

LEMOORE
CALIFORNIA

LEMOORE CITY COUNCIL
COUNCIL CHAMBER
429 "C" STREET
March 18, 2014

AGENDA

REGULAR CITY COUNCIL – 7:30 p.m.

Please silence all electronic devices, as a courtesy to those in attendance. Thank you.

1. Call to Order: A. Pledge of Allegiance B. Invocation
2. Employee of the Quarter
 - A. 2nd Quarter of 2013
 - B. 3rd Quarter of 2013

3. 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

4. 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 – March 4, 2014
 - B. Approval – Warrant Register 13-14 – March 14, 2014
 - C. Approval – Street Closure – 5K Run for RAINN on April 12, 2014
 - D. Approval – Street Closure – Downtown Farmers Market April 25 - October 31, 2014
 - E. Approval – Street Closure - Memorial Walk on May 22, 2014
 - F. Approval – Bid Award – Train Depot Paint Project
 - G. Approval – Notice of Completion – CMC Office Remodel PH 1-2 HVAC
 - H. Approval – Authorization to Bid – 2014 Resurfacing Street Project
5. Report and Recommendation – Appointment – Parks and Recreation Commission
 6. Report and Recommendation – Agreement with Darden Architects for Assessment and Planning Services for Lemoore Police Department Dispatch Center Project
 7. Report and Recommendation – Certificate of Acceptance / Resolution 2014-07 – Transfer of Governmental Purpose Properties
 8. Report and Recommendation – Audited Financial Statements for the City, Municipal Golf Course, and the Single Audit Report
 9. Report and Recommendation – Water Conservation Options
 10. Adjourn to Lemoore Successor Agency to the Former Redevelopment Agency Meeting
 11. Approval – Warrant Register – Successor Agency Pursuant to Enforceable Obligation Payment Schedule – March 14, 2014
 12. Adjourn to Lemoore City Council Meeting
 13. Department / City Manager Reports
 14. City Council Reports and Requests for Information

WELCOME TO YOUR LEMOORE CITY COUNCIL MEETING

Whether you are attending this meeting because of general interest, or because a particular item of special interest is to be reviewed, your presence is an important means of helping to insure an informed public and responsible City Government.

CITY COUNCIL

City Council, the legislative body of the City, is composed of five Councilmembers elected at large for overlapping four year terms. The Mayor is elected by the members of the Council every two years. The Council establishes laws, policies, financing and standards of municipal services necessary to efficient operation of the City.

CITY MANAGER

The City Manager is employed by the City Council to administer and manage all of the daily activities and operations of the City within the policy guidelines established by the City Council.

PLANNING COMMISSION

The Planning Commission has been established to advise the City Council in planning and zoning matters.

REGULAR COUNCIL MEETINGS

Meetings are held at 7:30 p.m. on First and Third Tuesday of each month. Business requiring Council action is listed on the Council Meeting Agenda (yellow-colored). An agenda is prepared for each Council Meeting. In compliance with the State open meeting laws (Brown Act), only those items on the agenda may be acted upon by the City Council. There is normally a study session at 5:30 p.m. on City Council days.

CONDUCT AT PUBLIC MEETINGS

Your courtesy is requested to help our meeting run smoothly. If you'll be kind enough to follow these simple rules, we can make the best possible use of time. Please silence all electronic devices. Please refrain from public displays or outbursts such as unsolicited applause, comments, cheering, foul language, or obscenities. Any disruptive activities that substantially interfere with the ability of the City to carry out its meeting or prevents/disrupts others from fully participating in the meeting will not be permitted and offenders will be requested to leave the meeting pursuant to Government Code § 54957.9.

PUBLIC COMMENTS

At a City Council meeting, those who wish to be heard on matters on the agenda should indicate their desire to speak when the item is ready for discussion. If you wish to comment on an item which is not on the agenda, you may do so under "Public Comments". In order to allow time for all public comments, each individual's comments are limited to five minutes. Time shall not be shared/loaned from speaker to speaker. If you wish to request time on an upcoming Council Agenda to present a particular item or matter to the Council, you may contact the City Manager at any time before 12:00 noon on the Wednesday immediately preceding the Council meeting to so request. If the matter is within the Council's jurisdiction, and the Council has not taken action or considered the item at a recent meeting, the City Manager may place the item on the Agenda. 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.

COUNCIL ACTION

Ordinance

An Ordinance is the highest form of action taken by the Council. It is written law enacted to establish a general or lasting rule for the citizens. Normally, an Ordinance requires two readings at separate Council meetings after which it is adopted. It is then published in the local newspaper and becomes effective thirty days after final passage. An Ordinance can only be repealed or amended by another Ordinance.

Resolution

A Resolution is a formal written expression of a policy, opinion or desire of the City Council. It requires only one reading and becomes effective on adoption.

Minute Order

Actions of the Council recorded only in the Minutes taken in all cases where formal Resolution or Ordinance is not needed or required.

SUGGESTIONS, INQUIRIES OR COMPLAINTS

While any citizen may speak directly to the Council concerning suggestions, inquiries or complaints, the City Manager or Department Head responsible for the service or work concerned, can usually provide pertinent information or handle the matter without delay if a request is made directly to him or her. If you are not sure which department to call, or whenever you feel the matter has not been properly handled, please contact the City Manager at the City Hall, 119 Fox Street, telephone 924-6700, or email citymanager@lemoore.com.

Minutes of the Study Session of the
LEMOORE CITY COUNCIL
March 4, 2014

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, Rodarmel; City Manager Laws; Finance Director Silva; Public Works/Planning Director Wlaschin; Executive Secretary/Housing Specialist Austin; City Clerk Venegas. City Attorney Avedisian arrived at 6:07pm.

Absent: Council Member Neal

PUBLIC COMMENT:

There was no public comment.

DISCUSSION – Water Conservation:

Public Works/Planning Director Wlaschin presented the report.

The City of Lemoore adopted Municipal Code Section 7-7A-8.1 in 2003 related to wasting of water. In addition to the Ordinance, the City will reduce scheduled landscape watering of City property by 25% and reduce flushing of fire hydrants to the minimum required by the Fire Department.

Additional options for water conservation, such as banning fescue grass; eliminating grass on parkway strips and only irrigating for trees/shrubs; artificial lawns; tiered rates for all users were discussed.

Connie Wlaschin and Leonard Langston spoke on water conservation.

Council directed staff to research public awareness education, tiered system, website “Save our Water,” possibility of account holders “water consumption” from last year to this year on water bill, and quantify what the City is doing to conserve water.

ADJOURN TO LEMOORE CITY COUNCIL CLOSED SESSION:

At 6:16 p.m., the Council adjourned to closed session regarding labor negotiations and anticipated litigation.

ADJOURNMENT:

At 7:25 p.m., Council adjourned to the Regular Meeting.

Minutes of the Regular Meeting of the
LEMOORE CITY COUNCIL
March 4, 2014

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 and Rodarmel; City Manager Laws; City Attorney Avedisian; Finance Director Silva; Parks and Recreation Director Simonson; Police Chief Smith; Project Manager Holwell; Public Works/Planning Director Wlaschin; City Clerk Venegas

Absent: Council Member Neal

ANNOUNCEMENT:

No announcement was made.

PUBLIC COMMENT:

There was no public comment.

CONSENT CALENDAR:

It was moved by Council Member Gordon, seconded by Council Member Wynne, and carried that Council approve the following Consent Calendar:

- A. Approval – Minutes – Regular Meeting – February 18, 2014
- B. Approval – Warrant Register 13-14 – February 28, 2014
- C. Approval – CIP Budget Amendment – North Water Tank and Fencing at Cinnamon Municipal Complex (CMC)

Ayes: Gordon, Wynne, Rodarmel, Siegel

Absent: Neal

PRESENTATION – Lemoore Police Department – 2013 Annual Report:

Chief Darrell Smith announced his administrative staff would present the Annual Report. There was an error in the traffic accidents sections. There were no fatalities. A power point presentation with graphs was shown.

REPORT AND RECOMMENDATION – Appointment – Kings Mosquito Abatement District:

Mayor Siegel, with the consensus of Council Members Rodarmel, Wynne and Gordon, appointed Bobby Lee to the Kings Mosquito Abatement District for a four year term expiring December 31, 2017.

REPORT AND RECOMMENDATION – Reclamite Street Project Bid 2014:

Parks and Recreation Director Simonson presented the report. Bids will be brought to the City Council for award at the April 1st meeting. Upon award of a bid, the construction period will commence within the month.

It was moved by Council Member Rodarmel, seconded by Council Member Wynne, and carried that Council authorize staff to go out to bid for the 2014 Reclamite Sealing Project, as per described.

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

REPORT AND RECOMMENDATION – Local Transportation Fund Share – Resolution 2014-06:
Parks and Recreation Director Simonson presented the report.

Kings County Association of Governments (KCAG) estimate of the City's share of streets and roads, based upon the May 2013 population estimate of 25,262 is \$581,665. 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 requesting Lemoore's share of funds needed for the Kings County procedural records.

It was moved by Council Member Gordon, seconded by Council Member Wynne, and carried that Council approve the environmental documentation and adopt Resolution 2014-06 making a determination regarding public transit needs and designating the City Manager to submit the TDA claim application including any needed amendments after the 2014 population figures are released.

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

DEPARTMENT/CITY MANAGER REPORTS:

Parks and Recreation Director Simonson informed Council the California Parks and Recreation Society District 7 awarded the City of Lemoore Recreation Center as 2014 Outstanding Facility of the Year. Also, Dr. Ernie Smith was awarded as a 2014 Volunteer of the Year for his devotion to seniors in the community through the Witness for Fitness program.

Public Works/Planning Director Wlaschin provided an update on the solar projects within the city.

COUNCIL REPORTS AND REQUESTS FOR INFORMATION:

Council Member Gordon informed Council he attempted to ask CalTrans about dryscaping for the 19th Avenue overpass but was not very successful.

Mayor Pro Tem Wynne thanked Chief Smith for the Annual Report.

Mayor Siegel asked that any staffing issues be addressed with contract negotiations and the upcoming budget.

ADJOURNMENT:

At 8:58 p.m. the meeting adjourned.

Approved the 18th day of March 2014.

Full digital audio recording is available.

Attest:

William M. Siegel, Jr., Mayor

Mary J. Venegas, City Clerk

PEI
 DATE: 03/14/2014
 TIME: 11:24:40

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
 AUDIT11

SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
 ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /14	03/14/14	21		03122014	6347 KEVIN COSPER		100.00	.00	EMPLOYEE OF QTR/2ND
9 /14	03/14/14	21		03122014	6089 JONATHAN MORITZ		100.00	.00	EMPLOYEE OF QTR/1ST
TOTAL						.00	200.00	.00	
4310									PROFESSIONAL CONTRACT SVC
9 /14	03/14/14	21		16197	5609 LOZANO SMITH, LL		1,698.00	.00	PROF SERVICES/JAN
9 /14	03/14/14	21		02252014	5709 GRISWOLD,LASALLE		85.50	.00	PROF SERVICES
9 /14	03/14/14	21		1326	2849 KINGS ECONOMIC D		3,089.92	.00	MONTHLY CONTRIBUTION
TOTAL						.00	4,873.42	.00	
TOTAL						.00	5,073.42	.00	CITY COUNCIL

PEI
 DATE: 03/14/2014
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CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 2
 AUDIT11

SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
 ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		0000153031	0199 HANFORD SENTINEL		92.97	.00	PUBLIC NOTICE
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		196.90	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		741.94	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		16197	5609 LOZANO SMITH, LL		7,762.00	.00	PROF SERVICES/JAN
9 /14	03/14/14	21		16197	5609 LOZANO SMITH, LL		224.00	.00	PROF SERVICES/JAN
9 /14	03/14/14	21		31243	2836 THE BODY SHOP		200.00	.00	MEMBERSHIP FEES
TOTAL					PROFESSIONAL CONTRACT SVC	.00	9,217.81	.00	
4330					PRINTING & PUBLICATIONS				
9 /14	03/14/14	21		14908	0536 STERLING CODIFIE		260.00	.00	SUPPLEMENT #27
TOTAL					PRINTING & PUBLICATIONS	.00	260.00	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160624	5516 AT&T		10.85	.00	559-925-9790
9 /14	03/14/14	21		000005160622	5516 AT&T		98.61	.00	559-925-8544
TOTAL					UTILITIES	.00	109.46	.00	
TOTAL					CITY MANAGER	.00	9,587.27	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		181.65	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		195.97	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		6557	6316 PRICE PAIGE & CO		3,600.00	.00	PROF SERVICES
TOTAL					PROFESSIONAL CONTRACT SVC	.00	3,977.62	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160624	5516 AT&T		13.57	.00	559-925-9790
TOTAL					UTILITIES	.00	13.57	.00	
TOTAL					FINANCE	.00	3,991.19	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		74587	0876 QUAD KNOPF, INC.		3,924.14	.00	GENERAL PLAN SRVCS
TOTAL					PROFESSIONAL CONTRACT SVC	.00	3,924.14	.00	
TOTAL					PLANNING	.00	3,924.14	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
9	/14	03/14/14	21	90626	0428 STONEY'S SAND &		46.41	.00	CON AG
9	/14	03/14/14	21	B190215	0304 LEM HARDWARE		6.44	.00	WHITE CORD
9	/14	03/14/14	21	A168543	0304 LEM HARDWARE		18.26	.00	REFUSE CAN
9	/14	03/14/14	21	A168547	0304 LEM HARDWARE		243.27	.00	56 BAGS CONCRETE MIX
9	/14	03/14/14	21	A168569	0304 LEM HARDWARE		5.90	.00	MOUNTING TAPE
9	/14	03/14/14	21	B192270	0304 LEM HARDWARE		3.21	.00	DOOR PULL
9	/14	03/14/14	21	A170574	0304 LEM HARDWARE		26.61	.00	LIGHT BULBS
9	/14	03/14/14	21	B192332	0304 LEM HARDWARE		14.60	.00	ANT KILLER
9	/14	03/14/14	21	B191841	0304 LEM HARDWARE		35.98	.00	KNIFE
9	/14	03/14/14	21	A168434	0304 LEM HARDWARE		33.54	.00	PVC PIPE
9	/14	03/14/14	21	619-36205160	1547 UNISOURCE		182.34	.00	SANITARY SUPPLIES
9	/14	03/14/14	21	71932	0474 WEST VALLEY SUPP		4.39	.00	HOSE CLAMP
9	/14	03/14/14	21	71931	0474 WEST VALLEY SUPP		127.37	.00	VALVE/PVC PIPE
9	/14	03/14/14	21	71938	0474 WEST VALLEY SUPP		- .69	.00	RETURN HOSE CLAMP
9	/14	03/14/14	21	71688	0474 WEST VALLEY SUPP		38.89	.00	PVC PIPE
9	/14	03/14/14	21	71774	0474 WEST VALLEY SUPP		28.38	.00	PVC PIPE
9	/14	03/14/14	21	71695	0474 WEST VALLEY SUPP		3.63	.00	PIPE EXTENDERS
9	/14	03/14/14	21	B192600	0304 LEM HARDWARE		42.98	.00	SIDEWALK SCRAPER
9	/14	03/14/14	21	2877-437730	5333 MEDALLION SUPPLY		329.33	.00	LAMP
9	/14	03/14/14	21	B190809	0304 LEM HARDWARE		12.12	.00	LOCKSET
9	/14	03/14/14	21	B191225	0304 LEM HARDWARE		9.64	.00	KEYS
9	/14	03/14/14	21	B190823	0304 LEM HARDWARE		15.47	.00	NUTS/BOLTS
9	/14	03/14/14	21	B191072	0304 LEM HARDWARE		116.04	.00	4-OUTLET
9	/14	03/14/14	21	A169330	0304 LEM HARDWARE		83.79	.00	SCREWDRIVER/LOCK SET
9	/14	03/14/14	21	B191046	0304 LEM HARDWARE		64.49	.00	SAW
9	/14	03/14/14	21	B191098	0304 LEM HARDWARE		17.18	.00	BLADE/PLIERS
9	/14	03/14/14	21	0090526-IN	4058 FLORENCE FILTER		1,339.90	.00	156-PLEAT FILTERS
9	/14	03/14/14	21	953104161536	2983 FRAZEE PAINT & W		540.46	.00	WHITE PAINT
9	/14	03/14/14	21	953104161557	2983 FRAZEE PAINT & W		253.86	.00	PRIME PAINT
9	/14	03/14/14	21	953104161475	2983 FRAZEE PAINT & W		540.46	.00	WHITE PAINT
9	/14	03/14/14	21	A168668	0304 LEM HARDWARE		7.70	.00	ROLL COVER
9	/14	03/14/14	21	A168706	0304 LEM HARDWARE		18.82	.00	ROLL COVER/TRAY LINER
9	/14	03/14/14	21	A168895	0304 LEM HARDWARE		30.07	.00	CHALK REEL
9	/14	03/14/14	21	B190528	0304 LEM HARDWARE		44.06	.00	LOCKSET
9	/14	03/14/14	21	B190553	0304 LEM HARDWARE		20.40	.00	CLEANER
9	/14	03/14/14	21	B190620	0304 LEM HARDWARE		26.94	.00	NUTS/BOLTS
9	/14	03/14/14	21	A169008	0304 LEM HARDWARE		42.99	.00	SOCK BOOT
9	/14	03/14/14	21	B190711	0304 LEM HARDWARE		17.18	.00	CAULK
9	/14	03/14/14	21	A168629	0304 LEM HARDWARE		22.54	.00	PLASTIC TRAY SET
9	/14	03/14/14	21	B191269	0304 LEM HARDWARE		32.14	.00	LOCKSETS
9	/14	03/14/14	21	B191332	0304 LEM HARDWARE		42.94	.00	PADLOCK
9	/14	03/14/14	21	B191657	0304 LEM HARDWARE		3.21	.00	LOCKSET
9	/14	03/14/14	21	A169859	0304 LEM HARDWARE		23.16	.00	BOLT SNAP
9	/14	03/14/14	21	A170005	0304 LEM HARDWARE		24.19	.00	FILTER
9	/14	03/14/14	21	B191823	0304 LEM HARDWARE		18.26	.00	SAW BLADE
9	/14	03/14/14	21	B191820	0304 LEM HARDWARE		106.66	.00	PAINT/CONTAINER

PEI
 DATE: 03/14/2014
 TIME: 11:24:40

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 6
 AUDIT11

SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
 ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220	OPERATING SUPPLIES (cont'd)								
9 /14	03/14/14	21		5518	0370 PHIL'S LOCKSMITH		32.25	.00	DUPLICATE KEYS
9 /14	03/14/14	21		5519	0370 PHIL'S LOCKSMITH		12.90	.00	DUPLICATE KEYS
9 /14	03/14/14	21		A168439	0304 LEM HARDWARE		.85	.00	ELBOW
9 /14	03/14/14	21		B190350	0304 LEM HARDWARE		42.99	.00	LOCKSET
9 /14	03/14/14	21		B192092	0304 LEM HARDWARE		202.98	.00	18-MASTERLOCKS
9 /14	03/14/14	21		B192091	0304 LEM HARDWARE		91.21	.00	DUCT TAPE/BATTERIES
9 /14	03/14/14	21		B190280	0304 LEM HARDWARE		10.30	.00	PAINT ROLLER
9 /14	03/14/14	21		A169564	0304 LEM HARDWARE		-10.74	.00	PLASTIC WHEEL
9 /14	03/14/14	21		A169424	0304 LEM HARDWARE		36.53	.00	BIT SET
9 /14	03/14/14	21		A169557	0304 LEM HARDWARE		10.74	.00	PLASTIC WHEEL
9 /14	03/14/14	21		A170500	0304 LEM HARDWARE		11.81	.00	ALK BATTERY
9 /14	03/14/14	21		B192306	0304 LEM HARDWARE		9.58	.00	LIGHT BULBS
9 /14	03/14/14	21		B192380	0304 LEM HARDWARE		17.19	.00	CORD
9 /14	03/14/14	21		144680202	6081 ALL AMERICAN POO		36.53	.00	MURIATIC ACID
9 /14	03/14/14	21		144680203	6081 ALL AMERICAN POO		4.02	.00	SPRING LOCK
9 /14	03/14/14	21		144680201	6081 ALL AMERICAN POO		90.30	.00	SWIMTRINE PLUS
9 /14	03/14/14	21		493346	5573 CENTRAL SANITARY		198.11	.00	SANITARY SUPPLIES
TOTAL	OPERATING SUPPLIES					.00	5,463.06	.00	
4220S	STREETS-OPERATING SUPPLIE								
9 /14	03/14/14	21		7459-88731	0314 LEM AUTO SUPPLY		24.38	.00	TOW STRAP
TOTAL	STREETS-OPERATING SUPPLIE					.00	24.38	.00	
4230	REPAIR/MAINT SUPPLIES								
9 /14	03/14/14	21		210348	1257 GIBSON GATES & F		725.00	.00	CONCESSION STAND SIGN
9 /14	03/14/14	21		22356	0388 REED ELECTRIC		111.89	.00	PARK/REPLACE PART
9 /14	03/14/14	21		0067	0370 PHIL'S LOCKSMITH		721.12	.00	PSH BTTN LCK SET/FIRE
TOTAL	REPAIR/MAINT SUPPLIES					.00	1,558.01	.00	
4310	PROFESSIONAL CONTRACT SVC								
9 /14	03/14/14	21		1501054984	2653 AMERIPRIDE		10.50	.00	MAT
9 /14	03/14/14	21		1501054982	2653 AMERIPRIDE		58.98	.00	UNIFORMS
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		18.64	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		215.91	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1501059507	2653 AMERIPRIDE		10.50	.00	MAT
9 /14	03/14/14	21		1501064146	2653 AMERIPRIDE		59.08	.00	UNIFORMS
9 /14	03/14/14	21		1501059506	2653 AMERIPRIDE		86.07	.00	UNIFORMS
9 /14	03/14/14	21		1501064148	2653 AMERIPRIDE		10.50	.00	MATS
9 /14	03/14/14	21		1501068681	2653 AMERIPRIDE		59.08	.00	UNIFORMS
9 /14	03/14/14	21		1501068683	2653 AMERIPRIDE		10.50	.00	MATS
9 /14	03/14/14	21		0064928	1259 ADVANCED PEST CO		70.00	.00	119 FOX ST
9 /14	03/14/14	21		0064929	1259 ADVANCED PEST CO		70.00	.00	711 CINNAMON DR
9 /14	03/14/14	21		0064930	1259 ADVANCED PEST CO		70.00	.00	210 FOX ST
9 /14	03/14/14	21		0064932	1259 ADVANCED PEST CO		75.00	.00	435 CIVIC
9 /14	03/14/14	21		0064935	1259 ADVANCED PEST CO		70.00	.00	657 FOX ST
9 /14	03/14/14	21		45745	5638 SHINEN LANDSCAPE		541.17	.00	WEEKLY MAINTENANCE

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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)					
9 /14 03/14/14 21			45750	5638 SHINEN LANDSCAPE		600.00	.00	WEEKLY MAINTENANCE
9 /14 03/14/14 21			45749	5638 SHINEN LANDSCAPE		188.91	.00	WEEKLY MAINTENANCE
9 /14 03/14/14 21			45748	5638 SHINEN LANDSCAPE		549.75	.00	WEEKLY MAINTENANCE
9 /14 03/14/14 21			45747	5638 SHINEN LANDSCAPE		458.33	.00	WEEKLY MAINTENANCE
9 /14 03/14/14 21			45746	5638 SHINEN LANDSCAPE		150.00	.00	WEEKLY MAINTENANCE
TOTAL				PROFESSIONAL CONTRACT SVC	.00	3,382.92	.00	
4340			UTILITIES					
9 /14 03/14/14 21			MAR609636901	0363 P G & E		2,253.92	.00	01/31/2014-03/03/2014
9 /14 03/14/14 21			MAR710680439	0363 P G & E		1,351.61	.00	01/30/2014-03/02/2014
9 /14 03/14/14 21			JAN-FEB SRVC	0423 THE GAS COMPANY		760.91	.00	01/23/2014-02/24/2014
9 /14 03/14/14 21			MAR046483536	0363 P G & E		14.49	.00	01/30/2014-03/02/2014
9 /14 03/14/14 21			MAR804553296	0363 P G & E		10.52	.00	01/30/2014-03/02/2014
9 /14 03/14/14 21			000005160620	5516 AT&T		2.49	.00	559-925-2806
TOTAL				UTILITIES	.00	4,393.94	.00	
4340S			STREETS-UTILITIES					
9 /14 03/14/14 21			MAR839922818	0363 P G & E		50.81	.00	01/24/2014-02/24/2014
9 /14 03/14/14 21			MAR234334669	0363 P G & E		316.85	.00	01/24/2014-02/24/2014
TOTAL				STREETS-UTILITIES	.00	367.66	.00	
4350			REPAIR/MAINT SERVICES					
9 /14 03/14/14 21			009886	0005 A-1 ALLSTAR PLUM		153.94	.00	REPAIR URINAL
9 /14 03/14/14 21			009845	0005 A-1 ALLSTAR PLUM		272.98	.00	REPAIR DRINK FOUNTAIN
9 /14 03/14/14 21			009837	0005 A-1 ALLSTAR PLUM		348.88	.00	AUTO FLUSH URINAL
9 /14 03/14/14 21			009803	0005 A-1 ALLSTAR PLUM		107.00	.00	RESTROOM REPAIR
9 /14 03/14/14 21			009801	0005 A-1 ALLSTAR PLUM		352.14	.00	URINAL REPAIR
9 /14 03/14/14 21			009799	0005 A-1 ALLSTAR PLUM		357.28	.00	DRINKING FOUNTAIN
9 /14 03/14/14 21			009797	0005 A-1 ALLSTAR PLUM		135.97	.00	RESTROOM REPAIR
9 /14 03/14/14 21			009795	0005 A-1 ALLSTAR PLUM		250.95	.00	RESTROOM REPAIR
9 /14 03/14/14 21			009901	0005 A-1 ALLSTAR PLUM		850.62	.00	FIRE DEPT RR
9 /14 03/14/14 21			009794	0005 A-1 ALLSTAR PLUM		895.42	.00	19THAVE PARK PLUMBING
9 /14 03/14/14 21			009791	0005 A-1 ALLSTAR PLUM		125.00	.00	SNAKED DRAINS
9 /14 03/14/14 21			009789	0005 A-1 ALLSTAR PLUM		692.25	.00	MOVE PIPES/NEW DOOR
9 /14 03/14/14 21			22400	0388 REED ELECTRIC		260.00	.00	GAZEBO LIGHTING
9 /14 03/14/14 21			22420	0388 REED ELECTRIC		135.48	.00	PARK RESTROOM ELEC.
9 /14 03/14/14 21			22469	0388 REED ELECTRIC		163.34	.00	POLICE STATION ELEC.
9 /14 03/14/14 21			22474	0388 REED ELECTRIC		162.50	.00	CMC PHONE LINE ELEC.
9 /14 03/14/14 21			22458	0388 REED ELECTRIC		108.36	.00	TENNIS COURTS ELEC
9 /14 03/14/14 21			22459	0388 REED ELECTRIC		82.42	.00	HERITAGE PRK LIGHTING
9 /14 03/14/14 21			22444	0388 REED ELECTRIC		1,062.10	.00	WALKING TRACK LIGHT
TOTAL				REPAIR/MAINT SERVICES	.00	6,516.63	.00	
4380			RENTALS & LEASES					
9 /14 03/14/14 21			072885729	0483 XEROX CORPORATIO		42.88	.00	FEB PRINTER SRVCS
TOTAL				RENTALS & LEASES	.00	42.88	.00	

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4380					(cont'd)				
4825					MACHINERY & EQUIPMENT				
9 /14	03/14/14	21		W32492-0214	5436 CHEVRON ENERGY S		27,839.61	.00	SOLAR- MAINT
TOTAL					MACHINERY & EQUIPMENT	.00	27,839.61	.00	
4850					ASSET REPLACEMENT				
9 /14	03/14/14	21		B192762	0304 LEM HARDWARE		85.98	.00	2-50 LB LEVEL QUIK
9 /14	03/14/14	21		0000152897	0199 HANFORD SENTINEL		65.85	.00	CIP-C/O10 PBLIC NTICE
TOTAL					ASSET REPLACEMENT	.00	151.83	.00	
TOTAL					MAINTENANCE DIVISION	.00	49,740.92	.00	

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		13.14	.00	PIG TAIL/MONICAL
9 /14	03/14/14	21		23170	6352 T3 MOTION		53.74	.00	COVER
9 /14	03/14/14	21		117974	6373 SUNSHINE MEDICAL		382.02	.00	GLOVES
TOTAL						.00	448.90	.00	
4220U									OPERAT SUPPLIES- UNIFORMS
9 /14	03/14/14	21		059051	0650 LORD'S UNIFORMS		184.69	.00	UNIFORMS/D.SMITH
9 /14	03/14/14	21		5886A	6170 LPS TACTICAL & P		288.35	.00	TACTICAL VEST/AMBRIZ
9 /14	03/14/14	21		6093A	6170 LPS TACTICAL & P		1,966.28	.00	(2) SOFT BODY ARMOR
TOTAL						.00	2,439.32	.00	
4310									PROFESSIONAL CONTRACT SVC
9 /14	03/14/14	21		03052014	6135 J & J INVESTIGAT		647.65	.00	BCKGRND INVESTIGATION
9 /14	03/14/14	21		5422659	0242 JORGENSEN COMPAN		48.98	.00	RECHARGE EXTINGUISHER
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		88.64	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		5.91	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		02112014	0057 RICHARD A BLAK,		350.00	.00	PRE-EMPLOYMENT PSYCH
9 /14	03/14/14	21		0840832	6368 SAN JOAQUIN PEST		97.50	.00	711 CINN-WEEK 3
9 /14	03/14/14	21		2010690	6164 FOOTHILL TRANSP		182.75	.00	JAIL HOUSE/BARRIER
9 /14	03/14/14	21		16197	5609 LOZANO SMITH, LL		126.50	.00	PROF SERVICES/JAN
TOTAL						.00	1,547.93	.00	
4320									MEETINGS & DUES
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		48.59	.00	BOARD LUNCH/GONSALVES
9 /14	03/14/14	21		104137	2879 VANGUARD INDUSTR		681.34	.00	DIE STRUCK COIN
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		30.00	.00	CLEAR LUNCH/ROCHA
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		20.26	.00	P.O. P LUNCH/MUNDY
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		14.00	.00	TRAINING/WALLACE
TOTAL						.00	794.19	.00	
4330									PRINTING & PUBLICATIONS
9 /14	03/14/14	21		56992424	5283 LEXISNEXIS		427.11	.00	(38) PENAL CODE BOOKS
TOTAL						.00	427.11	.00	
4340									UTILITIES
9 /14	03/14/14	21		000005160619	5516 AT&T		67.21	.00	559-925-1363
9 /14	03/14/14	21		000005160621	5516 AT&T		308.18	.00	559-925-6800
9 /14	03/14/14	21		9720208884	0116 VERIZON WIRELESS		76.02	.00	JAN 17- FEB 16
9 /14	03/14/14	21		000005149435	5516 AT&T		185.80	.00	234-267-8470
9 /14	03/14/14	21		000005141107	5516 AT&T		18.99	.00	559-924-3116
TOTAL						.00	656.20	.00	
4360									TRAINING
9 /14	03/14/14	21		10295563-64	0719 FRESNO CITY COLL		222.00	.00	REGISTRATION/TRAINING
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		84.00	.00	OIS TRAINING/MUNDY
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		42.00	.00	TRAINING LUNCH/JOHNS

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4360					(cont'd)				
9 /14	03/14/14	21		NOV13-FEB14	0300 LEM CITY-PETTY C		37.00	.00	TRNING LNCH/PESCATORE
TOTAL						.00	385.00	.00	
4380									
9 /14	03/14/14	21		288129	1817 C.A. REDING COMP		302.70	.00	PD PRINTERS
TOTAL						.00	302.70	.00	
TOTAL						.00	7,001.35	.00	

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /14	03/14/14	21		B190151	0304 LEM HARDWARE		5.38	.00	LIGHTER
9 /14	03/14/14	21		A170405	0304 LEM HARDWARE		49.43	.00	RAKE/WEEDER
9 /14	03/14/14	21		A169968	0304 LEM HARDWARE		44.37	.00	KNIFE
9 /14	03/14/14	21		B191804	0304 LEM HARDWARE		6.44	.00	STAPLER
9 /14	03/14/14	21		5531	0370 PHIL'S LOCKSMITH		12.26	.00	DUPLICATE KEYS
9 /14	03/14/14	21		56789	2161 CASCADE FIRE		110.72	.00	SURVIVOR LIGHT
TOTAL						.00	228.60	.00	
4230									REPAIR/MAINT SUPPLIES
9 /14	03/14/14	21		A169332	0304 LEM HARDWARE		11.80	.00	TUBE/COVER
9 /14	03/14/14	21		5536	0370 PHIL'S LOCKSMITH		13.81	.00	CAMS
9 /14	03/14/14	21		A170367	0304 LEM HARDWARE		10.74	.00	GAS CAN
9 /14	03/14/14	21		B189039	0304 LEM HARDWARE		79.69	.00	NUTS/BOLTS
9 /14	03/14/14	21		B189091	0304 LEM HARDWARE		369.55	.00	PVC PIPES
9 /14	03/14/14	21		A167474	0304 LEM HARDWARE		16.19	.00	PVC PIPE/COUPLINGS
9 /14	03/14/14	21		B189121	0304 LEM HARDWARE		57.78	.00	PIPE/EXTENSION
9 /14	03/14/14	21		A167483	0304 LEM HARDWARE		4.49	.00	ELBOW/COUPLING
9 /14	03/14/14	21		B189874	0304 LEM HARDWARE		31.77	.00	COVER/SWITCH
9 /14	03/14/14	21		B191703	0304 LEM HARDWARE		46.74	.00	CONNECTOR/EXT CORD
9 /14	03/14/14	21		A170848	0304 LEM HARDWARE		22.20	.00	COUPLINGS/STRAPS
9 /14	03/14/14	21		A168978	0304 LEM HARDWARE		3.20	.00	COVERS
9 /14	03/14/14	21		B190602	0304 LEM HARDWARE		22.52	.00	TRIM LINE/WALL PLATE
9 /14	03/14/14	21		56897	2161 CASCADE FIRE		83.85	.00	SURVIVOR LED, ORANGE
9 /14	03/14/14	21		4830	1216 C.B.S. DOORS		52.84	.00	PLYWOOD
9 /14	03/14/14	21		7459-88328	0314 LEM AUTO SUPPLY		52.32	.00	TERMINAL
9 /14	03/14/14	21		7459-88987	0314 LEM AUTO SUPPLY		28.99	.00	SLICK MIST/CLEANER
TOTAL						.00	908.48	.00	
4310									PROFESSIONAL CONTRACT SVC
9 /14	03/14/14	21		022014	0313 LEM VOLUNTEER FI		6,910.00	.00	FEB MONTHLY CALLS
9 /14	03/14/14	21		1501054994	2653 AMERIPRIDE		23.70	.00	UNIFORMS
9 /14	03/14/14	21		1501059517	2653 AMERIPRIDE		49.64	.00	UNIFORMS
9 /14	03/14/14	21		1501064154	2653 AMERIPRIDE		23.70	.00	UNIFORMS
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		1.85	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		40.82	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1501068696	2653 AMERIPRIDE		49.64	.00	UNIFORMS
TOTAL						.00	7,099.35	.00	
4340									UTILITIES
9 /14	03/14/14	21		000005149438	5516 AT&T		91.82	.00	234-371-7008
9 /14	03/14/14	21		000005160624	5516 AT&T		9.05	.00	559-925-9790
TOTAL						.00	100.87	.00	
4350									REPAIR/MAINT SERVICES
9 /14	03/14/14	21		4830	1216 C.B.S. DOORS		45.00	.00	LABOR
TOTAL						.00	45.00	.00	

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

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4350	REPAIR/MAINT SERVICES		(cont'd)			
TOTAL	FIRE			.00	8,382.30	.00

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		13.98	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		4.43	.00	COMPUTER CNSLTING-JAN
TOTAL					PROFESSIONAL CONTRACT SVC	.00	18.41	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160620	5516 AT&T		2.49	.00	559-925-2806
TOTAL					UTILITIES	.00	2.49	.00	
4380					RENTALS & LEASES				
9 /14	03/14/14	21		072885729	0483 XEROX CORPORATIO		27.74	.00	FEB PRINTER SRVCS
TOTAL					RENTALS & LEASES	.00	27.74	.00	
TOTAL					BUILDING INSPECTION	.00	48.64	.00	

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		74639	0876 QUAD KNOPF, INC.		1,319.52	.00	CAPISTRANO PH V
9 /14	03/14/14	21		74569	0876 QUAD KNOPF, INC.		324.00	.00	SITE PLAN REVIEW
9 /14	03/14/14	21		16197	5609 LOZANO SMITH, LL		882.00	.00	PROF SERVICES/JAN
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		603.94	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		203.19	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		834140	0276 KLEINFELDER INC.		4,574.00	.00	SAGE CREST PH 2
TOTAL					PROFESSIONAL CONTRACT SVC	.00	7,906.65	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160620	5516 AT&T		3.32	.00	559-925-2806
9 /14	03/14/14	21		000005160624	5516 AT&T		9.05	.00	559-925-9790
TOTAL					UTILITIES	.00	12.37	.00	
4380					RENTALS & LEASES				
9 /14	03/14/14	21		072885729	0483 XEROX CORPORATIO		27.74	.00	FEB PRINTER SRVCS
TOTAL					RENTALS & LEASES	.00	27.74	.00	
TOTAL					PUBLIC WORKS	.00	7,946.76	.00	

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
9 /14	03/14/14	21		5804	5829 JONES BOYS LLC		32.25	.00	SHAMROCK SHUFFLE SIGN
9 /14	03/14/14	21		5762	5829 JONES BOYS LLC		46.88	.00	DOOR DECAL/REC CENTER
9 /14	03/14/14	21		5803	5829 JONES BOYS LLC		48.38	.00	SHMRCK SHUFFLE PSTERS
9 /14	03/14/14	21		5761	5829 JONES BOYS LLC		21.50	.00	POSTERS/WINE/DANCE
9 /14	03/14/14	21		5757	5829 JONES BOYS LLC		37.63	.00	DROP BOX SIGN
9 /14	03/14/14	21		022898	2399 DEPARTMENT OF JU		225.00	.00	VOLUNTEER FINGERPRINT
9 /14	03/14/14	21		17954	2045 BUDDY'S TROPHIES		153.19	.00	VOLUNTEER PLAQUES
9 /14	03/14/14	21		A168512	0304 LEM HARDWARE		15.89	.00	DUCT TAPE
TOTAL					OPERATING SUPPLIES	.00	580.72	.00	
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		198.30	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		875.18	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		03102014	5665 EMILY BAKER		1,334.67	.00	SPRING DANCE-2ND PMNT
9 /14	03/14/14	21		1416	6099 BOCKYN,LLC		250.00	.00	APRIL MAINTENANCE
9 /14	03/14/14	21		03112014	5827 MUSIC SPECTRUM E		500.00	.00	CLUB LIVE 03/07
TOTAL					PROFESSIONAL CONTRACT SVC	.00	3,158.15	.00	
4320					MEETINGS & DUES				
9 /14	03/14/14	21		201	5553 CPRS DISTRICT 7		100.00	.00	3 GUESTS/AWARD DINNER
TOTAL					MEETINGS & DUES	.00	100.00	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160624	5516 AT&T		5.42	.00	559-925-9790
TOTAL					UTILITIES	.00	5.42	.00	
TOTAL					RECREATION	.00	3,844.29	.00	
TOTAL					GENERAL FUND	.00	99,540.28	.00	

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FUND - 027 - TE/STP(RTPA) EXCHANGE FUND
BUDGET UNIT - 4727C - SLURRY SEALS 14/15

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4318				ENGINEERING/PLANNED	DEVEL				
9 /14	03/14/14	21		74584	0876 QUAD KNOFF, INC.		1,203.39	.00	CIP 3 SLURRY SEAL
TOTAL				ENGINEERING/PLANNED	DEVEL	.00	1,203.39	.00	
TOTAL				SLURRY SEALS	14/15	.00	1,203.39	.00	
TOTAL				TE/STP(RTPA) EXCHANGE	FUND	.00	1,203.39	.00	

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ACCOUNTING PERIOD: 9/14

FUND - 028 - CITY GRANTS- CAP PROJ
BUDGET UNIT - 4726F - OUTDOOR FLEET MAINT FACIL

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
9 /14	03/14/14	21		4196725	6375 METAL BUILDING C		805.26	.00	SHADOWRIBS
TOTAL						.00	805.26	.00	
TOTAL						.00	805.26	.00	

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ACCOUNTING PERIOD: 9/14

FUND - 028 - CITY GRANTS- CAP PROJ
BUDGET UNIT - 4726Q - CMC BIG FAN

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
9 /14	03/14/14	21		22442	0388 REED ELECTRIC		1,289.34	.00	ELECTRICAL-BIG FANS
9 /14	03/14/14	21		22441	0388 REED ELECTRIC		912.28	.00	ELECTRICAL-BIG FANS
TOTAL						.00	2,201.62	.00	
TOTAL						.00	2,201.62	.00	
TOTAL						.00	3,006.88	.00	

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ACCOUNTING PERIOD: 9/14

FUND - 029 - GAS TAX SECTION 2105
BUDGET UNIT - 4729 - GAS TAX SECTION 2105

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4318					ENGINEERING/PLANNED DEVEL				
9 /14	03/14/14	21		74586	0876 QUAD KNOPF, INC.		1,141.92	.00	CIP 5 BUSH-19TH
9 /14	03/14/14	21		74580	0876 QUAD KNOPF, INC.		1,544.76	.00	CIP 5 ST MAINTENANCE
9 /14	03/14/14	21		74582	0876 QUAD KNOPF, INC.		2,298.15	.00	CIP 5 CRACK FILLING
TOTAL					ENGINEERING/PLANNED DEVEL	.00	4,984.83	.00	
TOTAL					GAS TAX SECTION 2105	.00	4,984.83	.00	
TOTAL					GAS TAX SECTION 2105	.00	4,984.83	.00	

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FUND - 033 - LOCAL TRANSPORTATION FUND
BUDGET UNIT - 4723C - RECLAMITE SEALING 14/15

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4318				ENGINEERING/PLANNED	DEVEL				
9 /14	03/14/14	21		74585	0876 QUAD KNOFF, INC.		2,286.00	.00	CIP 1 RECLAMITE PROJ
TOTAL				ENGINEERING/PLANNED	DEVEL	.00	2,286.00	.00	
TOTAL				RECLAMITE SEALING	14/15	.00	2,286.00	.00	
TOTAL				LOCAL TRANSPORTATION	FUND	.00	2,286.00	.00	

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FUND - 034 - GAS TAX SECTION 2103
BUDGET UNIT - 4734D - STREET OVERLAYS 14/15

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4318				ENGINEERING/PLANNED	DEVEL				
9 /14	03/14/14	21		74583	0876 QUAD KNOPF, INC.		925.38	.00	CIP 2 OVERLAY PROJECT
TOTAL				ENGINEERING/PLANNED	DEVEL	.00	925.38	.00	
TOTAL				STREET OVERLAYS	14/15	.00	925.38	.00	
TOTAL				GAS TAX SECTION	2103	.00	925.38	.00	

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

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								OPERATING SUPPLIES
9 /14 03/14/14 21			383087	0252 KINGS AUTO SUPPL		306.50	.00	(288) AIR FRESH
9 /14 03/14/14 21			383266	0252 KINGS AUTO SUPPL		11.76	.00	POLICE SPOTLIGHT BULB
9 /14 03/14/14 21			382706	0252 KINGS AUTO SUPPL		782.48	.00	AIR FILTERS
9 /14 03/14/14 21			382764	0252 KINGS AUTO SUPPL		51.51	.00	ULTRASORB
9 /14 03/14/14 21			7459-88520	0314 LEM AUTO SUPPLY		18.26	.00	BRAKE LUBE
9 /14 03/14/14 21			7459-89856	0314 LEM AUTO SUPPLY		23.64	.00	CLAMP
9 /14 03/14/14 21			50012804	0458 KELLER FORD LINC		129.52	.00	OIL
9 /14 03/14/14 21			CALEM10856	5866 FASTENAL COMPANY		697.85	.00	BEAMS/TIRE RACK
TOTAL					.00	2,021.52	.00	
4220CNG								CNG OPERATING SUPPLIES
9 /14 03/14/14 21			314856	0306 LEMOORE HIGH SCH		1,415.08	.00	CNG USEAGE
TOTAL					.00	1,415.08	.00	
4220F								OPERATING SUPPLIES FUEL
9 /14 03/14/14 21			228027	0043 BURROWS & CASTAD		9,004.26	.00	CARDLOCK STATEMENT
TOTAL					.00	9,004.26	.00	
4230								REPAIR/MAINT SUPPLIES
9 /14 03/14/14 21			304394	0056 BILLINGSLEY TIRE		147.84	.00	TIRES
9 /14 03/14/14 21			304415	0056 BILLINGSLEY TIRE		625.46	.00	RECAP TIRES
9 /14 03/14/14 21			304657	0056 BILLINGSLEY TIRE		166.02	.00	TIRE
9 /14 03/14/14 21			304508	0056 BILLINGSLEY TIRE		111.60	.00	TIRES
9 /14 03/14/14 21			002690	T1078 AAA AUTO REPAIR		102.13	.00	EXHAUST PIPE
9 /14 03/14/14 21			383156	0252 KINGS AUTO SUPPL		18.25	.00	HD CATCH
9 /14 03/14/14 21			382843	0252 KINGS AUTO SUPPL		77.39	.00	WINDOW REGULATOR
9 /14 03/14/14 21			383180	0252 KINGS AUTO SUPPL		16.02	.00	OIL SEAL
9 /14 03/14/14 21			382885	0252 KINGS AUTO SUPPL		10.16	.00	ALUMINUM SPINNER KNOB
9 /14 03/14/14 21			382870	0252 KINGS AUTO SUPPL		10.16	.00	SPINNER KNOB
9 /14 03/14/14 21			383000	0252 KINGS AUTO SUPPL		28.15	.00	TRIANGLE
9 /14 03/14/14 21			383221	0252 KINGS AUTO SUPPL		9.06	.00	FITTING
9 /14 03/14/14 21			383191	0252 KINGS AUTO SUPPL		16.02	.00	OIL SEAL
9 /14 03/14/14 21			383337	0252 KINGS AUTO SUPPL		23.09	.00	HEADLIGHT BULB
9 /14 03/14/14 21			383001	0252 KINGS AUTO SUPPL		28.15	.00	TRIANGLE
9 /14 03/14/14 21			5929	5829 JONES BOYS LLC		53.75	.00	DECALS/3 WHEELER
9 /14 03/14/14 21			CO1839	5181 HAAKER EQUIPMENT		111.18	.00	PARTS/TRUCK 38
9 /14 03/14/14 21			5018624	2671 KELLER MOTORS		80.18	.00	TRANS SHIFTER CABLE
9 /14 03/14/14 21			1215155	5693 KROEGER EQUIPMEN		50.30	.00	ALTERNATOR BELT
9 /14 03/14/14 21			F642513	0799 GOLDEN STATE PET		200.22	.00	ALTERNATOR
9 /14 03/14/14 21			F642238	0799 GOLDEN STATE PET		1,198.69	.00	CYLINDERS
9 /14 03/14/14 21			F641727	0799 GOLDEN STATE PET		676.41	.00	CORE
9 /14 03/14/14 21			F641726	0799 GOLDEN STATE PET		735.93	.00	POWER STEERING BOX
9 /14 03/14/14 21			7459-89727	0314 LEM AUTO SUPPLY		18.87	.00	CHAIN/BOLT SNAP
9 /14 03/14/14 21			7459-89734	0314 LEM AUTO SUPPLY		36.92	.00	CHAIN/BOLT SNAP/LATCH
9 /14 03/14/14 21			7459-89791	0314 LEM AUTO SUPPLY		9.45	.00	ELECTRICAL CONNECTOR
9 /14 03/14/14 21			7459-89327	0314 LEM AUTO SUPPLY		50.80	.00	HOSE FITTINGS

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230					(cont'd)				
9 /14	03/14/14	21		7459-89252	0314 LEM AUTO SUPPLY		2.10	.00	CAP SCREW
9 /14	03/14/14	21		7459-89830	0314 LEM AUTO SUPPLY		26.25	.00	HOSE/FITTING
9 /14	03/14/14	21		7459-89647	0314 LEM AUTO SUPPLY		93.70	.00	HOSE/COUPLER
9 /14	03/14/14	21		7459-89792	0314 LEM AUTO SUPPLY		109.70	.00	HOSES/COUPLINGS
9 /14	03/14/14	21		7459-89724	0314 LEM AUTO SUPPLY		93.70	.00	HOSES/COUPLING
9 /14	03/14/14	21		7459-89188	0314 LEM AUTO SUPPLY		2.55	.00	WIRE GROMMET
9 /14	03/14/14	21		7459-89402	0314 LEM AUTO SUPPLY		222.70	.00	HOSE/COUPLING
9 /14	03/14/14	21		7459-89406	0314 LEM AUTO SUPPLY		7.50	.00	FUSE
9 /14	03/14/14	21		7459-88830	0314 LEM AUTO SUPPLY		115.13	.00	COUPLER/HOSE
9 /14	03/14/14	21		7459-89767	0314 LEM AUTO SUPPLY		34.74	.00	HOSES/COUPLERS
9 /14	03/14/14	21		5522	0370 PHIL'S LOCKSMITH		9.68	.00	DUPLICATE KEYS
9 /14	03/14/14	21		7459-89972	0314 LEM AUTO SUPPLY		20.17	.00	GLOSS WHITE
9 /14	03/14/14	21		7459-88259	0314 LEM AUTO SUPPLY		61.74	.00	HYDRAULIC COUPLING
9 /14	03/14/14	21		305195	0056 BILLINGSLEY TIRE		432.08	.00	TIRE
9 /14	03/14/14	21		304716	0056 BILLINGSLEY TIRE		166.02	.00	TIRE
9 /14	03/14/14	21		304847	0056 BILLINGSLEY TIRE		416.98	.00	RECAP TIRE
9 /14	03/14/14	21		305101	0056 BILLINGSLEY TIRE		147.84	.00	TIRE
9 /14	03/14/14	21		305405	0056 BILLINGSLEY TIRE		1,822.87	.00	RECAP TIRE
9 /14	03/14/14	21		305464	0056 BILLINGSLEY TIRE		102.98	.00	TIRE
9 /14	03/14/14	21		305560	0056 BILLINGSLEY TIRE		208.49	.00	RECAP TIRE
9 /14	03/14/14	21		64672	0535 RUCKSTELL CALIF		3,309.70	.00	PUMP
9 /14	03/14/14	21		64711	0535 RUCKSTELL CALIF		179.11	.00	PIN LINK PIVOT
9 /14	03/14/14	21		64683	0535 RUCKSTELL CALIF		326.03	.00	AIR ACTUATOR
9 /14	03/14/14	21		64712	0535 RUCKSTELL CALIF		30.63	.00	BEARING/CARGO LIFT
9 /14	03/14/14	21		35054	0634 TERMINAL AIR BRA		123.71	.00	PAD SETS
9 /14	03/14/14	21		35059	0634 TERMINAL AIR BRA		156.92	.00	FENDER KIT
9 /14	03/14/14	21		35105	0634 TERMINAL AIR BRA		15.49	.00	FLAP KIT
9 /14	03/14/14	21		34159	0634 TERMINAL AIR BRA		108.23	.00	NUT COVER
9 /14	03/14/14	21		34074	0634 TERMINAL AIR BRA		54.87	.00	STUD
TOTAL					REPAIR/MAINT SUPPLIES	.00	13,013.81	.00	
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		1501064142	2653 AMERIPRIDE		40.32	.00	UNIFORMS
9 /14	03/14/14	21		1501059504	2653 AMERIPRIDE		40.32	.00	UNIFORMS
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		79.30	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		492.95	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1501054979	2653 AMERIPRIDE		50.32	.00	UNIFORMS
9 /14	03/14/14	21		1501068676	2653 AMERIPRIDE		40.32	.00	UNIFORMS
TOTAL					PROFESSIONAL CONTRACT SVC	.00	743.53	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160620	5516 AT&T		2.08	.00	559-925-2806
9 /14	03/14/14	21		072885729	0483 XEROX CORPORATIO		42.88	.00	FEB PRINTER SRVCS
TOTAL					UTILITIES	.00	44.96	.00	
4350					REPAIR/MAINT SERVICES				

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4350					REPAIR/MAINT SERVICES				
9 /14	03/14/14	21		305814	0056 BILLINGSLEY TIRE		18.50	.00	REPAIR
9 /14	03/14/14	21		118294	6374 COOK'S COMMUNICA		190.65	.00	RADIO INSTALLATION/K9
9 /14	03/14/14	21		4772	2956 JONES COLLISION		1,093.17	.00	REPAIR UNIT 97
9 /14	03/14/14	21		4790	2956 JONES COLLISION		1,612.61	.00	REPAIR UNIT 85
9 /14	03/14/14	21		304518	0056 BILLINGSLEY TIRE		39.50	.00	REPAIR
9 /14	03/14/14	21		304639	0056 BILLINGSLEY TIRE		39.50	.00	REPAIR
9 /14	03/14/14	21		304433	0056 BILLINGSLEY TIRE		49.95	.00	ALIGN TIRES
TOTAL					REPAIR/MAINT SERVICES	.00	3,043.88	.00	
TOTAL					FLEET MAINTENANCE	.00	29,287.04	.00	
TOTAL					FLEET MAINTENANCE	.00	29,287.04	.00	

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FUND - 045 - GOLF COURSE - CITY
BUDGET UNIT - 4245 - GOLF COURSE-CITY

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21	16197	5609	LOZANO SMITH, LL		1,049.78	.00	PROF SERVICES/JAN
9 /14	03/14/14	21	6557	6316	PRICE PAIGE & CO		800.00	.00	PROF SERVICES
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,849.78	.00	
TOTAL					GOLF COURSE-CITY	.00	1,849.78	.00	
TOTAL					GOLF COURSE - CITY	.00	1,849.78	.00	

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 ACCOUNTING PERIOD: 9/14

FUND - 049B - SEWER/STRM DRN GRANT FUND
 BUDGET UNIT - 4747A - 19TH AVE/198 INTERCHANGE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
	9 /14	03/14/14	21	752	6129 LEMOORE POWDER C		1,050.00	.00	BLAST/COAT LGHT POLES
TOTAL						.00	1,050.00	.00	
4318									
	9 /14	03/14/14	21	74644	0876 QUAD KNOFF, INC.		9,131.61	.00	CIP 2-19TH/198 BASIN
TOTAL						.00	9,131.61	.00	
TOTAL					19TH AVE/198 INTERCHANGE	.00	10,181.61	.00	
TOTAL					SEWER/STRM DRN GRANT FUND	.00	10,181.61	.00	

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 ACCOUNTING PERIOD: 9/14

FUND - 050 - WATER
 BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /14	03/14/14	21		FO794049	6058 UNIVAR		1,383.19	.00	SODIUM,MILL FEE,FUEL
9 /14	03/14/14	21		FO793630	6058 UNIVAR		1,814.51	.00	SODIUM,MILL FEE,FUEL
9 /14	03/14/14	21		FO793881	6058 UNIVAR		1,925.61	.00	SODIUM,MILL FEE, FUEL
9 /14	03/14/14	21		23173	6352 T3 MOTION		107.48	.00	2-COVERS
9 /14	03/14/14	21		B192799	0304 LEM HARDWARE		6.98	.00	LUBRICANT
9 /14	03/14/14	21		B190120	0304 LEM HARDWARE		21.90	.00	MARKING PAINT/YEL/RED
9 /14	03/14/14	21		B190214	0304 LEM HARDWARE		35.74	.00	PAPER TOWELS/GLOVES
9 /14	03/14/14	21		A170520	0304 LEM HARDWARE		11.81	.00	DRILL BIT
9 /14	03/14/14	21		A170518	0304 LEM HARDWARE		38.68	.00	SHOVEL
9 /14	03/14/14	21		B190757	0304 LEM HARDWARE		38.68	.00	RAINSUIT
9 /14	03/14/14	21		A170889	0304 LEM HARDWARE		5.15	.00	LUBRICANT
9 /14	03/14/14	21		A169106	0304 LEM HARDWARE		70.92	.00	RAINSUIT
9 /14	03/14/14	21		A170960	0304 LEM HARDWARE		12.89	.00	DRILL BIT
9 /14	03/14/14	21		B191807	0304 LEM HARDWARE		10.74	.00	UNDERCOATING
9 /14	03/14/14	21		A169934	0304 LEM HARDWARE		3.21	.00	SANDPAPER
9 /14	03/14/14	21		A169865	0304 LEM HARDWARE		15.67	.00	DUCT TAPE/LUBRICANT
9 /14	03/14/14	21		B191259	0304 LEM HARDWARE		5.15	.00	LUBRICANT
9 /14	03/14/14	21		A170956	0304 LEM HARDWARE		17.19	.00	AAA BATTERIES
TOTAL						.00	5,525.50	.00	
4230									REPAIR/MAINT SUPPLIES
9 /14	03/14/14	21		B192136	0304 LEM HARDWARE		85.87	.00	PVC PIPE
9 /14	03/14/14	21		1287311	0345 MORGAN & SLATES		16.43	.00	TUBE
9 /14	03/14/14	21		B191811	0304 LEM HARDWARE		8.01	.00	TUBE/NUT/SLEEVE
9 /14	03/14/14	21		B1891900	0304 LEM HARDWARE		15.35	.00	SWIVELS
9 /14	03/14/14	21		5426	2410 BENNETT & BENNET		434.34	.00	6" PVC PIPE
9 /14	03/14/14	21		B190859	0304 LEM HARDWARE		12.86	.00	MASTER LOCK
9 /14	03/14/14	21		1285147	0345 MORGAN & SLATES		97.96	.00	HR SHEET
9 /14	03/14/14	21		7459-88658	0314 LEM AUTO SUPPLY		17.19	.00	LIQUID GAUGE
9 /14	03/14/14	21		A169142	0304 LEM HARDWARE		3.42	.00	REDU BUSHING
9 /14	03/14/14	21		A170138	0304 LEM HARDWARE		3.75	.00	COMP UNION
9 /14	03/14/14	21		A169578	0304 LEM HARDWARE		67.11	.00	DUCT TAPE/VALVES
9 /14	03/14/14	21		A170139	0304 LEM HARDWARE		-3.42	.00	COMP UION RETURN
9 /14	03/14/14	21		B192383	0304 LEM HARDWARE		57.32	.00	VALVES/BUSHINGS
9 /14	03/14/14	21		A170619	0304 LEM HARDWARE		3.63	.00	HEX BUSHING
9 /14	03/14/14	21		A170623	0304 LEM HARDWARE		2.37	.00	BUSHINGS
9 /14	03/14/14	21		A168618	0304 LEM HARDWARE		2.14	.00	NUT & SLEEVE
9 /14	03/14/14	21		71687	0474 WEST VALLEY SUPP		15.09	.00	PIPE
9 /14	03/14/14	21		71853	0474 WEST VALLEY SUPP		96.64	.00	HAND PUMP
9 /14	03/14/14	21		71820	0474 WEST VALLEY SUPP		-19.19	.00	RETURN/PIPE PIECES
9 /14	03/14/14	21		71819	0474 WEST VALLEY SUPP		74.24	.00	PVC PIECES/PVC CEMENT
TOTAL						.00	991.11	.00	
4310									PROFESSIONAL CONTRACT SVC
9 /14	03/14/14	21		A403261	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
9 /14	03/14/14	21		A403736	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING

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FUND - 050 - WATER
 BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310	PROFESSIONAL CONTRACT SVC (cont'd)								
9 /14	03/14/14	21		A403374	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /14	03/14/14	21		A403373	1397 BSK ANALYTICAL L		212.50	.00	WATER TESTING
9 /14	03/14/14	21		A403372	1397 BSK ANALYTICAL L		102.00	.00	WATER TESTING
9 /14	03/14/14	21		A403769	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
9 /14	03/14/14	21		A403894	1397 BSK ANALYTICAL L		42.50	.00	WATER TESTING
9 /14	03/14/14	21		A404058	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
9 /14	03/14/14	21		A404053	1397 BSK ANALYTICAL L		60.00	.00	WATER TESTING
9 /14	03/14/14	21		A404532	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
9 /14	03/14/14	21		A404777	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /14	03/14/14	21		74577	0876 QUAD KNOFF, INC.		3,365.37	.00	URBAN WTR MNGEMNT PLN
9 /14	03/14/14	21		74576	0876 QUAD KNOFF, INC.		610.29	.00	TTHM PRGRM
9 /14	03/14/14	21		2665025	0809 TAG-AMS, INC.		130.00	.00	DRUG TESTING
9 /14	03/14/14	21		1501068687	2653 AMERIPRIDE		43.05	.00	UNIFORMS
9 /14	03/14/14	21		1501054988	2653 AMERIPRIDE		43.05	.00	UNIFORMS
9 /14	03/14/14	21		1501059509	2653 AMERIPRIDE		44.55	.00	UNIFORMS
9 /14	03/14/14	21		A404314	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		4.66	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		1.48	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1501064151	2653 AMERIPRIDE		43.05	.00	UNIFORMS
TOTAL	PROFESSIONAL CONTRACT SVC					.00	5,262.50	.00	
4340	UTILITIES								
9 /14	03/14/14	21		000005160620	5516 AT&T		2.91	.00	559-925-2806
9 /14	03/14/14	21		JAN-FEB SRVC	0423 THE GAS COMPANY		97.39	.00	01/23/2014-02/24/2014
9 /14	03/14/14	21		000005149436	5516 AT&T		95.91	.00	234-371-3714
9 /14	03/14/14	21		000005160623	5516 AT&T		16.65	.00	559-925-9481
TOTAL	UTILITIES					.00	212.86	.00	
4350	REPAIR/MAINT SERVICES								
9 /14	03/14/14	21		10778	0460 VALLEY PUMP & DA		1,070.13	.00	REPAIR MOTOR/WELL 10
9 /14	03/14/14	21		009977	3095 CRUSHA, MICHAEL		2,125.63	.00	BEARINGS/MOTOR REPAIR
9 /14	03/14/14	21	6763	-01 009985	3095 CRUSHA, MICHAEL		4,894.00	-4,894.00	MOTOR REWIND
9 /14	03/14/14	21	6763	-02 009985	3095 CRUSHA, MICHAEL		38.00	-38.00	ELECTRIC MOTOR OIL
9 /14	03/14/14	21	6763	-03 009985	3095 CRUSHA, MICHAEL		23.00	-23.00	ELECTRIC HARDWARE
9 /14	03/14/14	21	6763	-04 009985	3095 CRUSHA, MICHAEL		480.00	-480.00	LABOR
9 /14	03/14/14	21	6763	-05 009985	3095 CRUSHA, MICHAEL		188.00	-188.00	SALES TAX
9 /14	03/14/14	21	6763	-06 009985	3095 CRUSHA, MICHAEL		.10	-.10	SALES TAX
TOTAL	REPAIR/MAINT SERVICES					.00	8,818.86	-5,623.10	
4380	RENTALS & LEASES								
9 /14	03/14/14	21		072885729	0483 XEROX CORPORATIO		42.88	.00	FEB PRINTER SRVCS
TOTAL	RENTALS & LEASES					.00	42.88	.00	
4850	ASSET REPLACEMENT								
9 /14	03/14/14	21		74571	0876 QUAD KNOFF, INC.		122.94	.00	CIP 2 -40 G ST ELECT
9 /14	03/14/14	21		46721	6207 BLASTCO, INC		52,922.00	.00	CIP 2-COATING N. TANK

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FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	
4850					(cont'd)					
9 /14	03/14/14	21	6755	-01	92	6153	AEGIS GROUNDWATE	3,000.00	-3,000.00	SPECIFICATIONS
TOTAL						.00	56,044.94	-3,000.00		
TOTAL						.00	76,898.65	-8,623.10		

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		8.12	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		200.62	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		6557	6316 PRICE PAIGE & CO		3,600.00	.00	PROF SERVICES
TOTAL					PROFESSIONAL CONTRACT SVC	.00	3,808.74	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160624	5516 AT&T		9.95	.00	559-925-9790
TOTAL					UTILITIES	.00	9.95	.00	
TOTAL					UTILITY OFFICE	.00	3,818.69	.00	
TOTAL					WATER	.00	80,717.34	-8,623.10	

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FUND - 056 - REFUSE
 BUDGET UNIT - 4256 - REFUSE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220				OPERATING SUPPLIES				
9 /14 03/14/14 21			B192259	0304 LEM HARDWARE		59.53	.00	PASTEL BASE PAINT
9 /14 03/14/14 21			B192615	0304 LEM HARDWARE		12.86	.00	LOCKSET
9 /14 03/14/14 21			7459-88388	0314 LEM AUTO SUPPLY		131.53	.00	WIRE SPINDLE
9 /14 03/14/14 21			7459-88963	0314 LEM AUTO SUPPLY		11.36	.00	FLINT LIGHTER
9 /14 03/14/14 21			B191266	0304 LEM HARDWARE		82.73	.00	BATTERY/FLASHLIGHT
9 /14 03/14/14 21			48663311	0020 PRAXAIR		28.80	.00	GAS DIFFUSER
9 /14 03/14/14 21			B192088	0304 LEM HARDWARE		17.71	.00	CLEANER/TOWELS
TOTAL				OPERATING SUPPLIES	.00	344.52	.00	
4310				PROFESSIONAL CONTRACT SVC				
9 /14 03/14/14 21			1501054997	2653 AMERIPRIDE		40.45	.00	UNIFORMS
9 /14 03/14/14 21			1447	5183 BRYCE JENSEN		2.95	.00	COMPUTER CNSLTING-JAN
9 /14 03/14/14 21			1520	5183 BRYCE JENSEN		9.32	.00	COMPUTER CNSLTING-FEB
9 /14 03/14/14 21			1501059519	2653 AMERIPRIDE		131.87	.00	UNIFORMS
9 /14 03/14/14 21			1501064155	2653 AMERIPRIDE		43.05	.00	UNIFORMS
9 /14 03/14/14 21			03032014	0234 KINGS WASTE AND		67,935.99	.00	FEBRUARY SERVICES
9 /14 03/14/14 21			1501068697	2653 AMERIPRIDE		44.55	.00	UNIFORMS
9 /14 03/14/14 21			22350	0388 REED ELECTRIC		698.06	.00	ELEC. REPAIR/18TH AVE
9 /14 03/14/14 21			2665025	0809 TAG-AMS, INC.		130.00	.00	DRUG TESTING
TOTAL				PROFESSIONAL CONTRACT SVC	.00	69,036.24	.00	
4340				UTILITIES				
9 /14 03/14/14 21			000005160620	5516 AT&T		1.66	.00	559-925-2806
TOTAL				UTILITIES	.00	1.66	.00	
4380				RENTALS & LEASES				
9 /14 03/14/14 21			072885729	0483 XEROX CORPORATIO		27.74	.00	FEB PRINTER SRVCS
TOTAL				RENTALS & LEASES	.00	27.74	.00	
TOTAL				REFUSE	.00	69,410.16	.00	
TOTAL				REFUSE	.00	69,410.16	.00	

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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
9 /14	03/14/14	21		RDM10000242	2072 SIERRA CHEMICAL		5,063.56	.00	CHLORINE/DEPOSIT
9 /14	03/14/14	21		RDM10000241	2072 SIERRA CHEMICAL		5,063.56	.00	CHLORINE/DEPOSIT
9 /14	03/14/14	21		RDM10000240	2072 SIERRA CHEMICAL		1,704.52	.00	CHLORINE/DEPOSIT
9 /14	03/14/14	21		SLC10001335	2072 SIERRA CHEMICAL		-7,000.00	.00	DEPOSIT RETURN
9 /14	03/14/14	21		RDM10000222	2072 SIERRA CHEMICAL		6,899.32	.00	CHLORINE/DEPOSIT
9 /14	03/14/14	21		SCM10000350	2072 SIERRA CHEMICAL		-156.24	.00	MILL FEE ERROR RETURN
9 /14	03/14/14	21		SLC10000301	2072 SIERRA CHEMICAL		-4,000.00	.00	DEPOSIT RETURN
9 /14	03/14/14	21		RDM10000237	2072 SIERRA CHEMICAL		6,743.08	.00	CHLORINE/DEPOSIT
9 /14	03/14/14	21		SLC10000124	2072 SIERRA CHEMICAL		-4,000.00	.00	DEPOSIT RETURN
9 /14	03/14/14	21		RDM10000238	2072 SIERRA CHEMICAL		6,743.08	.00	CHLORINE/DEPOSIT
9 /14	03/14/14	21		SLC10000373	2072 SIERRA CHEMICAL		-4,000.00	.00	DEPOSIT RETURN
9 /14	03/14/14	21		RDM10000239	2072 SIERRA CHEMICAL		6,743.08	.00	CHLORINE/DEPOSIT
9 /14	03/14/14	21		SLC10000777	2072 SIERRA CHEMICAL		-4,000.00	.00	DEPOSIT RETURN
9 /14	03/14/14	21		90685	0428 STONEY'S SAND &		66.33	.00	FILLER SAND
9 /14	03/14/14	21		A170679	0304 LEM HARDWARE		42.99	.00	SOCK BOOT
9 /14	03/14/14	21		A170484	0304 LEM HARDWARE		2.33	.00	COUPLING
9 /14	03/14/14	21		A170514	0304 LEM HARDWARE		10.74	.00	DRILL BIT
9 /14	03/14/14	21		B192746	0304 LEM HARDWARE		23.64	.00	BLEACH/DUSTER
9 /14	03/14/14	21		B190616	0304 LEM HARDWARE		-8.14	.00	RETURN ADAPTER
9 /14	03/14/14	21		B191839	0304 LEM HARDWARE		37.29	.00	MARKING PAINT
9 /14	03/14/14	21		A168428	0304 LEM HARDWARE		6.30	.00	TUBE/SLEEVE
9 /14	03/14/14	21		A169465	0304 LEM HARDWARE		16.11	.00	TAPE RULER
9 /14	03/14/14	21		B190754	0304 LEM HARDWARE		5.15	.00	BULE
9 /14	03/14/14	21		A169387	0304 LEM HARDWARE		42.12	.00	PAINT/BRUSHES
9 /14	03/14/14	21		495956	5573 CENTRAL SANITARY		152.52	.00	SANITARY SUPPLIES
9 /14	03/14/14	21		A168671	0304 LEM HARDWARE		16.10	.00	BATTERIES
9 /14	03/14/14	21		A168708	0304 LEM HARDWARE		5.46	.00	GAUGE/COVER
9 /14	03/14/14	21		A169018	0304 LEM HARDWARE		6.75	.00	BRUSH/SCRAPER
9 /14	03/14/14	21		B190678	0304 LEM HARDWARE		3.62	.00	FOAM BRUSH
9 /14	03/14/14	21		B190701	0304 LEM HARDWARE		18.26	.00	LAMP
9 /14	03/14/14	21		A168987	0304 LEM HARDWARE		.32	.00	NUTS/BOLTS
9 /14	03/14/14	21		B190525	0304 LEM HARDWARE		18.26	.00	CONTACT CLEANER
9 /14	03/14/14	21		B190541	0304 LEM HARDWARE		5.68	.00	COVER/SPRAYER
9 /14	03/14/14	21		B191247	0304 LEM HARDWARE		39.59	.00	ROLLER/COVER
9 /14	03/14/14	21		A185790	0068 GARY BURROWS, IN		78.96	.00	CHEVRON RANDO 46
9 /14	03/14/14	21		382775	0252 KINGS AUTO SUPPL		40.09	.00	PLIERS/CABLE TIES
9 /14	03/14/14	21		28850308	0205 HELENA CHEMICAL		1,127.14	.00	ROUND UP CONCENTRATE
9 /14	03/14/14	21		3026676376	6310 AMERIGAS		492.17	.00	PROPANE
9 /14	03/14/14	21		3026676367	6310 AMERIGAS		243.81	.00	PROPANE
9 /14	03/14/14	21		A170124	0304 LEM HARDWARE		5.15	.00	ROLL TRAY
9 /14	03/14/14	21		A169942	0304 LEM HARDWARE		10.30	.00	ROLL REFILL
TOTAL					OPERATING SUPPLIES	.00	18,313.00	.00	
4230					REPAIR/MAINT SUPPLIES				
9 /14	03/14/14	21		9366018837	0521 GRAINGER		223.69	.00	OVERLOAD RELAY
TOTAL					REPAIR/MAINT SUPPLIES	.00	223.69	.00	

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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
4230					REPAIR/MAINT SUPPLIES (cont'd)				
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		1447	5183 BRYCE JENSEN		1.48	.00	COMPUTER CNSLTING-JAN
9 /14	03/14/14	21		1520	5183 BRYCE JENSEN		4.66	.00	COMPUTER CNSLTING-FEB
9 /14	03/14/14	21		1501064153	2653 AMERIPRIDE		39.08	.00	UNIFORMS
9 /14	03/14/14	21		4038037	6245 MOORE TWINING AS		100.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		4043090	6245 MOORE TWINING AS		240.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		4042974	6245 MOORE TWINING AS		165.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		4051968	6245 MOORE TWINING AS		40.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		4123153	6245 MOORE TWINING AS		170.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		4123100	6245 MOORE TWINING AS		210.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		4123099	6245 MOORE TWINING AS		590.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		4123249	6245 MOORE TWINING AS		110.00	.00	WASTE WATER TESTING
9 /14	03/14/14	21		1501059515	2653 AMERIPRIDE		42.58	.00	UNIFORMS
9 /14	03/14/14	21		1501054992	2653 AMERIPRIDE		40.58	.00	UNIFORMS
9 /14	03/14/14	21		1501068694	2653 AMERIPRIDE		39.58	.00	UNIFORMS
9 /14	03/14/14	21		2665025	0809 TAG-AMS, INC.		65.00	.00	DRUG TESTING
9 /14	03/14/14	21		74575	0876 QUAD KNOPF, INC.		6,403.88	.00	LEPRINO
TOTAL					PROFESSIONAL CONTRACT SVC	.00	8,261.84	.00	
4340					UTILITIES				
9 /14	03/14/14	21		000005160886	5516 AT&T		16.32	.00	559-925-8587
9 /14	03/14/14	21		000005160620	5516 AT&T		1.66	.00	559-925-2806
TOTAL					UTILITIES	.00	17.98	.00	
4350					REPAIR/MAINT SERVICES				
9 /14	03/14/14	21		009982	3095 CRUSHA, MICHAEL		871.33	.00	ELECT MOTOR REWIND
TOTAL					REPAIR/MAINT SERVICES	.00	871.33	.00	
4380					RENTALS & LEASES				
9 /14	03/14/14	21		072885729	0483 XEROX CORPORATIO		40.35	.00	FEB PRINTER SRVCS
TOTAL					RENTALS & LEASES	.00	40.35	.00	
4825					MACHINERY & EQUIPMENT				
9 /14	03/14/14	21		W32492-0214	5436 CHEVRON ENERGY S		442,674.64	.00	SOLAR-SEWER
TOTAL					MACHINERY & EQUIPMENT	.00	442,674.64	.00	
TOTAL					SEWER	.00	470,402.83	.00	
TOTAL					SEWER& STROM WTR DRAINAGE	.00	470,402.83	.00	

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ACCOUNTING PERIOD: 9/14

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				
9 /14	03/14/14	21		74570	0876 QUAD KNOFF, INC.		2,774.52	.00	C/O CIP CEDAR AVE
TOTAL				ENGINEERING/PLANNED	DEVEL	.00	2,774.52	.00	
TOTAL				CEDAR LANE EXT EAST		.00	2,774.52	.00	
TOTAL				STREETS CAP - EAST		.00	2,774.52	.00	

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ACCOUNTING PERIOD: 9/14

FUND - 068 - GENERAL FACILITIES CAP
BUDGET UNIT - 4714C - WAREHOUSE IMPROVEMENTS

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
9 /14	03/14/14	21		A169163	0304 LEM HARDWARE		30.09	.00	CIP 8 CMC CABLE
TOTAL						.00	30.09	.00	
TOTAL						.00	30.09	.00	
TOTAL						.00	30.09	.00	

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ACCOUNTING PERIOD: 9/14

FUND - 070 - WATER SUPPLY CAP
BUDGET UNIT - 4750A - NS NEW WELL DRILL/INSTALL

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
9 /14	03/14/14	21		74578	0876 QUAD KNOFF, INC.		648.54	.00	CIP 9-PROF SERVICES
TOTAL						.00	648.54	.00	
TOTAL					NS NEW WELL DRILL/INSTALL	.00	648.54	.00	
TOTAL					WATER SUPPLY CAP	.00	648.54	.00	

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ACCOUNTING PERIOD: 9/14

FUND - 074 - PARKS & RECREATION CAP
BUDGET UNIT - 4730G - REC OFFICE SP - CMC PH3

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317					CONSTRUCTION/IMPLEMENTA.				
9 /14	03/14/14	21	22395	0388	REED ELECTRIC		1,539.97	.00	CIP 6 CMC PH 3 ELECT.
9 /14	03/14/14	21	22348	0388	REED ELECTRIC		461.10	.00	CIP 6 CMC PH 3 ELECT.
9 /14	03/14/14	21	009884	0005	A-1 ALLSTAR PLUM		1,400.92	.00	CMC PH 3- PLUMBING
TOTAL					CONSTRUCTION/IMPLEMENTA.	.00	3,401.99	.00	
TOTAL					REC OFFICE SP - CMC PH3	.00	3,401.99	.00	
TOTAL					PARKS & RECREATION CAP	.00	3,401.99	.00	

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 ACCOUNTING PERIOD: 9/14

FUND - 078 - LLMD/PFMD
 BUDGET UNIT - 4803 - LLMD ZONE3 SILVA ESTATES

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		45753	5638 SHINEN LANDSCAPE		943.00	.00	WEEKLY MAINTENANCE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	943.00	.00	
4340					UTILITIES				
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
TOTAL					UTILITIES	.00	52.55	.00	
TOTAL					LLMD ZONE3 SILVA ESTATES	.00	995.55	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
9 /14	03/14/14	21		406548	5637 ELITE MAINTENANC		65.77	.00	FEB MAINTENANCE
TOTAL						.00	65.77	.00	
4340									
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		17.10	.00	JAN-FEB SERVICES
TOTAL						.00	17.10	.00	
TOTAL						.00	82.87	.00	

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ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
9 /14	03/14/14	21		45754	5638 SHINEN LANDSCAPE		114.25	.00	WEEKLY MAINTENANCE
TOTAL						.00	114.25	.00	
TOTAL					LLMD ZONE 6 CAPISTRANO	.00	114.25	.00	

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ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
9 /14	03/14/14	21		45755	5638 SHINEN LANDSCAPE		223.50	.00	WEEKLY MAINTENANCE
TOTAL						.00	223.50	.00	
4340									
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		75.60	.00	JAN-FEB SERVICES
TOTAL						.00	75.60	.00	
TOTAL						.00	299.10	.00	

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ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		45756	5638 SHINEN LANDSCAPE		1,385.67	.00	WEEKLY MAINTENANCE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,385.67	.00	
4340					UTILITIES				
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		76.50	.00	JAN-FEB SERVICES
TOTAL					UTILITIES	.00	76.50	.00	
TOTAL					LLMD ZONE 8 CTRY.CLB.VILL	.00	1,462.17	.00	

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ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
9 /14	03/14/14	21		406549	5637 ELITE MAINTENANC		271.44	.00	FEB MAINTENANCE
TOTAL						.00	271.44	.00	
4340									
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		.90	.00	JAN-FEB SERVICES
TOTAL						.00	.90	.00	
TOTAL						.00	272.34	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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				
9 /14	03/14/14	21		406551	5637 ELITE MAINTENANC		792.46	.00	FEB MAINTENANCE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	792.46	.00	
4340					UTILITIES				
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		69.30	.00	JAN-FEB SERVICES
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
TOTAL					UTILITIES	.00	90.32	.00	
TOTAL					LLMD ZONE 10 AVALON	.00	882.78	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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									
9 /14	03/14/14	21		45751	5638 SHINEN LANDSCAPE		76.83	.00	WEEKLY MAINTENANCE
TOTAL						.00	76.83	.00	
4340									
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		6.30	.00	JAN-FEB SERVICES
TOTAL						.00	6.30	.00	
TOTAL						.00	83.13	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /14	03/14/14	21		406550	5637 ELITE MAINTENANC		3,135.86	.00	FEB MAINTENANCE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	3,135.86	.00	
4340					UTILITIES				
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		90.90	.00	JAN-FEB SERVICES
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		12.12	.00	01/2014-02/2014
TOTAL					UTILITIES	.00	113.53	.00	
TOTAL					LLMD ZONE 12 SUMMERWIND	.00	3,249.39	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

FUND - 078 - LLMD/PFMD
BUDGET UNIT - 4813 - LLMD ZONE 13 CORNERSTONE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310				PROFESSIONAL CONTRACT SVC					
9 /14	03/14/14	21		406552	5637 ELITE MAINTENANC		242.71	.00	FEB MAINTENANCE
TOTAL				PROFESSIONAL CONTRACT SVC		.00	242.71	.00	
TOTAL				LLMD ZONE 13 CORNERSTONE		.00	242.71	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310				PROFESSIONAL CONTRACT SVC					
9 /14	03/14/14	21		406547	5637 ELITE MAINTENANC		1,130.25	.00	FEB MAINTENANCE
TOTAL				PROFESSIONAL CONTRACT SVC		.00	1,130.25	.00	
TOTAL				PFMD ZONE 1 THE LANDING		.00	1,130.25	.00	

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 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
 ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
9 /14	03/14/14	21		B1892423	0304 LEM HARDWARE		47.22	.00	TOOLS/IRRIGATION BOX
TOTAL						.00	47.22	.00	
4310									
9 /14	03/14/14	21		45752	5638 SHINEN LANDSCAPE		8,465.33	.00	WEEKLY LANDSCAPE
TOTAL						.00	8,465.33	.00	
4340									
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		324.90	.00	JAN-FEB SERVICES
9 /14	03/14/14	21		MAR472905733	0363 P G & E		25.89	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.55	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.57	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.53	.00	01/2014-02/2014
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.53	.00	01/2014-02/2014
TOTAL						.00	392.97	.00	
TOTAL						.00	8,905.52	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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				
9 /14	03/14/14	21		406553	5637 ELITE MAINTENANC		1,494.50	.00	FEB MAINTENANCE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,494.50	.00	
4340					UTILITIES				
9 /14	03/14/14	21		03252014	2320 CITY OF LEMOORE		24.30	.00	JAN-FEB SERVICES
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.53	.00	01/2014-02/2014
TOTAL					UTILITIES	.00	34.83	.00	
TOTAL					PFMD ZONE 3 SILVA 10	.00	1,529.33	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
9 /14	03/14/14	21		406554	5637 ELITE MAINTENANC		433.92	.00	FEB MAINTENANCE
TOTAL						.00	433.92	.00	
4340									
9 /14	03/14/14	21		MAR472905733	0363 P G & E		10.51	.00	01/2014-02/2014
TOTAL						.00	10.51	.00	
TOTAL						.00	444.43	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

FUND - 078 - LLMD/PFMD
BUDGET UNIT - 4815E - PFMD EAST VILLAGE PARK

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340					UTILITIES				
9 /14	03/14/14	21		MAR472905733	0363 P G & E		54.52	.00	01/2014-02/2014
TOTAL					UTILITIES	.00	54.52	.00	
TOTAL					PFMD EAST VILLAGE PARK	.00	54.52	.00	
TOTAL					LLMD/PFMD	.00	23,142.80	.00	

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

FUND - 085 - PBIA
BUDGET UNIT - 4270 - PBIA

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310				PROFESSIONAL	CONTRACT SVC				
9 /14	03/14/14	21		DEC-FEB	SRVS 5563 RUSTY DEROUIN		450.00	.00	DEC/JAN/FEB SERVICES
TOTAL				PROFESSIONAL	CONTRACT SVC	.00	450.00	.00	
TOTAL				PBIA		.00	450.00	.00	
TOTAL				PBIA		.00	450.00	.00	
TOTAL REPORT						.00	804,243.46	-8,623.10	

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CITY OF LEMOORE
 GENERAL LEDGER TRANSACTION ANALYSIS

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SELECTION CRITERIA: account.acct between '2000' and '2999' AND transact.yr='14' and transact.batch='AC0318'
 ACCOUNTING PERIOD: 9/14

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
9 /14	03/14/14	21		2399 DEPARTMENT OF JUSTIC		779.00	FINGERPRINTING
9 /14	03/14/14	21		5829 JONES BOYS LLC		64.50	EMBROIDER/CHEER
9 /14	03/14/14	21		2709 PVP COMMUNICATIONS		832.60	HELMET KIT
9 /14	03/14/14	21		3088 JONES TOWING		450.00	JONES TOWING/CHARGER
TOTAL			ACCOUNTS PAYABLE		.00	2,126.10	
2248			RECREATION IN/OUT				
9 /14	03/14/14	21		5829 JONES BOYS LLC	64.50		EMBROIDER/CHEER
TOTAL			RECREATION IN/OUT		64.50	.00	
2279			STORED VEH. FINES/TRF.OFF				
9 /14	03/14/14	21		2709 PVP COMMUNICATIONS	832.60		HELMET KIT
TOTAL			STORED VEH. FINES/TRF.OFF		832.60	.00	
2285			LIFE SCAN DEPOSITS--PD				
9 /14	03/14/14	21		2399 DEPARTMENT OF JUSTIC	779.00		FINGERPRINTING
TOTAL			LIFE SCAN DEPOSITS--PD		779.00	.00	
2301			PRESENTS ON PATROL				
9 /14	03/14/14	21		3088 JONES TOWING	450.00		JONES TOWING/CHARGER
TOTAL			PRESENTS ON PATROL		450.00	.00	
TOTAL			GENERAL FUND		2,126.10	2,126.10	
TOTAL REPORT					2,126.10	2,126.10	

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REVENUE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='14' and transact.batch='AC0318'
ACCOUNTING PERIOD: 9/14

FUND - 001 - GENERAL FUND
BUDGET UNIT - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES	DESCRIPTION
3681			RECREATION FEES						
9 /14	03/14/14	21 0		03102014	T1819 JOSE GONZALEZ		-65.00		REFUND/3 MNTH BOXING
9 /14	03/14/14	21 0		03102014	T1820 DANIEL RAMOS		-250.00		REFUND/D.RAMOS/BBALL
TOTAL			RECREATION FEES			.00	-315.00	.00	
3861			PD DEPT MISC REV						
9 /14	03/14/14	21 0		NOV13-FEB14	0300 LEM CITY-PETTY C		-4.29		LAWS PHOTO/BREWER
9 /14	03/14/14	21 0		NOV13-FEB14	0300 LEM CITY-PETTY C		-3.29		TROPHY/BREWER
TOTAL			PD DEPT MISC REV			.00	-7.58	.00	
TOTAL			GENERAL FUND			.00	-322.58	.00	
TOTAL			GENERAL FUND			.00	-322.58	.00	
TOTAL REPORT						.00	-322.58	.00	

PEI
DATE: 03/14/2014
TIME: 11:27:49

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT11

SELECTION CRITERIA: transact.yr='14' and transact.batch='CSP0318'
ACCOUNTING PERIOD: 9/14

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4825					MACHINERY & EQUIPMENT				
9 /14	03/14/14	21		W32492-0214*	5436 CHEVRON ENERGY S		902,987.22	.00	SOLAR-WATER PYMNT 3
TOTAL					MACHINERY & EQUIPMENT	.00	902,987.22	.00	
TOTAL					WATER	.00	902,987.22	.00	
TOTAL					WATER	.00	902,987.22	.00	
TOTAL					REPORT	.00	902,987.22	.00	

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



**Parks & Recreation
Department**

721 W. Cinnamon Drive
Lemoore ♦ CA 93245
Phone ♦ (559) 924-6767
FAX ♦ (559) 924-6772

To: Lemoore City Council
From: Eric Ferreira, Recreation Coordinator
Date: February 19, 2014
Subject: 5k Run for RAINN – Saturday, April 12th

ITEM 4C

Discussion:

The “Run for RAINN” 5k run/3k walk is scheduled to be held on Saturday, April 12th at Lions Park. Rebekah Tomlinson is coordinating the event to raise funds for the non-profit organization RAINN, which is a 24 hour crisis line for victims of sexual assault. The event will be very similar to the run/walks held by the City and will use the same route. The race is scheduled to start at 9:00 a.m. and will last no more than 2 hours.

The Run for RAINN is asking for assistance from the Lemoore Police Department and Lemoore VIPS to direct traffic at the intersections of Cinnamon/19th Ave. and Hanford-Armona Rd./19th Ave. They are also asking that a portion of Fallenleaf be blocked for a short period of time, prior to the start of the run/walk at 9:00 a.m.

Budget Impact:

None.

Recommendation:

That Council, by motion, approve assistance from the Lemoore Police Department/Lemoore VIPS for the use of traffic control at the 2014 Run for RAINN from 9:00 a.m. – 11:00 a.m. on Saturday, April 12, 2014.



300 E Street
Lemoore, CA 93245

March 13, 2014

Mayor William Siegel and Council Members
City of Lemoore
119 Fox Street
Lemoore, CA 93245

SUBJECT: Street Closure for Downtown Lemoore – Friday Night Market

Dear Mayor Siegel and Council Members:

The Lemoore Downtown Merchants Advisory Committee is currently planning its second annual farmers' market and street fair. This year, the Board desires to hold the event on Friday evenings from 5:00 p.m. to 9:00 p.m. beginning April 25, 2014. It is anticipated that the Friday Night Market (Market) will run through October 31st. The Market will offer an evening of live music, food booths, open restaurants, Downtown and other merchant vendors, a beer garden, and various forms of entertainment and activities for the entire family! Since it is being changed to Friday nights, the Market is expected to attract a greater number of community members and visitors to our beautiful Downtown. To accommodate the Market, we are requesting the closure of the following two streets (the Event Site):

- 1) D Street between Fox Street and Follett Street; and
- 2) Heinlen Street alley behind Wells Fargo Bank to alley behind Garcia-Newman Photography

Street closures are requested for each Friday from 3:00 p.m. to 10:00 p.m. We are requesting that signs notifying the public of this closure be posted on Thursdays no later than 3:00 p.m. beginning on April 24.

The Downtown Merchants Advisory Committee would also appreciate the following assistance from the City:

- Sweep the Event Site weekly, prior to the Market.
- Test and make sure all electrical outlets are in proper working condition at the Event Site prior to the Market startup date.
- Place at least three (3) street barricades (12 total) at each end of the Event Site and two (2) at each alley entrance on Heinlen (8 total).
- Deliver 10 delineators to the NE Corner of D & Heinlen (near Lemoore Mattress).
- Deliver 10 refuse & 4 recycle containers to the alley behind Plaza Park on Thursdays.
- Pick up refuse/recycle containers from back of Plaza Park.
- Pick up barricades from street corners on Mondays following each Market.

We hope the City will once again be able to assist us in our effort to provide a great activity for the community of Lemoore. We appreciate all of the assistance the City provided during last year's Market and we look forward to a successful 2014 Friday Night Market. If you have any questions, please contact me at 924-9040.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Paul Jones', with a long horizontal flourish extending to the right.

Paul Jones, Chairman
Downtown Merchants Advisory Committee

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



**Police
Department**

657 Fox Street
Lemoore, CA 93245
Phone (559) 924-9574
FAX (559) 924-3116

Staff Report

ITEM

4E

To: Lemoore City Council
From: Darrell Smith, Chief of Police 
Date: March 18, 2014
Subject: Memorial Walk, LGBT Youth (May 22, 2014)

Discussion:

Kevin Gillespie, Hospital Security Office for Lemoore Naval Air Station is requesting permission to conduct a memorial walk and candlelight vigil on Thursday, May 22, 2014 to pay tribute to those Lesbian, Gay, Bisexual and Transgender (LGBT) youth in the community that have committed suicide. The event will start at Lemoore City Park #1 at 1900 hours where the group of 75 (estimated attendance) will begin their walk north on Fox Street and east on D Street to the Lemoore "D" Street Plaza. A candlelight vigil and speaking presentation will conclude the ceremony.

The event is estimated to last approximately 90 minutes from start to finish. This date was chosen because May 22nd is also the birth date of Harvey Milk, a gay rights activist who became the first openly gay person to be elected to public office in California when he won a seat on the San Francisco Board of Supervisors. Milk was assassinated on November 27, 1978.

Budget Impact:

The Lemoore Police Department VIP'S will monitor and provide traffic control for the event as deemed necessary. The event will have little to no significant impact on traffic flow and there is no fiscal impact to the City.

Recommendation:

That the Council, by motion, approve the LGBT Memorial Walk and Candlelight Vigil for May 22, 2014.

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



**Maintenance &
Fleet Divisions**

711 W. Cinnamon Dr.
Lemoore * CA 93245
Phone *(559) 924-6739
FAX * (559) 924-6808

Staff Report

ITEM 4F

To: Lemoore City Council
From: Joe Simonson, Parks and Recreation Director
Date: March 12, 2014
Subject: Bid Award – Train Depot Exterior Paint Project

Discussion:

The City requested bids for repairing and painting the exterior of the Train Depot building at 300 "E" Street. There were nine (9) bids as shown below.

Contractor	Bid Amount
MPI Prime Construction	\$10,490.00
A-Plus Custom Painting	\$11,385.00
RMC Enterprises, Inc.	\$19,900.00
Vera's Painting	\$22,995.00
U.S. National Corp-Jimenez Painting	\$28,800.00
Holloway Construction	\$36,875.00
MGS Construction	\$39,606.07
Painting & Décor, Inc.	\$53,700.00
Katch Environmental	\$67,403.95

Bids were evaluated and it was found that MPI Prime Construction met all the criteria specified in the proposal and can meet the job timeline.

MPI Prime Construction will complete additional scope of work items: painting the outbuildings, repairing the inside cargo room flooring (rental room) and replace the defective boards of the deck from stock City already has for an additional amount of \$9,929.00 per City's request.

Budget Impact:

The Maintenance Division Budget Train Depot Project 4220-4850 will be reduced by bid amount of \$10,490.00 for the exterior paint work and per Change Order additional expenditures of \$9,929.00 for additional items request.

Recommendation:

That the City Council, by motion, award the bid to MPI Prime Construction for the Train Depot Exterior Paint Project in the amount of \$10,490.00 and approve the additional expenditure of \$9,929.00 for additional scope of work items and authorize staff to sign the agreement.

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



**Maintenance &
 Fleet Divisions**

711 W. Cinnamon Dr.
 Lemoore * CA 93245
 Phone * (559) 924-6739
 FAX * (559) 924-6808

Staff Report

ITEM 4G

To: Lemoore City Council
From: Joe Simonson, Parks and Recreation Director 
Date: March 12, 2014
Subject: Notice of Completion – CMC Office Remodel PH 1-2 HVAC

Discussion:

The Cinnamon Municipal Complex (CMC) Office HVAC (heating and air conditioning) project has been completed per plans, specifications and any change orders. Copperhead Road Inc., dba Wallace Construction and local contractors brought in to complete the unfinished work, have expended the contracted amount of \$83,440 (as shown below) and a Notice of Completion is attached for approval.

PAID TO	EXPENSE AMOUNT	BALANCE
CONTRACT AMOUNT		\$ 83,440.00
Copperhead Road/Wallace Construction	24,964.90	58,475.10
Copperhead Road/Wallace Construction	52,349.50	6,125.60
Paul Dombroski	490.00	5,635.60
Paul Dombroski	150.00	5,485.60
Alex Burgos	1,043.94	4,441.66
Alex Burgos	420.00	4,021.66
Wallace Construction	4,021.66	(0.00)

Budget Impact:

The Capital Improvement Program CMC Office PH-1 budget 4714B-4317 contract bid for HVAC was \$83,440.00.

Recommendation:

That the City Council, by motion, approve the filing of the Notice of Completion for the CMC Office HVAC project and authorize the City Manager to sign the Notice of Completion.

**RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:**

City Clerk
City of Lemoore
119 Fox Street
Lemoore, CA 93245

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN that the City Council of the City of Lemoore, 119 Fox Street, Lemoore, California, entered into an Agreement with Copperhead Road Inc. dba Wallace Construction and two local contractors for the CMC Office Remodel PH1 heating and air conditioning (HVAC) portion of the project and that such work has been completed and accepted by the City of Lemoore on the 18th day of March, 2014.

CITY OF LEMOORE

Jeff Laws, City Manager

ATTEST:

Mary J. Venegas, City Clerk

CERTIFICATE

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

I am the Parks and Recreation Director of the City of Lemoore. I have read the foregoing Notice of Completion and know the contents thereof, and I certify that the same is true of my knowledge, except to those matters I believe it to be true and correct. I certify under penalty of perjury that the foregoing is true and correct.

EXECUTED this _____ day of _____, 2014 at Lemoore, California.

Joe W. Simonson
Parks and Recreation Director
City of Lemoore

PUBLIC AGENCY ACKNOWLEDGEMENT

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

On _____ before me, Mary J. Venegas, City Clerk, personally appeared Jeff Laws, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Mary J. Venegas, City Clerk

PUBLIC AGENCY ACKNOWLEDGEMENT

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

On _____ before me, Mary J. Venegas, City Clerk, personally appeared Joe W. Simonson, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Mary J. Venegas, City Clerk

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



**Maintenance &
Fleet Divisions**
711 W. Cinnamon Dr.
Lemoore * CA 93245
Phone *(559) 924-6739
FAX * (559) 924-6808

Staff Report

ITEM 4H

To: Lemoore City Council
From: Joe Simonson, Parks and Recreation Director 
Date: March 13, 2014
Subject: Authorization to Bid 2014 Resurfacing Street Project

Discussion:

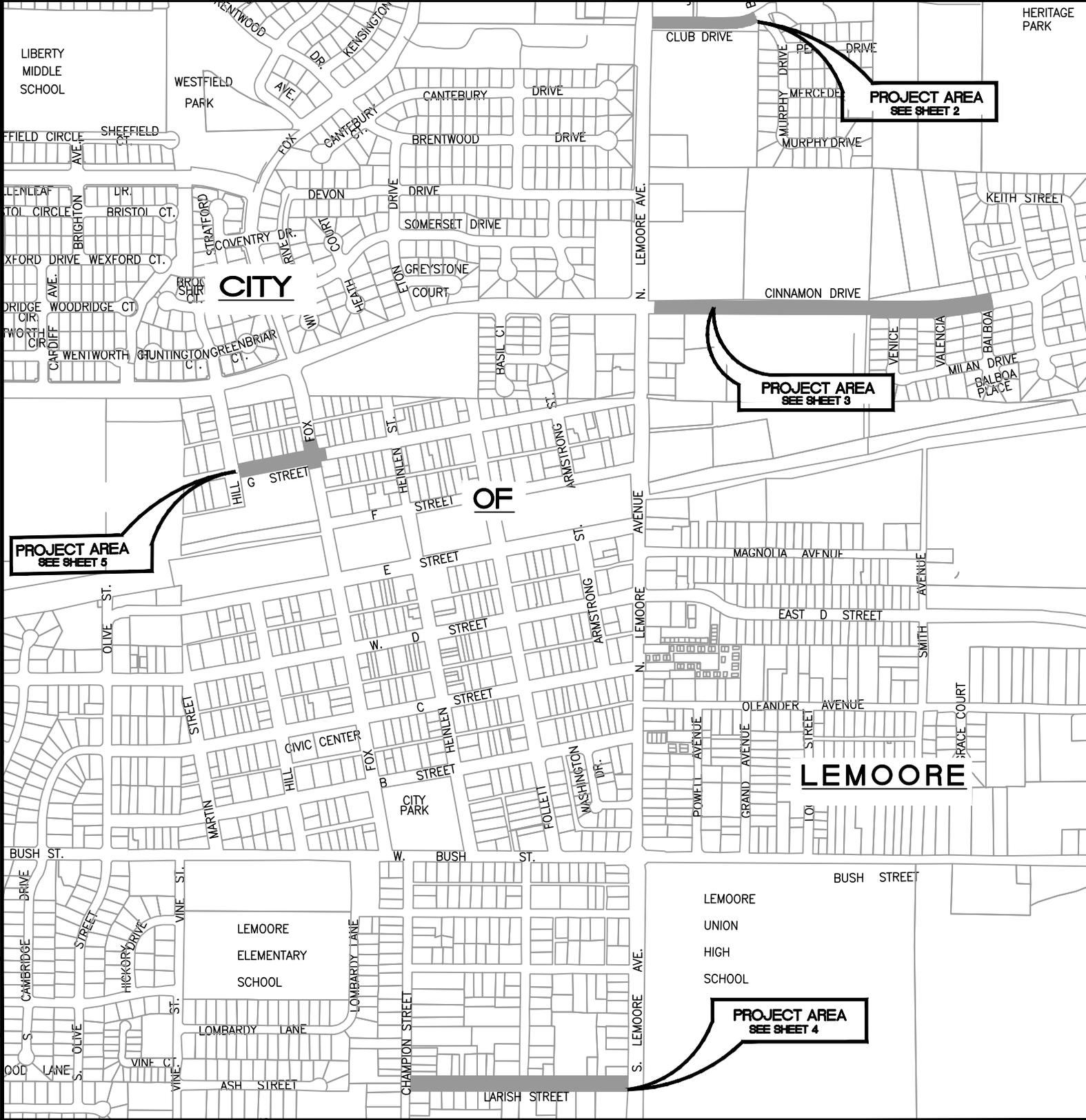
Staff would like to request authorization to request bids for the Capital Improvement 2014 Street Resurfacing Project. The project will encompass portions of Club Drive, Cinnamon Drive east of Lemoore Avenue, "G" Street west of Fox Street and Larish Street east of Lemoore Avenue. Map attached.

Budget Impact:

The Capital Improvement Expenditure is estimated to be \$530,000 from Gas Tax 034-4734D, which has an estimated balance of \$955,900 for FY 2013-15.

Recommendation:

That the City Council, by motion, authorize staff to go out to bid for the 2014 Resurfacing Project, as proposed.



PROJECT AREA
SEE SHEET 2

PROJECT AREA
SEE SHEET 3

PROJECT AREA
SEE SHEET 5

PROJECT AREA
SEE SHEET 4

CITY

OF

LEMOORE

LEMOORE
ELEMENTARY
SCHOOL

LEMOORE
UNION
HIGH
SCHOOL

HERITAGE
PARK

CITY
PARK

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

Staff Report

ITEM 5

To: Lemoore City Council
From: Mary J. Venegas, City Clerk 
Date: March 10, 2014
Subject: Appointment to the Parks and Recreation Commission

Discussion:

Parks and Recreation Commissioner Jack Wilderson resigned effective December 31, 2013. A Vacancy Notice was posted at City offices. The City has since received two applications. Staff requests the applicants be considered for appointment at this time. Attached are the Public Service Applications for:

Mariah Ramirez
Brandy Laws

In accordance with Administrative Policy 2011-01, the Mayor, with the concurrence of at least two Council Members, makes an appointment to fill a commission vacancy.

Budget Impact:

None.

Recommendation:

The Mayor should recommend appointments for the Parks and Recreation Commission and ask for concurrence from at least two Council Members. The names of the Council Members in concurrence should be stated for the record.

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



Office of the
City Manager

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

APPLICATION FOR PUBLIC SERVICE APPOINTMENT

RECEIVED
FEB 19 2014

TO A MUNICIPAL BOARD / COMMISSION / COMMITTEE / ADVISORY TASK FORCE BY:

Name Mariah Ramirez

Address _____ Telephone# _____

E-mail address _____ Cell # _____

Business Name San Joaquin Valley College

Business Address 215 W. 7th Hanford, CA 93230

Position Held Admissions Advisor Business Phone # 584-8840

How long have you resided in Lemoore 3 yrs Are you a registered voter Yes

Would you be available for meetings in the daytime _____ evenings both _____

Please indicate the Commission or Advisory Committee for which you wish to apply:

Planning Commission Parks & Recreation Commission Tree Committee
 Downtown Merchants Advisory Committee Downtown Architectural Design Review Committee

What are your principle areas of interest in our City government _____

Providing recreational opportunities to the citizens of Lemoore.

List education, training or special knowledge which might be relevant to this appointment _____

- Bachelor of Science degree in Recreation Administration
Cal Poly 2002

Public Service Appointment Application
Page 2

List employment, membership in service or community organizations or volunteer work which might be relevant to this appointment

- 7 years of special event planning
etc

Have you been, or are you now a member of a governmental board, commission or committee? If so, please provide name and dates service.

- N/A

REMARKS: Please indicate any further information that will be of value regarding your appointment.

- I value having recreation available to people of all ages and abilities. I believe that open space and parks are essential to individuals' well being.

Name Mariah Ramirez
(Please print)

Date 2/14/14

Signature

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

RECEIVED
MAR 01 2014

APPLICATION FOR PUBLIC SERVICE APPOINTMENT BY:.....

TO A MUNICIPAL BOARD /COMMISSION/COMMITTEE/ADVISORY TASK FORCE

Name Brandy R Laws

Address _____ Telephone# _____

E-mail address _____ Cell # _____

Business Name U.S. Navy

Business Address 738 Enterprise Ave. NAS Lemoore CA 93245

Position Held Instructor Business Phone # 559 998-3838

How long have you resided in Lemoore 9 yrs Are you a registered voter yes

Would you be available for meetings in the daytime _____ evenings X both _____

Please indicate the Commission or Advisory Committee for which you wish to apply:

_____ Planning Commission X Parks & Recreation Commission _____ Tree Committee

_____ Downtown Merchants Advisory Committee _____ Downtown Architectural Design Review Committee

What are your principle areas of interest in our City government _____

Quality of Life, Community Involvement

List education, training or special knowledge which might be relevant to this appointment _____

10 years of Military service, VP of the Moral & Welfare and Recreation.

Public Service Appointment Application

Page 2

List employment, membership in service or community organizations or volunteer work which might be relevant to this appointment

US Navy, Volunteer for Special Olympics weekly, and ~~Lemoore~~ provide the military chaperones for the Lemoore Parks & Rec Youth Dances.

Have you been, or are you now a member of a governmental board, commission or committee? If so, please provide name and dates service.

2013 Secretary for Center for Naval Aviation Technical Training Unit's Moral Welfare and Recreation Committee, 2014 Vice President for the same org.

REMARKS: Please indicate any further information that will be of value regarding your appointment.

This position was spoken of in high regard by Jeffrey Blain, it very quickly caught my attention. It is my pleasure to be considered as an applicant.

Name Brandy R Laws
(Please print)

Date March 5, 2014

Signature _____

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



**Police
Department**

657 Fox Street
Lemoore, CA 93245
Phone (559) 924-9574
FAX (559) 924-3116

Staff Report

ITEM 6

To: Lemoore City Council
From: Joe Simonson, Parks/Rec Director
Darrell Smith, Chief of Police 
Date: March 18, 2014
Subject: Assessment and Planning Services Proposal

Discussion:

Based on an RFP process and interview of the top three (3) architectural firms, Darden Architects was selected to move forward with the design phase for the Lemoore Police Department dispatch center project. In preliminary discussions with Martin Dietz, a representative with Darden Architects he has submitted a proposal to assess our needs for the dispatch center project, should Council consider moving forward with the site plans.

Efforts will primarily focus on determining the space needs for the new dispatch center proposed for the west end of the existing police facility. After the initial needs assessment and planning effort is complete, Darden will produce a preliminary site plan and floor plan illustrating the addition and renovations proposed. The Building Master Plan will also include some additional recommendations for future improvements. This will include technology infrastructure improvements that will be needed to upgrade and provide the needed electronics to equip the proposed dispatch center for operations.

Darden will work diligently to keep the scope of this project contained within the primary goals and budget available for the project, if possible. Based on the needs assessment, Darden will produce an opinion of probable costs for phase one work, including the construction cost, equipment cost, and opinion of probable time to complete the work.

Budget Impact:

Based on the scope of work and time required by Darden consulting team, including public safety consulting, electrical engineering consulting and construction cost estimating services, they propose to provide these services based on the standard hourly rates, not to exceed \$10,000. They will also provide presentations to the Council related to this project that outlines their process and recommendations.

Should Council approve this proposal, the proposed funding source for this proposal shall be from the SLESF Grant account which currently has a balance of \$367,044.06. The majority of these funds are already allocated for our dispatch center project.

There is no impact to the general fund.

Recommendation:

That the City Council, by motion, authorize the City Manager to enter into an agreement with Darden Architects as outlined under the attached proposal.



6790 N. West Avenue
Fresno, California 93711
Tel: 559.448.8051
Fax: 559.446.1765
www.dardenarchitects.com

March 4, 2014

Joe Simonson, Parks and Recreation Director
City of Lemoore
435 C Street
Lemoore CA 93245

Re: Proposal for Assessment and Planning Services
City of Lemoore Dispatch Center

Dear Joe,

I have spoke with our Public Safety Consultant about joining us and leading our assessment and programming meeting planned for March 20th. We are set to go for a one day work session. Due to the flight schedules, it will be necessary to adjust our start time to 10:30am. It would be advisable for us to start with a tour of the existing station. I assume Steve Rossi could lead this tour if he is available at that time. That should take about 1/2 hour.

Then at 11:00 am we would like to meet with the City Manager, Police Chief, Fire Chief and you, if possible. It would be great if we could have everyone there together starting at 11:00 am. If they are not available, then we will work with everyone's schedule. We have checked the available flights and they are somewhat limited. Jim McClaren will be arriving at Fresno air terminal at 9:16 am and departing FAT at 4:15 pm. This will allow enough time to discuss the proposed project and get all the information we will need. We will plan to depart for FAT at 2:00 pm.

Our efforts will primarily be focused on determining the space needs for the new dispatch center proposed for the west end of the existing police station. After this initial needs assessment and planning effort is complete, we will produce a preliminary site plan and floor plan illustrating the addition and renovations proposed. This building Master Plan will probably also include some additional recommendations for future improvements. This drawing should be reviewed by the City and approved. This drawing will define the proposed phase one project. Next we will invite Greg Notley, our Electrical Engineer, to visit the site and consider the technology infrastructure improvements that will be needed to upgrade and provide the needed electronics to equip the proposed dispatch center for operations.

We will work diligently to keep the scope of this project contained within the primary goals and budget available for the project, if possible. Based on our investigations the needs assessment and planning efforts will also produce an opinion of probable cost for the phase one work, including the construction cost, equipment cost and opinion of probable time to complete the work. While we cannot at this time assure the City that the cost, when all considered, will be within the target budget, we will make all reasonable attempts to achieve that result.

Based on this scope of our work and the time required by our consulting team, including Public Safety consulting, Electrical engineering consulting and construction cost estimating services, we propose to provide these services based on our standard hourly rates not to exceed \$10,000. We will also provide presentations to the City Council related to this project that outlines our process and recommendations.

Thank you for your kind consideration regarding this proposal. Please feel free to call or email us with any questions you may have related to this effort. If acceptable, we would appreciate a written acknowledgement of this proposal by endorsing this letter and returning a copy to our office.

Sincerely,

Martin E. Dietz, Architect AIA, CCS, LEED-AP

Joe Simonson _____ Date _____

ARCHITECTURE
PLANNING
INTERIORS

Edwin S. Darden Jr. ^{MS} FIDELITY
Martin E. Dietz ^{MS} AIA CCS LEED-AP
Edwin C. Goodwin ^{MS}
Robert L. Petithomme ^{MS} LEED-AP

Grant E. Dodson ^{MS}
DeDe Darnell ^{MS} AIA CCS LEED-AP
Antonio J. Avila ^{MS} LEED-AP
Michael K. Fennacy ^{MS}

Michael J. Nelson
Sean P. Mendoza ^{MS}
Leslie Rau ^{MS} AIA CCS LEED-AP

Martin A. Ilic
Gerardo Padron

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) 924-6704
FAX (559) 924-6708

Staff Report

ITEM 7

To: Lemoore City Council
From: Judy Holwell, Project Manager 
Date: February 27, 2014
Subject: Adoption of Resolution No. 2014-07 approving the Certificates of Acceptance for the Transfer of Six (6) Governmental Purpose Properties (APN 023-290-031, 023-400-001, 023-400-002, 023-400-003, 023-430-010, 023-450-015) from the former Lemoore Redevelopment Agency to the City of Lemoore pursuant to Health and Safety Code Section 34181(a)

Discussion

As permitted by AB 1484, properties of former redevelopment agencies that were constructed and used for governmental purposes may be transferred to the appropriate public jurisdiction. Health and Safety Code Section 34181 (a) lists such assets as roads, school buildings, parks, police and fire stations, libraries, and local agency administrative buildings. On February 5, 2013, the Lemoore City Council as the Lemoore Successor Agency met in Closed Session to discuss the six (6) parcels shown below and in Exhibit A, which are owned by the former Lemoore Redevelopment Agency and are being used for governmental purposes. Council determined that acceptance of the parcels by the City would be in the best interest of the community and directed staff to take the matter to the Oversight Board for approval.

<u>Item #</u>	<u>APN</u>	<u>Location/Purpose</u>
1	023-290-031	Park/Ponding Basin – Re: 19 th Avenue Interchange
2	023-400-001	400 S 19 ½ Avenue – Future Little League Park
3	023-400-002	500 S 19 ½ Avenue – Future Little League Park
4	023-400-003	500 S 19 ½ Avenue – Future Little League Park
5	023-430-010	19 th Avenue – Youth Sports Complex
6	023-450-015	19 ½ Avenue – Ponding Basin behind CA Storage

Item #1 was purchased to replace that portion of the park/ponding basin that was taken for the 19th Avenue Interchange Project at State Route 198. The property was purchased in 2010 and is approximately 1.15 acres.

Items #2, #3, and #4 were purchased for the future site of the Lemoore Little League Park. The three parcels total 9.1 acres are the subject of a brownfield remediation project. Since this project is currently being remediated through the State Superfund, the owner of the property is protected until the remediation is finished and the case is closed. Following cleanup, the site will be ready for transformation into its intended use as a Little League Park.

Item #5 consisting of 26.54 acres, was purchased from Dixie Yarns in 1990 for the purpose of constructing a softball complex. In 1995 the facility opened and has been home to the Lemoore Youth Sports Complex ever since.

Item #6 was purchased from Frank Silva in 2002 for the purpose of creating a ponding basin for the adjacent housing subdivision. In 2004, three of the 12.61 acres were sold to a mini storage business. The remaining 9.61 acres are still necessary for storm water runoff.

On May 9, 2013, the Oversight Board adopted Resolution No. 2013-05, approving the transfer to the City. Subsequently, the California Department of Finance, in a letter dated August 22, 2013, also approved the transfer (Exhibit B).

Council is asked to approve by resolution the five (5) Certificates of Acceptance (Exhibit C) for each of the six (6) parcels identified below. A map identifying the location of each parcel is also attached (Exhibit D).

Budget Impact

None.

Recommendation

It is recommended that Council, by motion, adopt Resolution No. 2014-07 approving the five (5) Certificates of Acceptance for the six (6) parcels identified in Exhibit A and authorize the City Manager of the City of Lemoore, or designee, to take such actions as are necessary and appropriate to implement the Resolution.

**Lemoore Redevelopment Agency
Governmental Purpose
Property Listing**

	APN #	Acquisition Date	Purchased From	Price	Acres	Location/Purpose	Zoning
1	023-290-031	07/30/10	Hurtado, Octavio & Rhonda	\$100,490	1.15	19th Avenue Interchange - Park/Ponding Basin	Parks & Recreation/ Ponding Basin (PR)
2	023-400-001	01/29/10	Coker Ellsworth Inc.	\$251,545	6.10	400 S 19 1/2 Avenue - Little League Park	Parks & Recreation/ Ponding Basin (PR)
3 4	023-400-002 023-400-003	01/16/09	De La Cruz, Joe	\$382,932	0.58 2.42	500 19 1/2 Avenue - Little League Park	Parks & Recreation/ Ponding Basin (PR)
5	023-430-010	07/18/90	City of Lemoore	\$267,693	26.54	19th Avenue - Youth Sports Complex	Parks & Recreation/ Ponding Basin (PR)
6	023-450-015	06/20/02	Silva, Frank (et.al.)	\$295,927	9.61	19 1/2 Ave - Ponding Basin (Behind CA Storage)	Parks & Recreation/ Ponding Basin (PR)



EDMUND G. BROWN JR. • GOVERNOR
915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ WWW.DOF.CA.GOV

August 22, 2013

Ms. Judy Holwell, Project Manager
City of Lemoore
119 Fox Street
Lemoore, CA 93245

Dear Ms. Holwell:

Subject: Approval of Oversight Board Action

The City of Lemoore Successor Agency (Agency) notified the California Department of Finance (Finance) of its May 9, 2013 oversight board (OB) resolution on May 10, 2013. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution No. 2013-05 directing the Agency to transfer title of governmental purpose properties to the City of Lemoore (City) is approved. The six properties identified in Exhibit A meet the definition of governmental purpose properties, and therefore are allowed to be transferred to the City.

Please direct inquiries to Beliz Chappuie, Supervisor, or Anna Kyumba, Lead Analyst at (916) 445-1546.

Sincerely,



STEVE SZALAY
Local Government Consultant

cc: Mr. Jeff Britz, City Manager, City of Lemoore
Ms. Cheryl Silva, Finance Director, City of Lemoore
Ms. Cassandra Mann, Property Tax Manager, Kings County Auditor-Controller
Mr. Steven Mar, Bureau Chief, Local Government Audit Bureau, State Controller's Office

CERTIFICATE OF ACCEPTANCE

This is to certify that the GRANT DEED from the Lemoore Redevelopment Agency by and through its Successor Agency (APN 023-290-031) to the CITY OF LEMOORE was hereby accepted by Order of the Lemoore City Council on March 18, 2014, and the Grantee consents to the recordation by its duly authorized officer.

Dated: March 19, 2014

CITY OF LEMOORE

By: _____
Jeff Laws, City Manager

PUBLIC AGENCY ACKNOWLEDGEMENT

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

On March 19, 2014, before me, Mary J. Venegas, City Clerk, personally appeared Jeff Laws, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Mary J. Venegas, City Clerk

CERTIFICATE OF ACCEPTANCE

This is to certify that the GRANT DEED from the Lemoore Redevelopment Agency by and through its Successor Agency (APN 023-400-001) to the CITY OF LEMOORE was hereby accepted by Order of the Lemoore City Council on March 18, 2014, and the Grantee consents to the recordation by its duly authorized officer.

Dated: March 19, 2014

CITY OF LEMOORE

By: _____
Jeff Laws, City Manager

PUBLIC AGENCY ACKNOWLEDGEMENT

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

On March 19, 2014, before me, Mary J. Venegas, City Clerk, personally appeared Jeff Laws, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Mary J. Venegas, City Clerk

CERTIFICATE OF ACCEPTANCE

This is to certify that the GRANT DEED from the Lemoore Redevelopment Agency by and through its Successor Agency (APN 023-400-002 and 023-400-003) to the CITY OF LEMOORE was hereby accepted by Order of the Lemoore City Council on March 18, 2014, and the Grantee consents to the recordation by its duly authorized officer.

Dated: March 19, 2014

CITY OF LEMOORE

By: _____
Jeff Laws, City Manager

PUBLIC AGENCY ACKNOWLEDGEMENT

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

On March 19, 2014, before me, Mary J. Venegas, City Clerk, personally appeared Jeff Laws, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Mary J. Venegas, City Clerk

CERTIFICATE OF ACCEPTANCE

This is to certify that the GRANT DEED from the Lemoore Redevelopment Agency by and through its Successor Agency (APN 023-430-010) to the CITY OF LEMOORE was hereby accepted by Order of the Lemoore City Council on March 18, 2014, and the Grantee consents to the recordation by its duly authorized officer.

Dated: March 19, 2014

CITY OF LEMOORE

By: _____
Jeff Laws, City Manager

PUBLIC AGENCY ACKNOWLEDGEMENT

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

On March 19, 2014, before me, Mary J. Venegas, City Clerk, personally appeared Jeff Laws, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Mary J. Venegas, City Clerk

CERTIFICATE OF ACCEPTANCE

This is to certify that the GRANT DEED from the Lemoore Redevelopment Agency by and through its Successor Agency (APN 023-450-015) to the CITY OF LEMOORE was hereby accepted by Order of the Lemoore City Council on March 18, 2014, and the Grantee consents to the recordation by its duly authorized officer.

Dated: March 19, 2014

CITY OF LEMOORE

By: _____
Jeff Laws, City Manager

PUBLIC AGENCY ACKNOWLEDGEMENT

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

On March 19, 2014, before me, Mary J. Venegas, City Clerk, personally appeared Jeff Laws, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Mary J. Venegas, City Clerk

Governmental Purpose Properties



RESOLUTION NO. 2014-07

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE TO ACCEPT TITLE OF SIX GOVERNMENTAL USE PROPERTIES (APN 023-450-015, 023-290-031, 023-400-001, 023-400-002, 023-400-003, 023-430-010) FROM THE LEMOORE REDEVELOPMENT AGENCY THROUGH ITS SUCCESSOR AGENCY TO BE USED FOR PUBLIC PURPOSES FOR THE FORESEEABLE FUTURE PURSUANT TO HEALTH AND SAFETY CODES SECTION 34181(a)

WHEREAS, by implementation of AB X1 26 (“AB 26”), which amended provisions of the California Redevelopment Law (Health & Safety Code (“HSC”) § 33000 *et seq.*) (“CRL”), and the California Supreme Court’s decision in California Redevelopment Association v. Matosantos, as of February 1, 2012, the Lemoore Redevelopment Agency (“Redevelopment Agency”) was dissolved, the Successor Agency to the Lemoore Redevelopment Agency (“Successor Agency”) came into existence, and the requirement for the appointment of an Oversight Board to the Successor Agency to the Lemoore Redevelopment Agency (“Oversight Board”) became effective; and

WHEREAS, on February 1, 2012, all assets, properties, contracts, leases, books and records, buildings, and equipment of the former Redevelopment Agency transferred to the control of the Successor Agency by operation of law; and

WHEREAS, AB 1484 was passed by the California State Legislature and was signed into law by the Governor on June 27, 2012, modifying the provisions of AB 26; and

WHEREAS, HSC Section 34177(e) requires successor agencies to dispose of assets and properties of the former redevelopment agency as directed by the oversight board; provided, however, that the oversight board may instead direct the successor agency to transfer ownership of certain assets pursuant to Section 34181(a); and

WHEREAS, HSC Section 34181(a) states that the oversight board shall direct the successor agency to transfer ownership of those assets of the former redevelopment agency that were constructed and used for governmental purposes such as roads, school buildings, parks and fire stations, to the appropriate public jurisdiction pursuant to any existing agreements relating to the construction of such assets; and

WHEREAS, the Successor Agency has identified six Redevelopment Agency properties, shown in Exhibit A, that are being used for or intended for governmental purposes; and

WHEREAS, on May 9, 2013, the Oversight Board resolved to transfer the governmental use properties listed in Exhibit A to the City of Lemoore provided that the properties achieve their intended public purpose for the foreseeable future; and

WHEREAS, the California Department of Finance, by letter dated August 22, 2013 (Exhibit B), approved the transfer of title of the six governmental purpose properties identified in Exhibit A to the City of Lemoore; and

WHEREAS, the City of Lemoore desires to accept the transfer of the six properties identified in Exhibit A and use them for their intended public purposes.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemoore hereby accepts the transfer of title of the six properties listed in Exhibit A and resolves to use the properties for their intended public purposes for the foreseeable future.

BE IT FURTHER RESOLVED that the City Manager of the City of Lemoore, or designee, is hereby authorized to take such actions as are necessary and appropriate to implement this Resolution.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon its adoption.

///

* * * * *

Passed and adopted at a Regular Meeting of the City Council of the City of Lemoore held on the 18th day of March, 2014 by the following vote:

Ayes:
Noes:
Absent:
Abstaining:

Approved:

William M. Siegel Jr., Mayor

Attest:

Mary J. Venegas, City Clerk

CERTIFICATE

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

I, **MARY J. VENEGAS**, 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 the 18th day of March, 2014

Dated: March 18, 2014

Mary J. Venegas
City Clerk

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

To: Lemoore City Council **ITEM** 8
From: Cheryl Silva, Finance Director *CS*
Date: March 12, 2014
Subject: Audited Financial Statements for the City, Municipal Golf Course,
and the Single Audit Report

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, Price Paige and Company, has completed the fiscal year 2012/2013 audits pertaining to the City, Municipal Golf Course, and the Single Audit Report.

The independent auditor has issued a qualified opinion for the City Audit, related to the general government capital assets and related depreciation schedule. All other areas of the Financial Statements present fairly, in all material respects, the financial position of the City.

Fausto Hinojosa and Josh Giosa from Price Paige and Company will be available Tuesday evening to answer any questions you may have. Also, I will be prepared to answer any questions you may have on our ability to implement the recommendations made by the auditors with regards to the audit findings. The 2012/2013 audited financials are available for your review.

Budget Impact:

None.

Recommendation:

That the City Council, by motion, accept the City Financial Statements, the Municipal Golf Course Financial Statements, and the Single Audit Report.

**CITY OF LEMOORE
CALIFORNIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2013**

**CITY OF LEMOORE
CALIFORNIA**

JUNE 30, 2013

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**CITY OF LEMOORE
CALIFORNIA**

JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Honorable City Council of the
City of Lemoore
Lemoore, California

Report on the Financial Statements

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 (the City) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Governmental Activities

Management has not maintained a complete and accurate capital asset listing and depreciation schedule as it relates to the City's governmental activities and, accordingly, has not reconciled the general government capital asset listing and corresponding depreciation schedule to the amounts reported in the financial statements. Accounting principles generally accepted in the United States of America require that all general government capital assets be reported in the governmental activities column on the government-wide statement of net position at historical cost net of any related accumulated depreciation, which would accurately present the City's financial position on the government-wide financial statements. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities of the City of Lemoore, California, as of June 30, 2013, and the changes in financial position thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore, California, as of June 30, 2013 and the respective changes to the financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 50-51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements 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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Page & Company

Clovis, California
March 10, 2014

BASIC FINANCIAL STATEMENTS

CITY OF LEMOORE
STATEMENT OF NET POSITION
JUNE 30, 2013

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 24,607,399	\$ 17,878,667	\$ 42,486,066
Receivables:			
Accounts, net	9,996	1,148,022	1,158,018
Interest	8,842	5,634	14,476
Notes	4,881,157	-	4,881,157
Intergovernmental	1,322,712	607,808	1,930,520
Other	32,665	-	32,665
Prepaid expenses	-	6,017	6,017
Internal balances	(324,109)	324,109	-
Inventory	-	72,824	72,824
Assets held for resale	1,485,564	-	1,485,564
Cash with fiscal agents - restricted	45,203	658,555	703,758
Capital assets:			
Non-depreciable	47,241,426	13,652,854	60,894,280
Depreciable, net of accumulated depreciation	<u>15,610,708</u>	<u>13,709,119</u>	<u>29,319,827</u>
Total assets	<u>94,921,563</u>	<u>48,063,609</u>	<u>142,985,172</u>
LIABILITIES			
Accounts payable	832,018	1,296,465	2,128,483
Accrued interest payable	-	27,042	27,042
Deposits and other liabilities	252,823	60,314	313,137
Unearned Revenue	652,200	-	652,200
Advances from successor agency	-	2,217,541	2,217,541
Noncurrent liabilities:			
Due within one year	73,318	240,682	314,000
Due in more than one year	<u>293,269</u>	<u>9,013,230</u>	<u>9,306,499</u>
Total liabilities	<u>2,103,628</u>	<u>12,855,274</u>	<u>14,958,902</u>
NET POSITION			
Net investment in capital assets	62,852,134	23,444,815	86,296,949
Restricted	10,447,890	-	-
Unrestricted	<u>19,517,911</u>	<u>11,763,520</u>	<u>31,281,431</u>
Total net position	<u>\$ 92,817,935</u>	<u>\$ 35,208,335</u>	<u>\$ 128,026,270</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF LEMOORE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating	Capital	Governmental Activities	Business-Type Activities	Total
			Grants and Contributions	Grants and Contributions			
Functions/programs:							
Primary government:							
Governmental activities:							
General government	\$ 2,057,530	\$ 112,078	\$ -	\$ -	\$ (1,945,452)	\$ -	\$ (1,945,452)
Public safety	4,546,380	248,714	265,459	-	(4,032,207)	-	(4,032,207)
Public works	3,204,362	282,882	-	1,280,749	(1,640,731)	-	(1,640,731)
Community development	2,069,524	514,313	147,661	-	(1,407,550)	-	(1,407,550)
Parks and recreation	467,875	325,469	-	-	(142,406)	-	(142,406)
Unallocated depreciation	187,081	-	-	-	(187,081)	-	(187,081)
Total governmental activities	<u>12,532,752</u>	<u>1,483,456</u>	<u>413,120</u>	<u>1,280,749</u>	<u>(9,355,427)</u>	<u>-</u>	<u>(9,355,427)</u>
Business-type activities:							
Water	3,131,361	4,145,592	-	-	-	1,014,231	1,014,231
Sewer	1,654,160	3,577,349	-	639,590	-	2,562,779	2,562,779
Refuse	2,094,112	2,948,335	-	290,256	-	1,144,479	1,144,479
Golf Course	1,269,053	1,319,848	-	-	-	50,795	50,795
Total business-type activities	<u>8,148,686</u>	<u>11,991,124</u>	<u>-</u>	<u>929,846</u>	<u>-</u>	<u>4,772,284</u>	<u>4,772,284</u>
Total	<u>\$ 20,681,438</u>	<u>\$ 13,474,580</u>	<u>\$ 413,120</u>	<u>\$ 2,210,595</u>	<u>(9,355,427)</u>	<u>4,772,284</u>	<u>(4,583,143)</u>
General revenues:							
Property taxes					3,069,388		3,069,388
Sales taxes					2,014,040	-	2,014,040
Other taxes					3,888,353	-	3,888,353
Unrestricted investment earnings					195,537	31,507	227,044
Other revenue					537,498	-	537,498
Gain (loss) on sale of assets					(997)	-	(997)
Transfers					1,398,178	(1,398,178)	-
Total general revenues and transfers					<u>11,101,997</u>	<u>(1,366,671)</u>	<u>9,735,326</u>
Changes in net position					<u>1,746,570</u>	<u>3,405,613</u>	<u>5,152,183</u>
Net position - beginning					91,071,365	32,216,161	123,287,526
Prior period adjustments					-	(413,439)	(413,439)
Net position - restated					<u>91,071,365</u>	<u>31,802,722</u>	<u>122,874,087</u>
Net position - ending					<u>\$ 92,817,935</u>	<u>\$ 35,208,335</u>	<u>\$ 128,026,270</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LEMOORE
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2013

	General Fund	Grant Fund	Gasoline Tax Fund	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 12,194,491	\$ 53,471	\$ 1,066,617	\$ 1,303,834	\$ 9,955,070	\$ 24,573,483
Receivables:						
Accounts	-	-	-	-	9,996	9,996
Interest	4,046	19	476	-	4,301	8,842
Notes	116,330	651,200	-	4,113,627	-	4,881,157
Intergovernmental	518,045	59,209	51,230	-	694,228	1,322,712
Other	32,665	-	-	-	-	32,665
Assets held for resale	-	-	-	1,485,564	-	1,485,564
Total assets	<u>\$ 12,865,577</u>	<u>\$ 763,899</u>	<u>\$ 1,118,323</u>	<u>\$ 6,903,025</u>	<u>\$ 10,663,595</u>	<u>\$ 32,314,419</u>
LIABILITIES						
Accounts payable	\$ 435,002	\$ -	\$ 181,790	\$ 590	\$ 160,109	\$ 777,491
Deposits and other liabilities	<u>252,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,823</u>
Total liabilities	<u>687,825</u>	<u>-</u>	<u>181,790</u>	<u>590</u>	<u>160,109</u>	<u>1,030,314</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	48,296	59,209	-	-	184,947	292,452
Deferred loans	<u>-</u>	<u>652,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>652,200</u>
Total deferred inflows of resources	<u>48,296</u>	<u>711,409</u>	<u>-</u>	<u>-</u>	<u>184,947</u>	<u>944,652</u>
FUND BALANCES						
Nonspendable	97,286	-	-	-	-	97,286
Restricted	-	52,490	936,533	6,902,435	2,556,432	10,447,890
Committed	1,321,595	-	-	-	7,392,997	8,714,592
Assigned	-	-	-	-	369,110	369,110
Unassigned	<u>10,710,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,710,575</u>
Total fund balances	<u>12,129,456</u>	<u>52,490</u>	<u>936,533</u>	<u>6,902,435</u>	<u>10,318,539</u>	<u>30,339,453</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,865,577</u>	<u>\$ 763,899</u>	<u>\$ 1,118,323</u>	<u>\$ 6,903,025</u>	<u>\$ 10,663,595</u>	<u>\$ 32,314,419</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LEMOORE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2013

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

Total fund balances - total governmental funds	\$ 30,339,453
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.	62,825,443
Long-term liabilities were not due and payable in the current period; therefore, they are not reported in the governmental funds.	(341,138)
Other long-term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.	292,452
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 the governmental activities in the statement of net position.	<u>(298,275)</u>
Net position of governmental activities	<u>\$ 92,817,935</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LEMOORE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Grant Fund	Gasoline Tax Fund	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 2,797,222	\$ -	\$ -	\$ -	\$ 256,773	\$ 3,053,995
Other taxes	2,706,573	-	-	-	-	2,706,573
Licenses and permits	656,378	-	-	-	9,518	665,896
Charges for services	399,471	-	-	-	-	399,471
Intergovernmental	2,184,874	88,452	557,668	-	1,898,220	4,729,214
Fees and assessments	15,078	-	-	-	289,016	304,094
Use of money and property	58,797	88	3,346	127,474	21,490	211,195
Other revenue	<u>542,872</u>	<u>-</u>	<u>-</u>	<u>12,051</u>	<u>945</u>	<u>555,868</u>
Total revenues	<u>9,361,265</u>	<u>88,540</u>	<u>561,014</u>	<u>139,525</u>	<u>2,475,962</u>	<u>12,626,306</u>
EXPENDITURES						
General government	2,054,344	-	-	-	13,184	2,067,528
Public safety	4,639,315	-	-	-	-	4,639,315
Public works	302,351	-	47,712	-	4,722	354,785
Community development	1,074,225	155,366	-	590	379,233	1,609,414
Parks and recreation	462,244	-	-	-	-	462,244
Capital outlay	<u>226,353</u>	<u>-</u>	<u>1,504,435</u>	<u>-</u>	<u>2,805,502</u>	<u>4,536,290</u>
Total expenditures	<u>8,758,832</u>	<u>155,366</u>	<u>1,552,147</u>	<u>590</u>	<u>3,202,641</u>	<u>13,669,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>602,433</u>	<u>(66,826)</u>	<u>(991,133)</u>	<u>138,935</u>	<u>(726,679)</u>	<u>(1,043,270)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	1,779,529	-	-	-	151,592	1,931,121
Operating transfers out	<u>(167,990)</u>	<u>-</u>	<u>(230,026)</u>	<u>-</u>	<u>(98,669)</u>	<u>(496,685)</u>
Total other financing sources (uses)	<u>1,611,539</u>	<u>-</u>	<u>(230,026)</u>	<u>-</u>	<u>52,923</u>	<u>1,434,436</u>
Net changes in fund balances	<u>2,213,972</u>	<u>(66,826)</u>	<u>(1,221,159)</u>	<u>138,935</u>	<u>(673,756)</u>	<u>391,166</u>
Fund balances, June 30, 2012	9,915,484	119,316	1,572,853	6,763,500	11,577,134	29,948,287
Prior period adjustment	<u>-</u>	<u>-</u>	<u>584,839</u>	<u>-</u>	<u>(584,839)</u>	<u>-</u>
Fund balances, June 30, 2012, restated	<u>9,915,484</u>	<u>119,316</u>	<u>2,157,692</u>	<u>6,763,500</u>	<u>10,992,295</u>	<u>29,948,287</u>
Fund balances - ending	<u>\$ 12,129,456</u>	<u>\$ 52,490</u>	<u>\$ 936,533</u>	<u>\$ 6,902,435</u>	<u>\$ 10,318,539</u>	<u>\$ 30,339,453</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LEMOORE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

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

Net change in fund balances - total governmental funds	\$	391,166
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is capitalized. This is the amount of capital assets recorded.		1,611,649
Depreciation expense on capital assets is reported on the government-wide statement of activities, but it does not require the use of current financial resources; therefore, depreciation expense is not reported as an expenditure in the governmental funds.		(639,940)
Compensated absences expense reported in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the governmental funds.		96,656
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is a decrease in net position.		(997)
Other long term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.		292,452
Internal service funds are used by management to change the costs of fleet maintenance, employee benefits, liability and property insurance and general services to individual funds. The change in net position of certain activities of internal service funds is reported with governmental activities.		<u>(4,416)</u>
Change in net position of governmental activities	\$	<u><u>1,746,570</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF LEMOORE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2013**

	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	\$ 9,136,218	\$ 8,076,490	\$ 440,180	\$ 225,779	\$ 17,878,667	\$ 33,915
Restricted cash and investments:						
Cash with fiscal agent - restricted	-	-	-	658,555	658,555	45,203
Receivables:						
Accounts	565,107	346,280	305,502	4,040	1,220,929	-
Less: Allowance for doubtful accounts	(30,699)	(22,395)	(19,813)	-	(72,907)	-
Interest	1,779	3,639	202	14	5,634	-
Grant	-	597,808	10,000	-	607,808	-
Interfund receivables	-	34,137	-	-	34,137	-
Inventory	-	-	-	72,824	72,824	-
Prepaid expenses	-	-	-	6,017	6,017	-
Total current assets	9,672,405	9,035,959	736,071	967,229	20,411,664	79,118
Noncurrent assets:						
Capital assets:						
Nondepreciable	9,243,043	3,533,293	252,505	624,013	13,652,854	-
Depreciable, net of accumulated depreciation	6,638,768	4,279,211	723,695	2,067,445	13,709,119	26,691
Total noncurrent assets	15,881,811	7,812,504	976,200	2,691,458	27,361,973	26,691
Total assets	25,554,216	16,848,463	1,712,271	3,658,687	47,773,637	105,809
LIABILITIES						
Current liabilities:						
Accounts payable	497,387	681,024	92,115	25,939	1,296,465	54,525
Deposits and other liabilities	23,949	-	-	36,365	60,314	-
Compensated absences	7,695	8,048	5,769	-	21,512	5,090
Interfund payables	-	-	-	-	-	34,137
Accrued interest payable	27,042	-	-	-	27,042	-
Current portion of long-term liabilities	-	-	-	215,000	215,000	-
Current portion of capital leases	-	-	-	4,170	4,170	-
Total current liabilities	556,073	689,072	97,884	281,474	1,624,503	93,752
Noncurrent liabilities:						
Long-term liabilities	7,068,000	-	-	1,855,000	8,923,000	-
Long-term capital leases	-	-	-	4,183	4,183	-
Advances from Successor Agency	-	148,380	-	2,069,161	2,217,541	-
Compensated Absences	30,782	32,191	23,074	-	86,047	20,359
Total noncurrent liabilities	7,098,782	180,571	23,074	3,928,344	11,230,771	20,359
Total liabilities	7,654,855	869,643	120,958	4,209,818	12,855,274	114,111
NET POSITION						
Net investment in capital assets	14,034,862	7,664,124	976,200	621,458	23,296,644	26,691
Unrestricted	3,864,499	8,314,696	615,113	(1,172,589)	11,621,719	(34,993)
Total net position	\$ 17,899,361	\$ 15,978,820	\$ 1,591,313	\$ (551,131)	\$ 34,918,363	\$ (8,302)
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds					289,972	
Net position of business-type activities					<u>\$ 35,208,335</u>	

The accompanying notes are an integral part of these financial statements.

CITY OF LEMOORE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	Governmental Activities - Internal Service Funds
Operating revenues:						
Charges for services	\$ 4,051,048	\$ 3,436,688	\$ 2,845,942	\$ 1,305,051	\$ 11,638,729	\$ 911,897
Fines and forfeitures	80,293	72,412	74,851	-	227,556	-
Other revenues	<u>21,606</u>	<u>68,249</u>	<u>27,542</u>	<u>7,443</u>	<u>124,840</u>	<u>2,412</u>
Total operating revenues	<u>4,152,947</u>	<u>3,577,349</u>	<u>2,948,335</u>	<u>1,312,494</u>	<u>11,991,125</u>	<u>914,309</u>
Operating expenses:						
Salaries and benefits	908,557	642,290	541,170	342,058	2,434,075	213,480
Materials and supplies	370,134	130,176	66,089	338,000	904,399	375,450
Utilities	1,000,426	288,084	1,017	100,962	1,390,489	1,306
Contractual services	279,177	133,732	938,575	211,040	1,562,524	3,481
Repairs and maintenance	83,238	22,207	2,610	32,863	140,918	222,831
Other expenses	178,614	157,708	438,803	12,819	787,944	-
Depreciation and amortization	<u>293,206</u>	<u>290,833</u>	<u>145,736</u>	<u>192,866</u>	<u>922,641</u>	<u>6,128</u>
Total operating expenses	<u>3,113,352</u>	<u>1,665,030</u>	<u>2,134,000</u>	<u>1,230,608</u>	<u>8,142,990</u>	<u>822,676</u>
Operating income (loss)	<u>1,039,595</u>	<u>1,912,319</u>	<u>814,335</u>	<u>81,886</u>	<u>3,848,135</u>	<u>91,633</u>
Non-operating revenues (expenses):						
Intergovernmental	-	639,590	290,256	-	929,846	-
Interest income	10,526	18,120	1,090	1,771	31,507	-
Interest expense	<u>(27,042)</u>	<u>-</u>	<u>-</u>	<u>(38,445)</u>	<u>(65,487)</u>	<u>-</u>
Total non-operating revenues (expenses)	<u>(16,516)</u>	<u>657,710</u>	<u>291,346</u>	<u>(36,674)</u>	<u>895,866</u>	<u>-</u>
Income before contributions and transfers	<u>1,023,079</u>	<u>2,570,029</u>	<u>1,105,681</u>	<u>45,212</u>	<u>4,744,001</u>	<u>91,633</u>
Transfers in	538,402	-	-	200,000	738,402	66,489
Transfers out	<u>(761,759)</u>	<u>(456,163)</u>	<u>(718,658)</u>	<u>(200,000)</u>	<u>(2,136,580)</u>	<u>(102,747)</u>
Net contributions and transfers	<u>(223,357)</u>	<u>(456,163)</u>	<u>(718,658)</u>	<u>-</u>	<u>(1,398,178)</u>	<u>(36,258)</u>
Changes in net position	<u>799,722</u>	<u>2,113,866</u>	<u>387,023</u>	<u>45,212</u>	<u>3,345,823</u>	<u>55,375</u>
Net position - beginning	17,550,353	13,827,679	1,204,290	(596,343)		(63,677)
Prior period adjustments	<u>(450,714)</u>	<u>37,275</u>	<u>-</u>	<u>-</u>		<u>-</u>
Net position - beginning, restated	<u>17,099,639</u>	<u>13,864,954</u>	<u>1,204,290</u>	<u>(596,343)</u>		<u>(63,677)</u>
Net position - ending	<u>\$ 17,899,361</u>	<u>\$ 15,978,820</u>	<u>\$ 1,591,313</u>	<u>\$ (551,131)</u>		<u>\$ (8,302)</u>
Adjustments to reflect consolidation of internal service fund activities related to enterprise funds					<u>\$ 59,790</u>	
Change in net position of business-type activities					<u>\$ 3,405,613</u>	

The accompanying notes are an integral part of these financial statements.

**CITY OF LEMOORE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	Governmental Activities - Internal Service Funds
Cash flows from operating activities:						
Receipt from customers and users	\$ 4,114,636	\$ 3,564,878	\$ 2,935,519	\$ 1,319,614	\$ 11,934,647	\$ 911,897
Payments to suppliers	(1,713,234)	(408,092)	(1,430,053)	(693,816)	(4,245,195)	(592,662)
Payments to employees	(903,905)	(637,048)	(536,147)	(342,058)	(2,419,158)	(207,529)
Other operating revenues	<u>21,606</u>	<u>68,249</u>	<u>27,542</u>	<u>7,443</u>	<u>124,840</u>	<u>2,412</u>
Net cash provided (used) by operating activities	<u>1,519,103</u>	<u>2,587,987</u>	<u>996,861</u>	<u>291,183</u>	<u>5,395,134</u>	<u>114,118</u>
Cash flows from noncapital financing activities:						
Loans from to other funds	-	40,362	-	(76,981)	(36,619)	(3,087)
Transfers from other funds	538,402	-	-	200,000	738,402	66,489
Transfers to other funds	<u>(761,759)</u>	<u>(456,163)</u>	<u>(718,658)</u>	<u>(200,000)</u>	<u>(2,136,580)</u>	<u>(102,747)</u>
Net cash provided (used) by noncapital financing activities	<u>(223,357)</u>	<u>(415,801)</u>	<u>(718,658)</u>	<u>(76,981)</u>	<u>(1,434,797)</u>	<u>(39,345)</u>
Cash flows from capital and related financing activities:						
Intergovernmental revenue - capital	598,834	1,395,771	280,256	-	2,274,861	-
Proceeds from capital debt	7,068,000	-	-	-	7,068,000	-
Principal paid on capital debt	-	-	-	(209,502)	(209,502)	-
Interest paid on capital debt	-	-	-	(39,545)	(39,545)	-
Acquisition of capital assets	<u>(2,574,522)</u>	<u>(1,460,529)</u>	<u>(283,312)</u>	<u>(3,655)</u>	<u>(4,322,018)</u>	<u>(23,474)</u>
Net cash provided (used) by capital and related financing activities	<u>5,092,312</u>	<u>(64,758)</u>	<u>(3,056)</u>	<u>(252,702)</u>	<u>4,771,796</u>	<u>(23,474)</u>
Cash flows from investing activities:						
Interest received	<u>11,543</u>	<u>19,316</u>	<u>1,035</u>	<u>2,465</u>	<u>34,359</u>	<u>68,718</u>
Net cash provided (used) by investing activities	<u>11,543</u>	<u>19,316</u>	<u>1,035</u>	<u>2,465</u>	<u>34,359</u>	<u>68,718</u>
Increase (decrease) in cash and cash equivalents	6,399,601	2,126,744	276,182	(36,035)	8,766,492	120,017
Cash and cash investments, July 1	<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>
Cash and cash investments, June 30	<u>\$ 9,136,218</u>	<u>\$ 8,076,490</u>	<u>\$ 440,180</u>	<u>\$ 884,334</u>	<u>\$ 18,537,222</u>	<u>\$ 147,836</u>
Cash and investments	\$ 9,136,218	\$ 8,076,490	\$ 440,180	\$ 225,779	\$ 17,878,667	\$ 147,836
Cash with fiscal agent	<u>-</u>	<u>-</u>	<u>-</u>	<u>658,555</u>	<u>658,555</u>	<u>-</u>
Total cash and investments	<u>\$ 9,136,218</u>	<u>\$ 8,076,490</u>	<u>\$ 440,180</u>	<u>\$ 884,334</u>	<u>\$ 18,537,222</u>	<u>\$ 147,836</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF LEMOORE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

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

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Refuse Fund</u>	<u>Golf Course Fund</u>	<u>Total</u>	<u>Governmental Activities - Internal Service Funds</u>
Operating income (loss)	\$ 1,039,595	\$ 1,912,319	\$ 814,335	\$ 81,886	\$ 3,848,135	\$ 91,633
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	293,206	290,833	145,736	192,866	922,641	6,128
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable	(22,891)	55,778	14,726	2,803	50,416	-
Increase (decrease) in inventory	-	-	-	(2,634)	(2,634)	-
Increase (decrease) in prepaid expenses	-	-	-	1,266	1,266	-
Increase (decrease) in accounts payable	198,355	323,815	17,041	3,236	542,447	10,406
Increase (decrease) in deposits and other liabilities	6,186	-	-	11,760	17,946	-
Increase (decrease) in compensated absences	4,652	5,242	5,023	-	14,917	5,951
Net cash provided (used) by operating activities	<u>\$ 1,519,103</u>	<u>\$ 2,587,987</u>	<u>\$ 996,861</u>	<u>\$ 291,183</u>	<u>\$ 5,395,134</u>	<u>\$ 114,118</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF LEMOORE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2013**

	RDA Successor Agency Private Purpose Trust Fund	Agency Funds
	<u>Trust Fund</u>	<u>Funds</u>
ASSETS		
Cash and investments	\$ 3,848,454	\$ 798,838
Restricted cash with fiscal agent	19,438,530	-
Intergovernmental receivables	59,550	18,745
Advances to City of Lemoore	2,217,541	-
Notes receivable	1,353,454	-
Land held for resale	1,464,377	-
Capital assets, net of accumulated depreciation	1,108,062	-
Other assets	<u>-</u>	<u>28,800</u>
 Total assets	 <u>\$ 29,489,968</u>	 <u>\$ 846,383</u>
LIABILITIES		
Accounts payable	\$ 28,346	\$ 121,693
Payable to Department of Finance	1,139,149	-
Interest payable	894,705	-
Deposits and other liabilities	-	724,690
Long-term debt	<u>39,489,198</u>	<u>-</u>
 Total liabilities	 <u>\$ 41,551,398</u>	 <u>\$ 846,383</u>
NET POSITION		
Net position held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	<u>\$ (12,061,430)</u>	

The accompanying notes are an integral part of these financial statements.

**CITY OF LEMOORE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	RDA Successor Agency Private-Purpose Trust Fund
ADDITIONS	
Taxes	\$ 4,376,811
Investment earnings	183,112
Miscellaneous	309,402
Total additions	4,869,325
DEDUCTIONS	
Community development	7,273,624
Transfer of loan receivable	66,566
Debt service :	
Interest and fiscal charges	2,177,246
Total deductions	9,517,436
Change in net position	(4,648,111)
Net position - beginning	(6,981,910)
Prior period adjustment	(431,409)
Fund balances, July 1, 2013, restated	(7,413,319)
Net position - ending	\$ (12,061,430)

The accompanying notes are an integral part of these financial statements.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Lemoore, California (the “City”) is a charter city operating under a Council-Member 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, the Lemoore Financing Authority (Financing Authority) and the Lemoore Housing Authority (Housing Authority). Financial information for the City and its component units are 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 component units. These entities are presented on a blended basis.

The **Lemoore Financing Authority** (Financing Authority) was formed in August 1989 for the purpose of assisting the financing or refinancing of certain public capital facilities within the City. The Financing 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 Financing Authority are recorded in the Water, Sewer, and Golf Course Enterprise Funds.

The **Lemoore Housing Authority** (Housing Authority) was formed in February 2011 for the purpose of providing sanitary and safe housing for people of very low, low, or moderate income within the City’s territorial jurisdiction. The Housing 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 statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental audits. 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.

Basis of Presentation

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Financial Statements – The statement of net position and the statement of activities display information about the primary government (the City) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental and business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's *business-type activities* and for each function of the City's *governmental activities*. Direct expenses are those that are specifically associated with a program or function and, therefore, are included in the program expense reported for individual function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include, 1) fines, fees, and charges paid by the recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Certain eliminations have been made as prescribed by GASB No. 34 in regards to interfund activities, payables and receivables. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated: due to/due from other funds, interfund note receivable/interfund long-term debt, and transfers in/transfers out.

Fund Financial Statements – The fund financial statements provide information about the City's funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. An accompanying schedule is presented to reconcile and explain the differences in funds and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

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

The **Gasoline Tax Fund** accounts for revenues and expenditures apportioned to the City under the Streets and Highway Code, Sections 2103, 2105, 2106, 2107, and 2107.5 of the State of California. Expenditures for administration, maintenance, and construction must be street related.

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 and is used to account for current and future low-income households for the acquisition, rehabilitation, or new construction of single family homes.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

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

The City has four major enterprise funds, the Water Fund, Sewer Fund, Refuse Fund, and Golf Course Fund, which are used to account for operations that are financed and operated in a manner similar to private business enterprise. In an enterprise fund, the intent of the City Council is that costs (expenses, including depreciation) of providing services to the general public, on a continuing basis, be financed or recovered primarily through user charges.

The City reports the following major enterprise funds:

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

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

The City's fiduciary funds are used to account for resources held for the benefit of parties outside the government. The fund's activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. The City uses an agency fund to account for assets which are custodial in nature and does not involve measurement of results of operations. Accordingly, it presents only a statement of fiduciary net position and does not present a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the City's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

The City reports the following fiduciary funds:

Redevelopment Successor Agency Private Purpose Trust Fund is used to account for assets and liabilities of the former redevelopment agency until they are distributed to other units of state and local government as a result of the dissolution of the redevelopment agency

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 and do not involve measurement of results of operations.

Additionally, the City reports the following fund type:

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

Measurement Focus, Basis of Accounting

Government-Wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting (Continued)

Governmental Fund Financial Statements – Governmental funds are reported using current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments and compensated absences, are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. *Operating revenues*, such as charges for services, result from exchange transactions associated with the principal activity of each fund. *Nonoperating revenues*, such as interest income, state and federal grants, and subsidies, result from non-exchange transactions or ancillary activities. *Operating expenses* include costs for providing services and delivering goods such as administrative expenses and depreciation on capital assets. All other expenses not meeting this definition are reported as *nonoperating expenses*.

Assets, Liabilities and Net Position

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.

Cash and Cash Equivalents

For the 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.

Restricted Assets

Certain proceeds of general obligation debt and enterprise debt are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants. "Cash with fiscal agent" is used to report resources set aside for potential deficiencies in the repayment ability of the enterprise funds, and for payment of construction projects undertaken by the City.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Position (Continued)

Interfund Transactions

Interfund transactions are reflected as loans, services provided or used, or reimbursements or transfers. Loans reported as receivables and payables as, appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e. the current portion of interfund loans) or “advances to/from other funds” (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the fund financial statements, and are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

Receivables

Enterprise fund statements report an allowance for uncollectible accounts against the account 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 Tax Calendar

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
Levy Date	July 1 to June 30
Due Dates	November 1, 1 st installment; February 1, 2 nd installment
Delinquent Dates	December 10, 1 st installment; April 10, 2 nd installment

Revenues from taxpayer-assessed taxes (sales and use, business license, transient occupancy, utility users, gas, and franchise fees) are 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.

The City accrues as receivable all property taxes received during the first (60) days of the new fiscal year.

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.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Position (Continued)

Assets Held for Resale

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

Capital Assets

The City's assets are categorized 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, streetlights 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.

Sidewalk, Curb and Gutter, and Pavement

For the sidewalk, curb and gutter, and pavement systems, 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 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, 2013 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 rating for the landscape zones was 76.0. The City will use consultants to re-determine the OCI every three years.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

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.

Interest Payable

In the government-wide financial statements, interest payable of long-term debt is recognized as the liability is incurred for the governmental fund-types and proprietary-fund types.

In the fund financial statements, proprietary fund-types recognize the interest payable when the liability is incurred.

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 compensated 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 government-wide statement of net position 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.

Unearned Revenue

Unearned revenue is that for which recognition criteria have been met, but for which revenue recognition criteria have not been met. The City typically records intergovernmental revenues (primary grants and subventions) received but not earned (qualifying expenditures not yet incurred).

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations. Typical transactions for which unavailable revenue is recorded are grants when funding requirements have been met, but the related funding is not yet available.

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 position. 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 on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Position (Continued)

Encumbrances

The City does not use encumbrance accounting.

Budgetary and Budgetary Accounting

Budgets are established by department and approved by the City Council. The budgets are then managed and controlled by department heads under the supervision of the City Manager. Budgets are adopted annually for the general funds, some of the special revenue funds, enterprise funds, and internal service funds. Formal budgetary integration is employed as a management control device during the year for these funds. The annual budgets are prepared on the basis of accounting utilized by the fund.

A two-year capital projects budget is prepared in even years for approval by the City Council, and updated in odd years. Capital projects are funded by capital projects funds, impact fees, operating accounts, grant proceeds or loan proceeds.

Expenditures may not legally exceed budgeted appropriations at the fund level. The City Manager is authorized to make budget transfers between accounts within any fund. The City Council may transfer funds from reserves to departments or enterprise activities as deemed appropriate during the fiscal year.

Use of Estimates

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

Classification of Net Position

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

- ***Net investment in capital assets*** – This category groups all capital assets, including infrastructure, into one component of net position. 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 position*** – 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 position*** – This category represents the net position of the City, which is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available, restricted resources are depleted first before the unrestricted resources are used.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Position (Continued)

Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

New Pronouncements Adopted

Governmental Accounting Standards Board Statement No. 60

In November 2010, GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to service concession arrangements ("SCAs"), which are a type of public-private or public-public partnership. This Statement requires disclosures about an SCA including a general description of the arrangement and information about the associated assets, liabilities, and deferred inflows, the rights granted and retained, and guarantees and commitments. Application of this Statement is effective for the City's fiscal year ending June 30, 2013.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Pronouncements Adopted (Continued)

Governmental Accounting Standards Board Statement No. 62

In December 2010, GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

1. Financial Accounting Standards Board ("FASB") Statements and Interpretations
2. Accounting Principles Board Opinions
3. Accounting Research Bulletins of the American Institute of Certified Public Accountants' ("AICPA") Committee on Accounting Procedure

Hereinafter, these pronouncements collectively are referred to as the "FASB and AICPA pronouncements." This Statement will improve financial reporting by contributing to the GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. Application of this Statement is effective for the City's fiscal year ending June 30, 2013.

Governmental Accounting Standards Board Statement No. 63

In June 2011, GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. This Statement also amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The requirements of this Statement are effective for the City's fiscal year ending June 30, 2013.

Governmental Accounting Standards Board Statement No. 65

In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. Although the requirements of this Statement are effective for the City's fiscal year ending June 30, 2014, the City has decided on early implementation.

New Pronouncements Not Yet Adopted

Governmental Accounting Standards Board Statement No. 66

In March 2012, GASB issued Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The requirements of this Statement are effective for the City's fiscal year ending June 30, 2014. Hereinafter, these pronouncements collectively are referred to as the "FASB and AICPA pronouncements." This Statement will improve financial reporting by contributing to the GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. Application of this Statement is effective for the City's fiscal year ending June 30, 2016.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Pronouncements Not Yet Adopted (Continued)

Governmental Accounting Standards Board Statement No. 67

In June 2012, GASB issued No. 67, *Financial Reporting for Pension Plans*—an amendment of GASB Statement No. 25. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 25 and 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions. The requirements of this Statement are effective for the City's fiscal year ending June 30, 2014.

Governmental Accounting Standards Board Statement No. 68

In June 2012, GASB issued No. 68, *Accounting and Financial Reporting for Pensions*—an amendment of GASB Statement No. 27. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. The requirements of this Statement are effective for the City's fiscal year ending June 30, 2015.

Governmental Accounting Standards Board Statement No. 69

In January 2013, GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. The objective of this Statement is to establish accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement requires disclosure to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions. The requirements of this Statement are effective for the City's fiscal year ending June 30, 2015.

Governmental Accounting Standards Board Statement No. 70

In April 2013, GASB issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. The requirements of this Statement are effective for the City's fiscal year ending June 30, 2014.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2013 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 42,486,067
Restricted cash and investments	703,758
Fiduciary funds:	
Cash and investments	4,647,292
Restricted cash with fiscal agents	<u>19,438,530</u>
 Total cash and investments	 <u>\$ 67,275,647</u>

Cash and investments as of June 30, 2013 consist of the following:

Cash on hand	\$ 4,650
Deposits with financial institutions	21,042,081
Investments	<u>46,228,916</u>
 Total cash and investments	 <u>\$ 67,275,647</u>

Investments Authorized by the California Government Code and the City’s Investment Policy

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

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%
Commerical paper	270 days	25%	10%
National 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

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments Authorized by Debt Agreements

Investments of debt proceeds held by the bond trustee are governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City’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 risks, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio or Amount	Maximum Investment of One Issuer or Amount
U.S. Treasury obligations	None	None	None
U.S. Agency securities	None	None	None
Bankers acceptances	180 days	None	None
Commerical paper	270 days	None	None
Money market mutual funds	N/A	None	None
Investment contracts	30 years	None	None

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 manages its exposure to interest rate risk is by maintaining funds in liquid, short-term investments which can be converted to cash when necessary to meet disbursement requirements.

Information about the sensitivity of the fair values of the City’s investments (including investments held by bond trustee) 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 50 Months	Longer Than 60 Months
Money market funds	\$ 20,097,085	\$ 20,097,085	\$ -	\$ -	\$ -
State investment pool	23,843,903	23,843,903	-	-	-
Investment contracts	<u>2,287,928</u>	<u>1,190,928</u>	<u>448,000</u>	<u>649,000</u>	<u>-</u>
	<u>\$ 46,228,916</u>	<u>\$ 45,131,916</u>	<u>\$ 448,000</u>	<u>\$ 649,000</u>	<u>\$ -</u>

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 – CASH AND INVESTMENTS (Continued)

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, the City’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	\$ 20,097,085	N/A	\$ 20,097,085	\$ -
State investment pool	23,843,903	N/A	-	23,843,903
Investment contracts	<u>2,287,928</u>	N/A	<u>-</u>	<u>2,287,928</u>
	<u>\$ 46,228,916</u>		<u>\$ 20,097,085</u>	<u>\$ 26,131,831</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 city will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterpart (e.g. broker-dealer) to a transaction, a city will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits:

The California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the government 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.

GASB Statement No. 40 requires the following disclosure be made with respect to custodial credit risk relating to deposits and investments.

As of June 30, 2013, the City had no deposits with financial institutions in uncollateralized accounts in excess of federal depository insurance limits. In addition, as of June 30, 2013, no investments were held by the same broker dealer (counterparty) that was used by the City of Lemoore to purchase the securities.

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).

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 – CASH AND INVESTMENTS (Continued)

Local Agency Investment Fund

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

NOTE 3 – FORGIVABLE LOANS

The City administers a housing rehabilitation loan program. Under this program, individuals with incomes below certain levels are eligible to receive low interest loans for rehabilitation work on their homes. These performing loans are secured by deeds of trust on the rehabilitation properties.

Deferred payment loans receivable under the these forgivable loans are not required to be paid back unless the participating homeowner sells, transfers title to the rehabilitated property, or discontinues residence in the dwelling at which time the full amount of the deferred loan is due. These deferred payment loans are "non-performing loans" and are not recorded as loans receivable in the financial statements. Such loans totaled \$2,710,992 as of June 30, 2013.

NOTE 4 – 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, 2013, is as follows:

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:		
Sewer fund	\$ 34,137	\$ -
Internal service funds:		
Insurance	<u>-</u>	<u>34,137</u>
Total	<u>\$ 34,137</u>	<u>\$ 34,137</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 4 – INTERFUND ACTIVITIES (Continued)

Transfers Between Funds

With City 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	\$ 1,779,529	\$ 167,990
Gasoline Tax Fund	-	230,026
Water Fund	538,402	761,759
Sewer Fund	-	456,163
Refuse Fund	-	718,658
Golf Course Fund	200,000	200,000
Nonmajor funds:		
Traffic Safety Fund	-	398
Maintenance Assessment District Fund	-	26,998
Recreation Improvement Fund	-	9,568
Facility Infrastructure Fund	151,592	-
Capital Improvement Fees Fund	-	61,705
Fleet Maintenance Fund	66,489	102,747
 Total	 \$ 2,736,012	 \$ 2,736,012

NOTE 5 – NET POSITION HELD FOR RESALE

The following is a summary of changes in the assets held for resale during the 2012-2013 fiscal year:

	Balance June 30, 2012	Additions	Reductions	Balance June 30, 2013
Land held for resale	\$ 1,485,564	\$ -	\$ -	\$ 1,485,564

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 6 – CAPITAL ASSETS

Capital assets activity of the governmental activities for the year ended June 30, 2013 is as follows:

GOVERNMENTAL ACTIVITIES

	Balance June 30, 2012	Additions	Reductions	Balance June 30, 2013
Capital assets, not being depreciated:				
Land	\$ 2,255,136	\$ -	\$ -	\$ 2,255,136
Road network	43,356,643	-	-	43,356,643
Construction in progress	<u>466,213</u>	<u>1,431,739</u>	<u>(268,305)</u>	<u>1,629,647</u>
Total capital assets, not being depreciated	<u>46,077,992</u>	<u>1,431,739</u>	<u>(268,305)</u>	<u>47,241,426</u>
Capital assets, being depreciated				
Buildings and improvements	14,223,170	418,305	-	14,641,475
Machinery and equipment	5,363,227	69,217	(20,986)	5,411,458
Infrastructure	<u>3,884,792</u>	<u>-</u>	<u>-</u>	<u>3,884,792</u>
Total capital assets, being depreciated	<u>23,471,189</u>	<u>487,522</u>	<u>(20,986)</u>	<u>23,937,725</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,847,918)	(379,089)	-	(3,227,007)
Machinery and equipment	(4,349,114)	(95,731)	19,989	(4,424,856)
Infrastructure	<u>(488,073)</u>	<u>(187,081)</u>	<u>-</u>	<u>(675,154)</u>
Total accumulated depreciated, net	<u>(7,685,105)</u>	<u>(661,901)</u>	<u>19,989</u>	<u>(8,327,017)</u>
Total capital assets, being depreciated, net	<u>15,786,084</u>	<u>(174,379)</u>	<u>(997)</u>	<u>15,610,708</u>
Governmental activities capital assets, net	<u>\$ 61,864,076</u>	<u>\$ 1,257,360</u>	<u>\$ (269,302)</u>	<u>\$ 62,852,134</u>

Depreciation expense was charged to governmental functions as follows

General government	\$ 11,816
Public safety	38,206
Parks and recreation	2,588
Community development	400,249
Unallocated	187,081
Capital assets held by the Internal Service Funds were charged to the various functions based on their usage	<u>6,127</u>
Total	<u>\$ 646,067</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 6 – CAPITAL ASSETS (Continued)

Capital assets activity of the business-type activities for the year ended June 30, 2013 is as follows:

BUSINESS-TYPE ACTIVITIES

	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2013</u>
Water Fund:				
Capital Assets, not being depreciated:				
Land	\$ 427,232	\$ -	\$ -	\$ 427,232
Construction in progress	<u>6,409,493</u>	<u>2,406,318</u>	<u>-</u>	<u>8,815,811</u>
Total capital assets, not being depreciated	<u>6,836,725</u>	<u>2,406,318</u>	<u>-</u>	<u>9,243,043</u>
Capital Assets, being depreciated:				
Buildings and improvements	11,184,154	14,434	-	11,198,588
Machinery and equipment	<u>1,966,075</u>	<u>153,770</u>	<u>(800)</u>	<u>2,119,045</u>
Total capital assets, being depreciated	<u>13,150,229</u>	<u>168,204</u>	<u>(800)</u>	<u>13,317,633</u>
Less accumulated depreciation for:				
Buildings and improvements	(5,230,160)	(234,482)	-	(5,464,642)
Machinery and equipment	<u>(1,156,299)</u>	<u>(58,724)</u>	<u>800</u>	<u>(1,214,223)</u>
Total accumulated depreciated, net	<u>(6,386,459)</u>	<u>(293,206)</u>	<u>800</u>	<u>(6,678,865)</u>
Total capital assets, being depreciated, net	<u>6,763,770</u>	<u>(125,002)</u>	<u>-</u>	<u>6,638,768</u>
Water fund capital assets, net	<u>\$ 13,600,495</u>	<u>\$ 2,281,316</u>	<u>\$ -</u>	<u>\$ 15,881,811</u>
Sewer Fund:				
Capital assets, not being depreciated:				
Land	\$ 392,805	\$ -	\$ -	\$ 392,805
Construction in progress	<u>1,755,084</u>	<u>1,385,404</u>	<u>-</u>	<u>3,140,488</u>
Total capital assets, not being depreciated	<u>2,147,889</u>	<u>1,385,404</u>	<u>-</u>	<u>3,533,293</u>
Capital assets, being depreciated				
Buildings and improvements	5,279,759	-	(40,000)	5,239,759
Machinery and equipment	<u>3,527,111</u>	<u>75,126</u>	<u>(68,000)</u>	<u>3,534,237</u>
Total capital assets, being depreciated	<u>8,806,870</u>	<u>75,126</u>	<u>(108,000)</u>	<u>8,773,996</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,657,133)	(199,928)	40,000	(1,817,061)
Machinery and equipment	<u>(2,654,818)</u>	<u>(90,906)</u>	<u>68,000</u>	<u>(2,677,724)</u>
Total accumulated depreciated, net	<u>(4,311,951)</u>	<u>(290,834)</u>	<u>108,000</u>	<u>(4,494,785)</u>
Total capital assets, being depreciated, net	<u>4,494,919</u>	<u>(215,708)</u>	<u>-</u>	<u>4,279,211</u>
Sewer fund capital assets, net	<u>\$ 6,642,808</u>	<u>\$ 1,169,696</u>	<u>\$ -</u>	<u>\$ 7,812,504</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 6 – CAPITAL ASSETS (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

	Balance June 30, 2012	Additions	Reductions	Balance June 30, 2013
Refuse Fund:				
Capital assets, not being depreciated:				
Land	\$ 252,505	\$ -	\$ -	\$ 252,505
Total capital assets, not being depreciated	252,505	-	-	252,505
Capital assets, being depreciated				
Machinery and equipment	1,985,737	283,313	-	2,269,050
Total capital assets, being depreciated	1,985,737	283,313	-	2,269,050
Less accumulated depreciation for:				
Machinery and equipment	(1,399,617)	(145,738)	-	(1,545,355)
Total accumulated depreciated, net	(1,399,617)	(145,738)	-	(1,545,355)
Total capital assets, being depreciated, net	586,120	137,575	-	723,695
Refuse fund capital assets, net	\$ 838,625	\$ 137,575	\$ -	\$ 976,200
Golf Course Fund:				
Capital Assets, not being depreciated:				
Land	\$ 624,013	\$ -	\$ -	\$ 624,013
Total capital assets, not being depreciated	624,013	-	-	624,013
Capital Assets, being depreciated				
Buildings and improvements	4,358,502	-	-	4,358,502
Machinery and equipment	688,182	75,505	(2,600)	761,087
Total capital assets, being depreciated	5,046,684	75,505	(2,600)	5,119,589
Less accumulated depreciation for:				
Buildings and improvements	(1,576,274)	(864,755)	-	(2,441,029)
Machinery and equipment	(1,213,752)	(23,512)	626,149	(611,115)
Total accumulated depreciated, net	(2,790,026)	(888,267)	626,149	(3,052,144)
Total capital assets, being depreciated, net	2,256,658	(812,762)	623,549	2,067,445
Golf fund capital assets, net	\$ 2,880,671	\$ (812,762)	\$ 623,549	\$ 2,691,458
Total capital assets, net	\$ 23,962,599	\$ 2,775,825	\$ 623,549	\$ 27,361,973

Depreciation expense was charged to business-type functions as follows:

Business-type activities:	
Water	\$ 293,206
Sewer	290,833
Refuse	145,736
Golf Course	192,866
Total	\$ 729,775

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 7 – DEPOSITS AND OTHER LIABILITIES

Deposits and other liabilities consisted of the following at June 30, 2013:

	<u>General Fund</u>	<u>Water Fund</u>	<u>Golf Course Fund</u>	<u>Total</u>
Deposits	\$ 251,790	\$ -		\$ 251,790
Other liabilities	<u>1,033</u>	<u>23,949</u>	<u>36,365</u>	<u>61,347</u>
Total deposits and other liabilities	<u>\$ 252,823</u>	<u>\$ 23,949</u>	<u>\$ 36,365</u>	<u>\$ 313,137</u>

NOTE 8 – 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 noncurrent portion of this debt at fiscal year-end was \$272,910 and \$86,047, 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.

Because of the nature of compensated absences and uncertainty over when vacations will be taken, a statement of debt service requirements to maturity of compensated absences has not been presented. At June 30, 2013, the balance is \$366,587 for governmental activities and \$107,559 for business-type activities.

NOTE 9 – 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, 2013:

	<u>Balance June 30, 2012</u>	<u>Incurred or Issued</u>	<u>Satisfied or Matured</u>	<u>Balance June 30, 2013</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More Than One Year</u>
Governmental activities:						
Obligations payable:						
Compensated absences	\$ 457,291	\$ 8,424	\$ (99,128)	\$ 366,587	\$ 73,318	\$ 293,269
Governmental activity long-term liabilities	<u>\$ 457,291</u>	<u>\$ 8,424</u>	<u>\$ (99,128)</u>	<u>\$ 366,587</u>	<u>\$ 73,318</u>	<u>\$ 293,269</u>

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 9 – LONG-TERM OBLIGATIONS (Continued)

The following is a summary of the long-term obligation transactions of the City for business-type activities for the year ended June 30, 2013:

	Balance June 30, 2012	Incurred or Issued	Satisfied or Matured	Balance June 30, 2013	Amounts Due Within One Year	Amounts Due in More Than One Year
Business-Type Activities:						
Bonds payable:						
Certifications of participation	\$ 2,275,000	\$ -	\$ 205,000	\$ 2,070,000	\$ 215,000	\$ 1,855,000
Total bonds payable	<u>2,275,000</u>	<u>-</u>	<u>205,000</u>	<u>2,070,000</u>	<u>215,000</u>	<u>1,855,000</u>
Water revenue loan	-	7,068,000	-	7,068,000	-	7,068,000
Capital leases	12,855	-	4,502	8,353	4,183	4,170
Compensated absences	<u>92,642</u>	<u>18,838</u>	<u>3,921</u>	<u>107,559</u>	<u>21,512</u>	<u>86,047</u>
Business-type activities long-term liabilities	<u>\$ 2,380,497</u>	<u>\$ 7,086,838</u>	<u>\$ 213,423</u>	<u>\$ 9,253,912</u>	<u>\$ 240,695</u>	<u>\$ 9,013,217</u>

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 of approximately .22% at June 30, 2013. The final payment for COPS is scheduled for November 2020.

The following is a schedule of the future estimated minimum payments related to the 1995 Variable Rate Demand Certificates of Participation at June 30, 2013:

Fiscal Years Ending June 30	Principal	Interest	Total
2014	\$ 215,000	\$ 4,318	\$ 219,318
2015	230,000	3,828	233,828
2016	240,000	3,311	243,311
2017	250,000	2,772	252,772
2018	265,000	2,205	267,205
2019-2021	<u>870,000</u>	<u>2,937</u>	<u>872,937</u>
Totals	<u>\$ 2,070,000</u>	<u>\$ 19,371</u>	<u>\$ 2,089,371</u>

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 9 – LONG-TERM OBLIGATIONS (Continued)

Series 2013 Water Revenue Loan

In May 2013, the City obtained a water revenue loan from Pinnacle Public Finance, Inc. for \$7,068,000 bearing 2.48% interest, payable quarterly over a fifteen-year term. The loan was obtained to finance the acquisition and construction of various capital improvements, which primarily consists of photovoltaic water wells water systems throughout the City, as well as the expansion of a parking complex. The City irrevocably pledged all of the net revenues of the water fund to the punctual payment of the loan. After September 1, 2018, the City has the option to prepay the unpaid principal of the loan in whole or in part on any loan payment date. The final payment of the loan is scheduled for March 1, 2029.

The following is a schedule of the future estimated minimum payments related to the 1995 Variable Rate Demand Certificates of Participation at June 30, 2013:

Fiscal Years Ending June 30	Principal	Interest	Total
2014	\$ -	\$ 175,773	\$ 175,773
2015	402,062	171,566	573,628
2016	412,126	161,502	573,628
2017	422,443	151,186	573,629
2018	433,017	140,612	573,629
2019-2023	2,333,201	534,942	2,868,143
2024-2028	2,640,210	227,935	2,868,145
2029	<u>424,941</u>	<u>5,280</u>	<u>430,221</u>
Totals	<u>\$ 7,068,000</u>	<u>\$ 1,568,796</u>	<u>\$ 8,636,796</u>

NOTE 10 – CAPITAL LEASE COMMITMENTS

The City has entered into a lease agreement for the acquisition of golf maintenance equipment. The 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, 2013:

Equipment	\$ 18,501
Less: Accumulated depreciation	<u>(5,066)</u>
	<u>\$ 13,435</u>

The future minimum lease obligations and the net present value of these minimum lease payments as June 30, 2013, are as follows:

For the years ending	
2014	\$ 4,170
2015	4,170
2016	<u>13</u>
Present value of future minimum lease payments	<u>\$ 8,353</u>

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The City implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* as of June 30, 2013.

GASB 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. This Statement also amends the net asset reporting requirements and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

GASB 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City does not have any items to report as a deferred outflow of resources.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type, which is unavailable revenue. The unavailable revenues arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenues, is reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	General Fund	Grant Fund	Other Governmental Funds	Total Governmental Funds
Loans	\$ -	\$ 652,200	\$ -	\$ 652,200
Intergovernmental revenue	48,296	59,209	184,947	292,452
	\$ 48,296	\$ 711,409	\$ 184,947	\$ 944,652

NOTE 12 – POST-RETIREMENT 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.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 13 – DEFINED BENEFIT PENSION PLAN

California Public Employees' Retirement Plan (CalPERS)

Plan Description

The City contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. CalPERS provides retirement benefits 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 their Executive Office located at 400 P Street, Sacramento, California 95814.

Funding Policy

CalPERS implemented a change for fiscal year 2012-2013, based on the passage of Assembly Bill (AB) 340. AB 340 created the Public Employees' Pension Reform Act (PEPRA) that implemented new benefit formulas and final compensation periods, as well as new contribution requirements for new employees hired on or after January 1, 2013 who meet the definition of new member under PEPRA. The City will assign employees as either "Classic" or "PEPRA" which have different contribution rates reflected in the following paragraphs.

Active "Classic" 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 fiscal year 2012-2013 was 10.621% for miscellaneous employees and 20.425% 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.

Active "PEPRA" plan members in the Miscellaneous and Safety plans are required to contribute 6.25% and 11.5% respectively, of their annual covered salary. The City is required to match the same percentages for the employer contribution rate.

Annual Pension Cost

For the fiscal year ended June 30, 2013, the City's annual pension cost of \$1,079,182 for CalPERS was equal to the City's required and actual contributions. The required contribution for the fiscal year ended June 30, 2013 was determined as part of the June 30, 2010 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 expenses), (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'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 Safety Plans of the City of Lemoore's unfunded actuarial accrued liabilities are being amortized as a level percentage of projected payrolls on a closed basis. The remaining amortization period at June 30, 2013 was 17 years for Miscellaneous and 14 years for Police Safety.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

California Public Employees’ Retirement Plan (CalPERS) (Continued)

Annual Pension Cost (Continued)

The City’s annual pension cost (APC) and net position obligation as of and for the year ended June 30, 2013 were as follows:

Fiscal Year	Three-Year Trend Information for PERS		Net Pension Obligation
	Annual Pension Cost (ACP)	Percentage of ACP Contributed	
6/30/10	\$ 965,961	100.0%	\$ -
6/30/11	\$ 1,077,902	100.0%	\$ -
6/30/12	\$ 1,079,182	100.0%	\$ -

Funded Status and Funding Progress

As of June 30, 2012, the most recent actuarial valuation date, the plan was 88.5% funded for miscellaneous employees and 83.7% funded for safety employees. The actuarial accrued liability for benefits was \$4.1 billion for miscellaneous employees and \$475 million for safety employees and the actuarial value of assets was \$3.6 billion for miscellaneous employees and \$407 million for safety employees, resulting in an unfunded actuarial accrued liability (UAAL) of \$488 million for miscellaneous employees and \$69 million for safety employees. The covered payroll (annual payroll of active employees covered by the plan) was \$757 million for miscellaneous members and \$60 million for safety members, and the ratio of UAAL to the covered payroll was 64.5% and 114.3%, respectively.

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

(Dollar amounts in thousands)

Valuation Date	Actual Value Assets	Actuarial Accrued Liability (AAL) Entry Age Normal	Unfunded AAL (UAAL)/ (Excess Assets)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
<u>Miscellaneous Plan</u>						
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%
6/30/12	\$ 3,686,598	\$ 4,175,139	\$ 488,541	88.3%	\$ 757,046	64.5%
<u>Safety Plan</u>						
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%
6/30/12	\$ 407,412	\$ 475,964	\$ 68,552	85.6%	\$ 59,986	114.3%

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 14 – 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."

NOTE 15 – 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 54 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 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 the 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.

At the termination of the joint venture agreement and after all claims have been settled, any excess or deficit will be divided among the cities in proportion to the aggregate amount of contribution made by each.

The most recent condensed information of CSJVRMA is as follows:

	As of and for the Year Ended June 30, 2013
Total assets	\$ 82,190,005
Total liabilities	66,304,596
Member's equity	\$ 15,885,409
Total revenue for year	\$ 30,744,973
Total expenses for year	27,142,583
Change in net position	\$ 3,602,390

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 16 – CONTINGENT LIABILITIES AND COMMITMENTS

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.

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 17 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2013:

General Fund:

Current:

General government	\$	24,238
Community development	\$	33,731
Parks and recreation	\$	41,151
Capital outlay	\$	73,576
Other financing uses		
Transfers out	\$	26,638

The excess expenditures were covered by available fund balance in the funds.

Deficit Fund Balance

The Golf Course Fund has a net fund deficit of \$551,131. 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 deficit of \$19,368. The deficit will be eliminated through future revenues or transfers from other funds.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 18 – SEGMENT INFORMATION FOR WATER FUND

The Water Fund is an enterprise fund that accounts for the City's water utility operations and collection and administration of water fees. Segment information for the utility operations is as follows:

	Water Fund
CONDENSED STATEMENT OF NET POSITION	
Assets:	
Current assets	\$ 9,672,405
Noncurrent assets	15,881,811
Total assets	25,554,216
Liabilities:	
Current liabilities	556,073
Noncurrent liabilities	7,098,782
Total liabilities	7,654,855
Net Position:	
Net investment in capital assets	14,034,862
Unrestricted	3,864,499
Total net position	\$ 17,899,361
CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION	
Operating revenues	\$ 4,152,947
Depreciation expenses	(293,206)
Other operating expenses	(2,820,146)
	1,039,595
Operating income (loss)	1,039,595
Nonoperating revenues (expenses)	
Investing income	10,526
Interest expense	(27,042)
Transfers	(223,357)
	(239,873)
Total nonoperating revenues (expenses)	(239,873)
Changes in net position	799,722
Beginning net position	17,550,353
Prior period adjustment	(450,714)
Ending net position	\$ 17,899,361
CONDENSED STATEMENT OF CASH FLOWS	
Net cash provided (used) by:	
Operating activities	\$ 1,519,103
Noncapital financing activities	(223,357)
Capital and related financing activities	5,092,312
Investing activities	11,543
	6,399,601
Net increase (decrease) in cash and investments	6,399,601
Beginning cash and investments	2,736,617
Ending cash and investments	\$ 9,136,218

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

During the year the following prior period adjustments were recorded:

Enterprise Funds

The beginning net position in the Water Fund was reduced by \$450,714 as a result of two adjustments. The first was related to the City not accruing utility bills related to the 2012 fiscal year that were not received until the 2013 fiscal year totaling \$161,712. The remaining amount is related to an intergovernmental receivable that was that was disallowed by the granting agency during fiscal year 2012 but was not removed from the City's accounting records.

The beginning net position in the Sewer Fund was increased by \$37,275 as a result of understating grant revenue in the Sewer fund in the 2012 fiscal year.

Governmental Funds

The beginning fund balance in the Gasoline Tax Fund was understated and the Local Transportation Fund was overstated by \$584,839. This was related to the Gasoline Tax 2103 erroneously being reported in the Local Transportation Fund rather than the Gasoline Tax Funds in prior years.

NOTE 20 – SUCCESSOR AGENCY TRUST

On January 30, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with Assembly Bill 1X26 (the "Bill") which dissolved all redevelopment agencies in the State of California.

Under the control of an oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution of the redevelopment agency (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies are only allocated revenue in the amount that is necessary to pay estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

Cash

A reconciliation of the Successor Agency Trust Fund's cash balances as of June 30, 2013 is as follows:

Cash on hand	\$ 3,848,454
Cash with fiscal agents	<u>19,438,530</u>
Total cash	<u>\$ 23,286,984</u>

Receivables

A reconciliation of the Successor Agency Trust Fund's receivables balances as of June 30, 2013 is as follows:

Intergovernmental receivables	\$ 59,550
Advances to the City of Lemoore	2,217,541
Note receivable	<u>1,353,454</u>
Total receivables	<u>\$ 3,630,545</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 20 – SUCCESSOR AGENCY TRUST (Continued)

Capital Assets

Capital assets activity of the Successor Agency Trust Fund as of June 30, 2013 is as follows:

	Balance June 30, 2012	Additions	Reductions	Balance June 30, 2013
Capital Assets, not being depreciated:				
Land	\$ 1,108,062	\$ -	\$ -	\$ 1,108,062
Total capital assets, not being depreciated	<u>1,108,062</u>	<u>-</u>	<u>-</u>	<u>1,108,062</u>
Successor Agency capital assets, net	<u>\$ 1,108,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,108,062</u>

Long-term Debt

The following is a summary of long-term debt obligation transactions for the Successor Agency Trust Fund at June 30, 2013:

	Balance June 30, 2012	Incurred or Issued	Satisfied or Matured	Balance June 30, 2013	Amounts Due Within One Year	Amounts Due in More Than One Year
Bonds payable:						
1998 RDA Tax Allocation Refunding	\$ 5,420,000	\$ -	\$ 275,000	\$ 5,145,000	\$ 285,000	\$ 4,860,000
2003 RDA Tax Allocation Refunding	11,775,000	-	195,000	11,580,000	200,000	11,380,000
2011 RDA Tax Allocation Bonds	19,150,000	-	160,000	18,990,000	160,000	18,830,000
Less: bond discount	<u>(736,551)</u>	<u>-</u>	<u>(26,305)</u>	<u>(710,246)</u>	<u>-</u>	<u>(710,246)</u>
Total bonds payable	<u>35,608,449</u>	<u>-</u>	<u>603,695</u>	<u>35,004,754</u>	<u>645,000</u>	<u>34,359,754</u>
Leprino Owner Participation Agreement Obligation	1,056,300	-	1,056,300	-	-	-
Leprino Owner Participation Agreement Obligation	<u>5,050,948</u>	<u>-</u>	<u>566,504</u>	<u>4,484,444</u>	<u>-</u>	<u>4,484,444</u>
Business-type activities long-term liabilities	<u>\$ 41,715,697</u>	<u>\$ -</u>	<u>\$ 2,226,499</u>	<u>\$ 39,489,198</u>	<u>\$ 645,000</u>	<u>\$ 38,844,198</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 fund \$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.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 20 – SUCCESSOR AGENCY TRUST (Continued)

Long-term Debt (Continued)

Tax Allocation Refunding Bonds (Continued)

1998 RDA Tax Allocation Refunding Bonds (Continued)

Annual debt service requirements to maturity for the 1998 Tax Allocation Refunding Bonds are as follows:

Fiscal Years Ending June 30	1998 Tax Allocation Refunding bond		
	Principal	Interest	Total
2014	\$ 285,000	\$ 252,320	\$ 537,320
2015	300,000	237,110	537,110
2016	320,000	220,990	540,990
2017	335,000	203,960	538,960
2018	355,000	186,375	541,375
2019-2023	2,055,000	641,125	2,696,125
2024-2026	<u>1,495,000</u>	<u>114,625</u>	<u>1,609,625</u>
Totals	<u>\$ 5,145,000</u>	<u>\$ 1,856,505</u>	<u>\$ 7,001,505</u>

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 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.

Fiscal Years Ending June 30	2003 Tax Allocation Refunding Bond		
	Principal	Interest	Total
2014	\$ 200,000	\$ 531,149	\$ 731,149
2015	215,000	523,256	738,256
2016	220,000	514,664	734,664
2017	230,000	505,548	735,548
2018	235,000	495,898	730,898
2019-2023	1,350,000	2,310,321	3,660,321
2024-2028	2,740,000	1,914,219	4,654,219
2029-2033	5,200,000	923,400	6,123,400
2034	<u>1,190,000</u>	<u>28,263</u>	<u>1,218,263</u>
Totals	<u>\$ 11,580,000</u>	<u>\$ 7,746,718</u>	<u>\$ 19,326,718</u>

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 20 – SUCCESSOR AGENCY TRUST (Continued)

Long-term Debt (Continued)

Tax Allocation Refunding Bonds (Continued)

2011 Tax Allocation Bonds

On March 4, 2011, the Agency issued \$19,150,000 of its 2011 Tax Allocation Bonds (the 2011 Bonds) bearing interest of 3.0% to 7.375%, payable semi-annually on February 1 and August 1, commencing August 1, 2011. Beginning August 2, 2012, principal comes due annually in various sums through August 1, 2040, subject to optimal redemption by the Agency, on whole or in part on August 1, 2017. The 2011 Bonds are payable from and secured by incremental property tax revenue (Pledged Tax Revenues).

Fiscal Years Ending June 30	2011 Tax Allocation Refunding Bond		
	Principal	Interest	Total
2014	\$ 170,000	\$ 1,349,313	\$ 1,519,313
2015	165,000	1,342,613	1,507,613
2016	170,000	1,335,700	1,505,700
2017	170,000	1,328,263	1,498,263
2018	180,000	1,319,938	1,499,938
2019-2023	985,000	6,446,446	7,431,446
2024-2028	1,315,000	6,084,318	7,399,318
2029-2033	1,895,000	5,502,547	7,397,547
2034-2037	8,160,000	3,902,113	12,062,113
2038-2041	<u>5,780,000</u>	<u>659,693</u>	<u>6,439,693</u>
Totals	<u>\$ 18,990,000</u>	<u>\$ 29,270,944</u>	<u>\$ 48,260,944</u>

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 the \$250 million, the Agency's reimbursement obligation increased to \$6 million, payable in 10 annual installments of \$600,000 each year, 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 June 30, 2013 fiscal year, a final payment of \$1,613,666 was made. This payment was adjusted from \$600,000 because the facility's assessed value was \$413 million.

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 addition work at the Expanded Wastewater Pretreatment System.

It has be acknowledged that the City will incur an additional liability of approximately \$6 million for wastewater improvements at the Leprino plant and this liability will be paid from the additional tax increments that the plan would generate based on this expansion. The amount calculated for fiscal year 2013 was \$566,504 based on the increase in tax increments and other facts.

The total liability to Leprino Foods Company at June 30, 2013 is \$4,484,444.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LEMOORE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amount</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget - Positive (Negative)
REVENUES:				
Property taxes	\$ 1,045,000	\$ 1,045,000	\$ 2,797,222	\$ 1,752,222
Other taxes	2,612,000	2,612,000	2,706,573	94,573
Licenses and permits	442,600	442,600	656,378	213,778
Charges for services	291,250	291,250	399,471	108,221
From other agencies	2,149,922	2,149,922	2,184,874	34,952
Fees and assessments	24,000	24,000	15,078	(8,922)
Use of money and property	50,000	50,000	58,797	8,797
Other revenue	<u>526,650</u>	<u>526,650</u>	<u>542,872</u>	<u>16,222</u>
Total revenues	<u>7,141,422</u>	<u>7,141,422</u>	<u>9,361,265</u>	<u>2,219,843</u>
EXPENDITURES:				
General government	2,030,106	2,030,106	2,054,344	(24,238)
Public safety	4,656,962	4,656,962	4,639,315	17,647
Public works	333,950	333,950	302,351	31,599
Community Development	1,040,494	1,040,494	1,074,225	(33,731)
Parks and recreation	421,093	421,093	462,244	(41,151)
Capital outlay	<u>152,777</u>	<u>152,777</u>	<u>226,353</u>	<u>(73,576)</u>
Total expenditures	<u>8,635,382</u>	<u>8,635,382</u>	<u>8,758,832</u>	<u>(123,450)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,493,960)</u>	<u>(1,493,960)</u>	<u>602,433</u>	<u>2,096,393</u>
Other financing sources (uses):				
Operating transfers in	1,730,974	1,730,974	1,779,529	48,555
Operating transfers out	<u>(141,350)</u>	<u>(141,350)</u>	<u>(167,988)</u>	<u>(26,638)</u>
Total other financing sources (uses)	<u>1,589,624</u>	<u>1,589,624</u>	<u>1,611,541</u>	<u>21,917</u>
Net change in fund balances	95,664	95,664	2,213,974	2,118,310
Fund balances, June 30, 2012	<u>9,915,485</u>	<u>9,915,485</u>	<u>9,915,485</u>	<u>-</u>
Fund balances, June 30, 2013	<u>\$ 10,011,149</u>	<u>\$ 10,011,149</u>	<u>\$ 12,129,459</u>	<u>\$ 2,118,310</u>

CITY OF LEMOORE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1 – BUDGET CONTROL AND ACCOUNTING

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. 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 comment from interested persons.
3. Prior to July 1, the budget is legally adopted through passage of a resolution. This budget is reported as Original Budget in the budgetary comparisons schedule.
4. During the fiscal year, changes to the adopted budget may be authorized, as follows:
 - a. Items requiring City Council action – appropriations 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.
 - 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 the total departmental budget remains the same.
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 budget 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. The budget is reported as the Final Budget in the budgetary comparisons schedule.
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.

SUPPLEMENTARY INFORMATION

**CITY OF LEMOORE
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

Nonmajor Special Revenue Funds

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.

The **Traffic Safety Fund** is used to account for proceeds of traffic citations, which may be used for programs promoting traffic safety, such as street improvements, striping, and the like.

The **Local Transportation Fund** is used to account for the maintenance and construction of roadways and for specialized engineering services using transportation development act funds.

The **Maintenance Assessment District Fund** is used to account for City maintenance costs relating to the public improvements within the assessment district area.

The **TE/STP Exchange Fund** is used to account for projects undertaken with federal streets transportation and planning funds received by the City through the State of California.

The **Downtown Improvement Fund** is used to account for economic development and revitalization endeavors by local businesses in the downtown area.

The **Streets Grant Fund** is used to account for street improvements using miscellaneous state and federal grants.

Nonmajor Capital Projects Funds

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

The **Street Improvement Fund** is used 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.

The **Recreation Improvement Fund** is used to account for the revenue from developer fees to be used for acquisition and development of parks and recreation facilities.

The **Facility Infrastructure Fund** is used 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.

The **Capital Improvement Fees Fund** is used to account for miscellaneous capital projects using developer fees.

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

	Combined Special Revenue Funds	Combined Capital Project Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 3,930,365	\$ 6,024,705	\$ 9,955,070
Receivables:			
Accounts Receivable	1,899	8,097	9,996
Interest	1,835	2,466	4,301
Intergovernmental	<u>694,214</u>	<u>14</u>	<u>694,228</u>
Total assets	<u>\$ 4,628,313</u>	<u>\$ 6,035,282</u>	<u>\$ 10,663,595</u>
LIABILITIES			
Accounts payable	<u>\$ 61,993</u>	<u>\$ 98,116</u>	<u>\$ 160,109</u>
Total liabilities	<u>61,993</u>	<u>98,116</u>	<u>160,109</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>184,947</u>	<u>-</u>	<u>184,947</u>
Total deferred inflows of resources	<u>184,947</u>	<u>-</u>	<u>184,947</u>
FUND BALANCES			
Restricted	2,556,432	-	2,556,432
Committed	1,455,831	5,937,166	7,392,997
Assigned	<u>369,110</u>	<u>-</u>	<u>369,110</u>
Total fund balances	<u>4,381,373</u>	<u>5,937,166</u>	<u>10,318,539</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,628,313</u>	<u>\$ 6,035,282</u>	<u>\$ 10,663,595</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Combined Special Revenue Funds	Combined Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Property taxes	\$ 256,773	\$ -	\$ 256,773
Licenses and permits	9,518	-	9,518
From other agencies	1,898,220	-	1,898,220
Fees and assessments	31,690	257,326	289,016
Use of money and property	9,062	12,428	21,490
Other revenue	<u>-</u>	<u>945</u>	<u>945</u>
Total revenues	<u>2,205,263</u>	<u>270,699</u>	<u>2,475,962</u>
EXPENDITURES:			
Current :			
General government	13,184	-	13,184
Public works	-	4,722	4,722
Community development	379,233	-	379,233
Capital outlay:			
City streets	2,422,325	349,658	2,771,983
Parks and recreation	<u>-</u>	<u>33,519</u>	<u>33,519</u>
Total expenditures	<u>2,814,742</u>	<u>387,899</u>	<u>3,202,641</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(609,479)</u>	<u>(117,200)</u>	<u>(726,679)</u>
Other financing sources (uses):			
Operating transfers in	-	151,592	151,592
Operating transfers out	<u>(27,396)</u>	<u>(71,273)</u>	<u>(98,669)</u>
Total other financing sources (uses)	<u>(27,396)</u>	<u>80,319</u>	<u>52,923</u>
Net changes in fund balances	<u>(636,875)</u>	<u>(36,881)</u>	<u>(673,756)</u>
Fund balances, July 1, 2012	5,603,087	5,974,047	11,577,134
Prior period adjustment	<u>(584,839)</u>	<u>-</u>	<u>(584,839)</u>
Fund balances, July 1, 2012, restated	<u>5,018,248</u>	<u>5,974,047</u>	<u>10,992,295</u>
Fund balances, June 30, 2013	<u>\$ 4,381,373</u>	<u>\$ 5,937,166</u>	<u>\$ 10,318,539</u>

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013**

	Traffic Safety	Local Transportation	Streets Grant Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Totals
ASSETS							
Cash and investments	\$ 362,817	\$ 533,597	\$ 363,742	\$ 1,472,171	\$ 1,189,271	\$ 8,767	\$ 3,930,365
Receivables:							
Accounts Receivable	1,899	-	-	-	-	-	1,899
Interest	149	219	371	604	488	4	1,835
Intergovernmental	6,031	295,837	210,297	8,942	173,107	-	694,214
Total assets	\$ 370,896	\$ 829,653	\$ 574,410	\$ 1,481,717	\$ 1,362,866	\$ 8,771	\$ 4,628,313
LIABILITIES AND FUND BALANCES							
Accounts payable	\$ -	\$ 8,129	\$ 9,132	\$ 33,817	\$ 10,075	\$ 840	\$ 61,993
Unavailable revenue	1,786	-	183,161	-	-	-	184,947
Total liabilities	\$ 1,786	\$ 8,129	\$ 192,293	\$ 33,817	\$ 10,075	\$ 840	\$ 246,940
Fund balances:							
Restricted	-	821,524	382,117	-	1,352,791	-	2,556,432
Committed	-	-	-	1,447,900	-	7,931	1,455,831
Assigned	369,110	-	-	-	-	-	369,110
Total fund balances	369,110	821,524	382,117	1,447,900	1,352,791	7,931	4,381,373
Total liabilities and fund balances	\$ 370,896	\$ 829,653	\$ 574,410	\$ 1,481,717	\$ 1,362,866	\$ 8,771	\$ 4,628,313

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Traffic Safety	Local Transportation	Streets Grant Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Totals
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ 256,773	\$ -	\$ -	\$ 256,773
Licenses and permits	-	-	-	-	-	9,518	9,518
From other agencies	-	295,837	924,481	504,795	173,107	-	1,898,220
Fees and assessments	31,690	-	-	-	-	-	31,690
Use of money and property	733	1,573	747	2,566	3,424	19	9,062
Total revenues	<u>32,423</u>	<u>297,410</u>	<u>925,228</u>	<u>764,134</u>	<u>176,531</u>	<u>9,537</u>	<u>2,205,263</u>
EXPENDITURES							
Current :							
General government	-	-	-	-	-	13,184	13,184
Community development	-	-	-	379,233	-	-	379,233
Capital outlay:							
City streets	-	770,752	1,078,295	-	573,278	-	2,422,325
Total expenditures	<u>-</u>	<u>770,752</u>	<u>1,078,295</u>	<u>379,233</u>	<u>573,278</u>	<u>13,184</u>	<u>2,814,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,423</u>	<u>(473,342)</u>	<u>(153,067)</u>	<u>384,901</u>	<u>(396,747)</u>	<u>(3,647)</u>	<u>(609,479)</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers out	(398)	-	-	(26,998)	-	-	(27,396)
Total other financing sources (uses)	<u>(398)</u>	<u>-</u>	<u>-</u>	<u>(26,998)</u>	<u>-</u>	<u>-</u>	<u>(27,396)</u>
Net change in fund balance	<u>32,025</u>	<u>(473,342)</u>	<u>(153,067)</u>	<u>357,903</u>	<u>(396,747)</u>	<u>(3,647)</u>	<u>(636,875)</u>
Fund balances, July 1, 2012	337,085	1,879,705	535,184	1,089,997	1,749,538	11,578	5,603,087
Prior period adjustment	-	(584,839)	-	-	-	-	(584,839)
Fund balance, July 1, 2012, restated	<u>337,085</u>	<u>1,294,866</u>	<u>535,184</u>	<u>1,089,997</u>	<u>1,749,538</u>	<u>11,578</u>	<u>5,018,248</u>
Fund balances, July 1, 2013	<u>\$ 369,110</u>	<u>\$ 821,524</u>	<u>\$ 382,117</u>	<u>\$ 1,447,900</u>	<u>\$ 1,352,791</u>	<u>\$ 7,931</u>	<u>\$ 4,381,373</u>

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013**

	<u>Street Improvement</u>	<u>Recreation Improvement</u>	<u>Facility Infrastructure</u>	<u>Capital Improvement Fees</u>	<u>Totals</u>
ASSETS					
Cash and investments	\$ 119,245	\$ 2,187,963	\$ 287,208	\$ 3,430,289	\$ 6,024,705
Receivables:					
Accounts	-	3,086	-	5,011	8,097
Interest	49	897	114	1,406	2,466
Intergovernmental	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>
 Total assets	 <u>\$ 119,308</u>	 <u>\$ 2,191,946</u>	 <u>\$ 287,322</u>	 <u>\$ 3,436,706</u>	 <u>\$ 6,035,282</u>
 LIABILITIES AND FUND BALANCES					
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,116</u>	<u>\$ 98,116</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>98,116</u>	 <u>98,116</u>
 Fund balances:					
Committed	<u>119,308</u>	<u>2,191,946</u>	<u>287,322</u>	<u>3,338,590</u>	<u>5,937,166</u>
 Total fund balances	 <u>119,308</u>	 <u>2,191,946</u>	 <u>287,322</u>	 <u>3,338,590</u>	 <u>5,937,166</u>
 Total liabilities and fund balances	 <u>\$ 119,308</u>	 <u>\$ 2,191,946</u>	 <u>\$ 287,322</u>	 <u>\$ 3,436,706</u>	 <u>\$ 6,035,282</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Street Improvement	Recreation Improvement	Facility Infrastructure	Capital Improvement Fees	Totals
REVENUES					
Fees and assessments	\$ -	\$ 80,767	\$ -	\$ 176,559	\$ 257,326
Use of money and property	241	4,513	221	7,453	12,428
Other revenue	947	-	-	(2)	945
	<u>1,188</u>	<u>85,280</u>	<u>221</u>	<u>184,010</u>	<u>270,699</u>
EXPENDITURES					
Current :					
Public works	-	-	-	4,722	4,722
Capital outlay:					
Public works	-	-	2,682	346,976	349,658
Parks and recreation	-	33,519	-	-	33,519
	<u>-</u>	<u>33,519</u>	<u>2,682</u>	<u>351,698</u>	<u>387,899</u>
Total expenditures	<u>-</u>	<u>33,519</u>	<u>2,682</u>	<u>351,698</u>	<u>387,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,188</u>	<u>51,761</u>	<u>(2,461)</u>	<u>(167,688)</u>	<u>(117,200)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	151,592	-	151,592
Operating transfers out	-	(9,568)	-	(61,705)	(71,273)
	<u>-</u>	<u>(9,568)</u>	<u>151,592</u>	<u>(61,705)</u>	<u>80,319</u>
Total other financing sources (uses)	<u>-</u>	<u>(9,568)</u>	<u>151,592</u>	<u>(61,705)</u>	<u>80,319</u>
Net change in fund balance	<u>1,188</u>	<u>42,193</u>	<u>149,131</u>	<u>(229,393)</u>	<u>(36,881)</u>
Fund balances, July 1, 2012	<u>118,120</u>	<u>2,149,753</u>	<u>138,191</u>	<u>3,567,983</u>	<u>5,974,047</u>
Fund balances, June 30, 2013	<u>\$ 119,308</u>	<u>\$ 2,191,946</u>	<u>\$ 287,322</u>	<u>\$ 3,338,590</u>	<u>\$ 5,937,166</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2013**

	Fleet Maintenance	Insurance	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 33,915	\$ -	\$ 33,915
Cash with fiscal agent	-	45,203	45,203
Noncurrent assets:			
Capital assets:			
Depreciable, net of accumulated depreciation	<u>26,691</u>	<u>-</u>	<u>26,691</u>
Total assets	<u>\$ 60,606</u>	<u>\$ 45,203</u>	<u>\$ 105,809</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 54,525	\$ -	\$ 54,525
Accrued compensated absences	25,449	-	25,449
Due to other fund	<u>-</u>	<u>34,137</u>	<u>34,137</u>
Total liabilities	<u>79,974</u>	<u>34,137</u>	<u>114,111</u>
NET POSITION			
Net investment in capital assets	26,691	-	26,691
Unrestricted	<u>(46,059)</u>	<u>11,066</u>	<u>(34,993)</u>
Net position	<u>\$ (19,368)</u>	<u>\$ 11,066</u>	<u>\$ (8,302)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Fleet Maintenance	Insurance	Total
	<u> </u>	<u> </u>	<u> </u>
OPERATING REVENUES:			
Charges for services	\$ 911,897	\$ -	\$ 911,897
Other revenue	<u>2,412</u>	<u>-</u>	<u>2,412</u>
Total operating revenues	<u>914,309</u>	<u>-</u>	<u>914,309</u>
OPERATING EXPENSES:			
Salaries and benefits	213,480	-	213,480
Materials and supplies	375,450	-	375,450
Utilities	1,306	-	1,306
Contractual services	3,481	-	3,481
Repairs and maintenance	222,831	-	222,831
Depreciation and amortization	<u>6,128</u>	<u>-</u>	<u>6,128</u>
Total operating expenses	<u>822,676</u>	<u>-</u>	<u>822,676</u>
Operating income (loss)	<u>91,633</u>	<u>-</u>	<u>91,633</u>
Other financing sources (uses):			
Operating transfers in	66,489	-	66,489
Operating transfers out	<u>(102,747)</u>	<u>-</u>	<u>(102,747)</u>
Total other financing sources (uses)	<u>(36,258)</u>	<u>-</u>	<u>(36,258)</u>
Change in net position	55,375	-	55,375
Fund balances, July 1, 2012	<u>(74,743)</u>	<u>11,066</u>	<u>(63,677)</u>
Fund balances, June 30, 2013	<u>\$ (19,368)</u>	<u>\$ 11,066</u>	<u>\$ (8,302)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Fleet Maintenance	Insurance	Total
Cash flows from operating activities:			
Cash received from customers and users	\$ 911,897	\$ -	\$ 911,897
Cash payments to suppliers for goods and services	(592,662)	-	(592,662)
Cash payments to employees for services	(207,529)	-	(207,529)
Cash received from other operating revenues	<u>2,412</u>	<u>-</u>	<u>2,412</u>
Net cash provided (used) by operating activities	<u>114,118</u>	<u>-</u>	<u>114,118</u>
Cash flows from noncapital financing activities:			
Loans from/(to) other funds	(20,471)	17,384	(3,087)
Transfers from other funds	66,489	-	66,489
Transfers to other funds	<u>(102,747)</u>	<u>-</u>	<u>(102,747)</u>
Net cash provided (used) by noncapital financing activities	<u>(56,729)</u>	<u>17,384</u>	<u>(39,345)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	<u>(23,474)</u>	<u>-</u>	<u>(23,474)</u>
Net cash provided (used) by capital and related financing activities	<u>(23,474)</u>	<u>-</u>	<u>(23,474)</u>
Increase (decrease) in cash and cash equivalents	33,915	17,384	51,299
Cash and cash equivalents, July 1, 2012	<u>-</u>	<u>27,819</u>	<u>27,819</u>
Cash and cash equivalents, June 30, 2013	<u>\$ 33,915</u>	<u>\$ 45,203</u>	<u>\$ 79,118</u>
Cash and investments	\$ 33,915	\$ -	\$ 33,915
Cash with fiscal agent	<u>-</u>	<u>45,203</u>	<u>45,203</u>
Total cash and investments	<u>\$ 33,915</u>	<u>\$ 45,203</u>	<u>\$ 79,118</u>

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

	Fleet Maintenance	Insurance	Total
Operating income (loss)	\$ 91,633	\$ -	\$ 91,633
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization	6,128	-	6,128
Changes in assets and liabilities:			
Increase (decrease) in accounts payable	10,406	-	10,406
Increase (decrease) in compensated absences	<u>5,951</u>	<u>-</u>	<u>5,951</u>
Net cash provided (used) by operating activities	<u>\$ 114,118</u>	<u>\$ -</u>	<u>\$ 114,118</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2013**

	Successor Agency Debt Service	Successor Agency Capital Projects	Totals
ASSETS			
Cash and investments	\$ 13,973	\$ 3,834,481	\$ 3,848,454
Restricted cash with fiscal agents	19,438,530	-	19,438,530
Intergovernmental receivables	-	59,550	59,550
Advances to City of Lemoore	-	2,217,541	2,217,541
Notes receivable	-	1,353,454	1,353,454
Assets held for resale	-	1,464,377	1,464,377
Capital assets, net of accumulated depreciation	<u>-</u>	<u>1,108,062</u>	<u>1,108,062</u>
Total assets	<u>\$ 19,452,503</u>	<u>\$ 10,037,465</u>	<u>\$ 29,489,968</u>
LIABILITIES			
Accounts payable	\$ -	\$ 28,346	\$ 28,346
Intergovernmental payable	-	1,139,149	1,139,149
Interest payable	894,705	-	894,705
Long-term debt	<u>35,004,754</u>	<u>4,484,444</u>	<u>39,489,198</u>
Total liabilities	<u>35,899,459</u>	<u>5,651,939</u>	<u>41,551,398</u>
NET POSITION			
Held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	<u>(16,446,956)</u>	<u>4,385,526</u>	<u>(12,061,430)</u>
Total net position	<u>\$ (16,446,956)</u>	<u>\$ 4,385,526</u>	<u>\$ (12,061,430)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Successor Agency Debt Service	Successor Agency Capital Projects	Total Successor Agency Private-Purpose Trust Fund
ADDITIONS			
Taxes	\$ 2,727,813	\$ 1,648,998	\$ 4,376,811
Investment earnings	71,051	112,061	183,112
Miscellaneous	<u>-</u>	<u>309,402</u>	<u>309,402</u>
Total additions	<u>2,798,864</u>	<u>2,070,461</u>	<u>4,869,325</u>
DEDUCTIONS			
Community development	-	7,273,624	7,273,624
Transfer of loan receivable	-	66,566	66,566
Debt service:			
Interest and fiscal charges	<u>2,177,246</u>	<u>-</u>	<u>2,177,246</u>
Total deductions	<u>2,177,246</u>	<u>7,340,190</u>	<u>9,517,436</u>
Change in net position	<u>621,618</u>	<u>(5,269,729)</u>	<u>(4,648,111)</u>
Net position, beginning of year	(16,628,026)	9,646,116	(6,981,910)
Prior period adjustments	<u>(440,548)</u>	<u>9,139</u>	<u>(431,409)</u>
Fund balances, July 1, 2013, restated	<u>(17,068,574)</u>	<u>9,655,255</u>	<u>(7,413,319)</u>
Net position, end of year	<u>\$ (16,446,956)</u>	<u>\$ 4,385,526</u>	<u>\$ (12,061,430)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2013**

	Laguna Irrigation	Other Agency Funds	Totals
ASSETS			
Cash and investments	\$ 479,960	\$ 318,878	\$ 798,838
Accounts receivable	-	18,745	18,745
Other assets	<u>28,800</u>	<u>-</u>	<u>28,800</u>
Total assets	<u>\$ 508,760</u>	<u>\$ 337,623</u>	<u>\$ 846,383</u>
LIABILITIES			
Accounts payable	\$ -	\$ 121,693	\$ 121,693
Due to others	508,760	181,708	690,468
Deposits	<u>-</u>	<u>34,222</u>	<u>34,222</u>
Total liabilities	<u>\$ 508,760</u>	<u>\$ 337,623</u>	<u>\$ 846,383</u>

**CITY OF LEMOORE
MUNICIPAL GOLF COURSE**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2013**

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT

City of Lemoore Municipal Golf Course
Lemoore, California

Report on the Financial Statements

We have audited the accompanying financial statements of the operations fund of the City of Lemoore Municipal Golf Course (Golf Course) which comprise the balance sheet as of June 30, 2013, and the related statements of income, retained earnings, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Lemoore Municipal Golf Course as of June 30, 2013, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Price Pange & Company

Clovis, California
March 10, 2014

**CITY OF LEMOORE MUNICIPAL GOLF COURSE
BALANCE SHEET
JUNE 30, 2013**

ASSETS

Current assets:	
Cash	\$ 117,480
Receivables	4,040
Prepaid expenses	6,017
Inventories	<u>72,824</u>
Total current assets	<u>200,361</u>
Property and equipment, net of accumulated depreciation	<u>396,076</u>
Total assets	<u>\$ 596,437</u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 25,375
Deposits and other liabilities	36,365
Current portion of capital leases	<u>4,170</u>
Total current liabilities	<u>65,910</u>
Long-term liabilities:	
Loans from Lemoore Redevelopment Successor Agency	403,642
Long-term portion of capital leases	<u>4,183</u>
Total liabilities	473,735
Equity:	
Retained earnings	<u>122,702</u>
Total liabilities and net assets	<u>\$ 596,437</u>

The accompanying notes are an integral part of these statements.

**CITY OF LEMOORE MUNICIPAL GOLF COURSE
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 2013**

Revenues:	
Golf operations	\$ 929,412
Merchandise	162,753
Food and beverage	212,886
Other revenue	<u>7,443</u>
Total revenue	<u>1,312,494</u>
Cost of Revenues:	
Merchandise	136,149
Food and beverage	<u>150,931</u>
Total cost of revenues	<u>287,080</u>
Gross profit	1,025,414
Operating Expenses:	
General administrative	30,530
Clubhouse	28,500
Golf operations	69,975
Course maintenance	415,562
Advertising and promotion	9,201
Management fee	90,000
Fixed expenses	72,166
Depreciation	<u>109,557</u>
Total operating expenses	<u>1,112,571</u>
Net operating income (loss) before transfers	199,923
Non-operating revenue (expenses)	
Interest expense	<u>30,845</u>
Income before transfers	169,078
Transfers to City of Lemoore	<u>(200,000)</u>
Net income (loss)	(30,922)
Retained earnings, beginning of year	<u>153,624</u>
Retained earnings, end of year	<u>\$ 122,702</u>

The accompanying notes are an integral part of these statements.

**CITY OF LEMOORE MUNICIPAL GOLF COURSE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash flows from operating activities:	
Receipt from customers and users	\$ 1,319,614
Payments to suppliers	(699,269)
Payments to employees	(298,409)
Other operating revenues	<u>7,443</u>
Net cash provided (used) by operating activities	<u>329,379</u>
Cash flows from noncapital financing activities:	
Loans from to other funds	(82,079)
Transfers to other funds	<u>(200,000)</u>
Net cash provided (used) by noncapital financing activities	<u>(282,079)</u>
Cash flows from capital and related financing activities:	
Principal paid on capital debt	(4,502)
Interest paid on capital debt	(34,880)
Acquisition of capital assets	<u>(3,656)</u>
Net cash provided (used) by capital and related financing activities	<u>(43,038)</u>
Increase (decrease) in cash and cash equivalents	4,262
Cash and cash investments, July 1	<u>113,218</u>
Cash and cash investments, June 30	<u>\$ 117,480</u>
Cash and investments	<u>\$ 117,480</u>
Total cash and investments	<u>\$ 117,480</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$ 199,923
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	109,557
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	2,803
Increase (decrease) in inventory	(2,634)
Increase (decrease) in prepaid expenses	1,266
Increase (decrease) in accounts payable	6,704
Increase (decrease) in deposits and other liabilities	<u>11,760</u>
Net cash provided (used) by operating activities	<u>\$ 329,379</u>

The accompanying notes are an integral part of these statements.

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 – ORGANIZATION AND OPERATIONS

The City of Lemoore Municipal Golf Course (Golf Course) consists of an 18-hole public course, driving range, and clubhouse located on 217 acres in the City of Lemoore (City). The City, a California Municipal Corporation, owns the property and facilities. The City has contracted with Rhoads Golf, LLC, to operate the golf course and its facilities. The City accounts for the Golf Course in three internal funds which are combined and reported as one major fund in the City's basic financial statements. These financial statements only report on one of the aforementioned three funds, which represent the operations of the Golf course.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Golf Course have been prepared on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred.

Use of Estimates

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

Cash Equivalents

For purposes of the statement of cash flows, the Golf Course considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2013.

Inventories

Inventories consist of food, beverages and merchandise held for sale, and is valued at the lower of cost or market. Cost is determined using the first in, first out method of accounting.

Equipment and Depreciation

Property and equipment are recorded at cost. Depreciation is provided on the straight-line method over the estimated useful life of the respective assets. Maintenance and repairs are charged to expense as incurred. The Golf Course capitalizes equipment purchases that exceed \$800.

Income Taxes

The Golf Course is exempt from Federal and State Income taxes.

Advertising Costs

Advertising costs are expensed as incurred.

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 3 – CASH

The cash balance at June 30, 2013 consisted of \$117,480 in the checking account.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2013:

Office furniture	\$	15,471
Kitchen		22,419
Golf shop equipment		22,237
Driving range		6,540
Maintenance equipment		230,874
Pumps		99,096
Improvements		1,013,703
Golf cart improvements		15,104
Golf carts		<u>26,069</u>
		1,451,513
Less accumulated depreciation		<u>(1,055,437)</u>
Total property and equipment	\$	<u><u>396,076</u></u>

NOTE 5 – LONG-TERM LIABILITIES

The Golf Course's liabilities for capital leases consist of the following at June 30, 2013:

Capital lease for a utility tractor, 48 monthly payments of \$348, beginning August 21, 2011, effective rate of 0.00%.	\$	8,353
Less current portion		<u>(4,170)</u>
Total long-term liability for capital leases	\$	<u><u>4,183</u></u>

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 5 – LONG-TERM LIABILITIES (Continued)

Annual debt service requirements to maturity for the capital lease commitments are as follows:

Year Ended June 30,	Business-Type Activities
2014	\$ 4,170
2015	4,170
2016	13
	\$ 8,353
Present value of future liability payments	\$ 8,353

Outstanding loan balances due to the Lemoore Redevelopment Successor Agency at June 30, 2013 are as follows:

Loan for cart barn and irrigation equipment	\$ 122,308
Loan for golf course construction	281,334
	\$ 403,642

NOTE 6 – LEASE COMMITMENTS

The Golf Course leases 70 golf carts under operating lease agreements entered into on February 22, 2012. The agreement is for a term of 51 months expiring in May 2016. The lease payments are for \$4,554 per month. The future minimum lease obligations under operating leases as of June 30 are as follows:

2014	\$ 54,648
2015	54,648
2016	22,770
Total	\$ 132,066

Golf cart rentals for the year ended June 30, 2013 totaled \$54,798.

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 7 – MANAGEMENT CONTRACT

The City of Lemoore is under contract with Rhoads Galt: Inc. for the management and operation of the Golf Course. The contract calls for base payments of \$7,500 per calendar month payable in advance on the first day of each month. Rhoads Golf, LLC was paid \$90,000 in the fiscal year ended June 30, 2013 to manage the Golf Course.

NOTE 8 – RELATED PARTY

In July 2010, Rhoads Golf, LLC began managing and operating the Golf Course. Rhoads Golf, LLC is owned and operated by Rich Rhoads, Golf Manager of Lemoore Municipal Golf Course.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated and concluded that there are no other subsequent events that have occurred from June 30, 2013 through the date the financial statements were available to be issued at March 10, 2014 that would require disclosure or adjustment.

**CITY OF LEMOORE
CALIFORNIA**

**SINGLE AUDIT
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
JUNE 30, 2013**

**CITY OF LEMOORE
CALIFORNIA**

JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of City Council of the
City of Lemoore
Lemoore, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore, California (the City), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report, which was qualified due to the City not maintaining a complete and accurate general government capital assets listing and depreciation schedule as indicated in the Independent Auditor's Report, thereon dated March 10, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2013-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and questioned costs as item 2013-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 10, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Members of City Council of the
City of Lemoore
Lemoore, California

Report on Compliance for Each Major Federal Program

We have audited the City of Lemoore, California's (the City) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2013. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Lemoore, California complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore as of and for the year ended June 30, 2013, and have issued our report thereon dated March 10, 2014, which contained a qualified opinion on the governmental activities and an unmodified opinion on those remaining financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Price Pange & Company

Clovis, California
March 10, 2014

**CITY OF LEMOORE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Energy			
Passed through the California Department of Energy:			
ARRA - Energy Efficiency and Conservation Block Grant	81.128	* CBG-11-006	<u>\$ 635,144</u>
Total U.S. Department of Housing and Urban Development			<u>635,144</u>
U.S. Department of Housing and Urban Development			
Passed through the California Department of Housing and Urban Development			
Housing and Community Development:			
Community Development Block Grant	14.228	10-STBG-6722	110,905
Home Investment Partnerships Program	14.239	10-HOME-6868	<u>96,901</u>
Total U.S. Department of Housing and Urban Development			<u>207,806</u>
U.S. Department of Transportation			
Passed through State of California Department of Transportation			
Highway Planning and Construction	20.205	CML-5115-(024)	273,313
Highway Planning and Construction	20.205	SRTSL-5115(022)	<u>22,003</u>
Total U.S. Department of Transportation			<u>295,316</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,138,266</u></u>

*Denotes a major program per OMB A-133.

**CITY OF LEMOORE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 1 – ORGANIZATION AND OPERATIONS

The financial reporting entity consists of (a) the primary government, City of Lemoore (the City), and (b) component units which include organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The component units of the City are the:

- Lemoore Financing Authority
- Lemoore Housing Authority

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Funds received under the various grant programs have been recorded within special revenue, and enterprise funds of the City. The City utilizes the modified accrual method of accounting for the special revenue, and full accrual method for enterprise funds. The accompanying Schedule of Expenditures of Federal Awards (Schedule) has been prepared accordingly.

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all federal financial assistance programs of the City. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through the State of California is included in the schedule.

The Schedule was prepared from only the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

NOTE 3 – PROGRAM DESCRIPTIONS

U.S. Department of Housing and Urban Development

Energy Efficiency and Conservation Block Grant Program (EECBG)

The Energy Efficiency and Conservation Block Grant (EECBG) Program was funded for the first time by the American Recovery and Redevelopment Act of 2009. EECBG was authorized in Title V, Subtitle E of the Energy Independence and Security Act and signed into law on December 17, 2007, and is modeled after the Community Development Block Program. The objective of EECBG is to assist U.S. cities, counties, states, territories, and Indian tribes to develop, implement, and manage energy efficient and conservation projects and programs designed to do the following: reduce fossil fuel emissions; reduce the total energy use of the eligible entities; improve energy efficiency in the transportation, building, and other appropriate sectors; and for the creation and retention of jobs.

CITY OF LEMOORE
LEMOORE, CALIFORNIA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 3 – PROGRAM DESCRIPTIONS (Continued)

U.S. Department of Housing and Urban Development (Continued)

Home Investment Partnerships Program (HOME)

The objectives of the Home Investment Partnerships Program include expanding the supply of decent and affordable housing, particularly housing for low and very low-income Americans; strengthening the abilities of state and local governments to design and implement strategies for achieving adequate supplies for decent, affordable housing; providing financial and technical assistance to participating jurisdictions, including the development of model programs for affordable low-income housing; and extending and strengthening partnerships among all levels of government and the private sector, including for-profit and non-profit organizations, in the production and operation of affordable housing.

Community Development Block Grant (CDBG)

The Community Development Block Grant (CDBG) Program was authorized under Title I of the Housing and Community Development Act of 1974. The primary objective of the CDBG Program is the development of viable urban communities, including adequate housing, a suitable living environment, and expansion of economic opportunities, principally for persons of low to moderate income. Under this program, the Department of Housing and Urban Development (HUD) distributes funds based upon approved applications to eligible local governmental units for the purpose of community improvements and betterment. The City uses CDBG funds to finance a comprehensive home improvement program that assists low and moderate income residents through low interest subsidies and deferred loans.

U.S. Department of Transportation

Highway Planning and Construction

State pass-through funds are granted directly to Local Public Agencies, such as cities and counties and other political subdivisions. These funds may be used for several highway projects, such as surveying, engineering, capital improvements such as new construction and reconstruction, planning, research and development and other authorized projects.

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**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Qualified

Internal control over financial reporting:
 Material weakness identified? X Yes No
 Significant deficiencies identified that are not considered to be material weaknesses? X Yes None reported

Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:
 Material weakness identified? Yes X No
 Significant deficiencies identified that are not considered to be material weaknesses? Yes X None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section .510(a) Yes X No

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA Number</u> 81.128	<u>Name of Federal Program or Cluster</u> ARRA - Energy Efficient and Conservation Block Grant (EECBG)
------------------------------	---

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? Yes X No

**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2013-001 – Recordkeeping of General Government Capital Assets

Condition: The City has not maintained a complete and accurate general government capital assets listing and depreciation schedule as it relates to the City's governmental activities and, accordingly, has not reconciled the general government capital asset listing and corresponding depreciation schedule to the amounts reported in the financial statements. In addition, records for general government CIP projects are not being contemporaneously maintained, resulting in incomplete schedules being provided during the audit that require revisions.

Criteria: The capital assets listing and corresponding depreciation schedule should be reconciled to the prior year financial statements and should be maintained on an ongoing basis. The summary schedules provided to the auditors at the beginning of the audit should be reviewed by someone other than the preparer and reconciled to the supporting subsidiary records.

Effect: Inadequate maintenance of capital assets records could result in financial statements that are misstated.

Cause: The City did not have proper controls in place to ensure that general government capital assets records are adequately and contemporaneously maintained. Specifically, general government capital asset schedules are not adequately reviewed prior to being provided to the auditors.

Recommendation: Prior to the beginning of the audit, all capital assets schedules should be adequately prepared by staff and reviewed by management to ensure accuracy and agreement to the prior year financial statements and supporting subsidiary records.

Response: During the audit, the Finance Director became aware that the general government capital asset listing and depreciation schedule had not been reconciled by the staff that was assigned this task. The general government capital assets do not require a journal entry in the general ledger, which allowed this to be overlooked. Subsequently, there has been a change in staff. The listings that the Finance Department was able to obtain from the City's capital assets records and from the previous auditing firm do not balance to the 2012 fiscal year audited financial statements. The Finance Director decided that the City should take their time reconciling the general government capital assets listing in order to correct the finding for the 2014 fiscal year financial statements. Finance will be conducting an internal audit of the general government capital assets, including a physical inventory to ensure the accuracy of the 2014 fiscal year financial statements.

**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2013-002 – Closing of Accounting Records

Condition: We identified and proposed adjustments (which were approved and posted by management) that were material, either individually or in the aggregate, to the City's financial statements.

Criteria: A strong system of internal controls and management review mandates that general ledger account balances are properly reconciled to a subsidiary ledger or other adequate supportive documentation on a periodic basis. Management is responsible for maintaining its accounting records in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP.)

Effect: As a result of this condition, various accounts in the trial balance were initially materially misstated.

Cause: The City did not have proper controls in place to ensure that all transactions get recorded completely and accurately.

Recommendation: We recommend that the City take steps to ensure that all year-end adjustments are identified and posted for financial reporting purposes and are accounted for in the proper period.

Response: The Finance Department dramatically decreased the number of adjusting journal entries for the 2013 fiscal year audit compared to the 2012 fiscal year audit. The adjusting journal entries were items that were missed by the Finance Department in the year-end adjustments. The Finance Department is making progress in reviewing all financial records so that transactions will be accounted for properly for the 2014 fiscal year audit.

The Finance Department is planning to send staff to an Intermediate Governmental Accounting training seminar. This will help the staff to better understand the nuances of reporting transactions in line with governmental accounting standards in accordance with generally accepted accounting principles (GAAP.)

SECTION III – FEDERAL AWARDS FINDINGS

None reported.

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

FINANCIAL STATEMENT FINDINGS

Finding 2012-001 Credit Cards

Condition: During our testing of controls over credit cards, the following was noted:

We selected two months out of the fiscal year and tested all credit card payments for those billing cycles. Out of the thirty credit card bills tested, five did not have all of the supporting documentation attached. We also noted the credit card policy should be reviewed and updated to ensure proper controls over credit cards have been put in place and are being properly monitored by the Finance Department.

Criteria: Internal controls over credit cards should be updated and monitored to reduce the risk of misuse.

Effect: Inadequate controls over the use of credit cards increase the risk of unauthorized purchases.

Cause: Internal control procedures over credit cards are not being consistently followed.

Recommendation: We recommend a thorough review of all credit card statements and their supporting documentation to ensure each purchase has a proper business purpose is coded to the correct account code and is properly supported by documentation that is attached to the credit card statement. We also recommend the credit card policy be reviewed and updated to ensure proper controls have been put in place over the use of credit cards.

Response: We are reviewing and updating all policies and procedures in the Finance Department. The Accountant in the Finance Department is reviewing every credit card statement against every receipt from the departments and making the departments accountable for missing items. The updated policy and procedures will have consequences for the departments if receipts are missing from the credit card statement.

Status: Implemented

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2012-002 General Ledger

- Condition:** As a result of the audit process, over 40 journal entries were required to adjust the general ledger for it to reflect proper account balances for the year. The following is a list of problems that were encountered while working with the general ledger:
1. Several adjusting entries to fund balance to make them agree with the prior years audited year-end balances.
 2. Journal entries were not kept organized and there was a lot of confusion regarding which entries had been recorded by the City, and which journal entries had been given to the auditors. Journal entries are not being properly reviewed prior to posting causing additional reclassifying entries to correct prior mispostings.
 3. New funds were added by the City after fieldwork was completed and the auditors were writing the report. Several reclassifying entries were then prepared and redone several times to remove balances between funds causing confusion.
- Criteria:** Controls over general ledger should be established and monitored to reduce the risk of material misstatement in the financial statements.
- Effect:** Inadequate maintenance of general ledger controls increases the risk of material misstatement within the financial statements.
- Cause:** Control over general ledger are not being properly monitored or consistently followed.
- Recommendation:** City finance staff is able to keep detailed subsidiary records current for the most part, however the general ledger needs to be maintained as this is the prime financial record for the City. Maintenance of the general ledger should be one of the highest priorities. Accounts receivable, accounts payable, long-term debt and capital assets should reflect proper balances and be adjusted on a regular basis. New funds should not be added unless absolutely necessary and all journal entries should be kept organized and should be thoroughly reviewed prior to posting.
- Response:** The Finance Department has provided training for the accounting system to eliminate some of the issues with fund balances. Journal entries will be reviewed by the Finance Director prior to posting. The accounting staff now had a shared drive on the computer so that accounting records, including the journal entries are available for use by all. Procedures are being implemented that will list all activities that should be completed on a daily, monthly quarterly and annual basis. This should help with the communication between the internal accounting staff so that all activities can be completed in a timely manner. These changes will be included in the review and update of the policies and procedures manual that is being created by Finance.
- Status:** Partially Implemented (See current year finding)

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2012-003 Recordkeeping of Capital Assets

- Condition:** The City did not adequately maintain the governmental activities capital asset records during the 2011/2012 year. The schedule provided at the beginning of the audit was partially incomplete, mathematically incorrect or did not agree to the supporting detail. In addition, records for CIP projects are not being contemporaneously maintained, resulting in hastily prepared schedules during the audit that often require revisions.
- Criteria:** Capital asset records should be maintained on an ongoing basis. The summary schedules provided to the auditors at the beginning of the audit should be reviewed by someone other than the preparer and reconciled to the supporting subsidiary records.
- Effect:** Inadequate maintenance of capital assets records could result in financial statements that are misstated.
- Cause:** Because of time constraints, capital asset schedules are not adequately reviewed prior to being given to auditors.
- Recommendation:** Prior to the beginning of the audit, all capital assets' governmental activities schedules should be reviewed and adjusted to agree to the supporting subsidiary records by the Finance Department staff.
- Response:** Finance is verifying that the fixed asset records as of June 30, 2012 tie out to the balances that are reflected in the audit report. We will improve our reconciliations of fixed assets and depreciation schedules during the fiscal year. We will continue to improve communication with the departments as to the status of CIP projects to know when to convert them to fixed assets or to expense out the projects that are not going to continue. These changes should ensure that Finance would be able to produce accurate, timely fixed asset records for the 2012/2013 audit.
- Status:** Partially Implemented (See current year finding)

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2012-004 Payroll Policies and Procedures Documentation

Condition: During our testing of payroll, the following was noted:

The internal control documentation for payroll was dated June 30, 2006. There have been personnel changes in the Finance Department and technological changes in the payroll area since 2006. Payroll is a sensitive area and controls over how the payroll process is performed and who has access to payroll information is important. An updated written policy explaining how payroll is performed and by who will decrease the risk that payroll could be done incorrectly, or by a person who does not have proper access to the sensitive information.

Criteria: Proper documentation should be kept regarding payroll policies and procedures to ensure payroll is being done correctly, efficiently and by the appropriate person in the Finance Department.

Effect: There could be some confusion as to “who” has authorization to do “what” in the Finance Department resulting in changes made by personnel who are not authorized to make changes.

Cause: The Finance Department does not have an updated written policy regarding payroll policies and procedures.

Recommendation: Updated internal control documentation for payroll should be prepared as soon as possible.

Response: As stated in previous responses, the Department is reviewing and updating all policies and procedures, including payroll. The outdated internal control documentation from 2006 will be reviewed and updated. The Finance Department is working toward the goal of cross training staff on activities, and the updated policies and procedures are instrumental in that goal.

Status: Implemented

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL AWARDS FINDINGS

None reported.

ADDITIONAL INFORMATION

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INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPOPN PROCEDURES
APPLIED TO THE APPROPRIATIONS LIMIT WORKSHEET

To the Members of City Council of the
City of Lemoore
Lemoore, California

We have applied the procedures enumerated below to the accompanying Appropriations Limit of the City of Lemoore, California for the fiscal year ended June 30, 2013. These procedures which were agreed to by the League of California Cities, and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. This report is intended for the information of management and the City Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The procedures performed and our findings were as follows:

1. We obtained the computations from the City of Lemoore and determined that the limit and annual adjustment factors were adopted by resolution of the City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.
2. For the accompanying Appropriations Limit, we added last year's limit to total adjustments, and agreed the resulting amount of this year's limit.
3. We agreed the current year information presented in the accompanying appropriations limit to the other computations described above.
4. We agreed the prior year Appropriations Limit presented in the accompanying Appropriations Limit to the prior year Appropriations Limit adopted by the City Council during the prior year.

These agreed-upon procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the accompanying Appropriations Limit. Accordingly, we do not express such an opinion.

Based on the application of the procedures referred to above, nothing came to our attention that caused us to believe that the accompanying appropriations limit was not computed in accordance with Article XIII B of the California Constitution. Had we performed additional procedures or had we conducted an audit of the accompanying Appropriations Limit and the other completed worksheets described above, matters might have come to our attention that would have been reported to you.

Price Paige & Company

Clovis, California
March 10, 2014

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

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**CITY OF LEMOORE
ANNUAL APPROPRIATIONS LIMIT CALCULATIONS
JUNE 30, 2013**

	<u>Amount</u>
Appropriations limit, June 30, 2012	\$ 16,550,853
Adjustment factors:	
Population	1.0046
Per Capita Cost of Living	1.0377
Total adjustment factors	<u>1.0425</u>
Total adjustments	<u>702,971</u>
Appropriations limit, June 30, 2013	<u>\$ 17,253,824</u>

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) 924-6744
FAX • (559) 924-6708

Staff Report

ITEM 9

To: City Council
From: David Wlaschin, Public Works/Planning Director 
Date: March 13, 2014
Subject: Water Conservation Options

Discussion:

The attached flyer was created to inform residents about water conservation and encourage residents to reduce their water consumption. Staff would like to distribute the flyer to our utility customers with the March 31st utility bill and intends to work with the Lemoore Elementary School District to distribute flyers to their students as another means of outreach.

The Water Department has worked on Wells No. 13 and 14 to lower pump settings by 60 ft. In addition, treatment to increase production for Wells No. 11 and 12 is currently out to bid and Wells No. 6 and 8 are currently having well work done to adjust bowl depth for improved production.

Industries in Lemoore are diligently working towards reducing their water consumption by adjusting their water usage, production and cleaning processes.

Schools have set a goal of reducing water use by 20% and the City is reducing its irrigation use by 50%.

Long term, the Public Works Department is looking to eliminate pathway pattern sidewalks, median island sod and restrict the installation of fescue grass.

Budget Impact:

Save water.

Recommendation:

That Council approve the attached flyer for release to Lemoore residents and authorize staff to proceed with long term changes outlined above.

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) 924-6744
Fax (559) 924-6708



JOIN THE EFFORT SAVE OUR WATER



“Water Conservation Measures “ to Encourage Sound Water Conservation Practices

- NO outdoor watering on Mondays.
- EVEN NUMBER ADDRESSES may water on TUESDAY, THURSDAY, AND SATURDAY.
- ODD NUMBER ADDRESSES may water on WEDNESDAY, FRIDAY, AND SUNDAY.
- Summer water toys may be used in place of sprinklers or hoses on scheduled watering days.
- WASHING of cars, boats or other vehicles for residential or fund raising purposes may be done on any day. Buckets and shut-off nozzles on hoses must be used when washing these vehicles.
- A permit to drain a swimming pool must be obtained from the Lemoore Public Works Department before any work is done. There is no cost to obtain this permit, but only allowed every other year.
- NO person shall allow excessive water to run from their property onto streets or highways. Washing of exterior asphalt or concrete areas is prohibited except as provided for in Health Department or Fire Department.

Refer to City Ordinance 7-7A-1 through 13 for enforced regulations by visiting our website at www.lemoore.com.

The City of Lemoore Water Division will be pumping additional wells into the City's water system to meet increased summer water demands. This increased pumping could change some of the characteristics of our water, such as odor and color. These conditions do not pose any health problems. The water supplied by the City of Lemoore is tested weekly per State of California Health Service Regulations.

For more tips on reducing water use, visit saveourH20.org



"In God We Trust"



CALIFORNIA IS IN A DROUGHT

Immediate 20% Reduction in Water is Urged



The average Californian uses 196 gallons of water per day. With the warmer summer months approaching, the City of Lemoore Public Works Department would like to encourage residents to reduce water use by 20% or 38 gallons a day to help conserve water.

Water Conservation Tips:

- Fix all leaky toilets, faucets and pipes.
- Install aerators on bathroom faucets. (Saves 1.2 gallons per person/day.)
- Turn off water when shaving, brushing teeth and lathering in the shower. (Saves 10 gallons per person/day.)
- Take 5 minute showers instead of 10 minute showers. (Saves 12.5 gallons per person/day.)
- Put a small bucket in the shower to catch some of the water. Use to water your indoor houseplants, patio plants or outdoor plants.
- Run only full loads in the clothes washing machines. (Saves 15-45 gallons per load.)
- Run dishwasher when full instead of half full. (Saves 5-15 gallons per load.)
- Put hose nozzles on all outside yard hoses.
- Wash cars and boats with a bucket, sponge, and hose with self-closing nozzle.
- Use a broom or rake rather than a hose to remove leaves and debris from your driveway, sidewalks, patio and decks.
- Check your sprinkler system frequently and adjust sprinklers so only your lawn is watered and not the house, sidewalk, or street.
- \$\$ saving Tip: Change out your yard irrigation controller with a new unit that has a wet weather sensor which will automatically shut the system down when in auto mode if conditions are wet. The savings can pay for the cost in one to two years.

Tree/Yard Watering Tips:

- During drought months, trees must be given top priority over your lawn. Lawns can be replaced in a matter of months, whereas a 20 year old tree will take 20 years to replace.
- Water trees based on size. A general rule of thumb is to use approximately 10 gallons of water per inch of trunk diameter for each watering.
- Watering a tree for 5 minutes during the spring and summer months (April – September) through a regular garden hose, set at medium pressure, once per week will give a tree approximately 10 gallons of water. Water should be distributed evenly under the entire radius of the canopy of the tree. Cut back watering to one or two times a month during dry winter months (October – March).
- Install drip system for trees and shrubs to reduce evaporation.
- Reduce landscape watering days to once or twice per week.
- Water early in the morning or later in the evening when temperatures are cooler.

Maintenance Procedures/Trees and Shrubs:

- Mulch can be used around trees and shrubs to reduce moisture loss. Place organic mulch about 3 to 4 inches thick and about three to four feet in width around trees, shrubs and plants.
- Properly prune trees, vines, bushes during times of drought to improve structure limb stability and to remove dead, weakened branches.
- Do not fertilize around trees, vines, rose bushes, and shrubs under drought stress. Salts in fertilizer could burn roots of plants during drought conditions.
- Plant drought-resistant trees and plants.
- Water deeply, but less frequently to create healthier and stronger landscapes.

PEI
 DATE: 03/14/2014
 TIME: 11:29:09

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
 AUDIT11

SELECTION CRITERIA: transact.yr='14' and transact.batch='RDA0318'
 ACCOUNTING PERIOD: 9/14

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						
9 /14	03/14/14	21	WINTER2013	6203 RGW EQUIPMENT LL		4,400.00	.00	WEED ABATEMENT/PARCEL
TOTAL		PROFESSIONAL CONTRACT SVC			.00	4,400.00	.00	
TOTAL		RDA RETIREMENT OBLIG FUND			.00	4,400.00	.00	
TOTAL		RDA RETIREMENT OBLIG FUND			.00	4,400.00	.00	
TOTAL REPORT					.00	4,400.00	.00	

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: Jeff Laws, City Manager
Date: March 14, 2014
Subject: Activity Update

Reports

- 2013 Planning Applications Report
- 2014 Planning Applications Report
- Building Report – February 2014
- Lemoore Volunteer Fire Department Report – February 2014
- Refuse Report _ February 2014
- Water Production Report – February 2014
- Gary V. Burrows Relocation Update

Letters

- Lemoore Senior Center Thank You Letter

City of Lemoore
Planning Applications
2013

Date Submitted	File No.	Project Description	Business/Applicant	No.	Address	APN No.	Date Approved or (Denied)	No. of Business Days to Process
12/16/13	2013-11	Sign Approval - Canopy and Building Signage	7-Eleven	1790	W. Bush Street	023-450-017	12/17/13	1
11/22/13	2013-09	Sign Approval - Wall Sign	H & R Block	1045	W. Bush Street	023-230-003	11/27/13	3
11/22/13	2013-10	Sign Approval - Wall Sign	Navy Federal	855	N. Lemoore Avenue, Ste 190	021-360-009	11/27/13	3
10/15/13	2013-01	General Plan Amendment - Abandonment of Bush Street, West of Marsh Drive	Pharris Lemoore LLC		NW Corner of West Hills College Lemoore - North and West of Intersection of Bush Street and Campus Drive	A Portion of 023-510-034 023-510-036 023-510-373	12/03/13	32
10/15/13	2013-01	Zone Change - Low Density Residential and Parks and Recreation to Public Services and Community Facilities	Pharris Lemoore LLC		NW Corner of West Hills College Lemoore and North - West of Intersection of Bush Street and Campus Drive	A Portion of 023-510-034 023-510-036 023-510-373	12/03/13	32
10/02/13	2013-08	Sign Approval - Box Sign	Ramblin Rose Florist	246	Heinlen Street	020-092-001	10/14/13	8
09/24/13	2013-02	Site Plan Review (Minor) - Convenience Store *Delayed by Applicant, Pending Zoning Ordinance Adoption 2/6/14	William Marx and Anthony Rodriguez	718	N. Lemoore Avenue	021-340-005	In Process	
09/23/13	2013-05	Site Plan Review (Major) - 14 Units - Industrial	Virgil Beard	1500	Enterprise Drive, Suites A - N	021-060-001	10/14/13	15
09/20/13	2013-07	Sign Approval - Wall Sign	Cricket	855	N. Lemoore Avenue	021-360-009	09/25/13	3

City of Lemoore
Planning Applications
2013

09/18/13	2013-17	Home Occupation Permit - Home Office - Home Inspections	Luis Madrigal Alvarez	377	Riviera Drive	023-070-048	09/23/13	3
09/17/13	2013-05	Sign Approval - Wall Sign	Gunny's Sandwich Shop	514	N. Lemoore Avenue	021-350-006	09/18/13	1
09/16/13	2013-06	Sign Approval - Wall Sign	Kings Eye Center	321	"C" Street	020-094-005	09/18/13	2
09/10/13	2014-01	Sign Approval - Monument Sign - Bush/Acacia *Property Owner Signature Received 1/24/14	Davita Dialysis	1345	W. Bush Street	023-420-017	In Process	
09/09/13		Minor Deviation	Wathen Castanos	896	Himalaya	021-820-008	9/11/2013	2
08/28/13	2013-02	Tentative Subdivision Map - Capistrano V, Tract 908 - 20 Lots	Mitch - Covington Property Holdings L.P.		4.5 Acres East Side of Barcelona Drive - Approx 150 ft. of Toledo Street	023-040-057	In Process	
08/26/13	2013-02	Planned Unit Development - Tentative Subdivision Map - Capistrano V, Tract 908 - 20 Lots	Mitch - Covington Property Holdings L.P.		4.5 Acres East Side of Barcelona Drive - Approx 150 ft. of Toledo Street	023-040-057	In Process	
08/21/13	2013-03	Minor Deviation	Wathen Castanos	1034	Tradition Drive	021-830-003	08/22/13	1
08/12/13	2013-15	Home Occupation Permit - Online Sales - Thai Purses	Sarika Henwood	1100	Avalon Drive	021-780-039	08/13/13	1
08/12/13	2013-16	Home Occupation Permit - Online Sales - Vacation Packages	Karen Ashlemer	250	Lake Drive	024-340-002	08/23/13	9
08/08/13	2013-04	Sign Approval - Wall Sign	Yowserz Yogurt Shop	161	W. Hanford-Armona Road, Ste	121-380-003	08/13/13	3
07/24/13	2013-02	Home Occupation Permit - Large Daycare Re-located	Jodyne Triplett	323	Davis Place	021-210-001	08/12/13	12
07/12/13	2013-14	Home Occupation Permit - In Home Personal Trainer	Ryan Golom	1404	Tulip Street	021-690-015	(7/18/13) Denied	4
07/11/13	2013-13	Home Occupation Permit - Online Newspaper	Ed Martin	991	Freedom Drive	021-790-046	07/11/13	Same Day

City of Lemoore
Planning Applications
2013

06/24/13	2013-01	Lot Line Adjustment - 184 Unit Multi-Family Complex (The Grove)	GHQ Investments		Northwest Corner of 19 1/2 Avenue and UPRR Right of Way	023-460-010 023-460-011	10/10/13	73
06/24/13	2013-03	Sign Approval - Wall Sign	Sushi Table	155	W. Hanford-Armona Road	021-380-004	07/02/13	6
06/20/13	2013-12	Home Occupation Permit - Catering Business	Chiragkumar Patel	470	Cantera Avenue	023-610-022	06/21/13	1
06/10/13	2013-11	Home Occupation Permit - Home Office - Photography	Christiane White	1132	Paradise Drive	024-370-011	06/10/13	Same Day
06/10/13	2013-10	Home Occupation Permit - Home Office - Party Rentals	Hugo Aguilera	1160	Cherry Lane	023-290-004	06/10/13	Same Day
06/06/13	2013-09	Home Occupation Permit - Home Office -Yard Maintenance	Hector Pimintel	1435	Cypress Lane	020-203-012	06/10/13	2
06/04/13	2013-08	Home Occupation Permit - Home Office -Yard Maintenance	Enrique Garcia	1197	Belinda Drive	021-170-029	06/04/13	Same Day
05/28/13	2013-03	Site Plan Review (Minor) - Room Addition (Patio)	Aldolfo Martinez	44	N. 19 1/2 Avenue	023-450-009	06/10/13	9
05/08/13	2013-03	Administrative Use Permit - Farming in ML Zone	Pat Newton/Dirk Poeschel		Corner of Idaho and 18th Avenues	024-080-023	5/30/2013	15
05/06/13	2013-07	Home Occupation Permit - Internet Business	Frederick Griffith	598	E. Burlwood Lane	021-210-035	05/30/13	17
05/06/13	2013-06	Home Occupation Permit - Home Office - Bee Keeping	Gayne Alexander	1025	Tranquility Court	021-780-024	05/08/13	2
04/26/13	2013-05	Home Occupation Permit - Home Office - Home Inspections	Oscar Olvera	924	Banyan Drive	021-150-037	04/26/13	Same Day
04/25/13	2013-09	Administrative Use Permit - Antennas	Sprint	541	"G" Street	020-017-013	05/30/13	25
04/22/13	2013-02	Site Plan Review (Preliminary) - Convenience Store	William Marx and Anthony Rodriguez	718	N. Lemoore Avenue	021-340-005	9/3/2013	93
04/18/13	2013-02	Sign Approval - Canopy and Buidling Signage	Valero - Shirdhi Inc.	110	W. "D" Street	020-042-017	04/19/13	1
04/17/13	2013-01	Variance (Sign Regulations) - Pole Sign Existing at Location	Valero	110	W. "D" Street	020-042-017	04/19/13	2

City of Lemoore
Planning Applications
2013

04/15/13	2013-01	Site Plan Review (Major) - Citywide Solar Projects to Offset Energy Costs	City of Lemoore - Chevron	17401 17621 2650 1170 xxx 1650 1650 1650 576 711 1145 657 1285	Elder Avenue Elder Avenue W. Bush Street 19th Avenue No Address N. Lemoore Ave Cedar Lane " College Ave W. Cinnamon Dr. Vine Street Fox Street Vine Street	004-080-015 004-090-003 023-510-019 024-052-080 023-430-010 021-030-058 023-400-004 023-400-005 023-400-005 023-510-013 024-052-073 024-052-074 024-052-045	05/07/13	16
03/22/13	2013-08	Zone Clearance - Patio Addition	Jeanette Homan	988	Leisure Drive	024-370-003	03/26/13	2
03/20/13	2013-02	Minor Deviation	Wathen Castanos	582	Cantera Avenue	023-610-014	03/22/13	2
03/15/13	2013-02	Temporary Use Permit	Superior Truck Lanes	898	W. Iona Avenue	023-170-011	08/20/13	110
03/06/13	2013-04	Home Occupation Permit - Office - Gardener Service	Noe Torres	19695	Park Lane	023-490-038	03/06/13	0
03/06/13	2013-01	Temporary Use Permit - Cell Tower	AT & T	660	W. Iona Avenue	023-170-016	06/11/13	67
02/25/13	2013-06	Zone Clearance - Cell Tower	Carl Jones	660	W. Iona	023-170-016	06/04/13	69
02/22/13	2013-01	Minor Deviation	Wathen Castanos	668	Visconti Street	023-610-001	03/01/13	5
02/21/13	2013-03	Home Occupation Permit - Home Office - Online Auto Sales	Edgar Ceja	827	Dublin Drive	021-130-051	02/21/13	Same Day
02/19/13	2013-01	Sign Approval - Hanging Sign	Captiv8 Sk8 Gear & Apparel	55	E. "D" Street, Suite H	020-300-007	02/20/13	1
01/29/13	2013-02	Home Occupation Permit - Home Office - House Cleaning	Tracy O	343	Mercedes	021-320-027	01/30/13	1
01/22/13	2013-01	Home Occupation Permit- Home Office - Gopher Removal	Paul Enciniaz	1275	Cypress Lane	020-212-005	01/24/13	2

City of Lemoore
Planning Applications
2013

01/17/13	2013-01	Large Daycare - Large Day Care	Jodyne Triplett	1228	Acacia Court	020-212-037	02/05/13	12
12/26/12	2013-01	Abandoned Shopping Cart Prevention Plan	Walgreens	12	W. Hanford Armona Road	021-390-063	1/31/2013	3

City of Lemoore
Planning Applications
2014

Date Submitted	File No.	Project Description	Business/Applicant	No.	Address/Location	APN No.	Date Approved or (Denied)	No. of Business Days to Process
03/04/14	2014-01	Site Plan Review (Major) - Wastewater Treatment Plant	Agusa	1505	S. 19th Avenue	024-051-021	In Process	
02/28/14	2014-04	Home Occupation Permit - Home Office - "T-Shirt" Printing	Travis Frazier	951	Makenna Street	021-630-025	02/28/14	Same Day
02/11/14	2014-02	Administrative Approval - Temp Flower Stand (1) Day		150	E. Hanford-Armona Road	021-300-003	02/11/14	Same Day
02/06/14	2014-02	Sign Approval - Wall Signs	Las Espuelas	55	E. "D" Street, Suites A-D	020-300-011 020-300-012	02/11/14	3
02/06/14	2014-01	Site Plan Review (Administrative) - Façade Improvements	Las Espuelas	55	E. "D" Street, Suites A-D	020-300-011 020-300-012	02/18/14	7
01/24/14	2014-03	Home Occupation Permit - Home Office - Mobile Power Washing	Brian Tourville	1030	Par Avenue	024-360-029	01/27/14	1
01/21/14	2013-08	Sign Approval - Additional Wall and Hanging Signage	Ramblin Rose Florist	242	Heinlen Street	020-092-001	01/24/14	3
01/17/14	2014-01	Administrative Use Permit - Thrift Store *Lease/Property Owner Signature received 1/31/14	Goodwill Industries	161	W. Hanford-Armona Road, Suite A	021-380-003	02/04/14	11*
01/17/14	2014-02	Home Occupation - Home Office - Craft Sales	Hedy Rogers-Jones	1050	Par Avenue	024-360-027	01/22/14	2
01/16/14	2014-01	Home Occupation - Home Office - Ceramics Sales	Chona Azarcon	1129	Freedom Drive	021-790-037	01/17/14	1
09/24/13	2013-02	Site Plan Review (Minor) - Convenience Store *Delayed to Accommodate Applicant, Pending Zoning Ordinance Adoption 2/6/14	William Marx and Anthony Rodriguez	718	N. Lemoore Avenue	021-340-005	01/28/14	83*

City of Lemoore
 Planning Applications
 2014

09/10/13	2014-01	Sign Approval - Monument Sign - Bush/Acacia *Property Owner Signature Received 1/24/14	Davita Dialysis	1345	W. Bush Street	023-420-017	02/04/14	98*
08/28/13	2013-02	Tentative Subdivision Map - Capistrano V, Tract 908 - 20 Lots	Covington Property Holdings L.P.		4.5 Acres East Side of Barcelona Drive - Approx 150 ft. of Toledo Street	023-040-057	12/03/14	65
08/28/13	2013-02	Planned Unit Development - Capistrano V, Tract 908 - 20 Lots	Covington Property Holdings L.P.		4.5 Acres East Side of Barcelona Drive - Approx 150 ft. of Toledo Street	023-040-057	12/03/14	65

CITY OF LEMOORE
BUILDING INSPECTION PERMITS REPORT

Description	PERMITS ISSUED		VALUATION	
	Current Month	Current Year to Date	Current Month	Year to Date
Res. Single Family - New	7	59	\$ 1,273,884.68	\$ 9,854,074.32
Res. Condo./PUD - New	0	0	\$ -	\$ -
Res. Multi-Family - New	0	0	\$ -	\$ -
Apartment - New	0	0	\$ -	\$ -
Commercial / Industrial - New	0	0	\$ -	\$ -
Alterations - Residential	17	260	\$ 134,558.00	\$ 3,097,238.95
Alterations - Commercial / Industrial	2	27	\$ 27,500.00	\$ 667,452.00
Swimming Pool	1	7	\$ 24,000.00	\$ 212,500.00
Bldg. Moved or Demolished	0	1	\$ -	\$ -
TOTALS	27	354	\$ 1,459,942.68	\$ 13,831,265.27

DWELLING UNITS

Description	Current Month	Current Year to Date	Location of Multi-Family Units	Last Year to Date
Single Family	7	59		59
Condo/PUD	0	0		0
Multi-Family	0	0		0
Apartments	0	0		0
TOTALS	7	59		59

CITY OF LEMOORE
NEW PERMITS ISSUE REPORT
FEBRUARY 2014

Permit #	A.P.N.	Owner Information	Address	Job Description	Valuation	Bldg	Plumb	Elect	Mech	Seismic
1401-026	021-800-040	WOODSIDE 06N LP	777 ARLINGTON AVE	SFR, 2-CAR W/SHOP, SINGLE STORY, ELEV. C	146,472.30	1,130.00	132.00	82.06	30.00	14.65
1401-027	021-800-039	WOODSIDE 06N LP	765 ARLINGTON AVE	SFR, 2 CAR, ELEV. A, BONUS BEDROOM 4 OPTION, COVERED PATIO.	174,199.10	1,270.00	130.00	89.45	30.00	17.42
1401-052	021-380-003	LEMOORE99 LLC 50%	161 W HANFORD-ARMONA RD	TENANT IMPROVEMENT FOR GOODWILL STORE	25,000.00	350.50	0.00	22.50	0.00	5.25
1401-058	021-800-041	WOODSIDE 06N LP	789 ARLINGTON AVE	SFR, 3 CAR GARAGE, TWO STORY, ELEV. B, WITH BONUS ROOM	233,832.98	1,565.00	151.00	109.99	35.00	23.38
1401-060	023-080-001	KUCHENMEISTER, ROBERT H REV TRUST	52 HELENE ST	SOLAR, GROUND MOUNT SYSTEM, 40 PANELS	25,000.00	125.00	0.00	15.00	0.00	2.50
1401-063	021-830-052	WATHEN-CASTANOS	1086 GENEVA CT	SOLAR, ROOF MOUNT SYSTEM, 8 PANELS	4,420.00	125.00	0.00	15.00	0.00	0.50
1401-079	023-190-052	REYNOLDS, JUSTIN W & REBECCA D H/W	803 MIKE LN	SOLAR, ROOMOUNT SYSTEM 32 PANELS, NEW 200 AMP SERVICE	17,680.00	125.00	0.00	15.00	0.00	1.77
1402-001	023-200-029	DANIELS, THEODORE R & NEOMI H/W	901 REDWOOD LN	TUB/SHOWER REPLACEMENT, (1) EXHAUST FAN	0.00	0.00	41.00	15.00	28.50	0.50
1402-002	021-830-052	WATHEN-CASTANOS	1086 GENEVA CT	TEMP POWER	0.00	0.00	0.00	30.00	0.00	0.00
1402-003	021-830-019	WATHEN CASTANOS LEMOORE 872 LP	1026 LEGEND PL	TEMP POWER	0.00	0.00	0.00	30.00	0.00	0.00
1402-005	021-830-014	WATHEN CASTANOS LEMOORE 872 LP	1013 HEIRLOOM WAY	SOLAR, ROOF MOUNT SYSTEM, 8 PANELS	4,420.00	125.00	0.00	15.00	0.00	0.50
1402-009	023-350-037	MAY, THEOPHALIS JR & TINA M H/W	692 FARALLEN DR	PATIO ON SIDE AND REAR OF HOUSE	1,000.00	125.00	0.00	0.00	0.00	0.50
1402-012	021-620-004	PEINADO, CLAUDIA	900 N 19TH AVE	ADD WALK-IN CLOSET FROM MASTER BEDROOM TO GARAGE. CONVER 2 OF 4 GARAGE SPACES TO A FAMILY ROOM. ADD WALL FROM HOUSE TO GARAGE.	42,000.00	505.00	0.00	35.55	22.00	4.20
1402-013	021-620-004	PEINADO, CLAUDIA	900 N 19TH AVE	A/C REPLACEMENT, 2 TON, 13 SEER	0.00	0.00	0.00	0.00	64.00	0.00

CITY OF LEMOORE
NEW PERMITS ISSUE REPORT
FEBRUARY 2014

Permit #	A.P.N.	Owner Information	Address	Job Description	Valuation	Bldg	Plumb	Elect	Mech	Seismic
1402-014	021-280-019	ROBERTS, CAROL L	1590 QUANDT DR	TEAR OFF, RESHEET, TIMBERLINE SHINGLES, 4/12 PITCH	9,280.00	105.00	0.00	0.00	0.00	0.93
1402-017	020-152-011	PRINCESSA PROPERTIES, INC	446 W BUSH ST	TEAR OFF, RESHEET, 30 YR COMP, 4/12 PITCH	3,000.00	105.00	0.00	0.00	0.00	0.50
1402-018	020-172-031	VARO-REAL INVESTMENTS	277 CHAMPION ST	TEAR OFF, RESHEET, COMP SHINGLES MALARKY	4,000.00	105.00	0.00	0.00	0.00	0.50
1402-019	020-122-009	AVILA, GEORGE JR	375 WALNUT ST	SERVICE PANEL UPGRADE TO 125 AMP. RUN 2 CIRCUITS IN KITCHEN	0.00	0.00	0.00	33.50	0.00	0.00
1402-020	023-360-085	DALEY ENTERPRISES INC	1570 BIG SUR DR	SFR, KENSINGTON 5, 2,339 SQ FT, 3 CAR GARAGE	176,903.00	1,280.00	258.00	85.00	30.00	17.69
1402-023	023-610-048	CALVERT, JASON & BRYNN H/W	620 SIENA WY	RESIDENTIAL SWIMMING POOL, 379 SQ FT	24,000.00	235.00	0.00	0.00	0.00	2.40
1402-025	021-830-022	WATHEN CASTANOS LEMOORE 872 LP	1025 HEIRLOOM WAY	SOLAR, ROOF MOUNT, 8 PANELS	4,420.00	125.00	0.00	15.00	0.00	0.50
1402-026	021-420-003	BOWERS, JIM C	175 W GLENDALE AVE	SOLAR, ROOF MOUNT SYSTEM, 35 PANELS	19,338.00	125.00	0.00	15.00	0.00	1.93
1402-027	020-053-013	RAMOS, GARY S & ERLINDA M H/W	314 HEINLEN ST	TENANT IMPROVEMENT TO MAKE 2 UNITS.	2,500.00	75.50	0.00	0.00	0.00	0.53
1402-028	021-800-040	WOODSIDE 06N LP	1022 NATION WAY	SFR, 3 CAR GARAGE, TWO STORY, ELEV. B, STANDARD PATIO	233,832.98	1,565.00	151.00	109.99	35.00	23.38
1402-029	021-800-044	WOODSIDE 06N LP	1038 NATION WAY	SFR, 2-CAR W/SHOP, SINGLE STORY, ELEV. A, COURTYARD AND EXTENDED PATIO	146,472.30	1,130.00	132.00	82.06	30.00	14.65
1402-030	021-800-045	WOODSIDE 06N LP	1054 NATION WAY	SFR, 3 CAR, ELEV. B, COURTYARD, PATIO OPTION	162,172.02	1,210.00	130.00	89.45	30.00	16.22
1402-033	021-600-065	WATSON, JASON B & TANYA L H/W	886 WEXFORD DR	WATER HEATER CHANGEOUT	0.00	0.00	27.00	0.00	0.00	0.00
					1,459,942.68	11,506.00	1,152.00	904.55	334.50	150.40

27 Permits

FEBRUARY 2014 - CALENDAR YEAR

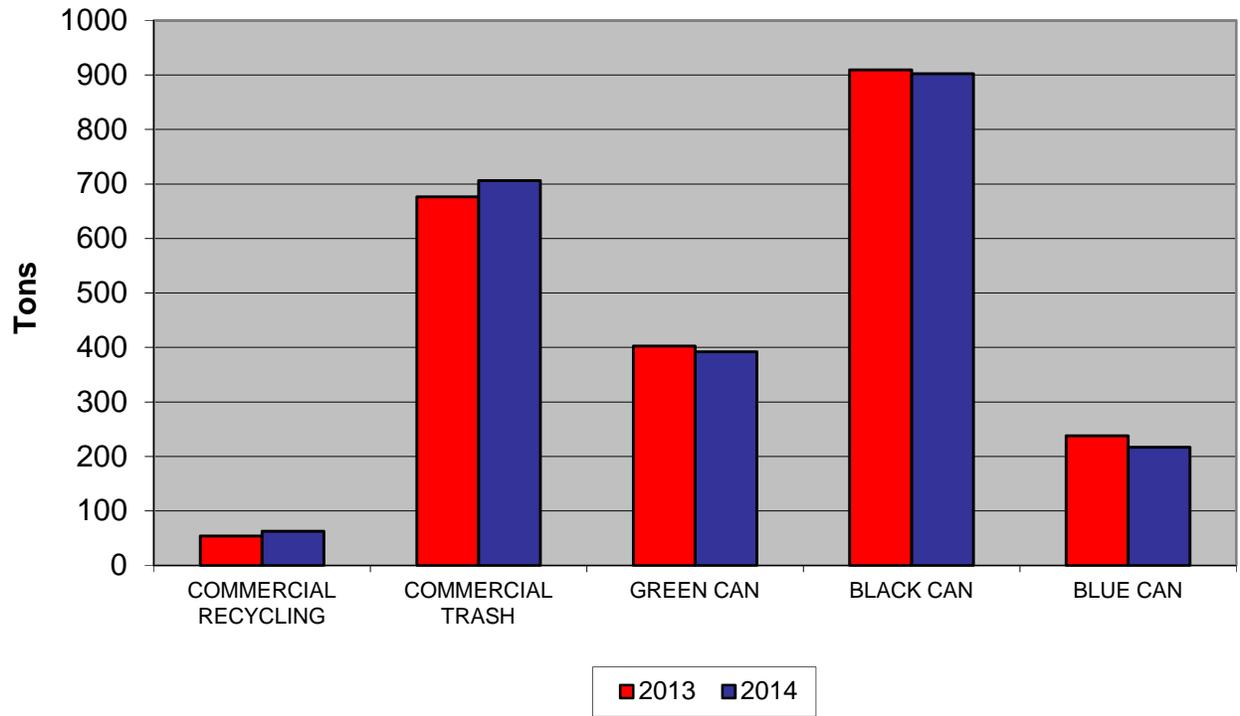
LVFD MONTHLY CALLS

	NAME	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	MEETINGS / DRILLS	FIRE	EMT	MISC.	MONTHLY TOTAL	FIRES / YTD	EMT / YTD	MISC. / YTD	MEETINGS / DRILLS YTD	YEAR TO DATE TOTAL	YTD %
	TOTAL DISPATCHED	1	1	1	1	0	4	11	114	0	129	27	218	0	8	253	
50		1	1	1	1	0	4	5	38	0	47	8	83	0	7	98	39%
85		0	0	1	1	0	2	4	21	0	27	11	56	0	6	73	29%
49		1	1	1	1	0	4	6	52	0	62	13	102	0	6	121	48%
76		0	0	1	1	0	2	4	21	0	27	7	56	0	5	68	27%
82		0	1	1	1	0	3	2	17	0	22	4	32	0	6	42	17%
84		1	1	1	1	0	4	7	27	0	38	11	54	0	8	73	29%
27		1	1	1	1	0	4	4	28	0	36	9	42	0	8	59	23%
8		1	1	1	1	0	4	3	38	0	45	10	77	0	8	95	38%
80		1	1	0	0	0	2	0	15	0	17	8	40	0	6	54	21%
2		1	1	0	0	0	2	7	52	0	61	17	109	0	6	132	52%
78		1	1	1	1	0	4	5	47	0	56	13	91	0	8	112	44%
48		1	1	1	1	0	4	4	46	0	54	13	111	0	8	132	52%
52		1	1	1	1	0	4	2	15	0	21	7	40	0	7	54	21%
11		1	1	1	1	0	4	7	39	0	50	18	77	0	7	102	40%
56		1	1	1	1	0	4	3	28	0	35	9	50	0	6	65	26%
17		1	1	1	1	0	4	3	27	0	34	9	47	0	8	64	25%
36		1	0	1	1	0	3	5	49	0	57	14	107	0	6	127	50%
35		1	1	1	1	0	4	1	18	0	23	3	37	0	6	46	18%
77		1	1	1	1	0	4	6	46	0	56	16	99	0	8	123	49%
79		0	1	1	1	0	3	6	41	0	50	9	69	0	7	85	34%
81		1	1	1	1	0	4	1	12	0	17	2	22	0	8	32	13%
73		1	1	1	1	0	4	2	25	0	31	8	51	0	8	67	26%
19		1	1	1	1	0	4	6	39	0	49	17	84	0	8	109	43%
23		1	1	1	1	0	4	3	30	0	37	8	55	0	8	71	28%
87		1	1	1	1	0	4	7	66	0	77	21	147	0	8	176	70%
68		1	1	1	1	0	4	3	36	0	43	15	96	0	8	119	47%
83		1	1	1	1	0	4	5	46	0	55	18	117	0	8	143	57%
72		1	1	1	1	0	4	7	35	0	46	13	60	0	8	81	32%
62		1	1	1	1	0	4	7	48	0	59	9	72	0	7	88	35%
24		1	1	0	0	0	2	5	22	0	29	9	54	0	5	68	27%
38		1	0	0	0	0	1	2	13	0	16	3	22	0	5	30	12%
29		1	1	1	1	0	4	4	15	0	23	12	35	0	8	55	22%
65		1	1	1	1	0	4	6	27	0	37	11	57	0	8	76	30%
59		1	1	0	0	0	2	2	19	0	23	6	40	0	6	52	21%
86		1	1	1	1	0	4	1	17	0	22	12	53	0	6	71	28%
							0				0	0	0	0	0	0	0%
		31	31	30	30	0	122	145	1115	0	1382	373	2344	0	246		

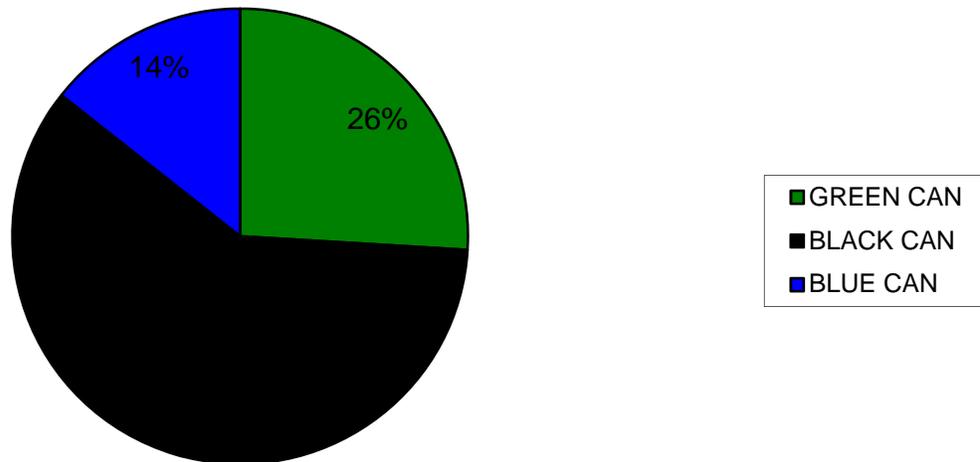
\$6,910.00 ACCOUNT # 4222-4310

Refuse Report

Refuse Tonnages Through FEBRUARY 2014



2014 Residential Refuse Breakdown, Year to Date



CITY OF LEMOORE
WATER PRODUCTION
2014

<u>MONTH</u>	<u>PEAK DAY GALLONS</u>	<u>MONTHLY GALLONAGE</u>	<u>MONTHLY CUBIC FEET*</u>
JANUARY	6,143,000	157,273,000	21,025,802
FEBRUARY	7,012,000	136,619,000	18,264,572
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL:	6,143,000	293,892,000	39,290,374

* Gallons ÷ 7.48 = Cubic Feet

CITY OF LEMOORE
WATER PRODUCTION

<u>MONTH</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>	<u>2014 PEAK DAY GALLONS</u>
JANUARY	5,389,000	4,396,000	5,133,000	5,066,000	6,143,000
FEBRUARY	4,625,000	4,932,000	5,499,000	5,604,000	7,012,000
MARCH	6,010,000	4,708,000	6,249,000	6,609,000	
APRIL	6,426,000	7,607,000	6,729,000	8,828,000	
MAY	8,855,000	8,173,000	8,877,000	9,666,000	
JUNE	9,666,000	9,339,000	11,154,000	10,978,000	
JULY	10,235,000	10,656,000	10,512,000	10,547,000	
AUGUST	9,572,000	9,710,000	10,465,000	10,176,000	
SEPTEMBER	9,302,000	10,137,000	9,712,000	9,688,000	
OCTOBER	8,571,000	7,822,000	8,380,000	8,225,000	
NOVEMBER	5,972,000	7,414,000	6,459,000	6,910,000	
DECEMBER	4,497,000	4,964,000	5,327,000	5,615,000	

* Gallons ÷ 7.48 = cubic feet

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
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Staff Report

To: Lemoore City Council
From: Judy Holwell, Project Manager 
Date: March 12, 2014
Subject: Gary V. Burrows, Inc. – Relocation Update – 416 N. Lemoore Avenue

Discussion:

On January 7, 2014, Council approved a six-month extension of time for Gary V. Burrows, Inc. (Burrows) to relocate the operations and infrastructure from 416 N. Lemoore Avenue to the Lemoore Industrial Park. At that time, Council requested an update every two months regarding the progress. According to Mr. Brian Castadio, President of Burrows, everything has been installed at the new site and the electrical has been tested. It is ready to go, he is just waiting on approval by the San Joaquin Valley Air Pollution Control District. All of the paperwork has been submitted and he expects approval soon. Once approval is received, it should only take one day to remove the three existing tanks. He anticipates complete removal of the infrastructure from the Lemoore Avenue site sometime in May.

Budget Impact:

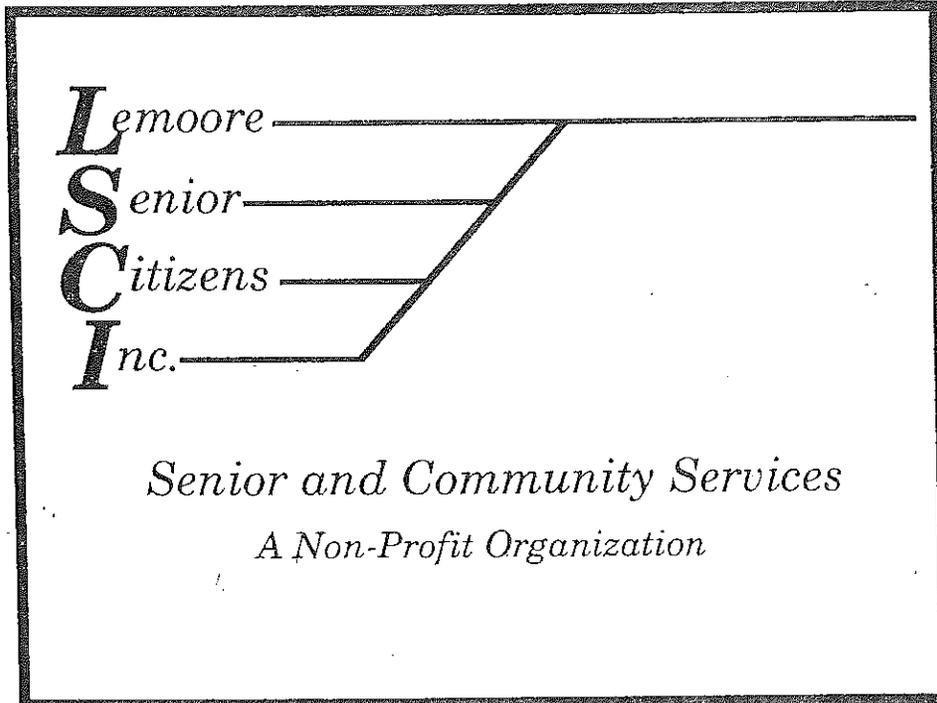
None.

Recommendation:

For Council's information only.

MAR - 3 2014

RECEIVED



Dear Jeff -

I just wanted to express my profound thanks to you in all the work Ray, Dick and their crews did at the center. Any and all support we get is greatly appreciated.

Sincerely,
Duhart