



JOINT LEMOORE CITY COUNCIL
★ LEMOORE REDEVELOPMENT
SUCCESSOR AGENCY MEETING
COUNCIL CHAMBER
429 "C" STREET
April 7, 2015

AGENDA

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

5:30 pm STUDY SESSION

PUBLIC COMMENT

This time is reserved for members of the audience to address the City Council/Agency Board on items of interest that are not on the Agenda and are within the subject matter jurisdiction of the Council/Agency Board. It is recommended that speakers limit their comments to between 3 to 5 minutes each and it is requested that no comments be made during this period on items on the Agenda. Members of the public wishing to address the Council/Agency Board on items on the Agenda should notify the Mayor/Chairman when that Agenda item is called. The Council/Agency Board is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Council/Agency Board does not respond to public comment at this time. Speakers are asked to please use the microphone, and provide their name and address. Prior to addressing the Council/Agency Board, any handouts to be provided to City Clerk/Board Clerk who will distribute to Council/Agency Board and appropriate staff.

- SS-1 Opterra Energy Services Change Order – Solar Project (Apone)**
- SS-2 Construction Projects Temporary Water Usage and Rates (Hoggard)**

CLOSED SESSION

This time has been set aside for the City Council to meet in a closed session to discuss matters pursuant to Government Code Section 54956.9(d) (4). Based on the advice of the City Attorney, discussion in open session concerning these matters would prejudice the position of the City in this litigation. The Mayor will give an additional oral report regarding the Closed Session at the beginning of the next regular City Council meeting.

No Closed Session

In the event that not all the items on the closed session agenda have been deliberated in the time provided, the City Council may continue the closed session at the end of the regularly scheduled Council Meeting.

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

7:30 pm REGULAR SESSION

- a. CALL TO ORDER**
- b. PLEDGE OF ALLEGIANCE**
- c. INVOCATION**
- d. CLOSED SESSION REPORT(S)**

PUBLIC COMMENT

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CEREMONIAL / PRESENTATIONS – Section 1

No Ceremonial / Presentations

Items denoted with a ★ are Redevelopment Successor Agency items and will be acted upon by the Redevelopment Successor Agency Board. Agendas for all City Council/Redevelopment Successor Agency meetings are posted at least 72 hours prior to the meeting at the City Hall, 119 Fox St., Written communications from the public for the agenda must be received by Administrative Services no less than seven (7) days prior to the meeting date. The City of Lemoore complies with the Americans with Disabilities Act (ADA of 1990). The Council Chamber is accessible to the physically disabled. If you need special assistance, please call (559) 924-6705, at least 4 days prior to the meeting.

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.

CONSENT CALENDAR – Section 2

- 2-1 Approval – Minutes – Regular Meeting – March 17, 2015**
- 2-2 Approval – Warrant Register 14-15 – April 2, 2015**
- 2-3 Approval – Notice of Rejection – Carlos Rosales**
- 2-4 Approval – Grand Jury Response – Kings County Animal Control**
- 2-5 Approval – Amendment No. 2 to the General Association of Services Employees Memorandum of Understanding**
- 2-6 Approval – Resolution 2015-07 In Support of California Safe Digging Month**
- 2-7 Approval – Memorial Walk, LGBT Youth – May 21, 2015**
- 2-8 Approval – Street Closure – Lemoore Festa Parade on May 31, 2015**
- 2-9 Approval – Donation of Antique Fire Truck**
- 2-10 Approval – Budget Amendment – Purchase of CNG Refuse Truck**
- 2-11 Approval – Opterra Energy Services Change Order – Solar Project**
- 2-12 Approval – Notice of Completion – Tract No. 817 Phase 3 – Lennar Fresno, Inc.**

PUBLIC HEARINGS – Section 3

No Public Hearings

NEW BUSINESS – Section 4

- 4-1 Report and Recommendation – Audited Financial Statements for the City, Municipal Golf Course and the Single Audit Report (Silva)
- 4-2 Informational Only – Appointment of Frank Rivera – Interim Public Works/Planning Director, Fire Marshall and Building Official (Hoggard)
- 4-3 Report and Recommendation – Budget Review Committee for Fiscal Year 2015-2016 (Hoggard)
- 4-4 Report and Recommendation – League of California Cities Annual Conference (Hoggard)
- 4-5 Report and Recommendation – Downtown Business Owners Request Policy Change to the Downtown Merchants Advisory Committee (Holwell)

DEPARTMENT AND CITY MANAGER REPORTS – Section 5

- 5-1 Department Reports
- 5-2 City Manager Reports

CITY COUNCIL REPORTS AND REQUESTS – Section 6

- 6-1 City Council Reports / Requests

ADJOURNMENT

NOTICE: Pursuant to Government Code §54954.3(a), public comments may be directed to the legislative body concerning any item contained on the agenda for this meeting before or during consideration of the item. Those wishing to address Council on an item shall be limited to between 3-5 minutes and if a large group, the Mayor may request that individuals provide only new information not presented by another person.

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

Tentative Future Agenda Items

April 21st
SS – KRCD Update
SS – SoCal Gas Upcoming Project

PUBLIC NOTIFICATION

I, Mary J. Venegas, City Clerk for the City of Lemoore, declare under penalty of perjury that I posted the above City Council/ Redevelopment Successor Agency Agenda for the meeting of April 7, 2015 at City Hall, 119 Fox Street St., Lemoore, CA on April 2, 2015.

//s//

Mary J. Venegas
City Clerk

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Public Works/
Planning Department**

711 W. Cinnamon Drive
Lemoore, CA 93245
Phone (559) 924-6744
Fax (559) 924-6708

Staff Report

ITEM NO. SS-1

To: Lemoore City Council *JA*
From: Lauren Apone, Administrative Analyst
Date: April 1, 2015 **Meeting Date:** April 7, 2015
Subject: Opterra Energy Services Change Order – Solar Project

Discussion:

In May of 2013, the City contracted with Chevron Energy Solutions (now Opterra Energy Services) to construct a \$12.89 million solar project across 13 different City sites. The project is almost completed and Opterra has come to the City with the attached change order to reconcile all of the additional project costs.

The CMC parking lot had many scope changes requested by the City including the addition of a sewer line, new east and west approaches, upsizing of a storm drain, new fire hydrant valves, and new electrical outlets at the shade canopies. The cost of these improvements was \$123,745 and is shown as Item #1 on the attached change order.

As we discussed last August, PG&E passed on some additional fees (\$120,097) associated with upgrading their infrastructure for the solar array located at the Well #4. Chevron agreed to front the cost of those fees in order to keep the project moving and the City agreed to revisit these costs at the end of the project. These costs are item #2 on the attached change order. The full discussion on these fees can be found here:

http://www.lemoore.com/agendas/2014/aug5/data/8_5_14_4_8.pdf

The total cost for this change order is \$243,842. Staff has negotiated a credit in the amount of \$108,842 which brings the change order amount to \$135,000. In addition, Chevron has agreed to pay \$85,000 in additional PG&E costs associated with installing a new transformer at the Well #10 site. Staff is supportive of this change order and feels that it is fair to the City.

Budget Impact

The cost of the change order is \$135,000. The cost will be split with \$68,512.50 being paid by building impact fees (additional cost for the CMC parking lot) and \$66,487.50 being split among the Well #4 benefitting accounts (\$40,557.10 Water, \$19,946.10 Sewer and \$5,983.83 General Fund).

Recommendation:

That the City Council review and discuss. This item will be brought back during the regular session for approval.

Change Order No. 01

Customer Contract Title: Energy Services Contract	Customer Contract No.
Customer Contract Effective Date: May 7, 2013	Change Order Effective Date: April 01, 2015

Customer Name:	City of Lemoore
Customer Address:	119 Fox Street Lemoore, CA 93245
Contact:	Attention: City Manager
Job Location:	Various

Reason for/Description of Change Order:	<ol style="list-style-type: none"> 1. Additional scopes of work for the new CMC Parking lot <ul style="list-style-type: none"> New east and west approaches New sewer line Additional tree removal New fire hydrant valves Upsize parking lot storm drain New electrical outlets at shade canopy: \$123,745.00 2. Additional Utility Upgrade fees paid directly to PG&E for Well #04: <table style="width: 100%; margin-left: 20px; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;">Transformer Upgrade and SCADA Scheme</td> <td style="border-bottom: 1px solid black; text-align: right;">\$95,097.00</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Regulator 75S Setting Change</td> <td style="border-bottom: 1px solid black; text-align: right;">\$5,000.00</td> </tr> <tr> <td style="border-bottom: 1px solid black;">PG&E Engineering Fee</td> <td style="border-bottom: 1px solid black; text-align: right;">\$20,000.00</td> </tr> <tr> <td style="text-align: right;">Utility Fees Subtotal</td> <td style="text-align: right;">\$120,097.00</td> </tr> </table> 3. Credit due City (\$108,842.00) Total Change Order Amount: \$135,000.00 	Transformer Upgrade and SCADA Scheme	\$95,097.00	Regulator 75S Setting Change	\$5,000.00	PG&E Engineering Fee	\$20,000.00	Utility Fees Subtotal	\$120,097.00
Transformer Upgrade and SCADA Scheme	\$95,097.00								
Regulator 75S Setting Change	\$5,000.00								
PG&E Engineering Fee	\$20,000.00								
Utility Fees Subtotal	\$120,097.00								

Original Contract Amount:	\$12,890,000.00
Prior Change Order(s) Will Add (Deduct):	\$0.00
This Change Order Will Add (Deduct):	\$135,000.00
Revised Contract Amount:	\$13,025,000.00
Original Contract Start Date (Signed):	May 7, 2013
Original Contract Estimated Complete Date:	May 7, 2014
Revised Contract Complete Date:	May 7, 2015

The changes above are hereby authorized, subject to the terms and conditions of that certain Customer Contract referenced above by and between **OpTerra Energy Services, Inc.**, and **Customer**. All other terms and conditions of the Customer Contract shall remain unchanged.

CITY OF LEMOORE
OPTERRA ENERGY SERVICES, INC.

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of City
Manager**

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

Staff Report

ITEM NO. SS-2

To: Lemoore City Council *EH*
From: Ron Hoggard, Interim City Manager
Date: April 1, 2015 **Meeting Date:** April 7, 2015
Subject: Construction Projects Temporary Water Usage and Rates

Discussion:

Council Member Siegel has asked about our construction projects temporary water usage rates. Seeing that water is a very important subject to the City, this item is before you to discuss.

Budget Impact:

None.

Recommendation:

That the Lemoore City Council discuss and provide direction.

**March 17, 2015 Minutes
Regular Joint City Council /
★ Redevelopment Successor Agency Meeting**

CALL TO ORDER:

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

ROLL CALL: Mayor/Chairman: WYNNE
Mayor Pro Tem/Vice Chair: CHEDESTER
Council/Board Members: MADRIGAL, NEAL
Absent: SIEGEL

City Staff and contract employees present: Interim City Manager Hoggard; City Attorney Van Bindsbergen; Public Works/Planning Director Wlaschin; Parks and Recreation Director Simonson; Finance Director Silva; Police Chief Smith; Bldg. Superintendent Rivera; Exec. Sec/Housing Specialist Austin; City Clerk Venegas.

PUBLIC COMMENT

There was no public comment.

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CEREMONIAL / PRESENTATIONS – Section 1

1-1 Lemoore Police Department – 2014 Annual Report

Police Chief Darrell Smith presented the Annual Report as well as a power point presentation with graphs.

Tom Reed asked if Officer initiated calls could be separated out from citizen calls. Police Chief Smith said they could be separated.

CONSENT CALENDAR – Section 2

- 2-1 Approval – Minutes – Regular Meeting – March 3, 2015**
- 2-2 Approval – Warrant Register 14-15 – March 13, 2015**

- 2-3 Approval – Second Reading – Amendments and Renumbering to 4-4 of the Lemoore Municipal Code Pertaining to Property Maintenance to Include Public Nuisance – Ordinance 2015-01
- 2-4 Approval – Second Reading – Amendment to 6-2-3 of the Lemoore Municipal Code Relating to Traffic Speed – Engineering and Traffic Study – Ordinance 2015-02
- 2-5 Approval – Code of Conduct for City Council and Boards and Commissions
- 2-6 Approval – Letter of Support to Repeal the Hidden Gas Tax
- 2-7 Approval – Street Closure/City Services – Central Valley Pizza Festival
- 2-8 Approval – Golf Course Maintenance Equipment Expenditure
- 2-9 Approval – Grant of Easement to Olam West Coast, Inc. – New Wastewater Line from Olam Plant on South 19th Avenue to Highway 41
- ★2-10 Approval – Warrant Register 14-15 – Successor Agency Pursuant to Enforceable Obligation Payment Schedule – March 13, 2015

Mayor Wynne requested Item 2-3 be pulled from the Consent Calendar for separate consideration.

Motion by Council Member Chedester, seconded by Council Member Madrigal, to approve the Consent Calendar as presented, excluding Item 2-3.

*Ayes: Chedester, Madrigal, Neal, Wynne
Absent: Siegel*

- 2-3 Approval – Second Reading – Amendments and Renumbering to 4-4 of the Lemoore Municipal Code Pertaining to Property Maintenance to Include Public Nuisance – Ordinance 2015-01

Mr. and Mrs. Hess, Martha Castro and Police Chief Smith spoke.

Motion by Council Member Chedester, seconded by Council Member Neal to approve Item 2-3.

*Ayes: Chedester, Neal, Madrigal, Wynne
Absent: Siegel*

PUBLIC HEARINGS – Section 3

There were no Public Hearings.

NEW BUSINESS – Section 4

- 4-1 Approval – Resolution 2015-05 In Support of a Funding Allocation for Public Safety Capital and Infrastructure Improvements Through the 2015-2016 State Budget Process

Jason Seigen with CrisCom and Tom Reed spoke.

Motion by Council Member Madrigal, seconded by Council Member Neal, to adopt Resolution 2015-05 in Support of a Funding Allocation for Public Safety Capital and Infrastructure Improvements through the 2015-2016 State Budget Process.

Ayes: Madrigal, Neal, Chedester, Wynne

Absent: Siegel

4-2 Report and Recommendation – Interim City Manager Appointments for Upcoming Position Vacancies

Direction was given to staff, with consensus of Council, to continue the practice of having the department head select permanent full-time candidates with approval of the Interim City Manager

4-3 Report and Recommendation – Budget Amendment - Increase in Funding for Retirement Functions

Tom Reed, Jane Dart and Nancy Ahumada spoke.

Motion by Council Member Madrigal, seconded by Council Member Neal, to approve a budget amendment for the 14/15 fiscal year in the amount of \$4,000 to be used for retirements for city service. The policy will be amended to allow for years of service be considered on the amount to be spent as follows: Under 20 years - \$500; 20-30 years - \$1,000; 30-35 years - \$1,500 and 35 or more years - \$2,000.

The only amendment to the policy is stated above at this time; however, the administrative policy will be reviewed and considered during the next budget cycle.

Ayes: Madrigal, Neal, Chedester, Wynne

Absent: Siegel

4-4 Report and Recommendation – Local Transportation Fund Share – Resolution 2015-06

Motion by Council Member Chedester, seconded by Council Member Madrigal, to approve the environmental documentation and adopt Resolution 2015-06 making a determination regarding public transit needs and designating the Interim City Manager to submit the TDA claim application including any needed amendments after the 2015 population figures are released.

Ayes: Chedester, Madrigal, Neal, Wynne

Absent: Siegel

DEPARTMENT AND CITY MANAGER REPORTS – Section 5
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5-1 Department Reports

Parks and Recreation Director Simonson invited everyone to the Parks and Recreation Golf Tournament to be held on Friday, March 20th at noon. Proceeds go to any of the children in the community who cannot afford the recreation programs.

5-2 City Manager Reports

Interim City Manager Hoggard reported the following:

- An updated agreement with Quad Knopf is in the works*
- Met with the Base Commander*
- Working on the cable franchise agreement coming up in June and actually helped negotiate the agreement in 1995.*
- Met with the Downtown Merchants and looking to revitalize.*

- Future meetings with Kings Conservation Water District will be planned.

CITY COUNCIL REPORTS AND REQUESTS – Section 6

6-1 City Council Reports / Requests

Council Member Madrigal attended a conference in Southern California regarding water. Informational seminar, learned a lot and only way to make good decisions is by being as informed as possible.

Council Member Neal apologized for his cell phone going off during the meeting.

Mayor Pro Tem Chedester requested the status of Rick Crisk’s public comment from the March 7th meeting regarding the cross walk. It was reported this Item will be brought back to a study session in one month.

Mayor Wynne asked that reminders be put out to all citizens regarding water conservation in the future water bills.

ADJOURNMENT

At 9:14 p.m. the meeting adjourned.

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Lois Wynne
Mayor

PEI
 DATE: 04/02/2015
 TIME: 13:00:16

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
 AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
9 /15	04/02/15	21		MAR3015	T863 APONE, LAUREN		35.99	.00	RET/INVITATION/DAVE
TOTAL						.00	35.99	.00	
4310									
9 /15	04/02/15	21		269204	6377 THE CRISCOM COMP		3,500.00	.00	BUSINESS SVCS/APR
9 /15	04/02/15	21		01943-00001	5609 LOZANO SMITH, LL		1,285.00	.00	PROFESSIONAL SVCS
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		40.95	.00	COPIER / PRINTER
TOTAL						.00	4,825.95	.00	
4320									
9 /15	04/02/15	21		7306	0288 LEAGUE OF CALIFO		79.40	.00	SJV DIVISION DUES
9 /15	04/02/15	21		7333	0288 LEAGUE OF CALIFO		25.00	.00	FEB12-DIV DINNER-NEAL
TOTAL						.00	104.40	.00	
TOTAL						.00	4,966.34	.00	

PEI
 DATE: 04/02/2015
 TIME: 13:00:16

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 2
 AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /15	04/02/15	21		XJN53TMP9	2454 DELL COMPUTER CO		1,081.99	.00	COMPUTER
TOTAL						.00	1,081.99	.00	
4310									PROFESSIONAL CONTRACT SVC
9 /15	04/02/15	21		2015-03	6226 SUSAN WELLS		300.00	.00	PROF-SERVICES
9 /15	04/02/15	21		9405117145	5352 SHRED-IT USA- FR		30.68	.00	SHRED SVCS-CITY CLERK
9 /15	04/02/15	21		01943-00001	5609 LOZANO SMITH, LL		1,956.38	.00	PROFESSIONAL SVCS
TOTAL						.00	2,287.06	.00	
4320									MEETINGS & DUES
9 /15	04/02/15	21	106		2836 THE BODY SHOP HE		200.00	.00	MEMBERSHIP FEE/MAR
TOTAL						.00	200.00	.00	
4330									PRINTING & PUBLICATIONS
9 /15	04/02/15	21		16547	0536 STERLING CODIFIE		738.00	.00	CODEZONING SUPPLEMENT
TOTAL						.00	738.00	.00	
4340									UTILITIES
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		289.35	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		35.49	.00	FEB05-MAR04
9 /15	04/02/15	21		000006293720	5516 AT&T		109.27	.00	5599258544
9 /15	04/02/15	21		000006380394	5516 AT&T		62.12	.00	5599249003
TOTAL						.00	496.23	.00	
4380									RENTALS & LEASES
9 /15	04/02/15	21		8802614-MR15	0373 PITNEY BOWES, IN		480.00	.00	POSTAGE EQUIPMENT
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		1,138.97	.00	COPIER / PRINTER
TOTAL						.00	1,618.97	.00	
TOTAL						.00	6,422.25	.00	CITY MANAGER

PEI
 DATE: 04/02/2015
 TIME: 13:00:16

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 3
 AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									PROFESSIONAL CONTRACT SVC
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		107.57	.00	COMM SERVICES
9 /15	04/02/15	21		SL1322663	6560 SELECT STAFFING		464.00	.00	STAFF/TAPIA
9 /15	04/02/15	21		SL1329903	6560 SELECT STAFFING		580.00	.00	STAFF/TAPIA
9 /15	04/02/15	21		9405117305	5352 SHRED-IT USA- FR		23.05	.00	SHRED SVCS-FINANCE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,174.62	.00	
4315									INSURANCE/BONDS
9 /15	04/02/15	21		RMA-20150792	0123 CSJVRMA		40,298.00	.00	LIABILITY PRGM 4TH QT
9 /15	04/02/15	21		RMA-20150792	0123 CSJVRMA		88,301.00	.00	WORKERS COMP 4TH QT
TOTAL					INSURANCE/BONDS	.00	128,599.00	.00	
4380									RENTALS & LEASES
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		143.27	.00	COPIER / PRINTER
TOTAL					RENTALS & LEASES	.00	143.27	.00	
4389									BANK FEES AND CHARGES
9 /15	04/02/15	21		FEB01-282015	6104 US BANK		62.00	.00	RECAP CHARGES
TOTAL					BANK FEES AND CHARGES	.00	62.00	.00	
TOTAL					FINANCE	.00	129,978.89	.00	

PEI
 DATE: 04/02/2015
 TIME: 13:00:16

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 4
 AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /15	04/02/15	21		619-36308910	1547 UNISOURCE		109.44	.00	SANITARY SUPPLIES
9 /15	04/02/15	21		619-36314500	1547 UNISOURCE		334.67	.00	SANITARY SUPPLIES
9 /15	04/02/15	21		619-36314035	1547 UNISOURCE		328.95	.00	CAN LINER
9 /15	04/02/15	21		619-36309475	1547 UNISOURCE		116.19	.00	SANITARY SUPPLIES
TOTAL						.00	889.25	.00	
4310									PROFESSIONAL CONTRACT SVC
9 /15	04/02/15	21		15630	T909 ASSOCIATED SOILS		3,219.11	.00	FEB-SERVICES
9 /15	04/02/15	21		MARCH2015	T1502 SANTOS MAYA		252.00	.00	RENTAL ATTENDANT
9 /15	04/02/15	21		MARCH2015	6283 ERIK SURWILL		666.00	.00	JANITORIAL SERVICES
9 /15	04/02/15	21		1614	6506 GOPHER GRABBERS		150.00	.00	MONTHLY SERVICES
TOTAL						.00	4,287.11	.00	
4340									UTILITIES
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		318.20	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		95.23	.00	FEB05-MAR04
9 /15	04/02/15	21		FEB-MAR2015	0423 THE GAS COMPANY		804.07	.00	022015 - 032315
9 /15	04/02/15	21		6096369014	0363 P G & E		7,124.95	.00	JAN17-MAR18
9 /15	04/02/15	21		7106804390*	0363 P G & E		1,322.44	.00	JAN30-MAR02
TOTAL						.00	9,664.89	.00	
4350									REPAIR/MAINT SERVICES
9 /15	04/02/15	21		43634	1347 DIAMOND CUT GLAS		1,480.69	.00	INDOOR SOCCER DOORS
9 /15	04/02/15	21		14-5346	6580 MERAZ ROOFING IN		600.00	.00	REPAIR ROOF JACKS
TOTAL						.00	2,080.69	.00	
4380									RENTALS & LEASES
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		10.90	.00	COPIER / PRINTER
TOTAL						.00	10.90	.00	
TOTAL						.00	16,932.84	.00	MAINTENANCE DIVISION

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 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /15	04/02/15	21		4739	3010 THE ANIMAL HOUSE		75.20	.00	AVO DERM
9 /15	04/02/15	21		OCT14-MAR15	0300 LEM CITY-PETTY C		4.30	.00	FRAMES
9 /15	04/02/15	21		OCT14-MAR15	0300 LEM CITY-PETTY C		57.02	.00	ANIMAL CONTROL
TOTAL						.00	136.52	.00	
4220U									OPERAT SUPPLIES- UNIFORMS
9 /15	04/02/15	21		OCT14-MAR15	0300 LEM CITY-PETTY C		23.46	.00	UNIFORMS
TOTAL						.00	23.46	.00	
4310									PROFESSIONAL CONTRACT SVC
9 /15	04/02/15	21		43122	2000 J'S COMMUNICATIO		50.00	.00	LICENSING RENEWAL
9 /15	04/02/15	21		001-001387	5814 CITY OF HANFORD		13,902.61	.00	DISPATCH SVCS-APRIL
9 /15	04/02/15	21		9405183426	5352 SHRED-IT USA- FR		131.30	.00	SHRED SVCS-LPD
9 /15	04/02/15	21		01943-00001	5609 LOZANO SMITH, LL		1,170.00	.00	PROFESSIONAL SVCS
TOTAL						.00	15,253.91	.00	
4320									MEETINGS & DUES
9 /15	04/02/15	21		OCT14-MAR15	0300 LEM CITY-PETTY C		40.00	.00	COSPER/MADD AWARDS
9 /15	04/02/15	21		OCT14-MAR15	0300 LEM CITY-PETTY C		40.00	.00	MORITZ/MADD AWARDS
9 /15	04/02/15	21		OCT14-MAR15	0300 LEM CITY-PETTY C		30.00	.00	CLEAR FEES
TOTAL						.00	110.00	.00	
4330									PRINTING & PUBLICATIONS
9 /15	04/02/15	21		MAR262015	6581 SECRETARY OF STA		20.00	.00	FILING FEES-PAL
TOTAL						.00	20.00	.00	
4340									UTILITIES
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		787.66	.00	COMM SERVICES
9 /15	04/02/15	21		9742410592	0116 VERIZON WIRELESS		1,716.02	.00	FEB17-MAR16
9 /15	04/02/15	21		000006380391	5516 AT&T		20.02	.00	5599243116
9 /15	04/02/15	21		000006389841	5516 AT&T		189.99	.00	2342678470
TOTAL						.00	2,713.69	.00	
4360									TRAINING
9 /15	04/02/15	21		4202415	6285 ANTHONY BRALY		70.00	.00	TRAINING-FTO
9 /15	04/02/15	21		04202415	6286 OSVALDO MALDONAD		70.00	.00	TRAINING-FTO
9 /15	04/02/15	21		APR202415	T786 KYLE REYNOLDS		70.00	.00	TRAINING-FTO
9 /15	04/02/15	21		11085819-20	0719 FRESNO CITY COLL		210.00	.00	REGISTRATION DRUG INF
TOTAL						.00	420.00	.00	
4380									RENTALS & LEASES
9 /15	04/02/15	21		274785583	5842 U.S. BANCORP EQ		793.17	.00	PD EQUIPMENT
9 /15	04/02/15	21		329022	1817 C.A. REDING COMP		375.50	.00	PRINTER TONER
TOTAL						.00	1,168.67	.00	
4840AR									AUTOS/TRKS ASSET REPLACE

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CITY OF LEMOORE
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ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4840AR					AUTOS/TRKS ASSET REPLACE				
10/15	04/02/15	21	6880	-01	MAR1615	5487 MCPEEK'S DODGE O	25,744.00	-25,744.00	2014 DODGE CHARGER POLICE
10/15	04/02/15	21	6880	-02	MAR1615	5487 MCPEEK'S DODGE O	1,930.80	-1,930.80	SALES TAX
10/15	04/02/15	21	6880	-03	MAR1615	5487 MCPEEK'S DODGE O	8.75	-8.75	CA TIRE TAX
TOTAL					AUTOS/TRKS ASSET REPLACE	.00	27,683.55	-27,683.55	
TOTAL					POLICE	.00	47,529.80	-27,683.55	

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SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220							OPERATING SUPPLIES		
9 /15	04/02/15	21		65036	2161 CASCADE FIRE		816.75	.00	BOOTS
9 /15	04/02/15	21		09570	0061 BOB'S AUTO PARTS		16.07	.00	WATMAN RATCHET
9 /15	04/02/15	21		7459-112642	0314 LEMOORE AUTO SUP		29.97	.00	COMPRESSOR OIL GAL
9 /15	04/02/15	21		1348594-00	0126 L.N. CURTIS & SO		534.29	.00	16" BULLET CHAIN LOOP
9 /15	04/02/15	21		1347579-00	0126 L.N. CURTIS & SO		559.00	.00	T3/T4 BATTERY
TOTAL						.00	1,956.08	.00	
4230							REPAIR/MAINT SUPPLIES		
9 /15	04/02/15	21		09592	0061 BOB'S AUTO PARTS		27.67	.00	PARTS/BUSHING
9 /15	04/02/15	21		7459-111610	0314 LEMOORE AUTO SUP		18.47	.00	WHEEL CLEANER
9 /15	04/02/15	21		7459-111798	0314 LEMOORE AUTO SUP		2.55	.00	OEM TERMINAL
TOTAL						.00	48.69	.00	
4310							PROFESSIONAL CONTRACT SVC		
9 /15	04/02/15	21		001-001387	5814 CITY OF HANFORD		10,426.95	.00	DISPATCH SVCS-APRIL
TOTAL						.00	10,426.95	.00	
4340							UTILITIES		
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		141.57	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		9.10	.00	FEB05-MAR04
9 /15	04/02/15	21		000006389844	5516 AT&T		93.86	.00	2343717008
TOTAL						.00	244.53	.00	
4350							REPAIR/MAINT SERVICES		
9 /15	04/02/15	21		7683	5493 FAILSAFE TESTING		1,200.00	.00	INSPECTION UNIT#6/11
TOTAL						.00	1,200.00	.00	
4380							RENTALS & LEASES		
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		46.97	.00	COPIER / PRINTER
TOTAL						.00	46.97	.00	
TOTAL						.00	13,923.22	.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
4340					UTILITIES				
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		14.02	.00	FEB05-MAR04
9 /15	04/02/15	21		000006293718	5516 AT&T		17.27	.00	5599252806
TOTAL					UTILITIES	.00	31.29	.00	
4380					RENTALS & LEASES				
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		78.80	.00	COPIER / PRINTER
TOTAL					RENTALS & LEASES	.00	78.80	.00	
TOTAL					BUILDING INSPECTION	.00	110.09	.00	

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 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									PROFESSIONAL CONTRACT SVC
10/15	04/02/15	21	6862	-01 17125	0103 CHAMPI ENTERPRIS		8,550.00	-8,550.00	6' LEMOORE CEMETERY FENCE
9 /15	04/02/15	21		79708	0876 QUAD KNOPF, INC.		502.56	.00	ENGINEERING SERVICES
9 /15	04/02/15	21		001049394	0276 KLEINFELDER INC.		1,720.00	.00	PROFF-PERSONNEL
9 /15	04/02/15	21		79706	0876 QUAD KNOPF, INC.		895.31	.00	ENGINEERING SERVICES
9 /15	04/02/15	21		01943-00001	5609 LOZANO SMITH, LL		795.00	.00	PROFESSIONAL SVCS
TOTAL						.00	12,462.87	-8,550.00	
4340									UTILITIES
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		59.35	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		44.87	.00	FEB05-MAR04
TOTAL						.00	104.22	.00	
4380									RENTALS & LEASES
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		193.94	.00	COPIER / PRINTER
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		93.17	.00	COPIER / PRINTER
TOTAL						.00	287.11	.00	
TOTAL						.00	12,854.20	-8,550.00	PUBLIC WORKS

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FUND - 001 - GENERAL FUND
 BUDGET UNIT - 4231 - STREETS

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									REPAIR/MAINT SUPPLIES
9 /15	04/02/15	21		2015250	5306 T&T PAVEMENT MAR		915.46	.00	24X30 W1-8
9 /15	04/02/15	21		3068720	1908 BATTERY SYSTEMS		2,079.22	.00	CROSS WALK BATTERIES
TOTAL						.00	2,994.68	.00	
4340									UTILITIES
9 /15	04/02/15	21		475158959-1	0363 P G & E		994.46	.00	FEB18-MAR18
9 /15	04/02/15	21		405654224-6	0363 P G & E		48.86	.00	FEB19-MAR19
9 /15	04/02/15	21		6780068156	0363 P G & E		99.39	.00	FEB13-MAR16
9 /15	04/02/15	21		8399228188-7	0363 P G & E		57.35	.00	JAN24-FEB24
9 /15	04/02/15	21		2343346692	0363 P G & E		342.96	.00	JAN24-FEB24
9 /15	04/02/15	21		3606272278	0363 P G & E		6,796.90	.00	FEB18-MAR18
9 /15	04/02/15	21		8399228188*	0363 P G & E		52.69	.00	FEB25-MAR25
TOTAL						.00	8,392.61	.00	
4380									RENTALS & LEASES
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		5.90	.00	COPIER / PRINTER
10/15	04/02/15	21	6887	-01 27847165-001	6224 HERTZ EQUIPMENT		2,425.00	-2,425.00	BRUSH CHIPPER 84HP 12"DIE
10/15	04/02/15	21	6887	-02 27847165-001	6224 HERTZ EQUIPMENT		33.22	-33.22	PIGTAIL ADAPTER FOR TRAIL
10/15	04/02/15	21	6887	-03 27847165-001	6224 HERTZ EQUIPMENT		202.19	-202.19	TAX
TOTAL						.00	2,666.31	-2,660.41	
TOTAL					STREETS	.00	14,053.60	-2,660.41	

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 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
9 /15	04/02/15	21		1071	6298 GO FOR IT EVENTS		600.00	.00	ST PADDY'S SHUFFLE315
9 /15	04/02/15	21		8553	1628 LEMOORE FOOD LOC		847.53	.00	T&S TRI TIP
9 /15	04/02/15	21		087533	2399 DEPARTMENT OF JU		405.00	.00	VOLUNTEER FINGERPRINT
9 /15	04/02/15	21		559025	6587 DJ NITO		500.00	.00	DJ SERVICE
TOTAL						.00	2,352.53	.00	OPERATING SUPPLIES
4310									PROFESSIONAL CONTRACT SVC
9 /15	04/02/15	21		MARCH2015	5614 CHRISTINA DE LA		315.00	.00	ZUMBA-MARCH15
9 /15	04/02/15	21		MARCH2015	T1444 JOE CORREIA		795.00	.00	SOCCER ATTENDANT
9 /15	04/02/15	21		MARCH2015	T1882 ANGEL PICENO		650.00	.00	SOCCER REFEREE
9 /15	04/02/15	21		MARCH2015	T1586 JOSE PEREZ		375.00	.00	SOCCER REFEREE
9 /15	04/02/15	21		MAR-2015	6536 STAN BARRY		228.20	.00	ARCHERY-MAR15
9 /15	04/02/15	21		MARCH-2015	6545 OLIVIA THOMPSON		73.50	.00	MEDITATION
9 /15	04/02/15	21		MARCH2015	6229 TARA RODRIGUEZ		196.00	.00	KINDERMUSIK-MAR15
9 /15	04/02/15	21		MARCH2015	5962 JASON GLASPIE		273.00	.00	BOXING-MAR15
9 /15	04/02/15	21		MARCH2015	6371 MANUEL VELARDE		227.50	.00	KARATE-MAR2015
9 /15	04/02/15	21		MARCH2015	6322 MELANIE TATCO		52.50	.00	KIDS ZUMBA-MAR15
9 /15	04/02/15	21		MARCH2015	T1975 TONI PIUNNA		212.80	.00	JAZZERCISE-MAR15
9 /15	04/02/15	21		MARCH2015	T1335 CHARLIE ENNES		252.00	.00	GUITAR CLASS-MAR15
9 /15	04/02/15	21		MARCH2015	T1976 DANIELLE DAUGHER		217.00	.00	PEE WEE PAINT-MAR15
9 /15	04/02/15	21		MARCH2015	6257 RYAN ROCHA		7,100.00	.00	CROSSFIT-MAR15
9 /15	04/02/15	21		MARCH2015	5674 JENNIFER MELENDE		206.50	.00	CHEER-MAR15
9 /15	04/02/15	21		MARCH2015	T1508 MAUREEN TOMPKINS		168.00	.00	DOG OBEDIENCE-MAR15
9 /15	04/02/15	21		MARCH2015	T1978 KAREN, WILLIAMS		262.50	.00	HIP HOP DANCE-MAR15
9 /15	04/02/15	21		MARCH2015	5827 MUSIC SPECTRUM E		400.00	.00	CLUB LIVE DANCE32715
9 /15	04/02/15	21		MARCH2015	5665 EMILY BAKER		2,730.00	.00	TINYTOES DANCE2015
10/15	04/02/15	21		APRIL2015	5235 STATE DISBURSEME		273.00	.00	APRIL-CHILD SUPPORT
TOTAL						.00	15,007.50	.00	PROFESSIONAL CONTRACT SVC
4340									UTILITIES
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		136.12	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		138.15	.00	FEB05-MAR04
TOTAL						.00	274.27	.00	UTILITIES
4380									RENTALS & LEASES
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		645.64	.00	COPIER / PRINTER
TOTAL						.00	645.64	.00	RENTALS & LEASES
TOTAL						.00	18,279.94	.00	RECREATION
TOTAL						.00	265,051.17	-38,893.96	GENERAL FUND

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CITY OF LEMOORE
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FUND - 028 - CITY GRANTS- CAP PROJ
BUDGET UNIT - 4726E - 19TH/198 INTERCHANGE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
9 /15	04/02/15	21		383,285	5372 FRANCHISE TAX BO		801.50	.00	GARNISHMENT
9 /15	04/02/15	21		383285	0227 INGRAM DIGITAL E		2,404.50	.00	INTERSECTION PRO-
TOTAL					CONSTRUCTION/IMPLEMENTA.	.00	3,206.00	.00	
TOTAL					19TH/198 INTERCHANGE	.00	3,206.00	.00	
TOTAL					CITY GRANTS- CAP PROJ	.00	3,206.00	.00	

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 ACCOUNTING PERIOD: 10/15

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

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								OPERATING SUPPLIES
9 /15 04/02/15 21			2210193	5441 ELBERT DISTRIBUT		74.61	.00	FUEL INDUCTION
9 /15 04/02/15 21			01 107107	2484 LEHR AUTO ELECTR		1,217.70	.00	LED ULTRA-STOCK
9 /15 04/02/15 21			CALEM13832	5866 FASTENAL COMPANY		14.60	.00	NUTS/BOLTS
9 /15 04/02/15 21			CALEM13924	5866 FASTENAL COMPANY		575.09	.00	TOOLS
9 /15 04/02/15 21			7459-111869	0314 LEMOORE AUTO SUP		17.15	.00	HAMMER
9 /15 04/02/15 21			7459-112210	0314 LEMOORE AUTO SUP		-29.01	.00	LOCKNUT 2 3/4 HEX
9 /15 04/02/15 21			7459-112384	0314 LEMOORE AUTO SUP		38.64	.00	TIRE FOAM
9 /15 04/02/15 21			50039030	0458 KELLER FORD LINC		102.94	.00	AIR CLEAN ROW
9 /15 04/02/15 21			392486	0252 KINGS AUTO SUPPL		23.51	.00	CAR WASH GEL
9 /15 04/02/15 21			392698	0252 KINGS AUTO SUPPL		56.70	.00	HEAD LAMP
9 /15 04/02/15 21			392823	0252 KINGS AUTO SUPPL		5.05	.00	HD DRILL BIT
9 /15 04/02/15 21			392848	0252 KINGS AUTO SUPPL		850.76	.00	AIR/OIL/FUEL FILTER
10/15 04/02/15 21			16705543	5977 GREATAMERICA FIN		3.00	.00	COPIER / PRINTER
TOTAL					.00	2,950.74	.00	
4220F								OPERATING SUPPLIES FUEL
9 /15 04/02/15 21			31502	0043 BURROWS & CASTAD		9,609.05	.00	CARDLOCK STATEMENT
TOTAL					.00	9,609.05	.00	
4230								REPAIR/MAINT SUPPLIES
9 /15 04/02/15 21			7459-111209	0314 LEMOORE AUTO SUP		13.09	.00	EXTENSION SPRING
9 /15 04/02/15 21			7459-111581	0314 LEMOORE AUTO SUP		92.32	.00	HYD HOSE
9 /15 04/02/15 21			7459-112319	0314 LEMOORE AUTO SUP		11.99	.00	WHEEL NUT
9 /15 04/02/15 21			7459-113014	0314 LEMOORE AUTO SUP		91.92	.00	HYD HOSE
9 /15 04/02/15 21			7459-113025	0314 LEMOORE AUTO SUP		44.56	.00	HYD HOSE
9 /15 04/02/15 21			1340960	0345 MORGAN & SLATES		188.58	.00	HR SHEET
9 /15 04/02/15 21			F003378205:0	0098 CENTRAL VALLEY T		62.64	.00	MIRROR
9 /15 04/02/15 21			4623	5615 SAUNDERS AUTOMAT		879.53	.00	SHIFT PAD
9 /15 04/02/15 21			5031888	2671 KELLER MOTORS		20.01	.00	RESISTOR
9 /15 04/02/15 21			5031414	2671 KELLER MOTORS		75.47	.00	BRAKE LEVER
9 /15 04/02/15 21			5031481	2671 KELLER MOTORS		38.92	.00	SL-N-KEY
9 /15 04/02/15 21			6032102/1	2671 KELLER MOTORS		752.84	.00	25 POINT INSPECTION
9 /15 04/02/15 21			5032044	2671 KELLER MOTORS		47.42	.00	BEZEL/ HANDLE
9 /15 04/02/15 21			5031514	2671 KELLER MOTORS		46.09	.00	SL-N-CONTAINER
9 /15 04/02/15 21			5031577	2671 KELLER MOTORS		120.09	.00	N-CAP
9 /15 04/02/15 21			5031578	2671 KELLER MOTORS		177.18	.00	N-LAMP / CAP
9 /15 04/02/15 21			65058	6146 HANFORD CHRYSLER		335.24	.00	AA-MODULE
9 /15 04/02/15 21			392291	0252 KINGS AUTO SUPPL		29.75	.00	BRIGHT 1 GAL
9 /15 04/02/15 21			392385	0252 KINGS AUTO SUPPL		43.51	.00	HALOGEN LAMP
9 /15 04/02/15 21			392410	0252 KINGS AUTO SUPPL		100.92	.00	6 OVAL RR
9 /15 04/02/15 21			392438	0252 KINGS AUTO SUPPL		20.78	.00	AIR/OIL FILTER
9 /15 04/02/15 21			392500	0252 KINGS AUTO SUPPL		34.66	.00	V-BELT
9 /15 04/02/15 21			392501	0252 KINGS AUTO SUPPL		12.31	.00	WHEEL BOLT
9 /15 04/02/15 21			392628	0252 KINGS AUTO SUPPL		4.29	.00	SPARK PLUGS
9 /15 04/02/15 21			392768	0252 KINGS AUTO SUPPL		186.75	.00	TAPE/REFLECTO
9 /15 04/02/15 21			392830	0252 KINGS AUTO SUPPL		4.95	.00	BATTERY CABLE

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
9 /15	04/02/15	21		OCT14-MAR15	0300 LEM CITY-PETTY C		13.53	.00	HEADLIGHT
TOTAL						.00	3,449.34	.00	
4340									
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		175.41	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		2.60	.00	FEB05-MAR04
TOTAL						.00	178.01	.00	
4350									
9 /15	04/02/15	21		5502362	0242 JORGENSEN COMPAN		93.98	.00	EXTINGUISHER
9 /15	04/02/15	21		61312	3088 JONES TOWING		60.00	.00	TOWING-CHEVY
9 /15	04/02/15	21		2015-036	2956 JONES COLLISION		528.64	.00	REPAIR FIBERGLASS
TOTAL						.00	682.62	.00	
TOTAL						.00	16,869.76	.00	
TOTAL						.00	16,869.76	.00	

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SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000P				COST OF REVENUE-PRO SHOP					
9 /15	04/02/15	21		87037	6578 POWERBILT GOLF		493.07	.00	PUTTERS/BAGS
9 /15	04/02/15	21		900263375	6450 TITLEIST		404.60	.00	LOW PROFILE VISORS
9 /15	04/02/15	21		900263376	6450 TITLEIST		1,057.63	.00	GOLF CLUBS
9 /15	04/02/15	21		900263378	6450 TITLEIST		1,935.32	.00	GOLF CLUBS
9 /15	04/02/15	21		IN1072696	6058 UNIVAR		218.71	.00	YOUTH GLOVES
9 /15	04/02/15	21		IN1068495	6508 US KIDS GOLF, LL		886.09	.00	CLUB STAND BAG SET
TOTAL						.00	4,995.42	.00	
4220				OPERATING SUPPLIES					
9 /15	04/02/15	21		566	0297 LEMOORE CANAL &		230.00	.00	CANAL ASSESSMENT
TOTAL						.00	230.00	.00	
4220F				OPERATING SUPPLIES FUEL					
9 /15	04/02/15	21		A436855	6445 GARY V. BURROWS,		1,203.25	.00	DIESEL FUEL/390GAL
TOTAL						.00	1,203.25	.00	
4220M				OPERATING SUPPLIES MAINT.					
9 /15	04/02/15	21		619-36309350	1547 UNISOURCE		229.28	.00	SANITARY SUPPLIES
9 /15	04/02/15	21		8748019	6206 WILBUR-ELLIS COM		260.15	.00	FUTURA SEED
9 /15	04/02/15	21		8761265	6206 WILBUR-ELLIS COM		948.96	.00	PENCROSS SEED
9 /15	04/02/15	21		5078597	6266 SPARKLETTS		30.90	.00	MAR0615-WATER
9 /15	04/02/15	21		062560	6483 SOUTHERN LINKS I		145.21	.00	GRAIN SCOOP
9 /15	04/02/15	21		I150302303	6503 FARMLOAD DISTRIB		73.10	.00	Z-CARE GOLF 1QT
9 /15	04/02/15	21		6887333-00	5379 TURF STAR		215.19	.00	DAMPER ASM
9 /15	04/02/15	21		6887534-00	5379 TURF STAR		940.30	.00	FULL ROLLER ASM
9 /15	04/02/15	21		324442	6521 BILLINGSLEY TIRE		232.07	.00	NHS CARLISLE 4PR
9 /15	04/02/15	21		INV15-03415	5773 EAGLE ONE		200.17	.00	SPLIT BASKET-GREEN
9 /15	04/02/15	21		32069	6503 FARMLOAD DISTRIB		856.04	.00	JOHN DEE'RE PARTS
9 /15	04/02/15	21		323772	6521 BILLINGSLEY TIRE		99.04	.00	TIRE DISMOUNT
9 /15	04/02/15	21		062638	6483 SOUTHERN LINKS I		100.73	.00	FLAG STICK
9 /15	04/02/15	21		062647	6483 SOUTHERN LINKS I		42.89	.00	GOLF BALL SOAP
TOTAL						.00	4,374.03	.00	
4310				PROFESSIONAL CONTRACT SVC					
9 /15	04/02/15	21		5163210	6447 PNC EQUIPMENT FI		4,554.88	.00	966-EQUIPMENT
9 /15	04/02/15	21		209981	6441 COURSETRENDS, IN		295.00	.00	GOLF SERVICES
9 /15	04/02/15	21		01943-00001	5609 LOZANO SMITH, LL		180.00	.00	PROFESSIONAL SVCS
TOTAL						.00	5,029.88	.00	
4340				UTILITIES					
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		14.61	.00	FEB05-MAR04
9 /15	04/02/15	21		FEB-MAR2015	0423 THE GAS COMPANY		14.41	.00	021715-031815
9 /15	04/02/15	21		7439240444-3	0363 P G & E		2,757.04	.00	FEB05-MAR08
9 /15	04/02/15	21		8366977818-0	0363 P G & E		481.20	.00	JAN29-MAR01
9 /15	04/02/15	21		7208107707	0363 P G & E		10.51	.00	JAN29-MAR01
TOTAL						.00	3,277.77	.00	

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ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340			UTILITIES		(cont'd)				
4825			MACHINERY & EQUIPMENT						
9 /15	04/02/15	21		CD1881137	6586 R&R PRODUCTS, IN		3,997.71	.00	VERTI-CUT UNIT
TOTAL			MACHINERY & EQUIPMENT			.00	3,997.71	.00	
TOTAL			GOLF COURSE-CITY			.00	23,108.06	.00	
TOTAL			GOLF COURSE - CITY			.00	23,108.06	.00	

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ACCOUNTING PERIOD: 10/15

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								OPERATING SUPPLIES
9 /15 04/02/15 21			FO820621	6058 UNIVAR		1,846.04	.00	LIQUICHLOR
9 /15 04/02/15 21			FO8207893	6058 UNIVAR		865.73	.00	LIQUICHLOR
9 /15 04/02/15 21			FO821255	6058 UNIVAR		1,316.66	.00	LUQUICHLOR
9 /15 04/02/15 21			1067684	0188 FERGUSON ENTERPR		40.26	.00	NECK SHIELDS
9 /15 04/02/15 21			1070835	0188 FERGUSON ENTERPR		75.68	.00	METER BOX LID
9 /15 04/02/15 21			I-043548	1116 GOLDEN STATE FLO		1,377.08	.00	METER CABLE
9 /15 04/02/15 21			I-043421	1116 GOLDEN STATE FLO		533.83	.00	SENSUS OMNI METER
9 /15 04/02/15 21			D519469	5223 HD SUPPLY WATERW		318.20	.00	VALVE & CURB KEY
9 /15 04/02/15 21			7459-112181	0314 LEMOORE AUTO SUP		155.29	.00	14P PNCH/CHSEL SET
9 /15 04/02/15 21			372977	6134 LEHIGH HANSON		184.90	.00	5SK ROCK-LOAD
TOTAL					.00	6,713.67	.00	OPERATING SUPPLIES
4230								REPAIR/MAINT SUPPLIES
9 /15 04/02/15 21			15649	0460 VALLEY PUMP & DA		208.82	.00	OIL POT 1GL
9 /15 04/02/15 21			1069249	0188 FERGUSON ENTERPR		648.54	.00	AIR RELEASE VLV
9 /15 04/02/15 21			1068407	0188 FERGUSON ENTERPR		852.92	.00	WIDE TANGE COUP
9 /15 04/02/15 21			1067840	0188 FERGUSON ENTERPR		810.10	.00	12X8 FLG TEE
9 /15 04/02/15 21			1068313	0188 FERGUSON ENTERPR		507.26	.00	WIDE RANGE COUP STOCK
9 /15 04/02/15 21			1070835-1	0188 FERGUSON ENTERPR		2,033.07	.00	METER BOX LIDS
9 /15 04/02/15 21			7459-111679	0314 LEMOORE AUTO SUP		54.18	.00	HEX NUT/SCREW
9 /15 04/02/15 21			7459-112898	0314 LEMOORE AUTO SUP		29.20	.00	LIQUID GAUGE
9 /15 04/02/15 21			7459-112899	0314 LEMOORE AUTO SUP		-8.79	.00	1/4 COUPLING
9 /15 04/02/15 21			392233	0252 KINGS AUTO SUPPL		1.82	.00	FUEL LINE
TOTAL					.00	5,137.12	.00	REPAIR/MAINT SUPPLIES
4310								PROFESSIONAL CONTRACT SVC
9 /15 04/02/15 21			79706	0876 QUAD KNOPF, INC.		895.31	.00	ENGINEERING SERVICES
9 /15 04/02/15 21			001-001387	5814 CITY OF HANFORD		3,475.65	.00	DISPATCH SVCS-APRIL
9 /15 04/02/15 21			A502773	1397 BSK ANALYTICAL L		102.00	.00	WATER TESTING
9 /15 04/02/15 21			A502775	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /15 04/02/15 21			A502822	1397 BSK ANALYTICAL L		17.00	.00	WATER TESTING
9 /15 04/02/15 21			A503112	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
9 /15 04/02/15 21			A503279	1397 BSK ANALYTICAL L		15.00	.00	WATER TESTING
9 /15 04/02/15 21			A503280	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /15 04/02/15 21			A503296	1397 BSK ANALYTICAL L		420.75	.00	WATER TESTING
9 /15 04/02/15 21			A503303	1397 BSK ANALYTICAL L		140.25	.00	WATER TESTING
9 /15 04/02/15 21			A503568	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
9 /15 04/02/15 21			A503572	1397 BSK ANALYTICAL L		70.00	.00	WATER TESTING
9 /15 04/02/15 21			A503578	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /15 04/02/15 21			A504109	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /15 04/02/15 21			A504475	1397 BSK ANALYTICAL L		112.00	.00	WATER TESTING
9 /15 04/02/15 21			A504477	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
9 /15 04/02/15 21			A504479	1397 BSK ANALYTICAL L		468.00	.00	WATER TESTING
9 /15 04/02/15 21			A505543	1397 BSK ANALYTICAL L		42.50	.00	WATER TESTING
9 /15 04/02/15 21			A505535	1397 BSK ANALYTICAL L		120.00	.00	WATER TESTING
9 /15 04/02/15 21			A505601	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING

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SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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 /15	04/02/15	21		A505756	1397 BSK ANALYTICAL L		240.00	.00	WATER TESTING
9 /15	04/02/15	21		A505774	1397 BSK ANALYTICAL L		140.25	.00	WATER TESTING
9 /15	04/02/15	21		A505776	1397 BSK ANALYTICAL L		420.75	.00	WATER TESTING
9 /15	04/02/15	21		A503570	1397 BSK ANALYTICAL L		20.00	.00	WATER TESTING
TOTAL					PROFESSIONAL CONTRACT SVC	.00	7,259.46	.00	
4320				MEETINGS & DUES					
9 /15	04/02/15	21		2015-2	6456 VALLEY COUNTIES		300.00	.00	VCWA/10 MEMBERS
TOTAL					MEETINGS & DUES	.00	300.00	.00	
4340				UTILITIES					
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		376.42	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		69.38	.00	FEB05-MAR04
9 /15	04/02/15	21		8260011937	0363 P G & E		18,914.55	.00	FEB02-MAR10
9 /15	04/02/15	21		000006293721	5516 AT&T		17.40	.00	5599259481
9 /15	04/02/15	21		000006389842	5516 AT&T		98.12	.00	2343713714
TOTAL					UTILITIES	.00	19,475.87	.00	
4360				TRAINING					
9 /15	04/02/15	21		253	6239 COUNTY OF KINGS		50.00	.00	SAFETY TRAINING FEE
9 /15	04/02/15	21		261	6239 COUNTY OF KINGS		50.00	.00	SAFETY TRAINING FEE
TOTAL					TRAINING	.00	100.00	.00	
4380				RENTALS & LEASES					
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		141.76	.00	COPIER / PRINTER
TOTAL					RENTALS & LEASES	.00	141.76	.00	
4825				MACHINERY & EQUIPMENT					
10/15	04/02/15	21	6870	-01 72347	6568 AZTEC CONTAINERS		2,787.00	-2,787.00	40 FT. STEEL CONTAINER
10/15	04/02/15	21	6870	-02 72347	6568 AZTEC CONTAINERS		50.00	-50.00	LOCK BOX
10/15	04/02/15	21	6870	-03 72347	6568 AZTEC CONTAINERS		595.00	-595.00	DELIVERY CHARGE
10/15	04/02/15	21	6870	-04 72347	6568 AZTEC CONTAINERS		257.40	-257.40	SALES TAX
TOTAL					MACHINERY & EQUIPMENT	.00	3,689.40	-3,689.40	
TOTAL					WATER	.00	42,817.28	-3,689.40	

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ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
9 /15	04/02/15	21		9405117305	5352 SHRED-IT USA- FR		23.06	.00	SHRED SVCS-FINANCE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	23.06	.00	
4340					UTILITIES				
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		107.59	.00	COMM SERVICES
TOTAL					UTILITIES	.00	107.59	.00	
4380					RENTALS & LEASES				
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		143.27	.00	COPIER / PRINTER
TOTAL					RENTALS & LEASES	.00	143.27	.00	
TOTAL					UTILITY OFFICE	.00	273.92	.00	
TOTAL					WATER	.00	43,091.20	-3,689.40	

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 ACCOUNTING PERIOD: 10/15

FUND - 056 - REFUSE
 BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220	OPERATING SUPPLIES								
10/15	04/02/15	21	6874	-01 PCINV000297	6518 SCHAEFER SYSTEMS		4,750.00	-4,750.00	BLUE REFUSE CONTAINERS
10/15	04/02/15	21	6874	-02 PCINV000297	6518 SCHAEFER SYSTEMS		4,750.00	-4,750.00	GREEN REFUSE CONTAINERS
10/15	04/02/15	21	6874	-03 PCINV000297	6518 SCHAEFER SYSTEMS		4,750.00	-4,750.00	BLACK REFUSE CONTAINERS
10/15	04/02/15	21	6874	-05 PCINV000297	6518 SCHAEFER SYSTEMS		665.00	-665.00	FREIGHT
10/15	04/02/15	21	6874	-06 PCINV000297	6518 SCHAEFER SYSTEMS		1,068.75	-1,068.75	SALES TAX
9 /15	04/02/15	21		52038364	0020 PRAXAIR		206.70	.00	HELMET /JACKET
TOTAL	OPERATING SUPPLIES					.00	16,190.45	-15,983.75	
4230	REPAIR/MAINT SUPPLIES								
9 /15	04/02/15	21		61636645	0169 FRESNO OXYGEN		101.38	.00	IND75-AR 25-C02
9 /15	04/02/15	21		7459-112052	0314 LEMOORE AUTO SUP		126.70	.00	30LB WIRE
TOTAL	REPAIR/MAINT SUPPLIES					.00	228.08	.00	
4310	PROFESSIONAL CONTRACT SVC								
9 /15	04/02/15	21		001-001387	5814 CITY OF HANFORD		3,475.65	.00	DISPATCH SVCS-APRIL
TOTAL	PROFESSIONAL CONTRACT SVC					.00	3,475.65	.00	
4340	UTILITIES								
9 /15	04/02/15	21		7000013MAR15	1207 NOS COMMUNICATIO		175.41	.00	COMM SERVICES
9 /15	04/02/15	21		9741740336	0116 VERIZON WIRELESS		28.07	.00	FEB05-MAR04
TOTAL	UTILITIES					.00	203.48	.00	
4380	RENTALS & LEASES								
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		21.13	.00	COPIER / PRINTER
TOTAL	RENTALS & LEASES					.00	21.13	.00	
4840AR	AUTOS/TRKS ASSET REPLACE								
10/15	04/02/15	21	6893	-01 V003003955	0098 CENTRAL VALLEY T		275,958.00	-275,958.00	2014 REFUSE TRUCK
10/15	04/02/15	21	6893	-02 V003003955	0098 CENTRAL VALLEY T		17.50	-17.50	CALIFORNIA TIRE FEE
10/15	04/02/15	21	6893	-03 V003003955	0098 CENTRAL VALLEY T		2,800.00	-2,800.00	WARRANTY 60MONTHS
10/15	04/02/15	21	6893	-04 V003003955	0098 CENTRAL VALLEY T		20,696.85	-20,696.85	SALES TAX
TOTAL	AUTOS/TRKS ASSET REPLACE					.00	299,472.35	-299,472.35	
TOTAL	REFUSE					.00	319,591.14	-315,456.10	
TOTAL	REFUSE					.00	319,591.14	-315,456.10	

PEI
 DATE: 04/02/2015
 TIME: 13:00:16

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 21
 AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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 /15 04/02/15 21			901331644	1889 NORTHERN SAFETY		247.55	.00	ECON VINYL
9 /15 04/02/15 21			70544	2153 FRESNO WIRE ROPE		46.32	.00	CABLES & STOCK
9 /15 04/02/15 21			70669	2153 FRESNO WIRE ROPE		242.21	.00	CABLES & STOCK
9 /15 04/02/15 21			694070	6049 UNISAFE INC.		587.10	.00	GLOVES
9 /15 04/02/15 21			7459-111313	0314 LEMOORE AUTO SUP		6.64	.00	BLUE SILICONE
9 /15 04/02/15 21			7459-113072	0314 LEMOORE AUTO SUP		6.39	.00	SET SCREW
9 /15 04/02/15 21			392490	0252 KINGS AUTO SUPPL		46.42	.00	SIL-COMP
TOTAL					.00	1,182.63	.00	
4310								PROFESSIONAL CONTRACT SVC
9 /15 04/02/15 21			001-001387	5814 CITY OF HANFORD		3,475.65	.00	DISPATCH SVCS-APRIL
9 /15 04/02/15 21			5124132	6245 MOORE TWINING AS		100.00	.00	WATER TESTING
9 /15 04/02/15 21			5124183	6245 MOORE TWINING AS		110.00	.00	WATER TESTING
9 /15 04/02/15 21			5125301	6245 MOORE TWINING AS		115.00	.00	WATER TESTING
9 /15 04/02/15 21			5124509	6245 MOORE TWINING AS		40.00	.00	WATER TESTING
9 /15 04/02/15 21			5124526	6245 MOORE TWINING AS		115.00	.00	WATER TESTING
9 /15 04/02/15 21			5124635	6245 MOORE TWINING AS		100.00	.00	WATER TESTING
9 /15 04/02/15 21			5124708	6245 MOORE TWINING AS		210.00	.00	WATER TESTING
9 /15 04/02/15 21			5124709	6245 MOORE TWINING AS		980.00	.00	WATER TESTING
9 /15 04/02/15 21			5124710	6245 MOORE TWINING AS		600.00	.00	WATER TESTING
9 /15 04/02/15 21			5124714	6245 MOORE TWINING AS		110.00	.00	WATER TESTING
9 /15 04/02/15 21			5124926	6245 MOORE TWINING AS		100.00	.00	WATER TESTING
9 /15 04/02/15 21			5125004	6245 MOORE TWINING AS		40.00	.00	WATER TESTING
9 /15 04/02/15 21			5124301	6245 MOORE TWINING AS		250.00	.00	WATER TESTING
9 /15 04/02/15 21			5125176	6245 MOORE TWINING AS		100.00	.00	WATER TESTING
9 /15 04/02/15 21			5125247	6245 MOORE TWINING AS		110.00	.00	WATER TESTING
9 /15 04/02/15 21			5125303	6245 MOORE TWINING AS		250.00	.00	WATER TESTING
9 /15 04/02/15 21			5125530	6245 MOORE TWINING AS		40.00	.00	WATER TESTING
9 /15 04/02/15 21			5125656	6245 MOORE TWINING AS		100.00	.00	WATER TESTING
9 /15 04/02/15 21			5125664	6245 MOORE TWINING AS		115.00	.00	WATER TESTING
9 /15 04/02/15 21			5125666	6245 MOORE TWINING AS		210.00	.00	WATER TESTING
9 /15 04/02/15 21			5125667	6245 MOORE TWINING AS		575.00	.00	WATER TESTING
9 /15 04/02/15 21			5125704	6245 MOORE TWINING AS		110.00	.00	WATER TESTING
9 /15 04/02/15 21			79706	0876 QUAD KNOPF, INC.		895.31	.00	ENGINEERING SERVICES
TOTAL					.00	8,850.96	.00	
4320								MEETINGS & DUES
9 /15 04/02/15 21			MAR192015	2344 STATE WATER RESO		230.00	.00	SEWER FEES/DUES
9 /15 04/02/15 21			CWEA031215	6579 CWEA-CSJ		170.00	.00	ELBOW ROOM-FEB1215
TOTAL					.00	400.00	.00	
4340								UTILITIES
9 /15 04/02/15 21			7000013MAR15	1207 NOS COMMUNICATIO		353.54	.00	COMM SERVICES
9 /15 04/02/15 21			9741740336	0116 VERIZON WIRELESS		35.37	.00	FEB05-MAR04
9 /15 04/02/15 21			000006293978	5516 AT&T		16.99	.00	5599258587
TOTAL					.00	405.90	.00	

PEI
DATE: 04/02/2015
TIME: 13:00:16

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 22
AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340			UTILITIES		(cont'd)				
4380			RENTALS & LEASES						
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		92.39	.00	COPIER / PRINTER
TOTAL			RENTALS & LEASES			.00	92.39	.00	
TOTAL			SEWER			.00	10,931.88	.00	
TOTAL			SEWER& STROM WTR DRAINAGE			.00	10,931.88	.00	

PEI
DATE: 04/02/2015
TIME: 13:00:16

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 23
AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
10/15	04/02/15	21		16705543	5977 GREATAMERICA FIN		.38	.00	COPIER / PRINTER
TOTAL						.00	.38	.00	
TOTAL						.00	.38	.00	
TOTAL						.00	.38	.00	

PEI
 DATE: 04/02/2015
 TIME: 13:00:16

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 24
 AUDIT11

SELECTION CRITERIA: transact.yr='15' and transact.fund between '001' and '099' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

FUND - 085 - PBIA
 BUDGET UNIT - 4270 - PBIA

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
	10/15	04/02/15	21	16705543	5977 GREATAMERICA FIN		.27	.00	COPIER / PRINTER
TOTAL						.00	.27	.00	
4310									
	9 /15	04/02/15	21	MARCH2015	5563 RUSTY DEROUIN		150.00	.00	FEBRUARY SERVICES
	9 /15	04/02/15	21	51467730	5189 MUZAK		116.00	.00	APRIL-SERVICES
TOTAL						.00	266.00	.00	
TOTAL						.00	266.27	.00	
TOTAL						.00	266.27	.00	
TOTAL REPORT						.00	682,115.86	-358,039.46	

PEI
DATE: 04/02/2015
TIME: 13:10:10

CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999' AND transact.yr='15' and transact.batch='ST33115'
ACCOUNTING PERIOD: 10/15

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
	10/15	04/02/15	21	0650 LORD'S UNIFORMS & TU		348.35	EXPLORER UNIFORM
	9 /15	04/02/15	21	6582 SUNRUN INSTALLATION		1.00	SOLAR INSTALL-
	9 /15	04/02/15	21	5674 JENNIFER MELENDEZ	40.00		VEAGAS-REIMBURSE
	9 /15	04/02/15	21	T1979 JOHNSON, GERALDINE		35.00	REFUND WINE TRIP
	9 /15	04/02/15	21	6582 SUNRUN INSTALLATION		1.30	SOLAR INSTALL-
	9 /15	04/02/15	21	6041 SOUTH WEST PRIVATE P		128.00	SECURITY/COMM DANCE
TOTAL			ACCOUNTS PAYABLE		40.00	513.65	
2243			CALIF.BSASF. SB1473				
	9 /15	04/02/15	21	6582 SUNRUN INSTALLATION	1.00		SOLAR INSTALL-
TOTAL			CALIF.BSASF. SB1473		1.00	.00	
2248			RECREATION IN/OUT				
	9 /15	04/02/15	21	5674 JENNIFER MELENDEZ		40.00	VEAGAS-REIMBURSE
	9 /15	04/02/15	21	T1979 JOHNSON, GERALDINE	35.00		REFUND WINE TRIP
TOTAL			RECREATION IN/OUT		35.00	40.00	
2256			STRONG MOTION				
	9 /15	04/02/15	21	6582 SUNRUN INSTALLATION	1.30		SOLAR INSTALL-
TOTAL			STRONG MOTION		1.30	.00	
2284			POST EXPLORERS				
	10/15	04/02/15	21	0650 LORD'S UNIFORMS & TU	348.35		EXPLORER UNIFORM
TOTAL			POST EXPLORERS		348.35	.00	
2295			TEEN CENTER DONATIONS				
	9 /15	04/02/15	21	6041 SOUTH WEST PRIVATE P	128.00		SECURITY/COMM DANCE
TOTAL			TEEN CENTER DONATIONS		128.00	.00	
TOTAL			GENERAL FUND		553.65	553.65	
TOTAL REPORT					553.65	553.65	

PEI
DATE: 04/02/2015
TIME: 13:02:50

CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT311

SELECTION CRITERIA: account.acct between '1011' and '2021' AND transact.yr='15' and transact.batch='ST33115'
ACCOUNTING PERIOD: 10/15

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
1550							
9 /15	04/02/15	21		3022 FIRST BANKCARD	24,786.19		VISA BANK CARD
TOTAL					24,786.19	.00	
2020							
9 /15	04/02/15	21		3022 FIRST BANKCARD		24,786.19	VISA BANK CARD
TOTAL					.00	24,786.19	
TOTAL				GENERAL FUND	24,786.19	24,786.19	
TOTAL REPORT					24,786.19	24,786.19	

PEI
 DATE: 04/02/2015
 TIME: 13:01:24

CITY OF LEMOORE
 REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 1
 AUDIT31

SELECTION CRITERIA: transact.yr='15' and transact.account between '3000' and '3999' and transact.batch='ST33115'
 ACCOUNTING PERIOD: 10/15

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

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
3040	BUILDING PERMITS						
9 /15	04/02/15	21 0	1410056	6582 SUNRUN INSTALLAT		-125.00	SOLAR INSTALL-
TOTAL	BUILDING PERMITS				.00	-125.00	.00
3050	ELECTRICAL PERMITS						
9 /15	04/02/15	21 0	1410056	6582 SUNRUN INSTALLAT		-15.00	SOLAR INSTALL-
TOTAL	ELECTRICAL PERMITS				.00	-15.00	.00
3120	TENTATIVE SUBDIVISION						
9 /15	04/02/15	21 0	28574	6584 GREAT VALLEY LAN		-3,790.00	APPL/REFUND
TOTAL	TENTATIVE SUBDIVISION				.00	-3,790.00	.00
3625	CIVIC AUDITORIUM RENTAL						
9 /15	04/02/15	21 0	MARCH2015	T1980 JANIE PEREZ		-250.00	REFUND-CIVIC RENTAL
9 /15	04/02/15	21 0	MARCH2015	T1977 ESCANDON, MONALI		-250.00	REFUND-CIVIC RENTAL
TOTAL	CIVIC AUDITORIUM RENTAL				.00	-500.00	.00
3630	GENERAL PLAN UPDATE FEE						
9 /15	04/02/15	21 0	1410056	6582 SUNRUN INSTALLAT		-8.00	SOLAR INSTALL-
TOTAL	GENERAL PLAN UPDATE FEE				.00	-8.00	.00
3635	TECHNOLOGY FEE						
9 /15	04/02/15	21 0	1410056	6582 SUNRUN INSTALLAT		-4.00	SOLAR INSTALL-
TOTAL	TECHNOLOGY FEE				.00	-4.00	.00
3865	SALE OF PROPERTY						
9 /15	04/02/15	21 0	FEB 2015	5854 PUBLIC SURPLUS		-204.26	AUCTION DUES
TOTAL	SALE OF PROPERTY				.00	-204.26	.00
TOTAL	GENERAL FUND				.00	-4,646.26	.00
TOTAL	GENERAL FUND				.00	-4,646.26	.00

PEI
DATE: 04/02/2015
TIME: 13:01:24

CITY OF LEMOORE
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 2
AUDIT31

SELECTION CRITERIA: transact.yr='15' and transact.account between '3000' and '3999' and transact.batch='ST33115'
ACCOUNTING PERIOD: 10/15

FUND - 050 - WATER
BUDGET UNIT - 050 - WATER

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES	DESCRIPTION
3865	SALE OF PROPERTY								
9 /15	04/02/15	21	0	FEB 2015	5854 PUBLIC SURPLUS		-129.92		AUCTION DUES
TOTAL	SALE OF PROPERTY					.00	-129.92	.00	
TOTAL	WATER					.00	-129.92	.00	
TOTAL	WATER					.00	-129.92	.00	
TOTAL REPORT						.00	-4,776.18	.00	

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of the
City Clerk**

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

Staff Report

ITEM 2-3

To: Lemoore City Council
From: Janie Venegas, City Clerk
Date: April 2, 2015
Subject: Claim for Carlos Rosales

Meeting Date: April 7, 2015

Discussion:

AIMS has suggested the City issue a Notice of Rejection Under Operation of Law in order to establish a six month civil status.

Budget Impact:

Unknown at this time.

Recommendation:

That the City Council, by motion, approve the Notice of Rejection for Carlos Rosales.

CENTRAL SAN JOAQUIN VALLEY RISK MANAGEMENT AUTHORITY

CLAIM FORM

CITY CLERK'S OFFICE

(Please Type Or Print)

MAR - 4 2015

CLAIM AGAINST City of Lemoore
(Name of Entity)

RECEIVED

Claimant's name: Carlos Rosales

SS#: _____ DOB: _____ Gender: Male Female _____

Claimant's address: _____ Telephone: _____

Address where notices about claim are to be sent, if different from above: _____

Date of incident/accident: Sunday - 4:30 - 5:00

Date injuries, damages, or losses were discovered: Car Flooded Materials

Location of incident/accident: 96 E D St Apt B

What did entity or employee do to cause this loss, damage, or injury? _____

(Use back of this form or separate sheet if necessary to answer this question in detail.)

What are the names of the entity's employees who caused this injury, damage, or loss (if known)? _____

What specific injuries, damages, or losses did claimant receive? Whole Car and Materials
In Side Car 1997 Honda Accord

(Use back of this form or separate sheet if necessary to answer this question in detail.)

What amount of money is claimant seeking or, if the amount is in excess of \$10,000, which is the appropriate court of jurisdiction. Note: If Superior and Municipal Courts are consolidated, you must represent whether it is a "limited civil case" [see Government Code 910(f)]

How was this amount calculated (please itemize)? \$2500.00

(Use back of this form or separate sheet if necessary to answer this question in detail.)

Date Signed: 3-4-15 Signature: _____

If signed by representative:
Representative's Name _____ Address _____
Telephone # _____
Relationship to Claimant _____

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Edward Neal
William Siegel



**Office of City
Manager**

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

Staff Report

ITEM NO. 2-4

To: Lemoore City Council
From: Ron Hoggard, Interim City Manager *RH*
Date: April 2, 2015 **Meeting Date:** April 7, 2015
Subject: Grand Jury Response – Kings County Animal Control

Discussion:

A copy of the Grand Jury report concerning Kings County Animal Control is attached for your review. In keeping with Penal Code Section 933 (c), the governing body of the public agency shall comment to the presiding judge of the Superior Court on the findings and recommendations.

Also attached is a response to the findings and recommendations respectfully submitted for your approval.

Budget Impact:

No budget impact at this time.

Recommendation:

That the Lemoore City Council, by motion, approve the response to the Grand Jury and authorize the Mayor to sign.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Edward Neal
William Siegel



**Office of City
Manager**

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

April 2, 2015

Honorable Thomas DeSantos
Kings County Superior Court
1426 South Drive
Hanford, CA 93230

Dear Judge DeSantos:

The City of Lemoore has received the Grand Jury Report titled “Kings County Animal Control.” As requested, we are providing the following comments to the recommendations contained in the report.

Finding 12:

The Grand Jury found that Lemoore charges \$15 for a one-year license for a spayed or neutered dog and \$25 for a non-spayed or unneutered dog. This does not comply with CGC §38792(b)²⁶ and Cal. FAC §30804.5²⁷.

Recommendation 12:

Comply with CGC §38792(b) and Cal. FAC §30804.5.

Lemoore Police Chief Comments:

The Lemoore Police Department will soon present to City Council for approval a change to our current ordinance which will require mandatory spay and neutering for all dog permits issued by the City with the exception of those pet owners who are requesting a breeder permit. The fee for a spayed or neutered dog will be set at \$15 for a one-year license. These changes to the ordinance will comply with CGC §38972(b) and Cal. FAC §30804.5.

City Comments:

The City concurs with the Lemoore Police Chief.

Finding 13:

The Grand Jury found that Lemoore does not accept credit or debit cards.

Recommendation 13:

Lemoore should investigate the implementation and acceptance of debit and/or credit cards to make the programs more user friendly for the public. This would also reduce the need to keep cash at the Shelter and make the process safer for the staff and public. This method of payment is allowed by Cal. FAC §31255²⁸ if the City Council would authorize it. A surcharge may be imposed to cover the rate of discount that the credit or debit card issuer debits the local agency.

City Comments:

The City of Lemoore will be investigating in the future an upgrade to our current finance computer programming system and the upgrade has the ability to accept debit and/or credit cards.

Finding 14:

The Grand Jury found that Lemoore reports that they do not fine the owner of any unaltered animal impounded by animal control and has not been spayed or neutered. This does not comply with Cal. FAC §30804.7²⁹.

Recommendation 14:

Comply with California Food and Agriculture Code §30804.7.

Lemoore Police Chief Comments:

Section 30804.7 (Food and Agriculture) provides in subdivision (b) that an animal control officer or peace officer "... may write citations with a civil penalty in an amount corresponding to the violation as provided in subdivision (a)"[emphasis added].

Subdivision (a) provides that civil fines "shall" be required for any citation issued in the amount of \$35, \$50 or \$100 depending on the level of occurrence.

This recommendation will be addressed in the aforementioned proposed changes to our animal control ordinance and should Lemoore Animal Control Officers, or any Lemoore Peace Officer issue a civil citation, the civil fines will be imposed pursuant to section 30804.7 of the California Food and Agriculture Code.

City Comments:

The City concurs with the Lemoore Police Chief.

Respectfully submitted,

Lois Wynne
Mayor



TRANSMITTAL FORM
Kings County Grand Jury

Kings County
Grand Jury Final Report
2014-2015

I hereby acknowledge receipt of **six** copies of the 2014- 2015 final report.

Kings County Animal Control

I accept that I am required by California Penal Code §933(c) to reply within 90 days to the presiding judge.

This report may be published after two working days of receipt.

This copy is directed to: **Lemoore City Council**

Print Name:

Marisa Laurence

Signature:

Marisa Laurence

Title / Position:

Office Assistant

Month/Day/Year:

03/04/15

Time:

1:15 pm

Witness: _____

KINGS COUNTY ANIMAL CONTROL

Homes Needed For Homeless Pets

SUMMARY

The care of stray and abandoned animals has developed public interest in Kings County. The following two codes provide the authority for the Grand Jury to investigate animal control programs in Kings County.

California Penal Code §925 provides: "The grand jury shall investigate and report on the operations, accounts, and records of the officers, departments, or functions of the county..."

California Penal Code §925a provides: "The grand jury may investigate and report on the operation, accounts, and records of the officer, departments, or functions of any incorporated city located in the county..."

Kings County has two government operated animal shelters. One is in Hanford, run by Kings County and the other in Avenal operated by the City of Avenal. There are several animal control departments located in the county. These include Kings County Animal Services and Shelter, Hanford Animal Control, Lemoore Animal Control, Corcoran Animal Control, and Avenal Animal Control and Shelter. These departments are under the Kings County Sheriff's Office or the local police departments. The Grand Jury was impressed with the staff of each facility. The staff of the various facilities exhibited an outstanding devotion to the care of the animals in their custody. They provide excellent customer service to the residents of Kings County.

California requires fines and licensing fees for dogs which are not followed by all local agencies except for the Kings County Animal Services and Shelter. The California Government Code (CGC) and the California Food and Agricultural Code (Cal. FAC) require that the license fee for a dog which has been spayed or neutered be half or less of the fee which is charged for a dog which is not spayed or neutered. The Cal. FAC 30804.7 (a)¹ requires the owner of any dog impounded which has not been spayed or neutered be fined for each violation.

The Kings County Animal Services facility is lacking in space for the tasks they provide for the county. The Kings County Animal Services needs a larger facility to efficiently

¹ Appendix (4)

and safely do their assigned tasks. They appear to be doing an excellent job with the limited space they are provided.

Kings County Animal Services maintains a Pet Adoption Center located in the Hanford Mall where a number of smaller dogs and most cats are available for adoption in a pleasant setting. This center is open every day except Monday. Larger animals are adopted from the Shelter. All animals adopted from Kings County Animal Services and Shelter have been spayed or neutered. A microchip used for identification is implanted and all vaccinations are administered.

Spay and neutering procedures are provided by the H.O.P.E². Foundation, which stands for "Halt Overpopulation with Prevention and Education". The foundation provides a "Low Cost Spay and Neutering Clinic". They report that last year approximately 40,000 Valley dogs and cats were euthanized because there was not enough homes for them.

The Avenal Animal Shelter was built in 2010 with money from the City of Avenal General Fund. The cost of construction was 1.4 million dollars. The Shelter was well planned and provides room for expansion if needed. They are lacking in adoption success as a significant number of dogs and most of the cats at the Shelter are euthanized.

The Avenal Shelter does not provide spaying or neutering services, microchip implants, current vaccinations, or city licensing. These must be completed by the adopting family within two weeks and evidence presented to the City within 30 days.

Hanford and Lemoore Animal Control Officers transport animals to the Kings County Animal Control Services and Shelter. Corcoran Animal Control Officers transport animals to the Avenal Animal Shelter. The Hanford, Lemoore and Corcoran police departments have temporary cages to house animals prior to transporting them to the shelters. All have vehicles for animal transport. Lemoore has a vehicle on order with full heating and air-conditioning for the animals being transported. Climate control is a necessity for the safety and well-being of animals with the hot summer days experienced in the Valley.

All dogs in Hanford and Lemoore are required to be spayed or neutered unless the owners of unaltered dogs have met the requirements for a breeding permit. There is a yearly breeding permit fee of \$150 plus the license. A verification statement is required

² H.O.P.E.
5490 E. Spruce Avenue
Fresno, CA
www.hopeaf.com

from a veterinarian stating the dog is qualified for breeding. The area where the dog is kept will be inspected by the City to ensure that the dog cannot get out and run loose.

All of the agencies have access to emergency drugs for euthanizing except for the City of Hanford. Euthanasia is vital for the care of animals which have been severely injured and require relief from suffering. This is the one procedure which the Grand Jury found adversely affected the animal control officers and staff.

GLOSSARY

Euthanize, Euthanized:

The act of putting a living being (especially a dog or cat) to death humanly.

Free-roaming:

Free-roaming cats include lost, abandoned, loosely owned and stray cats.

Feral cats:

Feral cats are cats that are unable to be handled and demonstrate unsocial behavior toward people. These cats spend 100% of their time outdoors.

Neuter:

To remove the reproductive organs from a male animal.

Spay:

To remove the reproductive organs of a female animal. To make a female animal unable to reproduce.

Unaltered:

A dog which has not been spayed or neutered.

BACKGROUND

The care of stray and abandoned animals has developed public interest in Kings County. The following two codes provide the authority for the Grand Jury to investigate animal control programs in Kings County.

California Penal Code §925 provides: "The grand jury shall investigate and report on the operations, accounts, and records of the officers, departments, or functions of the county..."

California Penal Code §925a provides: “The grand jury may investigate and report on the operation, accounts, and records of the officer, departments, or functions of any incorporated city located in the county...”

METHODOLOGY

Tours and Interviews

The Grand Jury visited the Kings County Animal Shelter and the Avenal Animal Shelter, toured the facilities, and interviewed the staff. The Grand Jury also interviewed personnel from the police and animal control departments of Hanford, Lemoore, and Corcoran.

Documents

The Grand Jury reviewed the regulations of the State of California, Kings County, and local government regulations regarding dogs:

- Hanford Municipal Code
- Lemoore Police Department Policy Manual, Policy # 820
- Lemoore Ordinance No. 2014-07
- City of Avenal, Public Works Director monthly reports on Avenal and Corcoran
- Animal Control Activity Avenal-Corcoran Animal Control Shelter Services Agreement
- California Government Code: Title 4. California Government of Cities. Division 3. Officers. Part 2. Legislative Body. Chapter 10. Health and Safety. Article 7. Miscellaneous, §38792.
- California Civil Code. Division 4. General Provisions. Part 1. Relief. Title 2. Compensatory Relief. Chapter 2. Measure of Damages. Article 2. Damages for Wrongs, §3341-§3342.5.

- California Food and Agricultural Code
 - Chapter 1. General Provisions.
 - Chapter 2. Disposition of Funds.
 - Chapter 3. Dog Tags.
 - Chapter 3.5. Guide Dogs, Signal Dogs, and Service Dogs.
 - Chapter 4. Regulation.
 - Chapter 5. Killing and Seizure.
 - Chapter 6. Fees for Impounding.
 - Chapter 9. Potentially Dangerous and Vicious Dogs.

Kings County Animal Services and Shelter

The last Grand Jury inspection of the Kings County Animal Services and Shelter was conducted in 2003.

The Shelter is located at 10909 Bonneyview Lane, Hanford, California 93232. They receive animals from Kings County unincorporated areas, the Cities of Hanford, and Lemoore. Hanford and Lemoore Animal Control Officers transport animals from their respective cities to the Kings County Animal Shelter.

Their mission statement: "*Through community involvement, education, adoption, and humane law enforcement, we work to preserve the well-being of animals and end the homeless animal crisis in Kings County.*"

The Kings County Animal Shelter is conducting daily operations in limited space. For example, one area used as a small office was at one time a shower. The animal intake area is also used for food storage and is cramped for space. The dog and cat holding areas are clean and well maintained by the staff, volunteers, and Kings County Jail inmates. The Shelter has a maximum capacity of 500 animals with a total of 150 dogs and the remainder cats. There is a large fenced area to the rear of the Shelter for larger animals such as horses. The Grand Jury was impressed with the efficient use of the limited office and working area provided in their building.

Cats are considered free roaming by the State of California. The Shelter is in the process of not accepting cats except for sick and injured. Feral cats are euthanized by the Shelter.

Kings County requires that all animals adopted from the Shelter be spayed or neutered.

In addition, a microchip used for identification is implanted along with receiving current vaccinations. The microchip implant is used to identify the owner of the animal, and should be updated, when necessary, with new address and phone number.

Kings County Animal Services maintains a Pet Adoption Center located in the Hanford Mall where a number of dogs and cats are available for adoption. This center is open every day except Monday.

The Shelter provides spay and neutering services through a grant from Pet Smart Charities. The price for a dog or cat is free if the owner resides within certain unincorporated areas of the county such as Home Garden and Kettleman City. At the time of the inspection, the cost to spay or neuter a cat was \$25, which includes current vaccinations. The cost for dogs is dependent on weight and starts at \$65 for less than 40 pounds of weight and \$20 additional for every ten pounds over 40 pounds. Some areas of the county have a lesser fee dependent on the grant the Shelter may have at the time. The Shelter also implants microchips for identification for \$20 per animal.

The H.O.P.E. Foundation, founded in 1993, works with the Kings County Animal Services to provide low cost spay and neuter services. The Foundation reports that approximately 40,000 dogs and cats were euthanized last year in the Valley. H.O.P.E. transports approximately sixty animals a week from the Kings County Animal Shelter to their facilities in Fresno for spay/neuter procedures every Tuesday. If there are under twenty animals, the Shelter transports them to Fresno. The H.O.P.E. Foundation performs the procedures and then returns the animals back to the Shelter the next day for owner pick up. When the H.O.P.E. Foundation returns the animals on Wednesday, they may take additional animals back to Fresno for the procedure.

The dogs and cats are delivered to the Shelter to be spayed or neutered between 7:30 and 8:00 AM the day of surgery. The fees for spaying, neutering and vaccinations are payable in cash the day before the animals are dropped off at the Shelter. The Shelter accepts cash only. They do not accept checks, debit, or credit cards at this time. All payments must be made on Monday the week of surgery.

The price for a dog license for unaltered dogs in Kings County is \$50 for one year, \$100 for two years and \$150 for three years. There is a fee reduction for neutered or spayed animals to \$5 per year, \$10 for two years and \$13 for three years per animal. This complies with the CGC §38792(b)³ and Cal. FAC §30804.5⁴. There is no discount for multiple animals; a resident is allowed to have up to six animals at one time. The Shelter also has a \$50 surrender fee per animal, upon approval of the staff.

The Shelter maintains a web site at: <http://www.countyofkings.com/departments/general-services/animal-services-homepage>, which displays pictures and information of all the animals available for adoption.

Avenal Animal Control and Shelter

The current Avenal Animal Control and Shelter, located at 1284 Hydril Road, was built in 2010 with funds from the City of Avenal General Fund. Corcoran contracts with Avenal for shelter services. The City spent approximately 1.4 million dollars on the facility that houses stray/abandoned animals from Avenal and Corcoran. The animals from Corcoran are transported to the Avenal Shelter by the Corcoran Animal Control. The Animal Shelter has the capacity to house up to 19 dogs, which includes two isolation units and two quarantine cages, and up to 48 cats. They have the capability for housing larger animals outside within a large fenced area. Current site location and facility is the most modern and up to date of any public facility of its kind in Kings County. Their site

³ Appendix (1)

⁴ Appendix (3)

allows for future expansion. The Grand Jury found the facility clean, organized, and operated efficiently.

The Shelter works with rescue groups throughout California. This allows the Shelter to reduce and limit the number of animals that are euthanized. However, their monthly reports to the Avenal City Council indicate a high percentage of dogs and most of the cats received are euthanized. The Shelter reports that the cats euthanized are feral and not able to be socialized. The Shelter has a supply of euthanasia drugs. The Animal Control Officers are licensed to administer euthanasia drugs. Deceased animals are frozen and prepared for burial.

The Avenal Animal Control and Shelter has a charge refund procedure, which is unique in Kings County, for pet adoption. The initial fees are \$100 for dogs and \$85 for cats. The Shelter does not provide spaying or neutering services, microchip implants, current vaccinations, or City licensing. Upon presentation of proof that these services have been completed within 14 days, the adopter is refunded all fees except for a \$10 adoption fee. This proof must be presented to the City within 30 days. If not completed within 14 days, all fees are forfeited. The two week time frame may be extended with a veterinarians certification that an animal is too young or sick for spay, neutering or vaccinations.

The Shelter reports that they do not fine the owner of any unaltered animal that is impounded by animal control. This does not comply with Cal. FAC §30804.7⁵. The license fee for dogs is the same for both neutered and unneutered dogs. This does not comply with CGC §38792(b)⁶ and Cal. FAC §30804.5⁷.

The Grand Jury was impressed with the facilities of the Avenal Animal Shelter.

The tour ended with an interview with a member of the administrative staff of the City of Avenal, a representative of public works, and an animal control officer.

Hanford Animal Control

The Hanford Animal Control is a part of the Hanford Police Department. They currently have two full time animal control officers who work the day shift. An animal control officer is on call after normal working hours. No additional duties are assigned to the animal control officers

⁵ Appendix (4)

⁶ Appendix (1)

⁷ Appendix (3)

The animal control division operated with a budget of \$466,540 in 2014. They utilize one vehicle for animal control, a 2008 Ford F250, with accommodations for ten kennels on the bed of the truck. This vehicle was acquired from Kings County Animal Services and has connections for climate control for the animals in the truck kennels. The climate control has not been installed. They will be getting a replacement vehicle this year and indicate that this would be a good time to make the connections to the animal transportation unit which will be moved from the current vehicle to the new truck.

The price for dog license for neutered animals in Hanford is \$15 per animal with a reduced fee of \$35 for three years. Seniors pay a reduced fee of \$10 per animal and \$20 for three years. All dogs in Hanford are required to be neutered unless the owners of un-neutered dogs have met the requirements for a breeding permit. The license fees do not comply with CGC §38792(b)⁸ and Cal. FAC §30804.5⁹. There is a yearly breeding permit fee of \$150 plus the license. A verification statement is required from a veterinarian stating the dog is qualified for breeding. The area where the dog is kept will be inspected by the City to ensure that the dog cannot get out and run loose.

All license fees for dogs must be used in accordance with Cal. FAC 30652¹⁰. At the time of this report, Hanford accepts only cash or checks for fees.

It is illegal in Hanford to sell a dog without a permit. Hanford Animal Control checks web sites such as Craig's List to spot sellers from Hanford who have animals which have not been neutered.

Hanford reports they do not always fine the owner of any animal that is impounded by animal control, which has not been spayed or neutered. The City requires any animal impounded be licensed prior to release. This does not comply with Cal. FAC §30804.7¹¹.

Hanford has entered into a contract with Kings County Animal Control for shelter services. The contract price was \$212,400 for 2014. This cost is expected to increase by two to three percent per year. This cost is based on the number of animals and population of the City.

Animal Control reported 2480 calls in 2013 with an average response time of between 30 and 45 minutes.

⁸ Appendix (1)

⁹ Appendix (3)

¹⁰ Appendix (2)

¹¹ Appendix (4)

Dead animals picked up are placed in a freezer until they can be transported to the Kings County Animal Shelter for cremation.

The Hanford Police Department does not have access to drugs to euthanize animals that are severely injured. These animals are taken to a veterinarian who is on call 24/7 to be euthanized. This could take several hours to get the veterinarian to arrive at their facility. They are investigating with the state for a means to obtain access to these drugs.

Hanford does not maintain a web site for the display of animals picked up in the City. Photographs of animals at the Shelter or in foster homes are displayed on the Kings County Animal Control web site. The Kings County Animal Control web address is <http://www.countyofkings.com/departments/general-services/animal-services-homepage>

Lemoore Animal Control

The Lemoore Animal Control is a part of the Lemoore Police Department. They currently have two full time officers who work the day shift. In addition, a part time officer started on November 1, 2014. Standby coverage is provided after hours and weekends for animals that are severely injured or deceased.

The Animal Control Officers in Lemoore are assigned as Community Service Officers in addition to their Animal Control responsibilities. Duties as a community service officer include crime prevention programs and code enforcement. The crime prevention program includes neighborhood watch programs. Presentations are given to schools, Boy Scouts, and daycare centers on safety, awareness of strangers and use of drugs. This is done in place of the DARE program which is no longer in effect.

They utilize one vehicle for animal control, with accommodations for ten kennels on the bed of the truck. They have a Ford F350 truck on order which is being outfitted with temperature-controlled kennels. This vehicle should be delivered shortly.

Animal control maintains three wire cages and five kennels for confinement of animals at the police station.

Lemoore has entered into a contract with Kings County Animal Control for shelter services at a contract price of \$113,000 for 2014. The cost is expected to increase by two to three percent per year. This cost is based on the number of animals and population of the City. Lemoore is in discussions with the Kings Society for the Prevention of Cruelty to Animals (SPCA) in Lemoore for services. The SPCA is a 'no-kill' shelter where Kings County Animal Control Shelter is not. The mission statement of the SPCA is: ***"The Kings SPCA seeks to provide a safe haven for abused, abandoned, and surrendered animals for as long as needed to find a loving forever family; to provide low-cost spay/neuter services to our community, and to foster community awareness of the***

importance of spaying/neutering pet animals; and to increase community awareness of the needs of domestic animals and the benefits of animal companionship.”

The yearly price for dog license for neutered animals in Lemoore is \$15 per animal with a reduced fee of \$30 for three years. There is a further reduction for senior fees to \$10 per animal or \$20 for three years.

All dogs in Lemoore are required to be neutered unless the owners of unneutered dogs have met the requirements for a breeding permit. The breeding permit fee is \$150 for one year plus the license fee. The fee for unneutered dogs is listed on their web site as \$25 for one year and \$50 for three years. There is a yearly breeding permit fee of \$150 plus the license. A verification statement is required from a veterinarian stating the dog is qualified for breeding. The area where the dog is kept will be inspected by the City to ensure that the dog cannot get out and run loose. The license fees do not comply with CGC §38792(b)¹² and Cal. FAC §30804.5¹³. All license fees for dogs must be used in accordance with Cal. FAC 30652¹⁴

At the time of this report, Lemoore accepts only cash or checks for fees.

Lemoore reports that they do not fine the owner of any unaltered dog that is impounded by animal control. This does not comply with Cal. FAC §30804.7¹⁵.

They maintain a web site: <http://www.lemoore.com/lpd/animal.htm>, which has links to the application for dog license and a link to the Kings County Animal Shelter. The shelter has information on animals, which are available for adoption. Information is also available for missing or lost animals.

Corcoran Animal Control

The Corcoran Animal Control is a part of the Corcoran Police Department. They currently have two full time Animal Control Officers who work the day shift. Standby coverage is provided after hours and weekends for animals that are severely injured or deceased. The officers also collect evidence and are classified as Community Service Officers.

The City of Corcoran provides a yearly sum of \$57,000 for equipment and day-to-day operations for animal control in their current budget.

¹² Appendix (1)

¹³ Appendix (3)

¹⁴ Appendix (2)

¹⁵ Appendix (4)

They use a full size Chevrolet truck with a custom-built truck bed which includes areas for cages on the side, and a lift gate to load animals for transportation.

All dogs in Corcoran are required to be spayed or neutered prior to being licensed. The price for dog license in Corcoran is \$20 for one year, \$30 for two years and \$40 for three years per animal which is not altered. There is a further reduction for altered animals to \$6 per year, \$10 dollars for two years and \$13 for three years per animal. There is no discount for multiple animals; but a resident is allowed to have up to six animals at one time. This complies with the CGC §38792(b)¹⁶ and Cal. FAC §30804.5¹⁷. The City of Corcoran accepts credit, debit cards or cash for a dog license.

The City of Corcoran has an agreement with Avenal Animal Shelter for kenneling services. Corcoran is responsible for veterinarian services for all injured or sick animals delivered to the Shelter. The agreement for the first year was \$40,700 payable in monthly payments of \$3,391.67 with an additional charge of \$10 for any animal delivered and euthanized by the Avenal Shelter. This agreement has been extended thru June 2015.

The City of Corcoran requires the owner of any animal impounded at the kennel located at Corcoran Public Works, or taken to the Avenal Animal Shelter to obtain a release slip from the Corcoran Police Department prior to picking up the animal. The fee for this release slip is listed as \$30.00. They do not list any separate fee schedule for dogs which are not spayed or neutered. The owner(s) have 30 days to obtain a license which requires a rabies vaccine certificate. This does not comply with Cal. FAC §30804.7¹⁸ which requires a fine of \$35 if the dog is not spayed or neutered. The Corcoran Senior Animal Control Officer is licensed to euthanize an injured animal when needed.

Corcoran maintains ten short-term kennels at their public works facility. Animals are normally kept at the Public Works department for a day and rarely over night. Each animal captured is photographed and given a number, which is on file at the department. These pictures are not available to the public. Records obtained from the Public Works Department in Avenal indicate that few animals are returned to their owners.

The City offers a clinic two times a year with a veterinarian for vaccinations, license, and microchip implants. Last year they had 153 dogs licensed, 191 vaccinated and 13 microchips implanted. In addition to 123 additional dogs licensed at police department. The clinic is primarily for residents of Corcoran but is open to anyone.

¹⁶ Appendix (1)

¹⁷ Appendix (3)

¹⁸ Appendix (4)

FINDINGS AND RECOMMENDATIONS

Kings County Animal Services and Shelter

Finding 1

The Kings County Animal Services and Shelter is lacking sufficient space to efficiently conduct daily operations.

Recommendation 1

The county should budget for additional facilities to provide much needed space for staff and animals. Expansion may be possible by acquiring the area occupied by the Kings Mosquito Abatement District after they move to their new location.

Finding 2

The Kings County animal intake area is used for specialty and canned food storage and is lacking workspace.

Recommendation 2

The Shelter needs expanded room so that the two functions are separated. This would cut down on the possibility of contamination of the food supply.

Finding 3

The Kings County Animal Services does not accept checks, credit or debit cards.

Recommendation 3

The County should investigate the implementation and acceptance of debit cards to make the programs more user friendly for the public. This would also reduce the need to keep cash at the Shelter and make the process safer for the staff and public. This method of payment is allowed by Cal.FAC §31255¹⁹ if the County of Kings Board of Supervisors authorize it. A surcharge may be imposed to cover the rate of discount that the credit or debit card issuer debits the local agency.

Avenal Animal Control and Shelter

Finding 4

A large percentage of animals from Avenal and Corcoran are euthanized at the Avenal Animal Shelter.

¹⁹ Appendix (5)

Recommendation 4

The Avenal Shelter should expand their outreach with no kill rescue shelters so more animals are adopted instead of being euthanized.

Finding 5

The Avenal Animal Shelter does not spay/neuter or vaccinate animals.

Recommendation 5

Avenal should contract with or arrange for a local veterinarian or agency to provide low cost spaying, neutering, and vaccinating of animals. Efforts should be made to acquire a grant to lower the cost of spaying and neutering of dogs and cats.

Finding 6

The Avenal Animal Shelter does not implant microchips.

Recommendation 6

The Avenal Animal Shelter should investigate the possibility of providing microchips for adopted animals. If this is not possible, arrangements should be made with a local veterinarian, agency, or the Kings County Animal Shelter for this service.

Finding 7

The Avenal Shelter reports that they do not fine the owner of any unaltered animal that is impounded. This does not comply with Cal. FAC §30804.7²⁰.

Recommendation 7

Comply with California Food and Agriculture Code §30804.7²¹.

Hanford Animal Control**Finding 8**

The City of Hanford charges \$15 for a one-year license for a spayed or neutered dog and \$25 for a nonspayed or unneutered dog, which is in violation of CGC §38792(b)²² and Cal. FAC §30804.5²³.

²⁰ Appendix (4)

²¹ Appendix (4)

²² Appendix (1)

²³ Appendix (3)

Recommendation 8

Comply with CGC §38792(b) and Cal. FAC §30804.5.

Finding 9

Hanford Animal Control reports that they do not fine the owner of any animal that is impounded by animal control that has not been spayed or neutered. This does not comply with Cal. FAC §30804.7²⁴.

Recommendation 9

Comply with California Food and Agriculture Code §30804.7.

Finding 10

Hanford Animal Control does not accept credit or debit cards.

Recommendation 10

Hanford should investigate the implementation and acceptance of debit and/or credit cards to make the programs more user friendly for the public. This would also reduce the need to keep cash on hand and make the process safer for the staff and public. This method of payment is allowed by Cal. FAC §31255²⁵ if the City Council would authorize it. A surcharge may be imposed to cover the rate of discount that the credit or debit card issuer debits the local agency.

Finding 11

The Hanford Animal Control Officers do not have access to drugs to euthanize animals that are severely injured.

Recommendation 11

It is recommended that Hanford obtain a source of drugs to euthanize severely injured animals. This will decrease the time required to transport the animal to a veterinarian.

Lemoore Animal Control

Finding 12

Lemoore charges \$15 for a one-year license for a spayed or neutered dog and \$25 for a nonspayed or unneutered dog. This does not comply with CGC §38792(b)²⁶ and Cal. FAC §30804.5²⁷.

²⁴ Appendix (4)

²⁵ Appendix (5)

²⁶ Appendix (1)

Recommendation 12

Comply with CGC §38792(b) and Cal. FAC §30804.5.

Finding 13

Lemoore does not accept credit or debit cards.

Recommendation 13

Lemoore should investigate the implementation and acceptance of debit and/or credit cards to make the programs more user friendly for the public. This would also reduce the need to keep cash at the Shelter and make the process safer for the staff and public. This method of payment is allowed by Cal. FAC §31255²⁸ if the City Council would authorize it. A surcharge may be imposed to cover the rate of discount that the credit or debit card issuer debits the local agency.

Finding 14

Lemoore reports that they do not fine the owner of any unaltered animal impounded by animal control and has not been spayed or neutered. This does not comply with Cal. FAC §30804.7²⁹.

Recommendation 14

Comply with California Food and Agriculture Code §30804.7.

Corcoran Animal Control**Finding 15**

The Corcoran Animal Control Officer reports they do not always fine the owner of any animal that is impounded by animal control, whether or not it has been spayed or neutered. This does not comply with Cal. FAC §30804.7³⁰.

Recommendation 15

Comply with California Food and Agriculture Code §30804.7.

Finding 16

Corcoran does not post any pictures of animals impounded which are available for public viewing.

²⁷ Appendix (3)

²⁸ Appendix (5)

²⁹ Appendix (4)

³⁰ Appendix (4)

Recommendation 16

Post pictures at a location in Corcoran or establish a web address where the public could check for lost animals.

REQUEST FOR RESPONSES

Required Response

Pursuant to Penal Code, §933.(c)³¹ And §933.05³², the Grand Jury requests responses from individuals and governing groups as follows:

- **Sheriff, Kings County** responds to findings and recommendations 1, 2, and 3.
- **Board of Supervisors, Kings County** responds to findings and recommendations 1, 2, and 3.
- **Avenal City Council** responds to findings and recommendations 4, 5, 6, and 7.
- **Hanford City Council** responds to findings and recommendations 8, 9, 10 and 11
- **Lemoore City Council** responds to findings and recommendations 12,13 and 14
- **Corcoran City Council** responds to findings and recommendation 15 and 16.

Invited Responses

- **Kings County Animal Services Manager** is invited to respond to findings and recommendations 1, 2, and 3.
- **Avenal Public Works Director** is invited to respond to findings and recommendations 4, 5, 6 and 7.
- **Avenal Senior Animal Control Officer** is invited to respond to findings and recommendations 4, 5, 6 and 7.
- **Hanford Police Chief** is invited to respond to findings and recommendations 8, 9, 10 and 11.
- **Hanford Senior Animal Control Officer** is invited to respond to findings and recommendations 8, 9, 10 and 11.

³¹ Appendix (6)

³² Appendix (7)

- **Lemoore Police Chief** is invited to respond to findings and recommendations 12, 13, and 14.
- **Lemoore Senior Animal Control Officer** is invited to respond to findings and recommendations 12, 13, and 14.
- **Corcoran Police Chief** is invited to respond to findings and recommendation 15 and 16.
- **Corcoran Senior Animal Control Officer** is invited to respond to findings and recommendations 15 and 16.

COMMENTS

The Kings County Grand Jury appreciates the committed and dedicated service of all the personnel involved with the animal control departments in Kings County. Their commitment to educating the public, care of animals, and public safety is recognized and well noted. The Grand Jury thanks everyone who assisted in this report.

APPENDICES

California Government Code (CGC)

§38792. Dog license; fees; duration

(a) The legislative body of a city may impose and collect a license fee for a period not to exceed two years and not exceeding the cost of services relating to dogs, including, but not limited to, animal shelters and control and the programs specified in Section of the Food and Agricultural Code, provided by the city, on every dog owned or harbored within the city limits. The license fee for spayed bitches and neutered males shall not exceed 50 percent of the license fee otherwise imposed.

(b) In addition to the authority provided in subdivision (a), the legislative body of a city may impose and collect a license fee, as described in subdivision (a), for a period not to exceed three years for dogs that have attained the age of 12 months or older and have been vaccinated. The person from whom the license fee is collected pursuant to this subdivision may choose a license period as established by the legislative body of up to one, two, or three years. However, when imposing and collecting a license fee pursuant to this subdivision, the license period shall not extend beyond the remaining period of validity for the current rabies vaccination. The license fee for spayed bitches and neutered males, under this subdivision, shall not exceed 50 percent of the license fee otherwise imposed.

California Food and Agricultural Code (Cal. FAC)

§30652 Disposition of fees and fines

All fees for the issuance of dog license tags and all fines collected pursuant to this division shall be paid into the county, city, or city and county treasury, as the case may be, **and shall be used**³³:

- (a) First, to pay fees for the issuance of dog license tags.
- (b) Second, to pay fees, salaries, costs, expenses, or any or all of them for the enforcement of this division and all ordinances which are made pursuant to this division.
- (c) Third, to pay damages to owners of livestock which are killed by dogs.
- (d) Fourth, to pay costs of any hospitalization or emergency care of animals pursuant to Section 597f of the Penal Code.

Appendix (2)

³³ Emphasis Added

California Food and Agricultural Code (Cal. FAC)

§30804.5. Spayed or neutered dogs; reduction in fee

Whenever dog license tags are issued pursuant to this division, any such tag shall be issued for one-half or less of the fee required for a dog, if a certificate is presented from a licensed veterinarian that the dog has been spayed or neutered.

California Food and Agricultural Code (Cal. FAC)

§30804.7. Nonspayed or unneutered dogs; fines

(a) The owner of a nonspayed or unneutered dog that is impounded once by a city or county animal control agency or shelter, society for the prevention of cruelty to animals, or humane society, **shall be fined**³⁴ thirty-five dollars (\$35) on the first occurrence, fifty dollars (\$50) on the second occurrence, and one hundred dollars (\$100) for the third or subsequent occurrence. These fines are for unneutered impounded animals only, and are not in lieu of any fines or impound fees imposed by any individual city, county, public animal control agency or shelter, society for the prevention of cruelty to animals shelter, or humane society shelter.

(b) An animal control officer, humane officer, police officer, peace officer, or any agency authorized to enforce the Penal Code may write citations with a civil penalty stated in an amount corresponding to the violation as provided in subdivision (a). The fines shall be paid to the local municipality or public animal control agency or shelter, society for the prevention of cruelty to animals shelter, or humane society shelter. Any funds collected under this section shall be expended for the purpose of humane education, programs for low cost spaying and neutering of dogs, and any additional costs incurred by the public animal control agency or shelter, society for the prevention of cruelty to animals shelter, humane society shelter, or rescue group in the administration of the requirements of this division.

(c) This section applies to each county and cities within each county, regardless of population.

(d) No city or county, society for the prevention of cruelty to animals, or humane society is subject to any civil action by the owner of a dog that is spayed or neutered in accordance with this section.

Appendix (4)

³⁴ Emphasis Added

California Food and Agricultural Code (Cal. FAC) §31255

(a) Fees for Impounding: Accept Credit Cards(a) An animal control officer of any county, if so authorized by the board of supervisors of the county, or an animal control officer of any city, if so authorized by the governing body of the city, may accept a credit card as a method of payment for any fee or penalty provided by this division, for any license, fee, or fine, or for any other obligation owed to the officer.

(b) Notwithstanding Title 1.3 (commencing with Section 1747) of Part 4 of Division 3 of the Civil Code, a surcharge may be imposed to cover the rate of discount that the credit card issuer debits the local agency on acceptance of the sales draft.

California Penal Code, §933

(c) No later than 90 days after the grand jury submits a final report on the operations of any public agency subject to its reviewing authority, the governing body of the public agency shall comment to the presiding judge of the superior court on the findings and recommendations pertaining to matters under the control of the governing body, and every elected county officer or agency head for which the grand jury has responsibility pursuant to Section 914.1 shall comment within 60 days to the presiding judge of the superior court, with an information copy sent to the board of supervisors, on the findings and recommendations pertaining to matters under the control of that county officer or agency head and any agency or agencies which that officer or agency head supervises or controls. In any city and county, the mayor shall also comment on the findings and recommendations. All of these comments and reports shall forthwith be submitted to the presiding judge of the superior court who impaneled the grand jury. A copy of all responses to grand jury reports shall be placed on file with the clerk of the public agency and the office of the county clerk, or the mayor when applicable, and shall remain on file in those offices. One copy shall be placed on file with the applicable grand jury final report by, and in the control of the currently impaneled grand jury, where it shall be maintained for a minimum of five years.

California Penal Code, §933.05

(a) For purposes of subdivision (b) of Section 933, as to each grand jury finding, the responding person or entity shall indicate one of the following:

- (1) The respondent agrees with the finding.
- (2) The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefor.

(b) For purposes of subdivision (b) of Section 933, as to each grand jury recommendation, the responding person or entity shall report one of the following actions:

- (1) The recommendation has been implemented, with a summary regarding the implemented action.
- (2) The recommendation has not yet been implemented, but will be implemented in the future, with a timeframe for implementation.
- (3) The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.
- (4) The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefor.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of the
City Manager**

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

Staff Report

ITEM NO. 2-5

To: Lemoore City Council
From: Brooke Austin 
Date: March 23, 2015 **Meeting Date:** April 7, 2015
Subject: Amendment No. 2 to the General Association of Service Employees Memorandum of Understanding

Discussion:

The General Association of Service Employees (GASE) Memorandum of Understanding (MOU) states that the uniform allowance for non-sworn Police Department employees will be paid at the same time and in the same manner as it is paid to Police Officers of the City. In the latest MOU for the Lemoore Police Officers Association effective January 1, 2015, it was negotiated to split the annual uniform allowance in two payments, with half paid in July and half paid in January.

GASE representatives have asked that we amend the MOU so that non-sworn Police Department employees continue to receive one uniform allowance payment each year in July. In order to make this change, the attached Amendment No. 2 to the MOU between the City and GASE has been prepared.

Budget Impact:

None.

Recommendation:

That the City Council, by motion, approve Amendment No. 2 to the Memorandum of Understanding between the City of Lemoore and the General Association of Service Employees.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of the
City Manager**

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

Staff Report

ITEM NO. 2-6

To: Lemoore City Council
From: Ron Hoggard, Interim City Manager 
Date: March 27, 2015 **Meeting Date:** April 7, 2015
Subject: Resolution 2015-07 In Support of Safe Digging Month

Discussion:

It is suggested that the City of Lemoore support April 2015 as "California Safe Digging Month" and encourage all excavators, homeowners, and professional contractors to call 811 in advance of all digging projects. Damage to property can be reduced if individuals and companies would call 811 before they dig.

Budget Impact:

None

Recommendation:

That the City Council, by motion, approve Resolution 2015-07 In Support of Safe Digging Month.

RESOLUTION NO. 2015-07

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
IN SUPPORT OF CALIFORNIA SAFE DIGGING MONTH**

At a Regular Meeting of the City Council of the City of Lemoore duly called and held on April 7, 2015 at 7:30 p.m., it was moved by Council Member _____, seconded by Council Member _____ and carried that the following Resolution be adopted:

WHEREAS, the 811 “Call Before You Dig” program is a vital public education and awareness program that will help keep Californians safe, and education is the key to promoting safe digging practices; and

WHEREAS, excavators, homeowners, and professional contractors can save time and money while making California’s communities a safer place to live and work by dialing 811 in advance of all digging projects; and

WHEREAS, utility lines are often buried only a few inches underground, making them easy to strike and cause damage and harm even during shallow excavation projects; and

WHEREAS, more than 170,000 underground utility lines are struck each year in the United States and approximately 33 percent of all digging damages in the United States result from not calling 811 before digging; and

WHEREAS, undesired consequences, such as service interruption, outages, damage to public and private infrastructure and property, damage to the environment, personal injury, and death, are risked by failing to call 811 before digging or safely marking utility lines; and

WHEREAS, as California’s economy continues to recover from the recession and the state’s economic recovery stimulates new construction, new construction requires supporting infrastructure, and California’s underground utility infrastructure is jeopardized by unintentional damage caused by those who fail to call before digging; and

WHEREAS, the free notification service provided by Underground Service Alert of Northern California and Nevada has dramatically reduced the number of accidents causing property damage, personal injury, and interruption of vital services;

WHEREAS, California public agencies should enforce California Government Code 4216 regarding safe excavation practices, permitting and civil penalties;

NOW THEREFORE BE IT RESOLVED, that the City of Lemoore proclaims April 2015 as California Safe Digging Month and encourages all excavators, homeowners, and professional contractors to call 811 in advance of all digging projects.

/

/

PASSED AND ADOPTED at a Regular Meeting of the City Council of the City of Lemoore held on the 7th day of April 2015 by the following vote:

AYES:
NAYS:
ABSENT:

ATTEST:

APPROVED:

Mary J. Venegas, City Clerk

Lois Wynne, Mayor

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Police
Department**

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

Staff Report

ITEM NO. 2-7

To: Lemoore City Council
From: Darrell Smith, Chief of Police 
Date: March 30, 2015 **Meeting Date:** April 7, 2015
Subject: Memorial Walk, LGBT Youth - May 21, 2015

Discussion:

Kevin Gillespie, Hospital Security Officer LNAS, is requesting permission to conduct a memorial walk and candlelight vigil on Thursday, May 21, 2015 to pay tribute to those LGBT youth in the community that have committed suicide. The event will start at E Street and Follett at 1900 hours where the group of 50 (estimated attendance) will begin their walk south on Follett, west on Bush Street, north on Fox Street, and east on D Street to the Lemoore "D" Street Plaza where 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 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 City Council, by motion, approve the LGBT Memorial Walk and Candlelight Vigil for May 21, 2015.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Police
Department**

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

Staff Report

ITEM NO. 2-8

To: Lemoore City Council
From: Darrell Smith, Chief of Police 
Date: March 31, 2015 **Meeting Date:** April 7, 2015
Subject: Street Closure - Lemoore Festa Parade on May 31, 2015

Discussion:

Dan LeRoy, the Facilities Manager for the Lemoore Trinity Association, submitted a written request to the City Council for street closures as well as police officers to assist with the annual Portuguese Festa Parade, which will be on Sunday, May 31, 2015 at 11:00 a.m. He is proposing that the parade start at Saint Peter's Catholic Church (870 N. Lemoore Avenue) and end at the Lemoore Trinity Association (470 Champion Street). The proposed route is as follows:

- 1 – Saint Peter's Church south on Bella Madre to E. Cinnamon Drive
- 2 – E. Cinnamon Drive west to Follett Street (crossing N. Lemoore Avenue)
- 3 – Follett Street south to W. Bush Street
- 4 – W. Bush Street west to Champion Street
- 5 – Champion Street south to the dead end of Champion Street (470 Champion Street)

Mr. LeRoy is requesting that four police officers be assigned to the parade to handle the traffic control during the parade, especially at the intersections. Traffic will only be affected while the parade is in progress. Once the parade passes a street or intersection then traffic will resume as normal in that area so there is not a need for any street closure signage.

For the past three years this request has been made and approved by the City Council. The police department has provided four police officers on overtime, which has been reimbursed by the Lemoore Trinity Association, as well as Volunteers in Policing to handle the traffic control. Streets were only closed during the parade and it was not posted with "No Parking" signs so no vehicles have been towed. This procedure has worked and seems to have the least inconvenience to the motoring public while still providing safety for those participating in the parade, the VIPs, and the officers. In his request, Mr. LeRoy wrote that the Lemoore Trinity Association will assume the extra expenses incurred by the Lemoore Police Department.

Budget Impact:

None.

Recommendation:

That the Lemoore City Council, by motion, approve the street closure as requested for the Festa Parade on May 31, 2015.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of City
Manager**

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

Staff Report

ITEM NO. 2-9

To: Lemoore City Council
From: Ron Hoggard, Interim City Manager *RH*
Date: April 1, 2015 **Meeting Date:** April 7, 2015
Subject: Donation of Antique Fire Truck

Discussion:

Al Schwoerer has had a fire engine for over 25 years and is now interested in donating it. It was professionally appraised at \$40,000. Mr. Schwoerer is willing to donate the truck to the City of Lemoore for a tax write-off receipt in the amount of \$40,000.

Fire Chief John Gibson is strongly interested in acquiring this antique fire truck. This was the third fire truck ever owned by the City of Lemoore Volunteer Fire Department. The City sold this fire truck to the City of Woodside and after a period of time, the City of Woodside sold the fire truck to Ms. Schwoerer. Mr. Schwoerer restored the fire truck to its present condition. Photos of the fire truck are attached. Fire Chief Gibson said he has space to store the fire truck in the fire bay. If acquired, the Volunteer Fire Department had plans for a future display project that would be no cost to the City.

Budget Impact:

None.

Recommendation:

That the Lemoore City Council, by motion, approve the donation of the Antique Fire Truck and authorize the Interim City Manager to provide a tax write-off receipt in the amount of \$40,000.

ACKNOWLEDGEMENT OF DONATION

The City of Lemoore, a California Municipal Corporation ("City"), in accordance with Section 1.170A-13 of Title 26 of the Code of Federal Regulations, hereby acknowledges the donation by AL SCHWOERER ("Donor") of that certain vehicle located in Lemoore, California consisting of an antique fire truck valued at \$40,000 and City's acceptance of said donation. City further acknowledges that it has not provided to the Donor any goods or services in consideration, in whole or in part, for the aforesaid contribution.

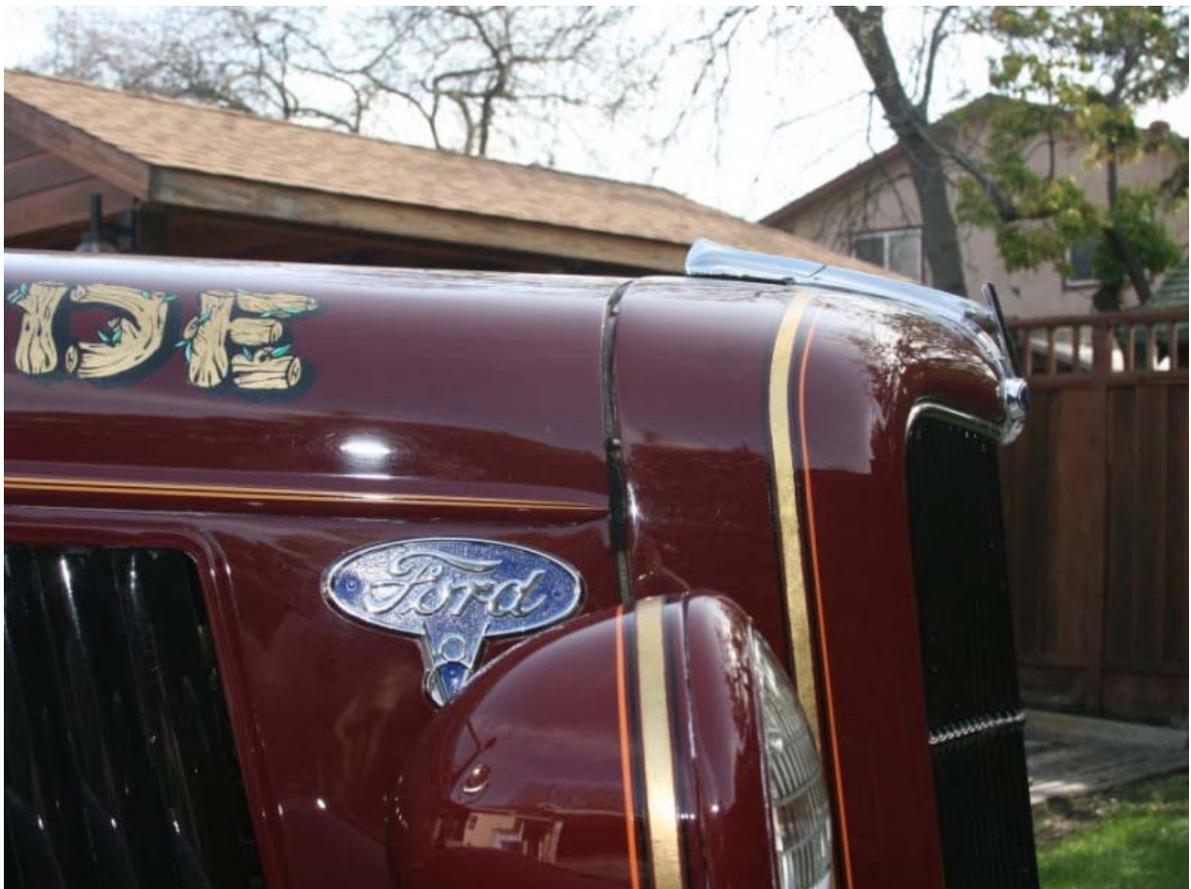
Very truly yours,

CITY OF LEMOORE, a Municipal
Corporation

By: _____

Its: _____





Mayor
Lois Wynne
Mayor Pro Tem
Willard Rodarmel
Council Members
Ray Madrigal
Eddie Neal
William Siegel



Maintenance & Fleet Divisions

711 W. Cinnamon Dr.
Lemoore, CA 93245
Phone (559) 924-6739
Fax (559) 924-6708

Staff Report

ITEM 2-10

To: Lemoore City Council
From: Ray Greenlee, Maintenance and Fleet Superintendent *RA*
Date: May 31, 2015 **Meeting Date:** April 7, 2015
Subject: Budget Amendment – Purchase of CNG Refuse Truck

Discussion:

Staff received approval from Council on October 21, 2014 to award the bid for a CNG Refuse Truck to Central Valley Truck Center. The original staff report in October did not specifically request a budget amendment to Refuse Asset Replacement for the \$160,000. This is to request the budget amendment. This refuse truck will replace truck 110.

Budget Impact:

The refuse truck was requested at \$300,000. \$140,000 was funded from the CMAQ CML 5115 024 - \$1,000,000 grant and the remaining \$160,000 will be funded from Refuse Asset Replacement (056-4840AR).

Recommendation:

That the City Council, by motion, approve a budget amendment from Refuse Asset Replacement (056-4840AR) in the amount of \$160,000.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Public Works/
Planning Department**

711 W. Cinnamon Drive
Lemoore, CA 93245
Phone (559) 924-6744
Fax (559) 924-6708

Staff Report

ITEM NO. 2-11

To: Lemoore City Council
From: Lauren Apone, Administrative Analyst *A*
Date: April 1, 2015 **Meeting Date:** April 7, 2015
Subject: Opterra Energy Services Change Order – Solar Project

Discussion:

In May of 2013, the City contracted with Chevron Energy Solutions (now Opterra Energy Services) to construct a \$12.89 million solar project across 13 different City sites. The project is almost completed and Opterra has come to the City with the attached change order to reconcile all of the additional project costs.

The CMC parking lot had many scope changes requested by the City including the addition of a sewer line, new east and west approaches, upsizing of a storm drain, new fire hydrant valves, and new electrical outlets at the shade canopies. The cost of these improvements was \$123,745 and is shown as Item #1 on the attached change order.

As we discussed last August, PG&E passed on some additional fees (\$120,097) associated with upgrading their infrastructure for the solar array located at the Well #4. Chevron agreed to front the cost of those fees in order to keep the project moving and the City agreed to revisit these costs at the end of the project. These costs are item #2 on the attached change order. The full discussion on these fees can be found here: http://www.lemoore.com/agendas/2014/aug5/data/8_5_14_4_8.pdf

The total cost for this change order is \$243,842. Staff has negotiated a credit in the amount of \$108,842 which brings the change order amount to \$135,000. In addition, Chevron has agreed to pay \$85,000 in additional PG&E costs associated with installing a new transformer at the Well #10 site. Staff is supportive of this change order and feels that it is fair to the City.

Budget Impact

The cost of the change order is \$135,000. The cost will be split with \$68,512.50 being paid by building impact fees (additional cost for the CMC parking lot) and \$66,487.50 being split among the Well #4 benefitting accounts (\$40,557.10 Water, \$19,946.10 Sewer and \$5,983.83 General Fund).

Recommendation:

It is recommended that City Council, by motion, approve Change Order #1 for Opterra Energy Services and authorize the City Manager to sign it.

Change Order No. 01

Customer Contract Title: Energy Services Contract	Customer Contract No.
Customer Contract Effective Date: May 7, 2013	Change Order Effective Date: April 01, 2015

Customer Name:	City of Lemoore
Customer Address:	119 Fox Street Lemoore, CA 93245
Contact:	Attention: City Manager
Job Location:	Various

Reason for/Description of Change Order:	<ol style="list-style-type: none"> 1. Additional scopes of work for the new CMC Parking lot <ul style="list-style-type: none"> New east and west approaches New sewer line Additional tree removal New fire hydrant valves Upsize parking lot storm drain New electrical outlets at shade canopy: \$123,745.00 2. Additional Utility Upgrade fees paid directly to PG&E for Well #04: <table style="width: 100%; margin-left: 20px; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;">Transformer Upgrade and SCADA Scheme</td> <td style="border-bottom: 1px solid black; text-align: right;">\$95,097.00</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Regulator 75S Setting Change</td> <td style="border-bottom: 1px solid black; text-align: right;">\$5,000.00</td> </tr> <tr> <td style="border-bottom: 1px solid black;">PG&E Engineering Fee</td> <td style="border-bottom: 1px solid black; text-align: right;">\$20,000.00</td> </tr> <tr> <td style="text-align: right;">Utility Fees Subtotal</td> <td style="text-align: right;">\$120,097.00</td> </tr> </table> 3. Credit due City (\$108,842.00) Total Change Order Amount: \$135,000.00 	Transformer Upgrade and SCADA Scheme	\$95,097.00	Regulator 75S Setting Change	\$5,000.00	PG&E Engineering Fee	\$20,000.00	Utility Fees Subtotal	\$120,097.00
Transformer Upgrade and SCADA Scheme	\$95,097.00								
Regulator 75S Setting Change	\$5,000.00								
PG&E Engineering Fee	\$20,000.00								
Utility Fees Subtotal	\$120,097.00								

Original Contract Amount:	\$12,890,000.00
Prior Change Order(s) Will Add (Deduct):	\$0.00
This Change Order Will Add (Deduct):	\$135,000.00
Revised Contract Amount:	\$13,025,000.00
Original Contract Start Date (Signed):	May 7, 2013
Original Contract Estimated Complete Date:	May 7, 2014
Revised Contract Complete Date:	May 7, 2015

The changes above are hereby authorized, subject to the terms and conditions of that certain Customer Contract referenced above by and between **OpTerra Energy Services, Inc.**, and **Customer**. All other terms and conditions of the Customer Contract shall remain unchanged.

CITY OF LEMOORE
OPTERRA ENERGY SERVICES, INC.

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Public Works/
Planning Department**

711 W. Cinnamon Drive
Lemoore, CA 93245
Phone (559) 924-6744
Fax (559) 924-6708

Staff Report

ITEM NO. 2-12

To: Lemoore City Council
From: David Wlaschin, Public Works/Planning Director
Date: April 1, 2015 **Meeting Date:** April 7, 2015
Subject: Notice of Completion – Tract No. 817 Phase 3 – Lennar Fresno, Inc.

Discussion:

Lennar Fresno, Inc. has completed the off-site improvements for phase three of their subdivision, Tract No. 817 and is now requesting that a Notice of Completion be filed. This subdivision is located south of Bush Street and west of 19th Avenue.

Budget Impact:

None

Recommendation:

That the City Council, by motion, approve the filing of the Notice of Completion for Tract No. 817 Phase 3 with Lennar Fresno, Inc. and authorize the Interim City Manager to sign.

**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 LENNAR FRESNO, INC. for the construction of TRACT NO. 817 PHASE 3 within the City of Lemoore and that such work had been completed and accepted by the City of Lemoore on the 7th day of April, 2015.

CITY OF LEMOORE

Ron Hoggard, Interim City Manager

ATTEST:

Mary J. Venegas
City Clerk

CERTIFICATE

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

I am the Public Works 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 _____, 2015 at Lemoore, California.

David R. Wlaschin
Public Works 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 Ron Hoggard, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

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 David R. Wlaschin, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and the by his/her/their signature(s) on the instrument, the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

Mary J. Venegas
City Clerk

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Finance
Department**

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

Staff Report

ITEM NO. 4-1

To: Lemoore City Council
From: Cheryl Silva, Finance Director *CS*
Date: March 30, 2015 **Meeting Date:** April 7, 2015
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 2013/2014 audits pertaining to the City, Municipal Golf Course, and the Single Audit Report.

The independent auditor has issued an unqualified opinion for each of these audits. The unqualified opinion is the best opinion that can be given by an auditor to financial statements. The unqualified opinion is issued by an auditor when the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore, as of June 30, 2014.

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 2013/2014 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, 2014**

**CITY OF LEMOORE
CALIFORNIA**

JUNE 30, 2014

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**CITY OF LEMOORE
CALIFORNIA**

JUNE 30, 2014

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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, 2014, 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore, California, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then 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 schedule of funding progress for pension plans on page 50, information related to the modified approach for City infrastructure capital assets on pages 51-52, and the budgetary comparison information on pages 53-54 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2015, on our consideration of the City of Lemoore, California's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Lemoore, California's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
March 23, 2015

BASIC FINANCIAL STATEMENTS

**CITY OF LEMOORE
STATEMENT OF NET POSITION
JUNE 30, 2014**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 23,016,228	\$ 12,380,124	\$ 35,396,352
Receivables:			
Accounts, net	37,117	1,070,463	1,107,580
Interest	11,527	-	11,527
Notes	5,150,921	-	5,150,921
Intergovernmental	1,649,220	584,007	2,233,227
Internal balances	(333,104)	333,104	-
Inventory	-	48,075	48,075
Assets held for resale	1,485,564	-	1,485,564
Advances to other funds	1,266,458	2,371,883	3,638,341
Capital assets:			
Non-depreciable	48,217,131	13,337,574	61,554,705
Depreciable, net of accumulated depreciation	<u>16,198,596</u>	<u>22,504,756</u>	<u>38,703,352</u>
 Total assets	 <u>96,699,658</u>	 <u>52,629,986</u>	 <u>149,329,644</u>
LIABILITIES			
Accounts payable	835,379	1,385,257	2,220,636
Accrued interest payable	-	14,608	14,608
Deposits and other liabilities	27,367	41,212	68,579
Unearned revenue	55,541	-	55,541
Advances from successor agency	-	2,119,410	2,119,410
Noncurrent liabilities:			
Due within one year	79,895	429,442	509,337
Due in more than one year	<u>319,581</u>	<u>10,397,068</u>	<u>10,716,649</u>
 Total liabilities	 <u>1,317,763</u>	 <u>14,386,997</u>	 <u>15,704,760</u>
NET POSITION			
Net investment in capital assets	64,415,727	21,533,822	85,949,549
Restricted	5,900,358	-	5,900,358
Unrestricted	<u>25,065,810</u>	<u>16,709,167</u>	<u>41,774,977</u>
 Total net position	 <u>\$ 95,381,895</u>	 <u>\$ 38,242,989</u>	 <u>\$ 133,624,884</u>

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

**CITY OF LEMOORE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/programs:							
Primary government:							
Governmental activities:							
General government	\$ 1,632,438	\$ 329,690	\$ -	\$ -	\$ (1,302,748)	\$ -	\$ (1,302,748)
Public safety	5,058,509	204,964	307,629	-	(4,545,916)	-	(4,545,916)
Public works	1,802,463	375,243	-	1,194,454	(232,766)	-	(232,766)
Community development	2,258,286	542,068	30,398	-	(1,685,820)	-	(1,685,820)
Parks and recreation	586,826	380,335	-	-	(206,491)	-	(206,491)
Unallocated depreciation	301,683	-	-	-	(301,683)	-	(301,683)
Total governmental activities	<u>11,640,205</u>	<u>1,832,300</u>	<u>338,027</u>	<u>1,194,454</u>	<u>(8,275,424)</u>	<u>-</u>	<u>(8,275,424)</u>
Business-type activities:							
Water	3,663,339	4,182,222	-	38,196	-	557,079	557,079
Sewer	1,744,294	3,482,196	-	419,398	-	2,157,300	2,157,300
Refuse	2,042,944	2,906,828	-	570,919	-	1,434,803	1,434,803
Golf Course	1,291,826	1,299,190	-	-	-	7,364	7,364
Total business-type activities	<u>8,742,403</u>	<u>11,870,436</u>	<u>-</u>	<u>1,028,513</u>	<u>-</u>	<u>4,156,546</u>	<u>4,156,546</u>
Total	<u>\$ 20,382,608</u>	<u>\$ 13,702,736</u>	<u>\$ 338,027</u>	<u>\$ 2,222,967</u>	<u>(8,275,424)</u>	<u>4,156,546</u>	<u>(4,118,878)</u>
General revenues:							
Property taxes					2,156,929		2,156,929
Sales taxes					2,122,348	-	2,122,348
Other taxes					4,341,569	-	4,341,569
Unrestricted investment earnings					207,775	37,239	245,014
Other revenue					465,649	-	465,649
Gain (loss) on sale of assets					(57,342)	(14,381)	(71,723)
Capital contributions					812,613	357,036	1,169,649
Transfers					1,348,085	(1,348,085)	-
Total general revenues and transfers					<u>11,397,626</u>	<u>(968,191)</u>	<u>10,429,435</u>
Changes in net position					<u>3,122,202</u>	<u>3,188,355</u>	<u>6,310,557</u>
Net position - beginning					92,806,870	35,208,335	128,015,205
Prior period adjustments					<u>(547,177)</u>	<u>(153,701)</u>	<u>(700,878)</u>
Net position - restated					<u>92,259,693</u>	<u>35,054,634</u>	<u>127,314,327</u>
Net position - ending					<u>\$ 95,381,895</u>	<u>\$ 38,242,989</u>	<u>\$ 133,624,884</u>

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

CITY OF LEMOORE
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	Grant Fund	Gasoline Tax Fund	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 10,921,097	\$ 77,403	\$ 1,707,330	\$ 1,353,041	\$ 8,957,357	\$ 23,016,228
Receivables:						
Accounts	-	-	-	-	37,117	37,117
Interest	11,527	-	-	-	-	11,527
Notes	94,247	651,200	-	4,405,474	-	5,150,921
Intergovernmental	662,693	-	76,263	-	910,264	1,649,220
Interfund receivables	265,052	-	-	-	-	265,052
Advances to other funds	1,266,458	-	-	-	-	1,266,458
Assets held for resale	-	-	-	1,485,564	-	1,485,564
Total assets	<u>\$ 13,221,074</u>	<u>\$ 728,603</u>	<u>\$ 1,783,593</u>	<u>\$ 7,244,079</u>	<u>\$ 9,904,738</u>	<u>\$ 32,882,087</u>
LIABILITIES						
Accounts payable	\$ 613,693	\$ -	\$ 56,966	\$ 590	\$ 65,096	\$ 736,345
Interfund payables	-	-	-	-	303,686	303,686
Deposits and other liabilities	27,367	-	-	-	-	27,367
Unearned revenue	55,541	-	-	-	-	55,541
Total liabilities	<u>696,601</u>	<u>-</u>	<u>56,966</u>	<u>590</u>	<u>368,782</u>	<u>1,122,939</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	72,801	-	-	-	321,923	394,724
Deferred loans	-	651,200	-	216,000	-	867,200
Total deferred inflows of resources	<u>72,801</u>	<u>651,200</u>	<u>-</u>	<u>216,000</u>	<u>321,923</u>	<u>1,261,924</u>
FUND BALANCES						
Nonspendable	1,360,705	-	-	4,405,474	-	5,766,179
Restricted	-	77,403	1,726,627	2,622,015	1,474,313	5,900,358
Committed	-	-	-	-	7,585,676	7,585,676
Assigned	-	-	-	-	398,946	398,946
Unassigned	11,090,967	-	-	-	(244,902)	10,846,065
Total fund balances	<u>12,451,672</u>	<u>77,403</u>	<u>1,726,627</u>	<u>7,027,489</u>	<u>9,214,033</u>	<u>30,497,224</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,221,074</u>	<u>\$ 728,603</u>	<u>\$ 1,783,593</u>	<u>\$ 7,244,079</u>	<u>\$ 9,904,738</u>	<u>\$ 32,882,087</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, 2014

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

Total fund balances - total governmental funds	\$ 30,497,224
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.	64,394,056
Long-term liabilities were not due and payable in the current period; therefore, they are not reported in the governmental funds.	(373,679)
Other long-term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.	1,261,924
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>(397,630)</u>
Net position of governmental activities	<u>\$ 95,381,895</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, 2014

	General Fund	Grant Fund	Gasoline Tax Fund	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 1,871,400	\$ -	\$ -	\$ -	\$ 257,260	\$ 2,128,660
Other taxes	2,877,392	-	-	-	-	2,877,392
Licenses and permits	679,888	-	-	-	9,670	689,558
Charges for services	458,129	-	-	-	-	458,129
Intergovernmental	2,325,225	89,607	773,593	-	1,960,738	5,149,163
Fees and assessments	77,540	-	-	-	385,122	462,662
Use of money and property	68,274	299	2,709	125,114	20,093	216,489
Other revenue	612,585	-	-	-	6,352	618,937
Total revenues	<u>8,970,433</u>	<u>89,906</u>	<u>776,302</u>	<u>125,114</u>	<u>2,639,235</u>	<u>12,600,990</u>
EXPENDITURES						
General government	1,619,298	-	-	-	8,723	1,628,021
Public safety	4,979,815	-	-	-	-	4,979,815
Public works	349,974	-	51,316	-	213	401,503
Community development	1,326,552	64,993	-	60	384,187	1,775,792
Parks and recreation	578,425	-	-	-	-	578,425
Capital outlay	1,115,399	-	153,470	-	3,400,520	4,669,389
Total expenditures	<u>9,969,463</u>	<u>64,993</u>	<u>204,786</u>	<u>60</u>	<u>3,793,643</u>	<u>14,032,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(999,030)</u>	<u>24,913</u>	<u>571,516</u>	<u>125,054</u>	<u>(1,154,408)</u>	<u>(1,431,955)</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	9,201	-	-	-	-	9,201
Operating transfers in	1,521,495	-	-	-	211,753	1,733,248
Operating transfers out	(196,969)	-	(11,448)	-	(73,999)	(282,416)
Total other financing sources (uses)	<u>1,333,727</u>	<u>-</u>	<u>(11,448)</u>	<u>-</u>	<u>137,754</u>	<u>1,460,033</u>
Net changes in fund balances	<u>334,697</u>	<u>24,913</u>	<u>560,068</u>	<u>125,054</u>	<u>(1,016,654)</u>	<u>28,078</u>
Fund balances, June 30, 2013	12,129,456	52,490	936,533	6,902,435	10,318,539	30,339,453
Prior period adjustment	(12,481)	-	230,026	-	(87,852)	129,693
Fund balances, June 30, 2013, restated	<u>12,116,975</u>	<u>52,490</u>	<u>1,166,559</u>	<u>6,902,435</u>	<u>10,230,687</u>	<u>30,469,146</u>
Fund balances - ending	<u>\$ 12,451,672</u>	<u>\$ 77,403</u>	<u>\$ 1,726,627</u>	<u>\$ 7,027,489</u>	<u>\$ 9,214,033</u>	<u>\$ 30,497,224</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, 2014

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

Net change in fund balances - total governmental funds	\$	28,078
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.		3,223,025
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.		(846,566)
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.		(32,541)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is a decrease in net position.		736,224
Other long-term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.		102,272
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>(88,290)</u>
Change in net position of governmental activities	\$	<u>3,122,202</u>

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

**CITY OF LEMOORE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014**

	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	\$ 5,565,975	\$ 6,453,615	\$ 204,336	\$ 156,198	\$ 12,380,124	\$ -
Receivables:						
Accounts	535,577	318,923	271,447	9,706	1,135,653	-
Less: allowance for doubtful accounts	(27,570)	(20,002)	(17,618)	-	(65,190)	-
Grant	20,000	-	564,007	-	584,007	-
Interfund receivables	-	35,868	-	-	35,868	-
Inventory	-	-	-	48,075	48,075	-
Total current assets	<u>6,093,982</u>	<u>6,788,404</u>	<u>1,022,172</u>	<u>213,979</u>	<u>14,118,537</u>	<u>-</u>
Noncurrent assets:						
Advances to other funds	-	2,371,883	-	-	2,371,883	-
Capital assets:						
Nondepreciable	7,275,877	5,185,179	252,505	624,013	13,337,574	21,671
Depreciable, net of accumulated depreciation	<u>15,264,248</u>	<u>4,212,059</u>	<u>1,120,518</u>	<u>1,907,931</u>	<u>22,504,756</u>	<u>-</u>
Total noncurrent assets	<u>22,540,125</u>	<u>11,769,121</u>	<u>1,373,023</u>	<u>2,531,944</u>	<u>38,214,213</u>	<u>21,671</u>
Total assets	<u>28,634,107</u>	<u>18,557,525</u>	<u>2,395,195</u>	<u>2,745,923</u>	<u>52,332,750</u>	<u>21,671</u>
LIABILITIES						
Current liabilities:						
Accounts payable	998,748	287,375	70,575	28,559	1,385,257	60,400
Deposits and other liabilities	22,372	-	-	18,840	41,212	-
Compensated absences	8,915	8,490	5,792	-	23,197	5,159
Interfund payables	-	-	-	-	-	35,868
Accrued interest payable	14,608	-	-	-	14,608	-
Current portion of long-term liabilities	402,062	-	-	-	402,062	-
Current portion of capital leases	-	-	-	4,183	4,183	-
Total current liabilities	<u>1,446,705</u>	<u>295,865</u>	<u>76,367</u>	<u>51,582</u>	<u>1,870,519</u>	<u>101,427</u>
Noncurrent liabilities:						
Long-term liabilities	6,665,938	-	-	-	6,665,938	-
Advances from other funds	2,371,883	-	-	1,266,458	3,638,341	-
Advances from Successor Agency	-	148,380	-	1,971,030	2,119,410	-
Compensated absences	<u>35,662</u>	<u>33,959</u>	<u>23,168</u>	<u>-</u>	<u>92,789</u>	<u>20,638</u>
Total noncurrent liabilities	<u>9,073,483</u>	<u>182,339</u>	<u>23,168</u>	<u>3,237,488</u>	<u>12,516,478</u>	<u>20,638</u>
Total liabilities	<u>10,520,188</u>	<u>478,204</u>	<u>99,535</u>	<u>3,289,070</u>	<u>14,386,997</u>	<u>122,065</u>
NET POSITION						
Net investment in capital assets	15,472,125	5,185,179	252,505	624,013	21,533,822	21,671
Unrestricted	<u>2,641,794</u>	<u>12,894,142</u>	<u>2,043,155</u>	<u>(1,167,160)</u>	<u>16,411,931</u>	<u>(122,065)</u>
Total net position	<u>\$ 18,113,919</u>	<u>\$ 18,079,321</u>	<u>\$ 2,295,660</u>	<u>\$ (543,147)</u>	<u>37,945,753</u>	<u>\$ (100,394)</u>
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds						
					<u>297,236</u>	
Net position of business-type activities					<u>\$ 38,242,989</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, 2014

	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	Governmental Activities - Internal Service Funds
Operating revenues:						
Charges for services	\$ 4,100,305	\$ 3,319,344	\$ 2,850,347	\$ 1,290,869	\$ 11,560,865	\$ 900,311
Fines and forfeitures	75,568	41,754	39,133	-	156,455	-
Other revenues	6,349	121,098	17,348	8,321	153,116	9,019
Total operating revenues	<u>4,182,222</u>	<u>3,482,196</u>	<u>2,906,828</u>	<u>1,299,190</u>	<u>11,870,436</u>	<u>909,330</u>
Operating expenses:						
Salaries and benefits	931,100	662,365	551,931	350,120	2,495,516	244,411
Materials and supplies	435,376	150,481	31,525	325,782	943,164	372,074
Utilities	958,824	341,290	1,277	115,867	1,417,258	1,233
Contractual services	227,046	144,952	884,774	215,611	1,472,383	4,264
Repairs and maintenance	218,062	30,618	3,828	30,809	283,317	255,353
Other expenses	120,132	120,586	406,835	18,700	666,253	617
Depreciation and amortization	610,845	295,471	167,184	193,898	1,267,398	19,503
Total operating expenses	<u>3,501,385</u>	<u>1,745,763</u>	<u>2,047,354</u>	<u>1,250,787</u>	<u>8,545,289</u>	<u>897,455</u>
Operating income (loss)	<u>680,837</u>	<u>1,736,433</u>	<u>859,474</u>	<u>48,403</u>	<u>3,325,147</u>	<u>11,875</u>
Nonoperating revenues (expenses):						
Intergovernmental	38,196	419,398	570,919	-	1,028,513	-
Interest income	11,887	22,272	2,460	620	37,239	-
Interest expense	(163,339)	-	-	(41,039)	(204,378)	-
Gain (loss) on asset disposal	(2,714)	(11,667)	-	-	(14,381)	-
Total nonoperating revenues (expenses)	<u>(115,970)</u>	<u>430,003</u>	<u>573,379</u>	<u>(40,419)</u>	<u>846,993</u>	<u>-</u>
Income before contributions and transfers	<u>564,867</u>	<u>2,166,436</u>	<u>1,432,853</u>	<u>7,984</u>	<u>4,172,140</u>	<u>11,875</u>
Capital contributions	-	357,036	-	-	357,036	9,846
Transfers in	209,660	-	-	-	209,660	-
Transfers out	(406,268)	(422,971)	(728,506)	-	(1,557,745)	(102,747)
Net contributions and transfers	<u>(196,608)</u>	<u>(65,935)</u>	<u>(728,506)</u>	<u>-</u>	<u>(991,049)</u>	<u>(92,901)</u>
Changes in net position	<u>368,259</u>	<u>2,100,501</u>	<u>704,347</u>	<u>7,984</u>	<u>3,181,091</u>	<u>(81,026)</u>
Net position - beginning	17,899,361	15,978,820	1,591,313	(551,131)		(19,368)
Prior period adjustments	(153,701)	-	-	-		-
Net position - beginning, restated	<u>17,745,660</u>	<u>15,978,820</u>	<u>1,591,313</u>	<u>(551,131)</u>		<u>(19,368)</u>
Net position - ending	<u>\$ 18,113,919</u>	<u>\$ 18,079,321</u>	<u>\$ 2,295,660</u>	<u>\$ (543,147)</u>		<u>\$ (100,394)</u>
Adjustments to reflect consolidation of internal service fund activities related to enterprise funds					<u>7,264</u>	
Change in net position of business-type activities					<u>\$ 3,188,355</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, 2014**

	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	\$ 4,200,697	\$ 3,386,062	\$ 2,921,340	\$ 1,267,678	\$ 11,775,777	\$ 900,311
Payments to suppliers	(1,458,079)	(1,181,576)	(1,349,779)	(673,383)	(4,662,817)	(627,666)
Payments to employees	(925,000)	(660,155)	(551,814)	(350,120)	(2,487,089)	(244,063)
Other operating revenues	<u>6,349</u>	<u>121,098</u>	<u>17,348</u>	<u>8,321</u>	<u>153,116</u>	<u>9,019</u>
Net cash provided (used) by operating activities	<u>1,823,967</u>	<u>1,665,429</u>	<u>1,037,095</u>	<u>252,496</u>	<u>4,778,987</u>	<u>37,601</u>
Cash flows from noncapital financing activities:						
Loans from to other funds	2,371,883	(2,373,614)	-	1,168,327	1,166,596	35,868
Transfers from other funds	209,660	-	-	-	209,660	-
Transfers to other funds	<u>(406,268)</u>	<u>(422,971)</u>	<u>(728,506)</u>	<u>-</u>	<u>(1,557,745)</u>	<u>(102,747)</u>
Net cash provided (used) by noncapital financing activities	<u>2,175,275</u>	<u>(2,796,585)</u>	<u>(728,506)</u>	<u>1,168,327</u>	<u>(181,489)</u>	<u>(66,879)</u>
Cash flows from capital and related financing activities:						
Intergovernmental revenue - capital	18,196	1,017,206	16,912	-	1,052,314	-
Principal paid on capital debt	-	-	-	(2,074,170)	(2,074,170)	-
Interest paid on capital debt	(175,773)	-	-	(41,039)	(216,812)	-
Acquisition of capital assets	<u>(7,425,574)</u>	<u>(1,534,836)</u>	<u>(564,007)</u>	<u>(34,384)</u>	<u>(9,558,801)</u>	<u>(4,637)</u>
Net cash provided (used) by capital and related financing activities	<u>(7,583,151)</u>	<u>(517,630)</u>	<u>(547,095)</u>	<u>(2,149,593)</u>	<u>(10,797,469)</u>	<u>(4,637)</u>
Cash flows from investing activities:						
Interest received	<u>13,666</u>	<u>25,911</u>	<u>2,662</u>	<u>634</u>	<u>42,873</u>	<u>85,746</u>
Net cash provided (used) by investing activities	<u>13,666</u>	<u>25,911</u>	<u>2,662</u>	<u>634</u>	<u>42,873</u>	<u>85,746</u>
Increase (decrease) in cash and cash equivalents	(3,570,243)	(1,622,875)	(235,844)	(728,136)	(6,157,098)	51,831
Cash and cash investments, July 1	<u>9,136,218</u>	<u>8,076,490</u>	<u>440,180</u>	<u>884,334</u>	<u>18,537,222</u>	<u>79,119</u>
Cash and cash investments, June 30	<u>\$ 5,565,975</u>	<u>\$ 6,453,615</u>	<u>\$ 204,336</u>	<u>\$ 156,198</u>	<u>\$ 12,380,124</u>	<u>\$ 130,950</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, 2014**

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

	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	Governmental Activities - Internal Service Funds
Operating income (loss)	\$ 680,837	\$ 1,736,433	\$ 859,474	\$ 48,403	\$ 3,325,147	\$ 11,875
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	610,845	295,471	167,184	193,898	1,267,398	19,503
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable	26,401	24,964	31,860	(5,666)	77,559	-
Increase (decrease) in inventory	-	-	-	24,749	24,749	-
Increase (decrease) in prepaid expenses	-	-	-	6,017	6,017	-
Increase (decrease) in accounts payable	501,361	(393,649)	(21,540)	2,620	88,792	5,875
Increase (decrease) in deposits and other liabilities	(1,577)	-	-	(17,525)	(19,102)	-
Increase (decrease) in compensated absences	6,100	2,210	117	-	8,427	348
Net cash provided (used) by operating activities	<u>\$ 1,823,967</u>	<u>\$ 1,665,429</u>	<u>\$ 1,037,095</u>	<u>\$ 252,496</u>	<u>\$ 4,778,987</u>	<u>\$ 37,601</u>

Schedule of Non-Cash Capital and Related Financing Activities

	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	Governmental Activities - Internal Service Funds
Contributions of capital assets	\$ -	\$ 357,036	\$ -	\$ -	\$ 357,036	\$ 9,846
Gain (loss) on disposal of capital assets	(2,714)	(11,667)	-	-	(14,381)	-

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

**CITY OF LEMOORE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2014**

	RDA Successor Agency Private Purpose Trust Fund	Agency Funds
ASSETS		
Cash and investments	\$ 2,569,073	\$ 1,005,551
Restricted cash with fiscal agent	19,329,972	-
Intergovernmental receivables	645,718	45,204
Advances to City of Lemoore	2,119,410	-
Notes receivable	1,321,591	-
Prepaid expenses	64,363	-
Land held for resale	1,464,377	-
Other assets	-	28,800
 Total assets	 \$ 27,514,504	 \$ 1,079,555
LIABILITIES		
Accounts payable	\$ 56,065	\$ 262,794
Interest payable	560,796	-
Deposits and other liabilities	-	816,761
Long-term debt	37,882,061	-
 Total liabilities	 \$ 38,498,922	 \$ 1,079,555
NET POSITION		
Net position held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	\$ (10,984,418)	

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, 2014**

	RDA Successor Agency Private-Purpose Trust Fund
ADDITIONS	
Taxes	\$ 3,563,318
Investment earnings	134,475
Reimbursement of debt overpayment	1,239,625
Miscellaneous	24,413
Total additions	4,961,831
DEDUCTIONS	
Community development	421,466
Loss on asset disposal	1,108,062
Debt service :	
Interest and fiscal charges	2,355,291
Total deductions	3,884,819
Change in net position	1,077,012
Net position - beginning	(12,061,430)
Net position - ending	\$ (10,984,418)

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014

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 Statement 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. Nonoperating 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, 2014

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, 2014

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, 2014

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, 2014

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 is included as a part of the required supplementary information.

Sidewalk, Curb and Gutter

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=50 and below. The City's policy is to maintain these individual subsystems at a minimum OCI rating of 70.

Pavement

The City's pavement inventory was completed using GIS mapping and aerial photography. OCIs were established by performing direct "drive by" observations for performance and condition. OCIs were categorized using six ranges: 100-76, 75-61, 60-46, 45-30, 29-13, and 12-0. The City's policy is to maintain its pavement at a minimum OCI rating of 70.

Landscape Zones

At June 30, 2014, 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. The City's policy is to maintain its landscaping at a minimum OCI rating of 70.

For a detailed description of the modified approach, see the required supplementary information section of this report.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014

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 net position are available, restricted resources are depleted first before the unrestricted resources are used.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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. 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. As of July 1, 2013, the City adopted this standard; however, its adoption had no effect on the financial statements for the year ended June 30, 2014.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Governmental Accounting Standards Board Statement No. 68

In June 2012, GASB issued Statement 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. 71

In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB No. 68*. The objective of this statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined pension plan after the measurement date of the government's beginning net pension liability. The requirements of this Statement are effective for the City's fiscal year ending June 30, 2015.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 35,396,352
Restricted cash and investments	-
Fiduciary funds:	
Cash and investments	3,574,624
Restricted cash with fiscal agents	<u>19,329,972</u>
 Total cash and investments	 <u>\$ 58,300,948</u>

Cash and investments as of June 30, 2014 consist of the following:

Cash on hand	\$ 4,650
Deposits with financial institutions	11,089,843
Investments	<u>47,206,455</u>
 Total cash and investments	 <u>\$ 58,300,948</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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio or Amount</u>	<u>Maximum Investment of One Issuer or Amount</u>
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, 2014

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	20,899,370	20,899,370	-	-	-
Investment contracts	6,210,000	944,000	1,690,000	3,576,000	-
	<u>\$ 47,206,455</u>	<u>\$ 41,940,455</u>	<u>\$ 1,690,000</u>	<u>\$ 3,576,000</u>	<u>\$ -</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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	20,899,370	N/A	-	20,899,370
Investment contracts	<u>6,210,000</u>	N/A	<u>-</u>	<u>6,210,000</u>
	<u>\$ 47,206,455</u>		<u>\$ 20,097,085</u>	<u>\$ 27,109,370</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, 2014, the City had no deposits with financial institutions in uncollateralized accounts in excess of federal depository insurance limits. In addition, as of June 30, 2014, 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, 2014**

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 \$2,402,880 as of June 30, 2014.

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, 2014, 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. The City's interfund receivables and payables consisted of the following at June 30, 2014.

	Due from Other Funds	Due to Other Funds
Major Funds:		
General Fund	\$ 265,052	\$ -
Sewer Fund	35,868	-
Nonmajor Funds:		
Streets Grant Fund	-	265,052
Internal Service Funds:		
Fleet Maintenance Fund	-	35,868
Total	\$ 300,920	\$ 300,920

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 4 – INTERFUND ACTIVITIES (Continued)

Long-Term Interfund Advances

Long-term interfund advances are advances to other funds that are not expected to be repaid in one year or less. The City's long-term interfund advances consisted of the following at June 30, 2014:

	Advances to Other Funds	Advances from Other Funds
Governmental Funds		
Major Funds:		
General Fund	\$ 1,266,458	\$ -
Enterprise Funds		
Major Funds:		
Water Fund	-	2,371,883
Sewer Fund	2,371,883	148,380
Golf Course Fund		3,237,488
Fiduciary Funds		
RDA Successor Agency Fund	2,119,410	-
Totals	\$ 5,757,751	\$ 5,757,751

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	\$ 1,521,495	\$ 196,969
Gasoline Tax Fund	-	11,448
Water Fund	209,660	406,268
Sewer Fund	-	422,971
Refuse Fund	-	728,506
Nonmajor Funds:		
Traffic Safety Fund	-	398
Street Grant Fund	14,784	9,099
Maintenance Assessment District Fund	-	27,000
Recreation Improvement Fund	-	24,352
Facility Infrastructure Fund	196,969	-
Capital Improvement Fees Fund	-	13,150
Fleet Maintenance Fund	-	102,747
Total	\$ 1,942,908	\$ 1,942,908

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 5 – NET POSITION HELD FOR RESALE

The following is a summary of changes in the assets held for resale during the 2013-2014 fiscal year:

	Balance June 30, 2013	Additions	Reductions	Balance June 30, 2014
Land held for resale	\$ 1,485,564	\$ -	\$ -	\$ 1,485,564

NOTE 6 – CAPITAL ASSETS

Capital assets activity of the governmental activities for the year ended June 30, 2014 is as follows:

GOVERNMENTAL ACTIVITIES

	Balance June 30, 2013 (Restated)	Additions	Reductions	Transfers	Balance June 30, 2014
Capital assets, not being depreciated:					
Land	\$ 1,959,687	\$ 812,613	\$ -	\$ (61,587)	\$ 2,710,713
Road network	43,414,058	-	-	-	43,414,058
Construction in progress	726,503	2,371,762	(1,005,905)	-	2,092,360
Total capital assets, not being depreciated	46,100,248	3,184,375	(1,005,905)	(61,587)	48,217,131
Capital assets, being depreciated					
Buildings and improvements	14,482,940	855,661	-	-	15,338,601
Machinery and equipment	4,917,835	872,963	(361,767)	-	5,429,031
Infrastructure	4,658,354	133,181	-	-	4,791,535
Total capital assets, being depreciated	24,059,129	1,861,805	(361,767)	-	25,559,167
Less accumulated depreciation for:					
Buildings and improvements	(3,230,818)	(394,289)	-	-	(3,625,107)
Machinery and equipment	(4,431,792)	(168,248)	356,811	-	(4,243,229)
Infrastructure	(1,188,703)	(303,532)	-	-	(1,492,235)
Total accumulated depreciated, net	(8,851,313)	(866,069)	356,811	-	(9,360,571)
Total capital assets, being depreciated, net	15,207,816	995,736	(4,956)	-	16,198,596
Governmental activities capital assets, net	\$ 61,308,064	\$ 4,180,111	\$ (1,010,861)	\$ (61,587)	\$ 64,415,727

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General government	\$ -
Public safety	101,299
Public works	2,997
Parks and recreation	4,213
Community development	436,374
Unallocated	301,683
Capital assets held by the Internal Service Funds were charged to the various functions based on their usage	19,503
Total	\$ 866,069

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 6 – CAPITAL ASSETS (Continued)

Capital assets activity of the business-type activities for the year ending June 30, 2014 is as follows:

BUSINESS-TYPE ACTIVITIES

	Balance June 30, 2013 (Restated)	Additions	Reductions	Transfers	Balance June 30, 2014
Water Fund:					
Capital Assets, not being depreciated:					
Land	\$ 427,232	\$ -	\$ -	\$ -	\$ 427,232
Construction in progress	8,727,814	5,398,094	(7,277,263)	-	6,848,645
Total capital assets, not being depreciated	9,155,046	5,398,094	(7,277,263)	-	7,275,877
Capital assets, being depreciated:					
Buildings and improvements	11,198,588	5,597,826	-	-	16,796,414
Machinery and equipment	2,119,045	3,794,916	(90,668)	(7,339)	5,815,954
Total capital assets, being depreciated	13,317,633	9,392,742	(90,668)	(7,339)	22,612,368
Less accumulated depreciation for:					
Buildings and improvements	(5,632,277)	(397,905)	-	-	(6,030,182)
Machinery and equipment	(1,200,290)	(212,940)	87,953	7,339	(1,317,938)
Total accumulated depreciation, net	(6,832,567)	(610,845)	87,953	7,339	(7,348,120)
Total capital assets, being depreciated, net	6,485,066	8,781,897	(2,715)	-	15,264,248
Water fund capital assets, net	<u>\$ 15,640,112</u>	<u>\$ 14,179,991</u>	<u>\$ (7,279,978)</u>	<u>\$ -</u>	<u>\$ 22,540,125</u>
Sewer Fund:					
Capital assets, not being depreciated:					
Land	\$ 392,805	\$ 295,449	\$ -	\$ 61,587	\$ 749,841
Construction in progress	3,140,488	1,294,850	-	-	4,435,338
Total capital assets, not being depreciated	3,533,293	1,590,299	-	61,587	5,185,179
Capital assets, being depreciated:					
Buildings and improvements	5,239,759	-	-	20,000	5,259,759
Machinery and equipment	3,534,237	239,986	(361,535)	(13,675)	3,399,013
Total capital assets, being depreciated	8,773,996	239,986	(361,535)	6,325	8,658,772
Less accumulated depreciation for:					
Buildings and improvements	(1,817,061)	(183,926)	-	(15,833)	(2,016,820)
Machinery and equipment	(2,677,724)	(111,545)	349,868	9,508	(2,429,893)
Total accumulated depreciation, net	(4,494,785)	(295,471)	349,868	(6,325)	(4,446,713)
Total capital assets, being depreciated, net	4,279,211	(55,485)	(11,667)	-	4,212,059
Sewer fund capital assets, net	<u>\$ 7,812,504</u>	<u>\$ 1,534,814</u>	<u>\$ (11,667)</u>	<u>\$ 61,587</u>	<u>\$ 9,397,238</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 6 – CAPITAL ASSETS (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

	Balance June 30, 2013 (Restated)	Additions	Reductions	Transfers	Balance June 30, 2014
Refuse Fund:					
Capital assets, not being depreciated:					
Land	\$ 252,505	\$ -	\$ -	\$ -	\$ 252,505
Total capital assets, not being depreciated	<u>252,505</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,505</u>
Capital assets, being depreciated					
Machinery and equipment	2,269,050	564,007	(1,353)	5,514	2,837,218
Total capital assets, being depreciated	<u>2,269,050</u>	<u>564,007</u>	<u>(1,353)</u>	<u>5,514</u>	<u>2,837,218</u>
Less accumulated depreciation for:					
Machinery and equipment	(1,545,355)	(167,184)	1,353	(5,514)	(1,716,700)
Total accumulated depreciation, net	<u>(1,545,355)</u>	<u>(167,184)</u>	<u>1,353</u>	<u>(5,514)</u>	<u>(1,716,700)</u>
Total capital assets, being depreciated, net	<u>723,695</u>	<u>396,823</u>	<u>-</u>	<u>-</u>	<u>1,120,518</u>
Refuse fund capital assets, net	<u>\$ 976,200</u>	<u>\$ 396,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,373,023</u>
Golf Course Fund:					
Capital assets, not being depreciated:					
Land	\$ 624,013	\$ -	\$ -	\$ -	\$ 624,013
Total capital assets, not being depreciated	<u>624,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>624,013</u>
Capital assets, being depreciated					
Buildings and improvements	4,358,502	25,882	(149)	-	4,384,235
Machinery and equipment	761,087	8,450	(261,545)	-	507,992
Total capital assets, being depreciated	<u>5,119,589</u>	<u>34,332</u>	<u>(261,694)</u>	<u>-</u>	<u>4,892,227</u>
Less accumulated depreciation for:					
Buildings and improvements	(2,400,731)	(169,838)	149	-	(2,570,420)
Machinery and equipment	(651,361)	(24,060)	261,545	-	(413,876)
Total accumulated depreciation, net	<u>(3,052,092)</u>	<u>(193,898)</u>	<u>261,694</u>	<u>-</u>	<u>(2,984,296)</u>
Total capital assets, being depreciated, net	<u>2,067,497</u>	<u>(159,566)</u>	<u>-</u>	<u>-</u>	<u>1,907,931</u>
Golf fund capital assets, net	<u>\$ 2,691,510</u>	<u>\$ (159,566)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,531,944</u>
Total capital assets, net	<u>\$ 27,120,326</u>	<u>\$ 15,952,062</u>	<u>\$ (7,291,645)</u>	<u>\$ 61,587</u>	<u>\$ 35,842,330</u>

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

Business-type Activities:	
Water	\$ 610,845
Sewer	295,471
Refuse	167,184
Golf Course	<u>193,898</u>
Total	<u>\$ 1,073,500</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 7 – DEPOSITS AND OTHER LIABILITIES

Deposits and other liabilities consist of the following at June 30, 2014:

	General Fund	Water Fund	Golf Course Fund	Total
Deposits	\$ 21,877	\$ -	\$ -	\$ 21,877
Other liabilities	<u>5,490</u>	<u>22,372</u>	<u>18,840</u>	<u>46,702</u>
Total deposits and other liabilities	<u>\$ 27,367</u>	<u>\$ 22,372</u>	<u>\$ 18,840</u>	<u>\$ 68,579</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 \$319,581 and \$92,789, 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, 2014, the balance is \$399,476 for governmental activities and \$115,986 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, 2014:

	Balance June 30, 2013	Incurred or Issued	Satisfied or Matured	Balance June 30, 2014	Amounts Due Within One Year	Amounts Due in More Than One Year
Governmental activities:						
Obligations payable:						
Compensated absences	\$ 366,587	\$ 56,965	\$ (24,076)	\$ 399,476	\$ 79,895	\$ 319,581
Governmental activities long-term liabilities	<u>\$ 366,587</u>	<u>\$ 56,965</u>	<u>\$ (24,076)</u>	<u>\$ 399,476</u>	<u>\$ 79,895</u>	<u>\$ 319,581</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014:

	Balance June 30, 2013	Incurred or Issued	Satisfied or Matured	Balance June 30, 2014	Amounts Due Within One Year	Amounts Due in More Than One Year
Business-Type Activities:						
Bonds payable:						
Certificates of participation	\$ 2,070,000	\$ -	\$ 2,070,000	\$ -	\$ -	\$ -
Total bonds payable	2,070,000	-	2,070,000	-	-	-
Water revenue loan	7,068,000	-	-	7,068,000	402,062	6,665,938
Capital leases	8,353	-	4,170	4,183	-	4,183
Compensated absences	107,559	9,178	751	115,986	23,197	92,789
Business-type activities long-term liabilities	\$ 9,253,912	\$ 9,178	\$ 2,074,921	\$ 7,188,169	\$ 425,259	\$ 6,762,910

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 City paid the COP in full during fiscal year 2013-14.

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, 2014:

Series 2013 Water Revenue Loan

Fiscal Years Ending June 30	Series 2013 Water Revenue Loan		
	Principal	Interest	Total
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	443,856	129,773	573,629
2012-2024	2,391,605	476,539	2,868,144
2025-2029	2,562,891	161,845	2,724,736
Totals	\$ 7,068,000	\$ 1,393,023	\$ 8,461,023

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014:

Equipment	\$	18,501
Less: Accumulated depreciation		<u>(7,709)</u>
		<u>\$ 10,792</u>

The future minimum lease obligations and the net present value of these minimum lease payments as June 30, 2014 are as follows:

Fiscal Years Ending June 30			
2015	\$	4,170	
2016		<u>13</u>	
Present value of future minimum lease payments	\$	<u>4,183</u>	

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 Statement No. 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 Statement No. 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.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued)

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	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
Deferred housing loans	\$ -	\$ 651,200	\$ 216,000	\$ -	\$ 867,200
Intergovernmental revenue	72,801	-	-	321,923	394,724
	<u>\$ 72,801</u>	<u>\$ 651,200</u>	<u>\$ 216,000</u>	<u>\$ 321,923</u>	<u>\$ 1,261,924</u>

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.

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.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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 2013-2014 was 11.210% for miscellaneous employees and 21.155% 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, 2014, the City’s annual pension cost of \$1,048,489 for CalPERS was equal to the City’s required and actual contributions. The required contribution for the fiscal year ended June 30, 2014 was determined as part of the June 30, 2011 valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected annual salary increases that vary by duration of service ranging from 3.30% to 14.20% for both safety and miscellaneous members, and (c) 3.00% payroll growth. Both (a) and (b) included an inflation component of 2.75%. 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 fifteen 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, 2014 was 20 years for Miscellaneous and 16 years for Police Safety.

The City’s annual pension cost (APC) and net position obligation as of and for the year ended June 30, 2014 were as follows:

Fiscal Year	Three-Year Trend Information for PERS		Net Pension Obligation
	Annual Pension Cost (ACP)	Percentage of ACP Contributed	
6/30/12	\$ 1,077,902	100.0%	\$ -
6/30/13	\$ 1,079,182	100.0%	\$ -
6/30/14	\$ 1,048,489	100.0%	\$ -

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

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

Funded Status and Funding Progress

As of June 30, 2013, the most recent actuarial valuation date, the plan was 77.0% funded for miscellaneous employees and 75.2% funded for safety employees. The actuarial accrued liability for benefits was \$11.8 billion for miscellaneous employees and \$16 billion for safety employees and the actuarial value of assets was \$9.1 billion for miscellaneous employees and \$12.1 billion for safety employees, resulting in an unfunded actuarial accrued liability (UAAL) of \$2.7 billion for miscellaneous employees and \$4.0 billion for safety employees. The covered payroll (annual payroll of active employees covered by the plan) was \$1.9 billion for miscellaneous members and \$1.3 billion for safety members, and the ratio of UAAL to the covered payroll was 142.0% and 316.1%, 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.

<u>Valuation Date</u>	<u>Actual Value Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age Normal</u>	<u>Unfunded AAL (UAAL)/ (Excess Assets)</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
<u>Miscellaneous Plan</u>						
6/30/2013	\$ 9,093,458,815	\$ 11,805,627,557	\$ 2,712,168,742	77.0%	\$ 1,909,639,449	142.0%
<u>Safety Plan</u>						
6/30/2013	\$ 12,092,373,658	\$ 16,086,316,273	\$ 3,993,942,615	75.2%	\$ 1,263,625,356	316.1%

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

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, 2014
Total assets	\$ 80,694,798
Total liabilities	<u>65,440,947</u>
Member's equity	<u>\$ 15,253,851</u>
Total revenue for year	\$ 32,108,146
Total expenses for year	<u>32,739,704</u>
Change in net position	<u>\$ (631,558)</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014:

General Fund:

Current:

General government	\$	650,281
Community development	\$	92,630
Parks and recreation	\$	41,248
Capital outlay	\$	498,119

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 \$543,147. 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 \$100,394. The deficit is due primarily to an underestimation of current fleet maintenance expenditures. The deficit will be eliminated through future revenues or transfers from other funds.

The Streets Grant Fund has a net fund deficit of \$244,902. The deficit is due primarily capital outlay expenditures in excess of grant revenues. The deficit will be eliminated through future revenues or transfers from other funds.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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	\$ 6,093,982
Noncurrent assets	22,540,125
Total assets	28,634,107
Liabilities:	
Current liabilities	1,446,705
Noncurrent liabilities	9,073,483
Total liabilities	10,520,188
Net Position:	
Net investment in capital assets	15,472,125
Unrestricted	2,641,794
Total net position	\$ 18,113,919
CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION	
Operating revenues	\$ 4,182,222
Depreciation expenses	(610,845)
Other operating expenses	(2,890,540)
	680,837
Operating income (loss)	680,837
Nonoperating revenues (expenses)	
Other nonoperating revenue	35,482
Investing income	11,887
Interest expense	(163,339)
Transfers	(196,608)
	(312,578)
Total nonoperating revenues (expenses)	(312,578)
Changes in net position	368,259
Beginning net position	17,899,361
Prior period adjustment	(153,701)
Ending net position	\$ 18,113,919
CONDENSED STATEMENT OF CASH FLOWS	
Net cash provided (used) by:	
Operating activities	\$ 1,823,967
Noncapital financing activities	2,175,275
Capital and related financing activities	(7,583,151)
Investing activities	13,666
	(3,570,243)
Net increase (decrease) in cash and investments	(3,570,243)
Beginning cash and investments	9,136,218
Ending cash and investments	\$ 5,565,975

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

Governmental Activities

The beginning net position of the Governmental Activities in the Government-Wide Statement of Net Position has been restated to record prior period adjustments to correct the following errors in the prior year. A reconciliation of the prior year ending net position to the current year beginning net position for the Governmental Activities is as follows:

Beginning net position	\$ 92,806,870
Prior period adjustments	
Overstatement of capital assets due to inadequate asset management	(1,544,070)
Understatements of revenue due to incorrect classification of deferred loans as unearned revenue	867,200
Net amount of revenues and expenses that were previously classified as liabilities	129,693
Total prior period adjustments	(547,177)
 Beginning net position, as restated	 \$ 92,259,693

Fund Financial Statements

Enterprise Funds

The beginning net position in the Water Fund was overstated by \$153,701 due to depreciation expense being incorrectly recorded in previous years. This adjustment also affected the beginning net position of the Business-type Activities opinion unit included in the Government-Wide Financial Statements by the same amount.

Governmental Funds

The beginning fund balance in the General Fund was overstated by \$12,481 as result of the correction of two errors that occurred in previous fiscal years. The first adjustment of \$217,545 was due to certain revenue and expense transactions that had previously been classified as liabilities to the City. The second adjustment of \$230,026 was an entry required by the State of California while performing an audit of the City's Gas Tax Fund. It was found that in years past the City had been making unallowable transfers from the Gasoline Tax Fund to the General Fund.

The beginning fund balance in the Gasoline Tax Fund was understated by \$230,026 due to the aforementioned prior year unallowable transfers to the General Fund.

The beginning fund balance in the Other Governmental Funds opinion unit was overstated by \$87,852. The adjustment was due to certain revenue and expenses transactions that should have been recorded as such in the Streets Grant Fund. Instead, these transactions had previously been classified as a liability to the City in the General Fund.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 20 – RECHARACTERIZATION OF CITY FUND

During a review of the City's financial statements, it was determined that the nature of the City's Insurance Fund – previously characterized as an Internal Service Fund – would best be characterized as an Agency fund. This decision was made because the Insurance Fund is utilized strictly to withhold earnings from participating employees' paychecks in order to make insurance payments on the employees' behalf. There is no additional administration of the fund required to be performed by the City. Accordingly, the opening fiscal year 2013-14 net position of the Internal Service Fund in the proprietary funds financial statements and Governmental Activities Fund in the government-wide financial statements do not match the ending net position balances in the fiscal year 2012-13 financial statements. The effect to the opening fiscal year 2013-14 net positions for each of the aforementioned funds was a decrease of \$11,066 from the ending fiscal year 2012-13 net positions.

NOTE 21 – 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, 2014 is as follows:

Cash on hand	\$ 2,569,073
Cash with fiscal agents	<u>19,329,972</u>
Total cash	<u>\$ 21,899,045</u>

Receivables

A reconciliation of the Successor Agency Trust Fund's receivables balances as of June 30, 2014 is as follows:

Intergovernmental receivables	\$ 645,718
Advances to the City of Lemoore	2,119,410
Note receivable	<u>1,321,591</u>
Total receivables	<u>\$ 4,086,719</u>

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 21 – SUCCESSOR AGENCY TRUST (Continued)

Capital Assets

Capital assets activity of the Successor Agency Trust Fund as of June 30, 2014 is as follows:

	Balance June 30, 2013	Additions	Reductions	Balance June 30, 2014
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>(1,108,062)</u>	<u>-</u>
Successor Agency capital assets, net	<u>\$ 1,108,062</u>	<u>\$ -</u>	<u>\$ (1,108,062)</u>	<u>\$ -</u>

Long-term Debt

The following is a summary of long-term debt obligation transactions for the Successor Agency Trust Fund at June 30, 2014:

	Balance June 30, 2013	Incurred or Issued	Satisfied or Matured	Balance June 30, 2014	Amounts Due Within One Year	Amounts Due in More Than One Year
Bonds payable:						
1998 RDA Tax Allocation Refunding	\$ 5,145,000	\$ -	\$ 5,145,000	\$ -	\$ -	\$ -
2003 RDA Tax Allocation Refunding	11,380,000	-	11,380,000	-	-	-
2011 RDA Tax Allocation	18,990,000	-	170,000	18,820,000	165,000	18,655,000
2014 RDA Tax Allocation Refunding	-	15,855,465	-	15,855,465	-	15,855,465
Less: bond discount	<u>(710,246)</u>	<u>-</u>	<u>(26,305)</u>	<u>(683,941)</u>	<u>-</u>	<u>(683,941)</u>
Total bonds payable	<u>34,804,754</u>	<u>15,855,465</u>	<u>16,668,695</u>	<u>33,991,524</u>	<u>165,000</u>	<u>33,826,524</u>
Leprino Owner Participation Agreement Obligation	<u>4,484,444</u>	<u>-</u>	<u>593,907</u>	<u>3,890,537</u>	<u>-</u>	<u>3,890,537</u>
Business-type activities long-term liabilities	<u>\$ 39,289,198</u>	<u>\$ 15,855,465</u>	<u>\$ 17,262,602</u>	<u>\$ 37,882,061</u>	<u>\$ 165,000</u>	<u>\$ 37,717,061</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. The 1998 Bonds were fully defeased through a current refunding during fiscal year 2013-2014.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 21 – SUCCESSOR AGENCY TRUST (Continued)

Long-term Debt (Continued)

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. The 2003 Bonds were fully defeased through a current refunding during fiscal year 2013-2014.

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).

The following is a schedule of the future estimated minimum payments related to the 2011 Bonds at June 30, 2014:

Fiscal Years Ending June 30	2011 Tax Allocation Refunding Bond		
	Principal	Interest	Total
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	180,000	1,310,825	1,490,825
2020-2024	1,025,000	6,386,853	7,411,853
2025-2029	1,430,000	5,986,939	7,416,939
2030-2034	2,015,000	5,359,994	7,374,994
2035-2039	9,495,000	3,251,084	12,746,084
2040-2041	3,990,000	299,425	4,289,425
Totals	<u>\$ 18,820,000</u>	<u>\$ 27,921,634</u>	<u>\$ 46,741,634</u>

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 21 – SUCCESSOR AGENCY TRUST (Continued)

Long-term Debt (Continued)

2014 RDA Tax Allocation Refunding Bonds

The Agency issued \$15,855,465 of its Tax Allocation Refunding Bonds on June 27, 2014 (the 2014 Bonds) to currently fund \$4,160,427 and \$10,269,654 of the Agency's remaining issuances of the 1998 RDA Tax Allocation Refunding Bond and the 2003 RDA Tax Allocations Refunding Bonds, and to fund issuance costs and a reserve account. Beginning February 1, 2015, interest and principal on the 2014 Bonds is payable semi-annually on February 1 and August 1 of each year at an interest rate of 3.960% per annum. Debt Service payments of the 2014 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. The final payment of the loan is scheduled for August 1, 2033.

The following is a schedule of the future estimated minimum payments related to the 2014 Bonds at June 30, 2014:

Fiscal Years Ending June 30	2014 Tax Allocation Refunding Bond		
	Principal	Interest	Total
2015	\$ -	\$ 373,238	\$ 373,238
2016	524,878	617,484	1,142,362
2017	604,523	595,122	1,199,645
2018	626,612	570,745	1,197,357
2019	653,805	545,393	1,199,198
2020-2024	3,675,298	2,310,046	5,985,344
2025-2029	4,425,280	1,508,523	5,933,803
2030-2034	<u>5,345,069</u>	<u>545,594</u>	<u>5,890,663</u>
Totals	<u>\$ 15,855,465</u>	<u>\$ 7,066,145</u>	<u>\$ 22,921,610</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 \$593,907 based on the increase in tax increments and other facts.

The total liability to Leprino Foods Company at June 30, 2014 was \$3,890,537.

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REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF LEMOORE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2014**

Both of the City's defined benefit pension plans, the Miscellaneous Plan and the Safety Plan, are cost-sharing multiple employer defined benefit pension plans that provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The information presented below in the schedule of funding progress and employer contributions relates to the plan as a whole, of which the City is one participating employer.

It should be noted that during the June 30, 2013 actuarial valuation of the pension plans, CalPERS actuaries combined all of the Miscellaneous and Safety plans into two plans for reporting purposes. Accordingly, all of the amounts included in the Schedule of Funding Progress appear to have significantly increased from the previously reported actuarial valuations.

Valuation Date	Actual Value Assets	Acturial 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>						
6/30/2011	\$ 3,203,214,899	\$ 3,619,835,876	\$ 416,620,977	88.5%	\$ 759,263,518	54.9%
6/30/2012	\$ 3,686,598,343	\$ 4,175,139,166	\$ 488,540,823	88.3%	\$ 757,045,663	64.5%
6/30/2013	\$ 9,093,458,815	\$ 11,805,627,557	\$ 2,712,168,742	77.0%	\$ 1,909,639,449	142.0%
<u>Safety Plan</u>						
6/30/2011	\$ 421,374,728	\$ 503,491,275	\$ 82,116,547	83.7%	\$ 63,392,685	129.5%
6/30/2012	\$ 407,411,936	\$ 475,963,729	\$ 68,551,793	85.6%	\$ 59,986,230	114.3%
6/30/2013	\$ 12,092,373,658	\$ 16,086,316,273	\$ 3,993,942,615	75.2%	\$ 1,263,625,356	316.1%

**CITY OF LEMOORE
REQUIRED SUPPLEMENTARY INFORMATION
MODIFIED APPROACH FOR CITY INFRASTRUCTURE CAPITAL ASSETS
FOR THE YEAR ENDED JUNE 30, 2014**

Description of Modified Approach

The City has elected to use the “Modified Approach” as defined by GASB Statement No. 34 for infrastructure reporting for the majority of its road network system. Under GASB Statement No. 34, eligible infrastructure capital assets are not required to be depreciated under the following conditions:

- The City manages the eligible infrastructure capital assets using an asset management system which requires that the City (a) perform an up-to-date inventory; (b) perform condition assessments and summarize the results using a measurement scale; and (c) estimate the annual amounts to maintain and preserve the asset at the established condition assessment level.
- The City documents that the eligible infrastructure capital assets are being preserved approximately at or above the established and disclosed condition assessment level.

Assessment of Road Network Conditions

In August 2003, the City hired engineers to conduct a study to update the physical condition of its road networks, which included seven major categories: curb and gutter, sidewalk, pavement, landscape zones, streetlights, railroad crossings, and traffic signals. Due to a recommendation by the engineers performing the assessment, the streetlights, railroad crossings, and traffic signals were removed from the “modified approach” methodology of tracking infrastructure and are now depreciated using the straight-line method. Capital assets such as water, sewer, and storm drain facilities funded through enterprise accounts were not included. Previous physical condition assessments were conducted April 2007 and November 2012.

As part of the assessment of the physical condition of the City’s road networks, the City adopted an Overall Condition Indices (OCIs) standard for each asset group included in its road networks. For the most recent report completed in November 2012, the City established a minimum OCI of 70 for each asset group. The following includes the ranges established by the City to categorize the condition of its asset groups, as well as the OCI determined by the engineers that performed the assessment.

OCI Ranges Established by the City

<u>Sidewalks and Curbs & Gutters</u>		<u>Pavement</u>		<u>Landscape Zones</u>	
<u>Condition</u>	<u>OCI Range</u>	<u>Condition</u>	<u>OCI Range</u>	<u>Condition</u>	<u>OCI Range</u>
Good	100 - 76	Level 1	100 - 76	Good	100 - 90
Fair	75 - 51	Level 2	75 - 61	Fair	89 - 30
Poor	50 - 0	Level 3	60 - 46	Poor	29 - 0
		Level 4	45 - 30		
		Level 5	29 - 13		

OCI Ratings

<u>Asset Group</u>	<u>August 2003</u>	<u>April 2007</u>	<u>November 2012</u>
Sidewalks	87.2	N/A	98.3
Curbs and Gutters	87.5	N/A	98.4
Pavement	82.2	N/A	75.6
Landscape Zones	80.0	79.0	76.0

The April 2007 OCI assessments were not available for the sidewalks, curbs and gutters, and landscaping zones.

**CITY OF LEMOORE
 REQUIRED SUPPLEMENTARY INFORMATION
 MODIFIED APPROACH FOR CITY INFRASTRUCTURE CAPITAL ASSETS
 FOR THE YEAR ENDED JUNE 30, 2014**

Estimated Maintenance Costs Versus Actual Costs

The City expended \$1,404,971 on road network improvement projects for the fiscal year ended June 30, 2014. These road network improvements expenditures enhanced the condition of many of the road networks described above and in Note 1 to the basic financial statements and delayed deterioration on others. The estimated expenditure required to maintain and improve the overall condition of the road networks from July 1, 2014 – June 30, 2015 is \$1,473,385.

A schedule of the estimated annual amount calculated versus the actual amount spent to maintain and preserve the City's road networks above the current minimum OCI rating of 70 over the past four years is as follows:

<u>Fiscal Year</u>	<u>Maintenance Estimate</u>	<u>Actual Expenditures</u>
2010-11	\$ 2,989,008	\$ 961,184
2011-12	1,940,100	793,928
2012-13	2,329,020	2,609,569
2013-14	1,473,385	1,404,971

CITY OF LEMOORE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amount			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Property taxes	\$ 1,370,000	\$ 1,370,000	\$ 1,871,400	\$ 501,400
Other taxes	2,679,000	2,679,000	2,877,392	198,392
Licenses and permits	347,200	347,200	679,888	332,688
Charges for services	426,400	426,400	458,129	31,729
Intergovernmental	1,977,025	1,977,025	2,325,225	348,200
Fees and assessments	19,000	19,000	77,540	58,540
Use of money and property	108,750	108,750	68,274	(40,476)
Other revenue	546,318	546,318	612,585	66,267
Total revenues	7,473,693	7,473,693	8,970,433	1,496,740
EXPENDITURES:				
General government	974,386	969,017	1,619,298	(650,281)
Public safety	5,273,500	5,291,846	4,979,815	312,031
Public works	423,821	451,622	349,974	101,648
Community development	1,190,706	1,233,922	1,326,552	(92,630)
Parks and recreation	533,613	537,177	578,425	(41,248)
Capital outlay	617,280	617,280	1,115,399	(498,119)
Total expenditures	9,013,306	9,100,864	9,969,463	(868,599)
Excess (deficiency) of revenues over (under) expenditures	(1,539,613)	(1,627,171)	(999,030)	628,141
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	9,201	9,201
Operating transfers in	-	-	1,521,495	1,521,495
Operating transfers out	-	-	(196,969)	(196,969)
Total other financing sources (uses)	-	-	1,333,727	1,333,727
Net changes in fund balances	(1,539,613)	(1,627,171)	334,697	1,961,868
Fund balances, June 30, 2013	12,129,456	12,129,456	12,129,456	-
Prior period adjustment	(12,481)	(12,481)	(12,481)	-
Fund balances, June 30, 2013, restated	12,116,975	12,116,975	12,116,975	-
Fund balances, June 30, 2014	\$ 10,577,362	\$ 10,489,804	\$ 12,451,672	\$ 1,961,868

CITY OF LEMOORE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2014

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

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.

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, 2014**

	Combined Special Revenue Funds	Combined Capital Project Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 3,214,082	\$ 5,743,275	\$ 8,957,357
Receivables:			
Accounts	1,286	35,831	37,117
Intergovernmental	<u>910,264</u>	<u>-</u>	<u>910,264</u>
Total assets	<u>\$ 4,125,632</u>	<u>\$ 5,779,106</u>	<u>\$ 9,904,738</u>
LIABILITIES			
Accounts payable	\$ 65,096	\$ -	\$ 65,096
Due to other funds	<u>265,052</u>	<u>38,634</u>	<u>303,686</u>
Total liabilities	<u>330,148</u>	<u>38,634</u>	<u>368,782</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>321,923</u>	<u>-</u>	<u>321,923</u>
Total deferred inflows of resources	<u>321,923</u>	<u>-</u>	<u>321,923</u>
FUND BALANCES			
Restricted	1,474,313	-	1,474,313
Committed	1,845,204	5,740,472	7,585,676
Assigned	398,946	-	398,946
Unassigned	<u>(244,902)</u>	<u>-</u>	<u>(244,902)</u>
Total fund balances	<u>3,473,561</u>	<u>5,740,472</u>	<u>9,214,033</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,125,632</u>	<u>\$ 5,779,106</u>	<u>\$ 9,904,738</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Combined Special Revenue Funds	Combined Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Property taxes	\$ 257,260	\$ -	\$ 257,260
Licenses and permits	9,670	-	9,670
From other agencies	1,960,738	-	1,960,738
Fees and assessments	29,351	355,771	385,122
Use of money and property	6,821	13,272	20,093
Other revenue	<u>6,350</u>	<u>2</u>	<u>6,352</u>
Total revenues	<u>2,270,190</u>	<u>369,045</u>	<u>2,639,235</u>
EXPENDITURES:			
Current:			
General government	8,723	-	8,723
Public works	213	-	213
Community development	384,187	-	384,187
Capital outlay:			
City streets	2,675,314	338,422	3,013,736
Parks and recreation	<u>-</u>	<u>386,784</u>	<u>386,784</u>
Debt service:			
Principal retirement	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,068,437</u>	<u>725,206</u>	<u>3,793,643</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(798,247)</u>	<u>(356,161)</u>	<u>(1,154,408)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	14,784	196,969	211,753
Operating transfers out	<u>(36,497)</u>	<u>(37,502)</u>	<u>(73,999)</u>
Total other financing sources (uses)	<u>(21,713)</u>	<u>159,467</u>	<u>137,754</u>
Net changes in fund balances	<u>(819,960)</u>	<u>(196,694)</u>	<u>(1,016,654)</u>
Fund balances, July 1, 2013	4,381,373	5,937,166	10,318,539
Prior period adjustment	<u>(87,852)</u>	<u>-</u>	<u>(87,852)</u>
Fund balances, July 1, 2013, restated	<u>4,293,521</u>	<u>5,937,166</u>	<u>10,230,687</u>
Fund balances, June 30, 2014	<u>\$ 3,473,561</u>	<u>\$ 5,740,472</u>	<u>\$ 9,214,033</u>

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014**

	Traffic Safety	Local Transportation	Streets Grant Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Totals
ASSETS							
Cash and investments	\$ 397,491	\$ 497,285	\$ -	\$ 1,858,405	\$ 450,951	\$ 9,950	\$ 3,214,082
Receivables:							
Accounts	1,286	-	-	-	-	-	1,286
Intergovernmental	169	372,648	362,076	18,481	156,890	-	910,264
Total assets	<u>\$ 398,946</u>	<u>\$ 869,933</u>	<u>\$ 362,076</u>	<u>\$ 1,876,886</u>	<u>\$ 607,841</u>	<u>\$ 9,950</u>	<u>\$ 4,125,632</u>
LIABILITIES							
Accounts payable	\$ -	\$ 1,242	\$ 20,003	\$ 40,581	\$ 2,219	\$ 1,051	\$ 65,096
Due to other funds	-	-	265,052	-	-	-	265,052
Total liabilities	<u>-</u>	<u>1,242</u>	<u>285,055</u>	<u>40,581</u>	<u>2,219</u>	<u>1,051</u>	<u>330,148</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	-	-	321,923	-	-	-	321,923
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>321,923</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>321,923</u>
FUND BALANCES							
Restricted	-	868,691	-	-	605,622	-	1,474,313
Committed	-	-	-	1,836,305	-	8,899	1,845,204
Assigned	398,946	-	-	-	-	-	398,946
Unassigned	-	-	(244,902)	-	-	-	(244,902)
Total fund balances	<u>398,946</u>	<u>868,691</u>	<u>(244,902)</u>	<u>1,836,305</u>	<u>605,622</u>	<u>8,899</u>	<u>3,473,561</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 398,946</u>	<u>\$ 869,933</u>	<u>\$ 362,076</u>	<u>\$ 1,876,886</u>	<u>\$ 607,841</u>	<u>\$ 9,950</u>	<u>\$ 4,125,632</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Traffic Safety	Local Transportation	Streets Grant Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Totals
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ 257,260	\$ -	\$ -	\$ 257,260
Licenses and permits	-	-	-	-	-	9,670	9,670
From other agencies	-	372,648	898,802	532,398	156,890	-	1,960,738
Fees and assessments	29,351	-	-	-	-	-	29,351
Use of money and property	883	1,196	71	3,584	1,066	21	6,821
Other revenue	-	-	-	6,350	-	-	6,350
Total revenues	<u>30,234</u>	<u>373,844</u>	<u>898,873</u>	<u>799,592</u>	<u>157,956</u>	<u>9,691</u>	<u>2,270,190</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	8,723	8,723
Public works	-	-	213	-	-	-	213
Community development	-	-	-	384,187	-	-	384,187
Capital outlay:							
City streets	-	326,677	1,443,512	-	905,125	-	2,675,314
Total expenditures	<u>-</u>	<u>326,677</u>	<u>1,443,725</u>	<u>384,187</u>	<u>905,125</u>	<u>8,723</u>	<u>3,068,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,234</u>	<u>47,167</u>	<u>(544,852)</u>	<u>415,405</u>	<u>(747,169)</u>	<u>968</u>	<u>(798,247)</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	14,784	-	-	-	14,784
Operating transfers out	(398)	-	(9,099)	(27,000)	-	-	(36,497)
Total other financing sources (uses)	<u>(398)</u>	<u>-</u>	<u>5,685</u>	<u>(27,000)</u>	<u>-</u>	<u>-</u>	<u>(21,713)</u>
Net change in fund balance	<u>29,836</u>	<u>47,167</u>	<u>(539,167)</u>	<u>388,405</u>	<u>(747,169)</u>	<u>968</u>	<u>(819,960)</u>
Fund balances, July 1, 2013	369,110	821,524	382,117	1,447,900	1,352,791	7,931	4,381,373
Prior period adjustment	-	-	(87,852)	-	-	-	(87,852)
Fund balance, July 1, 2013, restated	<u>369,110</u>	<u>821,524</u>	<u>294,265</u>	<u>1,447,900</u>	<u>1,352,791</u>	<u>7,931</u>	<u>4,293,521</u>
Fund balances, July 1, 2014	<u>\$ 398,946</u>	<u>\$ 868,691</u>	<u>\$ (244,902)</u>	<u>\$ 1,836,305</u>	<u>\$ 605,622</u>	<u>\$ 8,899</u>	<u>\$ 3,473,561</u>

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2014**

	Street Improvement	Recreation Improvement	Facility Infrastructure	Capital Improvement Fees	Totals
ASSETS					
Cash and investments	\$ 119,584	\$ 1,942,824	\$ 480,696	\$ 3,200,171	\$ 5,743,275
Receivables:					
Accounts	<u>-</u>	<u>7,715</u>	<u>-</u>	<u>28,116</u>	<u>35,831</u>
Total assets	<u>\$ 119,584</u>	<u>\$ 1,950,539</u>	<u>\$ 480,696</u>	<u>\$ 3,228,287</u>	<u>\$ 5,779,106</u>
LIABILITIES					
Accounts payable	<u>\$ -</u>	<u>\$ 26,816</u>	<u>\$ 565</u>	<u>\$ 11,253</u>	<u>\$ 38,634</u>
Total liabilities	<u>-</u>	<u>26,816</u>	<u>565</u>	<u>11,253</u>	<u>38,634</u>
FUND BALANCES					
Committed	<u>119,584</u>	<u>1,923,723</u>	<u>480,131</u>	<u>3,217,034</u>	<u>5,740,472</u>
Total fund balances	<u>119,584</u>	<u>1,923,723</u>	<u>480,131</u>	<u>3,217,034</u>	<u>5,740,472</u>
Total liabilities and fund balances	<u>\$ 119,584</u>	<u>\$ 1,950,539</u>	<u>\$ 480,696</u>	<u>\$ 3,228,287</u>	<u>\$ 5,779,106</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Street Improvement</u>	<u>Recreation Improvement</u>	<u>Facility Infrastructure</u>	<u>Capital Improvement Fees</u>	<u>Totals</u>
REVENUES					
Fees and assessments	\$ -	\$ 137,964	\$ -	\$ 217,807	\$ 355,771
Use of money and property	276	4,949	666	7,381	13,272
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Total revenues	<u>276</u>	<u>142,913</u>	<u>666</u>	<u>225,190</u>	<u>369,045</u>
EXPENDITURES					
Capital outlay:					
Public works	-	-	4,826	333,596	338,422
Parks and recreation	<u>-</u>	<u>386,784</u>	<u>-</u>	<u>-</u>	<u>386,784</u>
Total expenditures	<u>-</u>	<u>386,784</u>	<u>4,826</u>	<u>333,596</u>	<u>725,206</u>
Excess (deficiency) of revenues over (under) expenditures	<u>276</u>	<u>(243,871)</u>	<u>(4,160)</u>	<u>(108,406)</u>	<u>(356,161)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	196,969	-	196,969
Operating transfers out	<u>-</u>	<u>(24,352)</u>	<u>-</u>	<u>(13,150)</u>	<u>(37,502)</u>
Total other financing sources (uses)	<u>-</u>	<u>(24,352)</u>	<u>196,969</u>	<u>(13,150)</u>	<u>159,467</u>
Net change in fund balance	276	(268,223)	192,809	(121,556)	(196,694)
Fund balances, July 1, 2013	<u>119,308</u>	<u>2,191,946</u>	<u>287,322</u>	<u>3,338,590</u>	<u>5,937,166</u>
Fund balances, June 30, 2014	<u>\$ 119,584</u>	<u>\$ 1,923,723</u>	<u>\$ 480,131</u>	<u>\$ 3,217,034</u>	<u>\$ 5,740,472</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2014**

	Successor Agency Debt Service	Successor Agency Capital Projects	Totals
ASSETS			
Cash and investments	\$ 13,971	\$ 2,555,102	\$ 2,569,073
Restricted cash with fiscal agents	19,329,972	-	19,329,972
Intergovernmental receivables	-	645,718	645,718
Advances to City of Lemoore	-	2,119,410	2,119,410
Notes receivable	-	1,321,591	1,321,591
Prepaid expenses	64,363	-	64,363
Assets held for resale	-	1,464,377	1,464,377
Capital assets, net of accumulated depreciation	-	-	-
 Total assets	 <u>\$ 19,408,306</u>	 <u>\$ 8,106,198</u>	 <u>\$ 27,514,504</u>
LIABILITIES			
Accounts payable	\$ -	\$ 56,065	\$ 56,065
Intergovernmental payable	-	-	-
Interest payable	560,796	-	560,796
Long-term debt	<u>33,991,524</u>	<u>3,890,537</u>	<u>37,882,061</u>
 Total liabilities	 <u>34,552,320</u>	 <u>3,946,602</u>	 <u>38,498,922</u>
NET POSITION			
Held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	<u>(15,144,014)</u>	<u>4,159,596</u>	<u>(10,984,418)</u>
 Total net position	 <u>\$ (15,144,014)</u>	 <u>\$ 4,159,596</u>	 <u>\$ (10,984,418)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

	Successor Agency Debt Service	Successor Agency Capital Projects	Total Successor Agency Private-Purpose Trust Fund
ADDITIONS			
Taxes	\$ -	\$ 3,563,318	\$ 3,563,318
Investment earnings	33,185	101,290	134,475
Reimbursement of debt overpayment	-	1,239,625	1,239,625
Miscellaneous	-	24,413	24,413
Intrafund transfers	<u>3,625,048</u>	<u>-</u>	<u>3,625,048</u>
Total additions	<u>3,658,233</u>	<u>4,928,646</u>	<u>8,586,879</u>
DEDUCTIONS			
Community development	-	421,466	421,466
Intrafund transfers	-	3,625,048	3,625,048
Loss on asset disposal	-	1,108,062	1,108,062
Debt service:			
Interest and fiscal charges	<u>2,355,291</u>	<u>-</u>	<u>2,355,291</u>
Total deductions	<u>2,355,291</u>	<u>5,154,576</u>	<u>7,509,867</u>
Changes in net position	1,302,942	(225,930)	1,077,012
Net position, beginning of year	<u>(16,446,956)</u>	<u>4,385,526</u>	<u>(12,061,430)</u>
Net position, end of year	<u>\$ (15,144,014)</u>	<u>\$ 4,159,596</u>	<u>\$ (10,984,418)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2014**

	<u>Laguna Irrigation</u>	<u>Other Agency Funds</u>	<u>Insurance</u>	<u>Totals</u>
ASSETS				
Cash and investments	\$ 500,410	\$ 433,516	\$ 71,625	\$ 1,005,551
Accounts receivable	-	45,204	-	45,204
Other assets	<u>28,800</u>	<u>-</u>	<u>-</u>	<u>28,800</u>
Total assets	<u>\$ 529,210</u>	<u>\$ 478,720</u>	<u>\$ 71,625</u>	<u>\$ 1,079,555</u>
LIABILITIES				
Accounts payable	\$ -	\$ 262,794	\$ -	\$ 262,794
Due to others	529,210	184,215	71,625	785,050
Deposits	<u>-</u>	<u>31,711</u>	<u>-</u>	<u>31,711</u>
Total liabilities	<u>\$ 529,210</u>	<u>\$ 478,720</u>	<u>\$ 71,625</u>	<u>\$ 1,079,555</u>

**CITY OF LEMOORE
MUNICIPAL GOLF COURSE**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2014**

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

JUNE 30, 2014

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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, 2014, 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.

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

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, 2014, 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 23, 2015

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

**CITY OF LEMOORE MUNICIPAL GOLF COURSE
BALANCE SHEET
JUNE 30, 2014**

ASSETS

Current assets:	
Cash	\$ 47,272
Receivables	9,706
Inventories	<u>48,075</u>
Total current assets	<u>105,053</u>
Property and equipment, net of accumulated depreciation	<u>319,871</u>
Total assets	<u>\$ 424,924</u>

LIABILITIES AND EQUITY

Current liabilities:	
Accounts payable	\$ 20,912
Deposits and other liabilities	18,840
Current portion of capital leases	<u>4,183</u>
Total current liabilities	<u>43,935</u>
Long-term liabilities:	
Loans from Lemoore Redevelopment Successor Agency	<u>301,364</u>
Total liabilities	<u>345,299</u>
Equity:	
Retained earnings	<u>79,625</u>
Total liabilities and net assets	<u>\$ 424,924</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, 2014**

Revenues:	
Golf operations	\$ 934,781
Merchandise	145,040
Food and beverage	211,048
Other revenue	<u>8,321</u>
Total revenue	<u>1,299,190</u>
Cost of Revenues:	
Merchandise	114,931
Food and beverage	<u>142,177</u>
Total cost of revenues	<u>257,108</u>
Gross profit	1,042,082
Operating Expenses:	
General administrative	38,600
Clubhouse	26,832
Golf operations	75,389
Course maintenance	454,599
Advertising and promotion	6,745
Management fee	90,000
Fixed expenses	73,849
Depreciation	<u>110,589</u>
Total operating expenses	<u>1,133,711</u>
Net operating income (loss) before transfers	165,479
Nonoperating revenue (expenses)	
Interest expense	<u>(20,308)</u>
Income before transfers	145,171
Transfers to City of Lemoore	<u>(188,248)</u>
Net income (loss)	(43,077)
Retained earnings, beginning of year	<u>122,702</u>
Retained earnings, end of year	<u><u>\$ 79,625</u></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, 2014**

Cash flows from operating activities:	
Receipt from customers and users	\$ 1,267,677
Payments to suppliers	(646,703)
Payments to employees	(350,120)
Other operating revenues	<u>8,321</u>
Net cash provided (used) by operating activities	<u>279,175</u>
Cash flows from noncapital financing activities:	
Loans from to other funds	(102,278)
Transfers to other funds	<u>(188,248)</u>
Net cash provided (used) by noncapital financing activities	<u>(290,526)</u>
Cash flows from capital and related financing activities:	
Principal paid on capital debt	(4,170)
Interest paid on capital debt	(20,308)
Acquisition of capital assets	<u>(34,379)</u>
Net cash provided (used) by capital and related financing activities	<u>(58,857)</u>
Increase (decrease) in cash and cash equivalents	(70,208)
Cash and cash investments, July 1	<u>117,480</u>
Cash and cash investments, June 30	<u>\$ 47,272</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$ 165,474
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	110,589
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(5,666)
Increase (decrease) in inventory	24,749
Increase (decrease) in prepaid expenses	6,017
Increase (decrease) in accounts payable	(4,463)
Increase (decrease) in deposits and other liabilities	<u>(17,525)</u>
Net cash provided (used) by operating activities	<u>\$ 279,175</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, 2014

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, 2014.

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, 2014

NOTE 3 – CASH

The cash balance at June 30, 2014 consisted of \$47,272 in the checking account.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2014:

Office furniture	\$	15,471
Kitchen		19,871
Golf shop equipment		21,933
Driving range		3,558
Maintenance equipment		235,234
Pumps		99,096
Improvements		1,039,435
Golf cart improvements		15,104
Golf carts		<u>26,069</u>
		1,475,771
Less accumulated depreciation		<u>(1,155,900)</u>
Total property and equipment	\$	<u><u>319,871</u></u>

NOTE 5 – LONG-TERM LIABILITIES

The Golf Course's liabilities for capital leases consist of the following at June 30, 2014:

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

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014

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
2015	\$ <u>4,183</u>
Present value of future liability payments	\$ <u>4,183</u>

Outstanding loan balances due to the Lemoore Redevelopment Successor Agency at June 30, 2014 are as follows:

Loan for cart barn and irrigation equipment	\$ 87,987
Loan for golf course construction	<u>213,377</u>
	<u>\$ 301,364</u>

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:

Year Ended June 30,	Golf Carts
2015	\$ 54,648
2016	<u>22,770</u>
Total	<u>\$ 77,418</u>

Golf cart rentals for the year ended June 30, 2014 totaled \$54,872.

CITY OF LEMOORE MUNICIPAL GOLF COURSE
LEMOORE, CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 7 – MANAGEMENT CONTRACT

The City of Lemoore is under contract with Rhoads Golf LLC 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, 2014 to manage the Golf Course.

NOTE 8 – SUBSEQUENT EVENTS

The City's contract with Rhoads Golf LLC ended November 31, 2014. The City has since contracted with Tom Ringer, effective November 22, 2014 for the management and operations of the Lemoore Municipal Golf Course. The new contract calls for base payments of \$4,500 per calendar month payable in advance on the first day of each month.

**CITY OF LEMOORE
CALIFORNIA**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2014**

**CITY OF LEMOORE
CALIFORNIA
SINGLE AUDIT REPORT
JUNE 30, 2014**

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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, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 23, 2015.

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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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 City's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

City's Response to Finding

The City of Lemoore's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 23, 2015

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, 2014. 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 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 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, 2014.

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 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, California, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 23, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Pange & Company

Clovis, California
March 23, 2015

CITY OF LEMOORE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through the California Department of Housing and Urban Development			
Housing and Community Development:			
Home Investment Partnerships Program	14.239	10-HOME-6868	\$ <u>65,000</u>
Total U.S. Department of Housing and Urban Development			<u>65,000</u>
<u>U.S. Department of Transportation</u>			
Passed through State of California Department of Transportation			
Highway Planning and Construction	20.205	* CML-5115-(024)	564,007
Highway Planning and Construction	20.205	* CML-5115-(026)	315,955
Highway Planning and Construction	20.205	* CML-5115-(028)	29,301
Highway Planning and Construction	20.205	* SRTSL-5115(022)	<u>7,283</u>
Total U.S. Department of Transportation			<u>916,546</u>
<u>U.S. Department of Justice</u>			
Direct Award:			
Public Safety Partnership and Community Policing Grants	16.710	2012UMWX0187	<u>41,600</u>
Total U.S. Department of Justice			<u>41,600</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,023,146</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, 2014

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

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.

CITY OF LEMOORE
LEMOORE, CALIFORNIA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE 3 – PROGRAM DESCRIPTIONS (Continued)

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.

U.S Department of Justice

Public Safety and Community Policing Grants

The Community Oriented Policing Services (COPS) grant programs provide State, local, and tribal law enforcement agencies with resources to address law enforcement needs with a focus on advancing public safety through the implementation of policing strategies. The COPS Hiring Program provides direct funding to enforcement agencies to hire new and/or rehire full-time career law enforcement officers to increase their community policing capacity and crime prevention efforts

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**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weakness identified? _____ Yes X 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: Unmodified

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> 20.205	<u>Name of Federal Program or Cluster</u> Highway Planning and Construction
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 300,000</u>
Auditee qualified as low-risk auditee?	_____ Yes <u> X </u> No

**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2014-001

Year-End Closing Process (Significant Deficiency)

- Condition:** We have determined that the processes utilized for the closing and reporting of the City's financial activity were not concluded in a timely manner. Accordingly, we received various reconciling schedules that were either inaccurate or incomplete.
- Criteria:** A strong system of internal controls and management review requires that general ledger account balances be properly reconciled to a subsidiary ledger or other adequate supporting documentation on a periodic basis, as well as during the year-end financial close process, and provided to the City's auditors at the time fieldwork commences. Management is responsible for maintaining its accounting records in accordance with accounting principles generally accepted in the United State of America.
- Cause:** Year-end balances, specifically related to long-term debt and capital assets, were incorrectly recorded in the City's financial records and the incorrect balances were not subsequently reviewed. Additionally, various schedules, including the City's depreciation schedules and Schedule of Expenditures of Federal awards were either incomplete or inaccurate when they were requested and/or provided to us by the City.
- Effect:** As a result of this condition, long-term debt and the Schedule of Expenditures of Federal Awards were initially materially misstated. Additionally, significant delays in the completion of the audit occurred due to the City providing us incomplete and inaccurate reconciling schedules.
- Recommendation:** Although the City's Finance Department has continued to make significant improvements in its overall ability to provide accurate financial information, we recommend that further emphasis be placed on closing accounting records in a more timely manner. This will include creating and implementing specific procedures to ensure that the general ledger and all supporting schedules are complete and have been reviewed by the appropriate personnel prior to the commencement of audit fieldwork. We also recommend that the Finance Department create and implement controls to ensure the proper tracking of all grants the City receives. We believe that this can be achieved through increased communication with all of the City's departments regarding the receipt and progress of grant expenditures. Additionally, the progress of all grants should be consistently maintained on a schedule that reconciles each of its grants to the general ledger.

**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2014-001 **Year-End Closing Process (Significant Deficiency) (Continued)**

Management Response: The Finance Department had all departments conduct a physical inventory of all assets during fiscal year 2013-2014. The supporting schedules were updated accordingly. However, the year-end process did not proceed as timely as anticipated. Finance staff was tasked with new duties beginning July 2014 that required a tremendous allotment of time. The capital asset schedules were not completed timely due to the time restraints placed on staff. The schedules are currently up to date and the next fiscal year process will proceed in a timely manner.

The Finance Department plans to take a more active role in the grant activities of the City. We now have a clear picture of what information is required for the future audits. The Finance department staff will work closely with the departments to ensure that all schedules are available for the 2014-2015 audit.

The Finance Department has worked diligently to make improvements in accounting for the financial activities in the past three years. Each year new hurdles are presented and the Finance staff continues to take on the additional tasks while maintaining existing duties. The Finance Department will strive to provide complete and accurate financial information for the next audit in a timely manner.

SECTION III – FEDERAL AWARDS FINDINGS

None reported.

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2014**

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.

Management 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.

Status: Partially implemented

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2014**

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.)

Status: Partially implemented

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel

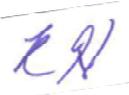


**Office of the
City Manager**

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

Staff Report

ITEM NO. 4-2

To: Lemoore City Council
From: Ron Hoggard, Interim City Manager 
Date: March 30, 2015 **Meeting Date:** April 7, 2015
Subject: Appointment of Frank Rivera - Interim Public Works/Planning Director,
Fire Marshall and Building Official

Discussion:

With the April retirement of the long-time Lemoore Public Works/Planning Director, David Wlaschin, it is necessary to appoint an Interim Public Works/Planning Director, Fire Marshal, and Building Official during the recruitment period for this position. The recruitment process which will begin shortly, will not conclude until the new City Manager is in place. This will provide the new City Manager the opportunity to appoint this department head.

Budget Impact:

The appointment of an Interim Public Works/Planning Director to replace the retiring Public Works/Planning Director does not cause an increase to the 2014-15 budget. The position will be paid at the "A" step of the Public Works/Planning Director pay range #458, which is \$6,416 per month.

Recommendation:

This is an informational item for the City Council, staff, and interested public. The City of Lemoore Construction Superintendent, Frank Rivera, has been appointed City of Lemoore Interim Public Works/Planning Director, City of Lemoore Fire Marshal and City of Lemoore Building Official, to take affect April 15, 2015.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



Office of the
City Manager

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

Staff Report

ITEM 4-3

To: Lemoore City Council
From: Ron Hoggard, Interim City Manager *RH*
Date: March 27, 2015 **Meeting Date:** April 7, 2015
Subject: Budget Review Committee for Fiscal Year 2015-2016

Discussion:

At the April 16, 2013 Council meeting, Council discussed being more involved in the budget creation process at the staff level. The following appointments have been made to participate in the Budget Review Committee:

Fiscal Year 2013-2014 – Council Member Siegel

Fiscal Year 2014-2015 – Mayor Wynne and Council Member Siegel

Staff is currently involved in producing the City budgets for Fiscal Year 2015-2016. Council has three options to consider for the Budget Review Committee. The options are as follows:

- Option 1: Reassign Mayor Wynne and Council Member Siegel to participate in the Budget Review Committee.
- Option 2: Appoint another member or members of the City Council to participate in the Budget Review Committee.
- Option 3: Do not participate in the Budget Review Committee.

Budget Impact:

None.

Recommendation:

After City Council discussion, choose an option for the Budget Review Committee for Fiscal Year 2015-2016.

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of City
Manager**

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

Staff Report

ITEM NO. 4-4

To: Lemoore City Council
From: Ron Hoggard, Interim City Manager *EH*
Date: May 31, 2015 **Meeting Date:** April 7, 2015
Subject: League of California Cities Annual Conference

Discussion:

Council Member Neal would like to attend the "2015 Mayors and Council Members Executive Forum and Advanced Leadership Workshops" hosted by League of California Cities. The conference is June 24-26th in Monterey, California. The cost to attend for one person is approximately \$1,300.

An amount of \$2,500 was placed in the fiscal year 2014-15 budget for two Council Members to attend the Annual League Conference. Council Member Neal has attended this event the past two years.

Budget Impact:

None.

Recommendation:

That the Lemoore City Council discuss and determine who will attend the Annual League Conference in June 2015 to represent the City of Lemoore.

2015 Mayors and Council Members

EXECUTIVE FORUM AND
ADVANCED LEADERSHIP WORKSHOPS

Wednesday, June 24 — Friday, June 26

Portola Hotel, Monterey

Registration and Housing Deadline: Friday, May 22

The Mayors and Council Members Executive Forum is returning this year for the first time since 2009. Due to limited meeting space availability this year, registrations will have to be limited to the first 250 mayors and council members. Registrations of city managers and others will be possible only on a space available basis. We respectfully request your understanding this year as we plan for an even larger event next year.



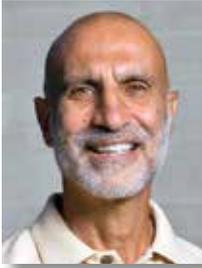
www.cacities.org/events

 www.facebook.com/leagueofcacities

 Follow @CaCitiesLearn

Wednesday, June 24

10:00 AM – 5:30 PM | **REGISTRATION OPEN**



1:00 – 2:30 PM | **OPENING GENERAL SESSION**

Political Astuteness & Bridging the Gap between Political Acceptability and Administrative Sustainability

Nothing gets done effectively without connecting the political and administrative worlds. Bridging the gap between these arenas is facilitated by a politically astute mindset. First, politics is about value conflicts dealing with problems for which there are no correct answers. No value profile is right or wrong. Second, while we often speak of politics and administration in terms of behavioral differences, underneath those differences are constellations of logic — the logic of politics and the logic of administration. The politically astute are adept translators. This presentation will address the gap, values and identify the arenas of logic in this presentation.

Speaker: John Nalbandian, Professor of Public Administration, University of Kansas

2:45 – 4:00 PM | **CONCURRENT SESSIONS**

Forging an Effective City Council-City Attorney Relationship

As an elected official, a great working relationship with your city attorney is crucial. Learn how to work together in assessing risk, making informed business decisions for the city that balance risk with reward, as well as avoid Brown Act and conflict of interest violations. Discover how to enhance these relationships and leave with valuable and practical tips.

Meeting the Sustainability Challenge: California Cities Lead the Way *(Planned with the Institute for Local Government)*

With the passage of AB 32, California has set goals to reduce greenhouse gas (GHG) emissions 20 percent by 2020, and 80 percent by 2050. These policies, already underway, will affect virtually every community throughout the state. State and local leaders alike recognize that these ambitious goals will require a robust partnership to create more sustainable communities. Hear about three key aspects of the emerging state/local partnership: how local communities are pioneering effective climate action; how the utility industry is changing to meet GHG targets; and how state agencies are working with local communities to meet the sustainability challenge.

4:15 – 5:30 PM | CONCURRENT SESSIONS**Communicating with Residents** *(Planned with the Institute for Local Government)*

Is your city communicating effectively to reach residents? Do you wonder what you might do to gain more resident input on issues you know they care about? For a variety of understandable reasons, resident engagement efforts are often not coordinated, strategic or properly staffed and funded for effective implementation. In today's digital age residents expect well-crafted and delivered information. During this interactive session, hear about a variety of innovative efforts to communicate out, tips for convening dynamic resident engagement events, and lessons learned from your own colleagues through peer-to-peer sharing.

New Tools for Tax Increment Financing in the Post-Redevelopment World

The elimination of redevelopment agencies did away with the only effective tax increment financing tool available to California cities to conduct economic development and to make investments in infrastructure. In 2014, Governor Brown signed SB 628 (Beall), which enacted a new type of tax increment authority called "Enhanced Infrastructure Financing Districts," or EIFDs. Although this new option is far from perfect when compared to the former redevelopment program, cities across the state are now considering how EIFDs could work to finance various types of projects, potentially under innovative partnerships with counties. Discover the basics of the EIFD law, its differences with redevelopment, a case study of how the City of West Sacramento is using EIFDs, and factors for cities to consider when evaluating this new financing tool.

5:30 – 7:00 PM | NETWORKING RECEPTION

After a day of education, relax and network with your colleagues, before heading out to an evening on your own.

For speaker information, go to www.cacities.org/ExecForumEd

Sessions are subject to change

Thursday, June 25

7:30 AM – 4:00 PM | **REGISTRATION OPEN**

8:45 – 10:15 AM | **GENERAL SESSION**



Servant Leadership: A New Call To Duty

Leadership is not about you. Leadership is about serving. This keynote addresses the philosophy of servant leadership and one's call to duty. Using her life as an example, from barely surviving in the barrio of Laredo, Texas to receiving an award from the President at the White House, Consuelo serves her audience by challenging them to look inwards and rise to the call of action. The audience will not leave without hearing the message that "leadership" is not just a framed, wall decoration, but it is an action

that one must take for the betterment of their community.

Speaker: Lt. Col. Consuelo Castillo Kickbusch

10:30 – 11:45 AM | **CONCURRENT SESSIONS**

Creating and Maintaining Strong Council/Manager Relationships

Discover tried and true methods of recruiting and hiring a quality city manager and how to engage the community in that process. Recognize ways to foster and maintain positive working relationships between council members and their city managers as well as what to do when it is time to change your city manager.

Sustainable Groundwater Management

Discover why the new Sustainable Groundwater Management Act was enacted and how local governments will need to work together to achieve sustainable groundwater management under this landmark new law.

12:00 – 1:30 PM | **GENERAL LUNCHEON**

Today's 24-7 News Cycle: Do's and Don'ts for Elected Officials

With the news media reporting on stories 24-7, and an increase of smart phones, tablets and social media, the manner in which city officials conduct themselves in the media during a crisis can reflect positively or negatively. Elected officials need to understand the 24-7 news cycle, how social media works and the potential consequences of a 140 character "tweet." Learn from experts who have effectively helped cities and other agencies address internal crises, natural disasters, and public personnel matters. Leave with practical strategies on how to effectively use different communication tools.

2:00 – 3:15 PM | CONCURRENT SESSIONS**Conducting Effective Council Meetings: Disruptions, Parliamentary Procedure and More**

Conducting effective city council meetings presents a number of challenges, both legal and practical. Discuss how to handle disruptions consistent with the mandates of the First Amendment and Brown Act, balancing the need to conduct effective meetings while protecting the rights of the council members, and related issues. The presentation will consider both the legal principles that govern this area, as well as practical approaches to ensure that the council can accomplish the public's business without undue delay.

Successful Capital Programming In a Post Redevelopment Agency World

The loss of redevelopment dollars has eliminated a major funding source for municipal capital projects. In this post-RDA world, what paradigm shifts must occur to fit large capital expectations into smaller capital budgets? How can projects be prioritized and monitored to maximize limited financial resources? Learn how the City of Santa Monica re-engineered the CIP process to provide for prioritization of projects competing for reduced funding levels, greater accountability for outcome, and responsibility for project implementation.

3:45 – 5:00 PM | CONCURRENT SESSIONS**Labor Relations**

There is a challenge today with balancing pension/OPEB liability costs and recruiting and retaining hard to fill positions (police for example). Hear from a wide range of experts on how to tackle and successfully deal with this reoccurring issue.

Streamlining Development Review Starts with Smart Policies

Government streamlining starts with the implementation of smart policies that anticipate the impacts on administration and economic development. Learn principles and methods to identify and implement the most efficient techniques to provide government services. Hear from two public administrators that focus on and continuously improve service delivery by cutting out "waste" and "inefficiency" in processes; resulting in better services, engaged civil servants, and more value for tax-supported programs and services.

5:00 PM | ADJOURN EXECUTIVE FORUM

For speaker information, go to www.cacities.org/ExecForumEd

Sessions are subject to change

Friday, June 26

ADVANCED LEADERSHIP WORKSHOPS

Separate registration fee required — \$195; please select only one workshop when registering.

9:00 A.M. – 3:00 P.M. | (LUNCH 12:00 – 1:30 P.M.)

City Finances — What You Need to Know

As trustees of the city, elected officials have important obligations to safeguard the fiscal assets of the public. The panel of experts will start with an overarching financial picture of state and local government finance in California and delve into essential aspects of municipal finance that every city council member should know. Learn how cities have gotten into financial trouble and the right questions to ask to know if yours is healthy. Gain insight into major trends, challenges ahead, and possible reforms. Obtain essential skills to keep your city budget strong through tough economic times. Determine best practices in financial reporting and identify important questions to ask when carrying forward the city budget. Get your questions answered from peers and panelists.

When There is a Will, There is a Way: Local Governments Working Together to Address Today's Vexing Challenges

Local officials are increasingly called on to wear many hats while working with multiple organizations on difficult and contentious issues. This unique workshop will provide opportunities to acquire skills and strategies to help build cross jurisdictional relationships and collaborative partnerships. Emphasis will be placed on strategies used to facilitate collaboration at the local level, roles and responsibilities to serve effectively on regional and inter-agency boards and commissions, and techniques to employ when faced with inter-personal and/or inter-organizational conflict.

3:00 PM | **ADJOURN ADVANCED LEADERSHIP WORKSHOPS**

Sessions are subject to change

GENERAL INFORMATION

All attendees must register for the conference online prior to reserving a hotel room. Registration is not complete until full payment is received. The League is unable to accept purchase orders. Once registration is complete, you will be directed to the housing reservations page.

- For online registration, go to www.cacities.org/events and select “Mayors and Council Members Executive Forum and Advanced Leadership Workshops.”

Registration must be received by Friday, May 22.

Costs/Fees

Full registration (includes Wednesday lunch, Wednesday evening reception, Thursday breakfast & lunch)

Full Conference

Elected Officials and Staff	\$350
Company/Consultant/League Partner/All Others	\$550
Non-Member City Elected Officials and City Staff	\$1350
Spouse Reception Only Registration (Wednesday).....	\$35

*Seating for this conference is reserved for elected officials and staff

NOTE: *The spouse fee is restricted to persons who are not city or public officials, are not related to any Partner or sponsor and would have no professional reason to attend the conference. It includes admission to the reception only. Conference session seats are reserved for full conference registrants. There is no refund for the cancellation of a spouse registration.*

Advanced Leadership Workshops (includes Friday lunch)

Elected Officials and Staff	\$195
Non-Member City Elected Officials and City Staff	\$1195

CANCELLATIONS

Refunds will be made for cancellations submitted in writing to mdunn@cacities.org and received by **Friday, May 22**, subject to a \$75.00 processing charge. There are no refunds for cancellations after this date. Substitutions can be made onsite.



If you require special accommodations related to facility access, transportation, communication and/or diet, please contact mdunn@cacities.org.

HOTEL INFORMATION & RESERVATIONS

Hotel reservation changes, date modifications, early check-out, or cancellations made prior to Friday, May 22 must be done through the online reservation link you received when registering for the conference. Use your confirmation/acknowledgement number to access your reservation to make changes. Once the May 22 deadline has passed, please contact the hotel directly with any changes or cancellations. Please note that hotel cancellations after the housing deadline has passed may incur a financial penalty or a minimum one-night room charge or attrition fees.

Portola Hotel Monterey Bay

Two Portola Plaza, Monterey, CA 93940

Event Rate (per night): \$184 (plus tax and fees)

Valet parking: \$20 per day (in & out privileges available), **Self-parking:** \$17 (in & out privileges) (subject to change without notice)

*Please DO NOT book outside of the League hotel block. This will cause an increase in event costs, liabilities and higher registration rates.

PLEASE NOTE: *The information you provide to the League when registering for a League conference or meeting may be shared with the conference or meeting hotel(s). The hotel(s) will also share with the League the information you provide to the hotel(s) when you make your hotel reservation for the conference or meeting. The information shared between the League and the hotel(s) will be limited to your first name, last name and dates/length of stay in the hotel.*



1400 K Street, Suite 400
Sacramento, CA 95814

**Join us for the 2015 Mayors and Council Members
Executive Forum and Advanced Leadership Workshops**

www.cacities.org/ExecForumEd

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Parking and Business
Improvement Area**

711 W. Cinnamon Drive
Lemoore, CA 93245
Phone (559) 924-6704
Fax (559) 924-6708

Staff Report

ITEM NO. 4-5

To: Lemoore City Council
From: Judy Holwell, Project Manager 
Date: April 1, 2015 **Meeting Date:** April 7, 2015
Subject: Downtown Business Owners Request Policy Change to the
Downtown Merchants Advisory Committee

Discussion:

As you know, on December 31, 2014, the terms of all board members on the Downtown Merchants Advisory Committee (DMA) expired. To date, no one has applied to fill those vacancies. Recently, a group of concerned Downtown Lemoore business owners met to discuss the future of the DMA. Everyone agreed that they want to see Downtown prosper and that they want to be a part of the solution. Many at the meeting have served on the Committee previously, and all agreed that they would be willing to serve again. However, certain policy changes that were put in place by Council a few years back cause much concern for these business owners – specifically, having to meet in the Council Chamber and having the meetings recorded. Attached is a letter signed by nine Downtown business owners indicating their desire to serve on the Committee, if the two stated caveats are dismissed. The meetings would still be agendized and open to the public, and minutes would be posted.

Section 3-2-5 of the Lemoore Municipal Code, states that an Advisory Committee consisting of nine (9) Members shall be appointed by the Mayor with the concurrence of the City Council for a term of one year, to serve at the pleasure of the Mayor and City Council, and that said Members are to be persons who own or are employed in businesses within the Parking and Business Improvement Area (PBIA). Additionally, in March 2008, Council approved Resolution 2008-08 stating that the Committee shall consist of a minimum of five (5) Board Members and a quorum shall be a majority of Board Members actually on the Committee as recognized by the Mayor.

The DMA Committee advises Council on expenditures of the PBIA. The source of funding is derived from the doubled portion of the business license that is charged to all Downtown businesses. Those funds are required to be used in the Downtown area and if not

expended within the budget year, the funds carryover to the next fiscal year. Funds are used to pay for items such as, Downtown music, landscape maintenance, marketing, streetlight banners, beautification projects, and other agreed upon improvements in the Downtown area.

Budget Impact:

None.

Recommendation:

It is recommended that Council review the letter presented by the Downtown business owners and consider relaxing the requirements that mandate all City committees meet in the Council Chamber and that all meetings are recorded.



Downtown Lemoore

MERCHANTS ASSOCIATION

March 31, 2015

Lemoore City Mayor and
Lemoore City Council Members

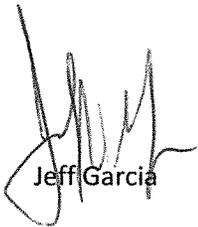
Re: Downtown Merchants Advisory Committee

To whom it may concern:

We, the under-signers, would like to re-form the Downtown Merchants Advisory Committee by appointment of the council. We are all interested in seeing this committee prosper and seeing our double downtown business license go towards the improvement of our downtown. However, we are asking the council to dismiss the caveats of having our meetings recorded and in council chambers. We would prefer to have our meetings at the Chamber of Commerce office quarterly, redefine our goals, and act more as an advisory committee. We would still offer our meeting agendas and minutes to be posted and would be willing to report to the council on our outcomes.

Should you be willing to dismiss those two items, we will submit all our applications the next day. Thank you for your consideration and we look forward to the future of downtown Lemoore.

Sincerely,



Jeff Garcia

JR Magnia



Michael Daniel



John Miller



Chris Brazil



Shelby Robbins

Rosemary Rodriguez



John Pereira



Araceli Negrete

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of the
City Manager**

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

To: Lemoore City Council
From: Ron Hoggard, Interim City Manager *RH*
Date: April 2, 2015 **Meeting Date:** April 7, 2015
Subject: Activity Update

Reports

- CMC PG&E Solar Update February 17 – March 18, 2015
- PD PG&E Solar Update February 17 – March 18, 2015
- Trip Report - Smith
- Trip Report - Venegas



PACIFIC GAS AND ELECTRIC COMPANY
NET ENERGY METERING ELECTRIC STATEMENT



THIS IS NOT A BILL

Service Dates: February 17,2015 to March 18,2015

True-up period from Jun 2014 to May 2015

CITY OF LEMOORE
 711 W CINNAMON DR
 LEMOORE, CA. 93245

Rate Schedule: A 6 P/NEMEXPM
 Account ID: [REDACTED]
 Service ID: [REDACTED]

BILLING SUMMARY:

Current Non-Energy Charge	\$19.06
Current Energy Charges/Credits	\$2,928.10
Energy Commission Tax (ECT)	\$5.30
Total Current Month's Billed Amount	\$2,952.46

SUMMARY CALCULATION OF CURRENT MONTH'S BILLED AMOUNT:

Current Energy Charges/Credits = (greater of Cumulative Energy Charges or 0) — Previous Billed Amounts	
Cumulative Applicable Energy Charges (including ECT)	\$43,914.05
Previous Billed Amounts	<u>40,980.65</u>
Current Energy Charges/Credits (including ECT)	\$2,933.40
Current ECT Charges = (Cumulative ECT amounts, if greater than 0, or 0) — Previous Billed ECT Amounts	
Cumulative ECT Amounts	\$73.09
Previous Billed ECT Amounts	<u>67.79</u>
Current Energy Commission Tax (ECT)	\$5.30

CURRENT MONTH METER INFORMATION:

CHANNEL ID	METER BADGE	PRIOR READ DATE	CURRENT READ DATE	PRIOR READ TIME	CURRENT READ TIME	USAGE (kWH)
6378294246A	1009988649	02/17/15	02/28/15	24:00	24:00	8,011
6378294246A	1009988649	02/28/15	03/18/15	24:00	24:00	12,008
6378294246C	1009988649	02/17/15	02/28/15	24:00	24:00	-340
6378294246C	1009988649	02/28/15	03/18/15	24:00	24:00	-1,395
TOTAL						18,284

CURRENT MONTH TOU DEMAND:

SEASON	TOU PERIOD	DEMAND CONSTANT	MAXIMUM DEMAND
Winter	Part	160.000	71
Winter	Off	160.000	58
Winter	Part	160.000	77
Winter	Off	160.000	61

For inquiries about your Net Energy Metering bill, please contact the Solar Customer Service Center at 1-877-743-4112.
 For all other inquiries, please call 1-800-743-5000.



PACIFIC GAS AND ELECTRIC COMPANY
NET ENERGY METERING ELECTRIC STATEMENT
THIS IS NOT A BILL



Service Dates: February 18, 2015 to March 19, 2015

True-up period from Dec 2014 to Nov 2015

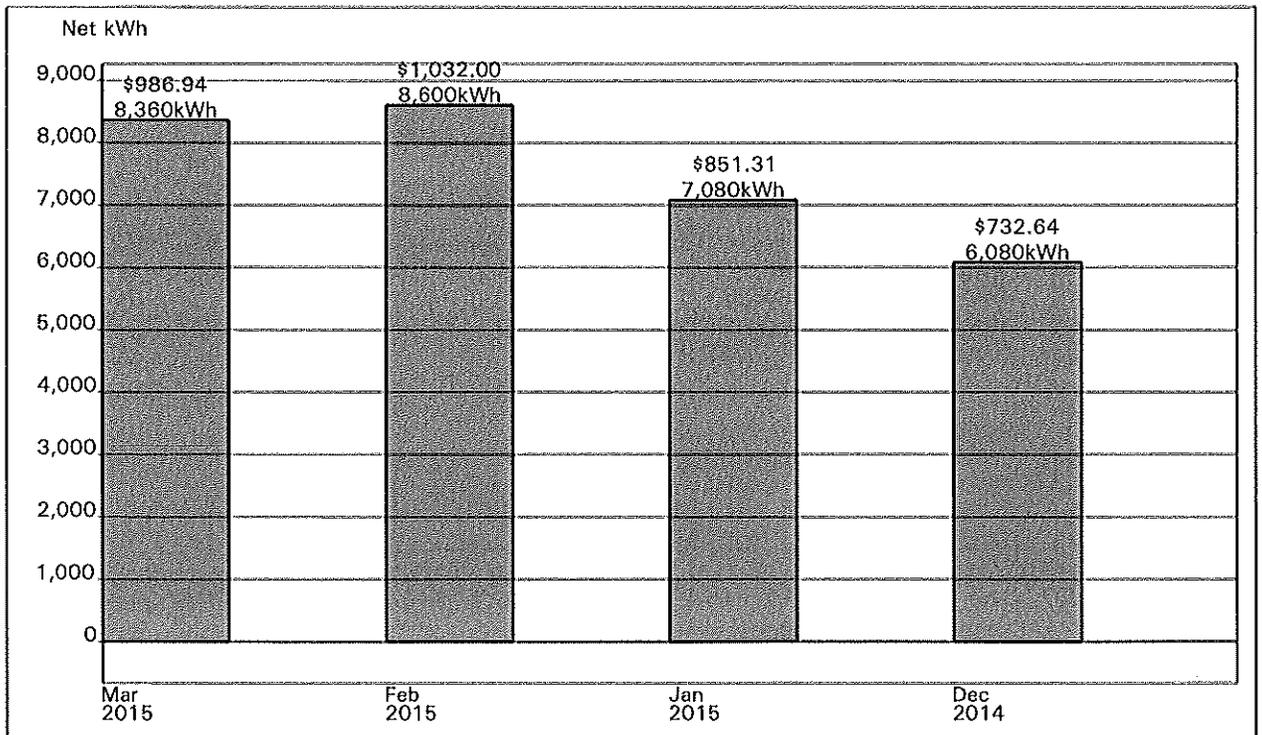
CITY OF LEMOORE
 657 FOX ST
 LEMOORE, CA. 93245

Rate Schedule: A 10S/NEMEXPM
 Account ID: [REDACTED]
 Service ID: [REDACTED]

ENERGY TRUE-UP HISTORY:

BILLING MONTH	BILL TO DATE	ENERGY (kWh)	ENERGY CHARGES/ CREDITS
Mar 2015	03/19/15	8,360	\$986.94
Feb 2015	02/18/15	8,600	\$1,032.00
Jan 2015	01/16/15	7,080	\$851.31
Dec 2014	12/16/14	6,080	\$732.64
TOTALS		30,120	\$3,602.89

**Energy Charges/Credits (-) include all energy related amounts and taxes.





PACIFIC GAS AND ELECTRIC COMPANY
NET ENERGY METERING ELECTRIC STATEMENT
THIS IS NOT A BILL



Service Dates: February 18,2015 to March 19,2015

True-up period from Dec 2014 to Nov 2015

CITY OF LEMOORE
 657 FOX ST
 LEMOORE, CA. 93245

Rate Schedule: A 10S/NEMEXPM
 Account ID: [REDACTED]
 Service ID: [REDACTED]

BILLING SUMMARY:

Current Non-Energy Charge	\$343.97
Current Energy Charges/Credits	\$984.51
Energy Commission Tax (ECT)	\$2.43
Total Current Month's Billed Amount	\$1,330.91

SUMMARY CALCULATION OF CURRENT MONTH'S BILLED AMOUNT:

Current Energy Charges/Credits = (greater of Cumulative Energy Charges or 0) — Previous Billed Amounts	
Cumulative Applicable Energy Charges (including ECT)	\$3,602.89
Previous Billed Amounts	<u>2,615.95</u>
Current Energy Charges/Credits (including ECT)	\$986.94
Current ECT Charges = (Cumulative ECT amounts, if greater than 0, or 0) — Previous Billed ECT Amounts	
Cumulative ECT Amounts	\$8.73
Previous Billed ECT Amounts	<u>6.30</u>
Current Energy Commission Tax (ECT)	\$2.43

CURRENT MONTH METER INFORMATION:

METER BADGE	PRIOR METER READ	CURRENT METER READ	DIFFERENCE	METER CONSTANT	USAGE (kWH)
1003877086	63,810	64,019	209	40	8,360
TOTAL					8,360

CURRENT MONTH MAXIMUM DEMAND:

METER BADGE	KW READ	DEMAND CONSTANT	MAXIMUM DEMAND(kw)
1003877086	0.700	40.000	28

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 For all other inquiries, please call 1-800-743-5000.



657 Fox Street • Lemoore, California 93245 • (559) 924-9574 • FAX (559) 924-3116
Police Department

On February 23, through February 27, 2015, I attended the AICC Instructor Course in Lompoc, California. The training was presented by the Allan Hancock Police Academy Advanced Officer Training Division.

The course meets the instructional skills training requirement to teach in the P.O.S.T Regular Basic Course and for the Academy Instructor Certificate Program. Students will gain facilitation skills and understanding of how to employ adult learning methodologies appropriate for various law enforcement topics.

As the current Chairman of the C.O.S. Police Academy Advisory Board, and the Lead PT Instructor for the Academy, this class was a mandatory requirement. My position will allow me to interact with the cadets on a daily basis which will be invaluable for recruitment purposes.

Respectfully,


Darrell Smith
Chief of Police

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



**Office of the
City Clerk**

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

MEMORANDUM

To: Lemoore City Council
From: Janie Venegas, City Clerk 
Date: March 24, 2015
Subject: Technical Training for Clerks – Series 200

I had the opportunity to attend Technical Training for Clerks (TTC), Series 200 at the University of Riverside Extension Center March 10-13, 2015. Institute Director Maureen Kane has served as a TTC instructor since the program was developed by the City Clerk Association of California (CCAC) in 2002.

Series 200 was a compilation of nine sessions each presented by several experts in the field of topic. Each session included a vast amount of information presented via Power Point and was question and answer oriented. Students were broken up into groups of three to six throughout the series to participate in exercises related to the session topic.

The ten sessions were as follows:

- 201 – Origins and Formation of Social and Political Systems
- 202 – Election Law and Procedures
- 203 – Local Government Finance
- 204 – Codification
- 205 – Technology in the Clerk's Office
- 206 – Team/Group Decision Making
- 207 – Communication Skills
- 208 – Organizational Values and Ethics
- 209 – The Clerk as a Professional

All sessions were extremely informative. I took particular interest in three of the sessions. The "Local Government Finance" presented in session 203 was enlightening. We were tasked with developing the FY 15/16 budget for the Town of Clerksville. Preparing a budget that meets the expectations of the Town Council and identifies a path to restore the reserves was no easy task. Groups were required to present their budget and explain why they made the cuts to the different departments. After each group presented their budgets, Mike Gomez, City of Riverside Financial Resources Manager, Colleen Nichol, MMC and Moises Lopez, City of Riverside Senior Management Analyst provided an excellent question and answer session. Hearing about how the budget process works in a bigger city made me appreciate the simplicity of our process and the way our process works for us.

I also gained new knowledge from “Codification” presented in session 204. I understand that codification is the process of systematically arranging information in a formal order and the code is a result of codification of ordinances. I know our process is to send approved ordinances to Sterling Codifiers and they do the codification. What I did not know is that it is highly recommended to re-codify the municipal code every 8-10 years. I also learned that some cities actually do their codification in-house. That knowledge alone made me really appreciate our process.

The “Clerk as a Professional” discussed in session 209 provided a handout with the history of the Municipal Clerk. It is the oldest of public servants and traces back to biblical times. We did a group exercise and discussed the characteristics or attributes of a professional clerk. There were many, many more characteristics/attributes listed and the following are only a few: strong ethics, motivator, responsible, integrity, educated, dependable, confident, dedicated, customer service oriented and respectable. The clerks in attendance have the utmost respect for the profession and strive to do their job to the best of their abilities.

Overall, this series was extremely informative. The group interactions were extremely beneficial and I was allowed to interact with others in the field of government and gain knowledge from their experiences.

I truly appreciate the opportunity to attend this training.

Thank you.