u>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	13,600,495	6,642,808	838,624	1,379,584	22,461,511	9,345
Unrestricted	3,949,858	7,184,871	365,666	(1,975,927)	9,524,468	(73,022)
<b>Total net assets (deficit)</b>	<u>\$17,550,353</u>	<u>\$13,827,679</u>	<u>\$1,204,290</u>	<u>\$ (596,343)</u>	<u>\$31,985,979</u>	<u>\$ (63,677)</u>
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds					<u>230,182</u>	
<b>Net assets of business-type activities</b>					<u>\$32,216,161</u>	

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
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	Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Sewer	Refuse	Golf Course		
<b>OPERATING REVENUES:</b>						
Charges for services	\$ 4,021,879	\$ 3,527,615	\$2,810,458	\$ 1,396,124	\$11,756,076	\$ 931,873
Fines and forfeitures	91,359	60,772	62,932		215,063	
Other revenues	15,167	106,398	16,104	9,968	147,637	798
Total operating revenues	<u>4,128,405</u>	<u>3,694,785</u>	<u>2,889,494</u>	<u>1,406,092</u>	<u>12,118,776</u>	<u>932,671</u>
<b>OPERATING EXPENSES:</b>						
Salaries and benefits	906,862	665,257	537,727	346,156	2,456,002	217,387
Materials and supplies	296,808	120,718	49,758	368,404	835,688	376,240
Utilities	680,323	303,661	1,459	102,426	1,087,869	1,399
Contractual services	334,692	174,589	932,451	151,966	1,593,698	2,939
Repairs and maintenance	169,051	28,113	5,139	51,198	253,501	251,467
Other expenses	149,740	122,226	418,604	132,877	823,447	
Depreciation and amortization	357,053	272,011	71,697	200,113	900,874	9,460
Total operating expenses	<u>2,894,529</u>	<u>1,686,575</u>	<u>2,016,835</u>	<u>1,353,140</u>	<u>7,951,079</u>	<u>858,892</u>
Operating income	<u>1,233,876</u>	<u>2,008,210</u>	<u>872,659</u>	<u>52,952</u>	<u>4,167,697</u>	<u>73,779</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>						
Intergovernmental	24,178	1,733,766	306,160		2,064,104	
Interest income	23,066	28,530	2,284	2,712	56,592	
Interest expense	(329,082)	(216,514)		(40,777)	(586,373)	
Total non-operating revenues (expenses)	<u>(281,838)</u>	<u>1,545,782</u>	<u>308,444</u>	<u>(38,065)</u>	<u>1,534,323</u>	
Income before contributions and transfers	<u>952,038</u>	<u>3,553,992</u>	<u>1,181,103</u>	<u>14,887</u>	<u>5,702,020</u>	

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012  
(Continued)

**DRAFT**  
SUBJECT TO FINAL  
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	Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Sewer	Refuse	Golf Course		
Capital contributions		461,986			461,986	
Transfers in	783,433	171,161			954,594	
Transfers out	<u>(1,016,141)</u>	<u>(576,081)</u>	<u>(710,346)</u>		<u>(2,302,568)</u>	<u>(102,747)</u>
Net contributions and transfers	<u>(232,708)</u>	57,066	<u>(710,346)</u>		<u>(885,988)</u>	<u>(102,747)</u>
Change in net assets	<u>719,330</u>	<u>3,611,058</u>	<u>470,757</u>	<u>14,887</u>	<u>4,816,032</u>	<u>(28,968)</u>
Net assets, July 1, 2011, as previously reported	16,831,023	10,216,621	733,533	(3,956,173)		(34,709)
Prior period adjustment:				<u>3,344,943</u>		
Net assets, July 1, 2011, restated	<u>16,831,023</u>	<u>10,216,621</u>	<u>733,533</u>	<u>(611,230)</u>		<u>(34,709)</u>
Net assets, June 30, 2012	<u>\$17,550,353</u>	<u>\$13,827,679</u>	<u>\$1,204,290</u>	<u>\$ (596,343)</u>		<u>\$ (63,677)</u>
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds					<u>45,743</u>	
Change in net assets of business-type activities					<u>\$ 4,861,775</u>	

See independent auditors' report and notes to financial statements.

**CITY OF LEMOORE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**DRAFT**  
**SUBJECT TO FINAL**  
**REVIEW AND APPROVAL**  
**DRAFT DATE \_\_\_\_\_**

	Business-Type Activities-Enterprise Funds				Totals	Governmental Activities- Internal Service Fund
	Water	Sewer	Refuse	Golf Course		
<b>Cash flows from operating activities:</b>						
Receipts from customers and users	\$ 5,207,393	\$ 3,573,018	\$ 2,872,816	\$ 1,385,171	\$ 13,038,398	\$ 932,671
Payments to suppliers	(2,054,140)	(658,240)	(1,415,366)	(812,103)	(4,939,849)	(630,135)
Payments to employees	(907,839)	(437,315)	(536,666)	(346,156)	(2,227,976)	(217,486)
Other operating revenues	15,167	181,031	16,104	9,968	222,270	
<b>Net cash provided by operating activities</b>	<u>2,260,581</u>	<u>2,658,494</u>	<u>936,888</u>	<u>236,880</u>	<u>6,092,843</u>	<u>85,050</u>
<b>Cash flows from non-capital financing activities:</b>						
Intergovernmental revenue	495,980	379,777	306,160		1,181,917	
Loans from/(to) other funds		(37,224)	(71,859)	704	(108,379)	34,450
Transfers from other funds	783,433	171,161			954,594	
Transfers to other funds	(1,016,141)	(576,081)	(710,346)		(2,302,568)	(102,747)
<b>Net cash provided (used) by non-capital financing activities</b>	<u>263,272</u>	<u>(62,367)</u>	<u>(476,045)</u>	<u>704</u>	<u>(274,436)</u>	<u>(68,297)</u>
<b>Cash flows from capital and related financing activities:</b>						
Principal paid on capital debt	(2,324,697)	(1,441,086)		(210,178)	(3,975,961)	
Interest paid on capital debt	(338,375)	(222,709)		(40,777)	(601,861)	
Acquisition of capital assets	(291,486)	(1,784,247)	(299,190)	(35,521)	(2,410,444)	
Proceeds from sale of capital assets				3,600	3,600	
<b>Net cash provided used by capital and related financing activities</b>	<u>(2,954,558)</u>	<u>(3,448,042)</u>	<u>(299,190)</u>	<u>(282,876)</u>	<u>(6,984,666)</u>	
<b>Cash flows from investing activities:</b>						
Interest earned	24,710	30,589	2,345	2,921	60,565	
<b>Net cash provided by investing activities</b>	<u>24,710</u>	<u>30,589</u>	<u>2,345</u>	<u>2,921</u>	<u>60,565</u>	
<b>Net increase (decrease) in cash and investments</b>	(405,995)	(821,326)	163,998	(42,371)	(1,105,694)	16,753
<b>Cash and investments-beginning of year, originally reported</b>	<u>3,142,612</u>	<u>6,771,072</u>		<u>1,846,245</u>	<u>11,759,929</u>	<u>11,066</u>
Prior period adjustment				(883,505)	(883,505)	
<b>Cash and investments-beginning of year-restated</b>	<u>3,142,612</u>	<u>6,771,072</u>		<u>962,740</u>	<u>10,876,424</u>	<u>11,066</u>
<b>Cash and investments-end of year</b>	<u>\$ 2,736,617</u>	<u>\$ 5,949,746</u>	<u>\$ 163,998</u>	<u>\$ 920,369</u>	<u>\$ 9,770,730</u>	<u>\$ 27,819</u>
<b>Cash and investments with fiscal agent</b>	<u>\$ 2,736,617</u>	<u>\$ 5,949,746</u>	<u>\$ 163,998</u>	<u>\$ 146,454</u>	<u>\$ 8,996,815</u>	<u>\$ 27,819</u>
				<u>773,915</u>	<u>773,915</u>	
<b>Total cash and investments</b>	<u>\$ 2,736,617</u>	<u>\$ 5,949,746</u>	<u>\$ 163,998</u>	<u>\$ 920,369</u>	<u>\$ 9,770,730</u>	<u>\$ 27,819</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>						
Operating income	\$ 1,233,876	\$ 2,008,210	\$ 872,659	\$ 52,952	\$ 4,167,697	\$ 73,779
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>						
Depreciation	357,053	272,011	71,697	200,113	900,874	9,460
Loss on sale of capital assets				670	670	
(Increase) decrease in accounts receivable	1,093,133	(15,369)	(574)	9,088	1,086,278	
(Increase) decrease in other receivables		74,633			74,633	
Increase (decrease) in inventory				(10,421)	(10,421)	
Increase (decrease) in prepaid expenses				(2,340)	(2,340)	
Increase (decrease) in accounts payable	(423,526)	311,992	(7,955)	6,859	(112,630)	1,910
Increase (decrease) in compensated absences	(977)	7,017	1,061		7,101	(99)
Increase (decrease) in deposits and other liabilities	1,022			(20,041)	(19,019)	
<b>Total adjustments</b>	<u>1,026,705</u>	<u>650,284</u>	<u>64,229</u>	<u>183,928</u>	<u>1,925,146</u>	<u>11,271</u>
<b>Net cash provided by operating activities</b>	<u>\$ 2,260,581</u>	<u>\$ 2,658,494</u>	<u>\$ 936,888</u>	<u>\$ 236,880</u>	<u>\$ 6,092,843</u>	<u>\$ 85,050</u>

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
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	Redevelopment Successor Agency Private-Purpose Trust Funds	Agency Funds
<b>ASSETS:</b>		
Cash and investments	\$ 8,762,504	\$896,463
Restricted cash with fiscal agents	19,430,018	
Accounts receivable	99,140	
Deferred charges	1,147,629	
Land held for resale	1,464,377	
Advances to City of Lemoore	2,983,309	
Notes receivable	1,364,488	
Capital assets (net of accumulated depreciation)	1,108,062	
Other assets		<u>28,800</u>
Total assets	<u>\$36,359,527</u>	<u>\$925,263</u>
<b>LIABILITIES:</b>		
Accounts payable	\$ 14,019	\$202,550
Interest payable	906,113	
Deposits payable and other liabilities		722,713
Long-term debt	<u>42,421,305</u>	
Total liabilities	<u>\$43,341,437</u>	<u>\$925,263</u>
<b>NET ASSETS (DEFICIT)</b>		
Held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	<u>(6,981,910)</u>	
Total net assets	<u>\$ (6,981,910)</u>	

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CITY OF LEMOORE  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
PRIVATE-PURPOSE TRUST FUNDS  
FOR THE FIVE MONTHS ENDED JUNE 30, 2012

SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	<u>Redevelopment            Successor Agency            Private-Purpose            Trust Funds</u>
<b>ADDITIONS:</b>	
Taxes	\$ 1,392,997
Investment earnings	90,510
Miscellaneous	<u>93,744</u>
Total additions	<u>\$ 1,577,251</u>
 <b>DEDUCTIONS:</b>	
Community development	\$ 366,696
Debt service	
Interest and fiscal charges	<u>923,719</u>
Total deductions	<u>\$ 1,290,415</u>
 <b>EXTRAORDINARY GAIN (LOSS)</b>	
Dissolution of redevelopment agency	<u>(7,268,746)</u>
Change in net assets	<u>(6,981,910)</u>
Net assets, beginning of fiscal year	<u>                    </u>
Net assets, end of year	<u>\$(6,981,910)</u>

CITY OF LEMOORE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

**DRAFT**  
SUBJECT TO FINAL  
REVIEW AND APPROVAL  
DRAFT DATE \_\_\_\_\_

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Reporting Entity**

The City of Lemoore (City) is a charter city operating under a Council-Manager form of government. During the year ended June 30, 2000, the voters of the City approved a Charter which gives the City Council greater self-rule, and the Charter was accepted by the California Secretary of State.

The accompanying basic financial statements include the financial activities of the City, the primary government, and its component units, which is the Lemoore Redevelopment Agency (Agency) for the seven months ended January 31, 2013, and Lemoore Financing Authority (Authority). Financial information for the City and these component units is accounted for in the accompanying financial statements in accordance with principles defining the governmental reporting entity adopted by the Governmental Accounting Standards Board. The City Council members, in separate sessions, serve as the governing board of the Agency and the Authority, as such, these entities are presented on a blended basis. Separate financial statements are produced for the Agency and may be obtained from the City's finance office. No separate annual financial statement are prepared for the Authority.

The Lemoore Redevelopment Agency (Agency) was established in 1985 to redevelop and rehabilitate various areas of the City. As of February 1, 2012, the Agency was dissolved and the City has elected to become the Successor Agency. The Successor Agency is responsible for winding down the remaining activities of the dissolved Agency. Additional information on the dissolution of the redevelopment agency can be found in the section titled "Successor Agency Trust for Assets of Former Redevelopment Agency."

The Lemoore Financing Authority (Authority) was formed in August of 1989 for the purpose of assisting the financing or refinancing of certain public capital facilities within the City. The Authority is governed by a five-member board of directors, which consists of the members of the City Council with the City Manager as the Executive Director. The financial transactions for the Authority are recorded in the Lemoore Redevelopment Agency Debt Service Fund and the Water, Sewer and Golf Course Enterprise Funds.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The governmental Accounting Standards Board is the accepted standard setting body for governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

**B. Basis of Accounting/Measurement Focus**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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### Government-wide Financial Statements

The City government-wide financial statements include a statement of net assets and a statement of activities and changes in net assets. These statements present summaries of governmental and business-type activities for the City combined by a total column. Fiduciary activities of the City are not included in these statements.

These statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net assets. The statement of activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the City are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the statement of net assets have been eliminated. In the statement of activities, interfund transactions have been eliminated; however, interfund balances and transactions between governmental and business-type activities have not been eliminated.

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the City applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities.

During the 2011/12 year, the City changed the method of reporting its road network and related infrastructure capital assets on the government-wide financial statements from the depreciation approach to the modified approach. The modified approach permits the City to not depreciate a network system or subsystem of infrastructure assets. The City had previously used the depreciation approach for its road network and landscape zones with a 15-year estimated life for these assets.

### Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the government-wide financial statements.

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All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The statement of revenues, expenditures, and changes in fund balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash during the year or within 60 days after year-end. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The City reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Redevelopment Debt Service Fund** accounts for the resources accumulated and payments made for principal interest on long-term debt obligations of the Agency.

The **Redevelopment Capital Projects Fund** accounts for the resources and capital projects within the Lemoore redevelopment project areas.

The **Grant Fund** accounts for the City's receipts and expenditures of state, federal and other grants.

The **Lemoore Housing Authority Fund** has taken over the assets and associated functions of the Low/Moderate Income Housing Fund of the former Lemoore Redevelopment Agency effective February 1, 2012.

#### **Enterprise Fund Financial Statements**

Enterprise fund financial statements include a statement of net assets, a statement of revenues, expenses, and changes in net assets, and a statement of cash flows for each major enterprise fund and non-major funds aggregated.

The City reports the following major enterprise funds:

The **Refuse Fund** accounts for the activities of the City's refuse collection and disposal operations.

The **Sewer Fund** accounts for the activities of the City's sanitary sewer system operations.

The **Water Fund** accounts for the activities of the City's water production and distribution operations.

The **Golf Course Fund** accounts for the resources provided and used in the golf course.

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Enterprise funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or non-current) are included on the statement of fund net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting revenues are recognized in the period in which they occur while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the enterprise funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Reconciliation of the fund financial statements to the government-wide financial statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

**Additional Fund Financial Statements**

Additionally, the government reports the following fund types:

**Internal Service Funds** account for fleet management services and insurance provided to other departments or agencies of the government, on a cost reimbursement basis.

**Agency Funds** are used to account for assets held by the City as an agent for the Irrigation District, individuals, private organizations, other governments and/or other funds. The funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Private Purpose Trust Funds** are used to account for the assets of the former City of Lemoore Redevelopment Agency during the transition period.

**C. Cash and Investments**

Under the City's cash management program, cash in excess of operating requirements from all funds is pooled with the purpose of maximizing interest through investment activities, and is deposited in savings accounts or invested in bank certificates of deposit, bank money market accounts and the State of California Local Agency Investment Fund (LAIF). Interest income on pooled investments is allocated on the end of month balance in each fund included in the pools.

**D. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the City considered all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All cash and investments of the enterprise funds are pooled with the City's pooled cash and investments

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**E. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**F. Receivables and Payables**

Activity between funds that represents lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "interfund advances receivable/payable" (i.e. the non-current portion of interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Enterprise fund statements report an allowance for uncollectible accounts against the accounts receivables. All customers are billed monthly. The estimated value of services provided, but unbilled at year-end has been included in the accompanying financial statements.

Property taxes are assessed, collected and allocated by Kings County throughout the fiscal year according to the following property tax calendar:

Lien Date	January 1 <sup>st</sup>
Levy Date	July 1 <sup>st</sup> to June 30 <sup>th</sup>
Due Dates	November 1 <sup>st</sup> , 1 <sup>st</sup> installment; February 1 <sup>st</sup> , 2 <sup>nd</sup> installment
Delinquent Dates	December 10 <sup>th</sup> , 1 <sup>st</sup> installment; April 10 <sup>th</sup> , 2 <sup>nd</sup> installment

Revenues from taxpayer-assessed taxes (sales and use, business license, transient occupancy, utility users, gas, and franchise fees) is accrued in the governmental funds when they are both measurable and available. The city considers these revenues available if they are received during the period when settlement of prior fiscal year accounts payable occurs. Historically, the majority of these taxes are received within 60 days of the fiscal year end.

Grant and entitlement revenues are recorded as receivables in the funds when all eligibility requirements have been met. The corresponding governmental fund revenues are recorded in governmental funds when they become available, with the differences recorded as deferred revenue. Enterprise fund revenues are recorded as non-operating revenues when the receivables are recorded. Some grant and entitlement revenues are not susceptible to accrual, in which case the corresponding revenues are recorded when received.

**G. Inventory**

Inventory is valued at the lower of cost, determined by the first-in, first-out method, or market and consists primarily of golf merchandise and food and beverage items sold at the golf course.

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**H. Assets Held for Resale**

Land and improvements held by the City for the purpose of improving and reselling are accounted for in this account. Property is valued at the lower of cost or net realizable value.

**I. Use of Restricted/Unrestricted Net Assets**

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the City's policy is to apply restricted net assets first.

**J. Capital Assets**

The City's assets are capitalized at historical cost or estimated historical cost. City policy has set the capitalization threshold for reporting capital assets at \$2,500. Gifts or contributions of capital assets are recorded at fair value when received. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings and improvements	40 years
Machinery and equipment	5-15 years
Infrastructure	10-15 years

In accordance with GASB Statement No. 34, the City is required to account for and report infrastructure capital assets. The City has elected to use the "modified approach" as defined by GASB 34 for infrastructure reporting for the majority of its road network system. This approach permits the City to not depreciate a network system or subsystem of infrastructure assets under certain conditions. The City's road network consists of seven subsystems which include sidewalk, curb and gutter, pavement, landscape zones, streetlights, railroad crossings, and traffic signals. Subsystem detail is not presented in these basic financial statements; however, the City maintains detailed information on these subsystems. The modified approach is not used for the railroad crossings, street lights and traffic signal subsystems. The assets in those subsystems are depreciated using the straight-line method. Information regarding the annual amount required to maintain and preserve the condition level of the infrastructure assets in accordance with established policies was not available.

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**Sidewalk, Curb and Gutter, and Pavement**

For the sidewalk, curb and gutter, and pavement subsystems, the City was divided into individual block segments. Individual Overall Condition Indexes (OCI's) for each block segment were determined by direct field observation. The sidewalk and curb and gutter OCI's will be calculated every three years based on a "drive-by" survey. OCI value ranges are as follows: Good = 76 to 100, Fair = 51 to 75 and Poor = 25 to 50. The City's policy is to maintain these individual subsystems at a minimum rating of 70. In November, 2012 the average ratings for these subsystems were as follows:

<u>Subsystem</u>	<u>OCI Rating</u>
Sidewalk	98.3
Curb and gutter	98.4
Pavement	75.6

**Landscape Zones**

At June 30, 2012 there were 20 landscape zones within the City's Landscape and Lighting District. Two OCI ratings for the individual landscape zones were used. The two ratings were: Good = 90 and Fair = 30. In November, 2012 the overall average OCI ratings for the landscape zones was 76.0. The City's policy is to maintain a minimum overall OCI rating of 70. The City will use consultants to re-determine the OCI every three years.

**K. Risk Management**

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

**L. Compensated Absences Payable**

City employees are granted vacation and sick leave in varying amounts depending on the number of years of service. City employees also accumulate hours of overtime as additional time off. For governmental funds, earned but unused, vested leave (vacation, compensated time off, holiday) is expensed and established as a liability and is reported in the entity-wide statement of net assets in the governmental activities column. Vested leave for enterprise funds is recorded as an expense and liability of those funds as the benefits accrue. No liability is recorded for non-vesting leave such as sick leave.

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**M. Long-Term Debt**

In the government-wide financial statements, and enterprise fund type statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or enterprise fund type statement of net assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premiums or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as debt service expenditures.

**N. Recent Changes in Legislation Affecting California Redevelopment Agencies**

On December 29, 2011, the Supreme Court of the State of California (the "Court") upheld the enforceability of legislation that provides for the dissolution of California redevelopment agencies, but struck down the Assembly Bill X1 27 which would have provided a means for redevelopment agencies to continue to exist and operate by means of a Voluntary Alternative Redevelopment Program. As a result of the Court ruling, the dissolution of California Redevelopment Agencies was effective as of February 1, 2012.

Assembly Bill X1 26 signed into law as part of the State's budget package on June 29, 2011, requires each California Redevelopment Agency to suspend nearly all activities except to complete existing contracts, meet already-incurred obligations, preserve its assets, prepare for the impending dissolution of the agency, and transfer all of its assets to a Successor Agency that is governed by an oversight board representing the various taxing jurisdictions of the community.

Assembly Bill X1 26 also requires each agency to adopt an Enforceable Obligation Payment Schedule and draft a Recognized Obligation payment schedule prior to September 30, 2011. Enforceable obligations include bonds, loans and payments required by the federal or state government; legally enforceable payments required in connection with Agency employees such as pension payments and unemployment payments, judgments or settlements; legally binding and enforceable agreements or contracts; and contracts or agreements necessary for the continued administration or operation of the agency that are permitted for purposes set forth in Assembly Bill X1 26. Only the amount of tax revenues necessary to fund the payments reflected on the Enforceable Obligation Payment Schedule will be allocated to the Successor Agencies.

Assembly Bill X1 26 directs the Department of Finance of the State of California to review the proprietary of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the Successor Agency as defined in Assembly Bill X1 26.

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On February 11, 2011, the City Council of the City of Lemoore adopted Resolution No. 2011-06 electing to retain the housing assets and functions previously performed by the dissolved Lemoore Redevelopment Agency pursuant to Section 34176(a)(1) of the California Health and Safety Code. Accordingly, the City has assumed the responsibility of the housing assets and liabilities in the amount of \$8,257,825 in the Housing Authority Special Revenue Fund. All remaining assets and liabilities of the Agency under the Redevelopment Agency Debt Service Fund and Capital Projects Fund in the amount of \$7,268,746 were transferred to the Redevelopment Successor Agency Private-Purpose Trust Fund and are reported in the Fiduciary Funds.

The transfer of the assets and liabilities of the former redevelopment agency from and after February 1, 2012, from governmental funds of the City to fiduciary funds was reported in the governmental funds as an extraordinary gain for funds with a negative fund balance and an extraordinary loss for funds with a positive fund balance. The receipt of these assets and liabilities as of January 31, 2012, was reported in the Private-Purpose Trust Fund as an extraordinary loss and gain.

Because of the different measurement focus of the governmental funds (*current financial resources measurement focus*) and the measurement focus of the trust funds (*economic resources measurement focus*); the extraordinary gain recognized in the governmental funds was not the same amount as the extraordinary loss that was recognized in the fiduciary fund financial statements.

The difference between the extraordinary gain recognized in the fund financial statements and the extraordinary loss recognized in the fiduciary fund financial statements is reconciled as follows:

Total extraordinary loss reported in governmental funds – increase to net assets of the Successor Agency Trust Fund	\$ 35,550,894
Capital assets recorded in the government-wide financial statements – increase to net assets of the Successor Agency Trust Fund	1,108,062
Deferred charges recorded in the government-wide statements – increase to net assets of the Successor Agency Trust Fund	1,165,148
Accrued bond interest reported in the government-wide financial statements – decrease to net assets of the Successor Agency Trust Fund	(1,086,706)
Long-term debt (net of issuance costs) reported in the government-wide financial statements – decrease to net assets of the Successor Agency Trust Fund	<u>(44,006,144)</u>
Net decrease in net assets of the Successor Agency Trust Fund as a result of initial transfers (equal to amount of extraordinary gain reported in the government-wide financial statements of the City)	<u>\$ (7,268,746)</u>

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**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2012 reclassified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and investments	\$34,405,907
Restricted cash and investments	773,915
Fiduciary funds:	
Cash and investments	<u>29,088,985</u>
 Total cash and investments	 <u>\$64,268,807</u>

Cash and investments as of June 30, 2012 consist of the following:

Cash on hand	\$ 4,680
Deposits with financial institutions	20,407,763
Investments	<u>43,856,364</u>
 Total cash and investments	 <u>\$64,268,807</u>

Investments authorized by the California Government Code and the City of Lemoore's Investment Policy.

The table below identifies the investment types that are authorized for the City of Lemoore by the California Government Code (or the City of Lemoore's investment policy, where 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 trustees that are governed by the provisions of debt agreements of the City of Lemoore, rather than the general provisions of the California Government Code or the City of Lemoore's investment policy.

*Investments Authorized by the California Government Code and the City's Investment Policy.*

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio or Amount	Maximum Investment of One Issuer or Amount
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	Legal Limit
Repurchase Agreements	1 year	None	None
Medium-Term Notes	5 years	30%	None
Mutual Accounts	N/A	20%	10%
Money Market Accounts	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	30 years	None	None

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates 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 rates. One of the ways that the City of Lemoore manages its exposure to interest rate risk is through the purchase of 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 investments by maturity.

Investment Type	Fair Value	Remaining Maturity (in months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	Longer Than 60 Months
Money market funds	\$18,583,292	\$18,583,292	\$	\$	\$
State investment pool	23,765,650	23,765,650			
Investment contracts	1,507,422				1,507,422
	<u>\$43,856,364</u>	<u>\$42,348,942</u>	<u>\$</u>	<u>\$</u>	<u>\$1,507,422</u>

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**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 a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, City of Lemoore's investment policy, or debt agreements, and the actual rating as of year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Ratings as of Year End	
			AAA	Not Rated
Money market funds	\$18,583,292	N/A	\$18,583,292	\$
State investment pool	23,765,650	N/A		23,765,650
Investment contracts	<u>1,507,422</u>	N/A		<u>1,507,422</u>
	<u>\$43,856,364</u>		<u>\$18,583,292</u>	<u>\$25,273,072</u>

**Concentration of Credit Risk**

The City does not have a formal policy that has limits on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. The City's investments are exempt from this disclosure.

**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 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 governmental 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 market 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.

As of June 30, 2012, no City of Lemoore deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. In addition, as of June 30, 2012, no investments were held by the same broker dealer (counterparty) that was used by the City of Lemoore to purchase the securities.

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Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

*Investment in the State of California Investment Pool.* The City of Lemoore is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City of Lemoore's investment in this pool is reported in the accompanying financial statements at amounts based upon the City of Lemoore'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.

**NOTE 3 - INTERFUND ACTIVITIES**

Interfund balances for the purpose of the government-wide statements have been eliminated. The composition of interfund balances in the fund level statements as of June 30, 2012 is as follows:

**A. Current Interfund Receivables/Payables**

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year.

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major funds:		
General fund	\$427,041	\$
Grant fund		427,041
Sewer fund	37,224	
Internal service funds:		
Fleet maintenance		20,471
Insurance		16,753
<b>Total</b>	<u>\$464,265</u>	<u>\$464,265</u>

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**B. Transfers Between Funds**

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditures on behalf of another fund.

	Transfers	
	In	Out
Major funds:		
General fund	\$ 1,500,440	\$ 132,853
RDA debt service fund	6,012,924	2,470,871
RDA capital projects funds	1,632,138	4,633,746
Water	783,433	1,016,141
Sewer	171,161	576,081
Refuse		710,346
Golf Course		
Nonmajor funds:		
Maintenance assessment district special revenue fund		27,000
RDA low and moderate income housing special revenue fund		540,446
Recreation improvement capital projects fund		9,568
Facility infrastructure capital projects fund	132,853	
Capital improvements fees capital projects fund		13,150
Fleet maintenance internal service fund		102,747
	<u>\$10,232,949</u>	<u>\$10,232,949</u>
Total:		

**NOTE 4 – ASSETS HELD FOR RESALE**

The following is a summary of changes in the assets held for resale during the 2011-2012 fiscal year.

	Balance June 30, 2011	Additions	Reductions	Balance June 30, 2012
Land held for resale	<u>\$1,854,930</u>	<u>\$</u>	<u>\$369,366</u>	<u>\$1,485,564</u>

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**NOTE 5 – CAPITAL ASSETS**

In accordance with GASB Statement No. 34, the City has reported all capital assets including infrastructure additions as of the beginning of the 2002-2003 fiscal year in the government-wide statement of net assets. The City uses both the basic and the modified approaches as described in Note 1. The table below presents summary information on capital assets.

	<u>Balance</u> <u>July 1, 2011</u>	<u>Additions/</u> <u>Completions</u>	<u>Retirements/</u> <u>Adjustments</u>	<u>Balance</u> <u>June 30, 2012</u>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 3,140,181	\$ 375,450	\$(1,260,495)	\$ 2,255,136
Road network	44,577,073		(1,220,430)	43,356,643
Construction in progress:	<u>633,370</u>	<u>306,667</u>	<u>(473,824)</u>	<u>466,213</u>
Total capital assets, not being depreciated	<u>48,350,624</u>	<u>682,117</u>	<u>(2,954,749)</u>	<u>46,077,992</u>
Capital assets, being depreciated:				
Buildings and improvements	14,128,670	94,500		14,223,170
Machinery and equipment	5,294,803	81,667	(13,243)	5,363,227
Infrastructure	<u>1,641,629</u>	<u>2,243,163</u>		<u>3,884,792</u>
Total capital assets, being depreciated	<u>21,065,102</u>	<u>2,419,330</u>	<u>(13,243)</u>	<u>23,471,189</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,456,063)	(391,855)		(2,847,918)
Machinery and equipment	(4,161,500)	(200,857)	13,243	(4,349,114)
Infrastructure	(305,643)	(182,430)		(488,073)
Road network	<u>(2,912,818)</u>		<u>2,912,818</u>	
Total accumulated depreciation	<u>(9,836,024)</u>	<u>(775,142)</u>	<u>2,926,061</u>	<u>(7,685,105)</u>
Total capital assets, being depreciated, net	<u>11,229,078</u>	<u>1,644,188</u>	<u>2,912,818</u>	<u>15,786,084</u>
Governmental activity capital assets, net	<u>\$59,579,702</u>	<u>\$2,326,305</u>	<u>\$ (41,931)</u>	<u>\$61,864,076</u>

Capital Assets Business-Type Activity

**Water Fund:**

Capital assets, not being depreciated:				
Land	\$ 427,232	\$	\$	\$ 427,232
Construction in progress	<u>6,702,179</u>	<u>208,961</u>	<u>(501,647)</u>	<u>6,409,493</u>
Total capital assets, not being depreciated	<u>7,129,411</u>	<u>208,961</u>	<u>(501,647)</u>	<u>6,836,725</u>
Capital assets, being depreciated				
Buildings and improvements	10,606,862	577,292		11,184,154
Machinery and equipment	<u>1,959,195</u>	<u>6,880</u>		<u>1,966,075</u>
Total capital assets, being depreciated	<u>12,566,057</u>	<u>584,172</u>		<u>13,150,229</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,944,812)	(285,348)		(5,230,160)
Machinery and equipment	<u>(1,084,594)</u>	<u>(71,705)</u>		<u>(1,156,299)</u>
Total accumulated depreciation	<u>(6,029,406)</u>	<u>(357,053)</u>		<u>(6,386,459)</u>
Total capital assets, being depreciated, net	<u>6,536,651</u>	<u>227,119</u>		<u>6,763,770</u>
Water Fund Capital Assets, net	<u>\$13,666,062</u>	<u>\$ 436,080</u>	<u>\$ (501,647)</u>	<u>\$13,600,495</u>

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	<u>Balance</u> <u>July 1, 2011</u>	<u>Additions/</u> <u>Completions</u>	<u>Retirements/</u> <u>Adjustments</u>	<u>Balance</u> <u>June 30, 2012</u>
<b>Sewer Fund:</b>				
Capital assets, not being depreciated:				
Land	\$ 392,805	\$	\$	\$ 392,805
Construction in progress		<u>1,755,084</u>		<u>1,755,084</u>
Total capital assets, not being depreciated	<u>392,805</u>	<u>1,755,084</u>		<u>2,147,889</u>
Capital assets, being depreciated				
Buildings and improvements	5,126,984	152,775		5,279,759
Machinery and equipment	<u>3,188,737</u>	<u>338,374</u>		<u>3,527,111</u>
Total capital assets, being depreciated	<u>8,315,721</u>	<u>491,149</u>		<u>8,806,870</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,481,865)	(175,268)		(1,657,133)
Machinery and equipment	<u>(2,558,075)</u>	<u>(96,743)</u>		<u>(2,654,818)</u>
Total accumulated depreciation	<u>(4,039,940)</u>	<u>(272,011)</u>		<u>(4,311,951)</u>
Total capital assets, being depreciated, net	<u>4,275,781</u>	<u>219,138</u>		<u>4,494,919</u>
<b>Sewer Fund Capital Assets, net</b>	<u>\$ 4,668,586</u>	<u>\$1,974,222</u>	<u>\$</u>	<u>\$ 6,642,808</u>
<b>Refuse Fund:</b>				
Capital assets, not being depreciated:				
Land	\$ 252,504	\$	\$	\$ 252,504
Total capital assets, not being depreciated	<u>252,504</u>			<u>252,504</u>
Capital assets, being depreciated				
Machinery and equipment	<u>1,686,548</u>	<u>299,189</u>		<u>1,985,737</u>
Total capital assets, being depreciated	<u>1,686,548</u>	<u>299,189</u>		<u>1,985,737</u>
Less accumulated depreciation for:				
Machinery and equipment	<u>(1,327,920)</u>	<u>(71,697)</u>		<u>(1,399,617)</u>
Total accumulated depreciation	<u>(1,327,920)</u>	<u>(71,697)</u>		<u>(1,399,617)</u>
Total capital assets, being depreciated, net	<u>358,628</u>	<u>227,492</u>		<u>586,120</u>
<b>Refuse Fund Capital Assets, net</b>	<u>\$ 611,132</u>	<u>\$ 227,492</u>	<u>\$</u>	<u>\$ 838,624</u>
<b>Golf Course Fund:</b>				
Capital assets, not being depreciated:				
Land	\$ 624,013	\$	\$	\$ 624,013
Total capital assets, not being depreciated	<u>624,013</u>			<u>624,013</u>
Capital assets, being depreciated				
Buildings and improvements	4,353,024	5,477		4,358,501
Machinery and equipment	<u>667,236</u>	<u>30,045</u>	(9,100)	<u>688,181</u>
Total capital assets, being depreciated	<u>5,020,260</u>	<u>35,522</u>	<u>(9,100)</u>	<u>5,046,682</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,492,965)	(83,309)		(1,576,274)
Machinery and equipment	<u>(1,101,777)</u>	<u>(116,804)</u>	4,829	<u>(1,213,752)</u>
Total accumulated depreciation	<u>(2,594,742)</u>	<u>(200,113)</u>	<u>4,829</u>	<u>(2,790,026)</u>
Total capital assets, being depreciated, net	<u>2,425,518</u>	<u>(164,591)</u>	<u>(4,271)</u>	<u>2,256,656</u>
<b>Golf Course Fund Capital Assets, net</b>	<u>\$ 3,049,531</u>	<u>\$ (164,591)</u>	<u>\$ (4,271)</u>	<u>\$ 2,880,669</u>
<b>Total Capital Assets, net</b>	<u>\$21,995,311</u>	<u>\$2,473,203</u>	<u>\$(505,918)</u>	<u>\$23,962,596</u>

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**NOTE 8 – LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions of the City for governmental activities for the year ended June 30, 2012.

	<u>Balance July 1, 2011</u>	<u>Incurred or Issued</u>	<u>Satisfied or Matured</u>	<u>Transferred To Trust Fund</u>	<u>Balance June 30, 2012</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More Than One Year</u>
<b>Governmental Activities:</b>							
<b>Bonds payable:</b>							
1998 RDA Tax Allocation Refunding	\$ 5,680,000	\$	\$260,000	\$ 5,420,000	\$	\$	\$
2003 RDA Tax Allocation Refunding	11,970,000		195,000	11,775,000			
2011 RDA Tax Allocation Bonds	19,150,000			19,150,000			
Unamortized deferred charges for defeasance	<u>(32,416)</u>		<u>(859)</u>	<u>(31,557)</u>			
<b>Total bonds payable</b>	<u>36,767,584</u>		<u>454,141</u>	<u>36,313,443</u>			
<b>Obligations payable:</b>							
Leprino Owner Participation Agreement Obligation	1,070,179			1,070,179			
Leprino Owner Participation Agreement Obligation	5,562,863			5,562,863			
Compensated absences	<u>430,676</u>	<u>26,615</u>			<u>457,291</u>	<u>91,458</u>	<u>365,833</u>
<b>Governmental activity long-term liabilities</b>	<u>\$43,831,302</u>	<u>\$26,615</u>	<u>\$454,141</u>	<u>\$42,946,485</u>	<u>\$457,291</u>	<u>\$91,458</u>	<u>\$365,833</u>

**Tax Allocation Refunding Bonds**

**1998 RDA Tax Allocation Refunding Bonds**

The Agency issued \$6,180,000 of its Tax Allocation Refunding Bonds on April 1, 1998 (the 1998 bonds), to advance refund \$5,015,000 of the Agency's \$8,500,000 issuance of 1995 Tax Allocation Bonds (the 1995 Bonds), and to fund issuance costs and a reserve account. Beginning August 1, 1998, interest on the 1998 bonds is payable semi-annually on February 1, and August 1, of each year at interest rates varying from 3.60% to 5.28% per annum. Debt Service payments of the 1998 Bonds are secured by a pledge of the property tax revenue increments collected on properties within the redevelopment project area. The debt agreement requires a reserve account to be held by the trustee. Bonds outstanding at January 31, 2012 were \$5,420,000 and were transferred to the Successor Agency on February 1, 2012 due to dissolution of the Agency.

**2003 RDA Tax Allocation Refunding Bonds**

On May 15, 2003, the Agency issued \$13,835,000 of its Tax Allocation Refunding Bonds, Series 2003 (the 2003 Bonds), bearing interest of 1.6% to 4.75% payable semi-annually on August 1 and February 1, commencing August 1, 2003. Beginning August 1, 2006, principal comes due annually in various sums through August 1, 2033, subject to optional redemption by the Agency, in whole or in part, on August 1, 2013. The 2003 Bonds are payable from, and secured by, incremental property tax revenues (Pledged Tax Revenues). The proceeds were used to legally defease the remaining outstanding balance (\$2,360,000) of the 1995 Bonds to fund a debt service

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For the year ended June 30, 2012, depreciation expense on capital assets was charged to the governmental functions as follows:

General government	\$ 5,837
Public safety	34,925
Public works	1,223
Parks and recreation	388
Community development	728,938
Capital assets held by the Internal Service Funds were charged to the various functions based on their usage	<u>3,831</u>
Total	<u>\$775,142</u>

**NOTE 6 – DEPOSITS AND OTHER LIABILITIES**

Deposits and other liabilities at June 30, 2012 consisted of the following:

	General Fund	Water Fund	Golf Course Fund	Total
Deposits	\$167,798	\$	\$	\$167,798
Other liabilities	<u>          </u>	<u>17,763</u>	<u>24,605</u>	<u>42,368</u>
Total deposits and other liabilities	<u>\$167,798</u>	<u>\$17,763</u>	<u>\$24,605</u>	<u>\$210,166</u>

**NOTE 7 – COMPENSATED ABSENCES**

The City's policy relating to compensated absences is described in Note 1. As shown in the table of long-term obligations in the following note, the non-current portion of this debt at fiscal year-end was \$365,833 and \$72,261 for governmental activities and business type activities, respectively. This obligation is expected to be paid in future years from the available resources derived from the respective funds to which the employee services are rendered.

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payment reserve account and to pay costs of issuance, with the balance of the 2003 bond proceeds deposited into the Agency's Housing and Redevelopment Funds for future redevelopment activities. The refunding of the 1995 Bonds resulted in an economic gain (the difference between the present value of the debt service payments on the original and refunding debt) of \$298,825 which is being amortized in the government-wide financial statements on a straight-line basis over the life of the 2003 bonds, along with the cost of issuing the 2003 bonds. Bonds outstanding at January 31, 2012 were \$11,775,000 and were transferred to the Successor Agency on February 1, 2012 due to the dissolution of the Agency.

#### 2011 Tax Allocation Bonds

On March 4, 2011, the Agency issued \$19,150,000 of its 2011 Tax Allocation Bonds bearing interest of 3.0% to 7.375%, payable semi-annually on February 1 and August 1, commencing August 1, 2011. Beginning August 1, 2012 principal comes due annually in various sums through August 1, 2040, subject to optimal redemption by the Agency, in whole or in part on August 1, 2017. The 2011 Bonds are payable from, and secured by incremental property tax revenue (Pledged Tax Revenues).

On June 27, 2012, the California State Legislature passed AB 1484, which among other things, limits the use of bond proceeds. Pursuant to Health and Safety Code Section (HSC) 34191.4(c), bond proceeds derived from bonds issued on or before December 31, 2010, shall be used for the purposes for which the bonds were sold. Bond proceeds from bonds issued after that date are to be used to defease the bonds or to purchase those same outstanding bonds on the open market for cancellation. Since the Agency issued the bonds after that date, the proceeds cannot be used for their intended purpose. There is a five year "call date" on the bonds and the Agency is restricted from defeasing or purchasing the bonds until August 1, 2016. Therefore, the proceeds are being held by the Trustee until such time has passed.

Bonds outstanding at January 31, 2012 were \$19,150,000 and were transferred to the Successor Agency on February 1, 2012 due to the dissolution of the Agency.

#### Leprino Owner Participation Agreement Obligation

On March 7, 2000, the Agency entered into an owner participation agreement with Leprino Foods Company (Leprino) whereby Leprino was to construct a dairy and related products manufacturing and storage facility within the redevelopment project area. The City was to reimburse Leprino \$3 million for the cost of the infrastructure improvements which contributed to the elimination of blight in the project area. Subsequently, due to an expansion of the project scope requiring Leprino to increase its investment from \$125 million to more than \$250 million, the Agency's reimbursement obligation increased to \$6 million, payable in 10 annual installments of \$600,000 each, subject to the Leprino facility having an assessed value in excess of \$250 million and verification of actual infrastructure costs incurred by Leprino. During the current fiscal year, a payment of \$1,064,400 was made. This payment was adjusted from \$600,000 because the facility assessed value was \$413 million. Future payments are expected to equal \$600,000.

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On September 4, 2007, the Agency entered into an amendment to the Owner Participation Agreement with Leprino Foods Company (Leprino). Leprino has decided to expand the production capacity of the plant to permit the increase in the milk received on a daily basis from its current level of 6,000,000 pounds of milk per day, to install additional packaging capacity and make other process improvements. The 2007 Expansion Project includes the completion of the additional work at the Expanded Wastewater Pretreatment System.

It has been acknowledged that the City will incur an additional liability of approximately \$6,000,000 for wastewater improvements at the Leprino plant and this liability will be paid from the additional tax increments that the plant would generate based on this expansion. The amount calculated for 2011/2012 was \$521,053 based on the increase in tax increments and other factors.

Total liability to Leprino Foods Company was \$6,633,042 at January 31, 2012 and was transferred to the Successor Agency on February 1, 2012 due to the dissolution of the Agency.

The following is a summary of the long-term obligation transactions of the City for business-type activities for the year ended June 30, 2012.

	Balance July 1, 2011	Incurred or Issued	Satisfied or Matured	Balance June 30, 2012	Amounts Due Within One Year	Amounts Due in More Than One Year
<b>Business-Type Activities:</b>						
<b>Bonds payable:</b>						
Lease revenue bonds	\$3,990,000	\$	\$3,990,000	\$	\$	\$
Certificates of participation	2,470,000		195,000	2,275,000	205,000	2,070,000
2001 Refunding lease						
Less deferred refunding amount	(292,648)		(292,648)			
<b>Total bonds payable</b>	<b>6,167,352</b>		<b>3,892,352</b>	<b>2,275,000</b>	<b>205,000</b>	<b>2,070,000</b>
<b>Notes payable</b>	<b>163,000</b>		<b>163,000</b>			
Capital leases	15,178	12,855	15,178	12,855	4,170	8,685
Compensated absences	85,541	7,101		92,642	20,381	72,261
<b>Business type activity long-term liabilities</b>	<b>\$6,431,071</b>	<b>\$19,956</b>	<b>\$4,070,530</b>	<b>\$2,380,497</b>	<b>\$229,551</b>	<b>\$2,150,946</b>

**1995 Variable Rate Demand Certificates of Participation**

In November 1995, the City issued \$4,215,000 of variable Rate Demand Certificates of Participation (COPS). The COPS were issued to refund the lease-purchase obligation of the City (prior obligation) through which the City originally obtained funds for acquisition, construction, improvement, equipping of municipal golf course improvements and to pay for the costs of execution and delivery of the certificates. The certificates are evidenced by site lease agreements and have variable interest rates, approximately 3.34% for 2007. The final payment on the COPS is scheduled for November 2020.

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The following is a schedule of the future estimated minimum payments related to the 1995 Variable Rate Demand Certificates of Participation at June 30, 2012.

Year Ending June 30,	Certificates of Participation		
	Principal	Interest	Total
2013	\$ 205,000	\$ 75,985	\$ 280,985
2014	215,000	69,138	284,138
2015	230,000	61,957	291,957
2016	240,000	54,275	294,275
2017	250,000	46,259	296,259
2018-2021	<u>1,135,000</u>	<u>97,027</u>	<u>1,232,027</u>
Total	<u>\$2,275,000</u>	<u>\$404,641</u>	<u>\$2,679,641</u>

**NOTE 9 - CAPITAL LEASE COMMITMENTS**

The City has entered into a lease agreement for the acquisition of golf maintenance equipment. This lease agreement qualifies as a capital lease for accounting purposes. This lease has an interest rate of 0.00% and the final payment on the lease is scheduled for July, 2015.

The following is an analysis of the equipment leased as of June 30, 2012:

	<u>Business-Type Activities</u>
Equipment	\$18,501
Less: Accumulated depreciation	<u>(2,423)</u>
	<u>\$16,078</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2012 are as follows:

	<u>Business-Type Activities</u>
2013	\$ 4,170
2014	4,170
2015	4,170
2016	<u>345</u>
Present value of future minimum lease payments	<u>\$12,855</u>

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**NOTE 10 – CLASSIFICATION OF NET ASSETS**

In the government-wide financial statements, net assets are classified in the following categories:

*Invested in capital assets, net of related debt* – This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

*Restricted net assets* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted net assets* – This category presents the remaining City net assets and this measure of equity is unrestricted, legally or otherwise.

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Restricted fund balance* – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* – amounts that can be used for specific purposes determined by formal action of the City's highest level of decision-making authority and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Assigned fund balance* – amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established by either the highest level of decision making, or by a body or an official designated for that purpose.
- *Unassigned fund balance* – the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

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The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted committed, assigned and unassigned resources as they are needed.

**NOTE 11 – POSTRETIREMENT BENEFITS**

The City allows its retirees who retire under provisions of a regular service retirement to have the opportunity to continue enrollment in the City's health insurance program. The retirees have the same choice of insurance plans as those of current employees. The retirees are pooled together separately from the active employee pool and pay the full cost of the insurance premiums without cost to the City.

**NOTE 12 – DEFINED BENEFIT PENSION PLAN**

**Plan Description**

The City contributes to the Public Agency portion of the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employee's Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

**Funding Policy**

Active plan members in the Miscellaneous and Safety plans are required to contribute 7.0% and 9.0%, respectively, of their annual covered salary. The City is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the fiscal year 2011-2012 was 10.326% for miscellaneous employees, and 16.2% for police officers, of annual payroll. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

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**Annual Pension Costs**

For the fiscal year ended June 30, 2012, the City's annual pension cost of \$1,077,902 for PERS was equal to the City's required and actual contributions. The required contribution for the fiscal year ended June 30, 2012 was determined as part of the June 30, 2009 actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expense), (b) projected annual salary increases that vary by duration of service ranging from 3.55% to 14.45% for both safety and miscellaneous members, and (c) 3.25% payroll growth. Both (a) and (b) included an inflation component of 3%. The actuarial values of the Miscellaneous and Police Safety of the City of Lemoore's assets were determined by using a technique that smoothes the effects of short-term volatility in the fair market value of investments over a two to five year period, depending on the size of investment gains and/or losses. The Miscellaneous and the Safety Plans of the City of Lemoore's unfunded actuarial accrued liabilities are being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2011 was 18 years for Miscellaneous and 15 years for Police Safety.

Fiscal Year	Three-Year Trend Information for PERS		Net Pension Obligation
	Annual Pension Cost (ACP)	Percentage of ACP Contributed	
6/30/09	\$1,014,120	100.0%	0
6/30/10	\$ 965,961	100.0%	0
6/30/11	\$1,077,902	100.0%	0

**Funded Status and Funding Progress**

As of June 30, 2011, the most recent actuarial valuation date, the plan was 88.5% funded for non-safety employees and 83.7% funded for safety employees. The actuarial accrued liability for benefits was \$3.6 billion for non-safety employees and \$507 million for safety employees and the actuarial value of assets was \$3.2 billion for non-safety employees and \$421 million for safety employees, resulting in an unfunded actuarial accrued liability (UAAL) of \$416 million for non-safety employees and \$821 million for safety employees. The covered payroll (annual payroll of active employees covered by the plan) was \$759 million for non-safety members and \$634 million for safety members, and the ratio of UAAL to the covered payroll was 54.9% and 129.5% respectively.

The schedule of funding progress presented as RSI presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

CITY OF LEMOORE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012  
(Continued)

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Required Supplementary Information

Public Employees Retirement System  
Schedule of Funding Progress

(Dollar Amounts in Thousands)

<u>Valuation Date</u>	<u>Actuarial Value Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age Normal</u>	<u>Unfunded AAL (UAAL)/ (Excess Assets)</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
<u>Miscellaneous Plan</u>						
6/30/09	\$2,758,511	\$3,104,798	\$346,287	88.9%	\$742,981	46.6%
6/30/10	\$2,946,408	\$3,309,065	\$362,657	89.0%	\$748,401	48.5%
6/30/11	\$3,203,215	\$3,619,836	\$416,621	88.5%	\$759,264	54.9%
<u>Safety Plan</u>						
6/30/09	\$ 368,646	\$ 440,333	\$ 71,687	83.7%	\$ 60,158	119.2%
6/30/10	\$ 396,740	\$ 469,526	\$ 72,786	84.5%	\$ 61,878	117.6%
6/30/11	\$ 421,375	\$ 503,491	\$ 82,116	83.7%	\$ 63,393	129.5%

**NOTE 13 – DEFERRED COMPENSATION**

The City has established a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts deferred under the plan and all income attributable to those amounts are solely the property and rights of the plan participants. The City has no liability for losses under the plan. The assets and related liabilities are not reported on the City's financial statements in accordance with Governmental Accounting Standards Board Statement No. 32 "Accounting and financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans."

CITY OF LEMOORE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012  
(Continued)

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**NOTE 14 - RISK MANAGEMENT**

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of fifty-four cities located in California's San Joaquin Valley. It was established under the provisions of California Government Code Section 6500 et. Seq. CSJVRMA is governed by a Board of Directors consisting of one member appointed by each member city. The day-to-day business operations are handled by a management group employed by CSJVRMA. The relationship between the City and CSJVRMA is such that the CSJVRMA is not considered a component unit of the City for financial reporting purposes.

For liability insurance, the risk pool covers the City above its self-insurance retention level of \$50,000 up to \$1,000,000. CSJVRMA participates in an excess pool, which provides general liability coverage from \$1,000,000 to \$29,000,000.

The City maintains a self-insured retention level of \$50,000 for workers' compensation insurance. Coverage between \$50,000 and \$500,000 is provided through the risk pool. CSJVRMA participates in an excess pool, which provides workers' compensation coverage from \$500,000 to \$5,000,000 and purchases excess insurance above \$5,000,000 to the statutory limit.

The most recent condensed financial information of CSJVRMA is as follows:

	As of and for the Year Ended June 30, 2012
Total Assets	<u>\$70,671,479</u>
Total Liabilities	\$58,388,460
Total Net Assets	<u>12,283,019</u>
Total Liabilities and Net Assets	<u>\$70,671,479</u>
Total Revenues for Year	\$30,698,619
Total Expenses for Year	<u>31,914,578</u>
Change in net assets	<u>\$ (1,215,959)</u>

At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the cities in accordance with governing documents.

**NOTE 15 - COMMITMENTS AND CONTINGENCIES**

**General Liability**

There are various claims and legal actions pending against the City for which no provision has been made in the financial statements. In the opinion of the City Attorney and City Management, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

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CITY OF LEMOORE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012  
 (Continued)

**Federal Awards and Grants**

The City has received federal grants for specific purposes that are subject to review and audit by the federal government. Although such audits could result in expenditure disallowances under grant terms, any required reimbursements are not expected to be material.

**NOTE 16 – DEFICIT AND FUND EQUITY**

The **Golf Course Fund** has a net fund balance deficit of \$(596,343). The deficit is due primarily to current operating income that is insufficient to cover outstanding long-term debt obligations. It is anticipated that the deficit in this fund will be eliminated through future revenues or transfers from other funds.

The **Fleet Maintenance Fund** has a net fund balance deficit of \$(74,743). The deficit will be eliminated through future revenues or transfers from other funds.

**NOTE 17 – PRIOR PERIOD ADJUSTMENTS**

The beginning fund balances/net assets of various funds and activities have been adjusted as follows:

	<u>Government-Wide Financial Statements</u>		<u>Fund Financial Statements</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Governmental</u>	<u>Proprietary</u>
Net assets/fund balance, beginning of the year as previously reported	\$80,591,429	\$24,009,443	\$64,754,590	\$23,825,004
Prior Period Adjustments:				
Effect of reclassification of Golf Course loan balance	(3,344,943)	3,344,943	(3,344,943)	3,344,943
Adjustments to land held for resale for amounts expensed in prior years	1,269,568		1,269,568	
Capital assets adjustment to record street lights previously expensed	743,649			
Adjustment to beginning balance of Leprino note	<u>(1,059,659)</u>			
Net assets/fund balances, beginning - restated	<u>\$78,200,044</u>	<u>\$27,354,386</u>	<u>\$62,679,215</u>	<u>\$27,169,947</u>

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LEMOORE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2012

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	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES:</b>				
Property taxes	\$ 985,000	\$ 1,047,000	\$ 1,197,365	\$ 150,365
Other taxes	2,269,000	2,467,000	2,484,776	17,776
Licenses and permits	474,000	475,000	591,779	116,779
Charges for services	206,000	231,000	308,408	77,408
From other agencies	2,187,530	2,167,530	2,211,008	43,478
Fees and assessments	22,000	22,000	19,896	(2,104)
Use of money and property	55,000	50,000	51,315	1,315
Other revenue	900,176	960,176	417,953	(542,223)
<b>Total revenues</b>	<u>7,098,706</u>	<u>7,419,706</u>	<u>7,282,500</u>	<u>(137,206)</u>
<b>EXPENDITURES:</b>				
General government	3,081,395	3,141,497	2,995,367	146,130
Public safety	4,553,133	4,744,059	4,755,182	(11,123)
Public works	301,299	301,549	311,176	(9,627)
Parks and recreation	367,615	401,909	414,165	(12,256)
Capital outlay	77,970	235,747	121,793	113,954
<b>Total expenditures</b>	<u>8,381,412</u>	<u>8,824,761</u>	<u>8,597,683</u>	<u>227,078</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,282,706)</u>	<u>(1,405,055)</u>	<u>(1,315,183)</u>	<u>89,872</u>
Other financing sources (uses):				
Transfers in			1,500,440	1,500,440
Transfers out			(132,853)	(132,853)
<b>Total other financing sources (uses)</b>			<u>1,367,587</u>	<u>1,367,587</u>
<b>Net change in fund balances</b>	<u>(1,282,706)</u>	<u>(1,405,055)</u>	<u>52,404</u>	<u>1,457,459</u>
Fund balances, June 30, 2011, as previously reported	<u>10,449,144</u>	<u>10,449,144</u>	<u>10,449,144</u>	
Prior period adjustment	<u>(586,064)</u>	<u>(586,064)</u>	<u>(586,064)</u>	
Fund balances, June 30, 2011, restated	<u>9,863,080</u>	<u>9,863,080</u>	<u>9,863,080</u>	
<b>Fund balances, June 30, 2012</b>	<u>\$ 8,580,374</u>	<u>\$ 8,458,025</u>	<u>\$ 9,915,484</u>	<u>\$1,457,459</u>

See independent auditors' report and notes to financial statements.

CITY OF LEMOORE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL  
GRANT FUND  
FOR THE YEAR ENDED JUNE 30, 2012

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
From other agencies	<u>\$</u>	<u>\$</u>	<u>\$1,177,690</u>	<u>\$1,177,690</u>
Total revenues			<u>1,177,690</u>	<u>1,177,690</u>
EXPENDITURES:				
General government	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,095,907</u>	<u>504,093</u>
Total expenditures	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,095,907</u>	<u>504,093</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>81,783</u>	<u>1,681,783</u>
Net change in fund balances	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>81,783</u>	<u>1,681,783</u>
Fund balances, June 30, 2011	<u>37,533</u>	<u>37,533</u>	<u>37,533</u>	
Fund balances, June 30, 2012	<u>\$(1,562,467)</u>	<u>\$(1,562,467)</u>	<u>\$ 119,316</u>	<u>\$1,681,783</u>

CITY OF LEMOORE  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2012

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**BUDGETARY INFORMATION** – The City follows these procedures annually in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The City Manager submits to the City Council a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. The City Council reviews the proposed budget at specially scheduled sessions, before the public hearing. The council also conducts a public hearing on the proposed budget to obtain comments from interested persons.
3. Prior to July 1, the budget is legally adopted through passage of an ordinance. This budget is reported as Original Budget in the budgetary comparison schedules.
4. During the fiscal year, changes to the adopted budget may be authorized, as follows:
  - a. Items requiring City Council action – appropriation of fund balance reserves; transfers of appropriations between funds; appropriation of any non-departmental revenues; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.
  - b. Items delegated to the City Manager – transfers between departments within funds so long as there is not an increase to fund budget.
  - c. Items delegated to the Finance Director – allocation of departmental appropriations between line items so long as total department budget remains unchanged.
5. Formal budgetary integration is employed as a management tool for all funds. Annual budgets are legally adopted and amended as required for the general, special revenue and enterprise funds. Project length budgets are adopted for the capital projects funds. All budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP), and budgetary comparisons for the general and major special revenue funds are presented on that basis in the required supplementary information. A debt service payment schedule for the debt service funds is also approved as part of the budget process.
6. Budget amounts are reflected after all authorized amendments and revisions. This budget is reported as the Final Budget in the budgetary comparison schedules.
7. For each legally adopted operating budget, expenditures may not exceed budgeted appropriations at the activity level. The legal appropriation basis is at the level called “department.” A “department” for legal appropriation purposes may be a single organization, or an entire department having multiple organizations within the same fund, or an entire fund.

**EXCESS OF EXPENDITURES OVER APROPRIATIONS**

For the year ended June 30, 2012, expenditures exceeded appropriations in public safety, public works and parks and recreation by \$11,123 and \$9,627 and \$12,256, respectively. These overexpenditures were funded by greater than anticipated revenues.

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SUPPLEMENTARY INFORMATION

CITY OF LEMOORE  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2012

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The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

**Traffic Safety Fund**

To account for the proceeds of traffic citations, which may be used for programs promoting traffic safety, such as street improvements, striping and the like.

**Gasoline Tax Fund**

To account for revenues and expenditures apportioned to the City under the streets and Highway Code, Sections 2105, 2106, 2107, and 2107.5 of the State of California. Expenditures for administration, maintenance and construction must be street related.

**Local Transportation Fund**

To account for the maintenance and construction of roadways and for specialized engineering services using transportation development act funds.

**Maintenance Assessment District Fund**

To account for City maintenance costs relating to public improvements within the assessment district area.

**TE/STP Exchange fund**

To account for projects undertaken with federal streets transportation and planning funds received by the City through the State of California.

**Downtown Improvement Fund**

To account for economic development and revitalization endeavors by local businesses in the downtown area.

**Streets Grant Fund**

To account for street improvements using miscellaneous state and federal grants.

**RDA Low and Moderate Income Fund**

This fund accounts for the operations and projections of the City of Lemoore Redevelopment Agency and accounts for the 20% of tax increment funds required by state law to be set aside for low and moderate housing needs.

CITY OF LEMOORE  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2012  
(Continued)

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The **Capital Projects Funds** are established to account for resources used for the acquisition and construction of capital facilities by the City, except for those financed by enterprise funds.

**Street Improvement Fund**

To account for improvements to local streets and roads using developer fees, grant proceeds, and other sources designated by the City Council for this purpose.

**Recreation Improvement Fund**

To account for the revenue from developer fees to be used for acquisition and development of parks and recreation facilities.

**Facility Infrastructure Fund**

To account for improvements to City buildings and improvements using developer fees, grant proceeds, and other sources designated by the City Council for this purpose.

**Capital Improvement Fees Fund**

To account for miscellaneous capital projects using developer fees.

CITY OF LEMOORE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2012

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	<u>Combined Special Revenue Funds</u>	<u>Combined Capital Project Funds</u>	<u>Total Non-Major Governmental Funds</u>
<b>ASSETS</b>			
Cash and investments	\$6,785,835	\$5,992,808	\$12,778,643
Receivables:			
Interest	3,708	3,590	7,298
Intergovernmental	<u>540,177</u>	<u>1,777</u>	<u>541,954</u>
Total assets	<u>\$7,329,720</u>	<u>\$5,998,175</u>	<u>\$13,327,895</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 153,780	\$ 24,128	\$ 177,908
Total liabilities	<u>153,780</u>	<u>24,128</u>	<u>177,908</u>
<b>Fund Balances</b>			
Restricted	5,539,181		5,539,181
Committed	1,101,575	5,974,047	7,075,622
Unassigned	<u>535,184</u>	<u>          </u>	<u>535,184</u>
Total fund balances	<u>7,175,940</u>	<u>5,974,047</u>	<u>13,149,987</u>
Total liabilities and fund balances	<u>\$7,329,720</u>	<u>\$5,998,175</u>	<u>\$13,327,895</u>

CITY OF LEMOORE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

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	<u>Combined Special Revenue Funds</u>	<u>Combined Capital Project Funds</u>	<u>Total Non-Major Governmental Funds</u>
<b>REVENUES</b>			
Property taxes	\$ 1,311,145	\$	\$ 1,311,145
Licenses and permits	9,903		9,903
From other agencies	2,255,731		2,255,731
Fees and assessments	34,559	598,844	633,403
Use of money and property	29,221	16,336	45,557
Other revenue		<u>85,745</u>	<u>85,745</u>
<b>Total revenues</b>	<u>3,640,559</u>	<u>700,925</u>	<u>4,341,484</u>
<b>EXPENDITURES</b>			
Current:			
General government	391,113		391,113
Public works		28,120	28,120
Community development	501		501
Capital outlay:			
General government		169,336	169,336
Public works		180,006	180,006
City streets	<u>868,710</u>		<u>868,710</u>
<b>Total expenditures</b>	<u>1,260,324</u>	<u>377,462</u>	<u>1,637,786</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,380,235</u>	<u>323,463</u>	<u>2,703,698</u>
Other financing sources (uses):			
Operating transfers in		132,853	132,853
Operating transfers out	<u>(567,446)</u>	<u>(22,718)</u>	<u>(590,164)</u>
<b>Total other financing sources (uses)</b>	<u>(567,446)</u>	<u>110,135</u>	<u>(457,311)</u>
<b>Net change in fund balance before extraordinary item</b>	1,812,789	433,598	2,246,387
Extraordinary gain (loss) dissolution of redevelopment agency	<u>(8,257,825)</u>		<u>(8,257,825)</u>
<b>Total extraordinary gain (loss)</b>	<u>(8,257,825)</u>		<u>(8,257,825)</u>
<b>Net change in fund balance</b>	<u>(6,445,036)</u>	<u>433,598</u>	<u>(6,011,438)</u>
<b>Fund balances, June 30, 2011 as previously reported</b>	12,431,941	5,540,449	17,972,390
<b>Prior period adjustment</b>	<u>1,189,035</u>		<u>1,189,035</u>
<b>Fund balances, July 1, 2011, restated</b>	<u>13,620,976</u>	<u>5,540,449</u>	<u>19,161,425</u>
<b>Fund balances, June 30, 2012</b>	<u>\$ 7,175,940</u>	<u>\$5,974,047</u>	<u>\$ 13,149,987</u>

CITY OF LEMOORE  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2012

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	Traffic Safety	Gasoline Tax	Local Transportation	Streets Grant Fund
<b>ASSETS</b>				
Cash and investments	\$334,025	\$1,551,759	\$1,671,556	\$587,964
Receivables:				
Interest	205	945	685	271
Intergovernmental	<u>2,855</u>	<u>31,895</u>	<u>225,546</u>	<u>38,249</u>
Total assets	<u>\$337,085</u>	<u>\$1,584,599</u>	<u>\$1,897,787</u>	<u>\$626,484</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ _____	\$ 11,746	\$ 18,082	\$ 91,300
Total liabilities	_____	<u>11,746</u>	<u>18,082</u>	<u>91,300</u>
 Fund balances:				
Restricted	337,085	1,572,853	1,879,705	
Committed				
Unassigned	_____	_____	_____	<u>535,184</u>
Total fund balances	<u>337,085</u>	<u>1,572,853</u>	<u>1,879,705</u>	<u>535,184</u>
Total liabilities and fund balances	<u>\$337,085</u>	<u>\$1,584,599</u>	<u>\$1,897,787</u>	<u>\$626,484</u>

CITY OF LEMOORE  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2012

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	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Totals
<b>ASSETS</b>				
Cash and investments	\$1,073,150	\$1,555,510	\$11,871	\$6,785,835
Receivables:				
Interest	643	952	7	3,708
Intergovernmental	<u>48,556</u>	<u>193,076</u>	<u>          </u>	<u>540,177</u>
Total assets	<u>\$1,122,349</u>	<u>\$1,749,538</u>	<u>\$11,878</u>	<u>\$7,329,720</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 32,352	\$	\$ 300	\$ 153,780
Total liabilities	<u>32,352</u>	<u>          </u>	<u>300</u>	<u>153,780</u>
Fund balances:				
Restricted		1,749,538		5,539,181
Committed	1,089,997		11,578	1,101,575
Unassigned	<u>          </u>	<u>          </u>	<u>          </u>	<u>535,184</u>
Total fund balances	<u>1,089,997</u>	<u>1,749,538</u>	<u>11,578</u>	<u>7,175,940</u>
Total liabilities and fund balances	<u>\$1,122,349</u>	<u>\$1,749,538</u>	<u>\$11,878</u>	<u>\$7,329,720</u>

CITY OF LEMOORE  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	Traffic Safety	Gasoline Tax	Local Transportation	Streets Grant Fund
REVENUES:	\$	\$	\$	\$
Property taxes				833,676
Licenses and permits		349,256	526,954	
From other agencies				271
Fees and assessments	34,559	4,079	4,150	
Use of money and property	912			
Total revenues	<u>35,471</u>	<u>353,335</u>	<u>531,104</u>	<u>833,947</u>
EXPENDITURES:				
Current:				
General government				
Community development				
Capital outlay:				
City streets		765,508	23,582	79,620
Total expenditures		<u>765,508</u>	<u>23,582</u>	<u>79,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,471</u>	<u>(412,173)</u>	<u>507,522</u>	<u>754,327</u>
Other financing sources (uses):				
Operating transfers in				
Operating transfers out				
Total other financing sources (uses)				
Net change in fund balances before extraordinary item	<u>35,471</u>	<u>(412,173)</u>	<u>507,522</u>	<u>754,327</u>
Extraordinary gain (loss) dissolution of redevelopment agency				
Total extraordinary gain (loss)				
Net change in fund balances	<u>35,471</u>	<u>(412,173)</u>	<u>507,522</u>	<u>754,327</u>
Fund balances, July 1, 2011, as previously reported	301,614	1,985,026	1,372,183	(219,143)
Prior period adjustment				
Fund balances, June 30, 2011, restated	<u>301,614</u>	<u>1,985,026</u>	<u>1,372,183</u>	<u>(219,143)</u>
Fund balances, June 30, 2012	<u>\$337,085</u>	<u>\$1,572,853</u>	<u>\$1,879,705</u>	<u>\$ 535,184</u>

CITY OF LEMOORE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DATE

	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	RDA Low and Moderate Income Fund (1)	Totals
<b>REVENUES:</b>					
Property taxes	\$ 251,866	\$	\$ 9,903	\$ 1,059,279	\$ 1,311,145
Licenses and permits					9,903
From other agencies	352,769	193,076			2,255,731
Fees and assessments				12,616	34,559
Use of money and property	2,726	4,429	38		29,221
<b>Total revenues</b>	<u>607,361</u>	<u>197,505</u>	<u>9,941</u>	<u>1,071,895</u>	<u>3,640,559</u>
<b>EXPENDITURES:</b>					
Current:					
General government	382,012		9,101	501	391,113
Community development					501
Capital outlay:					
City streets					868,710
<b>Total expenditures</b>	<u>382,012</u>		<u>9,101</u>	<u>501</u>	<u>1,260,324</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>225,349</u>	<u>197,505</u>	<u>840</u>	<u>1,071,394</u>	<u>2,380,235</u>
<b>Other financing sources (uses):</b>					
Operating transfers in				(540,446)	(567,446)
Operating transfers out	(27,000)				(567,446)
<b>Total other financing sources (uses)</b>	<u>(27,000)</u>			<u>(540,446)</u>	<u>(567,446)</u>
<b>Net change in fund balances before extraordinary item</b>	<u>198,349</u>	<u>197,505</u>	<u>840</u>	<u>530,948</u>	<u>1,812,789</u>
<b>Extraordinary gain (loss) dissolution of redevelopment agency</b>				(8,257,825)	(8,257,825)
<b>Total extraordinary gain (loss)</b>				<u>(8,257,825)</u>	<u>(8,257,825)</u>
<b>Net change in fund balances</b>	<u>198,349</u>	<u>197,505</u>	<u>840</u>	<u>(7,726,877)</u>	<u>(6,445,036)</u>
<b>Fund balances, July 1, 2011, as previously reported</b>	891,648	1,552,033	10,738	6,537,842	12,431,941
<b>Prior period adjustment</b>				1,189,035	1,189,035
<b>Fund balances, June 30, 2011, restated</b>	<u>891,648</u>	<u>1,552,033</u>	<u>10,738</u>	<u>7,726,877</u>	<u>13,620,976</u>
<b>Fund balances, June 30, 2012</b>	<u>\$1,089,997</u>	<u>\$1,749,538</u>	<u>\$11,578</u>	<u>\$</u>	<u>\$ 7,175,940</u>

(1) For the seven months ended January 31, 2013

CITY OF LEMOORE  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	<u>Street Improvement</u>	<u>Recreation Improvement</u>	<u>Facility Infrastructure</u>	<u>Capital Improvement Fees</u>	<u>Totals</u>
<b>ASSETS</b>					
Cash and investments	\$116,599	\$2,152,297	\$143,403	\$3,580,509	\$5,992,808
Receivables:					
Interest	69	1,317	15	2,189	3,590
Intergovernmental	<u>1,777</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>1,777</u>
Total assets	<u>\$118,445</u>	<u>\$2,153,614</u>	<u>\$143,418</u>	<u>\$3,582,698</u>	<u>\$5,998,175</u>
<b>FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 325	\$ 3,861	\$ 5,227	\$ 14,715	\$ 24,128
Total liabilities	<u>325</u>	<u>3,861</u>	<u>5,227</u>	<u>14,715</u>	<u>24,128</u>
Fund balances:					
Committed	<u>118,120</u>	<u>2,149,753</u>	<u>138,191</u>	<u>3,567,983</u>	<u>5,974,047</u>
Total fund balances	<u>118,120</u>	<u>2,149,753</u>	<u>138,191</u>	<u>3,567,983</u>	<u>5,974,047</u>
Total liabilities and fund balances	<u>\$118,445</u>	<u>\$2,153,614</u>	<u>\$143,418</u>	<u>\$3,582,698</u>	<u>\$5,998,175</u>

CITY OF LEMOORE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE

	<u>Street Improvement</u>	<u>Recreation Improvement</u>	<u>Facility Infrastructure</u>	<u>Capital Improvement Fees</u>	<u>Totals</u>
REVENUES:					
Fees and assessments	\$	\$ 301,371	\$	\$ 297,473	\$ 598,844
Use of money and property	316	6,125	42	9,853	16,336
Other revenues	<u>3,845</u>	<u>          </u>	<u>          </u>	<u>81,900</u>	<u>85,745</u>
Total revenues	<u>4,161</u>	<u>307,496</u>	<u>42</u>	<u>389,226</u>	<u>700,925</u>
EXPENDITURES:					
Current:				28,120	28,120
Public works					
Capital outlay:		154,715		14,621	169,336
General government			168,973	7,188	180,006
Public works	<u>3,845</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total expenditures	<u>3,845</u>	<u>154,715</u>	<u>168,973</u>	<u>49,929</u>	<u>377,462</u>
Excess (deficiency) of revenues over (under) expenditures	<u>316</u>	<u>152,781</u>	<u>(168,931)</u>	<u>339,297</u>	<u>323,463</u>
Other financing sources (uses):					
Operating transfers in			132,853		132,853
Operating transfers out		(9,568)		(13,150)	(22,718)
Total other financing sources (uses)		<u>(9,568)</u>	<u>132,853</u>	<u>(13,150)</u>	<u>110,135</u>
Net change in fund balances	<u>316</u>	<u>143,213</u>	<u>(36,078)</u>	<u>326,147</u>	<u>433,598</u>
Fund balances, July 1, 2011	<u>117,804</u>	<u>2,006,540</u>	<u>174,269</u>	<u>3,241,836</u>	<u>5,540,449</u>
Fund balances, June 30, 2012	<u>\$118,120</u>	<u>\$2,149,753</u>	<u>\$ 138,191</u>	<u>\$3,567,983</u>	<u>\$5,974,047</u>

CITY OF LEMOORE  
COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	<u>Fleet Maintenance</u>	<u>Insurance</u>	<u>Totals</u>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$	\$	\$
Cash with fiscal agent	<u>          </u>	<u>27,819</u>	<u>27,819</u>
Total current assets	<u>          </u>	<u>27,819</u>	<u>27,819</u>
Noncurrent assets:			
Capital assets:			
Depreciable, net of accumulated depreciation	<u>9,345</u>	<u>          </u>	<u>9,345</u>
Total assets	<u>9,345</u>	<u>27,819</u>	<u>37,164</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	44,119		44,119
Accrued compensated absences	19,498		19,498
Interfund payable	<u>20,471</u>	<u>16,753</u>	<u>37,224</u>
Total liabilities	<u>84,088</u>	<u>16,753</u>	<u>100,841</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	9,345		9,345
Unrestricted	<u>(84,088)</u>	<u>11,066</u>	<u>(73,022)</u>
Total net assets (deficit)	<u>\$(74,743)</u>	<u>\$11,066</u>	<u>\$(63,677)</u>

CITY OF LEMOORE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	Fleet Maintenance	Insurance	Totals
OPERATING REVENUE:			
Charges for services	\$ 931,873	\$	\$ 931,873
Other revenues	<u>798</u>	<u>          </u>	<u>798</u>
Total operating revenue	<u>932,671</u>	<u>          </u>	<u>932,671</u>
OPERATING EXPENSES:			
Salaries and benefits	217,387		217,387
Materials and supplies	376,240		376,240
Utilities	1,399		1,399
Contractual services	2,939		2,939
Repairs and maintenance	251,467		251,467
Depreciation and amortization	<u>9,460</u>	<u>          </u>	<u>9,460</u>
Total operating expenses	<u>858,892</u>	<u>          </u>	<u>858,892</u>
Operating income (loss)	<u>73,779</u>	<u>          </u>	<u>73,779</u>
Other financing sources (uses):			
Transfers out	<u>(102,747)</u>	<u>          </u>	<u>(102,747)</u>
Total other financing sources (uses)	<u>(102,747)</u>	<u>          </u>	<u>(102,747)</u>
Change in net assets	(28,968)		(28,968)
Net assets (deficit), July 1, 2011	<u>(45,775)</u>	<u>11,066</u>	<u>(34,709)</u>
Net assets (deficit), June 30, 2012	<u>\$ (74,743)</u>	<u>\$11,066</u>	<u>\$ (63,677)</u>

CITY OF LEMOORE  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	Fleet Maintenance	Insurance	Totals
Cash flows from operating activities:			
Cash received from customers and users	\$ 932,671	\$	\$ 932,671
Cash payments to suppliers for goods and services	(630,135)		(630,135)
Cash payments to employees for services	(217,486)		(217,486)
Net cash provided (used) by operating activities	85,050		85,050
Cash flows from noncapital financing activities:			
Transfers to other funds	(102,747)		(102,747)
Loans from other funds	17,697	16,753	34,450
Net cash used by noncapital financing activities	(85,050)	16,753	(68,297)
Decrease in cash and cash equivalents		16,753	16,753
Cash and investments, June 30, 2011		11,066	11,066
Cash and investments, June 30, 2012		27,819	27,819
Cash and cash investments		27,819	27,819
Cash with fiscal agent		27,819	27,819
Total cash and investments	\$	\$27,819	\$ 27,819

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities

Operating Income	\$ 73,779	\$	\$ 73,779
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization	9,460		9,460
Changes in assets and liabilities:			
Increase (decrease) in accounts payable	1,910		1,910
Increase (decrease) in compensated absences	(99)		(99)
Net cash provided (used) by operating activities	\$ 85,050	\$	\$ 85,050

CITY OF LEMOORE  
COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
PRIVATE-PURPOSE TRUST FUNDS  
JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	<u>Successor Agency Debt Service (1)</u>	<u>Successor Agency Capital Projects (1)</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and investments	\$ 13,972	\$ 8,748,532	\$ 8,762,504
Restricted cash with fiscal agents	19,430,018		19,430,018
Accounts receivable		99,140	99,140
Deferred Charges	1,147,629		1,147,629
Assets held for resale		1,464,377	1,464,377
Advances to City of Lemoore		2,983,309	2,983,309
Notes receivable		1,364,488	1,364,488
Capital assets (net of accumulated depreciation)		<u>1,108,062</u>	<u>1,108,062</u>
<b>Total Assets</b>	<u>20,591,619</u>	<u>15,767,908</u>	<u>36,359,527</u>
<b>LIABILITIES</b>			
Accounts payable		14,019	14,019
Interest payable	905,588	525	906,113
Long-term debt	<u>36,314,057</u>	<u>6,107,248</u>	<u>42,421,305</u>
<b>Total Liabilities</b>	<u>37,219,645</u>	<u>6,121,792</u>	<u>43,341,437</u>
<b>NET ASSETS (DEFICIT)</b>			
Held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	<u>(16,628,026)</u>	<u>9,646,116</u>	<u>(6,981,910)</u>
<b>Total Net Assets</b>	<u>\$(16,628,026)</u>	<u>\$ 9,646,116</u>	<u>\$(6,981,910)</u>

(1) For the five months ended June 30, 2012

CITY OF LEMOORE  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
PRIVATE-PURPOSE TRUST FUNDS  
FOR THE FIVE MONTHS ENDED JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	Successor Agency Debt Service (1)	Successor Agency Capital Projects (1)	Total Successor Agency Private-Purpose Trust Funds
<b>ADDITIONS</b>			
Taxes	\$	\$1,392,997	\$ 1,392,997
Investment earnings	1,040	89,470	90,510
Miscellaneous	<u>          </u>	<u>93,744</u>	<u>93,744</u>
Total Additions	<u>1,040</u>	<u>1,576,211</u>	<u>1,577,251</u>
<b>DEDUCTIONS</b>			
Community development		366,696	366,696
Debt service:			
Interest and fiscal charges	<u>923,719</u>	<u>          </u>	<u>923,719</u>
Total Deductions	<u>923,719</u>	<u>366,696</u>	<u>1,290,415</u>
<b>EXTRAORDINARY GAIN (LOSS)</b>			
Dissolution of redevelopment agency	<u>(15,705,347)</u>	<u>8,436,601</u>	<u>(7,268,746)</u>
Change in Net Assets	<u>(16,628,026)</u>	<u>9,646,116</u>	<u>(6,981,910)</u>
Net Assets, End of Year	<u><u>\$(16,628,026)</u></u>	<u><u>\$9,646,116</u></u>	<u><u>\$(6,981,910)</u></u>

(1) For the five months ended June 30, 2012

CITY OF LEMOORE  
COMBINING STATEMENT OF FIDUCIARY FUND ASSETS AND LIABILITIES  
AGENCY FUNDS  
JUNE 30, 2012

**DRAFT**  
 SUBJECT TO FINAL  
 REVIEW AND APPROVAL  
 DRAFT DATE \_\_\_\_\_

	Laguna Irrigation	Other Agency Funds	Totals
<b>ASSETS</b>			
Cash and investments	\$479,519	\$416,944	\$896,463
Other assets	<u>28,800</u>	<u>          </u>	<u>28,800</u>
Total assets	<u>508,319</u>	<u>416,944</u>	<u>925,263</u>
<b>LIABILITIES</b>			
Accounts payable		202,550	202,550
Due to others	508,319	182,709	691,028
Deposits	<u>          </u>	<u>31,685</u>	<u>31,685</u>
Total liabilities	<u>\$508,319</u>	<u>\$416,944</u>	<u>\$925,263</u>

**Mayor**  
William Siegel  
**Mayor Pro Tem**  
Lois Wynne  
**Council Members**  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Office of the  
City Manager**

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Phone • (559) 924-6700  
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**To:** Lemoore City Council  
**From:** JP Prichard, Administrative Analyst   
**Date:** April 10, 2013  
**Subject:** Ratification of Lemoore Police Officers Association MOU for 2013-14

**Item # 6**

**Background:**

The City has been in the negotiation process with the Lemoore Police Officers Association for several months. Having completed negotiations and reached tentative agreement, we are pleased to present to the Council the final Memorandum of Understanding (MOU) for ratification. The term of the MOU will be from January 1, 2013 through December 31, 2014. Attached is the final version of the MOU, signed by the Union's representative, for final ratification at the regular City Council meeting.

The only significant change from the previous MOU is a 5% increase to base salary for Police Officers and Corporals

There are no changes to retirement or other benefits.

**Budget Impact:**

Associated costs of the MOU will increase annual staff costs for this group by approximately 4.4%, or \$85,100, annually.

**Recommendation:**

It is recommended that the City Council ratify the MOU as presented.

# **MEMORANDUM OF UNDERSTANDING**

BETWEEN

THE CITY OF LEMOORE

&

THE LEMOORE POLICE OFFICERS ASSOCIATION

JANUARY 1, 2013 - DECEMBER 31, 2014

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**ARTICLE 1**  
**INTRODUCTION**

**Section 1 - Purpose:**

This Memorandum of Understanding, hereinafter referred to as "MOU", entered into by the City of Lemoore, hereinafter referred to as "City", and the Lemoore Police Officers Association, affiliated with the International Brotherhood of Teamsters Union, Local 856, hereinafter referred to as "Union", has as its purpose the creation of a full and entire understanding of the parties regarding the matters set forth herein, reached as a result of good faith negotiations regarding wages, hours, and other terms and conditions of employment for the employees covered hereby. Pursuant to Government Code section 3505.1, this MOU is jointly submitted to the City Council and recommended for approval.

**Section 2 - Full Understanding, Modifications, Waiver:**

- A. This Memorandum of Understanding sets forth the full and entire understanding of the parties regarding the matters set forth herein, and any other prior or existing understanding or MOU by the parties, whether formal or informal, regarding any such matters are hereby superseded or terminated in their entirety.
- B. Except as specifically provided herein, it is agreed and understood that each party hereto voluntarily and unqualifiedly waives its right and agrees that the other shall not be required to negotiate with respect to any subject or matter covered herein during the term of this MOU.
- C. No agreement, alteration, understanding, variation, waiver, or modification of any of the terms or provisions contained herein shall in any manner be binding upon the parties hereto unless made and executed in writing by all parties hereto and, if required, approved by the City Council.
- D. The waiver or breach of any term or condition of this MOU by either party shall not constitute a precedent in future enforcement of all its terms and provisions.
- E. Existing practices and/or benefits within the scope of representation per the Meyers-Milias-Brown Act (Government Code §3500, et seq.), which are not referenced in this Memorandum of Understanding, shall continue without change unless modified or abolished pursuant to the meet and confer process.

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**ARTICLE 2**  
**NON-DISCRIMINATION**

The City and the Union agree that each shall not discriminate in any aspect of employment or membership based on political affiliation, race, religious creed, color, national origin, ancestry, gender, marital status, sexual orientation, age, medical condition or physical disability.

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**ARTICLE 3**  
**RECOGNITION**

**Section 1 - Definition of Bargaining Unit:**

Per the provisions of Rule 22 of the Personnel System Guidelines, the City of Lemoore formally recognizes the Lemoore Police Officers Association, affiliated with the International Brotherhood of Teamsters Union, Local 856, as the exclusive recognized Public Safety employee organization consisting of all Lemoore Police Officers and Corporals.

**Section 2 - New and/or Changed Classifications:**

If new classifications are established by the City and added to the bargaining unit or if the duties of existing classifications are substantially changed, a proposed wage scale shall be assigned thereto, and the City shall forward the new or changed class and proposed wage to the Union for review. The contract will then be subject to reopening for the sole purpose of negotiating a wage for the class, and only if so requested by the Union.

---

**ARTICLE 4**  
**UNION SECURITY**

**Section 1 – Dues and Other Deductions:**

It is agreed that Union dues and other deductions, as may be properly requested, and lawfully permitted, shall be deducted in accordance with the provisions of applicable State law on a monthly basis by City from the salary of each employee within the unit who files with the City a written authorization requesting the deductions be made. Remittance of the aggregate amount of all Union deductions made from salaries of employees within the unit shall normally be made to the Union by City within one week of the pay day.

**Section 2 – Uninterrupted Provision of Service:**

It is agreed that the continued and uninterrupted provision of service to the public is of paramount importance. Therefore, City agrees that it will not lock out employees, and Union agrees that neither the Union, nor any person acting on its behalf, nor any employee in a classification represented by the Union, nor any combination thereof, shall cause, authorize, engage in, encourage, or sanction a work stoppage or slow down against the City, or the concerted failure to report for duty, or abstinence from the full and faithful performance of the duties of employment, including compliance with the request of another Bargaining Unit to engage in such activity.

If the City determines to its satisfaction that an employee is, or has, engaged in any activity prohibited by Paragraph 1 of Section 2 of this Article, the City may withhold that employee's wages and other City-paid benefits and/or take whatever other action it deems appropriate.

If employees covered by this MOU or the City determines to its satisfaction that the Union is, or has, engaged in any activity prohibited by Paragraph 1 of Section 2 of this Article,

the City may take legally available remedial action.

The Union recognizes the duty and obligation of its representatives and members to comply with the provisions of this MOU and to make every reasonable effort toward inducing all employees to fully and faithfully perform their duties, recognizing with City that all matters of controversy within the scope of the MOU shall be settled by the grievance procedure contained in City's Personnel Guidelines or other legally available remedies.

Nothing in this Article prejudices the position of either party regarding the legality of strikes in the State of California.

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## **ARTICLE 5**

### **RIGHTS OF PARTIES**

#### **Section 1 - Employee Rights:**

- A. Employees shall have the right to refuse to join or participate in any employee organization.
- B. No person, in the City or Union, shall directly or indirectly interfere with, restrain, coerce, or discriminate against any employee or group of employees in the free exercise of their right to organize and designate representatives of their own choosing for the purpose of collective bargaining in accordance with the Meyers-Milias-Brown Act, or in the free exercise of any other right under this MOU.
- C. The provisions of this MOU shall be applied equally to all employees without discrimination as to political affiliation, race, religious creed, color, national origin, ancestry, sex, marital status, sexual orientation, age, medical condition or physical disability.
- D. Any reference in this document to gender is to be construed as applying to both female and male employees.
- E. No person shall directly or indirectly interfere with, restrain, coerce, or discriminate against any employee in the free and lawful exercise of their right of free speech except when acting as an agent or employee of the City.

#### **Section 2 - Management Rights:**

The Union recognizes that the Rights of the City derive from the Constitution of the State of California and the government Code and not from this MOU.

The Union recognizes and agrees that the exercise of the express and implied powers, rights, duties and responsibilities by the City, such as the adoption of Policies, Rules, Regulations and Practices and the use of judgment and discretion in connection therewith shall be limited only by the specific and express terms of this MOU and the City's obligations under California Government Code sections 3500 et seq. (Meyers vs Milias Brown Act).

The Union recognizes that the City has and will continue to retain, whether exercised or not, the unilateral and exclusive right to operate, administer and manage its Municipal Services

and work force performing these services limited only by the specific and express terms of this MOU. The exclusive rights of the City shall include but not be limited to, the right to determine the reorganization of City government and the mission of its constituent agencies; to determine the nature, quantity and quality of services to be offered to the public and to determine the means of operations, the materials and personnel to be used, and the right to introduce new or improved methods or facilities and to change or alter personnel, methods, means, materials and facilities; to exercise control and discretion over its organization and operation through its managerial employees; to establish and effect Rules and Regulations consistent with the applicable law and the specific and express provisions of this MOU; to establish and implement standards of selecting City personnel and standards for continued employment with the City; to direct the work force by determining the work to be performed, the personnel who shall perform the work; to take disciplinary action; to relieve its employees from duty because of lack of work, funds or for other reasons; to determine whether goods or services shall be made, purchased or contracted for; and to otherwise act in the interest of efficient service to the community. The Union recognizes and agrees that the City retains its rights to take whatever actions it deems appropriate during an emergency, including suspension of specific appropriate terms of this MOU. The determination of whether an emergency is to be declared is solely within the discretion of the City. When an emergency is declared, the City shall immediately notify the Union. The Union agrees it will abide by such emergency decisions of the City during the time of the declared emergency. The City and the Union agree to meet and confer on related matters at the call of either party, as soon thereafter as practicable.

Where required by law, the City agrees, prior to implementation, to meet and confer with the Union over the impact of the exercise of a right of management upon the wages, hours and terms and conditions of employment on Bargaining Unit members unless the impact of the exercise of a right of management upon Unit members is provided for in this Memorandum of Understanding, City Rules and Regulations, or Departmental Rules and Regulations in place at the time this MOU becomes effective.

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## **ARTICLE 6**

### **UNION BUSINESS**

#### **Section 1 - Granting of Leave:**

Members of the bargaining unit selected to serve as authorized representatives of the Union shall be certified in writing to the City. Each representative will be expected to perform his duties as a representative of the Union on his own time. However, it is recognized that from time to time it will be necessary for Union activities to be conducted during working hours; for example, investigation and processing of complaints, disputes, and grievances, and attendance at union meetings (not to exceed a reasonable amount of time). It is further recognized that there are reasonable limited deviations from this policy, such as posting of Union notices and distribution of Union literature, which do not require substantial periods of time. Where such activities are necessarily or reasonably to be performed during working hours, they may be done without loss of pay to the representative involved, provided the representative notifies his on-duty supervisor, whenever possible, prior to taking time from duty to engage in Union business that exceeds one hour. All Union activity will be reported on an appropriate time reporting form provided by Management.

#### **Section 2 - Negotiating Team:**

Not more than two (2) members of the bargaining unit's negotiating team shall be allowed to attend and travel to and from collective bargaining negotiations for a successor to this Agreement in on-duty status. If a negotiations session is scheduled on the regular workday of a member, the member shall be entitled to his/her regular compensation payments regardless of the duration of the negotiations session or travel. However, compensation will not be paid for hours exceeding the members' normal work schedule.

**Section 3 - Management / Labor Meetings:**

The Police Chief, or designee, shall meet monthly, if necessary, with representatives of the Union. The purpose of said meetings is to informally discuss matters of concern and/or interest to either party. On-duty time shall be provided for two (2) Union representatives, and may be increased if both parties mutually agree.

**Section 4 - Attendance at Hearings:**

Leave of absence with pay may be granted to officers of the Union, not to exceed two (2) officers, to attend grievance and arbitration hearings. Such leave will require prior approval of the City.

**Section 5 - Donation of Vacation to Union Leave Bank:**

The City agrees to the creation of a Time Bank established with voluntarily donated accrued paid leave (excluding sick time) for the use of Union officers for attendance at conference and/or training that will enhance the performance of their representational duties. The Union will amend its bylaws to establish an approval system to protect against abuse of this provision.

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**ARTICLE 7**

**ACCESS TO CITY FACILITIES AND INFORMATION**

**Section 1 - Access by Non-Employee Union Representatives:**

Authorized non-employee Union representatives will be given access to non-secure work locations during working hours to investigate and process grievances or post bulletins on the bulletin board(s) without unreasonable interference with employee work. The Union shall give the department head and the City Manager a written list of such authorized Union Representatives. Only those people whose names appear on the current list shall be granted access under this provision.

**Section 2 - Access to Recruits:**

The Union Representative will be given a reasonable amount of on-duty time to meet with the new bargaining unit member with an end toward education of each employee of the rights and benefits under the collective bargaining agreement, as well as other Union benefits.

**Section 3 - Access to City Information:**

The City shall make available to the Union, upon its reasonable request, any existing information, statistics and records relevant to negotiations or necessary for proper enforcement of the terms of this agreement.

**Section 4 - Access to City Communications System:**

The City's interdepartmental messenger service may be used for communication between employees who are represented by the Union and between the paid staff of the Union's officers or officials.

**Section 5 - Notice of City Council Meetings:**

The City will make available to the Union a copy of each of the City Council's regular public meeting agenda in advance of the regular Council meeting.

**Section 6 - Ballot Boxes:**

The Union shall be permitted, with the prior notification to the Chief of Police, to place ballot boxes at Police Headquarters for the purpose of collecting members' ballots on all Union issues subjected to ballot, except ballots regarding job actions. Such boxes shall be the Property of the Union and neither the ballot boxes nor the ballots shall be subjected to the City's review.

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**ARTICLE 8**

**DISCIPLINE AND DISCHARGE**

**Section 1 - Standards for Discipline:**

- A. No employee shall be reduced in pay or position, suspended, discharged, or subjected to disciplinary action except for just cause.
- B. Discipline will be applied in a corrective, progressive and uniform manner.
- C. Progressive discipline shall take into account the circumstances surrounding the incident, the nature of the violations, the employee's record of discipline, and the employee's record of performance and conduct.

**Section 2 - Working Off Suspension:**

Officers suspended up to a maximum of ten (10) working days may, upon the officer's request and at the Chief's discretion, forfeit vacation designated by the Chief for a period equal to the suspension. The provisions of this Section shall apply solely to suspensions which are agreed to by the officer and no appeal may be instituted on suspensions where the officer has agreed to the suspended time.

**Section 3 - Police Officer's Rights:**

It is agreed that the Government code sections 3300 through 3311, commonly referred to as the Police Officer's Procedural Bill of Rights, be included in this Agreement by reference.

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**ARTICLE 9**

**SENIORITY**

**Section 1 - Overall Seniority:**

"Seniority" for the purposes of vacation accrual shall be computed on the basis of total uninterrupted length of continuous service with the City. Such seniority shall hereinafter be defined as "Department Seniority."

**Section 2 - Department Seniority:**

Department Seniority is defined as an employee's most recent period of unbroken, continuous service with the Police Department. Officers shall not attain department seniority until completion of the required probationary period, at which time department seniority shall relate back to the commencement of the most recent period of continuous employment with the Police Department.

**Section 3 - Classification Seniority:**

Classification seniority is defined as the period of most recent continuous service in the officer's classification. Officers shall not attain classification seniority until completion of the probationary period in the classification, at which time seniority classification shall relate back to the most recent date of appointment to such classification.

**Section 4 - Ties in Seniority:**

Whenever two (2) or more officers have the same hire date, the order of seniority shall be determined by lottery selection. The names of all officers having the same hire date will be drawn at random, one (1) name at a time until all names are drawn. The order of selection shall determine the order of seniority, with the officer whose name is drawn first having the greater seniority. Lottery selection will be made by the Chief or his representative in the presence of a Union representative.

**Section 5 - Forfeiture of Seniority:**

An officer shall forfeit seniority rights only for the following reasons:

- A. The officer resigned and has not been reinstated within two (2) years of the date of resignation;
- B. The officer is dismissed and is not reinstated;
- C. The officer is absent without leave for a period of five (5) scheduled working days or more. Exceptions to this may be made by the City on the grounds of good cause for failure to report;
- D. The officer retires on a regular service retirement.
- E. If, following a layoff, the officer fails or refuses to notify the department of his intention to return to work within fourteen (14) calendar days from the date written notice of such recall is sent, by certified mail, to his last known address on record with the department or having notified the department of his intent to return to work, fails to report for duty on or before said fourteenth calendar day or effective day of the notice to return to work, whichever is later. Exceptions to this may be made by the City on the grounds of good cause for failure to notify or report. The officer will be advised during layoff processing of the necessity of a current address on record with the department.

**Section 6 - Seniority Credits:**

- A. In computing seniority, credit shall be given for all classified service in the Police Department, except that a resignation or discharge shall be considered a break in service and seniority credit shall not be given for any service rendered prior to that break.
- B. Seniority credits for periods of absence from one class in order to temporarily fill in another position shall be credited in the former position.
- C. Seniority credit shall be allowed upon return from absence from a position in the

classified service as a result of disability retirement, not to exceed three years. This seniority credit shall be used only in the computation of shift selection, days off, annual leave selection, layoffs and seniority points on promotion.

- D. In the event an officer is separated from the department as a result of disciplinary action and subsequently reinstated to his position, as a result of arbitration, commission or court decisions, his seniority shall be maintained from the original date of hire unless the arbitrator, commission or court orders otherwise.

**ARTICLE 10**  
**COMPENSATION**

**Section 1 – Salary and Educational Incentives Effective April 1, 2013**

The monthly salary schedule for Police Officer and Corporal classifications covered by this Agreement shall be effective April 1, 2013 as shown below. The salary schedule also provides higher base pay rates for classifications with College Degrees. Police Officers and Corporals will continue to receive a 5% higher base salary for holding an AA/AS Degree and a 10% higher base pay for holding a BA/BS Degree.

<u>Salary Schedule Code</u>	<u>Classification</u>	<u>Salary</u>	<u>Hourly Rate</u>
341A	Police Officer	\$3,579	\$20.65
341B	Police Officer	\$3,762	\$21.70
341C	Police Officer	\$3,954	\$22.81
341D	Police Officer	\$4,156	\$23.98
341E	Police Officer	\$4,369	\$25.21
341F	Police Officer	\$4,593	\$26.50
351A	Police Officer & AA/AS Degree	\$3,762	\$21.70
351B	Police Officer & AA/AS Degree	\$3,954	\$22.81
351C	Police Officer & AA/AS Degree	\$4,156	\$23.98
351D	Police Officer & AA/AS Degree	\$4,369	\$25.21
351E	Police Officer & AA/AS Degree	\$4,593	\$26.50
351F	Police Officer & AA/AS Degree	\$4,828	\$27.85
355A	Corporal	\$3,838	\$22.14
355B	Corporal	\$4,034	\$23.27
355C	Corporal	\$4,240	\$24.46
355D	Corporal	\$4,457	\$25.71
355E	Corporal	\$4,685	\$27.03
355F	Corporal	\$4,925	\$28.41
361A	Police Officer & BA/BS Degree	\$3,954	\$22.81
361B	Police Officer & BA/BS Degree	\$4,156	\$23.98

361C	Police Officer & BA/BS Degree	\$4,369	\$25.21
361D	Police Officer & BA/BS Degree	\$4,593	\$26.50
361E	Police Officer & BA/BS Degree	\$4,828	\$27.85
361F	Police Officer & BA/BS Degree	\$5,075	\$29.28
365A	Corporal & AA/AS Degree	\$4,034	\$23.27
365B	Corporal & AA/AS Degree	\$4,240	\$24.46
365C	Corporal & AA/AS Degree	\$4,457	\$25.71
365D	Corporal & AA/AS Degree	\$4,685	\$27.03
365E	Corporal & AA/AS Degree	\$4,925	\$28.41
365F	Corporal & AA/AS Degree	\$5,178	\$29.87
375A	Corporal & BA/BS Degree	\$4,240	\$24.46
375B	Corporal & BA/BS Degree	\$4,457	\$25.71
375C	Corporal & BA/BS Degree	\$4,685	\$27.03
375D	Corporal & BA/BS Degree	\$4,925	\$28.41
375E	Corporal & BA/BS Degree	\$5,178	\$29.87
375F	Corporal & BA/BS Degree	\$5,443	\$31.40

## Section 2 – Bonuses and Incentives:

- A. **Longevity Bonuses:** Effective through the term of this MOU, the City will continue to provide longevity bonuses for Officers as per the following schedule:
- i. \$5,000 upon completion of the 5<sup>th</sup> year of consecutive service
  - ii. \$5,000 upon completion of the 10<sup>th</sup> year of consecutive service
  - iii. \$5,000 upon completion of the 15<sup>th</sup> year of consecutive service
- Officers that have received longevity bonuses by the prior MOU are not eligible for repeat bonuses, however, normal continuation through the above schedule is allowed.
- B. **Spanish Proficiency Pay:** Effective through the term of this MOU, the City will provide Spanish Proficiency pay, which will be calculated and paid at 1.5% of base pay. Spanish Language Proficiency will be tested and/or verified in a manner to be determined by the City, and begin in the month following verification. Any cost associated with the testing will be borne by the employee.
- C. **Duty/Assignment Pay:** Effective through the term of this MOU, the City will provide the following incentive pays for specialty duties:
1. Field Training Officer: Employees assigned as Field Training Officers will receive a premium pay of \$1.50 per hour while actually spent training a designated trainee.
  2. Narcotics Task Force: Employees assigned as to the Narcotics Task Force will receive a premium pay equal to 2.5% of their base pay for the duration of the assignment.
  3. Gang Task Force: Employees assigned as to the Gang Task Force will receive a premium pay equal to 2.5% of their base pay for the duration of the assignment.

4. Detective: Employees assigned as a Detective will receive a premium pay equal to 2.5% of their base pay for the duration of the assignment. Detectives will be available for rotational duty to receive calls related to their primary duties and for callback, including the expectation of response time, outside of their regular working hours as prescribed by Department policy. Detectives, during their assigned rotation, will be compensated for time worked for official phone calls taken or made while off-duty. Time spent in such activity that is less than 10 minutes is considered as de-minimis and not compensable.
  5. Youth Development Officer: Employees assigned as a Youth Development Officers will receive a premium pay equal to 2.5% of their base pay for the duration of the assignment.
  6. Motorcycle Officer: Employees assigned as a Motorcycle Officers will receive a premium pay equal to 2.5% of their base pay for the duration of the assignment.
  7. Canine Officer: Employees assigned to maintain police canines in their homes will receive premium pay equal to 10% of their base pay as full compensation for those hours spent in the home-care of their assigned animals. This compensation is agreed to satisfy any requirements of the Fair Labor Standards Act in that it represents appropriate compensation for the fluctuating, unsupervised, and unrecorded compensable hours of work.
- D. **Tuition Reimbursement**: Effective through the term of this MOU, the City agrees, that for employees covered under this MOU, the amount of funding under the tuition reimbursement program will be \$1,500 per year for lower-division coursework and \$3,000 per year for upper-division coursework.

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## *ARTICLE 11*

### **COURT APPEARANCES AND CALLBACKS**

#### **Section 1 - Court Appearances:**

Minimum Payments. When an employee is required to appear in court as a result of his or her official duties, during the employee's non-scheduled work period, the employee shall receive, at the employee's option, a minimum of four (4) hours pay or compensatory time off at the rate of one and one-half (1.5) the employee's regular rate of pay.

#### **Section 2 - Call Backs:**

Call back time is defined as when an employee is called back to work after the completion of a normal work day to perform work for the department, except when an employee is called to work one hour or less prior to the employee's work schedule. When an employee is called back to work, the employee shall receive, at the employee's option, a minimum of four (4) hours pay or compensatory time off at the rate of one and one-half (1.5) the employee's regular rate of pay.

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## **ARTICLE 12**

### **CLOTHING**

#### **Section 1 - Uniform Allowance:**

- A. The City shall provide the following equipment to newly hired Police Officers and Corporals, which, upon termination of employment with the Lemoore Police Department, is to be returned to the department:

- Two (2) pair of wool or polyester uniform pants
- Two (2) L/S wool or polyester uniform shirts
- Two (2) S/S wool or polyester uniform shirts
- One (1) Tuffy or windbreaker style coat
- One (1) pair of Rocky #5066 boots or equivalent shoes
- One (1) tie clip
- One (1) necktie
- Two (2) name tags
- One (1) Leather utility belt
- One (1) duty belt
- One (1) Dress uniform belt leather
- One (1) dress belt
- One (1) Double leather Magazine holder
- One (1) double Magazine holder
- One (1) pair of handcuffs / handcuff case to match leather
- One (1) pair of handcuffs / handcuff case
- One (1) Mace case leather
- One (1) mace case
- One (1) Leather radio holder
- One (1) radio holder
- One (1) PR-24 baton ring leather
- One (1) PR-24 ring
- Four (4) Leather keepers
- Four (4) keepers
- One (1) Rain coat
- One (1) Bullet Proof Vest

- B. In July of each year, the City shall pay a uniform allowance of \$900, by separate check, for maintaining said safety equipment.
- C. The City agrees to repair or replace both personal and City-owned uniforms, equipment and property damaged or destroyed on duty unless gross negligence can be shown on the part of the officer. Repair or replacement of the following items shall not exceed the following costs: Watches, actual cost not to exceed \$25.00; corrective lens, excluding frames, actual cost not to exceed reasonable replacement of damaged item(s); eyeglass frames not to exceed \$65.00. Receipts will be required prior to payment by the City. Repair or replacement of non-listed items shall not exceed reasonable costs for only those items that are normally associated with an officer's on duty status.

#### **Section 2 - Body Armor:**

Body armor shall be replaced as follows:

- A. At the employee's request, the City agrees to replace all protective body armor no later than one hundred eighty (180) days after the expiration of any manufacturer's warranty

regarding the fitness of the product to perform its intended function.

- B. The City will not permanently issue used body armor without the consent of the Union.

**Section 3 - Service Weapons:**

The City agrees to furnish all newly hired officers with a duty firearm, ammunition, and carrier upon their date of hire.

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**ARTICLE 13  
ACTING PAY**

In the event the Police Chief determines that it is necessary to assign an employee for any period of 80 hours of assignment to perform the duties of a *higher* paid classification during a month or two adjoining week period, the employee shall receive an additional 5% out-of-class pay during the period in which the employee is performing the duties of the higher paid classification, paid retroactively to the first day performing the duties.

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**ARTICLE 14  
DISABILITY INSURANCE**

The City agrees to offer employees the option to purchase voluntary long term disability insurance through PORAC. Employees are to be responsible for 100% of the premiums.

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**ARTICLE 15  
HEALTH INSURANCE AND CAFETERIA PLAN**

**Section 1 – Premium Shares:**

The City's contribution to the employees' cafeteria plan for pre-tax benefits, including health insurance, will be equal to 70% of the least expensive health plus dental premium rates available for the employee and all dependents. Employees that decline health coverage will be provided an amount equal to 70% of the employee-only rate within the existing cafeteria plan.

**Section 2 – Health and Benefits Committee:**

- A. The City and the Union agree to continue using the Health and Benefits Committee for the review of benefits plans and to formulate recommendations regarding changes in those programs.
- B. The City agrees that the Union may designate one committee member to represent the interests of the Union.
- C. The Union representative will be responsible for notifying the City and the Health Benefits Committee, in the event the Union does not agree with a committee

recommendation.

- D. Unless the Union representative notifies the City of a disagreement, per Section C above, the parties agree that the Committee process will fulfill all meet and confer obligations.

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*ARTICLE 16*

**DEFERRED COMPENSATION**

The City will continue to provide a dollar-for-dollar match, up to 3% of the employee's base wage, for voluntary employee contributions into the deferred compensation program. The City match will be capped at 3%.

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*ARTICLE 17*

**CATASTROPHIC LEAVE**

The City will allow employees to participate in the City's Catastrophic Leave Program. Additionally, employees may donate compensatory time to the affected employee as part of the program.

VACATION DONATION PLAN FOR CATASTROPHIC LEAVE

- A. Catastrophic leave benefits have been established for City employees governed by this MOU who have exhausted all accumulated vacation, sick leave and compensatory time off. The purpose of this benefit is to provide a portion or all of an employee's pay to the injured or ill employee during the time the employee would otherwise be on medical leave of absence without pay pursuant to the City's Personnel System Guidelines. Catastrophic leave benefits are contingent on the receipt of donated vacation time and/or compensatory time in the manner described below.
- B. Catastrophic leave shall conform to the rules for leave of absence without pay set forth in the City's Personnel System Guidelines except that, during that portion of the leave of absence that is also catastrophic leave, the employee will be paid. Although employees on catastrophic leave will receive catastrophic pay, for all other purposes, except as indicated below, such employees will be considered on leave of absence without pay pursuant to the City's Personnel System Guidelines and they shall not accrue any leave rights while on catastrophic leave.
- C. In no event may an employee take more than six (6) months of catastrophic leave during any twelve (12) month period. Catastrophic leave and leaves of absence without pay shall run concurrently.
- D. An employee is eligible for catastrophic leave when the employee faces injury or prolonged illness (based on medical evidence) of the employee or employee's spouse, parent or child and the employee is absent from work caring for himself or herself or family members.

- E. Any City employee may donate vacation time or CTO to any employee covered by this MOU who meets the conditions described above. Employees may not, however, donate sick leave.
- F. Employees (or their designees) requesting establishment of a catastrophic leave bank must submit a written request to the office of the City Manager. The request must provide sufficient information to enable the City Manager to determine whether the reason for the leave qualifies as catastrophic. This information will be maintained confidentially to the extent required by law. Catastrophic leave requests for injury/illness must include supporting medical verification from a licensed physician. Leave requests must include the estimated date of return to work.
- G. It is the responsibility of the employee or co-workers to canvass other employees for the donation of leave credits. However, donations are voluntary; coercion of fellow employees is strictly prohibited. Donations must be made on the City-approved authorization form. All donations are irrevocable. Donations are taxable on the part of the recipient, in accordance with IRS regulations, and are subject to withholding as required by law.
- H. Donations must be a minimum of four (4) hours. The City will convert the donor's vacation or CTO time hours to a dollar equivalent amount. Ninety-five percent (95%) of that dollar amount will then be converted to hours, using the recipient's hourly wage, resulting in hours applied to recipient's catastrophic pay.
- I. Health insurance coverage and retirement contributions will continue in the same manner as if the recipient employee was on sick leave. The recipient employee will not accrue sick leave or vacation benefits while using catastrophic leave.
- J. Catastrophic leave shall be terminated when one or more of the following occurs:
  - 1. The employee has exhausted six (6) months of catastrophic leave during any twelve (12) month period.
  - 2. The employee has exhausted all of his or her rights under the City's Personnel System Guidelines for unpaid medical leaves of absence, whether paid in part or in full from catastrophic leave pay.
  - 3. Donated leave credits have been exhausted.
  - 4. Death of the ill or injured employee or subject family member.
  - 5. The employee returns to full-time, active City employment.

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**ARTICLE 18**  
**RETIREMENT**

During the term of this MOU, Sworn Officers hired prior to January 1, 2013, and who are not new members of the California Public Employees' Retirement System (CalPERS) as defined by the Public Employees' Pension Reform Act of 2013 (PEPRA) shall participate in the 2% @ 50 CalPERS retirement plan as "legacy" members. For these legacy employees, the City shall contribute 100% of the employer's contribution and 100% of the employee's contribution to CalPERS.

During the term of this MOU, Sworn Officers hired on or after January 1, 2013 who are new members

of the CalPERS as defined by PEPRA shall participate in the 2% @ 57 CalPERS retirement plan, unless eligible for a different plan as provided for in the PEPRA. For these employees, the City shall contribute 100% of the employer's contribution to CalPERS and the employees shall contribute 100% of the employee's contribution to CalPERS as defined by PEPRA.

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**ARTICLE 19**  
**HOLIDAYS**

The City provides paid holidays on the following days:

New Year's Day	President's Day	Memorial Day	Independence Day
Labor Day	Veterans Day	Thanksgiving Day	Day after Thanksgiving
4 hours Christmas Eve	Christmas Day	4 hours New Year's Eve	

Unless otherwise noted, holidays are compensated at the rate of eight (8) hours. If a holiday falls on a Saturday, the City shall provide pay for Friday. If a Holiday falls on a Sunday, the City shall provide pay for Monday.

In addition to the above Holidays, the City provides employees two floating holidays per fiscal year. These days are provided on July 1 each year and may not be carried to the next fiscal year. Employees serving their probationary period may not use their floating holidays. Floating holidays may be used any time during the year upon approval from a supervisor with exception to the day before or after a City paid holiday. Employees hired after July 1 and before December 31, will receive 1 floating holiday during the fiscal year. Employees hired after December 31 and before July 1, will not receive any floating holidays that fiscal year.

Safety Employees have the option to use the paid holiday or alternate day if scheduled on a holiday, or get paid in lieu of the holiday. Safety employees must make their election prior to the beginning of the fiscal year. In-Lieu Holiday Pay is made in two payments annually, during the May and November pay periods. Six Holidays are paid at each period.

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**ARTICLE 20**  
**VACATION**

Vacations are considered essential to the employee's welfare and they are granted by the City to allow employees relaxation and rest from their duties. All full-time regular employees shall be entitled to annual leave with pay as provided below.

**Section 1 - Vacation Allowance:**

Employees are entitled to an annual paid vacation after completion of continuous service with the City as follows:

Years of Service	Days of Vacation Earned	Monthly Accrual	Maximum Accrual
Up to 2 years	11	7.33 hours	176 hours
After 2 years to 4 years	13	8.67 hours	208 hours
After 4 years to 9 years	15	10 hours	240 hours
After 9 years to 14 years	18	12 hours	288 hours
After 14 years	19	12.67 hours	304 hours

**Section 2 - Vacation Accumulation:**

Vacation accruals can be carried from year to year, as long as the employee does not allow the accrued leave balance to exceed twice his/her annual accrual rate, unless specifically approved in writing by the Department Head. In the event the City is unable to schedule vacation and an employee is subject to loss of accrued earnings, the employee shall be permitted to utilize such vacation prior to such loss.

**Section 3 - Continuous Service Defined:**

- A. Continuous service shall mean service in the classified service in any classification since original regular appointment, excluding any time prior to a break in service.
- B. As used in this Section, years of completed continuous service shall include, but not be limited to, all time while the employee is on sick leave and/or vacation pay.
- C. Neither military leave nor leaves of absence without pay shall constitute an interruption in computing continuous service. However, leaves of absence without pay of over one month shall not be included when computing length of continuous service for vacation purposes.

**Section 4 - Vacation Scheduling:**

The time at which an employee may take his or her vacation shall be determined by the Department Head, with due regard for the wishes of the employee and the needs of the department.

**Section 5 - Vacation Allowance For Employees Upon Separation:**

When an employee is separated from service, for any reason, he or she shall be paid the straight-time salary equivalent in a lump sum for all accrued vacation leave earned.

**ARTICLE 21  
OVERTIME PROVISIONS**

**Section 1 - Overtime Hours:**

Employees, in a given 28 day work cycle, will receive overtime compensation for all hours worked

(including vacation time and sick leave, but not compensatory time paid) over 160. All overtime hours worked must be approved by a supervisor.

**Section 2 - Overtime Compensation:**

Employees working overtime hours will be compensated in one of two ways: Overtime Pay or Compensatory Time Off. Overtime Pay is paid at 1 ½ times the regular pay rate. Compensatory Time Off is accrued at 1 ½ hours for each hour worked.

Employees may choose to take either Compensatory Time Off or Overtime Pay for all hours worked in excess of 160 in a 28 day work cycle; however, City is in under no obligation to pay out, in Overtime Pay, more than is allocated in the Police Department's Overtime Budget. In cases where the overtime budget is exhausted, employees will receive Compensatory Time Off.

**Section 3 - Compensatory Time Off Provisions:**

Employees can accrue compensatory time off for overtime hours worked. The department head or designee must approve use of compensatory time. It is advisable that employees submit compensatory time off requests as far in advance as possible.

Employees may accrue up to 300 hours of Compensatory Time Off. In order to maintain a balance below the maximum of 300 hours, the Chief may request that the employee use accrued compensatory time.

**Section 4 - Compensatory Time Cash Out Provisions:**

Employees may cash out up to 40 hours of compensatory time per fiscal year; however, City is in under no obligation to pay out more than is allocated in the Police Department's Overtime Budget. Payment of compensatory time in this manner will take place on May 31 and November 30. The election to cash out must be made prior to May 15 in order receive payment on May 31, and prior to November 15 in order to receive payment on November 30. It is advisable that employees submit requests to cash out compensatory time as far in advance as possible. Requests to cash out will be honored on a first-come, first-served basis.

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**ARTICLE 22  
HOURS OF WORK**

**4/10, 5/8 and 12-hour Shift Plans.**

Each week of service shall consist of five (5) eight (8)-hour workdays, or four (4) ten (10)-hour workdays, or a twenty-eight (28) day period, twelve (12) hour workdays shift schedule. Significant efforts shall be made by the City to ensure continuous days off when possible.

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**ARTICLE 23  
SEPARABILITY OF PROVISIONS**

In the event that any provision of this Memorandum of Understanding is declared by a court of competent jurisdiction to be illegal or unenforceable, that provision of the Memorandum of Understanding shall be null and void but such nullification shall not affect any other provision of this Memorandum of Understanding, all of which other provisions shall remain in full force and effect.

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**ARTICLE 24**  
**TERM OF AGREEMENT**

This Memorandum of Understanding is entered into this 16<sup>th</sup> day of April 2013, by the City of Lemoore and Teamsters Union Local 856.

The term of this MOU shall be January 1, 2013, through December 31, 2014. This MOU shall apply to employees within job classifications covered by this MOU and in the City's active employment on the effective date of this Agreement and thereafter.

One Hundred and Twenty (120) days prior to the termination of this MOU, the Union or City shall notify the other party in writing if it wishes to modify the MOU. In the event that such notice is given, negotiations shall begin as soon as possible after the notice but not later than September 1, 2014. This Agreement shall remain in full force and be effective during the period of negotiations and until written notice of impasse or termination of this Agreement is provided to the other party.

**CITY OF LEMOORE**

**ASSOCIATION OFFICERS**

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Jeff Laws, Acting City Manager



---

Mike Wallace, Police Officer

Bargaining Unit Negotiator

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JP Prichard, Administrative Analyst

---

Jeannette Hanes, Corporal

Bargaining Unit Negotiator

---

Susan Wells, Consultant

**TEAMSTERS LOCAL 856**

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Michael Stow, Consultant For Joe Lanthier  
Secretary – Teamsters Local 856

**Mayor**  
William Siegel  
**Mayor Pro Tem**  
Lois Wynne  
**Council Members**  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Office of the  
City Manager**

119 Fox Street  
Lemoore • CA 93245  
Phone • (559) 924-6700  
FAX • (559) 924-9003

**To:** Lemoore City Council  
**From:** JP Prichard, Administrative Analyst   
**Date:** April 10, 2013  
**Subject:** Amendment to Lemoore Police Sergeants Unit MOU for 2013-14

**Item # 7**

**Background:**

During the April 9, 2013, Joint Special Meeting, Council directed staff to enter into negotiations with the Lemoore Police Sergeants Unit in order to amend the existing Memorandum of Understanding with the Unit. Having completed negotiations and reached tentative agreement, we are pleased to present to the Council the MOU Amendment for ratification. Please find the attached Amendment, signed by the Union's representatives, ready for final ratification at the regular City Council meeting.

Significant changes from the previous MOU include the following:

1. 4.5% increase to base salary for Sergeants
2. \$600 one-time stipend to be paid effective April 1, 2013

There are no other changes to the existing MOU.

**Budget Impact:**

Associated costs of this Amendment in combination with provisions of the existing MOU will increase annual staff costs for this group by approximately 4.4%, or \$24,300, annually, with one-time costs over the two year term of \$4,250.

**Recommendation:**

It is recommended that the City Council ratify the MOU as presented.

**Amendment 1**

**To the Memorandum of Understanding  
between the City of Lemoore and the Lemoore Police Sergeants  
Unit Effective January 1, 2013 through December 31, 2014**

The MOU stated above is hereby amended by the replacement of Section 1 of Article 10 with the following:

**Section 1 – Salary and Educational Incentives Effective January 1, 2011**

The monthly salary schedule for Sergeant classifications covered by this Agreement shall be shown below. The salary schedule also provides higher base pay rates for classifications with College Degrees. Sergeants will continue to receive a 5% higher base salary for holding an AA/AS Degree and a 10% higher base pay for holding a BA/BS Degree.

Salary Schedule			
<u>Code</u>	<u>Classification</u>	<u>Salary</u>	<u>Hourly</u>
371A	Police Sergeant	\$4,156	\$23.98
371B	Police Sergeant	\$4,369	\$25.21
371C	Police Sergeant	\$4,593	\$26.50
371D	Police Sergeant	\$4,828	\$27.85
371E	Police Sergeant	\$5,075	\$29.28
371F	Police Sergeant	\$5,335	\$30.78
381A	Police Sergeant & AA/AS Degree	\$4,369	\$25.21
381B	Police Sergeant & AA/AS Degree	\$4,593	\$26.50
381C	Police Sergeant & AA/AS Degree	\$4,828	\$27.85
381D	Police Sergeant & AA/AS Degree	\$5,075	\$29.28
381E	Police Sergeant & AA/AS Degree	\$5,335	\$30.78
381F	Police Sergeant & AA/AS Degree	\$5,608	\$32.35
391A	Police Sergeant & BA/BS Degree	\$4,593	\$26.50
391B	Police Sergeant & BA/BS Degree	\$4,828	\$27.85
391C	Police Sergeant & BA/BS Degree	\$5,075	\$29.28
391D	Police Sergeant & BA/BS Degree	\$5,335	\$30.78
391E	Police Sergeant & BA/BS Degree	\$5,608	\$32.35
391F	Police Sergeant & BA/BS Degree	\$5,894	\$34.00

Effective April 1, 2013, the Sergeants Units will receive a 4.5% salary increase. The adjusted salary ranges shall be as follows:

Salary Schedule			
<u>Code</u>	<u>Classification</u>	<u>Salary</u>	<u>Hourly</u>
380A	Police Sergeant	\$4,347	\$25.08
380B	Police Sergeant	\$4,570	\$26.37
380C	Police Sergeant	\$4,804	\$27.72
380D	Police Sergeant	\$5,050	\$29.13
380E	Police Sergeant	\$5,308	\$30.62
380F	Police Sergeant	\$5,580	\$32.19

390A	Police Sergeant & AA/AS Degree	\$4,570	\$26.37
390B	Police Sergeant & AA/AS Degree	\$4,804	\$27.72
390C	Police Sergeant & AA/AS Degree	\$5,050	\$29.13
390D	Police Sergeant & AA/AS Degree	\$5,308	\$30.62
390E	Police Sergeant & AA/AS Degree	\$5,580	\$32.19
390F	Police Sergeant & AA/AS Degree	\$5,865	\$33.84
400A	Police Sergeant & BA/BS Degree	\$4,804	\$27.72
400B	Police Sergeant & BA/BS Degree	\$5,050	\$29.13
400C	Police Sergeant & BA/BS Degree	\$5,308	\$30.62
400D	Police Sergeant & BA/BS Degree	\$5,580	\$32.19
400E	Police Sergeant & BA/BS Degree	\$5,865	\$33.84
400F	Police Sergeant & BA/BS Degree	\$6,165	\$35.57

Furthermore, the above referenced MOU is further amended by the replacement of Subsection C for Section 2 of Article 10 with the following:

- C. One-Time Stipends: The City will to provide one-time stipends for Sergeants as per the following schedule:
1. A stipend in the amount of \$250 payable, on the first payday following the City Council's approval of this MOU, to all Sergeants actively employed on that date.
  2. A Stipend in the amount of \$600 will be payable April 1, 2013, to all Sergeants actively employed on that date.
  3. A Stipend in the amount of \$250 will be payable January 1, 2014, to all Sergeants actively employed on that date.
  4. This stipend will only be paid to those Sergeants holding the Sergeant position on the specific dates payable; and,
  5. This provision will expire on December 31, 2014

CITY OF LEMOORE

SERGEANTS GROUP

---

Jeff Laws, Acting City Manager



Margarita Ochoa, Police Sergeant

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JP Prichard, Administrative Analyst



Mathew Gonsalves, Police Sergeant

---

Susan Wells, Consultant

Mayor  
William Siegel  
Mayor Pro Tem  
Lois Wynne  
Council Members  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Office of the  
City Manager**

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Lemoore • CA 93245  
Phone • (559) 924-6700  
FAX • (559) 924-9003

**To: Lemoore City Council** **Item # 8**  
**From: JP Prichard, Administrative Analyst**   
**Date: April 11, 2013**  
**Subject: Possible Appointment of Council Member to Budget Process**

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**Discussion:**

Staff is currently involved in producing the City budgets for Fiscal Year 2013-2014. Historically, this process has been led by the City Manager, who presents final draft recommendations to the Council to be modified as they see fit prior to adoption.

With the Council's desire to have greater understanding of the administration of the City, and with the recent resignation of our long-term City Manager, the Mayor has requested that the Council consider appointing one of its own members to play an active role in the budget creation process at the staff level.

**Budget Impact:**

Appointment would have no direct budget impact.

**Recommendation:**

After discussion of the Council participation in the budget formation, Council should decide if an appointment should be made, and, if so, appoint one of its members to participate in the budget process at the staff level.

Mayor  
William Siegel  
Mayor Pro Tem  
Lois Wynne  
Council Members  
John Gordon  
Eddie Neal  
Willard Rodarmel



Office of the  
City Manager

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**To:** Lemoore City Council  
**From:** JP Prichard, Administrative Analyst  
**Date:** April 11, 2013  
**Subject:** City Manager Recruitment

Item # 9

A handwritten signature in blue ink, appearing to be "JP Prichard", is written over the "From:" line of the header.

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**Discussion:**

With the resignation of City Manager Jeff Britz, the City finds itself in need of a new chief executive. There are several items that the Council will need to consider, both in the near and long term, in order for this to be a successful endeavor. There is a resource put together by ICMA entitled "Recruitment Guidelines for Selecting a Local Government Administrator" that provides guidance to policy makers for the recruitment and selection process. It has been previously provided to Council Members to familiarize them with some of the key decisions they will soon face.

The first item that must be considered is the continuation of the City administration in the absence of a permanent City Manager. While the Council has appointed Police Chief Laws as Acting City Manager, Council may wish to consider whether he will continue in this role as Acting City Manager until the position is permanently filled. Other options include appointing another staff member to act in this capacity, or to make use of the services of a retired City Administrator (perhaps through ICMA's Range Rider program) capable of holding the reins for a period.

The next item that should be addressed is whether the Council will prevail upon in-house expertise to conduct the applicant search, or rely on an outside firm for this service. It is possible to have a hybrid approach that utilizes outside firms for the search, while relying on an in-house screening method. There are strengths and potential weaknesses of each approach. Regardless of the Council's decision, please understand that staff will play an active role in making sure that the Council's wishes are followed and that a high-quality and professional recruitment takes place.

In terms of finding the right candidate, the Council will need to take an active role in putting together its own profile of an ideal City Manager. Not to be taken too lightly, it is critical that both the candidates and recruitment staff understand the true desires of the Council to make sure the screening process produces a successful candidate. Recruitment materials will be designed to attract people to our community, but also need to provide an accurate profile of the ideal candidate. Please see the attached recruitment flyer as a sample.

Finally, Council will need to begin to consider issues of compensation. While this can obviously be a range based on the qualifications, characteristics, and experience of the final candidate, failing to provide this information initially may discourage some candidates from participating in the full process without knowing what the end may be. Some things to

consider: Was the compensation of the previous City Manager a good starting place? Was it competitive? What are local municipalities paying administrators with this level of responsibility? And, at the end of the day, what can the City afford?

**Budget Impact:**

Expenses associated with producing recruitment materials, advertising, and candidate screening will likely range from \$2,500 to \$5,000 regardless of whether the Council relies on in-house expertise or an outside recruitment firm. If an outside firm is used, it could cost as much as an additional \$18,000 - \$23,500; less if some type of hybrid model is used.

**Recommendation:**

It is recommended that, after discussing the above, Council provide direction to staff regarding interim administration, whether in-house or outside expertise will be utilized, a consensus profile of the ideal candidate, and what steps should be taken to determine appropriate compensation.

# City of Lemoore Salary & Benefits

*The salary for the City Manager is open and negotiable, depending on qualifications. Appointment may be made at any salary range and step.*

**Retirement** –The City participates in CalPERS 2% at 55 with the City paying the employee share for classic CalPERS members, and 2% @ 62 without City-paid employee share for those new to the California Public Employees Retirement System.

**Deferred Compensation** - 4% if employee contributes at least 2%

**Health and Dental** - 70% paid by City

**Vacation** - sliding scale starts at 11 days with up to 20 days annually

**Sick Leave** - 1 day per month bankable and convertible to CalPERS credit with no cap

**Life Insurance** - \$20,000 term coverage paid by City

**Disability Insurance** - State disability insurance paid by City

**Other Benefits** - Tuition reimbursement up to \$3,000 per year and separate graduate programs for management up to an additional \$5,000, housing assistance up to \$10,000 allowance forgivable loan



To Apply Visit

[www.lemoore.com](http://www.lemoore.com)



Human Resources Office  
119 Fox Street  
Lemoore, CA 93245  
Phone: 559-924-6700

*Application materials are available at [www.lemoore.com](http://www.lemoore.com). Submit a resume and City of Lemoore Employment Application to the Human Resources Department by June 15, 2013. Candidates must clearly demonstrate through their application materials that they meet all employment qualifications outlined. Following the closing date, all applications and resumes will be reviewed. The most appropriately qualified candidates may be asked to provide supplemental information and a select group of candidates will be invited to participate in further assessment, including an oral exam. The final candidates will be asked to provide work-related references and consent to a background and credit check before a final interview with the City Council. References will only be contacted when mutual interest is established.*

Final Filing Date: June 15, 2013



THE CITY OF  
**LEMOORE, CALIFORNIA**

is pleased to announce it is currently recruiting for the position of

**CITY  
MANAGER**

*Base salary is negotiable DOQ*



The City of Lemoore is a financially stable charter city municipality operating with a Council Manager form of government. Under this type of government, the elected City Council establishes policy and the City Manager is responsible for executing such policy. Accomplishment of the City's mission is the responsibility of the City Manager through the heads of the various departments, including Finance, Public Works, Parks and Recreation, Police, Planning, and Volunteer Fire Departments.

The City of Lemoore has an \$8.3 million General Fund Budget with a healthy \$6.6 million reserve. There are also four enterprise funds with revenues totaling \$10.7 million annually.

## The Community

The City of Lemoore, population approximately 25,000, is in the central San Joaquin Valley. Lemoore's population continues to grow as new residents are attracted to the high quality of life and available economic opportunities.

The tree-lined streets of Lemoore's healthy and vibrant downtown feature a full array of gift shops, boutiques, clothing stores, salons, banks, and florists. Lemoore combines the best of small town living with modern conveniences. The City of Lemoore has three grocery stores, a community college, a new 10-screen stadium seating movie theater, and much more. Lemoore is an affordable place to live and has a wide variety of quality homes starting around \$175,000. Major employers in the City include Leprino Foods and Olam Tomato Processors.

## The Position

While the City Council and City Manager recognize that there are clear lines between the legislative and administrative branches of city government, they are committed to work together in a team approach to meet the needs of the community.

Operationally, the City Manager must focus on the goals of the City Council and work to achieve those priorities. Internally, a greater level of information sharing will be vital in the efforts to move in a direction consistent with Council goals. Organizationally, the ongoing transition of the workplace will require attention as recruitment, retention, and succession planning efforts become more important.



## The Ideal Candidate Will Be

- (Traits defined by Council)
- A dynamic leader who will foster strong relationships with department employees and other City staff
- A solution oriented individual with high standards of performance and customer service
- A true financial expert with experience and awareness of current economic trends as well as knowledge of policies and legislation which affect government finance and accounting
- Able to develop and manage sound fiscal policies and be effective at communicating these policies to the City Manager, elected officials, and staff

## Experience and Education Requirements

- Equivalent to a Bachelors degree from an accredited college or university with major course work in public administration, business administration, or related field. An advanced degree in public administration or a closely related field is desirable.
- Seven years of increasingly responsible experience in municipal government, including five years of administrative and supervisory responsibility.
- Background as a City Manager, Assistant/Deputy City Manager, Department Head or other public sector executive is preferred .

## Qualified Applicants will have the ability to

- Prepare clear and concise administrative and financial reports
- Prepare and administer large and complex program budgets
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals
- Communicate clearly and concisely, both orally and in writing
- Establish and maintain effective working relationships

## Qualified Applicants will have working knowledge of

- Operational characteristics, services and activities of a municipality
- Advanced principals and practices of public administration
- Principles and practices of program development and administration; municipal budget preparation and administration; personnel administration; supervision, training, and performance evaluation; and business letter writing and report preparation.
- Rules and regulations governing public meetings.
- Pertinent Federal, State, and local laws, codes, and regulations.

PEI  
 DATE: 04/11/2013  
 TIME: 14:12:22

CITY OF LEMOORE  
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1  
 AUDIT11

SELECTION CRITERIA: transact.yr='13' and transact.period='10' and transact.batch='RDA0416'  
 ACCOUNTING PERIOD: 10/13

FUND - 150 - RDA RETIREMENT OBLIG FUND  
 BUDGET UNIT - 4951 - RDA RETIREMENT OBLIG FUND

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310				PROFESSIONAL CONTRACT SVC				
10/13	04/11/13	21	1345	0298 LEM CHAMBER OF C		13,000.00	.00	3RD QTR CHAMBER SRVS
10/13	04/11/13	21	04012013	0298 LEM CHAMBER OF C		352.20	.00	DMA COORD 1/13 -3/13
10/13	04/11/13	21	3362127	6104 US BANK		1,800.00	.00	ADMIN FEES
TOTAL				PROFESSIONAL CONTRACT SVC	.00	15,152.20	.00	
TOTAL				RDA RETIREMENT OBLIG FUND	.00	15,152.20	.00	
TOTAL				RDA RETIREMENT OBLIG FUND	.00	15,152.20	.00	
TOTAL REPORT					.00	15,152.20	.00	

**Mayor**  
William Siegel  
**Mayor Pro Tem**  
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**Office of the  
City Manager**

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**To: Lemoore City Council**  
**From: Jeff Laws, Acting City Manager**  
**Date: April 11, 2013**  
**Subject: Activity Update**

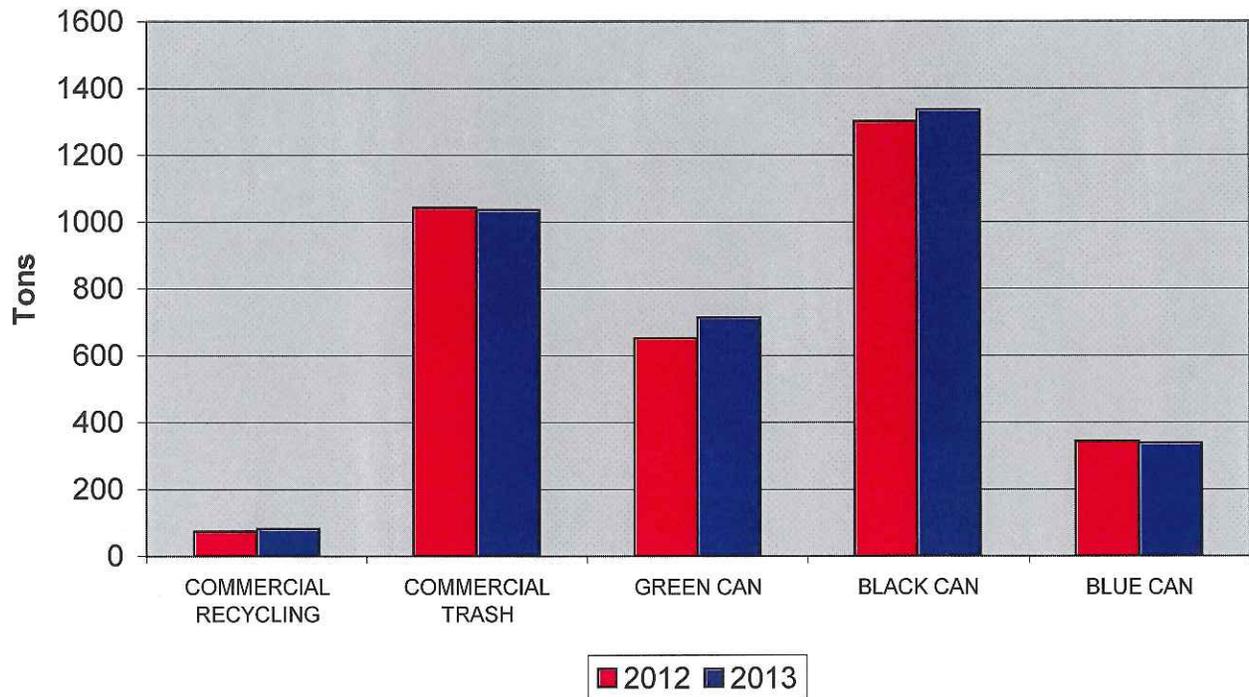
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Reports

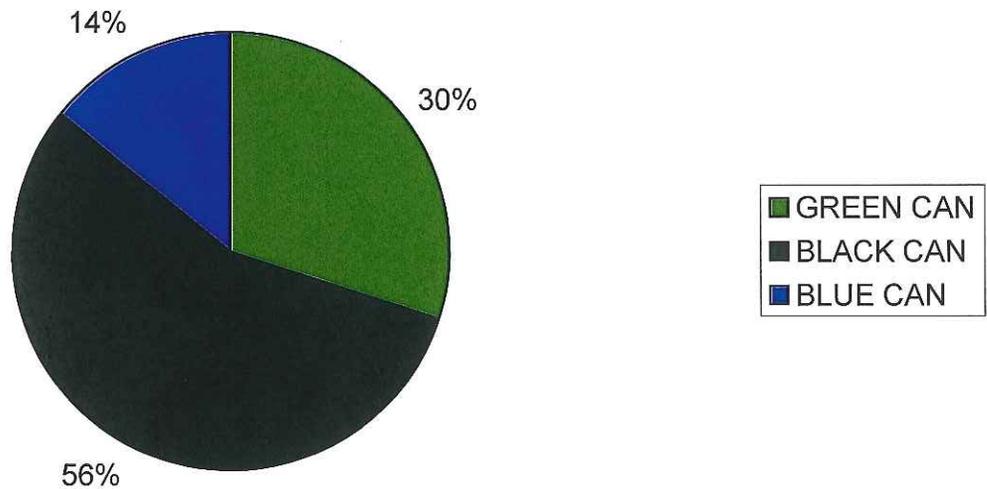
- ◆ Refuse Report March 2013
- ◆ Water Production March 2013
- ◆ Lemoore Volunteer Fire Department March 2013
- ◆ Building Inspections March 2013
- ◆ Chamber of Commerce Quarterly Update 1<sup>st</sup> -4<sup>th</sup> Qtr FY 12/13
- ◆ Trip Report - City Clerk TTC Series 100 April 10, 2013

## Refuse Report

### Refuse Tonnages Through March 2013



### 2013 Residential Refuse Breakdown, Year to Date



**CITY OF LEMOORE**  
**WATER PRODUCTION**  
**2013**

<u>MONTH</u>	<u>PEAK DAY GALLONS</u>	<u>MONTHLY GALLONAGE</u>	<u>MONTHLY CUBIC FEET*</u>
JANUARY	5,066,000	132,348,000	17,693,583
FEBRUARY	5,604,000	129,994,000	17,378,877
MARCH	6,609,000	170,017,000	22,729,545
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL:		432,359,000	52,451,337

\* Gallons ÷ 7.48 = Cubic Feet

**CITY OF LEMOORE**  
**WATER PRODUCTION**

<u>MONTH</u>	<u>2009 PEAK DAY GALLONS</u>	<u>2010 PEAK DAY GALLONS</u>	<u>2011 PEAK DAY GALLONS</u>	<u>2012 PEAK DAY GALLONS</u>	<u>2013 PEAK DAY GALLONS</u>
JANUARY	5,053,000	5,389,000	4,396,000	5,133,000	5,066,000
FEBRUARY	5,045,000	4,625,000	4,932,000	5,499,000	5,604,000
MARCH	6,020,000	6,010,000	4,708,000	6,249,000	6,609,000
APRIL	9,310,000	6,426,000	7,607,000	6,729,000	
MAY	8,972,000	8,855,000	8,173,000	8,877,000	
JUNE	10,548,000	9,666,000	9,339,000	11,154,000	
JULY	10,175,000	10,235,000	10,656,000	10,512,000	
AUGUST	10,231,000	9,572,000	9,710,000	10,465,000	
SEPTEMBER	9,433,000	9,302,000	10,137,000	9,712,000	
OCTOBER	8,357,000	8,571,000	7,822,000	8,380,000	
NOVEMBER	7,100,000	5,972,000	7,414,000	6,459,000	
DECEMBER	5,875,000	4,497,000	4,964,000	5,327,000	

\* Gallons ÷ 7.48 = cubic feet

**CITY OF LEMOORE**  
**WATER PRODUCTION**

<u>MONTH</u>	<u>2009</u> <u>MONTHLY GALLONAGE</u>	<u>2010</u> <u>MONTHLY GALLONAGE</u>	<u>2011</u> <u>MONTHLY GALLONAGE</u>	<u>2012</u> <u>MONTHLY GALLONAGE</u>	<u>2013</u> <u>MONTHLY GALLONAGE</u>
JANUARY	124,628,000	128,423,000	117,353,000	138,630,000	132,348,000
FEBRUARY	114,072,000	114,061,000	111,965,000	133,667,000	129,994,000
MARCH	147,538,000	149,574,000	126,662,000	158,741,000	170,017,000
APRIL	199,931,000	157,303,000	156,861,000	165,356,000	
MAY	231,113,000	206,732,000	228,233,000	242,101,000	
JUNE	255,153,000	259,737,000	242,330,000	278,757,000	
JULY	283,415,000	292,047,000	281,784,000	294,826,000	
AUGUST	272,192,000	272,606,000	278,577,000	293,321,000	
SEPTEMBER	250,709,000	245,737,000	255,360,000	258,447,000	
OCTOBER	203,180,000	204,034,400	200,195,000	218,003,000	
NOVEMBER	170,971,000	144,578,900	154,815,006	157,856,000	
DECEMBER	<u>137,571,000</u>	<u>121,204,000</u>	<u>134,505,000</u>	<u>131,258,000</u>	
TOTAL:	2,390,473,000	2,296,037,300	2,288,640,006	2,470,963,000	432,359,000

\* Gallons ÷ 7.48 = cubic feet

MARCH 2013 - CALENDAR YEAR

LVFD MONTHLY CALLS

	NAME	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	MEETINGS / DRILLS	FIRES	EMT	MISC.	MONTHLY TOTAL	FIRES / YTD	EMT / YTD	MISC. / YTD	MEETINGS / DRILLS YTD	YEAR TO DATE TOTAL	YTD %
	<b>TOTAL DISPATCHED</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>20</b>	<b>79</b>	<b>2</b>	<b>105</b>	<b>50</b>	<b>307</b>	<b>2</b>	<b>13</b>	<b>372</b>	<b>100%</b>
50		0	1	1	1	0	3	4	12	1	20	9	52	1	10	72	19%
49		1	1	1	1	0	4	10	44	1	59	13	85	1	7	106	28%
76		0	1	1	1	0	3	5	17	0	25	17	97	0	11	125	34%
82		1	1	1	1	0	4	9	48	2	63	19	133	2	13	167	45%
43		1	1	1	1	0	4	2	13	1	20	9	38	1	10	58	16%
84		1	0	1	1	0	3	12	25	1	41	14	29	1	7	51	14%
27		1	1	1	1	0	4	7	35	1	47	19	92	1	13	125	34%
8		1	1	1	1	0	4	6	39	1	50	19	114	1	12	146	39%
80		1	1	1	1	0	4	8	28	1	41	21	91	1	12	125	34%
2		1	1	1	1	0	4	17	49	1	71	35	160	1	13	209	56%
78		1	1	1	1	0	4	6	31	1	42	19	103	1	12	135	36%
48		1	1	1	1	0	4	13	41	2	60	30	140	2	13	185	50%
15		1	1				2	1	6	1	10	6	26	1	9	42	11%
52		1	1	1	1	0	4	7	19	1	31	15	56	1	11	83	22%
11		0	1	1	1	0	3	15	53	2	73	27	163	2	11	203	55%
56		1	1	0	0	0	2	3	16	1	22	5	34	1	6	46	12%
17		0	1	1	1	0	3	5	25	1	34	16	103	1	11	131	35%
36		1	0	0	1	0	2	8	23	2	35	16	59	2	6	83	22%
35		0	0	0	0	0	0	4	28	1	33	15	100	1	7	123	33%
77		1	1	1	1	0	4	11	44	2	61	28	126	2	12	168	45%
79		0	1	1	1	0	3	9	29	1	42	25	126	1	12	164	44%
81		1	1	1	1	0	4	3	18	0	25	10	41	0	8	59	16%
73		1	1	1	1	0	4	5	22	1	32	14	87	1	12	114	31%
19		0	1	1	1	0	3	10	41	1	55	29	121	1	12	163	44%
23		1	1	1	1	0	4	5	13	2	24	15	62	2	13	92	25%
68		1	1	1	1	0	4	12	42	2	60	28	133	2	13	176	47%
83		1	1	1	1	0	4	14	66	2	86	31	171	2	13	217	58%
72		0	1	1	1	0	3	15	32	2	52	28	106	2	11	147	40%
62		1	1	1	1	0	4	16	44	2	66	25	96	2	11	134	36%
24		0	1	1	1	0	3	5	33	1	42	16	98	1	11	126	34%
38		1	1	1	1	0	4	3	12	1	20	9	47	1	11	68	18%
29		1	1	1	1	0	4	11	27	1	43	15	46	1	12	74	20%
65		1	1	0	1	0	3	5	19	1	28	15	71	1	10	97	26%
57		0	0	0	0	0	0	0	3	0	3	6	25	0	7	38	10%
21							0				0	1	5	0	2	8	2%
	<b>COLUMN TOTALS</b>	<b>24</b>	<b>30</b>	<b>28</b>	<b>30</b>	<b>0</b>	<b>112</b>	<b>266</b>	<b>997</b>	<b>41</b>	<b>1416</b>	<b>619</b>	<b>3036</b>	<b>41</b>	<b>364</b>	<b>4060</b>	

\$7,080.00

ACCOUNT # 4222-4310

CITY OF LEMOORE  
BUILDING INSPECTION PERMITS REPORT

Description	PERMITS ISSUED		VALUATION		
	Current Month	Current Year to Date	Current Month	Last Month	Current Month
				Year to Date	Year to Date
Res. Single Family - New	11	70	\$ 1,477,303.70	\$ 10,026,361.24	\$ 11,503,664.94
Res. Condo./PUD - New	0	0	\$ -	\$ -	\$ -
Res. Multi-Family - New	0	0	\$ -	\$ -	\$ -
Apartment - New	0	0	\$ -	\$ -	\$ -
Commercial / Industrial - New	0	0	\$ -	\$ -	\$ -
Alterations - Residential	25	209	\$ 238,489.00	\$ 1,933,482.11	\$ 2,171,971.11
Alterations - Commercial / Industrial	3	28	\$ 28,700.00	\$ 335,800.57	\$ 364,500.57
Swimming Pool	2	13	\$ 35,539.00	\$ 334,720.00	\$ 370,259.00
Bldg. Moved or Demolished	0	0	\$ -	\$ -	\$ -
<b>TOTALS</b>	41	320	\$ 1,780,031.70	\$ 12,630,363.92	\$ 14,410,395.62

DWELLING UNITS

Description	Current Month	Current Year to Date	Location of Multi-Family Units	Last Year to Date
Single Family	11	70		38
Condo/PUD	0	0		0
Multi-Family	0	0		80
Apartment	0	0		0
<b>TOTALS</b>	11	70		118

335 W CINNAMON

CITY OF LEMOORE  
NEW PERMIT ISSUED REPORT  
MARCH 2013

Permit #	A.P.N.	Owner Information	Address	Work Description	Valuation	Building	Plumb	Elect.	Mech.	Seismic
1301-044	020-092-017		236 HEINLEN ST	PLUMBING & ELECTRICAL ONLY-INSTALL SINKS, ELECTRICAL OUTLETS, SERVICE PANEL, DOES NOT INCLUDE BATHROOM	0.00	0.00	118.00	55.50	0.00	0.50
1302-009	021-620-006		820 N 19TH AVE	SEWER TIE IN TO CITY SERVICES	0.00	0.00	20.00	0.00	0.00	0.00
1302-011	023-600-046		1430 NATIONAL DR	SFD, PLAN 206, 2,000 SQ FT, YOSEMITE, NO OPTIONS, 2-CAR GARAGE	148,699.52	1,140.00	118.00	85.00	30.00	14.87
1302-012	023-620-021		1549 SPYGLASS DR	SFD, PLAN 130, 1905 SQ FT, TAHOE, NO OPTIONS, 2-CAR GARAGE	140,562.12	1,100.00	132.00	81.68	30.00	14.06
1302-013	023-620-022		1537 SPYGLASS DR	SFD, PLAN 206, 2,000 SQ FT, YOSEMITE, NO OPTIONS, 2-CAR GARAGE	148,699.52	1,140.00	118.00	85.00	30.00	14.87
1302-020	023-210-017		143 S OLIVE ST	SOLAR ROOF MOUNT SYSTEM WITH PANEL UPGRADE	25,000.00	125.00	0.00	33.50	0.00	2.50
1302-027	023-610-026		414 CANTERA AVE	SINGLE FAMILY RESIDENCE, PLAN 184, 1,848 SQ FT, 2-STORY, 2-CAR GARAGE, ELEV. C, NO OPTIONS	138,312.70	1,090.00	122.00	79.68	30.00	13.83
1302-028	023-610-008		640 VISCONTI ST	SINGLE FAMILY RESIDENCE, PLAN 184, 1,848 SQ FT, 2-STORY, 2-CAR GARAGE, ELEV. A, NO OPTIONS	138,312.70	1,090.00	122.00	79.68	30.00	13.83
1302-029	023-610-029		693 SIENA ST	SINGLE FAMILY RESIDENCE, PLAN 138, 1,380 SQ FT, 2-CAR GARAGE, ELEV. B, NO OPTIONS	104,750.96	920.00	121.00	63.30	25.00	10.48

CITY OF LEMOORE  
NEW PERMIT ISSUED REPORT  
MARCH 2013

Permit #	A.P.N.	Address	Work Description	Valuation	Building	Plumb	Elect.	Mech.	Seismic
1302-030	023-610-091	665 SIENA ST	SINGLE FAMILY RESIDENCE, PLAN 164, 1,656 SQ FT, 2-CAR GARAGE, ELEV. B, WITH BAY WINDOW AT MASTER BEDROOM	123,863.74	1,015.00	101.00	72.40	30.00	12.39
1302-031	023-210-027	62 S OLIVE ST	INSTALLATION OF FREE STANDING PATIO COVER	5,265.00	170.00	0.00	0.00	0.00	0.53
1302-033	023-070-002	336 RIVIERA DR	ADD PATIO TO SIDE OF HOUSE TO EXISTING PERMITTED PATIO	4,950.00	170.00	0.00	0.00	0.00	0.50
1302-034	021-450-028	272 W BURLWOOD LN	HVAC CHANGEOUT, 3.0 TON, 13 SEER	0.00	0.00	0.00	0.00	64.00	0.00
1302-035	021-410-001	209 W SPRUCE AVE	TEAR OFF, RESHEET, 30 YR COMP,	9,850.00	105.00	0.00	0.00	0.00	0.99
1303-001	020-054-005	325 E ST	TEAR OFF, WHITE ELASTOMERIC ROOF COATING ON VALLEYS, INSTALL LANDMARK SILVER BIRCH SHINGLES OVER EXISTING.	20,000.00	105.00	0.00	0.00	0.00	4.20
1303-002	023-610-054	691 FIRENZE ST	SINGLE FAMILY RESIDENCE, PLAN 178, 1788 SQ FT, 2-CAR GARAGE, ELEV. C, NO OPTIONS	133,613.30	1,065.00	108.00	88.58	30.00	13.36
1303-003	023-210-030	38 S OLIVE ST	SERVICE PANEL CHANGEOUT 200 AMP	0.00	0.00	0.00	33.50	0.00	0.00
1303-004	023-610-010	668 VISCONTI ST	SINGLE FAMILY RESIDENCE, PLAN 164, 1,656 SQ FT, 2-CAR GARAGE, ELEV. C, BAY WINDOW AT MASTER BEDROOM	123,863.74	1,015.00	101.00	72.40	30.00	12.39
1303-006	020-171-008	542 LOMBARDY LN	TEAR OFF, RESHEET, 30 YR COMP, 4/12 PITCH	6,980.00	105.00	0.00	0.00	0.00	0.70
1303-008	021-450-035	275 W HAZELWOOD DR	ELECTRICAL PANEL CHANGE OUT	0.00	0.00	0.00	33.50	0.00	0.00

CITY OF LEMOORE  
NEW PERMIT ISSUED REPORT  
MARCH 2013

Permit #	A.P.N.	Address	Work Description	Valuation	Building	Plumb	Elect.	Mech.	Seismic
1303-009	021-190-042	665 E SPRUCE AVE	SOLAR, ROOF MOUNT SYSTEM, PANEL UPGRADE, NEW MAIN CIRCUIT BREAKER	43,680.00	125.00	0.00	34.25	0.00	4.37
1303-010	024-370-003	988 LEISURE DR	INSTALL 8'X17 ALLUMINUM PATIO COVER AT REAR OF HOUSE ATTACHED TO HOUSE	3,706.00	170.00	0.00	0.00	0.00	0.50
1303-011	021-080-034	1028 TEMPLE CT	SOLAR, ROOF MOUNT SYSTEM	35,880.00	125.00	0.00	33.50	0.00	3.59
1303-013	020-091-010	301 W D ST	SIGNS FOR WELLS FARGO-3 ILLUMINATED, 1-AWNING COVER	8,700.00	150.50	0.00	36.00	0.00	1.83
1303-014	023-180-019	637 TAMMY LN	TEAR OFF, RESHEET, 30 YR COMP, 5/12 PITCH	10,500.00	105.00	0.00	0.00	0.00	1.05
1303-015	023-220-053	155 S BYRON DR	CLOSET AND BATHROOM EXTENSION	8,000.00	138.00	51.00	15.00	0.00	0.80
1303-016	020-171-008	542 LOMBARDY LN	A/C CHANGEOUT, 3.5 TON, 14 SEER	0.00	0.00	0.00	0.00	64.00	0.00
1303-017	023-540-042	1345 MONARCH DR	SOLAR , ROOF MOUNT, PHOTOVOLTAIC	61,803.00	125.00	0.00	33.50	0.00	6.18
1303-018	023-360-022	1500 MORRO LN	SWIMMING POOL, RESIDENTIAL, 469 SQ FT	14,539.00	235.00	0.00	0.00	0.00	1.45
1303-022	023-060-039	271 RIVIERA DR	WATER HEATER CHANGE OUT	0.00	0.00	27.00	0.00	0.00	0.00
1303-025	023-610-006	612 VISCONTI ST	SINGLE FAMILY RESIDENCE, PLAN 184, 1,848 SQ FT, 2-STORY, 2-CAR GARAGE, ELEV. &/OR OPTIONS??)	138,312.70	1,090.00	122.00	79.68	30.00	13.83
1303-026	023-610-005	598 VISCONTI ST	SINGLE FAMILY RESIDENCE, PLAN 184, 1,848 SQ FT, 2-STORY, 2-CAR GARAGE, ELEV. &/OR OPTIONS??)	138,312.70	1,090.00	122.00	79.68	30.00	13.83
1303-028	021-090-018	1370 PINE DR	TEAR OFF, RESHEET, 5/12 PITCH,	9,600.00	105.00	0.00	0.00	0.00	0.96

CITY OF LEMOORE  
NEW PERMIT ISSUED REPORT  
MARCH 2013

Permit #	A.P.N.	Address	Work Description	Valuation	Building	Plumb	Elect.	Mech.	Seismic
1303-031	020-025-010	212 F ST	WATER HEATER IN CLOSET ON EXTERIOR OF HOUSE	0.00	0.00	27.00	0.00	0.00	0.00
1303-032	021-820-028	992 TRADITION DR	TEMPORARY POWER POLE	0.00	0.00	0.00	30.00	0.00	0.00
1303-033	021-820-010	897 LEGACY DR	TEMPORARY POWER POLE	0.00	0.00	0.00	30.00	0.00	0.00
1303-034	021-240-015	753 BALBOA AVE	PORCH	4,875.00	125.00	0.00	0.00	0.00	0.50
1303-042	021-290-010	1438 N LEMOORE AVE, APT B	A/C CHANGEOUT, 2 TON, 13 SEER	0.00	0.00	0.00	0.00	64.00	0.00
1303-048	021-810-005	WOODSIDE 06N LP 703 AMERICAN AVE	TEMPORARY POWER POLE ON LOT 242	0.00	0.00	0.00	30.00	0.00	0.00
1303-049	024-360-017	COLLEGE, WILLIAM J & DEBORAH J H/W 1092 GOLF AVE	SWIMMING POOL	21,000.00	235.00	0.00	0.00	0.00	2.10
1303-051	021-180-067	DE CASTRO, LEONCIO B & LORINA B H/W 1483 BELINDA DR	TEAR OFF, RESHEET, 5-12 PITCH, LANDMARK WEATHER WOOD, 30 YR COMP	8,400.00	105.00	0.00	0.00	0.00	0.84
				<b>1,780,031.70</b>	<b>14,278.50</b>	<b>1,530.00</b>	<b>1,265.33</b>	<b>517.00</b>	<b>181.83</b>

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**Mayor**  
William Siegel  
**Mayor Pro Tem**  
Lois Wynne  
**Council Members**  
John Gordon  
Eddie Neal  
Willard Rodarmel



**Office of the  
City Clerk**

119 Fox Street  
Lemoore • CA 93245  
Phone • (559) 924-6700  
FAX • (559) 924-9003

April 10, 2013

Re: Technical Training for Clerks, Series 100

Dear Council,

I had the opportunity to attend Technical Training (TTC) for Clerks Series 100 at the University of Riverside Extension Center March 12-15, 2013. Institute Director Maureen Kane has served as the TTC instructor since the program was developed by CCAC in 2002.

Series 100 is a compilation of 7 sessions each presented by several experts in the field of topic. Each session included a vast amount of information presented via Power Point and was question and answer oriented. Students were broken up one on one and into groups of 3 to 5 throughout the series to participate in exercises related to the session topic.

Session 101 Local Government Overview was presented by Lee Price, and Colleen J. Nicol, both Master Municipal Clerks with a wealth of experience in the field. The objective of this session was to review the origins and formation of local government, discuss the history and theory of the State and local government, increase understanding of how the structure divides responsibility/explore the role of the municipal clerk in the process and identify areas where the municipal clerk can increase effectiveness.

Session 102 Municipal Clerk Profession was presented by Lee Price and Vicki Kasad, both Master Municipal Clerks. The objective of this session was to examine why you are well suited for this career and what tools you need to help you be more successful as well as identifying opportunities for "Take Home" learning and professional development.

Session 103 Management Skills was presented by Colleen J. Nicol, Master Municipal Clerk with a wealth of knowledge. The objective of this session was to review the Management Skills Pyramid which showed all the skills a manager must master to be successful and how these management skills build on each other toward success. Students were asked to identify their current position on the pyramid and asked to discuss their strengths and challenges with each other in small groups.

Session 104 Influencing Others was presented by Roger Burgraff, Ph.D. Dr. Burgraff stated that his professional life mission is to help people communicate more effectively. The objective of this session was to learn to influence through communication in context of relationships and tools of influence.

Session 105 Communication Skills was presented by Lee Price, Master Municipal Clerk and Maureen Kane, Institute Director. Discussion ensued to provide examples of what the City Clerk can do to improve communication and understanding of local government. This was a very informative session.

Session 106 Ethics and Personal Values was presented by Ron Richmond, D.P.A. and Mike Goldware, J.D. of Compass Consulting. The Universal Principles discussed were (1) Self Determination through promise keeping, truth telling and confidentiality (2) the Obligation to Avoid Harm (3) Doing Good and (4) Fairness/Entitlement. Exercises were created to assist us in answering personal questions about ourselves and group dilemmas were presented to challenge our personal beliefs. Students were then asked to rate themselves on a personal ethics scale and consequences for being unethical were presented.

Session 107 Clerk's Role in Emergency Crisis Management was presented by Lee Price, Master Municipal Clerk; Eva Buice, Certified Municipal Clerk and Maureen Kane, Institute Director. The course objectives were to increase awareness of disaster and emergency related risks/hazards in our community; to evaluate our current community organizational and personal disaster plans and attitudes; identify our personal and professional role, responsibility and legal obligations; and develop and "action list" of reasonable goals to make ourselves more effective and responsive within the next three months. Students were broken up into groups, provided with a scenario and asked to present an action plan.

Overall this series was extremely informative. The group interaction was methodically structured so that students were able to meet many of the other students attending. I have to admit, I found the group exercises to be the most difficult part of the series, as it forced me out of my comfort zone. However, in the end, the group exercises allowed me to get to know others in the field of government and gain knowledge from their experiences.

Sincerely,

Kristie Baley  
City Clerk