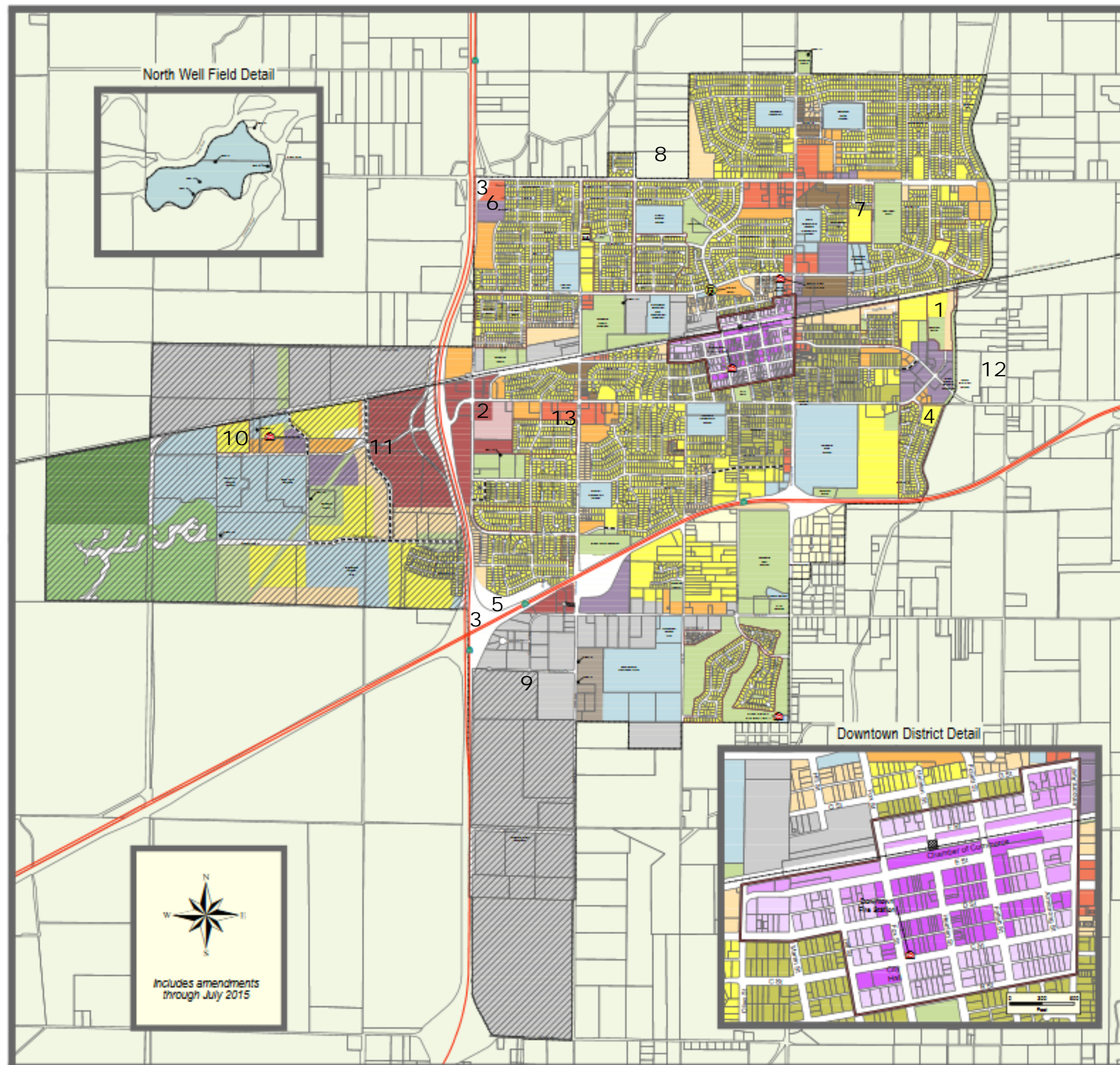


2/21/17
City Council Meeting

**Handouts received after
agenda posted**

City of Lemoore Zoning Map



- Agriculture (AG)
- Agricultural and Rural Residential (AR)
- Very Low Density Residential (RVLD)
- Low Density Residential (RLD)
- Traditional Neighborhood Residential (RN)
- Low-Medium Density Residential (RLMD)
- Medium Density Residential (RMD)
- High Density Residential (RHD)
- Neighborhood Commercial (NC)
- Regional Commercial (RC)
- Mixed Use (MU)
- Downtown Mixed Use, Core (DMX-1)
- Downtown Mixed Use, Auto-Oriented (DMX-2)
- Downtown Mixed Use, Transitional (DMX-3)
- Professional Office (PO)
- Light Industrial (ML)
- Heavy Industrial (MH)
- Public Services and Community Facilities (CF)
- Parks and Recreation/Ponding Basin (PR)
- Wetlands (W)
- Naval Air Station Lemoore Overlay Zone
- Planned Unit Development (PUD)
- Downtown District
- Lemoore City Limits
- Fire Station
- Police Department

Prepared by:



Includes amendments
through July 2015

Lemoore Golf Course Annual Report

FEBRUARY 21, 2017

JASON GLICK, COMMUNITY SERVICES DIRECTOR
TOM RINGER, LEMOORE GOLF COURSE OPERATOR

History

- ▶ Roaring 20's, Golf Courses started to boom in the United States
- ▶ First course built in the area was the Visalia Country Club in 1923
- ▶ The next course built was in Lemoore, a 9 Hole Course in 1928
- ▶ The Lemoore Golf Course is the oldest Golf Course in Kings County
- ▶ 1991, the Lemoore Golf Course expanded to 18 Holes

Management Transition

- ▶ November of 2014 Rhoads Golf terminated the golf course agreement with the City
- ▶ Mid-November of 2014, the City hired Tom Ringer as a Golf Professional
- ▶ In June 2015, the City arranged a 5 year professional management agreement with Tom Ringer Golf
- ▶ Tom Ringer, PGA member for 31 years
 - ▶ Held Director of Golf Jobs in Las Vegas & Visalia Country Club
 - ▶ Was chosen as a Two Time National All American Golf Player in 1982 and 1983
 - ▶ Has an Undergrad degree in Economics and a Masters in Business Administration

Golf Course Rounds of Play

<u>2015 -2016 Rounds Statistics</u>	
Daily Fee Rounds	29,736
Monthly Card Rounds	7,644
Total Rounds	37,380
<u>2014 -2015 Rounds Statistics</u>	
Daily Fee Rounds	26,727
Monthly Card Rounds	7,159
Total Rounds	33,886

Revenues

- ▶ Rounds of Play Increased by 3,494 rounds (9% increase)
- ▶ Revenue grew by \$152,334.00 over the prior year (13% increase)
- ▶ Golf Course Merchandise and Restaurant sales also grew over the prior year

Expenditures

- ▶ Grew by 9% over the prior year
- ▶ Minimum Wage increase (additional \$17,000 in salaries)
- ▶ Well Repair of \$10,000
- ▶ Golf Course Fairways and Green Repairs



City of

LEMOORE
CALIFORNIA

Fiscal Summary

Revenue	2014 -2015	2015 -2016
Golf Operations	\$ 914,682	\$ 965,017
Merchandise	\$ 108,592	\$ 125,837
Food and Beverage	\$ 79,697	\$ 200,729
Other Revenue	\$ 36,336	\$ 59
Total Revenue	\$ 1,139,307	\$ 1,291,642
Expenditures	2014 -2015	2015 -2016
Merchandise	\$ 96,034	\$ 49,402
Food and beverage	\$ 43,097	\$ 96,556
Total Operating Expenses	\$ 943,439	\$ 1,013,652
Grand Total for Expenditures	\$ 1,082,570	\$ 1,159,610
Net Profit w -out loans	\$ 56,737	\$ 132,032
Recovery	105%	112%
Golf Course Loans	\$ 306,257	\$ 306,257
Expenditures	\$ 1,082,570	\$ 1,159,610
Revenue	\$ 1,139,307	\$ 1,291,641
Net Profit w - Loans	\$ (249,250)	\$ (174,226)
Recovery	82%	88%

Golf Course Loans

Fiscal Year	General Fund Loan	LRA Loan	CIP Loan	Golf Cart Loan	Totals
2016 -2017	\$ 191,128		\$78,262	\$19,059	\$ 288,449
2017 -2018	\$ 191,128				\$ 191,128
2018 -2019	\$ 191,128				\$ 191,128
2019 -2020	\$ 191,128				\$ 191,128
2020 -2021	\$ 151,448	\$ 300,000			\$ 451,448
2021 -2022		\$ 300,000			\$ 300,000
2022 -2023		\$ 300,000			\$ 300,000
2023 -2024		\$ 300,000			\$ 300,000
2024 -2025		\$ 300,000			\$ 300,000
2025 -2026		\$ 300,000			\$ 300,000
2026 -2027		\$ 77,346			\$ 77,346
Totals	\$915,960	\$1,877,346	\$78,262	\$19,059	\$2,890,630

Ongoing Golf Course Operations

- ▶ CIP Projects
 - ▶ Future Capital Investments
 - ▶ Golf Course Equipment
 - ▶ Bunker Projects
 - ▶ Repair Work on the 14th Hole
- ▶ Course Maintenance
 - ▶ Continue Focus on improving the course operation & maintenance
- ▶ Water Conservation Efforts
 - ▶ 30% reduction in water use
 - ▶ Focus on maintaining fairways and greens

Accomplishments

- ▶ 99% grass coverage on fairways
- ▶ Eliminated many gophers from the course
- ▶ Major tree trimming over the last year
- ▶ New paint in the Club House and the patio
- ▶ Players Club grew from 58 members to 220
- ▶ Installation of a putting green, sand trap and chipping area

Goals for Next Year

- ▶ Continue improvement of putting greens, eliminate Bermuda
- ▶ Continue with overall improvement of golf course conditions
- ▶ Grow Revenue through Marketing, TV ads, social media, e-blasts, grass roots instruction and mailing
- ▶ Promote the Restaurant to the community
- ▶ Grow Tournaments and Special Events at the Course
 - ▶ 2016 PAL Fundraiser
 - ▶ 2017 Luau on the Green
 - ▶ 2017 Zombie Run

Directors Committee

- ▶ To help City Staff deal with the future challenges of the Lemoore Golf Course
- ▶ Golf Course educational session at the CPRS



Questions?

Thomas Reed

1060 Par Avenue, Lemoore

817-7234

Mayor, Council Members:

Wow, what a meeting two weeks ago. Contentious would be my word. In the few years I have been attending Council meetings, I have never seen so many divided votes, and, one abstention for no obvious reason. I would hope those votes were made for the best interest of the City of Lemoore, and not to meet a personal agenda.

Going forward, we should remember the reminder by Council Member Brown that this Council is a non-partisan body.

Unfortunately, the previous meeting became somewhat partisan by what I can only call a number of "LOBBYISTS" coming to this podium and lecturing us on the benefits of Unions. They may not have been paid, but they were Lobbyists, nonetheless.

I can reasonably state that we all know the benefits Unions have afforded the working people of this County, State and Nation. I can also reasonably state that with a little effort we could bring forth individuals that could state they have been denied a Union position; perhaps because of nepotism, color of skin, cultural differences or possibly other reasons. I also challenge you to find any company with employees represented by a Union that did not start out as a non-Union company.

My point is not to demean Unions, I worked in a Union position for about 20 years of the 36 plus years of employment with one company. I am merely expressing my displeasure that a Council member felt it necessary to placate members of a group that might have contributed to that member's campaign fund by pressing forward on an issue to promote their individual support for Unions.

We get it, you support Unions. Had you simply, on your own, purchased your personal Council Member business cards at a Union business, with the Union bug, in my humble opinion, nothing would have been said by anyone. And, if and when they found out, would likely have brushed it off as inconsequential.

This Council has much more important issues than business cards. But, I fear this issue has now created a divide on this Council, and I shudder to imagine the possible damage to future dialogue and actions by the Council.

I was also disturbed by the use of the word Swastika, suggesting that someone might want that symbol on their business card. The use of that word, as an example, was a very poor choice of wording.

I remember a previous Mayor of this Council using a poor choice of words in an email that resulted in a lawsuit against the City of Lemoore, which possibly could result in the City of Lemoore paying out dollars that should have been spent on constructive endeavors. We do not need those sorts of misstatements going forward.

Council Member Brown also suggested an effort at team-building for this Council. I can definitely see that is an activity that should seriously be considered.

I make these statements not because I support a specific Council member, I do not. I also do not make these statements because of any animosity or disdain for a specific Council member I have none. My only hope for these statements is that they encourage the Council to focus on issues you were elected to solve.

Thomas R. Reed

Amendment No. 2

Project Timeline Extension

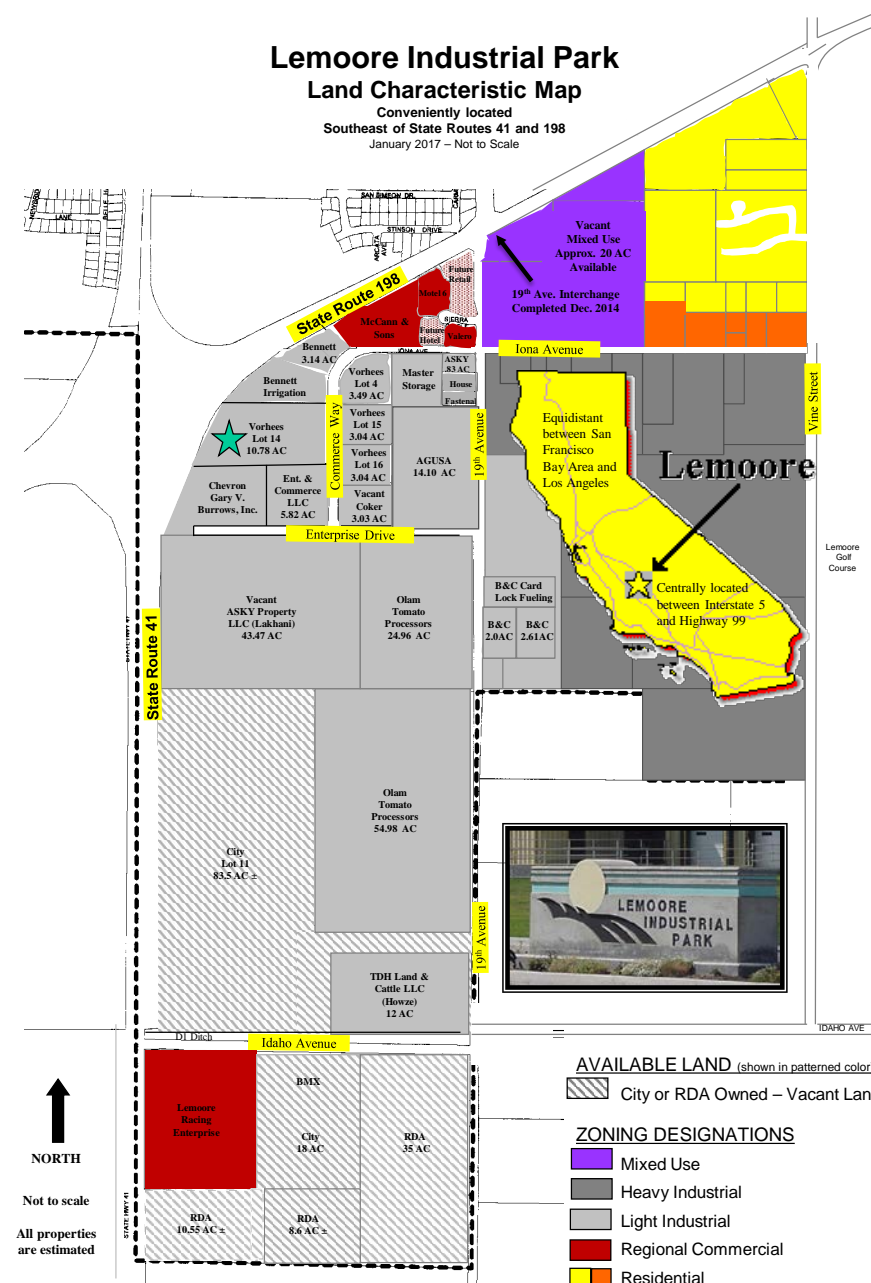
Tom Vorhees

FEBRUARY 21, 2017

JUDY HOLWELL, DEVELOPMENT SERVICES DIRECTOR

Background

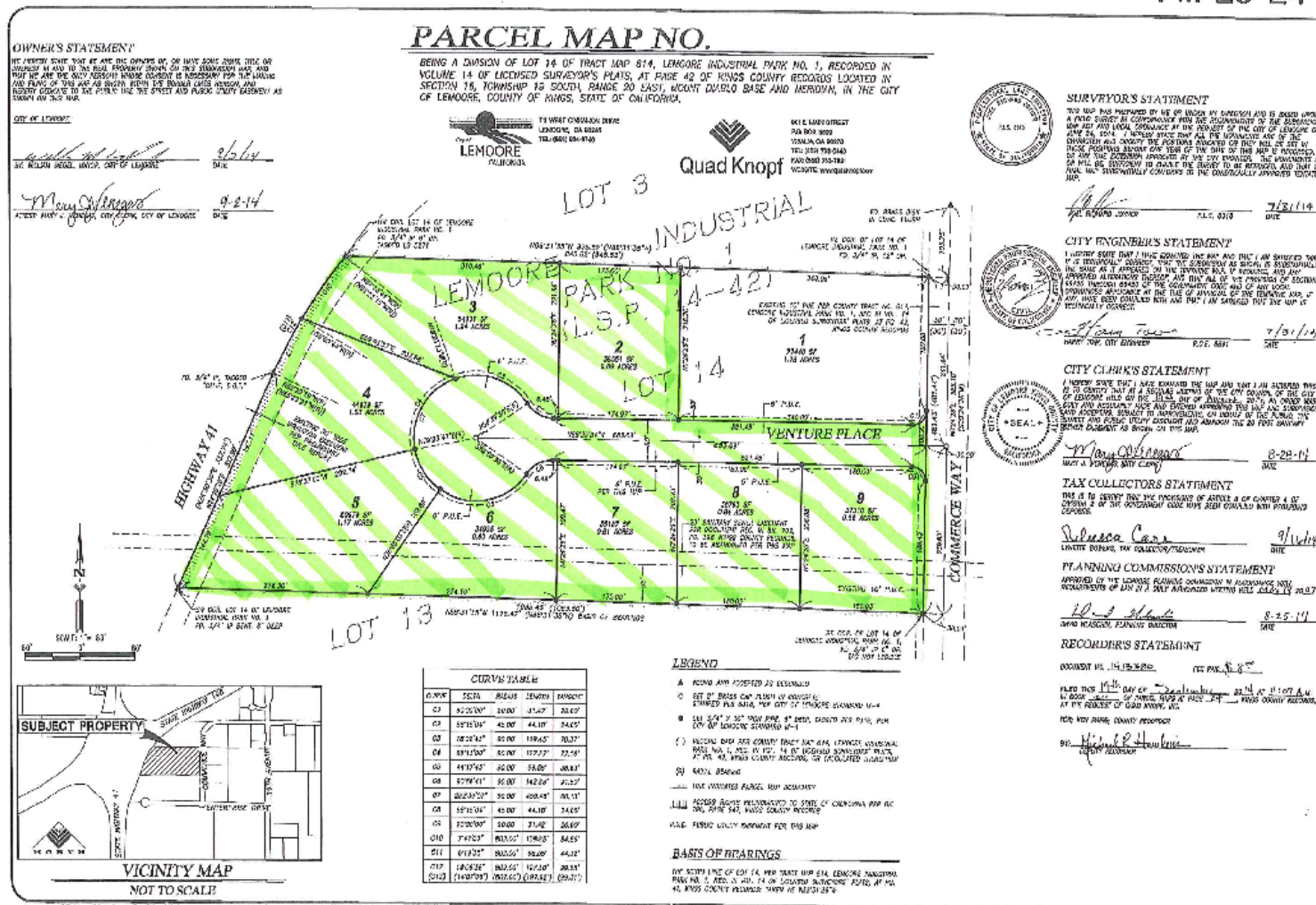
- ▶ Successor Agency sold property to Mr. Vorhees January 14, 2015
- ▶ Term of Agreement required Mr. Vorhees to construct the identified road within one year of close of escrow – January 13, 2016
- ▶ Mr. Vorhees was given a one-year extension to January 13, 2017
- ▶ Mr. Vorhees is requesting an additional one-year extension to January 13, 2018





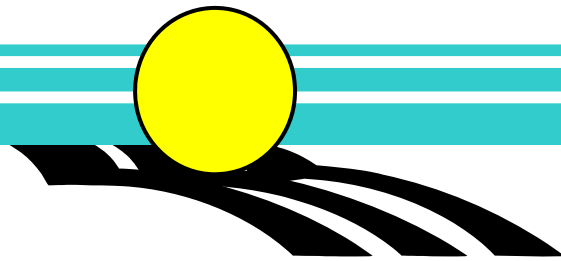
City of
LEMOORE
CALIFORNIA

PM 20-24



Action

- ▶ Successor Agency is asked to consider approval of Amendment No. 2 for a one-year extension



LEMOORE

CALIFORNIA

JOINT LEMOORE CITY COUNCIL /
★ LEMOORE REDEVELOPMENT
SUCCESSOR AGENCY
COUNCIL CHAMBER
429 C STREET
February 21, 2017

AGENDA

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

PUBLIC COMMENT

This time is reserved for members of the audience to address the City Council on items of interest that are not on the Agenda and are within the subject matter jurisdiction of the Council. It is recommended that speakers limit their comments to 3 minutes each and it is requested that no comments be made during this period on items on the Agenda. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda. Prior to addressing the Council, any handouts for Council will be provided to the City Clerk for distribution to the Council and appropriate staff.

5:30 pm STUDY SESSION

- SS-1 Development Update (Holwell)
- SS-2 Annual Lemoore Golf Course Report (Glick)

CLOSED SESSION

This item 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). The Mayor will provide an oral report regarding the Closed Session at the beginning of the next regular City Council meeting.

1. Public Employee Performance Evaluation – City Manager
Government Code Section 54957
2. Public Employee Appointment/Employment – City Manager
Government Code Section 54957
3. Conference with Legal Counsel – Anticipated Litigation
Government Code Section 54956.9
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d)
of Section 54956.9
One Case

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

7:30 pm REGULAR SESSION

- a. CALL TO ORDER
- b. PLEDGE OF ALLEGIANCE
- c. INVOCATION
- d. AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

PUBLIC COMMENT

This time is reserved for members of the audience to address the City Council on items of interest that are not on the Agenda and are within the subject matter jurisdiction of the Council. It is recommended that speakers limit their comments to 3 minutes each and it is requested that no comments be made during this period on items on the Agenda. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda. Prior to addressing the Council, any handouts for Council will be provided to the City Clerk for distribution to the Council and appropriate staff.

CEREMONIAL / PRESENTATION – Section 1

No Ceremonial / Presentations.

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

2-1 Department & City Manager Reports

CONSENT CALENDAR – Section 3

Items considered routine in nature are placed on the Consent Calendar. They will all be considered and voted upon in one vote as one item unless a Council member or member of the public requests individual consideration.

- 3-1 Approval – Minutes – Regular Meeting – February 7, 2017
- 3-2 Approval – Golf Cart Lease – Resolution 2017-03
- 3-3 Approval – Lemoore Volunteer Fire Department Handbook Amendments
- 3-4 Approval – Retitle of Public Works Manager to Utilities Manager
- 3-5 Approval – Denial of Claim for Mr. Luis Almendarez
- 3-6 Approval – COPS Hiring Program Grant Award

PUBLIC HEARINGS – Section 4

No Public Hearings

NEW BUSINESS – Section 5

Items denoted with a ★ are Redevelopment Successor Agency items and will be acted upon by the Redevelopment Successor Agency Board. Agenda for all City Council/Redevelopment Successor

- 5-1 Report and Recommendation – Comprehensive Annual Finance Report for Year Ended June 30, 2016 (Corder)
- 5-2 Report and Recommendation – 2016-2017 Mid-Year Budget Review and Amendments (Corder)
- 5-3 Report and Recommendation – Memorandum of Understanding with CrisCom for Lobbying Efforts Associated with the Consolidated Regional Dispatch Project (Smith)
- 5-4 Report and Recommendation – First Reading – Ordinance 2017-03 – Amending Chapter 6 of Title 6 of the Lemoore Municipal Code pertaining to Skateboarding, Scooters, and Roller Skates (Smith)
- ★ 5-5 Report and Recommendation – Amendment No. 2 to Agreement for Purchase and Sale of Real Property to Tom Vorhees – Extension of Project Timeline (Holwell)
- 5-6 Report and Recommendation – Confirmation and Status of Emergency Water Repair at Hill Street between D and C Streets (Olson)

CITY COUNCIL REPORTS AND REQUESTS – Section 6

6-1 City Council Reports / Requests

ADJOURNMENT

Tentative Future Agenda Items

March 7th

PH – Zoning Ordinance Text Amendments (Brandt)

NB – Investment Report (Corder)

NB – First Reading – Ordinance 2017-xx for Use of City Logo and Seal (Venegas)

March 21st

No Study Session – General Plan Update Meeting

CC – Award bid for Well 7 & 12

NB – Emergency Well Rehab for Wells 7 and 12 (Olson)

April 4th

SS – Impact Fee Study (Speer)

Agendas for all City Council 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 the City Clerk's Office 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. Should you need special assistance, please call (559) 924-6705, at least 4 business days prior to the meeting.

PUBLIC NOTIFICATION

I, Marisa Lourenco, Deputy City Clerk for the City of Lemoore, declare under penalty of perjury that I posted the above City Council Agenda for the meeting of February 21, 2017 at City Hall, 119 Fox Street, Lemoore, CA on February 17, 2017.

//s//

Marisa Lourenco
Deputy City Clerk



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: SS-1

To: Lemoore City Council

From: Judy Holwell, Development Services Director

Date: February 9, 2017

Meeting Date: February 21, 2017

Subject: Development Update

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input checked="" type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Open a discussion regarding future development.

Subject/Discussion:

Staff has been working with several developers on a variety of projects throughout the City and beyond its borders. When reviewing and discussing potential development projects within city limits, staff relies upon the current General Plan and Zoning Ordinance to guide recommendations and to make official decisions regarding potential projects.

The following list is a brief description of projects currently being reviewed and/or discussed with developers. The projects are in varying stages; some have had formal applications submitted and/or been reviewed by the Planning Commission or City Council, as such they can be discussed publically. Other projects included in the list are confidential because formal applications have not yet been submitted or accepted. It is staff's desire to continue development in a direction that Council sees appropriate for the community. Therefore, staff would like to open a discussion regarding future development.

1. Brisbane (East D Street @ Daphne) – This site has an approved Tentative Subdivision Map for a 64-lot single-family housing project. Council approved a General Plan Amendment and Zone Change. Staff is working with a national builder to develop the site.
2. Commercial Project (Bush @ 19 ½ Avenue) – Staff is working with a new property owner to develop the site.
3. Caltrans – Staff met with Caltrans to discuss right-of-way issues at Highway 41/198 interchange and Highway 41 @ Hanford-Armona Road. Caltrans is reviewing the right-of-way requirements at each location and will provide an update with the findings.
4. Capistrano V (near East Bush off Barcelona) – This site has an approved Tentative Subdivision Map for a 20-unit single-family housing project. However, it has been stalled for several years. Wathen has taken over the project and staff is presenting the project to Planning Commission on February 13, 2017 for approval.
5. Daley (near Highway 41/198 Interchange) – An application has been received to develop a single-family housing project. There are right-of-way requirements adjacent to the interchange, so staff is working with the developer and Caltrans to determine plausible options.
6. Highway 41 @ Hanford-Armona Road – Informal plans have been submitted for a 16-acre parcel. Staff is working with the property owner to develop the site. There are some issues with this site due to right-of-way required by Caltrans. The developer is revising the plans and is expected to submit a formal application soon.
7. DR Horton (Parkview Estates near Heritage Park) – This site has an approved Map and two homes were constructed several years ago. The project stalled due to the economy. Horton has taken over the project and Planning Commission approved the home plans on January 9, 2017. Construction of the model homes should begin soon.
8. Lennar (north of Hanford-Armona Road @ Liberty) – An application was received for a 40-acre site outside the City Limits. Staff has commented on the plans submitted and is working with the developer to modify the site plan. This project will require a Tentative Subdivision Map and annexation into the City, which will require Planning Commission and City Council approval.
9. Pacific Gas & Electric (Lemoore Industrial Park) – PG&E is developing a service center on an 11.59-acre site. The project was approved last year, however, PG&E wants to make changes to the building façade and location of the fence. These changes are being presented to Planning Commission on February 13, 2017. The Civil Plans for the site are currently being reviewed by staff.

10. Victory Village (Westside) – This is an approved project for a 51-lot housing subdivision. Staff is currently reviewing the Civil Plans.
11. Housing Project (near West Hills College) – Staff is working with a developer who currently has an option agreement to purchase property for a housing project. Staff met with them to discuss development of the site.
12. Housing Project (17th Avenue) – Over a year ago, staff met with a property owner and developer regarding a potential housing project on property east of Lemoore's City Limits that would need to be annexed into the City. The owner and developer also attended a City Council meeting and during Public Comment asked Council Members if they would be interested in annexing in property to the east of the Lemoore Canal. At that time, the City Council indicated that they liked the project being described, but that it would have to go through the entire annexation process before it could be approved. The property is not contiguous to the City Limits, so staff informed the owner and developer that they would need to see if other property owners in the area would agree to be annexed in simultaneously. The owner and developer discussed the project with Kings Christian School, and staff met with them to discuss the process. Later, the owner and developer notified staff that the school was not interested in annexation. Staff recommended talking to other adjoining property owners in the area, so they set up a meeting and asked staff to attend. At that time, staff declined to attend because this is not a City project. The owner was advised that the City could not move forward until he received support from the surrounding owners. A number of property owners attended the last City Council meeting and expressed their opposition to being annexed. To date, no adjacent property owners have indicated a desire to be annexed into the City of Lemoore.
13. Dollar General (19th Avenue near Bush) – Staff reviewed the site plan for a 7,500 sq. ft. building on 1.05 acres. It was returned to the developer for revisions.

Financial Consideration(s):

None at this time.

Alternatives or Pros/Cons:

None.

Commission/Board Recommendation:

None.

Staff Recommendation:

Staff recommends holding a discussion regarding development in the community.

Attachments:

- ☐ Resolution:
 - ☐ Ordinance:
 - ☒ Map
 - ☐ Contract
 - ☐ Other
- List:

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

2/10/17
2/15/17
02/13/17
2/16/17

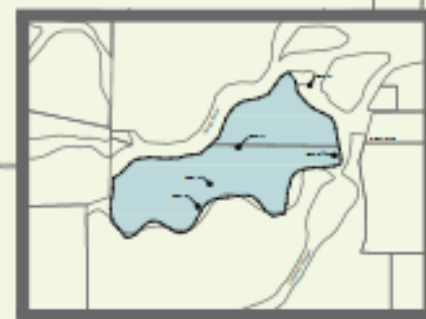
City of Lemoore Zoning Map

-  Agriculture (AG)
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Prepared by:



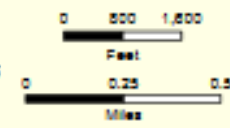
North Well Field Detail



Downtown District Detail



Includes amendments
through July 2015





119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: SS-2

To: Lemoore City Council

From: Jason Glick, Community Services Director

Date: January 19, 2017

Meeting Date: February 7, 2017

Subject: Annual Lemoore Golf Course Report

Strategic Initiative:

- | | |
|--|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Accept the Lemoore Golf Course Annual Report for fiscal year 2015-2016.

Subject -Discussion:

This agenda item is to provide an annual report of the Lemoore Golf Course and to provide an update on the facility.

A Brief History:

In 1928, the City hired Bob E. Baldock to design and open the original 9-hole course. The City expanded the Golf Course to an 18-hole course in 1991. The Lemoore Golf Course has been a part of the community for 88 years and is the only public Golf Course in Kings County.

Management Transition:

In November 2014, Rich Rhoads of Rhoads Golf informed the Lemoore City Council that his company was terminating the Lemoore City Golf Course contract with the City. To assist with the transition, in mid-November 2014 the City hired Tom Ringer as the golf professional. In June 2015, the City arranged a professional management agreement with Mr. Tom Ringer, operating as Tom Ringer Golf, for the management and operation of the Lemoore Golf Course. Mr. Ringer's credentials, and vast

experience for the position, include his membership with the Professional Golfers Association (PGA) of America for thirty-one years. His career includes accomplishments such as the Head Professional of Las Vegas Country Club from 1989 to 1995. From 1995 to 2013, Mr. Ringer held a variety of positions at Visalia Country Club including Head Professional and the Director of Golf and General Manager. Mr. Ringer earned an undergraduate degree in Economics from California State University, Stanislaus in 1983. He also earned a Master's degree in Business Administration from Fresno State University in 2014. Mr. Ringer participated on the National Collegiate Athletic Association (NCAA) All-American Golf Teams in 1982 and 1983.

Golf Course Revenues:

Golf Course revenues are driven by the number, and type, of rounds played. In the 2015-2016 fiscal year, 37,380 rounds of golf were played. The number of rounds of golf increased over the prior year by 3,494 rounds, or 9%. Golf Course revenue grew in 2015-2016 by \$152,334, when compared to prior year totals; an overall increase of 13%. Golf Course merchandise sales were up 8.1% and restaurant sales up 40% when compared to the prior year.

<u>2015 -2016 Rounds Statistics</u>	
Daily Fee Rounds	29,736
Monthly Card Rounds	7,644
Total Rounds	37,380
<u>2014 -2015 Rounds Statistics</u>	
Daily Fee Rounds	26,727
Monthly Card Rounds	7,159
Total Rounds	33,886

Expenditures:

In total, the Lemoore Golf Course expenses grew by 9% over the prior year. The increases were multifactorial, including the most challenging cost for the fiscal year; the 2016 minimum wage increase from \$9.00 to \$10.00 per hour. The Golf Course staff has approximately 12 employees who earn the minimum wage and another 5 who earn slightly above \$10.00 per hour. The increase of minimum wage cost the Golf Course an additional \$17,000 when compared to the previous year. The course had an unexpected major –well pump repair cost of \$10,000. The Golf Course fairways and greens were in need of some major repair because of the poor playing conditions from prior years. The Golf Course maintenance staff needed to bring course conditions to a level that would grow revenue and rounds of play. Moreover, it required allocating additional labor resources and expenses towards the fairways and greens.

Fiscal Summary

Overall, the course had a positive fiscal year gain compared to the prior year. The Golf Course generated an additional \$152,335 in revenue over the previous fiscal year. However, operational expenses increased by \$70,213 over the prior year, primarily due to employee minimum wage increases, increases for employee benefits, equipment

costs, and ensuring the Golf Course maintains correct playing regulations and standards.

The below chart outlines the Lemoore Golf Course fiscal report for years 2014-2015 and 2015-2016.

Revenue	2014 -2015	2015 -2016
Golf Operations	\$ 914,682	\$ 965,017
Merchandise	\$ 108,592	\$ 125,837
Food and Beverage	\$ 79,697	\$ 200,729
Other Revenue	\$ 36,336	\$ 59
Total Revenue	\$ 1,139,307	\$ 1,291,642
Expenditures	2014 -2015	2015 -2016
Merchandise	\$ 96,034	\$ 73,500
Food and beverage	\$ 43,097	\$ 96,556
Total Operating Expenses	\$ 943,439	\$ 989,554
Grand Total for Expenditures	\$ 1,082,570	\$ 1,159,610
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Golf Course Loans	\$ 306,257	\$ 306,257
Expenditures	\$ 1,082,570	\$ 1,159,610
Revenue	\$ 1,139,307	\$ 1,291,641
Net Profit w - Loans	\$ (249,250)	\$ (174,226)
Recovery	82%	88%

Debt:

The Lemoore Golf Course has four loans. The loans are the Capital Improvement Loan (CIP), Electric Golf Cart Barn Loan, General Fund Loan, and the Lemoore Redevelopment Agency Loan (LRA). The majority of the loan debt occurred with the addition of the 9-holes built in 1991 and with the ongoing operation and maintenance to the Lemoore Golf Course. In total, for fiscal year 2016-2017, the City is on schedule to pay \$288,449 in Golf Course loans.

- The CIP loan payment for fiscal year 2016-2017 is \$78,262 and the final CIP loan payment is due June 30, 2017.
- The Electric Golf Cart Barn Loan, which expires June 30, 2017, has a payment of \$19,059.
- The General Fund Loan payment is \$191,128 and is due June 30, 2017. The General Fund Loan payments expire in fiscal 2020-2021. Monies owed to the General Fund loan payments total \$915,979.

- The fourth, and final loan is the LRA Loan. The payments for the LRA loan are scheduled to begin in fiscal year 2020-2021 and the yearly payment is \$300,000.00.
- In fiscal year 2020-2021, with the combination of the General Fund Loan and the LRA loan, the Golf Course debt payment will be \$491,128.00. To date, the balance owed on all four loans is \$2,890,630.

Below is an overview of the four loans, including the balance due for each fiscal year for the next 11 years, and grand totals for each loan.

Fiscal Year	General Fund Loan	LRA Loan	CIP Loan	Golf Cart Loan	Totals
2016 -2017	\$ 191,128		\$78,262	\$19,059	\$ 288,449
2017 -2018	\$ 191,128				\$ 191,128
2018 -2019	\$ 191,128				\$ 191,128
2019 -2020	\$ 191,128				\$ 191,128
2020 -2021	\$ 151,448	\$ 300,000			\$ 451,448
2021 -2022		\$ 300,000			\$ 300,000
2022 -2023		\$ 300,000			\$ 300,000
2023 -2024		\$ 300,000			\$ 300,000
2024 -2025		\$ 300,000			\$ 300,000
2025 -2026		\$ 300,000			\$ 300,000
2026 -2027		\$ 77,346			\$ 77,346
Totals	\$915,960	\$1,877,346	\$78,262	\$19,059	\$2,890,630

Community Investment Projects:

Anticipated future capital needs will be continuous for the Golf Course, including equipment replacements, facility repairs and improvements, or course renovations such as a future bunker project. City staff continues to work with Tom Ringer Golf to identify and prioritize projects and equipment replacements that are necessary to maintain the appropriate level of playing standards and regulations.

Course Maintenance:

Course conditions are an integral part of a golfer's decision on where to play. Continued focus on course maintenance and conditions is important to maintain business. Obviously, services provided must be within staffing and budget constraints. From green speed to weed management, the reports from the golfing community indicate that Lemoore's course is in excellent condition.

Water Conservation Efforts:

The Golf Course continues to balance water conservation efforts with the ability to maintain the type of facility that will attract users. The Course's current strategy reduces watering throughout the entire course and represents a 30% reduction in water use. The Course applies for an annual exemption to the watering regulations. Yet, course maintenance staff are conscientious, utilizing water wisely with the primary focus on maintaining greens, fairways and tee boxes.

Foot Golf:

Foot Golf opened in 2015. This report represents the first full year of Foot Golf at the Lemoore Golf Course. Foot Golf created an additional \$3,195 in new monetary gains for the course, which includes green fees, and cart revenue. The Golf Course did host two Foot Golf tournaments in 2015-2016. Tom Ringer Golf plans to market foot golf to the local soccer community this fiscal year to increase rounds of play and revenue.

Volunteer Director's Committee:

City staff is forming a Lemoore Golf Course Volunteer Director's Committee. The Volunteer Director's Committee would evaluate Golf Course challenges. The Volunteer Director's Committee would research Golf Course Loans, discuss the Tom Ringer Golf Management Contract, future Community Investment projects, and future events. The City would like to have one (1) representative from the Lemoore City Council, one (1) representative from the Lemoore Parks and Recreation Commission, two (2) members of the general public and (2) City staff representatives, specifically the Community Services Director and the Finance Director.

Golf Course Accomplishments for 2015-2016:

- With new modifications, irrigation head replacements (over 100 heads replaced), and resource allocation, the course has 99% grass coverage on fairways.
- Eliminated many gophers from the course in the last 12 months.
- Major tree trimming program is progressing. Removed over 12 tons of branches and limbs. Tree trimming will bring greater health to the trees and improve playability and aesthetics for the golfers.
- Other aesthetic improvements include new paint to the interior of clubhouse and the exterior patio roof, and refinishing all tabletops.
- The Players Club membership grew from 58 members in 2014 to 220 in 2015-2016.
- Installation of an extensive practice putting green, sand trap, and chipping area on east side of parking lot.

Golf Course Goals for 2016-2017

- Continue improvement of putting greens by reducing the presence of Bermuda grass.
- Continue improvements of the overall condition of the Golf Course, consistency with sand trap conditions, cleanliness around clubhouse, and turf grass health.
- Grow revenue through marketing, utilizing television ads, social media, e-mail blasts, grass roots instruction programs and direct mailing.
- Promote the Golf Course restaurant to the community in an effort to increase income. Potential ideas include nighttime entertainment on occasion and restaurant specific marketing to the community.
- Continue to develop tournament and special event revenue, which is a significant source of our current weekend income.
- Monitor and minimize labor costs.

Financial Consideration(s):

None at this time

Alternatives or Pros and Cons:**Pros:**

- Provides the City Council with an update on the Golf Course.
- The Golf Course increased revenue over the prior year with a cost recovery improvement of 6%.
- The Golf Course cost recovery was 88% in fiscal year 2015-2016.

Cons:

- The Golf Course is facing \$2.9 million in loan payments over the next several years.

Commission or Board Recommendation:

None at this time.

Staff Recommendation:

Staff recommends the acceptance of the Lemoore Golf Course Annual Report for the operational year of July 1, 2015 through June 30, 2016.

Attachments:

- ☐ Resolution:
 - ☐ Ordinance:
 - ☐ Map
 - ☐ Contract
 - ☐ Other
- List:

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

02/10/17
2/14/17
02/13/17
2/16/17

**February 7, 2017 Minutes
Study Session
City Council Meeting**

CALL TO ORDER:

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

ROLL CALL: Mayor: MADRIGAL
Mayor Pro Tem: NEAL
Council Members: BLAIR, BROWN, CHEDESTER

City Staff and contract employees present: Acting City Manager Smith; City Attorney Van Bindsbergen; Public Works Director Olson; Community Services Director Glick; Chief Financial Officer Corder; Development Services Director Holwell; Executive to the City Manager Speer; Quad Knopf Engineer Joyner; City Clerk Venegas.

PUBLIC COMMENT

There was no Public Comment.

STUDY SESSION – Section SS

SS-1 Utility Billing and Water Conservation Policies

Chief Financial Officer Corder stated staff would like to improve the Utility Billing policies. Requested changes to the policy are as follows:

- *Changes to Current Policy*
 - *Implementing a form to start and stop service*
 - *Requiring a deposit to start service*
 - *Placing closed delinquent accounts on the County Tax Rolls*
 - *Requiring owners of properties with multiple tenants to be fiscally responsible for the Utility Bill*

Public Works Director Olson provided information regarding water conservation policies.

- *Rescission of Alternate Compliance Order*
- *Requirement of Rescission*
- *Current Conservation Practices*
- *Conservation Options*

Connie Wlashin asked if everyone would be given a third day of watering or just certain people. The opportunity for the third day would be available for everyone but it would only be provided to those that went through self-certification and did the extra steps.

Consensus by Council to move forward with both topics.

SS-2 Lemoore Volunteer Fire Department Handbook Amendments

Volunteer Fire Chief Gibson presented the proposed changes to the handbook. The changes would require a one-year waiting period to reapply if a yes vote was not received and a full facial beard would no longer be allowed.

SS-3 Lemoore Volunteer Fire Department Annual Report

Volunteer Fire Chief Gibson presented the Lemoore Volunteer Fire Department Annual Report.

CLOSED SESSION PUBLIC COMMENT

There was no public comment.

At 6:17 p.m. Council adjourned to Closed Session.

CLOSED SESSION

1. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
Martin v. City of Lemoore, Case No. 14-C-0082
2. Public Employee Performance Evaluation – City Manager
Government Code Section 54957
3. Public Employee Appointment/Employment – City Manager
Government Code Section 54957
4. Public Employee Discipline/Dismissal/Release/Complaint
Government Code Section 54957

ADJOURNMENT

At 7:22 p.m. Council adjourned.

February 7, 2017 Minutes Regular City Council and Special City Council Meeting (run in concurrence)

CALL TO ORDER:

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

ROLL CALL: Mayor: MADRIGAL
Mayor Pro Tem: NEAL
Council Members: BLAIR, BROWN, CHEDESTER

City Staff and contract employees present: Acting City Manager Smith; City Attorney Van Bindsbergen; Public Works Director Olson; Community Services Director Glick; Chief Financial Officer Corder; Development Services Director Holwell; Executive to the City Manager Speer; Quad Knopf Engineer Joyner; City Clerk Venegas.

Troop 480 presented the American flag for colors.

CLOSED SESSION REPORT

Nothing to report out.

PUBLIC COMMENT

Paul Penton stated on Hanford Armona and Highway 41 there are potholes that are dangerous.

Greg Bush lives on 17th Avenue off Houston and is displeased with the development being pushed for in that area. The Imagine Lemoore packet was provided to Council.

Robert Shannon lives on 17th and does not want to be incorporated into the City.

Greg Bernard lives on 17th and traffic is being forced into this rural area where traffic never should go. Please do not destroy the buffer zone.

Shawn Enberg lives on 17th adjacent to the proposed housing development and has not been contacted regarding the development. Not in favor.

Steven Vargas feels the 17th avenue community is like family and there is already enough traffic as it is and do not need more homes.

Kevin Dalafu is the Kings Christian School administrator and KCS is not on board with the development.

Brad Streeter is showing solidarity with residents on 17th avenue. Likes the County and does not want to live in the City.

CEREMONIAL / PRESENTATION – Section 1

There were no Ceremonial / Presentations.

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

2-1 Department & City Manager Reports

Community Services Director Glick informed Council the Volunteer Appreciation Dinner is February 16th at 6pm. The Dinner will be at the Cinnamon Municipal Complex and the event is in conjunction with Lemoore Police Department. The Luau on the Green is March 11th. It is a fundraiser for the youth scholarship fund.

Public Works Director Olson stated the Water Division has had six main water breaks and all have been repaired. The spring cleanup is scheduled for March 4-8th.

Assistant to the City Manager Speer stated the third General Plan Update Community meeting is scheduled for February 28th from 5:30-7:30pm at the Civic Auditorium.

Development Services Director Holwell provided a brief history of the residential gates on the golf course.

Chief Financial Officer Corder provided a copy of the 2016 CAFR and stated it was submitted to GFOA. Corder also stated a presentation later tonight would talk about the City reserves. The warrant register has the same report but it is broken down differently.

Police Chief Smith stated the Community Foundation Breakfast at the Tachi Palace raised over \$3,000 for the Volunteers in Policing.

City Attorney Van Bindsbergen stated the City has expended \$5,564.25 from 11/2013 to 10/2016 for the Martin vs. Siegel case. The City's Risk Management has paid all other funds on the case.

CONSENT CALENDAR – Section 3

- 3-1 Approval – Minutes – Special Meeting – January 11, 2017
- 3-2 Approval – Minutes – Regular Meeting – January 17, 2017
- 3-3 Approval – Approve South Fork Kings Groundwater Sustainability Agency Joint Powers Agreement (JPA) and Approve Resolution 2017-01 Naming Board Members for the JPA
- 3-4 Approval – Survey Agencies for City of Lemoore Classification and Compensation Study
- 3-5 Approval – Second Reading – Ordinance No. 2017-01 Amending Chapter 7 of Title 4 of the Lemoore Municipal Code Pertaining to Massage Establishments and Therapists

City Clerk Venegas pulled Item 3-2 for separate consideration.

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

Ayes: Chedester, Neal, Blair, Brown, Madrigal

- 3-2 Approval – Minutes – Regular Meeting – January 17, 2017

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

Ayes: Chedester, Neal, Blair, Brown, Madrigal

PUBLIC HEARINGS – Section 4

There were no Public Hearings.

NEW BUSINESS – Section 5

- 5-1 Report and Recommendation – Use of City Logo and Council Business Cards

*Spoke: Paul Penton
Dillan Savory
Peter Nunez
Tony Canalles
Adam Ochoa
Timothy Feel
Mckenzie Hayes*

Motion by Council Member Chedester, seconded by Council Member Madrigal, to establish guidelines consistent for business cards and logo with no other promotions.

*Ayes: Chedester, Madrigal
Noes: Blair, Brown, Neal*

Motion failed.

Motion by Council Member Blair, seconded by Council Member Neal, to outline what can do with the propriety of the logo and request to proceed with the purchase of personal business cards.

Ayes: Blair, Neal, Brown
Noes: Chedester, Madrigal

5-2 Report and Recommendation – Letter in Support of H.R. 23, Guiding Responsibility on Water (GROW) Act

Motion by Council Member Chedester, seconded by Council Member Brown, to approve the letter in support of H.R. 23, Guiding Responsibility on Water (GROW) Act introduced by Congressman David. G. Valadao and authorize the Mayor to sign the letter on behalf of the City Council.

Ayes: Chedester, Brown, Madrigal
Noes: Blair
Abstain: Neal

5-3 Report and Recommendation – Investment Report for the Month Ended December 31, 2016

Motion by Council Member Neal, seconded by Council Member Brown, to receive and file the Investment Report for Month Ended December 31, 2016.

Ayes: Neal, Brown, Blair, Chedester, Madrigal

5-4 Report and Recommendation – Quarterly Financial Report for Quarter Ending December 31, 2016

Motion by Council Member Brown, seconded by Council Member Neal, to receive and file the Quarterly Financial Report for the 2nd Quarter ending December 31, 2016.

Ayes: Brown, Neal, Blair, Chedester, Madrigal

5-5 Report and Recommendation – Resolution 2017-02 of Intention to (i) Annex and Include Additional Territories into Landscape and Lighting Maintenance District No. 1 in the City of Lemoore, and (ii) Levy and Collect Annual Assessments in Such Annexed Territories for Fiscal Year 2016-17 and Thereafter

Spoke: Joe Simonson
Rick Joyner, Quad Knopf Engineer

Motion by Council Member Chedester, seconded by Council Member Brown, to adopt Resolution 2017-02 declaring the City's intention to annex and include additional territories into Landscape and Lighting Maintenance District No. 1 in the City of Lemoore, and levy and collect annual assessments in such annexed territories for fiscal year 2016-17 and thereafter.

Ayes: Chedester, Brown, Madrigal
Noes: Blair, Neal

5-6 Report and Recommendation – Confirmation and Status of Emergency Water Repair at Hill Street between D and C Streets

Informational only.

CITY COUNCIL REPORTS AND REQUESTS – Section 6

6-1 City Council Reports / Requests

Council Member Blair met with Mr. Bush and Mr. Bernard and they want someone to listen to them. Need to improve upon communication with community. Boots and BBQ is on 2/10 and the Kiwanis Valentine's Lunch is 2/11.

Council Member Brown attended the League of California new Council/Mayor Academy. It was a great success and there were many topics of discussion including Policy Role in Land Use Planning and Legal Powers and Obligations, Relationship between City Council and City Manager and Staff. Met with several different attendees and they were amazed with the volunteerism in the city.

Council Member Brown attended the Kings County Area Public Transit met and they are requesting a fee increase across the board. Also attended the Kings County Association of Governments and Kings County Vehicle Abatement Committee meeting as a member of the public Mayor Madrigal in attendance on behalf of the City.

Council Member Brown thanked all the departments in the City for all their hard work and dedication.

Council Member Brown asked that the City Council, Acting City Manager, City Attorney and Departments have a Team Building meeting someone in March to review current council policies, and review the rolls and responsibilities of all positions. Also, to discuss the relationship for our form of government to work affectively.

Council Member Chedester thanked all staff.

Mayor Pro Tem Neal said congratulations to all staff.

Mayor Madrigal thank you to all staff. The Volunteer Appreciation Dinner is 2/16 at 6pm. The Spirit of Volunteerism is amazing in the City of Lemoore.

ADJOURNMENT

At 9:38 p.m. the meeting adjourned.

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 3-2

To: Lemoore City Council

From: Jason Glick, Community Services Director

Date: February 8, 2017

Meeting Date: February 21, 2017

Subject: Golf Cart Lease – Resolution 2017-03

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve Resolution 2017-03 allowing the City of Lemoore to enter into the Lease Agreement with PNC Equipment Finance, LLC and authorize the City Manager to execute the lease agreement.

Subject/Discussion:

Tom Ringer Golf informed the City of Lemoore staff that he would like to move forward on the project to replace the current golf carts. The current golf carts are five (5) years old and have had extensive use over the five-year period. Maintenance and repair costs are increasing due to the age of the existing golf carts and there is some concern that the Golf Course will not have enough golf carts for the annual spring tournament season.

The previous lease agreement with EZ GO golf carts ended on June 30, 2016. Since June 30, 2016, the City has been paying the \$4,237.10 monthly amount for the golf carts on a month-to-month basis

In order to continue to provide adequate service to golf course visitors, staff sought bids from three (3) golf cart vendors that service the Lemoore area. EZ GO, Club Car and Yamaha provided the bids. Tom Ringer and I reviewed all three bids. It was determined

that EZ GO golf carts, which is financed through PNC Equipment Finance, LLC was the lowest bidder.

The attached lease agreement from PNC Equipment Finance, LLC is for sixty (60) 2017 E-Z-Go Golf Carts to be leased at a rate of \$4,176.32 per month, for a period of 51 months. The lease documents require a resolution from the governing body, which authorizes the City Manager to sign the lease documents.

Financial Consideration(s):

The cost associated with the lease agreement is included in the current Golf Course Operational Budget for Fiscal Year 2016-2017. The new monthly cost for the golf cart lease is \$4,176.32 per month, for an annual cost of \$50,115.84. The total cost for the 51-month lease is \$212,992.32. The new lease agreement offers a cost savings of \$18,766.47 over the former lease agreement.

Alternatives or Pros/Cons:

Pros:

- Provides for new golf carts which will improve golf cart reliability
- Reduction of ongoing maintenance costs
- The new golf cart lease offers a costs savings compared to the previous lease agreement

Cons:

- None noted

Commission/Board Recommendation:

None

Staff Recommendation:

Staff recommends City Council approve Resolution 2017-03, allowing the City of Lemoore to enter into the Lease Agreement with PNC Equipment Finance, LLC and authorize the City Manager to execute all necessary contractual documents.

Attachments:

- ☒ Resolution:2017-03
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

- 2/10/17
- 2/16/17
- 02/13/17
- 2/16/17

RESOLUTION NO. 2017-03

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
AUTHORIZING THE CITY OF LEMOORE TO ENTER INTO A LEASE
AGREEMENT WITH PNC EQUIPMENT FINANCE, LLC FOR 60 GOLF
CARTS**

**LEASE NUMBER 202900000
AMOUNT \$212,992.32 (PAYMENT 51 MONTH TERM)**

At a Regular Meeting of the City Council of the City of Lemoore duly called and held on February 21, 2017 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 City Council of the City of Lemoore, a body politic and corporate duly organized and existing as a political subdivision, municipal corporation or similar public entity of the State or Commonwealth (“the State”) is authorized by the laws of the State to purchase, acquire and lease certain equipment and other property for the benefit of the Lessee and its inhabitants and to enter into contracts with respect thereto; and

WHEREAS, pursuant to applicable law, the governing body of the City of Lemoore (“Governing Body”) is authorized to acquire, dispose of and encumber real and personal property, including, without limitation, rights and interest in property, leases and easements necessary to the functions and operations of the Lessee; and

WHEREAS, the Governing Body hereby finds and determines that the execution of one or more Lease Agreements or lease schedules (“Leases”) in the amount not exceeding the amount stated above for the purpose of acquiring the property (“Equipment”) to be described in the Leases is appropriate and necessary to the functions and operations of the Lessee.

WHEREAS, PNC Equipment Finance, LLC (“Lessor”) shall act as Lessor under said Leases.

THEREFORE, BE IT RESOLVED, that the City Council of the City of Lemoore (Lessee):

1. The City Manager OR Finance Director (“Authorized Representative”) acting on behalf of the Lessee, is hereby authorized to negotiate, enter into, execute, and deliver one or more Leases in substantially the form set forth in the document presently before the Governing Body, which document is available for public inspection at the office of the Lessee. Each Authorized Representative acting on behalf of the Lessee is hereby authorized to negotiate, enter into, execute, and deliver such other documents relating to the Lease as the Authorized Representative deems necessary and appropriate. All other related contracts and agreements necessary and incidental to the Leases are hereby authorized.
2. By a written instrument signed by any Authorized Representative, said Authorized Representative may designate specifically identified officers or employees of the Lessee to execute and deliver agreements and documents relating to the Leases on behalf of the Lessee.

3. The Lessee's obligations under the Leases shall be subject to annual appropriation or renewal by the Governing Body as set forth in each Lease and the Lessee's obligations under the Leases shall not constitute general obligations of the Lessee or indebtedness under the Constitution or laws of the State.
4. This resolution shall take effect immediately upon its adoption and approval.

SIGNATURES AND TITLES OF AUTHORIZED REPRESENTATIVES: AUTHORIZED LEASE SIGNORS ONLY

_____ Name	_____ Title	_____ Signature
---------------	----------------	--------------------

_____ Name	_____ Title	_____ Signature
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PASSED AND ADOPTED at a Regular Meeting of the City Council of the City of Lemoore held on the 21st day of February, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



February 7, 2017

Lease Number 202900000

City of Lemoore
119 Fox St
Lemoore, CA 93245

Enclosed are the necessary documents needed to complete your lease transaction. Please review, sign and return the following:

- Lease Agreement – Please have the Authorized Signor execute the documents and provide their title.
Opinion of Counsel – Please have your attorney sign and provide the name of the law firm, if applicable.
Certificate of Acceptance – **At the point of delivery, fill out this form and return the original to us. We will be unable to disburse funds until we receive this signed form.**
Schedule of Payments – Please sign and provide the title of the signor, if applicable.
- Resolution-Certificate of Incumbency - List your Authorized Representative(s) and their title(s) in the body of the Resolution. Have the Authorized Representatives provide their names, title and signatures(s) on the lines which appear under the Authorized Representative Signature Section near the bottom of the Resolution. Finally, have the Secretary or appropriate Trustee attest to the information of the Authorized Representative(s) by signing and printing his/her name, title and date on the **last** signature line provided. **The person who validates the signature should not sign the Lease Agreement.** The Resolution must reflect the title(s) of the individual(s) who have authorization to sign the documents.
- Notification of Tax Treatment – Please complete and return.
- Customer Information Form – Please complete and return.
- Insurance Request Form – Fill in your insurer's information and sign. Please contact your insurer, prior to delivery, to obtain a certificate of insurance. Please enclose the certificate with the signed documentation or have the insurer fax the certificate directly to me.
- Sales Tax Exemption Certificate – Please return a copy with the documents.
- Minutes of Governing Body (approving the purchase & finance of equipment) – Please return a copy with the documents.
- Invoice for payment – Please send your check in the amount of **\$4,176.32** made payable to PNC Equipment Finance, LLC.

Please return the documents to PNC Equipment Finance, LLC, Attn: Molly Williams, 995 Dalton Avenue, Cincinnati, OH 45203.

PNC Equipment Finance, LLC, in its sole discretion, reserves the right to adjust the payment factors in the enclosed documentation to reflect any changes in market conditions up to the date of funding.

Our goal is to ensure that you receive the lowest payment available. Therefore, it is important that the documents are completed and returned to us by March 7, 2017.

If you have any questions please contact me at 513-455-9465, or Molly Williams at 513-455-7420.

Sincerely,

Jordan Furnish
Commercial Transaction Coordinator

Lease Agreement

Dated as of February 7, 2017

Lease Number 202900000

Lessor: PNC Equipment Finance, LLC
995 Dalton Avenue
Cincinnati, OH 45203

Lessee: LESSEE FULL LEGAL NAME
City of Lemoore
119 Fox St
Lemoore, CA 93245

FEDERAL TAX ID
946000355

Equipment Description **See attached Certificate of Acceptance for Equipment Description**

Rent Payment Schedule Lease Term is for 51 months, with Rent payments due in Advance ☒ monthly; ☐ quarterly; ☐ semi-annual;
☐ annually; each in the amount of **\$4,176.32** inclusive of tax, beginning _____.

Lessee shall pay Rent payments exclusively from legally available funds in U.S. currency to Lessor in the amounts and on the dates set forth herein, without notice or demand.

TERMS AND CONDITIONS

- LEASE.** Subject to the terms of this Lease, Lessee agrees to lease from Lessor the equipment (the "Equipment") described in the attached Certificate of Acceptance when Lessor accepts this Lease. Lessee agrees to be bound by all the terms of this Lease.
- DELIVERY AND ACCEPTANCE OF EQUIPMENT.** Acceptance of the Equipment occurs upon delivery. When Lessee receives the Equipment, Lessee agrees to inspect it and to verify by telephone or in writing such information as Lessor may require. Delivery and installation costs are the Lessee's responsibility. If Lessee signed a purchase contract for the Equipment, by signing this Lease Lessee assigns its rights, but none of its obligations under the purchase contract, to Lessor.
- RENT.** Lessee agrees to pay Lessor Rent (plus applicable taxes) in the amount and frequency stated above. Rent Payments under this Lease do not include the accrual of an interest portion. If Lessee's Rent payments are due in Advance, the first Rent payment is due on the date Lessee accepts the Equipment under the Lease. Lessor will advise Lessee as to (a) the due date of each Rent payment, and (b) the address to which Lessee must send payments. Rent is due whether or not Lessee receives an invoice from Lessor. Lessee will pay Lessor any required advance rent when Lessee signs this Lease. Lessee authorizes Lessor to change the Rent by not more than 15% due to changes in the Equipment configuration, which may occur prior to Lessor's acceptance of this Lease. Restrictive endorsements on checks Lessee sends to Lessor will not reduce obligations to Lessor. Unless a proper exemption certificate is provided, applicable sales and use taxes will be added to the Rent.
NON-APPROPRIATION OF FUNDS. Lessee intends to remit all Rent and other payments to Lessor for the full Lease Term if funds are legally available. In the event Lessee is not granted an appropriation of funds at any time during the Lease Term for the Equipment subject to this Lease and operating funds are not otherwise available to Lessee to pay the Rent and other payments due and to become due under this Lease, and there is no other legal procedure or available funds by or with which payment can be made to Lessor, and the non-appropriation did not result from an act or omission by Lessee, Lessee shall have the right to return the Equipment in accordance with Section 16 of the Lease and terminate this Lease on the last day of the fiscal period for which appropriations were received without penalty or expense to Lessee, except as the portion of Rent for which funds shall have been appropriated and budgeted. At least 30 days prior to the end of Lessee's fiscal year, Lessee's chief executive officer (or legal counsel) shall certify in writing that (a) funds have not been appropriated for the upcoming fiscal period, (b) such non-appropriation did not result from any act or failure to act by Lessee, and (c) Lessee has exhausted all funds legally available for the payment of Rent.
- UNCONDITIONAL OBLIGATION. LESSEE AGREES THAT IT IS UNCONDITIONALLY OBLIGATED TO PAY ALL RENT AND ANY OTHER AMOUNTS DUE UNDER THIS LEASE IN ALL FISCAL YEARS IN WHICH FUNDS HAVE BEEN APPROPRIATED NO MATTER WHAT HAPPENS, EVEN IF THE EQUIPMENT IS DAMAGED OR DESTROYED, IF IT IS DEFECTIVE OR IF LESSEE HAVE TEMPORARY OR PERMANENT LOSS OF ITS USE. LESSEE IS NOT ENTITLED TO ANY REDUCTION OR SET-OFF AGAINST RENT OR OTHER AMOUNTS DUE UNDER THIS LEASE FOR ANY REASON WHATSOEVER.**
- DISCLAIMER OF WARRANTIES. THE EQUIPMENT IS BEING LEASED TO LESSEE IN "AS IS" CONDITION. LESSEE AGREES THAT LESSOR HAS NOT MANUFACTURED THE EQUIPMENT AND THAT LESSEE HAS SELECTED THE EQUIPMENT BASED UPON LESSEE'S OWN JUDGMENT. LESSEE HAS NOT RELIED ON ANY STATEMENTS LESSOR OR ITS EMPLOYEES HAVE MADE. LESSOR HAS NOT MADE AND DOES NOT MAKE ANY EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES WHATSOEVER, INCLUDING WITHOUT LIMITATION, THE EQUIPMENT'S MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY, DESIGN, CONDITION, DURABILITY, OPERATION, QUALITY OF MATERIALS OR WORKMANSHIP, OR COMPLIANCE WITH SPECIFICATIONS OR APPLICABLE LAW.** Lessee is aware of the name of the Equipment manufacturer and will contact the manufacturer for a description of warranty rights. If the manufacturer has provided Lessor with a warranty, Lessor assigns its rights to such warranty to Lessee and Lessee may enforce all warranty rights directly against the manufacturer of the Equipment. Lessee agrees to settle any dispute regarding performance of the Equipment directly with the manufacturer of the Equipment.
- TITLE AND SECURITY INTEREST.** Unless otherwise required by the laws of the state where Lessee is located, Lessor shall have title to the Equipment, except as set forth in section 15.
- USE, MAINTENANCE AND REPAIR.** Lessee will not move the Equipment from the Equipment Location without Lessor's advance written consent. Lessee will give Lessor reasonable access to the Equipment Location so that Lessor can check the Equipment's existence, condition and proper maintenance. Lessee will use the Equipment in the manner for which it was intended, as required by all applicable manuals and instructions, and keep it

eligible for any manufacturer's certification and/or standard full service maintenance contract. At Lessee's own cost and expense, Lessee will keep the Equipment in good repair, condition and working order, ordinary wear and tear excepted. Lessee will not make any permanent alterations to the Equipment.

8. **TAXES.** Lessee agrees to pay Lessor, when invoiced, all taxes (including any sales, use and personal property taxes), fines, interest and penalties relating to this Lease and the Equipment (excluding taxes based on Lessor's net income). Lessee agrees to file any required personal property tax returns and, if Lessor asks, Lessee will provide Lessor with proof of payment. Lessor does not have to contest any tax assessments.
9. **INDEMNITY.** Lessor is not responsible for any injuries, damages, penalties, claims or losses, including legal expenses, incurred by Lessee or any other person caused by the transportation, installation, manufacture, selection, purchase, lease, ownership, possession, modification, maintenance, condition, operation, use, return or disposition of the Equipment. To the extent permitted by law, Lessee agrees to reimburse Lessor for and defend Lessor against any claims for such losses, damages, penalties, claims, injuries, or expenses. This indemnity continues even after this Lease has expired, for acts or omissions that occurred during the Lease Term.
10. **IDENTIFICATION.** Lessee authorizes Lessor to insert or correct missing information on this Lease, including Lessee's official name, serial numbers and any other information describing the Equipment. Lessor will send Lessee copies of such changes. Lessee will attach to the Equipment any name plates or stickers Lessor provides Lessee.
11. **LOSS OR DAMAGE.** Lessee is responsible for any loss of the Equipment from any cause at all, whether or not insured, from the time the Equipment is shipped to Lessee until it is returned to Lessor. If any item of Equipment is lost, stolen or damaged, Lessee will promptly notify Lessor of such event. Then, at Lessor's option, Lessee will either (a) repair the Equipment so that it is in good condition and working order, eligible for any manufacturer's certification, or (b) pay Lessor an amount equal to the Net Book Value (as defined in Section 14) of the lost, stolen or damaged Equipment. If Lessee has satisfied Lessee's obligations under this Section 11, Lessor will forward to Lessee any insurance proceeds which Lessor receives for lost, damaged, or destroyed Equipment. If Lessee is in default, Lessor will apply any insurance proceeds Lessor receives to reduce Lessee's obligations under Section 14 of this Lease.
12. **INSURANCE.** Lessee agrees to (a) keep the Equipment fully insured against loss, naming Lessor as loss payee, and (b) obtain a general public liability insurance policy covering both personal injury and property damage in amounts not less than Lessor may tell Lessee, naming Lessor as additional insured, until Lessee has met all Lessee's obligations under this Lease. Lessor is under no duty to tell Lessee if Lessee's insurance coverage is adequate. The policies shall state that Lessor is to be notified of any proposed cancellation at least 30 days prior to the date set for cancellation. Upon Lessor's request, Lessee agree to provide Lessor with certificates or other evidence of insurance acceptable to Lessor. If Lessee does not provide Lessor with evidence of proper insurance within ten days of Lessor's request or Lessor receives notice of policy cancellation, Lessor may (but Lessor is not obligated to) obtain insurance on Lessor's interest in the Equipment at Lessee's expense. Lessee will pay all insurance premiums and related charges.
13. **DEFAULT.** Lessee will be in default under this Lease if any of the following happens: (a) Lessor does not receive any Rent or other payment due under this Lease within ten days after its due date, (b) Lessee fails to perform or observe any other promise or obligation in this Lease and does not correct the default within ten days after Lessor sends Lessee written notice of default, (c) any representation, warranty or statement Lessee has made in this Lease shall prove to have been false or misleading in any material respect, (d) any insurance carrier cancels or threatens to cancel any insurance on the Equipment, (e) the Equipment or any part of it is abused, illegally used, misused, lost, destroyed, or damaged beyond repair, (f) a petition is filed by or against Lessee under any bankruptcy or insolvency laws, or (g) Lessee defaults on any other agreement between it and Lessor (or Lessor's affiliates).
14. **REMEDIES.** Upon the occurrence of a default, Lessor may, in its sole discretion, do any or all of the following: (a) provide written notice to Lessee of default, (b) as liquidated damages for loss of a bargain and not as a penalty, declare due and payable, the present value of (i) any and all amounts which may be then due and payable by Lessee to Lessor under this Lease, plus (ii) all Rent payments remaining through the end of the Lease Term, discounted at the higher of 3% or the lowest rate allowed by law, plus the Fair Market Value of the Equipment (collectively, the "Net Book Value"). Lessor has the right to require Lessee to make the Equipment available to Lessor for repossession during reasonable business hours or Lessor may repossess the Equipment, so long as Lessor does not breach the peace in doing so, or Lessor may use legal process in compliance with applicable law pursuant to court order to have the Equipment repossessed. Lessee will not make any claims against Lessor or the Equipment for trespass, damage or any other reason. If Lessor takes possession of the Equipment Lessor may (a) sell or lease the Equipment at public or private sale or lease, and/or (b) exercise such other rights as may be allowed by applicable law. Although Lessee agrees that Lessor has no obligation to sell the Equipment, if Lessor does sell the Equipment, Lessor will reduce the Net Book Value by the amounts Lessor receives. Lessee will immediately pay Lessor the remaining Net Book Value. Lessee agrees (a) that Lessor only needs to give Lessee ten days' advance notice of any sale and no notice of advertising, (b) to pay all of the costs Lessor incurs to enforce Lessor's rights against Lessee, including attorney's fees, and (c) that Lessor will retain all of Lessor's rights against Lessee even if Lessor does not choose to enforce them at the time of Lessee's default.
15. **LESSEE'S OPTION AT END OF LEASE.** Notwithstanding anything contained in the Lease to the contrary, so long as no default shall have occurred and be continuing, Lessee may, at Lessee's option, purchase the Equipment leased pursuant to this Rental Schedule on an "as is, where is" basis, without representation or warranty, express or implied, at the end of the Initial Term at a price equal to the Fair Market Value thereof, plus applicable taxes. "Fair Market Value" shall be equal to the value which would be obtained in an arms-length transaction between an informed and willing buyer and an informed and willing seller under no compulsion to sell, and in such determination, costs of removal of the Equipment from its location of current use shall not be a deduction from such value. If Lessee and Lessor cannot agree on the Fair Market Value thereof, such value shall be determined by appraisal at the sole expense of Lessee. Appraisal shall be a procedure whereby two recognized independent appraisers, one chosen by Lessee and one by Lessor, shall mutually agree upon the amount in question. If the appraisers are unable to agree upon the amount in question, a third recognized independent appraisers' evaluation shall be binding and conclusive on Lessee and Lessor. This purchase option as applicable shall only be available if Lessee gives Lessor 90 days' prior written notice of Lessee's irrevocable intent to exercise such option and Lessor and Lessee shall have agreed to all terms and conditions of such purchase prior to the expiration date of the Initial Term. Until the Equipment is returned as required below, all terms of the Lease shall remain in full force and effect including the obligation to pay Rent.
16. **RETURN OF EQUIPMENT.** If (a) default occurs, (b) a non-appropriation of funds occurs in accordance with Section 3, or (c) Lessee does not purchase the Equipment pursuant to Section 15, Lessee will immediately return the Equipment to any location(s) in the continental United States and aboard any carriers(s) Lessor may designate. The Equipment must be properly packed for shipment in accordance with the manufacturer's recommendations or specifications, freight prepaid and insured, maintained in accordance with Section 7, and in "Average Saleable Condition." "Average Saleable Condition" means that all of the Equipment is immediately available for use by a third party buyer, user or lessee, other than Lessee named in this Lease, without the need for any repair or refurbishment. All Equipment must be free of markings. Lessee will pay Lessor for any missing or defective parts or accessories. Lessee will continue to pay Rent until the Equipment is received and accepted by Lessor.
17. **LESSEE'S REPRESENTATIONS AND WARRANTIES.** Lessee hereby represents and warrants to Lessor that as of the date of this Lease, and throughout the Lease Term: (a) Lessee is the entity indicated in this Lease; (b) Lessee is a State or a fully constituted political subdivision or agency of the State in which Lessee is located; (c) Lessee is duly organized and existing under the Constitution and laws of the State in which Lessee is located; (d) Lessee is authorized to enter into and carry out Lessee's obligations under this Lease, any documents relative to the acquisition of the Equipment and any other documents required to be delivered in connection with this Lease (collectively, the "Documents"); (e) the Documents have been duly authorized,

executed and delivered by Lessee in accordance with all applicable laws, rules, ordinances, and regulations, the Documents are valid, legal, binding agreements, enforceable in accordance with their terms and the person(s) signing the Documents have the authority to do so, are acting with the full authorization of Lessee's governing body, and hold the offices indicated below their signature, each of which is genuine; (f) the Equipment is essential to the immediate performance of a governmental or proprietary function by Lessee within the scope of Lessee's authority and shall be used during the Lease Term only by Lessee and only to perform such function; (g) Lessee intends to use the Equipment for the entire Lease Term and shall take all necessary action to include in Lessee's annual budget any funds required to fulfill Lessee's obligations for each fiscal year during the Lease Term; (h) Lessee has complied fully with all applicable law governing open meetings, public bidding and appropriations required in connection with this Lease and the acquisition of the Equipment; (i) Lessee's obligations to remit Rent under this Lease constitutes a current expense and not a debt under applicable state law and no provision of this Lease constitutes a pledge of Lessee's tax or general revenues, and any provision which is so constructed by a court of competent jurisdiction is void from the inception of this lease; (j) all payments due and to become due during Lessee's current fiscal year are within the fiscal budget of such year, and are included within an unrestricted and unencumbered appropriation currently available for the lease of the Equipment; and (k) all financial information Lessee has provided to Lessor is true and accurate and provides a good representation of Lessee's financial condition.

18. **LESSEE'S PROMISES.** In addition to the other provisions of this Lease, Lessee agrees that during the term of this Lease (a) Lessee will promptly notify Lessor in writing if it moves Lessee's principal office or it changes names or its legal structure, (b) Lessee will provide to Lessor such financial information as may reasonably request from time to time, and (c) Lessee will take any action Lessor reasonably requests to protect Lessor's rights in the Equipment and to meet Lessee's obligations under this Lease.
19. **ASSIGNMENT. LESSEE WILL NOT SELL, TRANSFER, ASSIGN, PLEDGE, SUB-LEASE OR PART WITH POSSESSION OF THE EQUIPMENT OR FILE OR PERMIT A LIEN TO BE FILED AGAINST THE EQUIPMENT.** Lessee will not attach any of the Equipment to any real estate. Upon Lessor's reasonable request and at Lessee's cost, Lessee will obtain from each person having an interest in the real estate where the Equipment is located a waiver of any rights they may have in the Equipment.
20. **ASSIGNMENT BY LESSOR.** This Lease, and the rights of Lessor hereunder and in and to the Equipment, may be assigned and reassigned in whole or in part to one or more assignees by Lessor or its assigns at any time without the necessity of obtaining the consent of Lessee; provided, however, no such assignment or reassignment shall be effective unless and until Lessee shall have been given written notice of assignment disclosing the name and address of the assignee or its agent authorized to receive payments and otherwise service this Lease on its behalf. Upon receipt of notice of assignment, Lessee agrees to record the same in records maintained for such purpose, and further, to make all payments as designated in the assignment, notwithstanding any claim, defense, setoff or counterclaim whatsoever (whether arising from a breach of this Lease or otherwise) that Lessee may from time to time have against Lessor or Lessor's assigns. Lessee agrees to execute all documents, including acknowledgments of assignment, which may reasonably be requested by Lessor or its assigns to protect their interests in the Equipment and in this Lease.
21. **COLLECTION EXPENSES, OVERDUE PAYMENT.** Lessee agrees that Lessor can, but does not have to, take on Lessee's behalf any action which Lessee fails to take as required by this Lease, and Lessor's expenses will be in addition to that of the Rent which Lessee owes Lessor. If Lessor receives any payment from Lessee after the due date, Lessee shall pay Lessor on demand as a late charge five percent (5%) of such overdue amount, limited, however, to the maximum amount allowed by law.
22. **AGREED LEASE RATE FACTOR.** Lessee understands that the Equipment may be purchased for cash (the "Equipment Cost") or it may be leased. By signing this Lease, Lessee acknowledges that it has chosen to lease the Equipment from Lessor for the Lease Term and that Lessee has agreed to pay Rent. Each payment of Rent includes a principal amount based on the Equipment Cost and a lease charge rate. If it is determined that Lessee's payments under this Lease result in an interest payment higher than allowed by applicable law, then any excess interest collected will be applied to the repayment of principal and interest will be charged at the highest rate allowed by law. In no event will Lessor charge or receive or will Lessee pay any amounts in excess of the legal amount.
23. **MISCELLANEOUS.** This Lease contains the entire agreement and supersedes any conflicting provision of any equipment purchase order or any other agreement. **TIME IS OF THE ESSENCE IN THIS LEASE.** If a court finds any provision of Lease to be unenforceable, the remaining terms of this Lease shall remain in effect. **TO THE EXTENT THAT THIS LEASE IS FOUND TO NOT BE A TRUE LEASE, THIS LEASE IS A "FINANCE LEASE" AS DEFINED IN ARTICLE 2A OF THE UNIFORM COMMERCIAL CODE.** Lessee authorizes Lessor (or Lessor's agent) to (a) obtain credit reports, (b) make such other credit inquiries as Lessor may deem necessary, and (c) furnish payment history information to credit reporting agencies. To the extent permitted by law, Lessor may charge Lessee a fee of \$250.00 to cover Lessor's documentation and investigation costs.
24. **NOTICES.** All of Lessee's written notices to Lessor must be sent by certified mail or recognized overnight delivery service, postage prepaid, to Lessor at Lessor's address stated in this Lease, or by facsimile transmission to Lessor's facsimile telephone number, with oral confirmation of receipt. All of Lessor's notices to Lessee may be sent first class mail, postage prepaid, to Lessee's address stated in this Lease. At any time after this Lease is signed, Lessee or Lessor may change an address or facsimile telephone number by giving notice to the other of the change.
25. **ANTI-MONEY LAUNDERING/INTERNATIONAL TRADE COMPLIANCE.** Lessee represents and warrants to Lessor, as of the date of this Lease, the date of each advance of proceeds under the Lease, the date of any renewal, extension or modification of this Lease, and at all times until the Lease has been terminated and all amounts thereunder have been indefeasibly paid in full, that: (a) no Covered Entity (i) is a Sanctioned Person; or (ii) does business in or with, or derives any of its operating income from investments in or transactions with, any Sanctioned Country or Sanctioned Person in violation of any law, regulation, order or directive enforced by any Compliance Authority; (b) the proceeds of the Lease will not be used to fund any unlawful activity; (c) the funds used to repay the Lease are not derived from any unlawful activity; and (d) each Covered Entity is in compliance with, and no Covered Entity engages in any dealings or transactions prohibited by, any laws of the United States.
26. As used herein: "**Compliance Authority**" means each and all of the (a) U.S. Treasury Department/Office of Foreign Assets Control, (b) U.S. Treasury Department/Financial Crimes Enforcement Network, (c) U.S. State Department/Directorate of Defense Trade Controls, (d) U.S. Commerce Department/Bureau of Industry and Security, (e) U.S. Internal Revenue Service, (f) U.S. Justice Department, and (g) U.S. Securities and Exchange Commission; "**Covered Entity**" means Lessee, its affiliates and subsidiaries and direct and indirect owners; "**Sanctioned Country**" means a country subject to a sanctions program maintained by any Compliance Authority; and "**Sanctioned Person**" means any individual person, group, regime, entity or thing listed or otherwise recognized as a specially designated, prohibited, sanctioned or debarred person or entity, or subject to any limitations or prohibitions (including but not limited to the blocking of property or rejection of transactions), under any order or directive of any Compliance Authority or otherwise subject to, or specially designated under, any sanctions program maintained by any Compliance Authority.
27. **USA PATRIOT ACT NOTICE.** To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each lessee that opens an account. What this means: when the Lessee opens an account, Lessor will ask for the business name, business address, taxpayer identifying number and other information that will allow the Lessor to identify Lessee, such as organizational documents. For some businesses and organizations, Lessor may also need to ask for identifying information and documentation relating to certain individuals associated with the business or organization.
28. **WAIVERS. LESSOR AND LESSEE EACH AGREE TO WAIVE, AND TO TAKE ALL REQUIRED STEPS TO WAIVE, ALL RIGHTS TO A JURY TRIAL.** To the extent Lessee is permitted by applicable law, Lessee waives all rights and remedies conferred upon a lessee by Article 2A (Sections 508-522) of the Uniform Commercial Code including but not limited to Lessee's rights to: (a) cancel or repudiate this Lease; (b) reject or

revoke acceptance of the Equipment; (c) recover damages from Lessor for any breach of warranty or for any other reason; (d) grant a security interest in any Equipment in Lessee's possession. To the extent Lessee is permitted by applicable law, Lessee waives any rights they now or later may have under any statute or otherwise which requires Lessor to sell or otherwise use any Equipment to reduce Lessor's damages, which requires Lessor to provide Lessee with notice of default, intent to accelerate amounts becoming due or acceleration of amounts becoming due, or which may otherwise limit or modify any of Lessor's rights or remedies. **ANY ACTION LESSEE TAKES AGAINST LESSOR FOR ANY DEFAULT, INCLUDING BREACH OF WARRANTY OR INDEMNITY, MUST BE STARTED WITHIN ONE (1) YEAR AFTER THE EVENT, WHICH CAUSED IT.** Lessor will not be liable for specific performance of this Lease or for any losses, damages, delay or failure to deliver Equipment.

29. IMPORTANT INFORMATION ABOUT PHONE CALLS. By providing telephone number(s) to Lessor, now or at any later time, Lessee authorizes Lessor and its affiliates and designees to contact Lessee regarding Lessee account(s) with Lessor or its affiliates, whether such accounts are Lessee individual accounts or business accounts for which Lessee is a contact, at such numbers using any means, including but not limited to placing calls using an automated dialing system to cell, VoIP or other wireless phone number, or leaving prerecorded messages or sending text messages, even if charges may be incurred for the calls or text messages. Lessee consents that any phone call with Lessor may be monitored or recorded by Lessor.

IMPORTANT: READ BEFORE SIGNING. THE TERMS OF THIS LEASE SHOULD BE READ CAREFULLY BECAUSE ONLY THOSE TERMS IN WRITING ARE ENFORCEABLE. TERMS OR ORAL PROMISES WHICH ARE NOT CONTAINED IN THIS WRITTEN AGREEMENT MAY NOT BE LEGALLY ENFORCED. THE TERMS OF THIS LEASE MAY ONLY BE CHANGED BY ANOTHER WRITTEN AGREEMENT BETWEEN LESSEE AND LESSOR. LESSEE AGREES TO COMPLY WITH THE TERMS AND CONDITIONS OF THIS LEASE. LESSEE AGREES THAT THE EQUIPMENT WILL BE USED FOR BUSINESS PURPOSES ONLY AND NOT FOR PERSONAL, FAMILY OR HOUSEHOLD PURPOSES.

LESSEE CERTIFIES THAT ALL THE INFORMATION GIVEN IN THIS LEASE AND LESSEE'S APPLICATION WAS CORRECT AND COMPLETE WHEN THIS LEASE WAS SIGNED. THIS LEASE IS NOT BINDING UPON LESSOR OR EFFECTIVE UNLESS AND UNTIL LESSOR EXECUTES THIS LEASE. THIS LEASE WILL BE GOVERNED BY THE LAWS OF THE STATE OF THE LESSEE.

City of Lemoore
("Lessee")

X
Authorized Signature

Print Name

Title:

Date

119 Fox St
Lemoore, CA 93245

PNC Equipment Finance, LLC
("Lessor")

X
Authorized Signature

Print Name

Title:

995 Dalton Ave.
Cincinnati, OH 45203

OPINION OF COUNSEL

I have acted as counsel to the above-referenced Lessee (the "Lessee") with respect to this Lease Agreement by and between the Lessee and Lessor (the "Lease"), and in this capacity have reviewed the original or duplicate originals of the Lease and such other documents as I have deemed relevant. Based upon the foregoing, I am of the opinion that: (A) Lessee is a state or a fully constituted political subdivision or agency of a state within the meaning of Section 103 of the Internal Revenue Code of 1986, as amended; (B) the execution, delivery and performance of the Lease by Lessee has been duly authorized by all necessary action on the part of Lessee; (C) the Lease constitutes a legal, valid and binding obligation of Lessee enforceable in accordance with its terms, except as limited by laws of general application affecting the enforcement of creditors' rights, and does not constitute a debt of Lessee which is prohibited by state law; (D) the authorization, approval and execution of the Lease and all other proceedings of Lessee related to the transactions contemplated thereby have been performed in accordance with all open-meeting laws, public bidding laws, and all other applicable state laws. The undersigned certifies that (s)he is an attorney duly authorized to practice law in the State of California

The foregoing opinions are limited to the laws of such State and federal laws of the United States.

Attorney of Lessee

By: _____
Print Name: _____
Law firm: _____

CERTIFICATE OF ACCEPTANCE

Lease Number 202900000

Quantity	Description	Serial No.
60	2017 New E-Z-GO TXT48v E Golf Cars Together with all attachments, tooling, accessories, appurtenances, and additions thereto.	

☐ or see attached Equipment Schedule

Lessee, through its authorized representative, hereby certifies to Lessor that:

1. The Equipment has been delivered to the location where it will be used, which is the Equipment Location given in the Lease Agreement ("Lease");
2. All of the Equipment has been inspected and is (a) complete, (b) properly installed, (c) functioning, and (d) in good working order;
3. Lessee accepts the Equipment for all purposes under the Lease as of _____, 20__ (the "Acceptance Date"), which is the date on which the Equipment was delivered and installed;
4. The Equipment is of a size, design, capacity and manufacture acceptable to Lessee and suitable for Lessee's purposes; and
5. Lessee is not in default under the Lease, no Non-Appropriation of Funds (as described in the Lease) has occurred, and all of Lessee's statements and promises set forth in the Lease are true and correct.

Lessor is hereby authorized to insert serial numbers on the Lease.

THIS CERTIFICATE OF ACCEPTANCE IS SIGNED THIS ____ DAY OF _____, 20__.

City of Lemoore
("Lessee")

X

Authorized Signature

Print Name

Title:

Date

119 Fox St
Lemoore, CA 93245

RESOLUTION AND CERTIFICATE OF INCUMBENCY
Lease Number 202900000

Lessee: City of Lemoore

Amount: \$198,594.00

WHEREAS, Lessee, a body politic and corporate duly organized and existing as a political subdivision, municipal corporation or similar public entity of the State or Commonwealth ("the State") is authorized by the laws of the State to purchase, acquire and lease certain equipment and other property for the benefit of the Lessee and its inhabitants and to enter into contracts with respect thereto; and

WHEREAS, pursuant to applicable law, the governing body of the Lessee ("Governing Body") is authorized to acquire, dispose of and encumber real and personal property, including, without limitation, rights and interest in property, leases and easements necessary to the functions or operations of the Lessee.

WHEREAS, the Governing Body hereby finds and determines that the execution of one or more Lease Agreements or lease schedules ("Leases") in the amount not exceeding the amount stated above for the purpose of acquiring the property ("Equipment") to be described in the Leases is appropriate and necessary to the functions and operations of the Lessee.

WHEREAS, PNC Equipment Finance, LLC ("Lessor") shall act as Lessor under said Leases.

NOW, THEREFORE, Be It Ordained by the Governing Body of the Lessee:

Section 1. Either one of the _____ OR _____ (each an "Authorized Representative") acting on behalf of the Lessee, is hereby authorized to negotiate, enter into, execute, and deliver one or more Leases in substantially the form set forth in the document presently before the Governing Body, which document is available for public inspection at the office of the Lessee. Each Authorized Representative acting on behalf of the Lessee is hereby authorized to negotiate, enter into, execute, and deliver such other documents relating to the Lease as the Authorized Representative deems necessary and appropriate. All other related contracts and agreements necessary and incidental to the Leases are hereby authorized.

Section 2. By a written instrument signed by any Authorized Representative, said Authorized Representative may designate specifically identified officers or employees of the Lessee to execute and deliver agreements and documents relating to the Leases on behalf of the Lessee.

Section 3. The Lessee's obligations under the Leases shall be subject to annual appropriation or renewal by the Governing Body as set forth in each Lease and the Lessee's obligations under the Leases shall not constitute general obligations of the Lessee or indebtedness under the Constitution or laws of the State.

Section 4. This resolution shall take effect immediately upon its adoption and approval.

SIGNATURES AND TITLES OF AUTHORIZED REPRESENTATIVES : AUTHORIZED LEASE SIGNORS ONLY

_____ Name	_____ Title	_____ Signature
_____ Name	_____ Title	_____ Signature

ADOPTED AND APPROVED on this _____, 20__.

Section 5. I, the undersigned Secretary/Clerk identified below, does hereby certify that I am the duly elected or appointed and acting Secretary/Clerk of the above Lessee, a political subdivision duly organized and existing under the laws of the State where Lessee is located, that I have the title stated below, and that, as of the date hereof, the individuals named below are the duly elected or appointed officers of the Lessee holding the offices set forth opposite their respective names.

The undersigned Secretary/Clerk of the above-named Lessee hereby certifies and attests that the undersigned has access to the official records of the Governing Body of the Lessee, that the foregoing resolutions were duly adopted by said Governing Body of the Lessee at a meeting of said Governing Body and that such resolutions have not been amended or altered and are in full force and effect on the date stated below.

LESSEE: City of Lemoore

Signature of Secretary/Clerk of Lessee

[SEAL]

Print Name: _____

Official Title: _____

Date: _____

\$4,176.32



Lease #202900000

Please provide the following information. By providing such information, you will enable us to ensure prompt payment of your vendor and the correct processing of your lease transaction.

Thank you.

Lessee Information

Full Business Legal Name:		Federal Tax ID Number:	
City of Lemoore		946000355	
Address	City:	State:	Zip:

Preferred Method of Payment: (Please check)

<input type="checkbox"/> Monthly Invoice (Mail)		
Invoices should be directed to:	Attention:	
Address	City, State, Zip:	
<input type="checkbox"/> Monthly Invoice (Email)	Email:	
Billing Contact:		

Contact Information

In order to verify receipt of equipment and review terms and conditions of the lease, please provide contact information for one or more staff that can assist in this process.

Contact 1:	Phone:
Email:	
Contact 2:	Phone:
Email:	

I hereby attest the above information is accurate.

Signature X	Date
Email:	

February 7, 2017

City of Lemoore
119 Fox St
Lemoore, CA 93245RE: Lease Number 202900000 ("**Lease Agreement**")

Please complete this form and return it to PNC Equipment Finance, LLC along with a copy of your Certificate of Insurance and Insurance Binder, naming PNC Equipment Finance, LLC as lender loss payee and additional insured, as evidence that you have obtained the necessary insurance as required by your Lease Agreement.

As part of the Lease Agreement, you have agreed to keep in effect an "All Risk (or broad form of)" extended coverage property insurance policy covering the equipment for its full replacement value. You are also required to carry a comprehensive general liability insurance policy or other similar form of third party liability coverage with combined single limits of \$1,000,000 per occurrence and \$2,000,000 in aggregate limits. The property insurance policy shall name PNC Equipment Finance, LLC and its successors and/or assigns (ISAOA) as sole Lender Loss Payee and the general liability insurance policy shall name PNC Equipment Finance, LLC and its successors and/or assigns (ISAOA) as an Additional Insured. In addition, such policies shall have a provision stating that the policy cannot be changed or cancelled without 30 days' prior written notice to PNC Equipment Finance, LLC.

If you fail to obtain insurance or provide evidence thereof to us, you agree that we may, but shall not be obligated to, obtain such insurance on your behalf and charge you for all costs and expenses associated therewith. Without limiting the forgoing, you specifically agree that if we obtain insurance on your behalf, you will be required to pay a monthly insurance charge. The monthly insurance charge will include reimbursement for premiums advanced to the insurer, finance charges (which will typically be at a rate higher than the rate used to determine your equipment rental amount), billing and tracking fees, administrative expenses and other related fees. We shall receive a portion of the insurance charges, which may include a profit from such finance, billing, tracking, administrative and other charges.

Please provide the pertinent policy information below in addition to sending PNC Equipment Finance, LLC, copies of the appropriate insurance documents requested above. Thank you for your assistance in this matter.

Please complete all of the information below.**Insurance Agent Information**

Name:	Insurance Carrier:
Address:	Policy Number:
	Effective Date:
Phone Number:	Expiration Date:
Fax Number:	

Lessee: City of Lemoore**Signature:**

X

Print Name:**Title:****Date:**

Please return this form to:
PNC Equipment Finance, LLC
995 Dalton Avenue
Cincinnati, OH 45203

Attn: _____

•OR•

Fax: _____

Notification of Tax Treatment

PNC Equipment Finance, LLC a Delaware limited liability company ("**PNC**"), is required to collect and remit sales/use tax in the taxing jurisdiction where your equipment will be located. If you select that you are exempt by marking one of the checkboxes below, you must provide a valid exemption certificate. If you do not provide this certificate *prior* to the booking of your transaction, you will be responsible for sales tax on all accrued payments.

- If tax has been remitted up front and financed into your lease payment, your account will not be marked sales tax exempt if you provide an exemption certificate after your transaction has been booked.
- If your tax is remitted on a monthly basis, your lease may be marked sales tax exempt for the remaining payments left to be invoiced if you provide a valid exemption certificate after your transaction has been booked.
- In the event we do not receive a valid sales tax exemption certificate prior to the date your lease commences, you will be charged sales/use tax.

Personal property tax returns will be filed as required by local law. In the event that any tax abatements or special exemptions are available on the equipment you will be leasing from us, please notify us as soon as possible and forward the related documentation to us. This will ensure that your leased equipment will be reported correctly.

Please indicate below if your lease is subject to tax or whether a valid exemption exists.

Sales Tax

- ☐ I agree that my lease is subject to sales/use tax.
- ☐ I am exempt from sales/use tax and I have attached a completed exemption certificate to PNC.
- ☐ I am claiming a partial exemption from tax. I have attached a completed exemption certificate or other documented proof of this partial exemption.
- ☐ I agree that my business is subject to sales/use tax and I have attached a completed resale certificate. This certificate indicates that I will be responsible for collection and remittance of sales/use tax based on the subsequent re-rental of the property.

If applicable to the tax rates in your state, are you outside the city limits or in an unincorporated area?

- ☐ Inside city limits ☐ Outside city limits ☐ Unincorporated area

Property Tax

- ☐ I have a valid abatement or property tax exemption (documentation attached).

☐ Location: State _____
Taxing District _____

Additional comments:

Lease Number 202900000

Lessee: City of Lemoore

Signature:

X

Print Name:

Title:

Date:

PLEASE COMPLETE AND SIGN FORM



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 3-3

To: Lemoore City Council

From: John Gibson, LVFD Chief

Date: February 8, 2017

Meeting Date: February 21, 2017

Subject: Lemoore Volunteer Fire Department Handbook Amendments

Strategic Initiative:

- | | |
|--|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve proposed amendments to the Lemoore Volunteer Fire Department Handbook.

Subject/Discussion:

According to the LVFD Handbook, Article X, Section 1(F), "The Lemoore City Council must ratify all amendatory changes to [these] regulations prior to their becoming effective." Lemoore Volunteer Fire Department brought forth the following amendments for City Council review at the February 7, 2017 study session

- **Grooming Standards-** It is a requirement by the Lemoore Volunteer Fire Department for members to maintain grooming standards that include a shaved face. Per Cal OSHA 1910.134 (g) (1) (i) (A), You must be clean shaven where the seal of an SCBA air mask comes into contact with the face.
- **Social Media-** Members of the Lemoore Volunteer Fire Department shall not criticize or ridicule the department policies, its members/ officers or members/groups of the community by speech, writing, or other expression when such speech, writing or expression:

1. is defamatory, obscene, slanderous, or unlawful; and/or

2. tends to interfere with the maintenance of proper discipline; and/or
3. damages or impairs the reputation and/or efficiency of the department or member

“This includes, but is not limited to written, auditory and/or visual messages communicated via or on Department resources or via personal devices, such as cell phones, PDAs, etc., and/or social media (Twitter, Facebook, Instagram, etc.). Any written, audio and/or visual messages communicated by the member of the department are subject to the regulations above. “

- **Application and Membership Balloting-** In the event the membership committee reaches a denial for application of membership, the applicant shall not be allowed to attend fires, meetings, drills, and/or functions for a period of twelve (12) months. Upon completion of twelve (12) months, the perspective member may start the application process again.

Financial Consideration(s):

None

Alternatives or Pros/Cons:

Pros:

- Provides an opportunity to update the LVFD Handbook to meet Cal/OSHA safety standards and maintain a high level of professionalism.

Cons:

- None known at this time.

Commission/Board Recommendation:

None

Staff Recommendation:

Staff recommends City Council ratify the Fifth Edition of the LVFD Handbook.

Attachments:

- ☐ Resolution:
 - ☐ Ordinance:
 - ☐ Map
 - ☐ Contract
 - ☒ Other
- List: LVFD Handbook- Fifth Edition

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

- 02/10/17
- 2/15/17
- 02/13/17
- 2/16/17

LEMOORE VOLUNTEER FIRE DEPARTMENT MEMBERS HANDBOOK

FIFTH EDITION

JOHN GIBSON, FIRE CHIEF
BRUCE GERMAN, FIRST ASSISTANT CHIEF
DAVID JONES, SECOND ASSISTANT CHIEF

Handbook Committee

Stuart Lyons
John Gibson Jr.
Dan Ospital
John Powers
Rick Borba
Paul Gibson
Chris Schalde

PART I

ADMINISTRATIVE / RULES

Welcome! You are now a new member of a very unique organization, the Lemoore Volunteer Fire Department (LVFD). We are proud of the services we provide to the community of Lemoore.

As you will find out, you truly belong to a Fire Department and your personal responsibility as a firefighter must always be foremost in your mind.

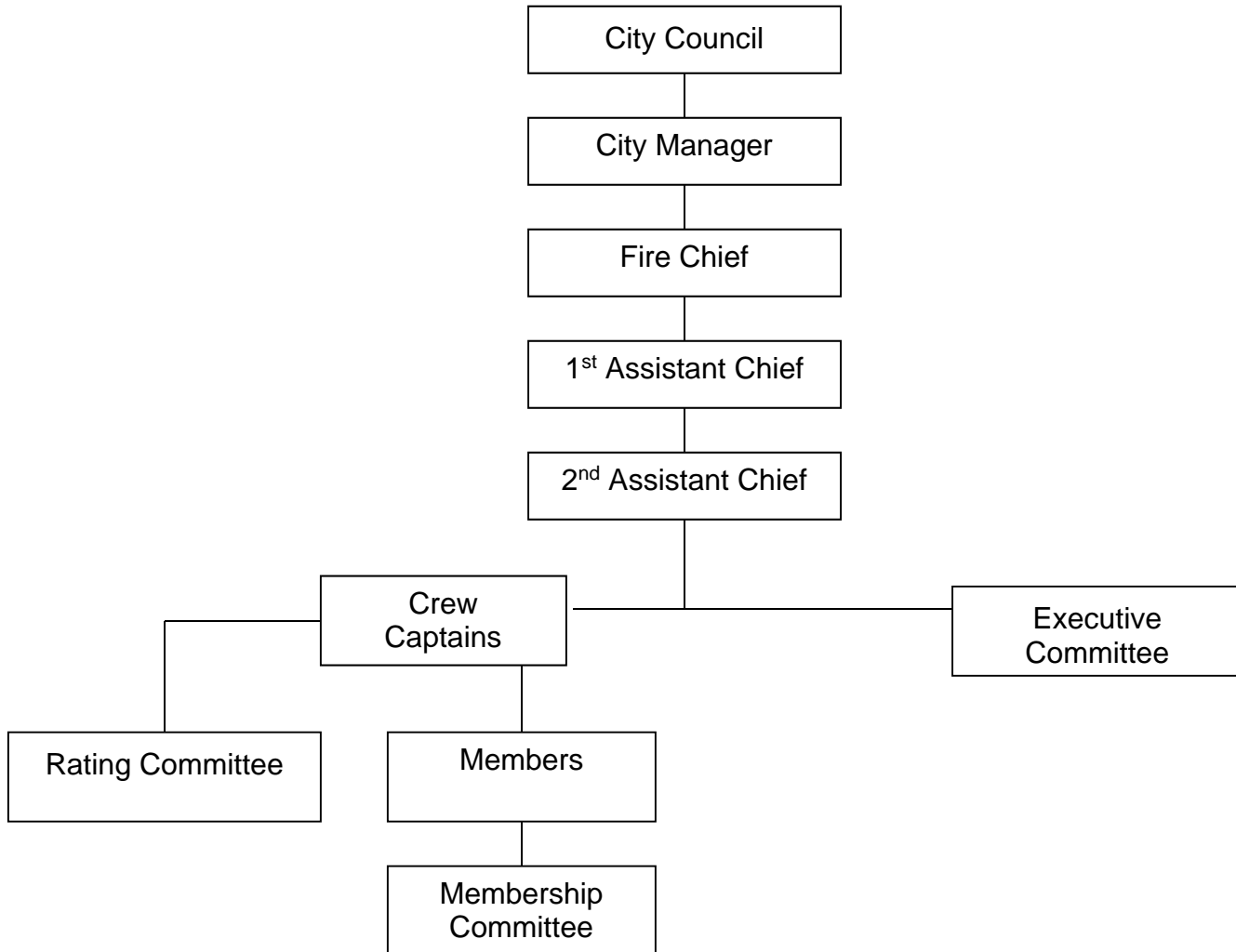
The Lemoore Volunteer Fire Department has a long tradition of providing the very best in professional services to the community. This is not an easy task and places heavy demands on our volunteer members, but we believe that only the best is sufficient when an emergency occurs.

The Lemoore Volunteer Fire Department also has an excellent Emergency Medical Technician (EMT) program, which is provided by various members of the department to aid the community in medical emergencies. Approximately eighty to eighty-five percent of all calls are medical emergencies.

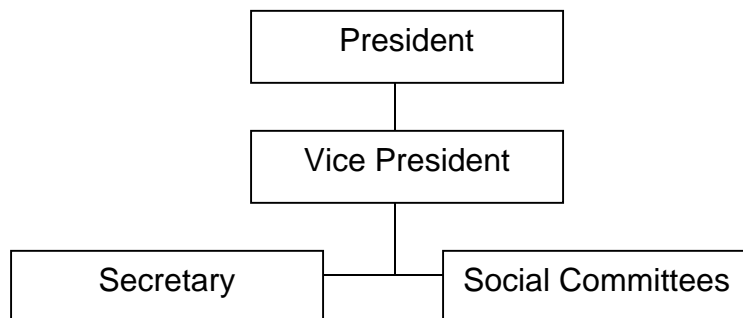
In accepting the Department's vote of membership, you become responsible for your actions as a fireman. Make sure you don't take this responsibility lightly. "If you are going to be a fireman, be a good one". Remember you represent the Lemoore Volunteer Fire Department, act and be professional at all times.

This manual is designed to assist you in becoming the best representative of the Lemoore Volunteer Fire Department. As a new member, you are responsible to read and understand this entire manual.

**TABLE OF OPERATIONS
FOR
LEMOORE VOLUNTEER FIRE DEPARTMENT**



Business



Physical Examination

Before you may begin an active role in the department, you must first complete and pass a physical examination. You must use the doctor required by the City of Lemoore for this examination. The department pays for the examination.

Probationary Period

The new active member will serve a probationary period of six (6) months. At the end of the six-month period, the Membership Committee will review the member's progress. The Membership Committee will then recommend permanent status, termination, or assignment of one (1) additional probationary period of six months. These results shall be forwarded to the Executive Committee in writing. The completion of probationary training requirements is your primary responsibility. Feel free to ask any member or Officer for assistance in demonstrating the use of tools, equipment and procedures, along with any safety procedures.

After probation, any member can be placed back on probation by the Executive Committee at any time due to the violation of, or infraction of, but not limited to:

- A. By Laws
- B. Abuse and / or Neglect of Equipment or Fire Apparatus
- C. Attendance Requirements
- D. Unlawful Conduct

Personal Protective Equipment

As a new member, you will be issued and responsible for:

1.	Pager w/ charger	5.	Turnout Pants	9.	Training Manual
2.	Gloves	6.	SCBA Mask	10.	IFSTA Manual
3.	Nomex Jumpsuit	7.	Rubber Boots	11.	Miscellaneous
4.	Turnout Coat	8.	Helmet		

Your signature will be required for all equipment and that you have read and understood the Department's Member Handbook.

If any equipment is lost or damaged, you must notify the First Assistant Chief as soon as possible.

A washing machine is available at the firehouse to wash your protective equipment as needed.

After Probationary Period (s)

Keys, identification card and LVFD bumper sticker will be issued.
All LVFD bumper stickers must be removed from all vehicles upon transfer of ownership or termination from the fire department.

After First Year of Service

A wallet and badge will be issued at Ladies Night.

After Third Year of Service

A red coat and tie will be issued.

Termination of Active Service

Upon termination of active service, you must turn in all your personal and protective equipment, red coat and tie. (Honorary will keep their red coat and tie.)

DRESS CODE

General

No gang related attire will be permitted. Ball caps shall be worn bill forward

Drills / Calls

Each member is expected to be in appropriate Personal Protective Equipment before loading the truck and while on scene (No shorts, tank tops, open toe shoes.)

Business Meetings

Dress in a neat, clean professional manor.

Workers Compensation Benefits

On July 1, 1979, the City of Lemoore became self-insured for Worker's Compensation Coverage and Benefits. The intention of self-insurance is to ensure prompt payment and full provisions of all benefits to which injured employees are entitled.

These benefits include medical treatment and hospitalization necessary to cure and relieve the effects of industrial injuries; temporary disability compensation while the employee is disabled from working and permanent disability compensation.

Wherever there continues to be any permanent physical residual following medical treatment, these benefits are prescribed by State Law.

If you are injured on the job, you must immediately notify one of the Chief's of the department who will arrange for whatever treatment is necessary. You will also be required as soon as possible to file a report with the City Manager's secretary.

Public Safety Officers Program

The Public Safety Officers Program of October 1, 1998 provides a \$143,943 death benefit to the eligible survivors of Federal, State, or local public safety officers whose death is the direct and proximate result of a personal (traumatic) injury sustained in the line of duty. The act also provides the same benefit to a public safety officer who has been permanently and totally disabled as the direct result of a catastrophic personal injury sustained in the line of duty.

A public safety officer is a person serving a public agency in an official capacity, with or without compensation, as a law enforcement officer, firefighter or a member of a public rescue squad. Volunteer firefighters or members of volunteer rescue squads are covered, if they are officially recognized or designated members of a legally organized volunteer fire department.

CalPers Volunteer Firefighters Length of Service Award Program

After five years of active service, you will be enrolled into the Length of Service Award Program. In order for you to benefit from this program, you must make a predetermined percentage of all calls, meetings and drills. The annual calendar for this program will be from July 1 until June 30th of each year.

The oversight committee will consist of the Fire Chief, one LVFD member and one City Council member.

For further information concerning this program, refer to the current CalPers agreement.

RULES AND REGULATIONS

Privileges

Any active member of the department shall have the privilege of voting and holding office for any position, providing he has met the conditions of any office as contained in the Rules of the Department and participate in all social activities.

Parking

Members are to park in designated parking spaces. Do not block engine bays.

Public Relations

Members shall show courtesy and respect at all times in dealing with the public.

Profanity

No member shall use profane, immoral, or indecent language, or be guilty of conduct that may be prejudicial to the good reputation, order and discipline of the department.

Information

No member shall supply information to the public or media relative to the department or operations thereof unless authorized by the Chief.

Communications and Reports

All verbal, written communications and reports shall be transmitted by a member to his immediate superior who shall deal with such communications in the manner prescribed by departmental rules.

Valuables

When valuables (money, jewelry, etc.) are found, members shall hand them over to the officer in charge of operations. He shall transmit them with a detailed report to the Chief, who shall deliver the same to the Chief of Police.

Complaint Against a Superior

Where a member alleges unfair treatment, such member may make a written complaint against a superior officer to the Fire Chief. The matter will then be referred to the Executive Committee for appropriate action.

Grooming Standards

It is a requirement by the Lemoore Volunteer Fire Department for members to maintain grooming standards that include a shaved face. Per Cal OSHA 1910.134 (g) (1) (i) (A) You must be clean shaven where the seal of an SCBA air mask comes into contact with the face.

Apparatus and Equipment

No Fire Department equipment shall be removed from the station without a Chief's permission.

No changes will be made to apparatus without approval of the Chief.

All members will ride in approved positions on the engine. No riding on hose beds, engine covers or rear of trucks.

No fire apparatus will be placed out of service for parades or other such functions without approval from the Chief.

Only LVFD members are permitted to operate fire department apparatus and equipment.

Traffic Laws

All traffic laws are applicable to any vehicle used by any member of the Lemoore Volunteer Fire Department. They shall be observed and extreme caution will be exercised at all times. (See LVFD Driving Regulations, Part IV, Page I)

Reporting of Accidents

Every member involved in an accident while on duty, shall immediately report the accident to the officer in charge, who shall submit a written report to the Chief for transmittal to the City Manager.

Where apparatus is involved in an accident, the driver shall immediately report the accident to the officer in charge who shall submit a written report to the Chief.

Damage to or Loss of Equipment

Every member is responsible for any damage to, or destruction of, or loss of any equipment due to negligence.

Testing of Apparatus and Equipment

All apparatus and equipment shall be tested in accordance with the special rules and regulations established for that purpose.

Social

No personal social events shall be held at the Fire Station without previously obtaining permission from the Chief. Any member, or members holding a social event at the fire station, must provide their own food and drinks. All clean up must be done immediately following the event.

No food or drinks shall be removed from the station without permission from the Chief.

Anyone using any equipment must be a member of the LVFD.

Any children at the firehouse must be chaperoned by a member.

Do not allow children to play in or on the fire trucks.

Do not bring guest to the fire stations without permission from the Chief's.

No excessive horseplay will be tolerated.

Social Media

Members of the Lemoore Volunteer Fire Department shall not criticize or ridicule the department policies, its members/ officers or members/groups of the community by speech, writing, or other expression when such speech, writing or expression:

1. is defamatory, obscene, slanderous, or unlawful; and/or
2. tends to interfere with the maintenance of proper discipline; and/or
3. damages or impairs the reputation and/or efficiency of the department or member

"This includes, but is not limited to written, auditory and/or visual messages communicated via or on Department resources or via personal devices, such as cell phones, PDAs, etc., and/or social media (Twitter, Facebook, Instagram, etc.). Any written, audio and/or visual messages communicated by the member of the department are subject to the regulations above. "

Disciplinary Procedures

Violation of the rules contained herein, conduct detrimental to the good of the department, or the willful or negligent destruction of equipment of the department, will be subject to such disciplinary action as the Executive Committee deems appropriate.

Refusal of a direct order from an officer may result in an immediate suspension.

Upon disciplinary action, a memo outlining the details of such action will be placed in member's personal file.

PART II

DEPARTMENT BY-LAWS

THE CONSTITUTION AND BY-LAWS

Lemoore Volunteer Fire Department

ARTICLE I TITLE AND OBJECTIVES

Section 1

This organization shall be known as the Lemoore Volunteer Fire Department (LVFD).

Section 2

Its objective will be the functioning of the department in accordance with the directives of the City Council in the preservation of life and protection of property during such emergencies as may occur in the City of Lemoore and such surrounding areas as shall be subject to any mutual aid agreements executed by the City Council of the City of Lemoore.

ARTICLE II AMMENDMENTS, DIRECTIVES, GENERAL ORDERS AND RULES

Section 1 Amendments

Amendments to these regulations must be made in strict accordance with the provisions of Article X of these regulations.

Section 2 Directives

Directives are those communications issued to the Fire Chief by the City Manager.

Section 3 General Orders

General orders are those directives issued by the Fire Chief concerning the operation and administration of the L.V.F.D.

Section 4 Rules

Rules are those matters of common interest to members of the department on tradition, or mutually agreed upon practices sanctioned by a majority of the members voting on any specific issue. Rules may be written or unwritten.

Section 5 Copies to Members

A written copy of all amendments, directives, general orders and rules must be furnished to each member of the Lemoore Volunteer Fire Department.

ARTICLE III RULES OF ORDER

Section 1 Rules

- A. One member of the department shall be entitled to be heard from the floor during the same period of time at any meeting.
- B. Every member desiring the privilege of the floor shall arise and address the chair.
- C. No member shall be allowed to speak until properly recognized by the chair.
- D. No question can come before the department unless properly moved and seconded and declared open to discussion by the chair.
- E. Any member can call for the yeas and nays on any question when each member shall be required to answer to his name on the roll.
- F. All questions, unless otherwise decided by the by-laws, shall be settled by a majority of the votes cast.
- G. It is the privilege of the President to file with the Executive Committee a complaint of misconduct against anyone that disrupts the progress of a regular business meeting.

ARTICLE IV NOMINATIONS AND ELECTION OF OFFICERS

Section 1 Nominations

Nominations of all elective officers shall be made in the November and December business meeting of each year.

Section 2 Election and Installation

The election of officers shall take place at the December business meeting of each year and they shall be installed and assume office at the January business meeting of each year.

Section 3 Qualifications

All persons nominated for elective positions within the Lemoore Volunteer Fire Department must qualify for the position nominated as defined by these regulations.

Section 4 Election by Ballot

- A. All vacant positions must be filled at least annually by an election of officers to the vacant positions.
- B. Election of officers will be by a secret written ballot.
- C. Election to any position in the L.V.F.D. will be by the vote's cast of the voting members present at the election meeting. Majority is 50% + 1 of legitimate ballots cast.
- D. In the event of a tie, the senior member has the option to take the office.
- E. No guests will be present during any election.

ARTICLE V OFFICERS AND COMMITTEES

Section 1 Officers

Appointive

Fire Chief

Elective

- 1) First Assistant Chief
- 2) Second Assistant Chief
- 3) Crew Captains - 4
- 4) President
- 5) Vice President
- 6) Secretary -Treasurer

Section 2 Committees

- A. Executive Committee (6 members)
- B. Membership Committee (7 members)
- C. Rating Committee (8 members)

ARITCLE VI DUTIES OF OFFICERS

Section 1 Fire Chief's

- A. The Fire Chief, to qualify, must have served full terms as First Assistant Fire Chief, Second Assistant Fire Chief and Crew Captain unless otherwise voted on by the membership.
- B. He must have fifteen (15) years in the department.
- C. The term of office shall be four years, renewable by nomination from the department and approved by the City Council.
- D. Upon completion of his term of office as prescribed by these regulations, it shall be mandatory that the Fire Chief be retired.
- E. The Fire Chief shall be nominated by the department and shall be approved by the City Council. The Chief of the department shall be responsible to the City Council for the proper administration and operation of the department and for the discipline of its members.
- F. He shall be responsible for enforcement of the regulations and all directives of the City of Lemoore, California Fire Code, general orders and department rules.
- G. He shall review periodically the policies and procedures of the department and make any changes that are deemed appropriate.
- H. He shall take all proper measures for the prevention, control and extinguishments of fires and for the protection of life and property. He shall enforce all municipal laws and ordinances respecting fire prevention and exercise the powers to carry out the duties imposed on him by the Lemoore City Council.
- I. He shall issue such general orders as may be necessary for the care and protection of the property of the department and generally for the efficient operation of the department; provided that such general orders do not conflict with the provisions of any ordinance or resolution of the City of Lemoore.
- J. He is authorized by these regulations to make any necessary interim appointments within the fire department of qualified persons to vacant positions occurring in the department, or other appointments deemed necessary for the proper operation of the Fire Department.
- K. He shall submit to the Council for its approval, as required by the Council, the annual report estimates of the department.

- L. He shall acknowledge and transmit to the City Manager all reports and accounts concerning the attendance, equipment inspection reports and any reports that may be requested by, of, or at the direction of the Lemoore City Council.

Section 2 First Assistant Fire Chief

- A. To qualify for the position of First Assistant Chief, a member must have served a full term as Second Assistant Chief and Crew Captain unless otherwise voted on by the membership.
- B. He must have eleven (11) years of service in the department.
- C. The term of office shall be three (3) years and eligible for re-election.
- D. The First Assistant Chief shall carry out the orders of the Fire Chief. In his absence he shall have all the powers and shall perform all the duties of the Fire Chief.
- E. The First Assistant Fire Chief shall be the officer in charge of apparatus and equipment. He is responsible for maintenance and inventory of all existing medical supplies, firefighting and rescue equipment. He shall make reports as the Fire Chief requests.
- F. The First Assistant Chief shall make an oral report of the condition of the apparatus and equipment of the department at the monthly business meeting along with the necessary inspection reports.

Section 3 Second Assistant Fire Chief

- A. To qualify for the position of Second Assistant Chief, a member must have served a full term as Crew Captain and as a member of the Rating Committee, unless otherwise voted on by the membership.
- B. He must have served nine (9) years in the fire department
- C. The term of office shall be two (2) years and eligible for re-election.
- D. The Second Assistant Chief shall carry out the orders of the Fire Chief and in the absence of the Fire Chief and/or First Assistant Chief, shall have all the powers and shall perform the duties of the Fire Chief and/or First Assistant Chief as the case may be.

- E. It shall be the duty of the Second Assistant Chief, who is hereby designated as the Drill Master, to prepare and conduct drills for the purpose of properly training members of the department in handling the tools and equipment for the suppression of fires. Training will also include annual First aid, CPR, AED and EMT re-certification requirements.
- F. The Second Assistant Chief shall make an oral report of the nature and participation of all of the drills held at the monthly business meeting.

Section 4 Crew Captain

- A. To qualify for the position of Crew Captain, a member must have at least five (5) years service with the department.
- B. The term of office shall be four (4) years and each member is limited to not more than one term in this office. One Crew Captain is elected for each year.
- C. The Crew Captain, under the direction of the Chiefs, shall be held responsible for crew training and discipline during drill. He must make sure each member of his crew is duly qualified by specific requirements of the department. He must report any equipment failures to the First Assistant Chief. He must report any disciplinary problems to the Chief.
- D. The Crew Captain shall assume the position of the Captain in charge of the apparatus and crew he is responding with to any fire or other emergency until a senior officer arrives on scene.
- E. It will be the duty of the Crew Captain to see that his crew reviews the Member's Handbook each year.
- F. Each Crew Captain will give an oral report concerning the status of his crew at each monthly business meeting.

Article VII Internal Organization

Section 1 Duties of Officers

There is hereby created an organization to be considered as the Internal Organization of the Lemoore Volunteer Fire Department. It shall have such powers, duties and privileges, as are not inconsistent with the provisions of Article 1 Section 2 of these by-laws and as herein provided.

If an officer is unable to fulfill his term a special election will be held to fulfill the term of office.

Section 2 President

- A. To qualify for President, a member must have five (5) years in the department and served as Vice President unless otherwise voted on by the membership.
- B. Term of office shall be one (1) year and each member is limited to not more than one term.
- C. It shall be the duty of the President to call to order all business and special meetings, to preside at these meetings, preserve order and decide all points of order that may arise. He shall, in all business meetings, exercise a general supervision, carry out and enforce the Constitution and By-Laws of this Department to the best of his ability.
- D. He shall sign all checks drawn by the Secretary-Treasurer.
- E. He shall make any necessary appointments of members to special committees for the benefit of the department. The committee chair must submit a budget of function to the President.
- F. The President may, at any time, appoint an audit committee to examine all vouchers, monies and accounts of the department.

Section 3 Vice-President

- A. To qualify for Vice-President a member must have five (5) years in the department and served on the membership committee.
- B. Term of office shall be one (1) year and each member is limited to not more than one term.
- C. It shall be the duty of the Vice-President to act and perform all the duties of the President when he is absent.

Section 4 Secretary-Treasurer

- A. To qualify for Secretary-Treasurer, a member must have five (5) years in the department.
- B. Term of office shall be two (2) years and each member is limited to not more than one term.
- C. The Secretary-Treasurer shall take roll and keep accurate minutes of all proceedings at department meetings.
- D. He shall receive and keep all monies belonging to the department. He shall keep an account of all money collected by him for the department, specifying each sum paid, by whom and for what purpose and report the same in the monthly business meetings of the department.
- E. His vouchers and accounts shall, at all times, be subject to the examination of any audit committee appointed by the President.
- F. He shall, at the expiration of his term, relinquish all funds, books, papers, and other property belonging to the department in his custody, to his successor.

ARTICLE VIII DUTIES OF COMMITTEES

Section 1 Executive Committee

- A. Shall consist of the Fire Chief, First Assistant Chief, Second Assistant Chief, President, Vice-President and Secretary-Treasurer.
- B. The presiding officer will be the Fire Chief.
- C. Membership on this committee shall be concurrent with term of office.
- D. The quorum of this committee will be four (4).
- E. The committee shall meet on the first Tuesday of each month and the committee shall determine the time.
- F. It shall be the duty of the Executive Committee to see that all departmental matters are duly disposed of and that any member shall be afforded the opportunity of a fair hearing on all matters before this committee.

- G. All conclusions of the Executive Committee will become binding on all members of the department, unless acceptance of any written report is rejected by a vote of a majority of the members present at the time of submission to the department at a regularly scheduled meeting.
- H. The Executive Committee has the final authority to place personnel on probation, suspension, or termination from the department.
- I. All proposed changes in the rules of the Fire Department or amendments to these regulations shall be referred to the Executive Committee for consideration. A written report must be filed with the Secretary and read at the next monthly business meeting on any questions submitted to the Executive Committee.
- J. The conclusions of any deliberations by the Executive Committee must be made in writing and filed with the Secretary of the department. The conclusions must be read at the next monthly business meeting.

Section 2 Membership Committee

- A. Shall consist of the President, Vice-President, Secretary-Treasurer and one representative of each crew selected by the members of the respective crews.
- B. To qualify, a member must have two (2) years service in the department.
- C. The presiding officer shall be the President.
- D. Term shall be one (1) year for those not holding an elective office.
- E. The quorum of this committee will be five (5).
- F. It shall be the duty of the Membership Committee to review and process all applications for membership and maintain a current list of perspective members awaiting membership in the department
- G. This committee is charged with the responsibility of maintaining suitable attendance and appropriate membership in the department. If this committee finds any member lax or delinquent in attendance in the quarterly review and after a review and discussion with said member, the committee feels further action should be taken, said member's name shall be submitted to the Executive Committee for appropriate action.
- H. The conclusion of any deliberations by the Membership Committee must be made in writing and filed with the Secretary of the department.

- I. Members of the Rating Committee are ineligible for service on this committee unless member is currently serving on Executive Committee.

Section 3 Rating Committee

- A. Shall consist of the four Crew Captains and one representative from each crew selected by the members of the respective crews.
- B. The presiding officer shall be the Senior Crew Captain.
- C. The quorum of this committee will be five (5).
- D. It shall be the duty of the Rating Committee to make such recommendations to the Executive Committee as will tend to increase the departmental efficiency and reduce the grading deficiency points given by the Pacific Fire Rating Bureau.
- E. The committee shall meet on the last Tuesday of each month and give a written report of such meetings to the Executive Committee before each regular Executive Committee meeting.

ARTICLE IX MEMBERSHIP

Section 1 Application

Applicants in the Lemoore Volunteer Fire Department must be:

- A. American citizens of good moral character who have expressed the desire to serve the community as a volunteer fireman.
- B. Be of sound mind and in good physical condition.
- C. In the event the membership committee reaches a denial for application of membership, the applicant shall not be allowed to attend fires, meetings, drills, and/or functions for a period of twelve (12) months. Upon completion of twelve (12) months, the perspective member may start the application process again.
- D. Must not be less than 21 years of age.
- E. Must not have been convicted of a felony.
- F. Must have a valid California Driver's License with no restrictions and must provide their own transportation to drills and calls.
- G. Must be a current resident within the city limits of the City of Lemoore for the past one (1) year prior to making application for membership. This is up to the discretion of the Executive Committee.

- H. Occupation must not prevent a member from attending drills, or meetings.
- I. Must submit a written application to the President that is signed by two active duty firemen with one year of service each.
- J. The applicant sponsors will be responsible to inform the applicant of department procedures and requirements.

Section 2 Application Processing

- A. The President shall refer all requests for membership to the Membership Committee for approval.
- B. The Membership Committee must interview prospective member before an application can be presented to the membership.

Section 3 Presentation of Application of Membership

The application for membership shall be presented to the department for at least two consecutive business meetings prior to the balloting.

Section 4 Membership Balloting

- A. After the Membership Committee has presented its written report upon the application of membership, said applicant shall be required to attend and observe at least five drills and two business meetings before being voted on by the membership. It shall be the duty of the sponsor to see that this is carried out.
- B. The membership shall vote upon acceptance of the application for membership by written and secret ballot at the regular business meeting.
- C. The applicant's membership will be accepted by the most votes cast by the voting members present. Majority is 50% + 1 of the legitimate ballots cast.
- D. In the event the membership committee reaches a denial for application of membership, the applicant shall not be allowed to attend fires, meetings, drills, and/or functions for a period of twelve (12) months. Upon completion of twelve (12) months, the perspective member may start the application process again.

Section 5 Membership Appointment

- A. All persons selected for membership in the department shall be placed on the waiting list until a vacancy occurs in the department.
- B. Membership Committee will appoint the most beneficial and/or qualified person to current roster.

- C. Available daytime firemen may be moved up at the discretion of the Membership Committee.
- D. A member must remain in the city limits to remain an active member. This is up to the discretion of the Executive Committee.

Section 6 **Change of Address**

- A. Each member shall notify the Chief of any changes in his address or telephone number within 48 hours of such change.
- B. If the address change is outside the current city limits, a REQUEST TO LIVE OUTSIDE THE CITY LIMITS FORM must be submitted to the Membership Committee. The Membership Committee shall discuss the change and recommend their decision to the Executive Committee for approval or disapproval.

Section 7 **Leave of Absence**

- A. It shall be the duty of every active member to obtain a leave of absence from the Chief, if that member contemplates leaving the city, attending classes, or other functions on drill nights for more than fourteen (14) days. Each member requesting a leave of absence must do so in writing. This is at the discretion of the Executive Committee.
- B. If any active member is to be out of the immediate area for more than fourteen (14) days, he shall indicate such to the Chief.
- C. Any member that fails to properly notify the Chief of his absence will automatically be placed on a leave of absence after thirty days (30).
- D. Any member requesting to return before two years must submit a RETURN TO ACTIVE MEMBERSHIP REQUEST FORM to the Membership Committee. Upon interview and acceptance of the Membership and Executive Committees, he shall be placed on the waiting list per Section V Membership Appointment.
- E. When a position is available the member will be placed on the roll of active membership that will represent his total time of active duty as it relates to the other members and their time of active duty.
- F. After two years leave of absence the member must complete another Application for Membership.

Section 8: **Resignation**

- A. Any member may at any time, submit a letter of resignation to the Chief to terminate his membership in the department.
- B. Any member who obtains the age of 60 and is not a Chief or Crew Captain, must submit a letter of resignation.

Section 9 **Request for Honorary Membership**

- A. Any member of the department who has been an active member of the department for a period of 15 years, may by request, become an honorary member.
- B. Any member of the L.V.F.D., with the exception of Chief and Crew Captain's, who has fifteen years of service and obtains the age of 60, shall automatically be retired and become an honorary member of the department.
- C. All honorary members of the department will have all the privileges accorded a member of the department, except as herein otherwise provided; he will not be required to attend fires, meetings, or drills.
- D. Officers fulfilling un-expired terms of office are exempt from this provision. Chiefs and Crew Captain's may remain an active member to the age of 65.
- E. Any member reaching the age of 60 and has less than 15 years of service may request honorary status from the membership.

Section 10 Record of Honorary Membership

- A. A permanent record of all signatures and photographs of honorary members shall be posted and maintained in the Fire Station of the City of Lemoore in recognition of the member's faithful service to the department.
- B. In appreciation of an honorary member, his badge shall be mounted and given to him at Ladies Night following his retirement, no later than one (1) year.

ARTICLE X REGULATION AMMENDMENTS

Section 1 Amendments

- A. No alterations or amendments shall be made to the by-laws, unless the following steps are followed in order:
- B. The proposal has been made to the membership in writing at a regular meeting.
- C. The proposal has been submitted to the Executive Committee for study and a written report of consideration has been presented at the next regular meeting.
- D. It may then be acted upon and adopted by a favorable vote of a majority of the members present.
- E. A copy of the proposed changes must be filed with the Lemoore City Manager and voted on and approved by the City Council at a regular meeting.
- F. The Lemoore City Council must ratify all amendatory changes to these regulations prior to their becoming effective.



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 3-4

To: Lemoore City Council

From: Nathan Olson, Public Works Director

Date: January 25, 2017

Meeting Date: February 21, 2017

Subject: Retitle of Public Works Manager to Utilities Manager

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve the retitle of the Public Works Manager to Utilities Manager and adjust the salary range to \$70,560 - \$90,000.

Subject/Discussion:

The 2016 City of Lemoore budget has an approved position for Public Works Manager, however there were several elements of the existing classification that required changes. The current Public Works Manager position does not include necessary water distribution, water treatment, and wastewater treatment certification requirements. Furthermore, the existing classification included a scope of work which included the Solid Waste Division. As such, the Public Works Department is requesting a change of title to Utilities Manager with a salary range of \$70,560 - \$90,000.

Recent retirements have left three (3) vacant Superintendent positions. One each, in the water, wastewater and solid waste divisions. The Utilities Manager would be responsible for both the water and wastewater divisions. The position will require a Water Treatment 3 and Water Distribution 3 (T3, D3) Certification and a Wastewater Treatment Plant Certification Grade 2. The existing openings for a superintendent in water and wastewater divisions will be absorbed with the Utility Manager hire and removed from the budget.

The water division is currently being operated under contract by Specialized Utility Services Program (SUSP) at the cost of \$10,800/ month. Although the current contract provides the required amount of oversight as prescribed by the Department of Drinking Water, it does not provide for full-time personnel to oversee daily water and wastewater operations.

Financial Consideration(s):

Hiring a Utilities Manager and eliminating two Superintendent positions (water and wastewater divisions which are currently vacant) will reduce salaries by \$84,831 annually. Additional savings are realized as the City's contract with SUSP would be terminated. The reduction of salaries and the termination of the SUSP contract will result in total savings of \$203,631.

Position	Top Step \$	Loaded	Positions	Total Cost
PW Superintendent	\$ 73,236	\$ 105,720	2	\$ 211,440
Utilities Manager	\$ 90,000	\$ 126,609	1	\$ 126,609
Savings(+1 Utilities Manager, -2 Superintend)				\$ (84,831)
Savings (SUSP @ 10,800/ month)				\$ (118,800.00)
Saving -2 Superintendents				\$ (211,440.00)
Total Saving per annum				\$ (203,631.30)

Alternatives or Pros/Cons:

Pros:

- Annual savings to budget
- Full time Treatment Level 3 and Distribution Level 3 water operator
- Stability within the divisions

Cons:

- None noted

Commission/Board Recommendation:

None

Staff Recommendation:

Staff recommends City Council approve the retitle of the Public Works Manager to the Utilities Manager and approve the amended salary range.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
 - List: Job Description

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

- 1/31/17
- 2/15/17
- 02/13/17
- 02/16/17

UTILITIES MANAGER

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DEFINITION

To operate, direct, manage, supervise and coordinate the activities and operations of the water and wastewater divisions within the Public Works Department; to coordinate assigned activities with other divisions, departments and outside agencies; and to provide highly responsible and complex administrative support to the Public Works Director.

SUPERVISION RECEIVED AND EXERCISED

Receives administrative direction from the Public Works Director.

Exercises direct supervision over supervisory and technical staff.

ESSENTIAL FUNCTION STATEMENTS--*Essential responsibilities and duties may include, but are not limited to, the following:*

Essential Functions: Maintain proper levels of certification to operate the treatment and distribution systems for the municipal water system and the municipal wastewater collection system and wastewater treatment facility. Assume management responsibility for various services and activities of the water and wastewater divisions within the Public Works Department.

1. Manage and participate in the development and implementation of goals, objectives, policies and priorities for assigned programs; recommend and administer policies and procedures.
2. Monitor and evaluate the efficiency and effectiveness of service delivery methods and procedures; recommend, within departmental policy, appropriate service and staffing levels.
3. Plan, direct, coordinate and review the work plan for Public Works staff; assign work activities, projects and programs; review and evaluate work products, methods and procedures; meet with staff to identify and resolve problems.
4. Oversee and participate in building inspection activities; review construction plans and specifications for compliance with applicable building codes and regulations;

recommend solutions to code compliance violations; issue encroachment and building permits.

5. Oversee and coordinate the operations and activities of Community Investment Program relating to water and wastewater treatment plant facilities.
6. Select, train, motivate and evaluate assigned personnel; provide or coordinate staff training; work with employees to correct deficiencies; implement discipline and termination procedures.
7. Oversee and participate in the development and administration of the division's annual budget; participate in the forecast of funds needed for staffing, equipment, materials and supplies; monitor and approve expenditures; implement adjustments.
8. Serve as the liaison for the assigned division or divisions with other departments, divisions and outside agencies; negotiate and resolve sensitive and controversial issues.
9. Serve as staff on a variety of boards, commissions and committees; prepare and present staff reports and other necessary correspondence.
10. Provide responsible staff assistance to the Public Works Director.
11. Attend and participate in professional group meetings; stay abreast of new trends and innovations within the assigned field of responsibility.
12. Respond to and resolve difficult and sensitive citizen inquiries and complaints.
13. Perform other duties and responsibilities as required and assigned.

QUALIFICATIONS

Knowledge of:

Operation, maintenance, service, and activities of a comprehensive water and wastewater system. Basic mechanical and electrical systems; materials, methods, practices and equipment used in water and wastewater system construction, maintenance, and repair activities.

Occupational hazards and standard safety precautions necessary in the areas of water & wastewater systems

Principles and practices of Public Works administration.

Principles and practices of program development and administration.

Principles and practices of municipal budget preparation and administration.

Principles of supervision, training and performance evaluation.

Pertinent Federal, State and local laws, codes and regulations.

Ability to:

Select, supervise, organize, train, and evaluate the work of staff.

Prepare and maintain reports, determine cost-effective ways to perform water and wastewater system maintenance and operations.

Read, interpret, and apply a wide variety of technical information from manuals, drawings, specifications, layouts, blueprints, and schematics.

Independently perform the most difficult water and wastewater system duties and exercise good judgment, flexibility, creativity, and sensitivity in response to changing situations and needs.

Establish, maintain, and foster positive and harmonious working relationships with District Staff and general public.

Operate safely and in an effective manner a wide variety of motor vehicles, equipment, machinery, and tools used in the operation, maintenance, and construction of water and wastewater facilities.

Operate modern office equipment including computer equipment and SCADA systems, including office software such as Microsoft Word and Excel programs.

Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.

Research, analyze and evaluate new service delivery methods and techniques.

Interpret and apply Federal, State and local policies, laws and regulations.

Respond to request and inquiries from the general public and communicate clearly and concisely, both orally and in writing.

Establish and maintain effective working relationships with those contacted in the course of work.

Maintain mental capacity which allows the capability of making sound decisions and demonstrating intellectual capabilities.

Maintain physical condition appropriate to the performance of assigned duties and responsibilities.

Maintain effective audio-visual discrimination and perception needed for making observations, communicating with others, reading, writing and operating assigned equipment.

Experience and Training Guidelines

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Experience:

Ten years of increasing responsible Public Works experience within water and wastewater operations, including the construction, maintenance, and repair of water treatment & distribution and wastewater collection & treatment systems, including at least three (3) years of supervisory experience.

Training:

Equivalent to the completion of the twelfth grade supplemented by specialized training in water treatment & distribution and wastewater collection & treatment operation & maintenance methods, personnel supervision, or a related field.

Education

4-year degree in Engineering/Biology or related field and/or relevant experience with water and wastewater certifications.

License or Certificate:

Possession of or ability to obtain the following:

Current and valid California Driver's License.

Grade III Water Distribution Operator certificate.

Grade III Water Treatment Plant Operator Certificate issued by the California Department of Health Services.

Grade III Wastewater Treatment Plant Operator certificate issued by the California State Water Resources Control Board.

Grade II Wastewater Collection System certificate issued by the California Water Environment Association.

Cross-Connection Control Specialist Certificate issued by the University of Southern California or American Water Works Association.

WORKING CONDITIONS

Environmental Conditions:

Field environment; travel from site to site; exposure to noise, dust, grease, smoke, fumes and gases.

Physical Conditions:

Essential and marginal functions may require maintaining physical condition necessary for heavy or moderate or light lifting; walking or standing for prolonged periods of time; exposure to noise, outdoors, vibration, chemicals, mechanical hazards, and electrical hazards, ability to travel to different sites and locations.



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Staff Report

Item No: 3-5

To: Lemoore City Council

From: Janie Venegas, City Clerk / Human Resources Manager

Date: February 8, 2017

Meeting Date: February 21, 2017

Subject: Denial of Claim for Mr. Luis Almendarez

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve the Denial of Claim for Mr. Luis Almendarez.

Subject/Discussion:

The City of Lemoore received a claim from Mr. Luis Almendarez on January 18, 2017 for an incident that occurred on January 17, 2017. Mr. Almendarez claims a golf ball dented the roof of his vehicle.

The City submitted the claim to the third-party administrator of liability claims, Acclamation Insurance Management Services (AIMS). AIMS concluded their investigation and are recommending the City take a position of no liability, and reject the claim, thereby starting the six-month statute of limitations deadline.

Financial Consideration(s):

Unknown at this time.

Alternatives or Pros/Cons:

Alternative

- Not reject the claim and settle the case for the demand of \$751.23.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends denial of the claim for Mr. Luis Almendarez, as recommended by AIMS.

Attachments:

- ☐ Resolution:
 - ☐ Ordinance:
 - ☐ Map
 - ☐ Contract
 - ☒ Other
- List: Claim

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

02/10/17
02/16/17
02/13/17
02/16/17

CENTRAL SAN JOAQUIN VALLEY RISK MANAGEMENT AUTHORITY

CLAIM FORM

(Please Type Or Print)

City Manager's Office

JAN 18 2017

CLAIM AGAINST CITY OF LEMOORE, CA.
(Name of Entity)

Claimant's name: LUIS ALMENDAREZ

RECEIVED

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

Claimant's address: _____ Telephone: _____

Address where notices about claim are to be sent, if different from above: SEIMA, CA 93662

Date of incident/accident: 1-17-17

Date injuries, damages, or losses were discovered: 1-17-17

Location of incident/accident: 19th AVE LEMOORE, CA.

What did entity or employee do to cause this loss, damage, or injury? 2017 FORD MUSTANG

HIT BY A GOLF BALL
(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? DENT ON ROOF OF CAR

(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)]

\$751.23

How was this amount calculated (please itemize)? _____

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

Date Signed: 1-18-17 Signature _____

If signed by representative:

Representative's Name _____ Address _____

Telephone # _____

Relationship to Claimant _____

MCCARTY'S COLLISION CENTER

WATCH YOUR VEHICLE BEING REPAIRED AT
WWW.MYREPAIRUPDATE.COM
1870 DOCKERY ST, SELMA, CA 93662
Phone: (559) 896-3500
FAX: (559) 896-3400

Workfile ID: b4dbe4a3
Federal ID: 260421142
License Number: 5110
BAR: AC252268

Preliminary Estimate

Customer: ALMENDAREZ, LUIS

Written By: roger mccarty

Insured: ALMENDAREZ, LUIS

Policy #:

Claim #:

Type of Loss:

Date of Loss:

Days to Repair: 0

Point of Impact:

Owner:

ALMENDAREZ, LUIS

SELMA, CA 93662

Inspection Location:

MCCARTY'S COLLISION CENTER

1870 DOCKERY ST

SELMA, CA 93662

Repair Facility

(559) 896-3500 Business

Insurance Company:

VEHICLE

2017 FORD Mustang Fastback 2D CPE 6-3.7L Gasoline Sequential MPI

VIN: 1FA6P8AM8H5225468

Interior Color:

Mileage In:

Vehicle Out:

License:

Exterior Color:

Mileage Out:

State:

Production Date:

Condition:

Job #:

TRANSMISSION

6 Speed Transmission

POWER

Power Steering

Power Brakes

Power Windows

Power Locks

Power Mirrors

DECOR

Dual Mirrors

Tinted Glass

Console/Storage

Overhead Console

CONVENIENCE

Air Conditioning

Intermittent Wipers

Tilt Wheel

Cruise Control

Rear Defogger

Keyless Entry

Alarm

Message Center

Steering Wheel Touch Controls

Telescopic Wheel

Backup Camera w/Parking Sensors

RADIO

AM Radio

FM Radio

Stereo

Search/Seek

CD Player

Auxiliary Audio Connection

SAFETY

Drivers Side Air Bag

Passenger Air Bag

Anti-Lock Brakes (4)

4 Wheel Disc Brakes

Front Side Impact Air Bags

Head/Curtain Air Bags

Positraction

Hands Free Device

WHEELS

Aluminum/Alloy Wheels

PAINT

Clear Coat Paint

OTHER

Traction Control

Stability Control

Xenon Headlamps

California Emissions

Power Trunk/Gate Release

Get live updates at www.carwise.com/e/36mkcu

Preliminary Estimate

Customer: ALMENDAREZ, LUIS

2017 FORD Mustang Fastback 2D CPE 6-3.7L Gasoline Sequential MPI

Line	Oper	Description	Part Number	Qty	Extended Price \$	Labor	Paint
1		QUARTER PANEL					
2	*	Rpr RT Quarter panel				2.0	3.1
3		Add for Clear Coat					1.2
4		R&I RT Qtr glass FORD, w/o hinged black molding				1.3	
5		ROOF					
6	*	R&I RT Upper w'strip				0.3	
7		R&I RT Roof molding black				0.3	
8		REAR BUMPER					
9	*	R&I DROP RT SIDE				0.6	
10		REAR LAMPS					
11		R&I RT Tail lamp assy w/o level 4 lamps w/o chrome stripe				0.4	
12	#	Haz Waste removal		1	3.00 X		
13	#	Cover car bag		1	5.00 X		
SUBTOTALS					8.00	4.9	4.3

ESTIMATE TOTALS

Category	Basis	Rate	Cost \$
Parts			0.00
Body Labor	4.9 hrs @	\$ 63.00 /hr	308.70
Paint Labor	4.3 hrs @	\$ 63.00 /hr	270.90
Paint	4.3 hrs @	\$ 35.00 /hr	150.50
Miscellaneous			8.00
Subtotal			738.10
Sales Tax	\$ 150.50 @	8.7250 %	13.13
Grand Total			751.23
Deductible			0.00
CUSTOMER PAY			0.00
INSURANCE PAY			751.23

Preliminary Estimate

Customer: ALMENDAREZ, LUIS

2017 FORD Mustang Fastback 2D CPE 6-3.7L Gasoline Sequential MPI

FOR YOUR PROTECTION CALIFORNIA LAW REQUIRES THE FOLLOWING TO APPEAR ON THIS FORM: ANY PERSON WHO KNOWINGLY PRESENTS FALSE OR FRAUDULENT CLAIM FOR THE PAYMENT OF A LOSS IS GUILTY OF A CRIME AND MAY BE SUBJECT TO FINES AND CONFINEMENT IN STATE PRISON.

THE FOLLOWING IS A LIST OF ABBREVIATIONS OR SYMBOLS THAT MAY BE USED TO DESCRIBE WORK TO BE DONE OR PARTS TO BE REPAIRED OR REPLACED:

MOTOR ABBREVIATIONS/SYMBOLS: D=DISCONTINUED PART, A=APPROXIMATE PRICE. LABOR TYPES: B=BODY LABOR, D=DIAGNOSTIC, E=ELECTRICAL, F=FRAME, G=GLASS, M=MECHANICAL, P=PAINT LABOR, S=STRUCTURAL, T=TAXED MISCELLANEOUS, X=NON TAXED MISCELLANEOUS. CCC ONE: ADJ=ADJACENT, ALGN=ALIGN, A/M=AFTERMARKET, BLND=BLEND, CAPA=CERTIFIED AUTOMOTIVE PARTS ASSOCIATION, D&R=DISCONNECT AND RECONNECT, EST=ESTIMATE, EXT. PRICE=UNIT PRICE MULTIPLIED BY THE QUANTITY, INCL=INCLUDED, MISC=MISCELLANEOUS, NAGS=NATIONAL AUTO GLASS SPECIFICATIONS, NON-ADJ=NON ADJACENT, O/H=OVERHAUL, OP=OPERATION, NO=LINE NUMBER, QTY=QUANTITY, RECOND=RECONDITION, REFN=REFINISH, REPL=REPLACE, R&I=REMOVE AND INSTALL, R&R=REMOVE AND REPLACE, RPR=REPAIR, RT=RIGHT, SECT=SECTION, SUBL=SUBLET, LT=LEFT, W/O=WITHOUT, W/_=WITH/_ SYMBOLS: #=MANUAL LINE ENTRY, *=OTHER [IE..MOTORS DATABASE INFORMATION WAS CHANGED], **=DATABASE LINE WITH AFTERMARKET, N=NOTES ATTACHED TO LINE. OPT OEM=ORIGINAL EQUIPMENT MANUFACTURER PARTS EITHER OPTIONALLY SOURCED OR OTHERWISE PROVIDED WITH SOME UNIQUE PRICING OR DISCOUNT.

"CURE TIME" MEANS THE LENGTH OF TIME THAT, PER THE ADHESIVE MANUFACTURER, THE WINDSHIELD ADHESIVE NEEDS TO CURE UNTIL THE WINDSHIELD CAN PROPERLY FUNCTION AS A SAFETY DEVICE PURSUANT TO THE FEDERAL MOTOR VEHICLE SAFETY STANDARDS AND THE VEHICLE MANUFACTURER'S SPECIFICATIONS.

Customer: ALMENDAREZ, LUIS

2017 FORD Mustang Fastback 2D CPE 6-3.7L Gasoline Sequential MPI

Estimate based on MOTOR CRASH ESTIMATING GUIDE and potentially other third party sources of data. Unless otherwise noted, (a) all items are derived from the Guide DR2JC15, CCC Data Date 1/17/2017, and potentially other third party sources of data; and (b) the parts presented are OEM-parts manufactured by the vehicles Original Equipment Manufacturer. OEM parts are available at OE/Vehicle dealerships. OPT OEM (Optional OEM) or ALT OEM (Alternative OEM) parts are OEM parts that may be provided by or through alternate sources other than the OEM vehicle dealerships. OPT OEM or ALT OEM parts may reflect some specific, special, or unique pricing or discount. OPT OEM or ALT OEM parts may include "Blemished" parts provided by OEM's through OEM vehicle dealerships. Asterisk (*) or Double Asterisk (**) indicates that the parts and/or labor data provided by third party sources of data may have been modified or may have come from an alternate data source. Tilde sign (~) items indicate MOTOR Not-Included Labor operations. The symbol (<>) indicates the refinish operation WILL NOT be performed as a separate procedure from the other panels in the estimate. Non-Original Equipment Manufacturer aftermarket parts are described as Non OEM, A/M or NAGS. Used parts are described as LKQ, RCY, or USED. Reconditioned parts are described as Recond. Recored parts are described as Recore. NAGS Part Numbers and Benchmark Prices are provided by National Auto Glass Specifications. Labor operation times listed on the line with the NAGS information are MOTOR suggested labor operation times. NAGS labor operation times are not included. Pound sign (#) items indicate manual entries.

Some 2017 vehicles contain minor changes from the previous year. For those vehicles, prior to receiving updated data from the vehicle manufacturer, labor and parts data from the previous year may be used. The CCC ONE estimator has a list of applicable vehicles. Parts numbers and prices should be confirmed with the local dealership.

The following is a list of additional abbreviations or symbols that may be used to describe work to be done or parts to be repaired or replaced:

SYMBOLS FOLLOWING PART PRICE:

m=MOTOR Mechanical component. s=MOTOR Structural component. T=Miscellaneous Taxed charge category. X=Miscellaneous Non-Taxed charge category.

SYMBOLS FOLLOWING LABOR:

D=Diagnostic labor category. E=Electrical labor category. F=Frame labor category. G=Glass labor category. M=Mechanical labor category. S=Structural labor category. (numbers) 1 through 4=User Defined Labor Categories.

OTHER SYMBOLS AND ABBREVIATIONS:

Adj.=Adjacent. Algn.=Align. ALU=Aluminum. A/M=Aftermarket part. Blnd=Blend. BOR=Boron steel. CAPA=Certified Automotive Parts Association. D&R=Disconnect and Reconnect. HSS=High Strength Steel. HYD=Hydroformed Steel. Incl.=Included. LKQ=Like Kind and Quality. LT=Left. MAG=Magnesium. Non-Adj.=Non Adjacent. NSF=NSF International Certified Part. O/H=Overhaul. Qty=Quantity. Refn=Refinish. Repl=Replace. R&I=Remove and Install. R&R=Remove and Replace. Rpr=Repair. RT=Right. SAS=Sandwiched Steel. Sect=Section. Subl=Sublet. UHS=Ultra High Strength Steel. N=Note(s) associated with the estimate line.

CCC ONE Estimating - A product of CCC Information Services Inc.

The following is a list of abbreviations that may be used in CCC ONE Estimating that are not part of the MOTOR CRASH ESTIMATING GUIDE:

BAR=Bureau of Automotive Repair. EPA=Environmental Protection Agency. NHTSA= National Highway Transportation and Safety Administration. PDR=Paintless Dent Repair. VIN=Vehicle Identification Number.



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 3-6

To: Lemoore City Council

From: Darrell Smith / Chief of Police

Date: February 8, 2017

Meeting Date: February 21, 2017

Subject: COPS Hiring Program Grant Award

Strategic Initiative:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Accept the three-year grant award totaling \$125,000 from the COPS Hiring Program (CHP) and approve the use of the funds to hire one full time police officer, increasing the authorized strength from 32 sworn police officers to 33 for the Lemoore Police Department and authorize the Acting City Manager to approve a budget amendment in the Police Department (4221), Regular Salaries (4010) for Fiscal Year 2016-2017.

Subject/Discussion:

The COPS Hiring Program (CHP) provides funding directly to law enforcement agencies to hire and/or rehire career law enforcement officers in an effort to create and preserve jobs, and to increase their community policing capacity and crime-prevention efforts. CHP grants are a reimbursable grant which only cover a maximum federal share of \$125,000 per officer position during a three-year period (36 months). In the summer of 2016, the COPS office issued a letter inviting the nation's law enforcement community to apply for a grant award that will enhance community-policing efforts within the community. Thousands of agencies throughout the nation applied but only 184 were funded. The competitive grant process applied a scoring/ranking system that graded an agency's current Community Policing strategies and future strategies to enhance community engagement. Lemoore was one of eleven California agencies to receive the

grant award. The COPS office issued an award notice in the amount of \$125,000 to the City of Lemoore on October 3, 2016.

The City requested one officer, the maximum allowed per the capping methodology used by the COPS office. The formula is 5% of actual sworn strength, in the case of Lemoore, 5% of 32 sworn, or 1.6 officers. Due to the limited amount of funding available compared to the amount requested, and the desire to distribute officers to a larger number of agencies, The COPS office imposed caps on the total number of officers that were awarded to any individual agency. All agencies were capped at no more than 5% of their current actual sworn force strength as reported in their application.

Some highlights regarding the conditions of acceptance include:

- The City commits to retaining all CHP officer positions awarded with local funds for a minimum of 12 months at the conclusion of 36 months of federal funding for each position, over and above the number of locally funded positions that would have existed in the absence of the grant.
- The City may request an extension of the grant award period to receive additional time to implement the grant program. Justifications may include delays in hiring COPS-funded positions, officer turnover, or other circumstances that interrupt the 36-month grant-funding award.
- The City must actively recruit armed forces veterans to fill the COPS position.
- All new hired, additional police officers funded under CHP must engage in community policing activities.

Financial Consideration(s):

The COPS Hiring Grant will only cover \$125,000 for each officer during a three-year period. Therefore, the City of Lemoore would be required to provide matching funds of approximately 25-50%. The City will be reimbursed from the COPS office for actual costs associated with the position as long as the Department is fully staffed.

Approval of this agenda item will require a one-time budget amendment to the FY16/17 Police Department Budget Unit 4221, in the amount not to exceed \$20,000 for the authorization of one sworn police officer position above the allocated approved budget, to raise the sworn strength from 32 to 33 sworn police officer positions. Currently, there is salary savings in the Police Department budget to absorb the costs associated with this request.

Alternatives or Pros/Cons:

Pros:

- Creates a funding mechanism to strengthen staffing in the Police Department with minimal impact to the general fund.
- Enhances community oriented policing efforts and strengthens community partnerships.

Cons:

- The cost for this item was not budgeted in FY 2016/2017.

Commission/Board Recommendation:

None.

Staff Recommendation:

It is recommended that the City Council by motion, accept the three-year grant award from the COPS office; and approve the budget amendment to the FY 16/17 Police Department Budget Unit 4221, as requested.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other:

List: Award Document
Budget Amendment Form

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

02/15/17
02/15/17
02/13/17
02/16/17



**Award Document
COPS Hiring Program**

CFDA - 16.710 – Public Safety Partnership and Community Policing Grants
Treasury Account Symbol (TAS) 15X0406

Award Number: 2016UMWX0130
ORI Number: CA01603
OJP Vendor Number: 946000355
Applicant Organization's Legal Name: Lemoore, City of
DUNS Number: 1816689480000

Law Enforcement Executive: Chief of Police Darrell Smith
Government Executive: City Manager Andrea Welsh

Award Start Date: 09/01/2016 **Award End Date:** 08/31/2019
Full-Time Officers Funded: 1
New Hires: 1 **Rehires - Scheduled for Lay-Off:** 0
Rehires - Previously Laid Off: 0
Award Amount: \$125,000.00

The FY 2016 COPS Hiring Program (CHP) provides funding directly to law enforcement agencies to hire and/or rehire career law enforcement officers in an effort to increase their community policing capacity and crime prevention efforts. CHP awards provide up to 75 percent of the approved entry-level salaries and fringe benefits of full-time officers for a 36-month award period, with a minimum 25 percent local cash match requirement and a maximum federal share of \$125,000 per officer position.

The Financial Clearance Memorandum (FCM), included in your award package, is incorporated by reference into this Award Document and shall become part of this Award Document. By signing this Award Document, the recipient agrees to abide by all FY 2016 COPS Hiring Program Award Terms and Conditions, the approved budget in the FCM, and if applicable, the Special Award Conditions and/or High Risk Conditions in the Award Document.

Ronald L. Davis
Director

Date: 09/08/2016



U.S. Department of Justice
Office of Community Oriented Policing Services
2016 COPS Hiring Program Award Terms and Conditions

By signing the Award Document to accept this COPS Hiring Program (CHP) award, the recipient agrees to abide by the following award terms and conditions:

1. **Award Owner's Manual.** The recipient agrees to comply with the terms and conditions in the 2016 CHP Award Owner's Manual; COPS Office statute (42 U.S.C. §. 3796dd, et seq.); the requirements of 2 C.F.R. Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) as adopted by the U.S. Department of Justice in 2 C.F.R. § 2800.101; 48 C.F.R. Part 31 (FAR Part 31) as applicable (Contract Cost Principles and Procedures); representations made in the CHP award application; and all other applicable program requirements, laws, orders, regulations, or circulars.
2. **Assurances and Certifications.** The recipient acknowledges its agreement to comply with the Assurances and Certifications forms that were signed as part of its CHP application.
3. **Allowable Costs.** The funding under this project is for the payment of approved full-time entry-level salaries and fringe benefits over three years (for a total of 36 months of funding) up to a maximum federal share of \$125,000 per officer position for career law enforcement officer positions hired and/or rehired on or after the official award start date. Any salary and fringe benefit costs higher than entry-level that your agency pays a CHP-funded officer must be paid with local funds.

Your agency is required to use CHP award funds for the specific hiring categories awarded. Funding under this program may be used for the following categories:

- Hiring new officers, which includes filling existing officer vacancies that are no longer funded in your agency's budget;
- Rehiring officers laid off by any jurisdiction as a result of state, local, or Bureau of Indian Affairs (BIA) budget reductions; and/or
- Rehiring officers who were, at the time of award application, scheduled to be laid off (by your jurisdiction) on a specific future date as a result of state, local, or BIA budget reductions

If your agency's local fiscal conditions have changed and your agency needs to change one or more of the funded hiring categories, your agency should request a post-award award modification and receive prior approval before spending CHP funding under the new category.

The Financial Clearance Memorandum (FCM), included in your award package, specifies the amount of CHP funds awarded to your agency. You should carefully review your FCM, which contains the final officer salary and fringe benefit categories and amounts for which your agency was approved. Please note that the salary and fringe benefit costs requested in your CHP application may have been adjusted or removed. Your agency may only be reimbursed for the approved cost categories that are documented within the FCM, up to the amounts specified in the FCM. Your agency may not use CHP funds for any costs that are not identified as allowable in the Financial Clearance Memorandum.

Only actual allowable costs incurred during the award period will be eligible for reimbursement and drawdown. If your agency experiences any cost savings over the course of the award (for example, your award application overestimated the total entry-level officer salary and fringe benefits package), your agency may not use that excess funding to extend the length of the award beyond 36 months. Any funds remaining after your agency has drawn down for the costs of approved salaries and fringe benefits incurred for each awarded position during the 36-month funding period will be deobligated during the closeout process and should not be spent by your agency.

4. **Supplementing, not Supplanting.** State, local, and tribal government recipients must use CHP funds to supplement, and not supplant, state, local, or Bureau of Indian Affairs (BIA) funds that are already committed or otherwise would have been committed for award purposes (officer hiring) during the award period. In other words, state, local, and tribal government recipients may not use COPS Office funds to supplant (replace) state, local, or BIA funds that would have been dedicated to the COPS Office-funded item(s) in the absence of the COPS Office award.
5. **Extensions.** Your agency may request an extension of the award period to receive additional time to implement your award program. Such extensions do not provide additional funding. Awards may be extended a maximum of 36 months beyond the initial award expiration date. Any request for an extension beyond 36 months will be evaluated on a case-by-case basis. Only those recipients that can provide a reasonable justification for delays will be granted no-cost extensions. Reasonable justifications may include difficulties in filling COPS Office-funded positions, officer turnover, or other circumstances that interrupt the 36 month award funding period. An extension allows your agency to compensate for such delays by providing additional time to complete the full 36 months of funding for each position awarded. **Extension requests must be received prior to the end date of the award.**

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Office of Community Oriented Policing Services
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6. **Modifications.** During the CHP award period, it may become necessary for an agency to modify its CHP award due to changes in an agency's fiscal or law enforcement situation. Modification requests should be submitted to the COPS Office when an agency determines that it will need to shift officer positions awarded in one hiring category into a different hiring category, reduce the total number of positions awarded, shift funds among benefit categories, and/or reduce the entry-level salary and fringe benefit amounts. For example, an agency may have been awarded CHP funding for 10 new, additional full-time sworn officer positions, but due to severe fiscal distress/constraints, the agency determines it is unable to sustain all 10 positions and must reduce its request to five full-time positions; or an agency may have been awarded CHP funding for two new, additional sworn officer positions, but due to fiscal distress/constraints the agency needs to change the hiring category from the new hire category to the rehire category for officers laid off or scheduled for layoff on a specific future date post-application. Award modifications under CHP are evaluated on a case-by-case basis. The COPS Office will only consider a modification request after an agency makes final, approved budget and/or personnel decisions. An agency may implement the modified award following written approval from the COPS Office. Please be aware that the COPS Office will not approve any modification request that results in an increase of federal funds.
7. **Evaluations.** The COPS Office may conduct monitoring or sponsor national evaluations of the CHP award. The recipient agrees to cooperate with the monitors and evaluators.
8. **Reports/Performance Goals.** To assist the COPS Office in monitoring and tracking the performance of your award, your agency will be responsible for submitting quarterly programmatic progress reports that describe project activities during the reporting period and quarterly Federal Financial Reports using Standard Form 425 (SF-425). The progress report is used to track your agency's progress toward implementing community policing strategies and to collect data to gauge the effectiveness of increasing your agency's community policing capacity through COPS Office funding.
9. **Award Monitoring Activities.** Federal law requires that law enforcement agencies receiving federal funding from the COPS Office must be monitored to ensure compliance with their award conditions and other applicable statutory regulations. The COPS Office is also interested in tracking the progress of our programs and the advancement of community policing. Both aspects of award implementation—compliance and programmatic benefits—are part of the monitoring process coordinated by the U.S. Department of Justice. Award monitoring activities conducted by the COPS Office include site visits, office-based grant reviews, alleged noncompliance reviews, financial and programmatic reporting, and audit resolution. As a CHP award recipient, you agree to cooperate with and respond to any requests for information pertaining to your award.
10. **Federal Civil Rights.** As a condition of receipt of federal financial assistance, you acknowledge and agree that you will not (and will require any subrecipients, contractors, successors, transferees, and assignees not to), on the grounds of race, color, religion, national origin (which includes providing limited English proficient persons meaningful access to your programs), sex, disability, or age, unlawfully exclude any person from participation in, deny the benefits of or employment to any person, or subject any person to discrimination in connection with any programs or activities funded in whole or in part with federal funds. These civil rights requirements are found in the nondiscrimination provisions of Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. § 2000d); the Omnibus Crime Control and Safe Streets Act of 1968, as amended (42 U.S.C. § 3789d); Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794); the Age Discrimination Act of 1975 (42 U.S.C. §6101, et seq.); Title IX of the Education Amendments of 1972, as amended (20 U.S.C. § 1681, et seq.); and the corresponding DOJ regulations implementing those statutes at 28 C.F.R. Part 42 (subparts C, D, E, G, and I). You also agree to comply with Executive Order 13279, as amended by Executive Order 13559, and the implementing regulations at 28 C.F.R Part 38 Partnerships With Faith-Based and Other Neighborhood Organizations, which requires equal treatment of religious organizations in the funding process and nondiscrimination of beneficiaries by faith-based organizations on the basis of belief or nonbelief.
11. **Equal Employment Opportunity Plan.** All recipients of funding from the COPS Office must comply with the federal regulations pertaining to the development and implementation of an Equal Employment Opportunity Plan (28 C.F.R. Part 42 subpart E).
12. **False Statements.** False statements or claims made in connection with COPS Office awards may result in fines, imprisonment, or debarment from participating in federal awards or contracts, and/or any other remedy available by law.
13. **Duplicative Funding.** The recipient understands and agrees to notify the COPS Office if it receives, from any other source, funding for the same item or service also funded under this award.
14. **Additional High-Risk Recipient Requirements.** The recipient agrees to comply with any additional requirements that may be imposed during the award performance period if the awarding agency determines that the recipient is a high-risk recipient (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. § 200.207 as adopted by the U.S. Department of Justice in 2 C.F.R. § 2800.101).

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15. **System for Award Management (SAM) and Universal Identifier Requirements.** The Office of Management and Budget requires federal agencies to include the following standard award term in all awards and cooperative agreements made on or after October 1, 2010:
- A. Requirement for System for Award Management (SAM)
Unless you are exempted from this requirement under 2 C.F.R. Part 25.110, you as the recipient must maintain the currency of your information in the SAM until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.
 - B. Requirement for Data Universal Numbering System (DUNS) Numbers
If you are authorized to make subawards under this award, you:
 - 1. Must notify potential subrecipients that no entity (see definition in paragraph C. of this award term) may receive a subaward from you unless the entity has provided its DUNS number to you.
 - 2. May not make a subaward to an entity unless the entity has provided its DUNS number to you.
 - C. Definitions
For purposes of this award term:
 - 1. System for Award Management (SAM) means the federal repository into which an entity must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM Internet site at www.sam.gov.
 - 2. Data Universal Numbering System (DUNS) number means the nine- or thirteen-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify business entities. A DUNS number may be obtained from D&B by telephone (currently 866-705-5711) or the Internet at www.fedgov.dnb.com/webform.
 - 3. Entity, as it is used in this award term, means all of the following, as defined at 2 C.F.R. Part 25, subpart C:
 - a. A governmental organization, which is a state, local government, or Indian Tribe;
 - b. A foreign public entity;
 - c. A domestic or foreign non-profit organization;
 - d. A domestic or foreign for-profit organization; and
 - e. A federal agency, but only as a subrecipient under an award or subaward to a non-federal entity.
 - 4. Subaward:
 - a. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 - b. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see Sec. _____.210 of the attachment to OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations").
 - c. A subaward may be provided through any legal agreement, including an agreement that you consider a contract.
 - 5. Subrecipient means an entity that:
 - a. Receives a subaward from you under this award; and
 - b. Is accountable to you for the use of the federal funds provided by the subaward.
16. **Reporting Subawards and Executive Compensation.** The Office of Management and Budget requires federal agencies to include the following standard award term in all awards and cooperative agreements made on or after October 1, 2010:
- A. Reporting of first-tier subawards.
 - 1. Applicability. Unless you are exempt as provided in paragraph D. of this award term, you must report each action that obligates \$25,000 or more in federal funds that does not include Recovery funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5) for a subaward to an entity (see definitions in paragraph E. of this award term).
 - 2. Where and when to report.
 - a. You must report each obligating action described in paragraph A.1. of this award term to www.fsrs.gov.
 - b. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
 - 3. What to report. You must report the information about each obligating action that the submission instructions posted at www.fsrs.gov specify.

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- B. Reporting Total Compensation of Recipient Executives.
1. Applicability and what to report. You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if—
 - a. the total federal funding authorized to date under this award is \$25,000 or more;
 - b. in the preceding fiscal year, you received—
 - I. 80 percent or more of your annual gross revenues from federal procurement contracts (and subcontracts) and federal financial assistance subject to the Transparency Act, as defined at 2 C.F.R. Part 170.320 (and subawards); and
 - II. \$25,000,000 or more in annual gross revenues from federal procurement contracts (and subcontracts) and federal financial assistance subject to the Transparency Act, as defined at 2 C.F.R. Part 170.320 (and subawards); and
 - c. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at www.sec.gov/answers/execomp.htm.
 2. Where and when to report. You must report executive total compensation described in paragraph B.1. of this award term:
 - a. As part of your registration profile at www.sam.gov.
 - b. By the end of the month following the month in which this award is made, and annually thereafter.
- C. Reporting of Total Compensation of Subrecipient Executives.
1. Applicability and what to report. Unless you are exempt as provided in paragraph D. of this award term, for each first-tier subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if—
 - a. in the subrecipient's preceding fiscal year, the subrecipient received—
 - I. 80 percent or more of its annual gross revenues from federal procurement contracts (and subcontracts) and federal financial assistance subject to the Transparency Act, as defined at 2 C.F.R. 170.320 (and subawards); and
 - II. \$25,000,000 or more in annual gross revenues from federal procurement contracts (and subcontracts), and federal financial assistance subject to the Transparency Act (and subawards); and
 - b. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at www.sec.gov/answers/execomp.htm.
 2. Where and when to report. You must report subrecipient executive total compensation described in paragraph C.1. of this award term:
 - a. To the recipient.
 - b. By the end of the month following the month during which you make the subaward.
For example, if a subaward is obligated on any date during the month of October of a given year (i.e., between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.
- D. Exemptions
1. If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:
 - a. Subawards, and
 - b. The total compensation of the five most highly compensated executives of any subrecipient.
- E. Definitions. For purposes of this award term:
1. Entity means all of the following, as defined in 2 C.F.R. Part 25:
 - a. A governmental organization, which is a state, local government, or Indian Tribe;
 - b. A foreign public entity;
 - c. A domestic or foreign non-profit organization;
 - d. A domestic or foreign for-profit organization;
 - e. A federal agency, but only as a subrecipient under an award or subaward to a non-federal entity.
 2. Executive means officers, managing partners, or any other employees in management positions.
 3. Subaward:

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- a. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 - b. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see Sec. ____ .210 of the attachment to OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations").
 - c. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
4. Subrecipient means an entity that:
 - a. Receives a subaward from you (the recipient) under this award; and
 - b. Is accountable to you for the use of the federal funds provided by the subaward.
5. Total compensation means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see 17 C.F.R. 229.402(c)(2)):
 - a. Salary and bonus.
 - b. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
 - c. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization, or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
 - d. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
 - e. Above-market earnings on deferred compensation which is not tax-qualified.
 - f. Other compensation, if the aggregate value of all such other compensation (e.g., severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.
17. **Debarment and Suspension.** The recipient agrees not to award federal funds under this program to any party which is debarred or suspended from participation in Federal assistance programs.
18. **Employment Eligibility.** The recipient agrees to complete and keep on file, as appropriate, a Bureau of Citizenship and Immigration Services Employment Eligibility Verification Form (I-9). This form is to be used by recipients of federal funds to verify that persons are eligible to work in the United States.
19. **Whistleblower Protection.** The recipient agrees not to discharge, demote, or otherwise discriminate against an employee as reprisal for the employee disclosing information that he or she reasonably believes is evidence of gross mismanagement of a federal contract or award, a gross waste of federal funds, an abuse of authority relating to a federal contract or award, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or award. The recipient also agrees to provide to their employees in writing (in the predominant native language of the workforce) of the rights and remedies provided in 41 U.S.C. § 4712. Please see appendix F in the Award Owner's Manual for a full text of the statute.
20. **Mandatory Disclosure.** Recipients and subrecipients must timely disclose in writing to the COPS Office or pass-through entity, as applicable, all federal criminal law violations involving fraud, bribery, or gratuity that may potentially affect the awarded federal funding. Failure to make required disclosures can result in any of the remedies, including suspension and debarment, described in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. § 200.338 as adopted by the U.S. Department of Justice in 2 C.F.R. § 2800.101.
21. **Conflict of Interest.** Recipients and subrecipients must disclose in writing to the COPS Office or pass-through entity, as applicable, any potential conflict of interest affecting the awarded federal funding in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. § 200.112 as adopted by the U.S. Department of Justice in 2 C.F.R. § 2800.101.
22. **Contract Provision.** All contracts made by the award recipients under the federal award must contain the provisions required under 2 C.F.R. Part 200, (Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards), as adopted by the U.S. Department of Justice in 2 C.F.R. § 2800.101. Please see appendix G in the Award Owner's Manual for a full text of the contract provisions.
23. **Restrictions on Internal Confidentiality Agreements.** No recipient or subrecipient under this award, or entity that receives a contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts the lawful reporting of waste, fraud, or abuse to an investigative or law enforcement representative of a

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federal department or agency authorized to receive such information.

24. **Recipient Integrity and Performance Matters.** The Office of Management and Budget requires federal awarding agencies to include the following standard award term in all awards over \$500,000 made on or after January 1, 2016:

A. Reporting of Matters Related to Recipient Integrity and Performance

1. General Reporting Requirement

If the total value of your currently active awards, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient during that period of time must maintain the currency of information reported to the System for Award Management (SAM) that is made available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS)) about civil, criminal, or administrative proceedings described in paragraph 2. of this award term and condition. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111-212, all information posted in the designated integrity and performance system on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.

2. Proceedings About Which You Must Report

Submit the information required about each proceeding that:

- a. Is in connection with the award or performance of an award, cooperative agreement, or procurement contract from the Federal Government;
- b. Reached its final disposition during the most recent five year period; and
- c. Is one of the following:
 - (1) A criminal proceeding that resulted in a conviction, as defined in paragraph 5. of this award term and condition;
 - (2) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
 - (3) An administrative proceeding, as defined in paragraph 5. Of this award term and condition, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or
 - (4) Any other criminal, civil, or administrative proceeding if:
 - i. It could have led to an outcome described in paragraphs 2.c.(1), (2), or (3) of this award term and condition;
 - ii. It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and
 - iii. The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

3. Reporting Procedures

Enter in the SAM Entity Management area the information that SAM requires about each proceeding described in paragraph 2. of this award term and condition. You do not need to submit the information a second time under assistance awards that you received if you already provided the information through SAM because you were required to do so under Federal procurement contracts that you were awarded.

4. Reporting Frequency

During any period of time when you are subject to the requirement in paragraph 1. of this award term and condition, you must report proceedings information through SAM for the most recent five year period, either to report new information about any proceeding(s) that you have not reported previously or affirm that there is no new information to report. Recipients that have Federal contract, award, and cooperative agreement awards with a cumulative total value greater than \$10,000,000 must disclose semiannually any information about the criminal, civil, and administrative proceedings.

5. Definitions

For purposes of this award term and condition:

- a. Administrative proceeding means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or award. It does not include audits, site visits, corrective plans, or inspection of deliverables.
- b. Conviction, for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court of

U.S. Department of Justice
Office of Community Oriented Policing Services
2016 COPS Hiring Program Award Terms and Conditions

competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.

- c. Total value of currently active awards, cooperative agreements, and procurement contracts includes—
 - (1) Only the Federal share of the funding under any Federal award with a recipient cost share or match; and
 - (2) The value of all expected funding increments under a Federal award and options, even if not yet exercised.

25. **Contracts and/or MOUs with other Jurisdictions.** Sworn law enforcement officer positions awarded must be used for law enforcement activities or services that benefit your agency and the population that it serves. The items funded under the CHP award cannot be utilized by other agencies unless the items benefit the population that your agency serves. Your agency may use items funded under the CHP award to assist other law enforcement agencies under a resource sharing, mutual aid, or other agreement to address multi-jurisdictional issues as described in the agreement.

26. **Retention.** At the time of award application, your agency committed to retaining all sworn officer positions awarded under the CHP award with state and/or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position, over and above the number of locally-funded sworn officer positions that would have existed in the absence of the award. Your agency cannot satisfy the retention requirement by using CHP funded positions to fill locally-funded vacancies resulting from attrition.

27. **Community Policing.** Community policing activities to be initiated or enhanced by your agency and the officers funded by this award program were identified and described in your CHP award application. In sections VI(A) and (B), your agency developed a community policing plan for the CHP award with specific reference to a crime or disorder problem and the following elements of community policing: (a) problem solving—your agency's plan to assess and respond to the problem identified; (b) community partnerships and support, including related governmental and community initiatives that complement your agency's proposed use of CHP funding; and (c) organizational transformation—how your agency will use the funds to reorient its mission to community policing or enhance its involvement in and commitment to community policing. Throughout the CHP award period, your agency is required to implement the community policing plan it set forth in the CHP award application.

The COPS Office defines community policing as a philosophy that promotes organizational strategies that support the systematic use of partnerships and problem-solving techniques to proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder, and fear of crime. CHP awards through the specific officers funded (or an equal number of redeployed veteran officers) must be used to initiate or enhance community policing activities. All newly hired additional or rehired officers (or an equal number of redeployed veteran officers) funded under CHP must implement your agency's approved community policing plan, which you described in your award application.

28. **Local Match.** Recipients are required to contribute a local match of at least 25 percent toward the total cost of the approved award project, unless waived in writing by the COPS Office. The local match must be a cash match from funds not previously budgeted for law enforcement purposes and must be paid during the award period. The local match contribution must be made on an increasing basis during each year of the three-year award period, with the federal share decreasing accordingly.

29. **School Resource Officer (SRO) Training Requirement.** COPS-funded SRO(s) are required to complete a National Association of School Resource Officers (NASRO) basic training course no later than nine months after the date shown on the award congratulatory letter. If a COPS-funded SRO leaves the recipient agency after completing the NASRO training, the recipient agrees to pay for the new SRO, who is assigned to backfill this position, to attend a NASRO basic training course. The new SRO must complete the training no later than nine months after being placed in the school.

Award Document Supplement

2016 COPS Hiring Program (CHP)

By signing the Award Document to accept this COPS Hiring Program (CHP) award, the recipient agrees to abide by the following Special Award Conditions and/or High Risk Conditions:

Special Award Conditions

Advancing Department of Justice Priority Crime Problem Awards

Your agency has been selected for a COPS Hiring Program (CHP) award to address a particular Department of Justice priority crime problem/focus area, based specifically on your CHP award application's community policing plan to improve your agency's public safety response to the critical issues of School Based Policing through School Resource Officers (SRO), Gun Violence, Homeland Security, Building Trust or Homicide Reduction.

Please be advised that, in accepting this award, your agency is agreeing to this Special Condition to its CHP award that requires your agency's COPS-funded officers (or an equivalent number of locally-funded officers) to initiate or enhance your agency's community policing plan to address one of the priority crime problems identified above. By signing the 2016 CHP award, your agency understands and agrees to the following:

- Your agency will implement the one specific community policing plan identified in your CHP award application;
- Your agency will address its specific priority crime problem throughout the entire CHP award period;
- Your agency will implement any organizational changes identified in its CHP award application in Section 6B, Questions 12 and 13;
- Your agency will cooperate with any award monitoring by the COPS Office to ensure that it is initiating or enhancing its community policing efforts to address its priority crime problem, which may include your agency having to respond to additional or modified reporting requirements.

Memorandum of Understanding Requirement

(School-based Policing through School Resource Officers Focus Area Only)

By signing the 2016 CHP award, recipients using CHP funding to hire and/or deploy School Resource Officers into schools understand and agree to the following:

- Your agency must submit a signed Memorandum of Understanding (MOU) between the law enforcement agency and the school partner(s) to the COPS Office before obligating or drawing down funds under this award. The MOU must be submitted to the COPS Office within 90 days of the date shown on the award congratulatory letter.
- Your agency's MOU must contain the following information;

- The purpose of the MOU
- Clearly defined roles and responsibilities of the school district and the law enforcement agency, focusing officers' roles on safety
- Information sharing
- Supervision responsibility and chain of command for the SRO
- Signatures

Note: Please refer to the MOU Fact Sheet for a detailed explanation of the requirements under each of the bullets

- Your agency's implementation of the CHP award without submission and acceptance of the required MOU may result in expenditures not being reimbursed by the COPS Office and/or award de-obligation.



CITY OF LEMOORE

BUDGET AMENDMENT FORM

Date: 2/8/2017	Request By: Darrell Smith
Requesting Department: Police (4221)	

TYPE OF BUDGET AMENDMENT REQUEST:

- ☐ Appropriation Transfer within Budget Unit
- ☒ All other appropriations (Attach Council approved Staff Report)

FROM:

Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget
001	4221	3801	\$ 100,000.00	\$ 42,000.00	\$ 142,000.00

TO:

Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget
001	4221	4010	\$ 2,662,600.00	\$ 20,000.00	\$ 2,682,600.00

JUSTIFICATION FOR CHANGE/FUNDING SOURCE:

COPS Hiring Program Grant \$125,000 over three years. Increase general fund revenue in the amount of \$42,000 one third of the grant. Increase Police Department Regular Salaries in the amount of \$20,000

APPROVALS:

Department Head:	Date:
City Manager:	Date:
Completed By:	Date:



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-1

To: Lemoore City Council

From: Heather J. Corder, Finance Director

Date: February 8, 2017

Meeting Date: February 21, 2017

Subject: Comprehensive Annual Finance Report for Year Ended June 30, 2016

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Receive and file the Comprehensive Annual Finance Report for fiscal year ending June 30, 2016.

Subject/Discussion:

Staff is proud to present the City's Comprehensive Annual Finance Report (CAFR) for fiscal year ending June 30, 2016. The CAFR is more comprehensive than the basic financial statements prepared by a City under an annual audit.

The CAFR is a financial document prepared to comply with annual audit requirements. The financial results and analysis related to the financial statements of June 30, 2016 were reviewed and discussed with Price, Page and Company, to ensure accuracy of information prior to submittal to the Government Finance Officers Association (GFOA) for review.

The CAFR for June 30, 2016 has been submitted to the GFOA for review and consideration for the Certificate of Achievement for Excellence in Financial Reporting. Staff believes the 2016 CAFR will achieve the GFOA award.

In 2014, the auditors cited several issues with internal controls. Staff focused on addressing most of those issues, and will continue to address internal control issues as needed. Attachment A, reviews the 2016 audit findings and the City's response to these findings.

City Staff and the Auditors will present an overview of the significant information related to the audit results.

Financial Consideration(s):

None

Alternatives or Pros/Cons:

None

Commission/Board Recommendation:

Staff Recommendation:

Recommendation that the City Council receive and file the Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2016.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
 - List: Audit findings and response
 - CAFR

Review:

- ☒ Finance
- ☐ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

2/8/2017
02/13/17
02/16/17



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 Honorable Mayor and
Members of the City Council
City of 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, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 13, 2017.

Internal Control over Financial Reporting

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

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2016-001 and 2016-002, to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2016-003 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 Findings

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

Purpose of this Report

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

Price Pange & Company

Clovis, California
January 13, 2017

**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2016**

Finding 2016-001 **HOME Funding (Material Weakness)**

Condition: The City incurred expenditures for the HOME grant during fiscal year 2014 and fiscal year 2015 to be submitted for reimbursement. No corresponding receivable and related revenues were recorded.

Criteria: Receivables and related revenues should be recorded when earned. For reimbursement grants the revenues are earned upon the incurrence of eligible expenditures.

Cause: The City did not identify the HOME expenditures as reimbursable during their year-end closing process over receivables.

Effect: As a result of this condition, accounts receivable and opening fund balance were understated by \$251,328 in the Grant Fund.

Recommendation: We recommend that the City implement a process to capture all grant receivables based on their expenditure amounts.

Finding 2016-002 **Loan Payments (Material Weakness)**

Condition: The City improperly recorded a payment made on long-term debt relating to the Golf Course (Proprietary Fund) as an expense, instead of a reduction to the associated debt balance.

Criteria: Government Accounting Standards Board requires that proprietary funds should be accounted for on an accrual basis. In accrual basis accounting, payments made on capitalized debt should be recorded as a reduction to the associated liability (debt), and not expensed in the period paid.

Cause: The City improperly coded the payment as an expense in the current fiscal year. Current processes did not identify the loan payment as such and was never reclassified as a reduction to the associated debt balance.

Effect: As a result of this condition, long-term debt and expenses relating to the Golf Course Fund were overstated by \$106,349 at year-end.

Recommendation: We recommend that the City establish a process to identify all loan payments and ensure that the applicable classification is made for accrual basis funds.

**CITY OF LEMOORE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2016**

Finding 2016-003

Revenues Being Recorded as Deposits (Significant Deficiency)

Condition:	The City improperly recorded receipts received as a deposit (liability) instead of revenue.
Criteria:	Governmental Accounting Standards Board Statement No. 33 requires that derived tax revenues should be recognized when the resources are received.
Cause:	The City maintains certain funding sources as liabilities in its trial balance for internal tracking purposes.
Effect:	As a result of this condition, deposits were overstated by \$6,193, expenses were understated by \$56,599 and revenues understated by \$62,792 in the General Fund.
Recommendation:	We recommend that the City implement a process to prepare a year-end entry to reclassify the activity recorded in the deposit account from liability to revenues and expenses, respectively.

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

Finding 2015-001

RPTTF Funding (Material Weakness)

Condition:	The City received Regional Property Tax Trust Fund (RPTTF) distributions from the County prior to the fiscal year-end. The City distribution was derived from the tax levy imposed upon taxpayers for the 2014-15 tax year. The City improperly recorded the distribution as unearned revenue instead of recognizing the revenue for the fiscal year ended June 30, 2015.
Criteria:	Government Accounting Standards Board Codification No. 50.115 requires that property taxes be recognized as revenues in the fiscal year for which those funds are levied.
Cause:	The City made their determination based on the time period of the Recognized Obligation Payment Schedule (ROPS) rather than the tax year wherein the tax levy was imposed.
Effect:	As a result of this condition, unearned revenue was overstated and revenue was understated by \$1,456,911 in the Lemoore Redevelopment Successor Agency Trust Fund. In addition, unearned revenue was overstated and revenue was understated by \$197,384 in the General Fund.
Recommendation:	We recommend that the City recognize RPTTF funds, distributed to the Successor Agency from the County, in the proper period.
Status:	Implemented

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

Finding 2015-002 **Calculation of Unavailable Revenue (Material Weakness)**

Condition: The City improperly recorded unavailable revenue in the Water, Sewer, and Refuse funds. In addition, the City failed to record an adjustment to unavailable revenues in relation to payments made on loans within the Lemoore Housing Authority fund.

Criteria: Governmental Accounting Standards Board Statement requires that proprietary funds should be accounted for on an accrual basis. Also, unavailable revenues should be considered revenues once payments are received.

Cause: The City improperly applied unavailable revenue criteria to proprietary funds. In addition, the City did not recognize principal housing loan payments when received.

Effect: As a result of these conditions, unavailable revenues were overstated and revenues were understated by \$139,730 in the Water Fund, \$96,654 in the Sewer Fund, and \$25,654 in the Refuse Fund. Unavailable revenues were overstated and revenues were understated by \$58,000 in the Lemoore Housing Authority Fund.

Recommendation: We recommend that the City put processes in place to eliminate the recording of unavailable revenue in proprietary funds and also designate an employee to review the housing loan schedules and reconcile both the receivable and unavailable balances at year-end to the trial balance.

Status: Implemented.

Finding 2015-003 **Revenues Being Recorded as Deposits (Significant Deficiency)**

Condition: The City improperly recorded Assembly Bill 109 (AB109) receipts received from the State as a deposit (liability) instead of revenue.

Criteria: Governmental Accounting Standards Board Statement No. 33 requires that derived tax revenues should be recognized when the resources are received.

Cause: The City maintains certain restricted funding sources as liabilities for internal tracking purposes.

Effect: As a result of this condition, deposits were overstated and revenues understated by \$80,257 in the General Fund.

Recommendation: We recommend that the City implement a process to prepare a year-end entry to reclassify the activity recorded in the deposit account from liability to revenues and expenses, respectively.

Status: Not implemented. See finding 2016-003.

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

Finding 2015-004

Interest Expense Accrual (Significant Deficiency)

Condition: The City did not accrue interest expense at year-end for various long-term debt accounts.

Criteria: Interest expense should be recorded and recognized in the proper period.

Cause: The City's year-end close process did not consider interest accruals for long-term debts.

Effect: As a result of this condition, expenditures and liabilities were understated in the Water fund by \$831, and in the Lemoore Redevelopment Successor Agency Trust Fund by \$261,615.

Recommendation: We recommend that the City implement a process at year-end to identify interest expense accruals for proper financial reporting.

Status: Implemented.

Finding 2015-005

Receivables (Material Weakness)

Condition: During our testing of accounts receivable, we identified a check that was received by the City prior to the fiscal year-end that was not recorded timely.

Criteria: Receipts to the City should be recorded and deposited timely to enhance proper internal controls and financial reporting.

Cause: The City was initially unaware of the reason for the receipt of the check. This caused a significant delay for the proper recording of the receipt and the adjustment to the related accounts receivable balance.

Effect: As a result of this condition, accounts receivable was overstated and cash was understated in the General Fund by \$1,340, and in the Water Fund by \$101,256.

Recommendation: We recommend that the City record payments promptly when received. The City should also enhance their year-end reconciliations of accounts receivable for proper financial recording.

Status: Implemented.

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

Finding 2015-006

Capital Assets Reconciliation (Significant Deficiency)

Condition: The City's capital assets reconciliation schedule was not fully prepared and completed prior to the fiscal year-end. Audit testing of these accounts was delayed as a result.

Criteria: General ledger account balances should be properly reconciled to a subsidiary ledger or other adequate supporting documentation throughout the year as well as during the financial year-end close.

Cause: The City had significant turnover and staffing issues after the fiscal year-end. In addition, the City converted from the modified approach to the depreciation approach for the financial reporting of capital assets.

Effect: As a result of this condition, the capital assets schedule had numerous errors, including, but not limited to: depreciation expense counted twice for one department, capital asset additions not being recorded, transfers of assets between departments recorded incorrectly, prior year additions listed as current year additions, an identical capital asset addition being listed in two separate departments, and certain depreciation expense calculation errors.

Recommendation: We recommend that the City thoroughly review the capital asset reconciliation schedule as a part of the year-end closing process.

Status: Implemented.

Finding 2015-007

Assets Held for Resale (Material Weakness)

Condition: Assets held for resale were sold during the fiscal year. The City recorded revenue for payments received instead of recording a reduction of the asset balance from the accounting records as well as recording the related gain or loss on the sale.

Criteria: When assets are sold, the asset balance should decrease and a gain or loss on the sale should be recorded, as applicable.

Cause: The City did not update their inventory schedule during fiscal year 2015.

Effect: As a result of this condition, assets held for resale were overstated by \$679,777. Revenues on the sales of property were overstated by \$318,107, and loss on sale of asset was understated by \$361,670.

Recommendation: We recommend that the City review the assets held for resale inventory schedule as part of the year-end closing process for proper financial reporting.

Status: Implemented.



119 Fox Street • Lemoore, California 93245 • (559) 924-6710 • FAX (559) 924-9003
Finance Department

CITY OF LEMOORE
MANAGEMENT RESPONSE TO FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016

Finding 2016-001 HOME Funding (Material Weakness)

Response: The Finance Department began new procedures during the fiscal year 2017. All grant expenditures and revenues are currently being reconciled quarterly. This process allows all grant receivables to be identified each quarter.

Finding 2016-002 Loan Payments (Material Weakness)

Response: The Finance Department began working on a year-end closing checklist in fiscal year 2017. Reconciling and reviewing all loan payments is now one of the items on the year-end checklist.

Finding 2016-003 Revenues Being Recorded as Deposits (Significant Deficiency)

Response: The Finance Department began working on a year-end closing checklist in fiscal year 2017. Reviewing and reclassifying the internal tracking accounts is now one of the items on the year-end checklist. Finance also will be reviewing all of the internal tracking accounts to identify which accounts are necessary and if any of these accounts should be moved to the Trust and Agency Fund.

Heather J. Corder
Finance Director

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2016



Prepared by the Finance Department
119 Fox Street
Lemoore, CA 92345
(559) 924 6712

**CITY OF LEMOORE
CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2016**

**Prepared by
FINANCE DEPARTMENT**

**CITY OF LEMOORE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016**

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016**

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INTRODUCTORY SECTION

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119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003
Office of the City Manager

January 13, 2017

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Lemoore:

It is with great pleasure that we present to you the City of Lemoore's Comprehensive Annual Financial Report (CAFR). This report is prepared in compliance with the Governmental Accounting Standards Board (GASB) Statement 63, which incorporates deferred outflows and inflows of resources in deriving net position. This report also complies with GASB Statement 65, which changed the method for accounting and reporting items previously reported as assets and liabilities.

This report was prepared by the Finance Department in conformity with Generally Accepted Accounting Principles (GAAP) and has been audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed Certified Public Accountants. The report consists of management representations concerning the finances of the City. Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Lemoore has established a comprehensive internal control framework that is designed to both protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Lemoore's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of the Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

INDEPENDENT AUDITS

The City contracted with Price Paige & Company Accountancy Corporation, a firm of Certified Public Accountants licensed to practice in the State of California, to perform the annual independent audit. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Lemoore for the fiscal year ending June 30, 2016, are fairly presented in conformity with generally accepted accounting principles (GAAP).

There was no requirement for a Single Audit this fiscal year because the total federal grant award expenditures did not reach the \$750,000 threshold. However, as a recipient of federal, state and county grant funding, the City continues to be responsible for providing assurance that adequate internal controls are in place to ensure compliance with applicable laws and regulation relating to these award programs. Internal controls are subject to periodic evaluation by management and the City's independent auditors.

KEY FINANCIAL REPORT SECTIONS

The CAFR is divided into the following sections:

The Introductory Section includes information about the organizational structure of the City, the City's economic activities, and notable financial activities.

The Financial Section is prepared in accordance with GASB Statement No. 34 - including the MD&A, the Basic Financial Statements including notes, and the Required Supplementary Information. The Basic Financial Statements include government-wide financial statements that present information for all City funds. Also included in this section is the Independent Auditors' Report on the Basic Financial Statements and schedules.

The Successor Agency to the Redevelopment Agency of the City of Lemoore is also presented. The Successor Agency was created to serve as the custodial for assets to wind down the affairs of the former Redevelopment Agency.

The Statistical Section includes up to ten years of historical financial data, debt statistics and miscellaneous social and economic data of the city that is of interest to potential bond investors and other readers. Its presentation conforms to GASB Statement No. 44.

CITY PROFILE

Lemoore was incorporated in 1900 as a general law city with a council-manager government. Lemoore is located in the middle of the state in the San Joaquin Valley. The Central Valley is considered to be a national and world leader in the agricultural industry. Lemoore is positioned at the crossroads of State Highways 198 and 41. The City of Lemoore is approximately 8.5 square miles and serves a population of 26,199.

The City Council ("Council") is made up of five members. The five Council members are elected at large to serve four-year, overlapping terms. Municipal elections are held in November of even number years. Council selects two of its members to serve as the Mayor and Mayor Pro Tem. The Council is responsible, among other things, for making policy, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the ordinances and policies of the governing council, for overseeing the day-to-day operations of the government, and for appointing the City's department heads.

The City of Lemoore provides a full range of municipal services, including: police and fire protection, the construction, maintenance, and cleaning of streets and other infrastructure; community development services; water service; refuse collection, disposal, and recycling services; waste water and storm drainage; recreation activities; and general administration.

The annual budget serves as the foundation for the City's financial planning and control. The budget is prepared on an annual basis with a process that begins in January. The budget is prepared by departments (i.e., General Fund, Traffic Safety Fund, etc.), by divisions (i.e. City Manager, City Clerk, etc.). All departments of the City are required to submit requests for appropriations to the City Manager and Finance Director. The council is required to adopt a budget no later than June 30, the close of the City of Lemoore's fiscal year. The City Manager may transfer appropriations within a department, provided that the total appropriation is not increased. All other budget appropriations require Council action. The budgets are managed and controlled by the department heads under the supervision of the City Manager and the Finance Director.

Budgets are adopted annually for the General Fund, some of the special revenue funds, enterprise funds and one internal service fund. A capital improvement program (CIP) projects budget is prepared for approval by the City Council, and updated as necessary. CIP projects are funded by capital projects funds, impact fees, operating accounts, grant proceeds or debt proceeds.

The Comprehensive Annual Financial Report includes budgetary comparisons for each individual governmental fund for which an appropriated annual budget has been adopted. The General Fund comparison is presented on page 20 as part of the basic financial statements for governmental funds. Governmental funds comparisons, other than the General Fund, with appropriated annual budgets are presented in the governmental fund subsection of this report which starts on page 21. Nonmajor funds are presented in the combining schedules beginning on page 75.

ECONOMIC CONDITION AND OUTLOOK

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Lemoore operates.

Local Economy

Lemoore enjoyed over a three percent increase in population over the last year. This is above the one percent average for the past nine years. The City of Lemoore is home to over 1,190 businesses (as measured by business licenses issued) with the top twenty businesses generating approximately 38 percent of the City's total sales tax revenue. Additionally, the City's general economic base includes apparel stores, food and drug stores, building materials, auto dealers and supplies, service stations, restaurants and retail stores. The top three taxable sales earners for this fiscal year are restaurants, service stations and retail stores. The top three categories account for 47 percent of the total sales tax revenue.

The available labor force in Lemoore has the benefit of being very diverse. Due to the City's heavy agricultural ties, there is a large pool of diverse workers who possess a variety of educational and technical training backgrounds. Many residents are related to Navy personnel stationed at Naval Air Station Lemoore or were former military personnel and have chosen to reside permanently in Lemoore.

Demand for new business services has been steady over the past several years. The number of business licenses has remained relatively flat, with the most significant decline occurring in fiscal year 2009-2010. Fiscal year 2009-2010 was the year where the Great Recession hit businesses the hardest at the City of Lemoore. The average annual number of business licenses was 1,183 during the last eight years of history.

Overall, the City has shown growth in some of the areas that impact economic growth. According to the State of California Employment Development Department (EDD) November 2016 preliminary numbers, California's unemployment rate fell to 5.3 percent. Kings County's unemployment rate fell from 10.2 percent as of June 2016 to 9.3 percent in November 2016. This is an excellent recovery from the City of Lemoore's all time high of 16.2 percent in June of 2011. For year-end 2015-2016, transit occupancy tax and business licenses revenues were higher than budgeted.

The top three revenues in the City's General Fund generate over 60% of the funding for the budget. By focusing on these, the City can maximize the return on cash flows when making decisions that affect these revenue streams.

The City's primary revenue source is the state Vehicle License Fee (VLF) which generates just over \$2 million per year. The VLF revenues has remained relatively flat, with a small increase over last fiscal year.

The second revenue source in Lemoore is Sales Tax revenue from retail sales generated from the 1% City share of the total 7.50% rate. The sales tax revenues average almost \$2 million per year and has been steadily increasing since fiscal year 2013 with a slight flattening in the last couple of years. The drop in fuel prices at the pump is the largest impact on the sales tax revenues in Lemoore, due to the relative importance of gas stations to the City's retail sales.

The third revenue source is Property Tax, which was flat from 2007 through 2012, with a large increase in property revenues in 2013 related to the dissolution of the Redevelopment Agency in 2011. The property tax revenue has been steadily decreasing since 2014. Fiscal year 2016 showed a \$600,000 or almost 40% decrease from the prior fiscal year. The City is watching this closely for the next fiscal year.

Financial Policies

The City of Lemoore has adopted financial policies promoting good fiscal stewardship across a number of financial areas. The following are summaries of select financial policies:

Reserve Fund Policy

The Reserve Fund policy provides guidelines to ensure sufficient reserves are maintained for revenue shortfalls and unanticipated expenditures. The Reserve Fund policy established a goal of a Reserve Fund of 25 percent of General Fund expenditures. This is expected to be raised to 35 percent within five years.

Debt Financing Policy

The Debt Financing Policy provides guidelines regarding how to finance capital assets with a useful life of ten years or longer. This policy is to utilize debt financing for infrastructure assets with useful lives of over forty years. This allows the infrastructure costs to be spread out over the generations of residents that will benefit from them.

Risk Management Fund Policy

The Risk Management Fund Policy maintains cash reserves for litigation costs, claims payable and to cover claims costs under the self-insured retention. The amount in the Risk Management Fund will vary from \$300,000 to \$500,000 depending on claims activity. This policy helps to stabilize the City's budget in the long term.

AWARDS

The City will be making its second submittal to the Government Finance Officers Association for its annual Award for Excellence in Financial Reporting. The City believes that the Comprehensive Annual Financial Report will meet and exceed the requirement for this award.

ACKNOWLEDGEMENTS

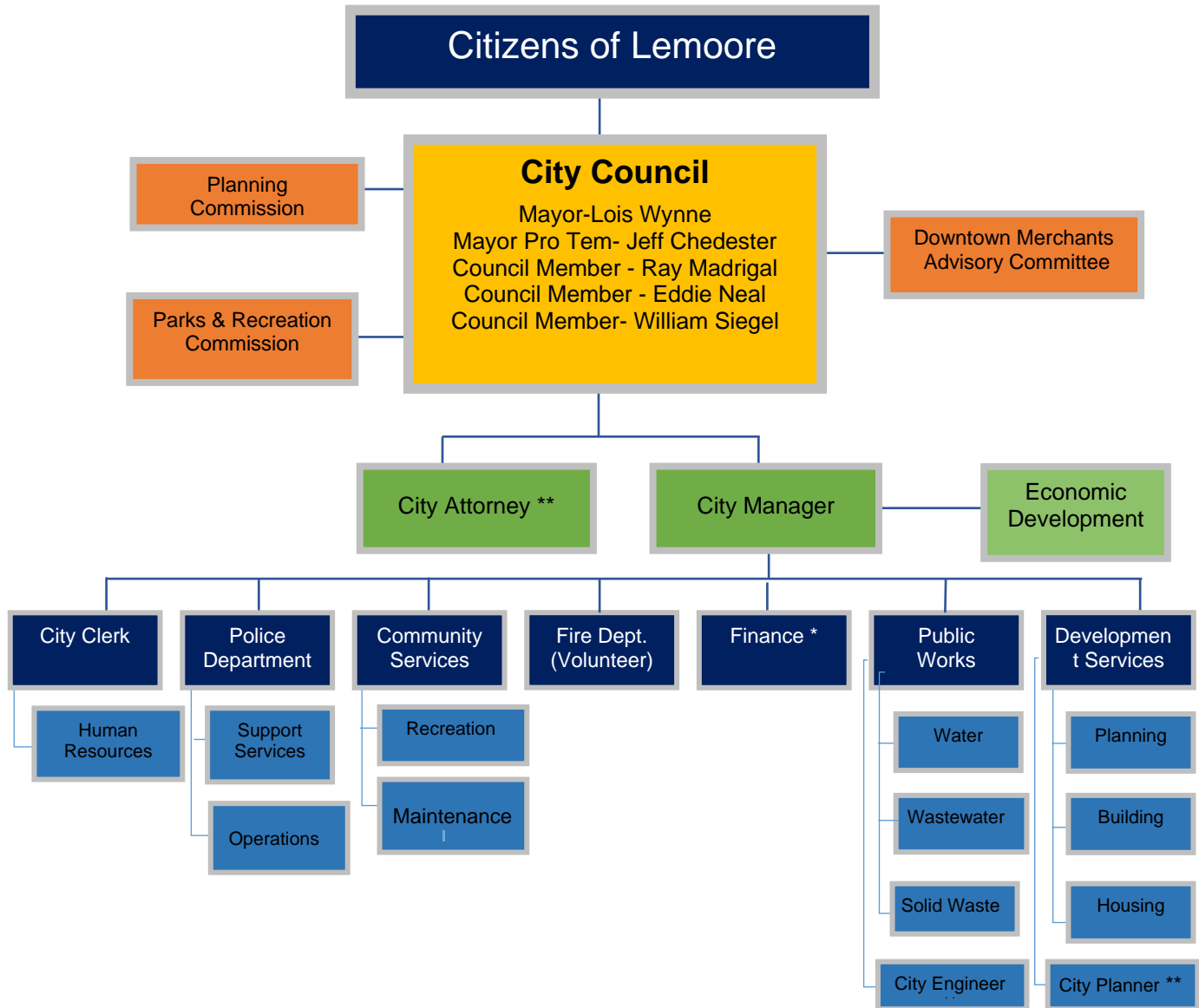
The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Finance Department. We would like to extend out thanks to staff in all City Departments for their efforts in responding to questions and requests for detailed information during the audit and CAFR process. In addition, we would like to acknowledge the role of Price Paige and Company, for their professional support in the preparation of the CAFR. Finally, we would like to thank the Mayor, Mayor Pro Tem, and the City Council members for their continued leadership and support in planning and conducting the City's financial operations.

Respectfully Submitted,



Heather J. Corder
Finance Director

CITY OF LEMOORE ORGANIZATION CHART



*City Treasurer
**Contract Person

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CITY OF LEMOORE, CALIFORNIA

FISCAL YEAR 2015-2016

CITY COUNCIL

MAYOR – LOIS WYNNE
MAYOR PRO TEM – JEFF CHEDESTER
COUNCIL MEMBER – RAY MADRIGAL
COUNCIL MEMBER – EDDIE NEAL
COUNCIL MEMBER – WILLIAM SIEGEL

DIRECTORY OF CITY OFFICIALS

ANDREA WELSH – CITY MANAGER
JANIE VENEGAS – CITY CLERK
HEATHER J. CORDER – FINANCE DIRECTOR
JOHN GIBSON – FIRE CHIEF
JASON GLICK – PARKS & REC DIRECTOR
DARRELL SMITH – POLICE CHIEF
NATHAN OLSON – PUBLIC WORKS DIRECTOR
JENELL VAN BINDSBERGERN – CITY ATTORNEY

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of 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, 2016, 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, the aggregate remaining fund information, and the respective budgetary comparisons of the City of Lemoore, California, as of June 30, 2016, 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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-9, the Schedule of the City's Proportionate Share of the Net Pension Liability on page 70, and the Schedule of Contributions on page 71 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 introductory section, combining and individual nonmajor fund financial statements, the related budgetary comparison schedules and statistical section 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 and related budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2017, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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's internal control over financial reporting and compliance.

Price Page & Company

Clovis, California
January 13, 2017

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

This discussion and analysis of the City of Lemoore's (City) financial performance is for the fiscal year ended June 30, 2016. This Management's Discussion and Analysis (MD&A) provides a comparison of current year to prior year ending results based on the government-wide and major fund financial statements, and an analysis on the City's overall financial position and results of operations to assist users in evaluating the City's financial position as of June 30, 2016. Please read this MD&A in conjunction with the City's financial statements, notes and supplementary schedules.

FINANCIAL HIGHLIGHTS

- The City's governmental activities total assets exceeded liabilities (net position) by \$91,996,798, an increase of \$1,606,535, compared to the prior fiscal year. This was due mostly to the City receiving two grants from the State of California – one for the Consolidated Dispatch Center and one for a study on the Cinnamon Drive Canal.
- General Fund expenditures exceeded General Fund revenues by \$1,957,373. City General Fund revenue totaled \$8,205,323 and General Fund expenses totaled \$10,162,696 for fiscal year 2016. Public safety (police and fire protection) costs comprised \$6,146,235 (60.48%) of General Fund expenditures.
- The City's General Fund ended the year with a fund balance of \$10,658,708, a decrease of \$1,834,070 from the previous fiscal year. Revenues were \$347,986 more than budgeted. Expenditures were \$1,655,832 under budget due to multiple Community Investment Projects being moved to fiscal year 2017. The amended budget for FY16 was reducing the General Fund in the amount of \$2,038,828. Due to an increase in revenues and decrease in expenses the General Fund balance reduction was less than budgeted.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Lemoore for the period July 1, 2015 through June 30, 2016 using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a more comprehensive analysis of the City's finances, with an economic resources measurement focus. Fund financial statements show how City services are financed, with a measurement focus on spendable resources. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's major funds.

REPORTING THE CITY AS A WHOLE

Government-wide financial statements. The government-wide financial statements report information about the City as a whole, providing readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All the current year's revenues and expenses are taken into account in the statement of activities regardless of when cash is received or paid.

The *statement of net position* presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as one indicator of whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed in the most recent fiscal year. All changes of net position are reported as soon as the underlying event giving rise to the change occurs. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years' reporting periods.

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

REPORTING THE CITY AS A WHOLE (Continued)

The City's governmental activities are reported in the government-wide financial statements. Governmental activities include General Government, Public Safety (Police and Fire), Public Works, Development Services (building and planning), and Parks and Recreation.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements. The fund financial statements provide detailed information about the City's most significant *funds*—not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by state or federal law or by bond covenants. Management establishes other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for using certain taxes, grants, and other funding resources. The City's three types of funds are; 1) governmental, 2) proprietary, and 3) fiduciary.

Governmental funds—Most of the City's basic services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial resources that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether more or fewer financial resources can be spent in the near future to finance City programs.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. The differences of results in the governmental funds financial statements to those in the government-wide financial statements are shown in reconciliations following the governmental funds financial statements.

Proprietary funds—Proprietary funds include enterprise and internal service funds, which are self-supporting and follow a similar basis of accounting and measurement focus as the government-wide financial statements in this report. The proprietary funds financial statements provide the same type of information as the government-wide financial statements in this report. The City has four enterprise funds which include Golf Course, Water, Wastewater, and Refuse. There is one internal service fund that provides fleet maintenance service and is funded through allocations.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds are not reflected in the City's government-wide financial statements because the City cannot use these assets to finance its operations.

Notes to the Financial Statements: The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32-67 of this report.

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net position. Net position as noted earlier may serve over time as a useful indicator of the City's financial position.

Below is a table showing the City's net position as of June 30, 2016 compared to June 30, 2015.

STATEMENT OF NET POSITION
JUNE 30, 2016 AND 2015

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 33,304,920	\$ 33,160,650	\$ 15,621,370	\$ 13,499,124	\$ 48,926,290	\$ 46,659,774
Capital assets, net of accumulated depreciation	66,120,166	65,532,375	35,217,344	36,681,392	101,337,510	102,213,767
Total assets	99,425,086	98,693,025	50,838,714	50,180,516	150,263,800	148,873,541
Deferred outflows of resources from pensions	830,907	860,207	293,977	275,821	1,124,884	1,136,028
Long-term liabilities outstanding	6,074,204	5,974,277	8,174,529	8,253,431	14,248,733	14,227,708
Other liabilities	1,256,001	1,417,344	2,935,561	4,055,845	4,191,562	5,473,189
Total liabilities	7,330,205	7,391,621	11,110,090	12,309,276	18,440,295	19,700,897
Deferred inflows of resources	928,990	1,771,348	505,362	683,012	1,434,352	2,454,360
Net position:						
Net investment in capital assets	66,120,166	65,532,375	28,963,532	30,015,455	95,083,698	95,547,830
Restricted	21,964,173	12,592,988	-	-	21,964,173	12,592,988
Unrestricted	3,912,459	12,264,900	10,553,707	7,448,594	14,466,166	19,713,494
Total net position	\$ 91,996,798	\$ 90,390,263	\$ 39,517,239	\$ 37,464,049	\$ 131,514,037	\$ 127,854,312

Compared to the prior year, total net position of the City's governmental activities increased by \$1,606,535 due to an increase in capital assets. Some of the capital assets that were added were a new custom rescue pumper for the fire department and improvements to the road network in the City of Lemoore.

The City's total net position include three components: 1) net investment in capital assets, 2) restricted net position, and 3) unrestricted net position.

Of total net position, \$66,120,166 is the City's governmental activities investment in capital assets (e.g. land, buildings and improvements, vehicles and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. This is an increase of \$587,791 from prior fiscal year.

Governmental activities restricted net position of \$21,964,173 represents 23.87% of total net position, an increase of \$9,371,185 from prior fiscal year. Restricted net positions are resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds by state or federal regulations. The increase in governmental activities total net position is due in part to a large number capital projects and improvements budgeted to be completed in the fiscal year.

Unrestricted net position are those resources that may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position is \$14,466,166. This is a reduction from the prior fiscal year. The reduction of unrestricted net position is due in part to an increase in the number of capital projects budgeted in current fiscal year. As such, these assets moved from unrestricted to restricted.

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Below is a table showing the government-wide changes in net position for fiscal year June 30, 2016 and 2015.

CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program revenues:						
Charges for services, miscellaneous	\$ 1,865,580	\$ 1,808,245	\$11,791,727	\$11,398,154	\$ 13,657,307	\$ 13,206,399
Operating grants and contributions	2,118,359	482,547	-	-	2,118,359	482,547
Capital grants and contributions	1,568,238	337,260	548,312	149,610	2,116,550	486,870
General revenues:						
Property taxes	1,395,750	1,990,281	-	-	1,395,750	1,990,281
Other taxes	4,705,014	6,771,668	-	-	4,705,014	6,771,668
Use of money and property	16,067	8,810	54,521	(39,811)	70,588	(31,001)
Unrestricted investment earnings	355,254	173,184	159,513	87,024	514,767	260,208
Other revenue	532,324	753,415	456,185	125,879	988,509	879,294
Total revenues and transfers	12,556,586	12,325,410	13,010,258	11,720,856	25,566,844	24,046,266
Expenditures						
General government	1,198,510	1,246,579	-	-	1,198,510	1,246,579
Public safety	5,595,808	5,421,986	-	-	5,595,808	5,421,986
Public works	4,034,421	5,172,165	-	-	4,034,421	5,172,165
Community development	14,675	158,908	-	-	14,675	158,908
Parks and recreation	357,965	556,303	-	-	357,965	556,303
Water	-	-	4,132,417	4,256,397	4,132,417	4,256,397
Sewer	-	-	2,535,675	2,286,071	2,535,675	2,286,071
Refuse	-	-	3,098,749	2,774,668	3,098,749	2,774,668
Golf Course	-	-	1,190,227	1,116,532	1,190,227	1,116,532
Total expenses	11,201,379	12,555,941	10,957,068	10,433,668	22,158,447	22,989,609
Change in net position	1,355,207	(230,531)	2,053,190	1,287,188	3,408,397	1,056,657
Prior period adjustment	251,328	-	-	-	251,328	-
Net position, beginning	90,390,263	90,620,794	37,464,049	36,176,861	127,854,312	126,797,655
Net position, ending	\$ 91,996,798	\$ 90,390,263	\$ 39,517,239	\$ 37,464,049	\$ 131,514,037	\$ 127,854,312

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Total government-wide revenues for this fiscal year totaled \$25,566,844, an increase of \$1,520,578 or 6.32% when compared to last fiscal year revenue of \$24,046,266. The overall increase in revenue is a result of the City of Lemoore receiving two grants from the State of California. One of the grants was for the Consolidated Dispatch Center and the other was for a study on the Cinnamon Drive Canal.

Total government-wide expenses for this fiscal year total \$22,158,447, a decrease of \$831,162 or 3.62% when compared to last fiscal year revenue of \$22,989,609. The overall decrease is due to a decrease in the Public Works expenditures.

Total governmental revenues for this fiscal year totaled \$12,556,586 an increase of \$231,176 or 1.88% when compared to last fiscal year revenue of \$12,325,410. There was a decrease in the revenues from taxes, however this was offset by the increase in operating and capital grants and contributions. The slight increase came from an increase in the amount of unrestricted investment earnings.

Total governmental expenses for this fiscal year total \$11,201,379 a decrease of \$1,354,562 or 10.79% when compared to last fiscal year of \$12,555,941. This was due to the large decrease in expenditures in the Public Works and Parks and Recreation Department.

Total business-type revenues for this fiscal year totaled \$13,010,258 an increase of \$1,289,402 or 11% when compared to last fiscal year revenue of \$11,720,856. This increase came in part from the rebate received from PG&E for the solar project completed in the prior fiscal year.

Total business-type expenses for this fiscal year total \$10,957,068, an increase of \$523,400 or 5.02% when compared to last fiscal year of \$10,433,668. This is due to an increase in salaries and benefits in the Refuse and Sewer funds.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds ended the year with a combined fund balance of \$31,754,808. This is an increase of \$822,169 when compared to last fiscal year.

Major fund balance changes are noted below:

- General Fund expenditures exceeded revenues by \$1,957,373 with net financing sources and uses a positive \$123,303 for a change in fund balance of a negative \$1,834,070. Total fund balance in the General Fund totals \$10,658,708 at June 30, 2016. This change in the General Fund was expected as the amended budget showed a decrease in the General Fund of \$2,038,828.
- Streets Grants Fund revenues of \$1,574,846 exceeded expenditures of \$1,284,346 by \$290,500. Total fund balance in the Grants Fund totals \$313,144 at June 30, 2016.
- Gasoline Tax Fund ended the year with \$991,416 in fund balance after \$280,245 excess of revenues over expenditures in the current fiscal year.
- Lemoore Housing Authority Fund ended the year with \$7,360,954 in fund balance due to the \$161,563 excess of revenues over expenditures.
- Other Governmental Funds combined ended the year with \$12,430,586 in fund balances due to the \$1,779,839 excess of revenues over expenditures.
- Business-Type Activities ended the year with \$39,517,239 in fund net position, which is an increase of \$2,053,190 or 5.48% increase over last year.

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (Continued)

Total revenue in all governmental funds increased by \$663,398 in 2016 compared to previous year due mostly to intergovernmental revenue (Contributions) for various projects from other agencies in the amount of \$1,122,169.

Total expenditures in all governmental funds also increased by \$534,609 in current fiscal year when compared to the previous fiscal year, largely due to an increased budget for Public Safety.

General Fund Budgetary Highlights. During the fiscal year, there were a few amendments to the adopted budget for fiscal year 2015/16. The original expenditure budget was \$11,183,055. This amount was increased in the amount of \$635,473 for a total expenditure budget of \$11,818,528. Actual expenditures were \$1,655,832 below the expenditure budget. This decrease was due to a large number of Community Investment Projects that were budgeted not being completed in the fiscal year 2016. The original revenue budget of \$7,857,337 was not amended. Actual revenues exceeded the revenue budget by \$347,986.

General Government expenditures were \$517,490 under budget. The operating transfers were less than budgeted, which caused the General Government expenditures to be under budget. Public Safety expenditures were under budget in the amount of \$67,440.

Public Works and Parks and Recreation were well under budget, with \$1,059,508 and \$121,087, respectively, in budget savings for each department. This is due to many Community Investment Projects that were budgeted in fiscal year 2016 but were moved to fiscal year 2017 Public Works. In Parks and Recreation there was a large savings in professional services during the fiscal year.

All budget amendments that either increased or decreased appropriations were approved by the City Council.

CAPITAL AND DEBT ADMINISTRATION

Capital Assets. As of June 30, 2016, the City had \$101,337,510 invested in a broad range of capital assets, including land, construction in progress, buildings, equipment and infrastructure. This amount represents a net of depreciation decrease of \$876,257 from the prior year.

The table below sets forth the City's capital assets as of June 30, 2016 and 2015.

CAPITAL ASSETS (NET OF DEPRECIATION)
JUNE 30, 2016 AND 2015

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 2,815,713	\$ 2,710,713	\$ 2,053,591	\$ 2,053,591	\$ 4,869,304	\$ 4,764,304
Construction in progress	1,382,804	1,508,136	277,931	126,323	1,660,735	1,634,459
Buildings and improvements	11,872,651	12,013,388	17,281,646	17,838,557	29,154,297	29,851,945
Equipment and vehicles	2,782,067	2,016,832	15,604,176	16,662,921	18,386,243	18,679,753
Road network	44,580,778	44,307,636	-	-	44,580,778	44,307,636
Infrastructure	2,686,153	2,975,670	-	-	2,686,153	2,975,670
Total	<u>\$ 66,120,166</u>	<u>\$ 65,532,375</u>	<u>\$ 35,217,344</u>	<u>\$ 36,681,392</u>	<u>\$ 101,337,510</u>	<u>\$ 102,213,767</u>

Additional information on the City of Lemoore's capital assets can be found in **Note 6** of the footnotes to these financial statements on pages 50-52 of this report.

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

CAPITAL AND DEBT ADMINISTRATION (Continued)

The table below sets forth the City's long-term debt as of June 30, 2016 and 2015.

**LONG-TERM DEBT
JUNE 30, 2016 AND 2015**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Net pension liability	\$ 5,714,421	\$ 5,621,275	\$ 2,245,747	\$ 1,898,477	\$ 7,960,168	\$ 7,519,752
Series 2013 water loan	-	-	6,375,578	6,665,937	6,375,578	6,665,937
Total	<u>\$ 5,714,421</u>	<u>\$ 5,621,275</u>	<u>\$ 8,621,325</u>	<u>\$ 8,564,414</u>	<u>\$ 14,335,746</u>	<u>\$ 14,185,689</u>

The City's long-term liabilities primarily relate to CalPERS pension liabilities and enterprise loan. Total long-term debt increased from \$14,185,869 last fiscal year to \$14,335,746, which represents an increase of \$150,057. This is due to an increase in the net pension liability in the amount of \$440,416. This increase is offset by a decrease in the liability on the Series 2013 Water Loan in the amount of \$290,359.

NEXT YEAR'S BUDGETS – FISCAL YEAR 2015/16 ECONOMIC FACTORS

This financial report was prepared six months after the June 30, 2016 closing date. Half of next year's budget (fiscal year 2016/17) is completed, and revenue is expected to exceed expenses in the General Fund for fiscal year 2016/17.

For fiscal year 2017, the City's General Fund recurring revenues are projected to be \$9,550,000, compared to the 2016 budget of \$9,600,200, a decrease of \$50,200.

General Fund expenditures are budgeted to be \$16,613,700 (which includes \$6,796,900 in Community Investment Projects) but are projected to be \$9,500,000 which is \$50,000 below budgeted revenues for next fiscal year. The fiscal policy of maintaining a structurally balanced budget will continue to be upheld by the City.

City management continues to take a position of conservative revenue projection and cost containment resulting in modest increases to the General Fund department expenditures outside of the five year Community Investment Program.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, City Council, investors, creditors, and other stakeholders with a general overview of the City's finances. If any reader of this report has any questions or needs additional information, contact the City's Finance Director at:

City of Lemoore
119 Fox Street
Lemoore, California 93245
(559) 924-6707

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BASIC FINANCIAL STATEMENTS

CITY OF LEMOORE
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 23,585,670	\$ 15,119,756	\$ 38,705,426
Receivables:			
Accounts, net	28,050	1,307,622	1,335,672
Notes	5,328,561	-	5,328,561
Intergovernmental	1,910,095	-	1,910,095
Other	7,244	-	7,244
Prepaid expenses	-	46,337	46,337
Internal balances	919,736	(919,736)	-
Inventory	-	67,391	67,391
Assets held for resale	1,485,564	-	1,485,564
Other assets	40,000	-	40,000
Capital assets:			
Nondepreciable	4,198,517	2,331,522	6,530,039
Depreciable, net of accumulated depreciation	<u>61,921,649</u>	<u>32,885,822</u>	<u>94,807,471</u>
Total assets	<u>99,425,086</u>	<u>50,838,714</u>	<u>150,263,800</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources from pensions	<u>830,907</u>	<u>293,977</u>	<u>1,124,884</u>
Total deferred outflows of resources	<u>830,907</u>	<u>293,977</u>	<u>1,124,884</u>
LIABILITIES			
Accounts payable	974,077	511,430	1,485,507
Accrued interest payable	-	12,925	12,925
Deposits and other liabilities	139,397	40,346	179,743
Unearned revenue	52,581	-	52,581
Advances from successor agency	-	1,924,064	1,924,064
Noncurrent liabilities:			
Due within one year	89,946	446,796	536,742
Due in more than one year	359,783	5,928,782	6,288,565
Net pension liability	<u>5,714,421</u>	<u>2,245,747</u>	<u>7,960,168</u>
Total liabilities	<u>7,330,205</u>	<u>11,110,090</u>	<u>18,440,295</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources from pensions	<u>928,990</u>	<u>505,362</u>	<u>1,434,352</u>
Total deferred inflows of resources	<u>928,990</u>	<u>505,362</u>	<u>1,434,352</u>
NET POSITION			
Net investment in capital assets	66,120,166	28,963,532	95,083,698
Restricted for:			
Public safety	433,550	-	433,550
Public works	6,542,298	-	6,542,298
Community development	8,387,562	-	8,387,562
Parks and recreation	5,826	-	5,826
Capital projects and improvements	6,594,937	-	6,594,937
Unrestricted	<u>3,912,459</u>	<u>10,553,707</u>	<u>14,466,166</u>
Total net position	<u>\$ 91,996,798</u>	<u>\$ 39,517,239</u>	<u>\$ 131,514,037</u>

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

**CITY OF LEMOORE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	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
Functions/programs:						
Primary government:						
Governmental activities:						
General government	\$ 1,198,510	\$ 171,887	\$ -	\$ -	\$ (1,026,623)	\$ -
Public safety	5,595,808	232,671	487,641	-	(4,875,496)	-
Public works	4,034,421	342,972	1,594,088	1,568,238	(529,123)	-
Community development	14,675	712,348	36,630	-	734,303	-
Parks and recreation	357,965	405,702	-	-	47,737	-
Total governmental activities	11,201,379	1,865,580	2,118,359	1,568,238	(5,649,202)	-
Business-type activities:						
Water	4,132,417	3,762,207	-	-	-	(370,210)
Sewer	2,535,675	3,727,389	-	548,312	-	1,740,026
Refuse	3,098,749	3,010,489	-	-	-	(88,260)
Golf Course	1,190,227	1,291,642	-	-	-	101,415
Total business-type activities	10,957,068	11,791,727	-	548,312	-	1,382,971
Total primary government	\$ 22,158,447	\$ 13,657,307	\$ 2,118,359	\$ 2,116,550	(5,649,202)	1,382,971
General revenues:						
Property taxes					1,395,750	-
Sales taxes					1,821,904	-
Franchise taxes					606,006	-
Transient taxes					259,769	-
Motor vehicle in-lieu					2,017,335	-
Unrestricted investment earnings					355,254	159,513
Other revenue					532,324	456,185
Gain on sale of assets					16,067	54,521
Total general revenues and transfers					7,004,409	670,219
Changes in net position					1,355,207	2,053,190
Net position - beginning, restated					90,641,591	37,464,049
Net position - ending					\$ 91,996,798	\$ 39,517,239
						\$ 131,514,037

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

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FUND FINANCIAL STATEMENTS

The funds described below were determined to be Major Funds by the City in fiscal year 2016. Individual nonmajor funds may be found in the supplemental section.

GENERAL FUND

This fund is the primary operating fund of the City. It accounts for normal recurring activities traditionally associated with government, which are not required to be accounted for in another fund. These activities are funded primarily by property taxes, sales and use taxes, interest and rental income, charges for services, and grants.

STREET GRANT SPECIAL REVENUE FUND

This fund accounts for the City's street improvements using miscellaneous state and federal grants.

GASOLINE TAX SPECIAL REVENUE FUND

This 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.

LEMOORE HOUSING AUTHORITY SPECIAL REVENUE FUND

This 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
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2016

	Special Revenue Funds					
	General Fund	Streets Grant Fund	Gasoline Tax Fund	Lemoore Housing Authority Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 9,183,670	\$ -	\$ 1,026,015	\$ 1,453,829	\$ 11,922,156	\$ 23,585,670
Receivables:						
Accounts	-	-	-	-	28,050	28,050
Notes	55,087	-	-	4,622,274	651,200	5,328,561
Intergovernmental	816,463	442,505	8,515	-	642,612	1,910,095
Other	7,244	-	-	-	-	7,244
Interfund receivables	605,974	-	-	-	-	605,974
Advances to other funds	915,959	-	-	-	-	915,959
Other assets	40,000	-	-	-	-	40,000
Assets held for resale	-	-	-	1,485,564	-	1,485,564
Total assets	\$ 11,624,397	\$ 442,505	\$ 1,034,530	\$ 7,561,667	\$ 13,244,018	\$ 33,907,117
LIABILITIES						
Accounts payable	\$ 773,711	\$ 2,347	\$ 43,114	\$ 713	\$ 89,109	\$ 908,994
Interfund payables	-	127,014	-	-	73,123	200,137
Deposits and other liabilities	139,397	-	-	-	-	139,397
Unearned revenue	52,581	-	-	-	-	52,581
Total liabilities	965,689	129,361	43,114	713	162,232	1,301,109
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	-	-	-	200,000	651,200	851,200
Total deferred inflows of resources	-	-	-	200,000	651,200	851,200
FUND BALANCES (DEFICITS)						
Nonspendable:						
Notes receivable	55,087	-	-	4,422,274	-	4,477,361
Long-term interfund advances	915,959	-	-	-	-	915,959
Restricted:						
Public safety	11,047	-	-	-	422,503	433,550
Public works	-	313,144	991,416	-	5,237,738	6,542,298
Community development	-	-	-	2,938,680	175,408	3,114,088
Parks and recreation	5,826	-	-	-	-	5,826
Capital projects and improvements	-	-	-	-	6,594,937	6,594,937
Assigned:						
Subsequent year's budget:						
Appropriation of fund balance	216,600	-	-	-	-	216,600
Unassigned	9,454,189	-	-	-	-	9,454,189
Total fund balances (deficits)	10,658,708	313,144	991,416	7,360,954	12,430,586	31,754,808
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 11,624,397	\$ 442,505	\$ 1,034,530	\$ 7,561,667	\$ 13,244,018	\$ 33,907,117

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

CITY OF LEMOORE
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

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

Total fund balances - governmental funds	\$	31,754,808
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.		66,054,196
Long-term obligations are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:		
Compensated absences		(422,176)
Net pension liability and pension related deferred outflows and inflows of resources are not due in the current period and therefore are not reported in the funds. These amounts consist of:		
Net pension liability	(5,413,753)	
Deferred outflows of resources	791,673	
Deferred inflows of resources	<u>(861,614)</u>	(5,483,694)
Other long-term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.		851,200
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>(757,536)</u>
Net position of governmental activities	\$	<u><u>91,996,798</u></u>

CITY OF LEMOORE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

		Special Revenue Funds				
	General Fund	Streets Grants Fund	Gasoline Tax Fund	Lemoore Housing Authority Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 1,308,832	\$ -	\$ -	\$ -	\$ -	\$ 1,308,832
Other taxes	2,610,203	-	-	-	-	2,610,203
Licenses and permits	778,089	-	-	-	9,926	788,015
Charges for services	576,245	-	-	-	-	576,245
Intergovernmental	2,301,179	1,564,071	655,077	-	1,256,531	5,776,858
Fees and assessments	39,663	-	-	-	1,028,602	1,068,265
Use of money and property	102,388	10,775	12,435	116,400	113,257	355,255
Other revenue	<u>488,724</u>	<u>-</u>	<u>-</u>	<u>45,163</u>	<u>3,100</u>	<u>536,987</u>
Total revenues	<u>8,205,323</u>	<u>1,574,846</u>	<u>667,512</u>	<u>161,563</u>	<u>2,411,416</u>	<u>13,020,660</u>
EXPENDITURES						
Current:						
General government	1,506,274	-	-	-	13,354	1,519,628
Public safety	6,146,235	-	-	-	-	6,146,235
Public works	1,317,473	-	-	-	357,253	1,674,726
Community development	759	-	-	-	13,916	14,675
Parks and recreation	630,886	-	-	-	-	630,886
Capital outlay	<u>561,069</u>	<u>1,284,346</u>	<u>387,267</u>	<u>-</u>	<u>247,054</u>	<u>2,479,736</u>
Total expenditures	<u>10,162,696</u>	<u>1,284,346</u>	<u>387,267</u>	<u>-</u>	<u>631,577</u>	<u>12,465,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,957,373)</u>	<u>290,500</u>	<u>280,245</u>	<u>161,563</u>	<u>1,779,839</u>	<u>554,774</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	16,067	-	-	-	-	16,067
Transfers in	107,236	-	-	-	-	107,236
Transfers out	<u>-</u>	<u>(107,236)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,236)</u>
Total other financing sources (uses)	<u>123,303</u>	<u>(107,236)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,067</u>
Net changes in fund balances	(1,834,070)	183,264	280,245	161,563	1,779,839	570,841
Fund balances, June 30, 2015, restated	<u>12,492,778</u>	<u>129,880</u>	<u>711,171</u>	<u>7,199,391</u>	<u>10,650,747</u>	<u>31,183,967</u>
Fund balances (deficits), June 30, 2016	<u>\$ 10,658,708</u>	<u>\$ 313,144</u>	<u>\$ 991,416</u>	<u>\$ 7,360,954</u>	<u>\$ 12,430,586</u>	<u>\$ 31,754,808</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
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

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

Net change in fund balances - total governmental funds	\$ 570,841
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.	2,616,236
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.	(2,035,092)
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.	(7,657)
Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	778,312
Other long-term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.	(480,137)
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.	(87,296)
Change in net position of governmental activities	<u>\$ 1,355,207</u>

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

**CITY OF LEMOORE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016**

	Budgeted Amount			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 1,483,000	\$ 1,483,000	\$ 1,308,832	\$ (174,168)
Other taxes	2,618,000	2,618,000	2,610,203	(7,797)
Licenses and permits	522,650	522,650	778,089	255,439
Charges for services	442,250	442,250	576,245	133,995
Intergovernmental	2,172,982	2,172,982	2,301,179	128,197
Fees and assessments	15,500	15,500	39,663	24,163
Use of money and property	63,855	63,855	102,388	38,533
Other revenue	<u>539,100</u>	<u>539,100</u>	<u>488,724</u>	<u>(50,376)</u>
Total revenues	<u>7,857,337</u>	<u>7,857,337</u>	<u>8,205,323</u>	<u>347,986</u>
EXPENDITURES				
Current:				
General government	1,933,169	2,023,764	1,506,274	517,490
Public safety	5,988,787	6,213,675	6,146,235	67,440
Public works	2,261,411	2,376,981	1,317,473	1,059,508
Community development	-	-	759	(759)
Parks and recreation	547,553	751,973	630,886	121,087
Capital outlay	<u>452,135</u>	<u>452,135</u>	<u>561,069</u>	<u>(108,934)</u>
Total expenditures	<u>11,183,055</u>	<u>11,818,528</u>	<u>10,162,696</u>	<u>1,655,832</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,325,718)</u>	<u>(3,961,191)</u>	<u>(1,957,373)</u>	<u>2,003,818</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	16,067	16,067
Transfers in	2,291,863	2,291,863	107,236	(2,184,627)
Transfers out	<u>(369,500)</u>	<u>(369,500)</u>	<u>-</u>	<u>369,500</u>
Total other financing sources (uses)	<u>1,922,363</u>	<u>1,922,363</u>	<u>123,303</u>	<u>(1,799,060)</u>
Net changes in fund balances	(1,403,355)	(2,038,828)	(1,834,070)	204,758
Fund balances, June 30, 2015	<u>12,492,778</u>	<u>12,492,778</u>	<u>12,492,778</u>	<u>-</u>
Fund balances (deficits), June 30, 2016	<u>\$ 11,089,423</u>	<u>\$ 10,453,950</u>	<u>\$ 10,658,708</u>	<u>\$ 204,758</u>

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

CITY OF LEMOORE
STREETS GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ -	\$ -	\$ 1,564,071	\$ 1,564,071
Use of money and property	<u>-</u>	<u>-</u>	<u>10,775</u>	<u>10,775</u>
Total revenues	<u>-</u>	<u>-</u>	<u>1,574,846</u>	<u>1,574,846</u>
EXPENDITURES				
Capital outlay	<u>2,060,000</u>	<u>2,060,000</u>	<u>1,284,346</u>	<u>775,654</u>
Total expenditures	<u>2,060,000</u>	<u>2,060,000</u>	<u>1,284,346</u>	<u>775,654</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,060,000)</u>	<u>(2,060,000)</u>	<u>290,500</u>	<u>2,350,500</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(2,094,300)</u>	<u>(2,094,300)</u>	<u>(107,236)</u>	<u>1,987,064</u>
Total other financing sources (uses)	<u>(2,094,300)</u>	<u>(2,094,300)</u>	<u>(107,236)</u>	<u>1,987,064</u>
Net change in fund balances	(4,154,300)	(4,154,300)	183,264	4,337,564
Fund balances, June 30, 2015, restated	<u>129,880</u>	<u>129,880</u>	<u>129,880</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ (4,024,420)</u>	<u>\$ (4,024,420)</u>	<u>\$ 313,144</u>	<u>\$ 4,337,564</u>

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

CITY OF LEMOORE
GASOLINE TAX SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ 66,000	\$ 66,000	\$ 655,077	\$ 589,077
Use of money and property	<u>-</u>	<u>-</u>	<u>12,435</u>	<u>12,435</u>
Total revenues	<u>66,000</u>	<u>66,000</u>	<u>667,512</u>	<u>601,512</u>
EXPENDITURES				
Capital outlay	<u>653,000</u>	<u>653,000</u>	<u>387,267</u>	<u>265,733</u>
Total expenditures	<u>653,000</u>	<u>653,000</u>	<u>387,267</u>	<u>265,733</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(587,000)</u>	<u>(587,000)</u>	<u>280,245</u>	<u>867,245</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>1,016,464</u>	<u>1,016,464</u>	<u>-</u>	<u>(1,016,464)</u>
Total other financing sources (uses)	<u>1,016,464</u>	<u>1,016,464</u>	<u>-</u>	<u>(1,016,464)</u>
Net change in fund balances	429,464	429,464	280,245	(149,219)
Fund balances, June 30, 2015	<u>711,171</u>	<u>711,171</u>	<u>711,171</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 1,140,635</u>	<u>\$ 1,140,635</u>	<u>\$ 991,416</u>	<u>\$ (149,219)</u>

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

MAJOR PROPRIETARY FUNDS

Proprietary funds account for the City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

The City reported all of its Enterprise Funds and its Internal Service Fund as major funds in fiscal year 2016.

ENTERPRISE FUNDS

WATER FUND

This fund accounts for activities associated with the acquisition or construction of water facilities and the production, distribution, and transmission of potable water to users.

SEWER FUND

This fund accounts for activities associated with the acquisition or construction, and operations and maintenance of the City's sewer system, including drainage, treatment, and disposal of sanitary wastewater.

REFUSE FUND

This fund accounts for activities associated with the acquisition of refuse and disposal equipment and vehicles, and the collection and disposal of refuse throughout the City.

GOLF COURSE FUND

This fund accounts for the resources provided and used in the City's public golf course.

INTERNAL SERVICE FUND

FLEET MAINTENANCE FUND

This fund is used for the maintenance, service, and repair of the City's fleet. These services are provided to other departments or agencies of the City on a cost reimbursement basis.

CITY OF LEMOORE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2016

	Business-type Activities				Governmental Activities - Internal Service Fund
	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total
ASSETS					
Current assets:					
Cash and investments	\$ 3,359,621	\$ 10,296,826	\$ 1,463,309	\$ -	\$ 15,119,756
Receivables:					
Accounts	612,556	682,018	326,516	507	1,621,597
Less: allowance for doubtful accounts	(136,877)	(94,584)	(82,514)	-	(313,975)
Inventory	-	-	-	67,391	67,391
Prepaid expenses	-	-	-	46,337	46,337
Total current assets	<u>3,835,300</u>	<u>10,884,260</u>	<u>1,707,311</u>	<u>114,235</u>	<u>16,541,106</u>
Noncurrent assets:					
Advances to other funds	-	1,921,883	-	-	1,921,883
Capital assets:					
Nondepreciable	679,648	775,356	252,505	624,013	2,331,522
Depreciable, net of accumulated depreciation	<u>22,068,102</u>	<u>8,195,085</u>	<u>928,317</u>	<u>1,694,318</u>	<u>32,885,822</u>
Total noncurrent assets	<u>22,747,750</u>	<u>10,892,324</u>	<u>1,180,822</u>	<u>2,318,331</u>	<u>37,139,227</u>
Total assets	<u>26,583,050</u>	<u>21,776,584</u>	<u>2,888,133</u>	<u>2,432,566</u>	<u>53,680,333</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows from pensions	<u>101,467</u>	<u>109,824</u>	<u>82,686</u>	<u>-</u>	<u>293,977</u>
Total deferred outflows of resources	<u>101,467</u>	<u>109,824</u>	<u>82,686</u>	<u>-</u>	<u>293,977</u>
LIABILITIES					
Current liabilities:					
Accounts payable	245,601	42,110	173,777	49,942	511,430
Deposits and other liabilities	26,649	-	-	13,697	40,346
Compensated absences	6,815	9,900	7,638	-	24,353
Interfund payables	-	-	-	96,285	96,285
Accrued interest payable	12,925	-	-	-	12,925
Current portion of long-term liabilities	<u>422,443</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>422,443</u>
Total current liabilities	<u>714,433</u>	<u>52,010</u>	<u>181,415</u>	<u>159,924</u>	<u>1,107,782</u>
Noncurrent liabilities:					
Long-term liabilities	5,831,369	-	-	-	5,831,369
Advances from other funds	1,921,883	-	-	915,959	2,837,842
Advances from Successor Agency	-	148,380	-	1,775,684	1,924,064
Compensated absences	27,262	39,601	30,550	-	97,413
Net pension liability	<u>767,160</u>	<u>842,921</u>	<u>635,666</u>	<u>-</u>	<u>2,245,747</u>
Total noncurrent liabilities	<u>8,547,674</u>	<u>1,030,902</u>	<u>666,216</u>	<u>2,691,643</u>	<u>12,936,435</u>
Total liabilities	<u>9,262,107</u>	<u>1,082,912</u>	<u>847,631</u>	<u>2,851,567</u>	<u>14,044,217</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows from pensions	<u>175,609</u>	<u>188,253</u>	<u>141,500</u>	<u>-</u>	<u>505,362</u>
Total deferred inflows of resources	<u>175,609</u>	<u>188,253</u>	<u>141,500</u>	<u>-</u>	<u>505,362</u>
NET POSITION					
Net investment in capital assets	16,493,938	8,970,441	1,180,822	2,318,331	28,963,532
Unrestricted	<u>752,863</u>	<u>11,644,802</u>	<u>800,866</u>	<u>(2,737,332)</u>	<u>10,461,199</u>
Total net position	<u>\$ 17,246,801</u>	<u>\$ 20,615,243</u>	<u>\$ 1,981,688</u>	<u>\$ (419,001)</u>	<u>\$ 39,424,731</u>
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds					<u>92,508</u>
Net position of business-type activities					<u>\$ 39,517,239</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, 2016

	Business-type Activities				Governmental Activities - Internal Service Fund
	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total
Operating revenues:					
Charges for services	\$ 3,675,582	\$ 3,616,805	\$ 2,954,795	\$ 1,291,583	\$ 11,538,765
Fines and forfeitures	71,505	49,638	45,140	-	166,283
Other revenues	15,120	60,946	10,554	59	86,679
Total operating revenues	<u>3,762,207</u>	<u>3,727,389</u>	<u>3,010,489</u>	<u>1,291,642</u>	<u>11,791,727</u>
Operating expenses:					
Salaries and benefits	1,263,012	1,282,086	1,265,876	34,549	3,845,523
Materials and supplies	503,670	220,791	121,452	270,968	1,116,881
Utilities	391,468	119,292	3,137	84,409	598,306
Contractual services	533,784	195,533	1,105,103	514,067	2,348,487
Repairs and maintenance	120,141	33,393	2,901	10,962	167,397
Other expenses	121,596	101,346	305,045	102,478	630,465
Depreciation and amortization	1,010,368	498,686	268,778	142,177	1,920,009
Total operating expenses	<u>3,944,039</u>	<u>2,451,127</u>	<u>3,072,292</u>	<u>1,159,610</u>	<u>10,627,068</u>
Operating income (loss)	<u>(181,832)</u>	<u>1,276,262</u>	<u>(61,803)</u>	<u>132,032</u>	<u>1,164,659</u>
Nonoperating revenues (expenses):					
Intergovernmental	-	548,312	-	-	548,312
Interest income	37,734	103,709	18,401	(331)	159,513
Interest expense	(160,650)	-	-	(30,617)	(191,267)
Other nonoperating revenues	390,841	65,345	-	-	456,186
Gain (loss) on asset disposal	1,103	2,456	50,962	-	54,521
Total nonoperating revenues (expenses)	<u>269,028</u>	<u>719,822</u>	<u>69,363</u>	<u>(30,948)</u>	<u>1,027,265</u>
Income (loss) before transfers	<u>87,196</u>	<u>1,996,084</u>	<u>7,560</u>	<u>101,084</u>	<u>2,191,924</u>
Changes in net position	87,196	1,996,084	7,560	101,084	2,191,924
Net position, July 1, 2015	<u>17,159,605</u>	<u>18,619,159</u>	<u>1,974,128</u>	<u>(520,085)</u>	<u>(438,998)</u>
Net position, June 30, 2016	<u>\$ 17,246,801</u>	<u>\$ 20,615,243</u>	<u>\$ 1,981,688</u>	<u>\$ (419,001)</u>	<u>\$ (665,028)</u>
Adjustments to reflect consolidation of internal service fund activities related to enterprise funds					<u>(138,734)</u>
Change in net position of business-type activities					<u>\$ 2,053,190</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, 2016**

	Business-type Activities				Governmental Activities - Internal Service Funds
	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipt from customers and users	\$ 3,848,593	\$ 3,447,250	\$ 3,005,844	\$ 1,291,199	\$ 11,592,886
Payments to suppliers and service providers	(2,541,529)	(878,167)	(1,442,690)	(1,110,223)	(5,972,609)
Payments to employees for salaries and benefits	(1,388,965)	(1,127,762)	(1,147,445)	(34,549)	(3,698,721)
Other receipts	15,120	60,946	10,554	59	86,679
Net cash provided (used) by operating activities	(66,781)	1,502,267	426,263	146,486	2,008,235
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants	390,841	-	-	-	390,841
Advance from (to) other funds	-	-	-	(178,309)	(178,309)
Other nonoperating revenues	-	65,345	-	-	65,345
Net cash provided (used) by noncapital financing activities	390,841	65,345	-	(178,309)	277,877
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital grants	-	548,312	44	-	548,356
Principal paid on capital debt	(412,126)	-	-	-	(412,126)
Interest paid on capital debt	(161,501)	-	-	(30,617)	(192,118)
Acquisition and construction of capital assets	(369,644)	(61,702)	(1,653)	(22,962)	(455,961)
Proceeds from the sale of capital assets	1,103	2,456	50,962	-	54,521
Net cash provided (used) by capital and related financing activities	(942,168)	489,066	49,353	(53,579)	(457,328)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	37,734	103,709	18,401	(331)	159,513
Net cash provided (used) by investing activities	37,734	103,709	18,401	(331)	159,513
Increase (decrease) in cash and cash equivalents	(580,374)	2,160,387	494,017	(85,733)	1,988,297
Cash and cash investments, June 30, 2015	3,939,995	8,136,439	969,292	85,733	13,131,459
Cash and cash investments, June 30, 2016	\$ 3,359,621	\$ 10,296,826	\$ 1,463,309	\$ -	\$ 15,119,756

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, 2016
(Continued)

	Business-type Activities					Governmental Activities - Internal Service Funds
	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	
Operating income (loss)	\$ (181,832)	\$ 1,276,262	\$ (61,803)	\$ 132,032	\$ 1,164,659	\$ (226,030)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	1,010,368	498,686	268,778	142,177	1,920,009	12,461
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable	101,134	(219,193)	5,909	(497)	(112,647)	-
(Increase) decrease in inventory	-	-	-	(35,853)	(35,853)	-
(Increase) decrease in prepaid expenses	-	-	-	(45,000)	(45,000)	-
(Increase) decrease in deferred outflows of resources	12,082	(15,847)	(14,391)	-	(18,156)	(4,542)
Increase (decrease) in accounts payable	(870,870)	(207,812)	94,948	(46,486)	(1,030,220)	3,242
Increase (decrease) in deposits and other liabilities	372	-	-	113	485	-
Increase (decrease) in compensated absences	(10,825)	1,562	4,601	-	(4,662)	821
Increase (decrease) in deferred inflows of resources	(105,206)	(45,467)	(26,977)	-	(177,650)	(19,884)
Increase (decrease) in net pension liability	(22,004)	214,076	155,198	-	347,270	82,830
Net cash provided (used) by operating activities	<u>\$ (66,781)</u>	<u>\$ 1,502,267</u>	<u>\$ 426,263</u>	<u>\$ 146,486</u>	<u>\$ 2,008,235</u>	<u>\$ (151,102)</u>

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

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FIDUCIARY FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City administers the activity of a private purpose trust fund. The City uses an agency fund to account for assets which are custodial in nature and does not involve measurement of results of the operations. 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.

LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND

This 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

These 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 in operations.

**CITY OF LEMOORE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016**

	Lemoore Redevelopment Successor Agency Private Purpose Trust Fund	Agency Funds
ASSETS		
Cash and investments	\$ 3,522,512	\$ 400,434
Restricted cash with fiscal agent	19,962,364	-
Intergovernmental receivables	2,027	-
Advances to City of Lemoore	1,924,064	-
Notes receivable	1,258,052	-
Land held for resale	524,058	-
Other assets	-	28,800
	<u> </u>	<u> </u>
Total assets	<u>\$ 27,193,077</u>	<u>\$ 429,234</u>
LIABILITIES		
Accounts payable	\$ 1,500	\$ 23,944
Payable to State Department of Finance	18,050	-
Interest payable	815,164	-
Deposits and other liabilities	-	405,290
Long-term liabilities:		
Due within one year	774,523	-
Due in more than one year	35,211,259	-
	<u> </u>	<u> </u>
Total liabilities	<u>\$ 36,820,496</u>	<u>\$ 429,234</u>
NET POSITION		
Net position held in trust for the retirement of obligations of the Lemoore Successor Agency to the former Lemoore Redevelopment Agency	<u>\$ (9,627,419)</u>	

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

**CITY OF LEMOORE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	Lemoore Redevelopment Successor Agency Private Purpose Trust Fund
	<u>Trust Fund</u>
ADDITIONS	
Taxes	\$ 4,468,944
Investment earnings	<u>616,568</u>
Total additions	<u>5,085,512</u>
DEDUCTIONS	
Community development	369,141
Loss on asset disposal	161,466
Debt service:	
Interest expense	<u>1,974,991</u>
Total deductions	<u>2,505,598</u>
Change in net position	2,579,914
Net position, June 30, 2015	<u>(12,207,333)</u>
Net position, June 30, 2016	<u><u>\$ (9,627,419)</u></u>

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

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 Financing Authority does not issue separate financial statements.

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 transactions for the Lemoore Housing Authority are recorded in the Lemoore Housing Authority special revenue fund. The Lemoore Housing Authority does not issue separate financial statements.

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, 2016

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 nonexchange 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 nonoperating expenses.

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent fund type total and five percent of the City's funds. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds. The City reports the following major governmental funds:

The **General Fund** is the primary operating fund of the City. It accounts for normal recurring activities traditionally associated with government, which are not required to be accounted for in another fund. These activities are funded primarily by property taxes, sales and use taxes, interest and rental income, charges for services, and grants.

The **Streets Grant Fund** accounts for street improvements using miscellaneous state and federal 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, 2016

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

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

Lemoore 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.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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 nonexchange 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, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances

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.

Deposits and Investments

The City maintains a cash and investment pool that is available for use by all funds. This pool utilizes investments authorized by the Government Code and is further defined by the City's investment policy that is approved by the City Council.

Highly liquid market investments with maturities of one year or less at the time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for the securities for which market quotations are readily available.

Authorized investments include deposits in the State of California administered Local Agency Investment Fund (LAIF), insured certificates of deposits, collateralized certificates of deposits, commercial paper, money market mutual funds, federally sponsored credit agency securities, and securities backed by the U.S. Government. All investments are stated at fair value.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

Deposits and Investments (Continued)

Interest income earned as a result of pooling is distributed to the appropriate funds based on month end cash balances in each fund. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

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.

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.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)**

Property Tax Calendar (Continued)

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 unavailable revenue. Enterprise fund revenues are recorded as nonoperating 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 of Supplies and Prepaid Items

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. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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
Road network.....	25-50 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'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 assets in these subsystems are depreciated using the straight-line method.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(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 for 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 asset recognition criteria have been met, but for which asset 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.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

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.

Pensions

In government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting (see Note 12 and the RSI section immediately following the notes to financial statements), regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability of the qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the City's fiscal year-end or the City's proportionate share thereof in the case of a cost-sharing multiple-employer plan. Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Lemoore California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63 and GASB Statement No. 65, the City recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period. Refer to Note 10 and Note 12 for a detailed listing of the deferred outflows and deferred inflows of resources the City has recognized.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

Budgetary Information

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.

Excess of Expenditures Over Appropriations

Under GASB No. 34, budgetary comparison information is required to be presented for the general fund and each major special revenue fund with a legally adopted budget. The City only adopts annual operating budgets for the General Fund, Gasoline Tax Fund, Traffic Safety Fund, Maintenance Assessment District Fund, Downtown Improvement Fund, and Facility Infrastructure Fund. Therefore, budget comparison information for all other special revenue and capital projects funds is not included in the City's financial statements.

The following funds incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2016:

Major Funds:

General Fund:

Current:

Community development 759

Capital outlay 108,934

Nonmajor Funds:

Grants Special Revenue Fund:

Current:

Community development 12,152

Maintenance Assessment District Special Revenue Fund:

Current:

Public works 72,615

Community development 264

Capital Improvement Fees Capital Project Fund:

Capital outlay 23,111

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

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, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(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.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2016 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 38,705,426
Fiduciary funds:	
Cash and investments	3,922,946
Restricted cash with fiscal agents	<u>19,962,364</u>
 Total cash and investments	 <u><u>\$ 62,590,736</u></u>

Cash and investments as of June 30, 2016 consist of the following:

Cash on hand	\$ 6,050
Deposits with financial institutions	15,675,128
Investments	<u>46,909,558</u>
 Total cash and investments	 <u><u>\$ 62,590,736</u></u>

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

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio or Amount	Maximum Investment of One Issuer or Amount
U.S. Treasury obligations	5 years	None	None
U.S. Agency securities	5 years	None	None
Bankers acceptances	180 days	40%	30%
Commerical paper	270 days	25%	10%
National certificates of deposit	5 years	30%	Legal Limit
Repurchase agreements	1 year	None	None
Medium-term notes	5 years	30%	None
Mutual accounts	N/A	20%	10%
Money market accounts	N/A	20%	10%
Local agency investment fund (LAIF)	N/A	None	None

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City 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 60 Months	More Than 60 Months
State Investment Pool	\$ 16,004,792	\$ 16,004,792	\$ -	\$ -	\$ -
Federal agency securities:					
Federal Home Loan Mortgage Corporation	5,066,918	-	-	5,066,918	-
Certificates of Deposits	5,875,482	821,482	945,000	4,109,000	-
Held by Bond Trustee:					
Money Market Funds	4,288,833	4,288,833	-	-	-
Federal National Mortgage Association	4,004,085	-	-	4,004,085	-
Federal Home Loan Mortgage Corporation	11,669,449	-	-	11,669,449	-
Total	<u>\$ 46,909,559</u>	<u>\$ 21,115,107</u>	<u>\$ 945,000</u>	<u>\$ 24,849,452</u>	<u>\$ -</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, 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			
			AAAm	AA+	A	Not Rated
State Investment Pool	\$ 16,004,792	N/A	\$ -	\$ -	\$ -	\$ 16,004,792
Federal agency securities:						
Federal Home Loan Mortgage Corporation	5,066,918	N/A	-	-	-	5,066,918
Certificates of Deposits	5,875,482	N/A	-	-	-	5,875,482
Held by Bond Trustee:						
Money Market Funds	4,288,833	A	515,055	1,043,891	1,507,422	1,222,465
Federal National Mortgage Association	4,004,085	N/A	-	4,004,085	-	-
Federal Home Loan Mortgage Corporation	<u>11,669,449</u>	N/A	<u>-</u>	<u>11,669,449</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 46,909,559</u>		<u>\$ 515,055</u>	<u>\$ 16,717,425</u>	<u>\$ 1,507,422</u>	<u>\$ 28,169,657</u>

Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the City. The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. As of June 30, 2016, investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the total pooled investment in the following:

Issuer	Investment Type	Reported Amount
Federal Home Loan Mortgage Corporation	Federal agency securities	\$ 5,066,918

In addition, the Lemoore Redevelopment Successor Agency Private Purpose Trust fund hold the following investments with trustee that represent 5% or more of the funds' investments outside the City Treasury as of June 30, 2016.

Issuer	Investment Type	Reported Amount
Federal Home Loan Mortgage Corporation	Federal agency securities	\$ 11,669,449
Federal National Mortgage Association	Federal agency securities	\$ 4,004,085

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

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. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

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, 2016, the carrying amount of the City's bank deposits was \$15,675,128, and the respective bank balances totaled \$15,767,513. Of the total bank balance, \$1,031,303 was insured through the Federal Depository Insurance Company (FDIC). The remaining \$14,736,210 was collateralized with pooled securities held by the financial institution's trust department. These securities are held in the name of the financial institution and not in the name of the City.

In addition, as of June 30, 2016, none of the City's investments with financial institutions were held in uncollateralized accounts.

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).

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. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals to and from LAIF are transferred on the basis of \$1 and not fair value. Accordingly, under the fair value hierarchy, LAIF is uncategorized.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The City has the following recurring fair value measurements as of June 30, 2016:

Investments by Fair Value Level	Amount	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Certificates of Deposit	\$ 5,875,482	\$ -	\$ 5,875,481	\$ -
Federal agency securities:				
Federal Home Loan Mortgage Corporation	5,066,918	-	5,066,918	-
Held by Bond Trustee:				
Federal National Mortgage Association	4,004,085	-	4,004,085	-
Federal Home Loan Mortgage Corporation	11,669,449	-	11,669,449	-
	<u>26,615,934</u>	<u>\$ -</u>	<u>\$ 26,615,933</u>	<u>\$ -</u>
State Investment Pool	16,004,792			
Money Market Funds	4,288,833			
	<u>\$ 46,909,559</u>			

In determining fair value, the City's custodians use various methods including market and income approaches. Based on these approaches, the City's custodians utilize certain assumptions that market participants would use in pricing the asset or liability. The City's custodians utilize valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

Various inputs are used in determining the value of the City's investments and other financial instruments. The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. These inputs are summarized in the three broad levels: Level 1 – quoted prices in active markets for identical investments, Level 2 - other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.) and Level 3 – significant unobservable inputs (including the district's own assumptions in determining the fair value of investments).

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 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 \$2,085,922 as of June 30, 2016.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

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, 2016, is as follows:

Current Interfund Receivables/Payables

Current interfund balances are generally short-term loans to cover temporary cash deficits in various funds 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, 2016.

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds		
Major Funds:		
General Fund	\$ 605,974	\$ -
Grant Fund	-	127,014
Golf Course Fund	-	96,285
Nonmajor Funds:		
Grants Fund	-	73,123
Internal Service Funds		
Fleet Maintenance Fund	-	309,552
Totals	<u>\$ 605,974</u>	<u>\$ 605,974</u>

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, 2016:

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
Governmental Funds		
Major Funds:		
General Fund	\$ 915,959	\$ -
Enterprise Funds		
Major Funds:		
Water Fund	-	1,921,883
Sewer Fund	1,921,883	148,380
Golf Course Fund	-	2,691,643
Fiduciary Funds		
Successor Agency Private Purpose Trust Fund	1,924,064	-
Totals	<u>\$ 4,761,906</u>	<u>\$ 4,761,906</u>

On August 5, 2013, the City's General Fund loaned \$1,439,128 to the Golf Course enterprise fund to pay off the 1995 Golf Course Bonds and related expenses. The loan bears 1.35% interest, payable quarterly over an eight-year term. The final payment of the loan is scheduled for June 30, 2021. The loan balance is \$915,959 as of June 30, 2016.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 4 – INTERFUND ACTIVITIES (Continued)

Long-Term Interfund Advances (Continued)

On May 7, 2013, the City's Sewer Fund loaned \$2,371,883 to the Water Fund for the solar project. The loan is payable annually over a five-year term. The final payment of the loan is scheduled for June 30, 2020. The loan balance is \$1,921,883 as of June 30, 2016.

On June 30, 2005, the City's Golf Course Fund obtained a loan from the Lemoore Redevelopment Successor Agency for \$1,039,850 bearing 2.38% interest. This loan incurred interest beginning July 1, 2005. Payments of approximately \$300,000 per year will begin in fiscal year 2021. The loan was obtained to cover both direct expenses and debt service of the golf course. The final payment of the loan is scheduled for June 30, 2027. The loan balance is \$1,681,088 as of June 30, 2016.

On June 1, 2012, the City's Golf Course Fund obtained a loan from the Lemoore Redevelopment Successor Agency for \$335,994 bearing 5.75% interest, payable monthly over a sixty-month term. The loan was obtained for capital improvements at the golf course. The final payment of the loan is scheduled for June 1, 2017. The loan balance is \$75,855 as of June 30, 2016.

On June 1, 2012, the City's Golf Course Fund obtained a loan from the Lemoore Redevelopment Successor Agency for \$149,727 bearing 5.75% interest, payable monthly over a fifty-four-month term. The loan was obtained for capital improvements at the golf course. The final payment of the loan is scheduled for December 1, 2016. The loan balance is \$18,741 as of June 30, 2016.

On March 21, 2006, the City's Sewer Fund obtained a loan from the Lemoore Redevelopment Successor Agency for \$148,380. The loan was obtained for the installation of the oversized storm sewer improvements along 19½ Avenue. During the ten years immediately following payment of the loan, any new adjoining property development will reimburse the City its prorated share for oversizing; and the City will then reimburse the Successor Agency of the City of Lemoore annually for all funds collected for such oversizing. Any balance remaining on the loan to the Successor Agency, after the ten-year period, will be forgiven to the City, provided the non-payment is due to lack of development. The loan balance is \$148,380 as of June 30, 2016.

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 for grant-related funds or operating supplies.

	Transfers	
	In	Out
Major Funds:		
General Fund	\$ 107,236	\$ -
Streets Grant Fund	-	107,236
Total	<u>\$ 107,236</u>	<u>\$ 107,236</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 – ASSETS HELD FOR RESALE

The following is a summary of changes in the assets held for resale during the 2015-2016 fiscal year:

	Balance June 30, 2015	Additions	Reductions	Balance June 30, 2016
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, 2016 is as follows:

Governmental Activities

	Balance June 30, 2015	Additions	Reductions	Transfers/ Adjustments	Balance June 30, 2016
Capital assets, not being depreciated:					
Land	\$ 2,710,713	\$ 105,000	\$ -	\$ -	\$ 2,815,713
Construction in progress	1,508,136	1,389,900	(1,515,232)	-	1,382,804
Total capital assets, not being depreciated	4,218,849	1,494,900	(1,515,232)	-	4,198,517
Capital assets, being depreciated					
Buildings and improvements	16,105,306	346,429	-	-	16,451,735
Machinery and equipment	6,309,159	1,120,214	(315,189)	11,657	7,125,841
Road network	45,211,873	1,177,380	-	-	46,389,253
Infrastructure	4,791,535	-	-	-	4,791,535
Total capital assets, being depreciated	72,417,873	2,644,023	(315,189)	11,657	74,758,364
Less accumulated depreciation for:					
Buildings and improvements	(4,091,918)	(465,670)	-	(21,496)	(4,579,084)
Machinery and equipment	(4,292,327)	(371,070)	315,189	4,434	(4,343,774)
Road network	(904,237)	(904,238)	-	-	(1,808,475)
Infrastructure	(1,815,865)	(306,575)	-	17,058	(2,105,382)
Total accumulated depreciated, net	(11,104,347)	(2,047,553)	315,189	(4)	(12,836,715)
Total capital assets, being depreciated, net	61,313,526	596,470	-	11,653	61,921,649
Governmental activities capital assets, net	\$ 65,532,375	\$ 2,091,370	\$ (1,515,232)	\$ 11,653	\$ 66,120,166

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental Activities:

General government	\$ 15,646
Public safety	270,896
Public works	1,713,650
Parks and recreation	34,900
Capital assets held by the Internal Service Funds were charged to the various functions based on their usage	12,461
Total depreciation expense - governmental activities	<u>\$ 2,047,553</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 6 – CAPITAL ASSETS (Continued)

Capital assets activity of the business-type activities for the year ending June 30, 2016 is as follows:

Business-Type Activities

	Balance June 30, 2015	Additions	Reductions	Transfers/ Adjustments	Balance June 30, 2016
Water Fund:					
Capital Assets, not being depreciated:					
Land	\$ 427,232	\$ -	\$ -	\$ -	\$ 427,232
Construction in progress	103,119	149,297	-	-	252,416
Total capital assets, not being depreciated	530,351	149,297	-	-	679,648
Capital assets, being depreciated:					
Buildings and improvements	16,596,414	199,543	-	-	16,795,957
Machinery and equipment	14,338,103	20,804	(33,816)	-	14,325,091
Total capital assets, being depreciated	30,934,517	220,347	(33,816)	-	31,121,048
Less accumulated depreciation for:					
Buildings and improvements	(6,364,646)	(393,091)	-	-	(6,757,737)
Machinery and equipment	(1,711,748)	(617,277)	33,816	-	(2,295,209)
Total accumulated depreciation, net	(8,076,394)	(1,010,368)	33,816	-	(9,052,946)
Total capital assets, being depreciated, net	22,858,123	(790,021)	-	-	22,068,102
Water fund capital assets, net	\$ 23,388,474	\$ (640,724)	\$ -	\$ -	\$ 22,747,750
Sewer Fund:					
Capital assets, not being depreciated:					
Land	\$ 749,841	\$ -	\$ -	\$ -	\$ 749,841
Construction in progress	19,045	25,515	(19,045)	-	25,515
Total capital assets, not being depreciated	768,886	25,515	(19,045)	-	775,356
Capital assets, being depreciated:					
Buildings and improvements	8,123,871	19,045	-	-	8,142,916
Machinery and equipment	5,350,958	36,187	(72,329)	-	5,314,816
Total capital assets, being depreciated	13,474,829	55,232	(72,329)	-	13,457,732
Less accumulated depreciation for:					
Buildings and improvements	(2,234,359)	(263,071)	-	-	(2,497,430)
Machinery and equipment	(2,601,932)	(235,615)	72,330	-	(2,765,217)
Total accumulated depreciation, net	(4,836,291)	(498,686)	72,330	-	(5,262,647)
Total capital assets, being depreciated, net	8,638,538	(443,454)	1	-	8,195,085
Sewer fund capital assets, net	\$ 9,407,424	\$ (417,939)	\$ (19,044)	\$ -	\$ 8,970,441

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 6 – CAPITAL ASSETS (Continued)

Business-Type Activities (Continued)

	Balance June 30, 2015	Additions	Reductions	Transfers/ Adjustments	Balance June 30, 2016
Refuse Fund:					
Capital assets, not being depreciated:					
Land	\$ 252,505	\$ -	\$ -	\$ -	\$ 252,505
Total capital assets, not being depreciated	252,505	-	-	-	252,505
Capital assets, being depreciated					
Machinery and equipment	3,136,690	1,653	(674,908)	-	2,463,435
Total capital assets, being depreciated	3,136,690	1,653	(674,908)	-	2,463,435
Less accumulated depreciation for:					
Machinery and equipment	(1,941,248)	(268,778)	674,908	-	(1,535,118)
Total accumulated depreciation, net	(1,941,248)	(268,778)	674,908	-	(1,535,118)
Total capital assets, being depreciated, net	1,195,442	(267,125)	-	-	928,317
Refuse fund capital assets, net	\$ 1,447,947	\$ (267,125)	\$ -	\$ -	\$ 1,180,822
Golf Course Fund:					
Capital assets, not being depreciated:					
Land	\$ 624,013	\$ -	\$ -	\$ -	\$ 624,013
Construction in progress	4,159	1,835	(5,994)	-	-
Total capital assets, not being depreciated	628,172	1,835	(5,994)	-	624,013
Capital assets, being depreciated					
Buildings and improvements	4,422,997	5,994	-	-	4,428,991
Machinery and equipment	540,317	21,126	-	-	561,443
Total capital assets, being depreciated	4,963,314	27,120	-	-	4,990,434
Less accumulated depreciation for:					
Buildings and improvements	(2,705,720)	(125,331)	-	-	(2,831,051)
Machinery and equipment	(448,219)	(16,846)	-	-	(465,065)
Total accumulated depreciation, net	(3,153,939)	(142,177)	-	-	(3,296,116)
Total capital assets, being depreciated, net	1,809,375	(115,057)	-	-	1,694,318
Golf course fund capital assets, net	\$ 2,437,547	\$ (113,222)	\$ (5,994)	\$ -	\$ 2,318,331
Business-type capital assets, net	\$ 36,681,392	\$ (1,439,010)	\$ (25,038)	\$ -	\$ 35,217,344

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

Business-type Activities:	
Water	\$ 1,010,368
Sewer	498,686
Refuse	268,778
Golf Course	142,177
Total	<u>\$ 1,920,009</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 7 – DEPOSITS AND OTHER LIABILITIES

Deposits and other liabilities consist of the following at June 30, 2016:

	General Fund	Water Fund	Golf Course Fund	Total
Deposits	\$ 139,397	\$ -	\$ -	\$ 139,397
Other liabilities	-	26,649	13,697	40,346
Total deposits and other liabilities	<u>\$ 139,397</u>	<u>\$ 26,649</u>	<u>\$ 13,697</u>	<u>\$ 179,743</u>

NOTE 8 – COMPENSATED ABSENCES

The City's policy relating to compensated absences is described in Note 1. As shown in long-term liabilities (Note 9), the noncurrent portion of this debt at fiscal year-end was \$359,783 and \$97,413, 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, 2016, the balance is \$449,729 for governmental activities and \$121,766 for business-type activities.

NOTE 9 – LONG-TERM LIABILITIES

The following is a summary of the long-term liabilities transactions of the City for governmental activities for the year ended June 30, 2016:

	Balance June 30, 2015	Incurred or Issued	Satisfied or Matured	Balance June 30, 2016	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 441,252	\$ 313,358	\$ (304,881)	\$ 449,729	\$ 89,946
Governmental activities long-term liabilities	<u>\$ 441,252</u>	<u>\$ 313,358</u>	<u>\$ (304,881)</u>	<u>\$ 449,729</u>	<u>\$ 89,946</u>

The following is a summary of the long-term liabilities transactions of the City for business-type activities for the year ended June 30, 2016:

	Balance June 30, 2015	Incurred or Issued	Satisfied or Matured	Balance June 30, 2016	Due Within One Year
Business-Type Activities:					
Series 2013 water revenue loan	\$ 6,665,937	\$ -	\$ (412,125)	\$ 6,253,812	\$ 422,443
Compensated absences	126,428	92,085	(96,747)	121,766	24,353
Business-type activities long-term liabilities	<u>\$ 6,792,365</u>	<u>\$ 92,085</u>	<u>\$ (508,872)</u>	<u>\$ 6,375,578</u>	<u>\$ 446,796</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 – LONG-TERM LIABILITIES (Continued)

Series 2013 Water Revenue Loan

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

The following is a schedule of the future estimated minimum payments related to the Series 2013 Water Revenue Loan at June 30, 2016:

Fiscal Years Ending June 30	Series 2013 Water Revenue Loan		
	Principal	Interest	Total
2017	\$ 422,443	\$ 151,186	\$ 573,629
2018	433,017	140,612	573,629
2019	443,856	129,773	573,629
2020	454,967	118,662	573,629
2021	466,355	107,274	573,629
2022-2026	2,512,835	355,309	2,868,144
2027-2029	<u>1,520,339</u>	<u>57,139</u>	<u>1,577,478</u>
Totals	<u>\$ 6,253,812</u>	<u>\$ 1,059,955</u>	<u>\$ 7,313,767</u>

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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 has pension related items that qualify to be reported in deferred outflows of resources. The pension related deferred outflows of resources are described in detail in Note 12.

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 two types of items that qualify for reporting in this category and they are unavailable revenues and pension deferrals.

- Unavailable revenues arise only under a modified accrual basis of accounting and are reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
Deferred housing loans	<u>\$ 200,000</u>	<u>\$ 651,200</u>	<u>\$ 851,200</u>
Total	<u>\$ 200,000</u>	<u>\$ 651,200</u>	<u>\$ 851,200</u>

- The City has pension related items that qualify to be reported in deferred inflows of resources. The pension related deferred inflows of resources are described in detail in Note 12.

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 11 – 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 12 – DEFINED BENEFIT PENSION PLAN

California Public Employees' Retirement Plan (CalPERS)

A. General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City of Lemoore's (City) sponsors four rate plans (two miscellaneous and two safety.) Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2016 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%
Required employer contribution rates	8.003%	6.237%
	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9.00%	11.50%
Required employer contribution rates	13.813%	11.153%

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

A. General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was \$379,872 for the fiscal year ended June 30, 2016.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The City's contributions to the plan for the year ended June 30, 2016 were \$1,088,741.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2016, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$7,960,168.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2015, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014, rolled forward to June 30, 2015, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2014 and 2015 was as follows:

Proportion - June 30, 2013	0.1197%
Proportion - June 30, 2014	0.1160%
Change - Increase (Decrease)	-0.0037%

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 12 – DEFINED BENEFIT PENSION PLAN

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

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2016, the City recognized pension expense of \$520,293. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,088,741	\$ -
Changes of assumptions	-	456,098
Differences between actual and expected experience	13,102	38,418
Net differences between projected and actual earnings on plan investments	-	229,897
Change in employer's proportion	23,041	545,435
Differences between the employer's actual contributions and the employer's proportionate share of contributions	-	164,504
Total	<u>\$ 1,124,884</u>	<u>\$ 1,434,352</u>

\$1,088,741 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2017	\$ (603,754)
2018	(595,992)
2019	(486,485)
2020	288,022
Thereafter	-

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% ⁽¹⁾
Investment Rate of Return	7.50% ⁽²⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽³⁾

⁽¹⁾ Depending on age, service and type of employment

⁽²⁾ Net of pension plan investment expenses, including inflation

⁽³⁾ The mortality table was developed based on CalPERS specific data.
The table includes 20 years of mortality improvements using Society of Actuaries Scale BB

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

C. Actuarial Assumptions (Continued)

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2014 valuation were based on the results of January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experiences Study can be found on the CalPERS website.

Change of Assumptions – GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expenses but without reduction for pension plan administrative expenses. The discount rate of 7.50 percent used the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65 percent used for the June 30, 2015 measurement date is without reduction of pension plan administrative expenses.

D. Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the test revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

D. Discount Rate (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	New Strategic Allocation	Real Return Years 1-10 ^(a)	Real Return Years 11+ ^(b)
Global Equity	51.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%
Infrastructure and Forestland	2.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
Total	100.00%		

^(a) An expected inflation of 2.5% used for this period.

^(b) An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate –

The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate -1%	Current Discount Rate	Discount Rate +1%
6.65%	7.65%	8.65%
\$13,672,917	\$7,960,168	\$3,256,345

E. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

F. Payable to the Pension Plan

There was no outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

NOTE 13 – DEFERRED COMPENSATION

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 14 – RISK MANAGEMENT

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of 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 annual financial report may be obtained from the consortium's executive office at 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833. The following is a summary of financial information of the CSJVRMA as of and for the fiscal year ended June 30, 2016:

Total assets	\$ 92,743,162
Total liabilities	<u>77,308,330</u>
Member's equity	<u>\$ 15,434,832</u>
Total revenue for year	\$ 40,680,321
Total expenses for year	<u>38,202,139</u>
Change in net position	<u>\$ 2,478,182</u>

NOTE 15 – 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

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 16 – 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:

	<u>Water Fund</u>
CONDENSED STATEMENT OF NET POSITION	
Assets:	
Current assets	\$ 3,835,300
Noncurrent assets	22,747,750
Total assets	<u>26,583,050</u>
Deferred Outflows of Resources	<u>101,467</u>
Liabilities:	
Current liabilities	714,433
Noncurrent liabilities	8,547,674
Total liabilities	<u>9,262,107</u>
Deferred Inflows of Resources	<u>175,609</u>
Net Position:	
Net investment in capital assets	16,493,938
Unrestricted	752,863
Total net position	<u><u>\$ 17,246,801</u></u>

**CONDENSED STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION**

Operating revenues	\$ 3,762,207
Depreciation expenses	(1,010,368)
Other operating expenses	<u>(2,933,671)</u>
Operating income (loss)	<u>(181,832)</u>
Nonoperating revenues (expenses)	
Other nonoperating revenue	391,944
Investing income	37,734
Interest expense	<u>(160,650)</u>
Total nonoperating revenues (expenses)	<u>269,028</u>
Changes in net position	87,196
Beginning net position	<u>17,159,605</u>
Ending net position	<u><u>\$ 17,246,801</u></u>

CONDENSED STATEMENT OF CASH FLOWS

Net cash provided (used) by:	
Operating activities	\$ (66,781)
Noncapital financing activities	390,841
Capital and related financing activities	(942,168)
Investing activities	<u>37,734</u>
Net increase (decrease) in cash and investments	<u>(580,374)</u>
Beginning cash and investments	<u>3,939,995</u>
Ending cash and investments	<u><u>\$ 3,359,621</u></u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 17 – RESTATEMENT OF BEGINNING NET POSITION/FUND BALANCE

Prior Period Adjustments

Governmental Activities

Beginning net position of the Governmental Activities in the Government-Wide Statement of Activities has been restated to record a prior period adjustment as presented in the reconciliation below:

	Governmental Activities	Business-Type Activities	Total
Beginning net position	\$ 90,390,263	\$ 37,464,049	\$ 127,854,312
Prior Period Adjustment:			
Understatement of intergovernmental revenue	<u>251,328</u>	<u>-</u>	<u>251,328</u>
Beginning net position, as restated	<u>\$ 90,641,591</u>	<u>\$ 37,464,049</u>	<u>\$ 128,105,640</u>

Fund Financial Statements

The City has determined that certain transactions were recorded incorrectly in the prior year. The beginning fund balance of the Street Grant Fund has been restated as presented in the reconciliation below.

Description	Street Grant Fund
Beginning fund balance	\$ (72,447)
Prior period adjustment:	
Understatement of intergovernmental revenue	<u>251,328</u>
Beginning fund balance, as restated	<u>\$ 178,881</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 18 – LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND

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 and Investments

A reconciliation of the Lemoore Redevelopment Successor Agency Private Purpose Trust Fund's cash and investments as of June 30, 2016 is as follows:

Cash on hand	\$ 3,522,512
Cash with fiscal agents	<u>19,962,364</u>
Total cash and investments	<u><u>\$ 23,484,876</u></u>

Receivables

A reconciliation of the Lemoore Redevelopment Successor Agency Private Purpose Trust Fund's receivables balances as of June 30, 2016 is as follows:

Intergovernmental receivables	\$ 2,027
Advances to the City of Lemoore	1,924,064
Note receivable	<u>1,258,052</u>
Total receivables	<u><u>\$ 3,184,143</u></u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 18 – LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND
(Continued)

Long-term Liabilities

The following is a summary of long-term liabilities transactions for the Lemoore Redevelopment Successor Agency Private Purpose Trust Fund at June 30, 2016:

	Balance June 30, 2015	Incurred or Issued	Satisfied or Matured	Balance June 30, 2016	Amounts Due Within One Year	Amounts Due in More Than One Year
Bonds payable:						
2011 RDA Tax Allocation	\$ 18,655,000	\$ -	\$ 170,000	\$ 18,485,000	\$ 170,000	\$ 18,315,000
Less: bond discount	(657,635)	-	(26,305)	(631,330)	-	(631,330)
2014 RDA Tax Allocation Refunding	<u>15,855,465</u>	<u>-</u>	<u>524,878</u>	<u>15,330,587</u>	<u>604,523</u>	<u>14,726,064</u>
Total bonds payable	<u>33,852,830</u>	<u>-</u>	<u>668,573</u>	<u>33,184,257</u>	<u>774,523</u>	<u>32,409,734</u>
Leprino Owner Participation Agreement Obligation	<u>4,409,267</u>	<u>-</u>	<u>1,607,742</u>	<u>2,801,525</u>	<u>-</u>	<u>2,801,525</u>
Business-type activities long-term liabilities	<u>\$ 38,262,097</u>	<u>\$ -</u>	<u>\$ 2,276,315</u>	<u>\$ 35,985,782</u>	<u>\$ 774,523</u>	<u>\$ 35,211,259</u>

Tax Allocation Refunding Bonds

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, 2016:

Fiscal Years Ending June 30	2011 Tax Allocation Refunding Bond		
	Principal	Interest	Total
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	195,000	1,300,972	1,495,972
2021	195,000	1,290,247	1,485,247
2022-2026	1,115,000	6,251,603	7,366,603
2027-2031	1,685,000	5,762,000	7,447,000
2032-2036	4,865,000	4,858,216	9,723,216
2037-2041	<u>9,900,000</u>	<u>1,821,256</u>	<u>11,721,256</u>
Totals	<u>\$ 18,485,000</u>	<u>\$ 25,243,320</u>	<u>\$ 43,728,320</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 18 – LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND
(Continued)

Long-term Liabilities (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, 2016:

Fiscal Years Ending June 30	2014 Tax Allocation Refunding Bond		
	Principal	Interest	Total
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	675,446	519,074	1,194,520
2021	706,474	491,712	1,198,186
2022-2026	3,973,555	2,006,988	5,980,543
2027-2031	3,732,395	1,145,197	4,877,592
2032-2034	4,357,777	201,192	4,558,969
Totals	<u>\$ 15,330,587</u>	<u>\$ 6,075,423</u>	<u>\$ 21,406,010</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 been 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 plant would generate based on this expansion.

The total liability to Leprino Foods Company at June 30, 2016 was \$2,801,525.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 19 – PRONOUNCEMENTS

(1) New Accounting Pronouncements Adopted

Governmental Accounting Standards Board Statement No. 72

In February 2015, GASB issued Statement No. 72, *Fair Value Measurement and Application*. This statement addresses accounting and financial reporting issues related to fair value measurements. This statement provides guidance for determining a fair value measurement for financial reporting purposes and also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. This statement was adopted by the City during the current fiscal year.

Governmental Accounting Standards Board Statement No. 76

In June 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The requirements of this statement were considered but had no effect on the City’s current fiscal year.

Governmental Accounting Standards Board Statement No. 79

In December 2015, GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The requirements of this statement were considered but had no effect on the City’s current fiscal year.

Governmental Accounting Standards Board Statement No. 82

In March 2016, GASB issued Statement No. 82, *Pension Issues—an Amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. This statement was adopted by the City during the current fiscal year. The effects of the adoption of this statement included a change in the manner covered payroll is reported in the following required supplementary schedules: Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions. These changes were required to be applied retroactively and, accordingly, the covered payroll for fiscal year 2015 was restated.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 19 – PRONOUNCEMENTS (Continued)

(2) New Accounting Pronouncements Not Yet Adopted

Governmental Accounting Standards Board Statement No. 75

In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (*other* postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. The requirements of this statement are effective for the City's fiscal year ending June 30, 2018.

Governmental Accounting Standards Board Statement No. 77

In August 2015, GASB issued Statement No. 77, *Tax Abatement Disclosures*. Financial statements prepared by state and local governments in conformity with generally accepted accounting principles provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time. The requirements of this statement are effective for the City's fiscal year ending June 30, 2017.

Governmental Accounting Standards Board Statement No. 80

In January 2016, GASB issued Statement No. 80, *Blending Requirements for Certain Component Units—an Amendment of GASB Statement No. 14*. The objective of this statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity*, as amended. The requirements of this statement are effective for the City's fiscal year ending June 30, 2017.

Governmental Accounting Standards Board Statement No. 81

In March 2016, GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The requirements of this statement are effective for the City's fiscal year ending June 30, 2018, and should be applied retroactively.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LEMOORE
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF THE CITY'S
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 YEARS*
AS OF JUNE 30, 2016

	2015	2016
Proportion of the net pension liability	0.1197%	0.1160%
Proportionate share of the net pension liability	\$ 7,519,752	\$ 7,960,168
Covered payroll	\$ 5,076,165	\$ 5,273,173
Proportionate Share of the net pension liability as percentage of covered payroll	148.14%	150.96%
Plan fiduciary net position as a percentage of the total pension liability	81.49%	80.97%

Notes to Schedule:

Benefit changes. There were no changes in benefits.

Change in assumptions. The discount rate was changed from 7.5 percent (net of administrative expenses) to 7.65 percent to correct for an adjustment to exclude administrative expenses.

* Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF LEMOORE
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST 10 YEARS*
AS OF JUNE 30, 2016

	<u>2015</u>	<u>2016</u>
Actuarially determined contribution	\$ 1,048,489	\$ 1,067,105
Contributions in relation to the actuarially determined contributions	<u>1,048,489</u>	<u>1,048,489</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 18,616</u>
Covered payroll	\$ 5,076,165	\$ 5,273,173
Contributions as a percentage of covered payroll	20.66%	20.24%

* Schedule is intended to show information for 10 years commencing with the fiscal year ended June 30, 2015. Additional years will be displayed as they occur.

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SUPPLEMENTARY INFORMATION

**CITY OF LEMOORE
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

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 **Grants Fund** is used to account for the City's receipts and expenditures of the state, federal, and other 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, 2016**

	Combined Special Revenue Funds	Combined Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 5,332,800	\$ 6,589,356	\$ 11,922,156
Receivables:			
Accounts	3,417	24,633	28,050
Notes	651,200	-	651,200
Intergovernmental	<u>642,612</u>	<u>-</u>	<u>642,612</u>
Total assets	<u>\$ 6,630,029</u>	<u>\$ 6,613,989</u>	<u>\$ 13,244,018</u>
LIABILITIES			
Accounts payable	\$ 61,367	\$ 27,742	\$ 89,109
Due to other funds	<u>73,123</u>	<u>-</u>	<u>73,123</u>
Total liabilities	<u>134,490</u>	<u>27,742</u>	<u>162,232</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>651,200</u>	<u>-</u>	<u>651,200</u>
Total deferred inflows of resources	<u>651,200</u>	<u>-</u>	<u>651,200</u>
FUND BALANCES			
Restricted:			
Public safety	422,503	-	422,503
Public works	5,237,738	-	5,237,738
Community development	175,408	-	175,408
Capital projects and improvements	<u>8,690</u>	<u>6,586,247</u>	<u>6,594,937</u>
Total fund balances	<u>5,844,339</u>	<u>6,586,247</u>	<u>12,430,586</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,630,029</u>	<u>\$ 6,613,989</u>	<u>\$ 13,244,018</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Combined Special Revenue Funds	Combined Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Licenses and permits	\$ 9,926	\$ -	\$ 9,926
From other agencies	1,256,531	-	1,256,531
Fees and assessments	255,981	772,621	1,028,602
Use of money and property	48,359	64,898	113,257
Other revenue	<u>-</u>	<u>3,100</u>	<u>3,100</u>
Total revenues	<u>1,570,797</u>	<u>840,619</u>	<u>2,411,416</u>
EXPENDITURES			
Current:			
General government	13,354	-	13,354
Public works	357,253	-	357,253
Community development	13,916	-	13,916
Capital outlay	<u>1,921</u>	<u>245,133</u>	<u>247,054</u>
Total expenditures	<u>386,444</u>	<u>245,133</u>	<u>631,577</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,184,353</u>	<u>595,486</u>	<u>1,779,839</u>
Net changes in fund balances	1,184,353	595,486	1,779,839
Fund balances, June 30, 2015, restated	<u>4,659,986</u>	<u>5,990,761</u>	<u>10,650,747</u>
Fund balances, June 30, 2016	<u><u>\$ 5,844,339</u></u>	<u><u>\$ 6,586,247</u></u>	<u><u>\$ 12,430,586</u></u>

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016**

	Traffic Safety	Local Transportation	Grants Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Totals
ASSETS							
Cash and investments	\$ 421,157	\$ 1,783,448	\$ 6	\$ 2,450,987	\$ 668,217	\$ 8,985	\$ 5,332,800
Receivables:							
Accounts	1,087	975	-	1,350	-	5	3,417
Notes	-	-	651,200	-	-	-	651,200
Intergovernmental	259	207,502	251,293	22,955	160,603	-	642,612
Total assets	<u>\$ 422,503</u>	<u>\$ 1,991,925</u>	<u>\$ 902,499</u>	<u>\$ 2,475,292</u>	<u>\$ 828,820</u>	<u>\$ 8,990</u>	<u>\$ 6,630,029</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 2,768	\$ 57,238	\$ 1,061	\$ 300	\$ 61,367
Due to other funds	-	-	73,123	-	-	-	73,123
Total liabilities	-	-	75,891	57,238	1,061	300	134,490
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	-	-	651,200	-	-	-	651,200
Total deferred inflows of resources	-	-	651,200	-	-	-	651,200
FUND BALANCES							
Restricted:							
Public safety	422,503	-	-	-	-	-	422,503
Public works	-	1,991,925	-	2,418,054	827,759	-	5,237,738
Community development	-	-	175,408	-	-	-	175,408
Capital projects and improvements	-	-	-	-	-	8,690	8,690
Total fund balances	<u>422,503</u>	<u>1,991,925</u>	<u>175,408</u>	<u>2,418,054</u>	<u>827,759</u>	<u>8,690</u>	<u>5,844,339</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 422,503</u>	<u>\$ 1,991,925</u>	<u>\$ 902,499</u>	<u>\$ 2,475,292</u>	<u>\$ 828,820</u>	<u>\$ 8,990</u>	<u>\$ 6,630,029</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Traffic Safety	Local Transportation	Grants Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Totals
REVENUES							
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,926	\$ 9,926
From other agencies	-	636,310	9,274	450,709	160,238	-	1,256,531
Fees and assessments	4,268	-	-	251,713	-	-	255,981
Use of money and property	4,053	15,545	(595)	22,822	6,394	140	48,359
Total revenues	<u>8,321</u>	<u>651,855</u>	<u>8,679</u>	<u>725,244</u>	<u>166,632</u>	<u>10,066</u>	<u>1,570,797</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	13,354	13,354
Public works	-	-	-	357,253	-	-	357,253
Community development	-	-	12,152	1,764	-	-	13,916
Capital outlay	-	-	-	-	1,921	-	1,921
Total expenditures	<u>-</u>	<u>-</u>	<u>12,152</u>	<u>359,017</u>	<u>1,921</u>	<u>13,354</u>	<u>386,444</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,321</u>	<u>651,855</u>	<u>(3,473)</u>	<u>366,227</u>	<u>164,711</u>	<u>(3,288)</u>	<u>1,184,353</u>
Net change in fund balance	8,321	651,855	(3,473)	366,227	164,711	(3,288)	1,184,353
Fund balance, June 30, 2015, restated	<u>414,182</u>	<u>1,340,070</u>	<u>178,881</u>	<u>2,051,827</u>	<u>663,048</u>	<u>11,978</u>	<u>4,659,986</u>
Fund balances, June 30, 2016	<u>\$ 422,503</u>	<u>\$ 1,991,925</u>	<u>175,408</u>	<u>\$ 2,418,054</u>	<u>\$ 827,759</u>	<u>\$ 8,690</u>	<u>\$ 5,844,339</u>

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2016**

	Street Improvement	Recreation Improvement	Facility Infrastructure	Capital Improvement Fees	Totals
ASSETS					
Cash and investments	\$ 121,359	\$ 2,243,822	\$ 442,651	\$ 3,781,524	\$ 6,589,356
Receivables:					
Accounts	<u>66</u>	<u>10,499</u>	<u>322</u>	<u>13,746</u>	<u>24,633</u>
Total assets	<u>\$ 121,425</u>	<u>\$ 2,254,321</u>	<u>\$ 442,973</u>	<u>\$ 3,795,270</u>	<u>\$ 6,613,989</u>
LIABILITIES					
Accounts payable	<u>\$ -</u>	<u>\$ 4,488</u>	<u>\$ -</u>	<u>\$ 23,254</u>	<u>\$ 27,742</u>
Total liabilities	<u>-</u>	<u>4,488</u>	<u>-</u>	<u>23,254</u>	<u>27,742</u>
FUND BALANCES					
Restricted:					
Capital projects and improvements	<u>121,425</u>	<u>2,249,833</u>	<u>442,973</u>	<u>3,772,016</u>	<u>6,586,247</u>
Total fund balances	<u>121,425</u>	<u>2,249,833</u>	<u>442,973</u>	<u>3,772,016</u>	<u>6,586,247</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 121,425</u>	<u>\$ 2,254,321</u>	<u>\$ 442,973</u>	<u>\$ 3,795,270</u>	<u>\$ 6,613,989</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Street Improvement	Recreation Improvement	Facility Infrastructure	Capital Improvement Fees	Totals
REVENUES					
Fees and assessments	\$ -	\$ 428,604	\$ -	\$ 344,017	\$ 772,621
Use of money and property	1,170	21,633	5,669	36,426	64,898
Other revenue	<u>-</u>	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>3,100</u>
Total revenues	<u>1,170</u>	<u>453,337</u>	<u>5,669</u>	<u>380,443</u>	<u>840,619</u>
EXPENDITURES					
Current:					
Capital outlay	<u>-</u>	<u>33,765</u>	<u>146,257</u>	<u>65,111</u>	<u>245,133</u>
Total expenditures	<u>-</u>	<u>33,765</u>	<u>146,257</u>	<u>65,111</u>	<u>245,133</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,170</u>	<u>419,572</u>	<u>(140,588)</u>	<u>315,332</u>	<u>595,486</u>
Net change in fund balances	1,170	419,572	(140,588)	315,332	595,486
Fund balances, June 30, 2015	<u>120,255</u>	<u>1,830,261</u>	<u>583,561</u>	<u>3,456,684</u>	<u>5,990,761</u>
Fund balances, June 30, 2016	<u>\$ 121,425</u>	<u>\$ 2,249,833</u>	<u>\$ 442,973</u>	<u>\$ 3,772,016</u>	<u>\$ 6,586,247</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS - TRAFFIC SAFETY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amount			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees and assessments	\$ 13,500	\$ 13,500	\$ 4,268	\$ (9,232)
Use of money and property	<u>1,000</u>	<u>1,000</u>	<u>4,053</u>	<u>3,053</u>
Total revenues	<u>14,500</u>	<u>14,500</u>	<u>8,321</u>	<u>(6,179)</u>
EXPENDITURES				
Current:				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,500</u>	<u>14,500</u>	<u>8,321</u>	<u>(6,179)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(70,654)</u>	<u>(70,654)</u>	<u>-</u>	<u>70,654</u>
Total other financing sources (uses)	<u>(70,654)</u>	<u>(70,654)</u>	<u>-</u>	<u>70,654</u>
Net change in fund balances	(56,154)	(56,154)	8,321	64,475
Fund balances, June 30, 2015	<u>414,182</u>	<u>414,182</u>	<u>414,182</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 358,028</u>	<u>\$ 358,028</u>	<u>\$ 422,503</u>	<u>\$ 64,475</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – MAINTENANCE ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ 409,225	\$ 409,225	\$ 450,709	\$ 41,484
Fees and assessments	253,565	253,565	251,713	(1,852)
Use of money and property	<u>-</u>	<u>-</u>	<u>22,822</u>	<u>22,822</u>
Total revenues	<u>662,790</u>	<u>662,790</u>	<u>725,244</u>	<u>62,454</u>
EXPENDITURES				
Current:				
Public works	284,260	284,638	357,253	(72,615)
Community development	<u>1,500</u>	<u>1,500</u>	<u>1,764</u>	<u>(264)</u>
Total expenditures	<u>285,760</u>	<u>286,138</u>	<u>359,017</u>	<u>(72,879)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>377,030</u>	<u>376,652</u>	<u>366,227</u>	<u>(10,425)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(19,348)</u>	<u>(19,348)</u>	<u>-</u>	<u>19,348</u>
Total other financing sources (uses)	<u>(19,348)</u>	<u>(19,348)</u>	<u>-</u>	<u>19,348</u>
Net change in fund balances	357,682	357,304	366,227	8,923
Fund balances, June 30, 2015	<u>2,051,827</u>	<u>2,051,827</u>	<u>2,051,827</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 2,409,509</u>	<u>\$ 2,409,131</u>	<u>\$ 2,418,054</u>	<u>\$ 8,923</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – TE/STP EXCHANGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ -	\$ -	\$ 160,238	\$ 160,238
Use of money and property	<u>-</u>	<u>-</u>	<u>6,394</u>	<u>6,394</u>
Total revenues	<u>-</u>	<u>-</u>	<u>166,632</u>	<u>166,632</u>
EXPENDITURES				
Capital outlay	<u>117,500</u>	<u>117,500</u>	<u>1,921</u>	<u>115,579</u>
Total expenditures	<u>117,500</u>	<u>117,500</u>	<u>1,921</u>	<u>115,579</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(117,500)</u>	<u>(117,500)</u>	<u>164,711</u>	<u>282,211</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>117,500</u>	<u>117,500</u>	<u>-</u>	<u>(117,500)</u>
Total other financing sources (uses)	<u>117,500</u>	<u>117,500</u>	<u>-</u>	<u>(117,500)</u>
Net change in fund balances	-	-	164,711	164,711
Fund balances, June 30, 2015	<u>663,048</u>	<u>663,048</u>	<u>663,048</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 663,048</u>	<u>\$ 663,048</u>	<u>\$ 827,759</u>	<u>\$ 164,711</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – DOWNTOWN IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Licenses and permits	\$ 9,500	\$ 9,500	\$ 9,926	\$ 426
Use of money and property	<u>-</u>	<u>-</u>	<u>140</u>	<u>140</u>
Total revenues	<u>9,500</u>	<u>9,500</u>	<u>10,066</u>	<u>566</u>
EXPENDITURES				
Current:				
General government	<u>19,624</u>	<u>19,624</u>	<u>13,354</u>	<u>6,270</u>
Total expenditures	<u>19,624</u>	<u>19,624</u>	<u>13,354</u>	<u>6,270</u>
Net change in fund balances	(10,124)	(10,124)	(3,288)	6,836
Fund balances, June 30, 2015	<u>11,978</u>	<u>11,978</u>	<u>11,978</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 1,854</u>	<u>\$ 1,854</u>	<u>\$ 8,690</u>	<u>\$ 6,836</u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – STREET IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Use of money and property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,170</u>	<u>\$ 1,170</u>
Total revenues	<u>-</u>	<u>-</u>	<u>1,170</u>	<u>1,170</u>
EXPENDITURES				
Capital outlay	<u>42,000</u>	<u>42,000</u>	<u>-</u>	<u>42,000</u>
Total expenditures	<u>42,000</u>	<u>42,000</u>	<u>-</u>	<u>42,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(42,000)</u>	<u>(42,000)</u>	<u>1,170</u>	<u>43,170</u>
Net change in fund balances	<u>(42,000)</u>	<u>(42,000)</u>	<u>1,170</u>	<u>43,170</u>
Fund balances, June 30, 2015	<u>120,255</u>	<u>120,255</u>	<u>120,255</u>	<u>-</u>
Fund balances, June 30, 2016	<u><u>\$ 78,255</u></u>	<u><u>\$ 78,255</u></u>	<u><u>\$ 121,425</u></u>	<u><u>\$ 43,170</u></u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – RECREATION IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees and assessments	\$ -	\$ -	\$ 428,604	\$ 428,604
Use of money and property	-	-	21,633	21,633
Other revenue	-	-	3,100	3,100
Total revenues	-	-	453,337	453,337
EXPENDITURES				
Capital outlay	65,000	65,000	33,765	31,235
Total expenditures	65,000	65,000	33,765	31,235
Excess (deficiency) of revenues over (under) expenditures	(65,000)	(65,000)	419,572	484,572
OTHER FINANCING SOURCES (USES)				
Transfers out	(139,000)	(139,000)	-	139,000
Total other financing sources (uses)	(139,000)	(139,000)	-	139,000
Net change in fund balances	(204,000)	(204,000)	419,572	623,572
Fund balances, June 30, 2015	1,830,261	1,830,261	1,830,261	-
Fund balances, June 30, 2016	<u>\$ 1,626,261</u>	<u>\$ 1,626,261</u>	<u>\$ 2,249,833</u>	<u>\$ 623,572</u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – FACILITY INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amount			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Use of money and property	\$ -	\$ -	\$ 5,669	\$ 5,669
Total revenues	-	-	5,669	5,669
EXPENDITURES				
Capital outlay	204,400	204,400	146,257	58,143
Total expenditures	204,400	204,400	146,257	58,143
Excess (deficiency) of revenues over (under) expenditures	(204,400)	(204,400)	(140,588)	63,812
OTHER FINANCING SOURCES (USES)				
Transfers out	(279,400)	(279,400)	-	279,400
Total other financing sources (uses)	(279,400)	(279,400)	-	279,400
Net change in fund balances	(483,800)	(483,800)	(140,588)	343,212
Fund balances, June 30, 2015	583,561	583,561	583,561	-
Fund balances, June 30, 2016	<u>\$ 99,761</u>	<u>\$ 99,761</u>	<u>\$ 442,973</u>	<u>\$ 343,212</u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – CAPITAL IMPROVEMENT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amount			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees and assessments	\$ -	\$ -	\$ 344,017	\$ 344,017
Use of money and property	-	-	36,426	36,426
Total revenues	-	-	380,443	380,443
EXPENDITURES				
Capital outlay	42,000	42,000	65,111	(23,111)
Total expenditures	42,000	42,000	65,111	(23,111)
Excess (deficiency) of revenues over (under) expenditures	(42,000)	(42,000)	315,332	357,332
OTHER FINANCING SOURCES (USES)				
Transfers out	(43,700)	(93,700)	-	93,700
Total other financing sources (uses)	(43,700)	(93,700)	-	93,700
Net change in fund balances	(85,700)	(135,700)	315,332	451,032
Fund balances, June 30, 2015	3,456,684	3,456,684	3,456,684	-
Fund balances, June 30, 2016	\$ 3,370,984	\$ 3,320,984	\$ 3,772,016	\$ 451,032

**CITY OF LEMOORE
FIDUCIARY FUNDS
JUNE 30, 2016**

Fiduciary Funds

The **Trust and Agency Funds** are used to account for assets held by a governmental unit in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units, and /or other funds. These include Successor Agency private purpose trust funds and agency funds.

Private Purpose Trust Funds

The **Lemoore Redevelopment Successor Agency Debt Service Fund** is used to retire debt obligations.

The **Lemoore Redevelopment Successor Agency Capital Projects Fund** is used to account for Successor Agency activities approved in the ROPS.

Agency Funds

The **Laguna Irrigation Fund** is used to account for an agreement to benefit water recharge or to purchase water.

The **Other Agency Funds** is used to account for development deposit amounts and a trust account for contributions to be used for special activities.

The **Insurance Fund** is used to account for dental benefits for employees.

CITY OF LEMOORE
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2016

	Lemoore Redevelopment Successor Agency Debt Service	Lemoore Redevelopment Successor Agency Capital Projects	Total Lemoore Redevelopment Successor Agency Private-Purpose Trust Fund
ASSETS			
Cash and investments	\$ 13,972	\$ 3,508,540	\$ 3,522,512
Restricted cash with fiscal agents	19,962,364	-	19,962,364
Intergovernmental receivables	-	2,027	2,027
Advances to City of Lemoore	-	1,924,064	1,924,064
Notes receivable	-	1,258,052	1,258,052
Assets held for resale	-	524,058	524,058
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 19,976,336</u>	<u>\$ 7,216,741</u>	<u>\$ 27,193,077</u>
LIABILITIES			
Accounts payable	\$ -	\$ 1,500	\$ 1,500
Intergovernmental payable	-	18,050	18,050
Interest payable	815,164	-	815,164
Long-term liabilities:			
Due within one year	774,523	-	774,523
Due in more than one year	32,409,734	2,801,525	35,211,259
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>33,999,421</u>	<u>2,821,075</u>	<u>36,820,496</u>
NET POSITION			
Held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	<u>(14,023,085)</u>	<u>4,395,666</u>	<u>(9,627,419)</u>
	<u> </u>	<u> </u>	<u> </u>
Total net position	<u>\$ (14,023,085)</u>	<u>\$ 4,395,666</u>	<u>\$ (9,627,419)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	Lemoore Redevelopment Successor Agency Debt Service	Lemoore Redevelopment Successor Agency Capital Projects	Total Lemoore Redevelopment Successor Agency Private-Purpose Trust Fund
ADDITIONS			
Taxes	\$ -	\$ 4,468,944	\$ 4,468,944
Investment earnings	530,355	86,213	616,568
Intrafund transfers	<u>2,584,276</u>	<u>-</u>	<u>2,584,276</u>
Total additions	<u>3,114,631</u>	<u>4,555,157</u>	<u>7,669,788</u>
DEDUCTIONS			
Community development	-	369,141	369,141
Intrafund transfers	-	2,584,276	2,584,276
Loss on asset disposal	-	161,466	161,466
Debt service:			
Interest expense	<u>1,974,991</u>	<u>-</u>	<u>1,974,991</u>
Total deductions	<u>1,974,991</u>	<u>3,114,883</u>	<u>5,089,874</u>
Changes in net position	1,139,640	1,440,274	2,579,914
Net position, June 30, 2015	<u>(15,162,725)</u>	<u>2,955,392</u>	<u>(12,207,333)</u>
Net position, June 30, 2016	<u>\$ (14,023,085)</u>	<u>\$ 4,395,666</u>	<u>\$ (9,627,419)</u>

CITY OF LEMOORE
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2016

	Laguna Irrigation	Other Agency Funds	Insurance	Totals
ASSETS				
Cash and investments	\$ 44,718	\$ 237,785	\$ 117,931	\$ 400,434
Other assets	<u>28,800</u>	<u>-</u>	<u>-</u>	<u>28,800</u>
Total assets	<u><u>\$ 73,518</u></u>	<u><u>\$ 237,785</u></u>	<u><u>\$ 117,931</u></u>	<u><u>\$ 429,234</u></u>
LIABILITIES				
Accounts payable	\$ -	\$ 23,944	\$ -	\$ 23,944
Due to others	73,518	176,910	117,931	368,359
Deposits	<u>-</u>	<u>36,931</u>	<u>-</u>	<u>36,931</u>
Total liabilities	<u><u>\$ 73,518</u></u>	<u><u>\$ 237,785</u></u>	<u><u>\$ 117,931</u></u>	<u><u>\$ 429,234</u></u>

CITY OF LEMOORE
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2016

Laguna Irrigation

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
ASSETS				
Cash and investments	\$ 24,964	\$ 20,053	\$ 299	\$ 44,718
Other assets	<u>28,800</u>	<u>-</u>	<u>-</u>	<u>28,800</u>
Total assets	<u><u>\$ 53,764</u></u>	<u><u>\$ 20,053</u></u>	<u><u>\$ 299</u></u>	<u><u>\$ 73,518</u></u>
LIABILITIES				
Due to others	\$ 53,764	20,053	\$ 299	\$ 73,518
Total liabilities	<u><u>\$ 53,764</u></u>	<u><u>\$ 20,053</u></u>	<u><u>\$ 299</u></u>	<u><u>\$ 73,518</u></u>

Other Agency Funds

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
ASSETS				
Cash and investments	\$ 253,328	\$ 1,095,769	\$ 1,111,312	\$ 237,785
Accounts receivable	<u>33,643</u>	<u>42,425</u>	<u>76,068</u>	<u>-</u>
Total assets	<u><u>\$ 286,971</u></u>	<u><u>\$ 1,138,194</u></u>	<u><u>\$ 1,187,380</u></u>	<u><u>\$ 237,785</u></u>
LIABILITIES				
Accounts payable	\$ 73,332	\$ 1,208,557	\$ 1,257,945	\$ 23,944
Due to others	179,421	607	3,118	176,910
Deposits	<u>34,218</u>	<u>2,713</u>	<u>-</u>	<u>36,931</u>
Total liabilities	<u><u>\$ 286,971</u></u>	<u><u>\$ 1,211,877</u></u>	<u><u>\$ 1,261,063</u></u>	<u><u>\$ 237,785</u></u>

CITY OF LEMOORE
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS
JUNE 30, 2016

Insurance

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
ASSETS				
Cash and investments	\$ 88,912	\$ 80,040	\$ 51,021	\$ 117,931
Total assets	<u>\$ 88,912</u>	<u>\$ 80,040</u>	<u>\$ 51,021</u>	<u>\$ 117,931</u>
LIABILITIES				
Due to others	\$ 88,912	\$ 80,040	\$ 51,021	\$ 117,931
Total liabilities	<u>\$ 88,912</u>	<u>\$ 80,040</u>	<u>\$ 51,021</u>	<u>\$ 117,931</u>

Total

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
ASSETS				
Cash and investments	\$ 367,204	\$ 1,195,862	\$ 1,162,632	\$ 400,434
Accounts receivable	33,643	42,425	76,068	-
Other assets	<u>28,800</u>	<u>-</u>	<u>-</u>	<u>28,800</u>
Total assets	<u>\$ 429,647</u>	<u>\$ 1,238,287</u>	<u>\$ 1,238,700</u>	<u>\$ 429,234</u>
LIABILITIES				
Accounts payable	\$ 73,332	\$ 1,208,557	\$ 1,257,945	\$ 23,944
Due to others	322,097	100,700	54,438	368,359
Deposits	<u>34,218</u>	<u>2,713</u>	<u>-</u>	<u>36,931</u>
Total liabilities	<u>\$ 429,647</u>	<u>\$ 1,311,970</u>	<u>\$ 1,312,383</u>	<u>\$ 429,234</u>

STATISTICAL SECTION

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STATISTICAL SECTION

This part of the **City of Lemoore's** comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

Contents

Financial Trends: These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity: These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity: These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information: These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information: These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CITY OF LEMOORE
NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year					Fiscal Year				
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities										
Net investment in capital assets	\$ 45,033,905	\$ 42,040,440	\$ 45,841,891	\$ 44,904,303	\$ 36,380,777	\$ 61,864,076	\$ 62,852,134	\$ 64,415,727	\$ 65,532,375	\$ 66,120,166
Restricted	13,483,363	29,521,460	31,758,572	32,151,791	35,119,950	19,545,949	10,447,890	5,900,358	12,592,988	21,112,973
Unrestricted	16,949,411	9,056,856	9,153,728	9,418,125	9,806,053	9,661,340	19,517,911	25,065,810	12,206,195	4,763,659
Total governmental activities net position	<u>\$ 75,466,679</u>	<u>\$ 80,618,756</u>	<u>\$ 86,754,191</u>	<u>\$ 86,474,219</u>	<u>\$ 81,306,780</u>	<u>\$ 91,071,365</u>	<u>\$ 92,817,935</u>	<u>\$ 95,381,895</u>	<u>\$ 90,331,558</u>	<u>\$ 91,996,798</u>
Business-Type Activities										
Net investment in capital assets	\$ 8,749,934	\$ 11,418,932	\$ 11,435,322	\$ 16,260,519	\$ 17,266,866	\$ 21,892,596	\$ 23,444,815	\$ 21,533,822	\$ 30,015,455	\$ 28,963,532
Restricted	1,428,850	1,488,495	1,417,663	-	-	-	-	-	-	-
Unrestricted	587,031	(420,159)	1,306,625	4,251,948	6,027,206	10,323,565	11,763,520	16,709,167	7,217,352	10,553,707
Total business-type activities net position	<u>\$ 10,765,815</u>	<u>\$ 12,487,268</u>	<u>\$ 14,159,610</u>	<u>\$ 20,512,467</u>	<u>\$ 23,294,072</u>	<u>\$ 32,216,161</u>	<u>\$ 35,208,335</u>	<u>\$ 38,242,989</u>	<u>\$ 37,232,807</u>	<u>\$ 39,517,239</u>
Primary Government:										
Net investment in capital assets	\$ 53,783,839	\$ 53,459,372	\$ 57,277,213	\$ 61,164,822	\$ 53,647,643	\$ 83,756,672	\$ 86,296,949	\$ 85,949,549	\$ 95,547,830	\$ 95,083,698
Restricted	14,912,213	31,009,955	33,176,235	32,151,791	35,119,950	19,545,949	10,447,890	5,900,358	12,592,988	21,112,973
Unrestricted	17,536,442	8,636,697	10,460,353	13,670,073	15,833,259	19,984,905	31,281,431	41,774,977	19,423,547	15,317,366
Total primary government net position	<u>\$ 86,232,494</u>	<u>\$ 93,106,024</u>	<u>\$ 100,913,801</u>	<u>\$ 106,986,686</u>	<u>\$ 104,600,852</u>	<u>\$ 123,287,526</u>	<u>\$ 128,026,270</u>	<u>\$ 133,624,884</u>	<u>\$ 127,564,365</u>	<u>\$ 131,514,037</u>

**CITY OF LEMOORE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities:										
General government	\$ 2,912,602	\$ 3,337,096	\$ 3,193,542	\$ 3,096,277	\$ 6,725,881	\$ 4,487,075	\$ 2,057,530	\$ 1,632,438	\$ 1,246,579	\$ 1,198,510
Public safety	4,384,817	4,520,649	4,953,938	4,625,887	4,608,197	4,807,752	4,546,380	5,058,509	5,421,986	5,595,808
Public works	484,639	403,106	380,679	300,551	350,549	312,893	3,204,362	1,802,463	5,172,165	4,034,421
City streets	668,429	525,633	562,662	487,812	-	-	-	-	-	-
Community development	3,588,232	3,381,788	4,317,676	7,134,297	13,191,774	4,439,747	2,069,524	2,258,286	158,908	14,675
Parks and recreation	1,183,249	1,001,477	929,905	899,853	405,919	414,746	467,875	586,826	556,303	357,965
Interest on long-term debt	1,184,597	1,100,696	1,153,844	1,072,656	1,743,738	1,190,083	-	-	-	-
Unallocated depreciation	-	-	-	-	-	-	187,081	301,683	-	-
Total Governmental Activities Expenses	14,406,565	14,270,445	15,492,246	17,617,333	27,026,058	15,652,296	12,532,752	11,640,205	12,555,941	11,201,379
Business-Type Activities:										
Water	2,535,119	2,907,098	3,012,344	2,794,055	3,427,536	3,216,132	3,131,361	3,663,339	4,256,397	4,132,417
Sewer	1,590,309	1,794,460	1,755,303	1,729,026	1,792,761	1,895,857	1,654,160	1,744,294	2,286,071	2,535,675
Refuse	2,490,517	2,282,627	2,418,969	2,132,818	2,022,570	1,985,803	2,094,112	2,042,944	2,774,668	3,098,749
Golf Course	1,576,817	1,540,356	1,546,483	1,530,665	1,450,794	1,393,917	1,269,053	1,291,826	1,116,532	1,190,227
Total Business-Type Activities Expenses	8,192,762	8,524,541	8,733,099	8,186,564	8,693,661	8,491,709	8,148,686	8,742,403	10,433,668	10,957,068
Total Primary Government Expenses	<u>\$ 22,599,327</u>	<u>\$ 22,794,986</u>	<u>\$ 24,225,345</u>	<u>\$ 25,803,897</u>	<u>\$ 35,719,719</u>	<u>\$ 24,144,005</u>	<u>\$ 20,681,438</u>	<u>\$ 20,382,608</u>	<u>\$ 22,989,609</u>	<u>\$ 22,158,447</u>

CITY OF LEMOORE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(CONTINUED)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Program Revenues										
Governmental Activities										
Charges for services:										
General government	\$ 293,103	\$ 125,791	\$ 106,515	\$ 131,662	\$ 142,139	\$ 110,700	\$ 112,078	\$ 329,690	\$ 119,061	\$ 171,887
Public safety	214,079	273,965	247,139	156,944	174,441	186,374	248,714	204,964	349,755	232,671
Public works	685,367	606,846	637,344	696,710	447,935	669,787	282,882	375,243	281,221	342,972
Community development	10,020	15,846	23,925	11,822	9,780	9,903	514,313	542,068	675,228	712,348
Parks and recreation	82,692	81,751	79,996	126,182	176,923	219,804	325,469	380,335	382,980	405,702
Operating contributions and grants:	-	-	-	-	-	-	-	-	-	-
General government	-	-	3,831	2,689	111,375	-	-	-	-	-
Public safety	2,500	261,215	236,716	357,666	432,888	244,082	265,459	307,629	433,986	487,641
Public works	331,950	-	-	-	-	-	-	-	-	1,594,088
City streets	159,077	-	207,953	226,042	-	-	-	-	-	-
Community development	-	-	147,800	755,855	63,214	1,177,690	147,661	30,398	48,561	36,630
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Capital contributions and grants:										
Public safety	57,267	-	44,658	50,585	-	-	-	-	-	-
Public works	-	-	-	108,364	850,513	1,026,752	1,280,749	1,194,454	337,260	1,568,238
City Streets	854,976	1,066,382	1,225,507	321,957	-	-	-	-	-	-
Community development	807,308	5,037	-	-	-	-	-	-	-	-
Parks and recreation	333,743	109,649	492,340	-	-	-	-	-	-	-
Total Governmental Activities program revenues	3,832,082	2,546,482	3,453,724	2,946,478	2,409,208	3,645,092	3,177,325	3,364,781	2,628,052	5,552,177
Business-Type Activities										
Charges for services:										
Water	3,015,783	3,194,438	4,105,646	3,790,398	5,008,749	4,128,405	4,145,592	4,182,222	3,942,183	3,762,207
Sewer	2,314,711	2,833,901	3,776,539	3,500,520	3,541,929	3,694,785	3,577,349	3,482,196	3,402,947	3,727,389
Refuse	2,570,358	2,567,235	2,685,981	2,825,938	2,865,372	2,889,494	2,948,335	2,906,828	2,950,079	3,010,489
Golf Course	1,482,959	1,443,786	1,373,493	1,384,200	1,372,337	1,406,092	1,319,848	1,299,190	1,102,945	1,291,642
Operating contributions and grants:										
Refuse	-	126,444	-	-	-	-	-	-	-	-
Capital contributions and grants:										
Water	-	-	-	4,925,785	707,835	24,178	-	38,196	-	-
Sewer	-	1,513,184	85,680	33,600	-	2,195,752	639,590	419,398	-	548,312
Refuse	-	-	-	5,000	6,952	306,160	290,256	570,919	149,610	-
Golf Course	-	-	-	-	-	-	-	-	-	-
Total Business-Type program revenues	9,383,811	11,678,988	12,027,339	16,465,441	13,503,174	14,644,866	12,920,970	12,898,949	11,547,764	12,340,039
Total Primary Government Program Revenues	\$ 13,215,893	\$ 14,225,470	\$ 15,481,063	\$ 19,411,919	\$ 15,912,382	\$ 18,289,958	\$ 16,098,295	\$ 16,263,730	\$ 14,175,816	\$ 17,892,216

CITY OF LEMOORE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(CONTINUED)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Net Revenues (Expenses):										
Governmental Activities	\$ (10,574,483)	\$ (11,723,963)	\$ (12,038,522)	\$ (14,670,855)	\$ (24,616,850)	\$ (12,007,204)	\$ (9,355,427)	\$ (8,275,424)	\$ (9,927,889)	\$ (5,649,202)
Business-Type Activities	1,191,049	3,154,447	3,294,240	8,278,877	4,809,513	6,153,157	4,772,284	4,156,546	1,114,096	1,382,971
Total Net Revenues (Expenses)	<u>\$ (9,383,434)</u>	<u>\$ (8,569,516)</u>	<u>\$ (8,744,282)</u>	<u>\$ (6,391,978)</u>	<u>\$ (19,807,337)</u>	<u>\$ (5,854,047)</u>	<u>\$ (4,583,143)</u>	<u>\$ (4,118,878)</u>	<u>\$ (8,813,793)</u>	<u>\$ (4,266,231)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property taxes	\$ 8,280,321	\$ 9,413,719	\$ 10,225,746	\$ 10,147,859	\$ 11,312,419	\$ 6,767,250	\$ 3,069,388	\$ 2,156,929	\$ 1,990,281	\$ 1,395,750
Sales taxes	1,768,578	1,730,663	1,979,203	1,768,904	1,597,534	1,768,113	2,014,040	2,122,348	2,081,582	1,821,904
Other taxes	3,038,640	3,166,748	3,385,656	3,621,897	3,786,700	4,303,681	3,888,353	4,341,569	4,690,086	2,883,110
Unrestricted investment earnings	1,651,813	1,510,852	1,041,178	520,767	388,377	286,623	195,537	207,775	173,184	355,254
Sales of property	49,358	-	-	-	-	-	-	-	-	-
Other revenue	95,563	74,541	219,723	233,226	256,065	3,136,138	537,498	465,649	753,415	532,324
Gain (Loss) on sale of assets	-	-	-	-	-	-	(997)	(57,342)	8,810	16,067
Loss on sale of assets held for resale	-	-	-	-	-	-	-	-	-	-
Capital contributions	-	-	-	-	-	-	-	812,613	-	-
Transfers	1,543,304	1,663,416	1,895,744	2,005,911	2,108,316	1,347,974	1,398,178	1,348,085	-	-
Total general revenues	<u>16,427,577</u>	<u>17,559,939</u>	<u>18,747,250</u>	<u>18,298,564</u>	<u>19,449,411</u>	<u>17,609,779</u>	<u>11,101,997</u>	<u>11,397,626</u>	<u>9,697,358</u>	<u>7,004,409</u>
Business-Type Activities:										
Unrestricted investment earnings	312,668	230,422	162,906	79,891	80,428	56,592	31,507	37,239	87,024	159,513
Gain (Loss) on sale of assets	-	-	-	-	-	-	-	(14,381)	(39,811)	456,185
Capital contributions	-	-	-	-	-	-	-	357,036	125,879	54,521
Other revenues	105,597	-	-	-	-	-	-	-	-	-
Transfers	(1,543,304)	(1,663,416)	(1,895,744)	(2,005,911)	(2,108,316)	(1,347,974)	(1,398,178)	(1,348,085)	-	-
Total general revenues	<u>\$ (1,125,039)</u>	<u>\$ (1,432,994)</u>	<u>\$ (1,732,838)</u>	<u>\$ (1,926,020)</u>	<u>\$ (2,027,888)</u>	<u>\$ (1,291,382)</u>	<u>\$ (1,366,671)</u>	<u>\$ (968,191)</u>	<u>\$ 173,092</u>	<u>\$ 670,219</u>
Extraordinary Item:										
Gain on dissolution of Redevelopment Agency	-	-	-	-	-	7,268,746	-	-	-	-
Change in Net Position	<u>\$ 5,919,104</u>	<u>\$ 7,557,429</u>	<u>\$ 8,270,130</u>	<u>\$ 9,980,566</u>	<u>\$ (2,385,814)</u>	<u>\$ 17,733,096</u>	<u>\$ 5,152,183</u>	<u>\$ 6,310,557</u>	<u>\$ 1,056,657</u>	<u>\$ 3,408,397</u>

CITY OF LEMOORE
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund:										
Reserved	\$ 1,783,935	\$ 1,769,055	\$ 1,755,299	\$ 1,733,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	10,130,693	8,729,139	8,051,020	8,485,175	-	-	-	-	-	-
Nonspendable	-	-	-	-	1,704,244	660,171	97,286	1,360,705	1,166,650	971,046
Restricted	-	-	-	-	-	-	-	-	80,257	16,873
Committed	-	-	-	-	2,374,959	2,593,761	1,321,595	-	-	-
Assigned	-	-	-	-	-	-	-	-	96,038	216,600
Unassigned	-	-	-	-	6,369,941	6,661,552	10,710,575	11,090,967	11,149,833	9,454,189
Total General Fund	<u>\$ 11,914,628</u>	<u>\$ 10,498,194</u>	<u>\$ 9,806,319</u>	<u>\$ 10,219,053</u>	<u>\$ 10,449,144</u>	<u>\$ 9,915,484</u>	<u>\$ 12,129,456</u>	<u>\$ 12,451,672</u>	<u>\$ 12,492,778</u>	<u>10,658,708</u>
All Other Governmental Funds:										
Reserved	\$ 7,935,914	\$ 9,309,943	\$ 10,262,432	\$ 11,611,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	3,749,318	4,452,044	5,382,553	5,652,401	-	-	-	-	-	-
Capital projects funds	14,064,823	15,499,703	15,868,676	14,177,260	-	-	-	-	-	-
Debt service	606,062	756,605	1,497,969	2,087,046	-	-	-	-	-	-
Nonspendable	-	-	-	-	6,535,121	-	-	4,405,474	8,816	4,422,274
Restricted	-	-	-	-	41,546,633	12,421,997	10,447,890	5,900,358	12,512,731	16,673,826
Committed	-	-	-	-	7,158,186	7,075,622	7,392,997	7,585,676	-	-
Assigned	-	-	-	-	-	-	369,110	398,946	-	-
Unassigned	-	-	-	-	(219,143)	535,184	-	(244,902)	5,918,314	-
Total all other governmental funds	<u>\$ 26,356,117</u>	<u>\$ 30,018,295</u>	<u>\$ 33,011,630</u>	<u>\$ 33,528,360</u>	<u>\$ 55,020,797</u>	<u>\$ 20,032,803</u>	<u>\$ 18,209,997</u>	<u>\$ 18,045,552</u>	<u>\$ 18,439,861</u>	<u>\$ 21,096,100</u>

CITY OF LEMOORE
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Property taxes	\$ 8,249,529	\$ 9,403,666	\$ 10,210,173	\$ 10,144,716	\$ 11,309,161	\$ 6,745,624	\$ 3,053,995	\$ 2,128,660	\$ 1,978,931	\$ 1,308,832
Other taxes	2,487,016	2,464,134	2,719,047	2,409,957	2,293,676	2,484,776	2,706,573	2,877,392	2,881,451	2,610,203
Licenses and permits	1,062,618	763,657	749,987	586,583	380,851	601,682	665,896	689,558	725,821	788,015
Charges for services	192,448	193,023	154,741	166,355	236,895	308,408	399,471	458,129	500,426	576,245
Intergovernmental	3,782,513	3,342,780	3,948,971	4,977,496	4,402,488	5,644,429	4,729,214	5,149,163	4,654,689	5,776,858
Fees and assessments	1,103,703	670,077	1,424,248	146,596	298,824	653,299	304,094	462,662	564,602	1,068,265
Use of money and property	1,651,813	1,513,388	1,021,490	497,277	393,764	294,163	211,195	216,489	173,184	355,255
Other revenue	1,119,262	961,704	936,751	1,091,559	1,294,820	511,698	555,868	618,937	878,158	536,987
Total revenues	19,648,902	19,312,429	21,165,408	20,020,539	20,610,479	17,244,079	12,626,306	12,600,990	12,357,262	13,020,660
Expenditures										
Current:										
General government	2,843,794	3,015,382	2,854,211	2,725,266	3,798,765	4,482,387	2,067,528	1,628,021	1,251,489	1,519,628
Public safety	3,890,012	4,356,897	4,906,949	4,602,554	4,503,385	4,755,182	4,639,315	4,979,815	5,189,952	6,146,235
Public works	441,526	389,709	381,075	300,608	345,426	339,296	354,785	401,503	1,651,697	1,674,726
City streets	445,322	451,519	517,262	456,177	-	-	-	-	-	-
Community development	3,588,232	4,190,892	5,264,786	8,041,554	5,533,770	3,128,090	1,609,414	1,775,792	158,909	14,675
Parks and recreation	704,313	828,596	811,872	793,389	408,167	414,165	462,244	578,425	524,344	630,886
Capital outlay	3,552,650	3,891,366	4,084,111	2,366,274	1,884,348	1,339,845	4,536,290	4,669,389	3,154,886	2,479,736
Debt service:										
Bond issuance cost	-	-	-	-	1,009,397	-	-	-	-	-
Principal	395,000	854,439	890,980	922,521	1,401,199	455,000	-	-	-	-
Interest	1,486,034	1,096,855	1,151,191	1,070,658	1,364,557	960,869	-	-	-	-
Total expenditures	17,346,883	19,075,655	20,862,437	21,279,001	20,249,014	15,874,834	13,669,576	14,032,945	11,931,277	12,465,886
Excess (deficiency) of revenues over expenditures	2,302,019	236,774	302,971	(1,258,462)	361,465	1,369,245	(1,043,270)	(1,431,955)	425,985	554,774
Other Financing Sources (Uses)										
Bond proceeds	-	-	-	-	19,150,000	-	-	-	-	-
Sale of capital assets	-	-	-	79,268	-	-	-	9,201	8,810	16,067
Gain (loss) on sale of assets held for resale	-	-	-	-	-	-	-	-	-	-
Operating transfers in	5,149,767	4,325,823	6,606,909	9,647,742	8,888,692	9,278,355	1,931,121	1,733,248	2,049,390	107,236
Operating transfers out	(3,520,030)	(2,575,974)	(4,608,418)	(7,539,084)	(6,677,629)	(7,827,634)	(496,685)	(282,416)	(503,186)	(107,236)
Total other financing sources (uses)	1,629,737	1,749,849	1,998,491	2,187,926	21,361,063	1,450,721	1,434,436	1,460,033	1,555,014	16,067
Extraordinary Item										
Gain/loss on dissolution of Redevelopment Agency	-	-	-	-	-	(35,550,894)	-	-	-	-
Net change in fund balances	\$ 3,931,756	\$ 1,986,623	\$ 2,301,462	\$ 929,464	\$ 21,722,528	\$ (32,730,928)	\$ 391,166	\$ 28,078	\$ 1,980,999	\$ 570,841
Debt service as a percentage of noncapital expenditures	13.64%	12.85%	12.17%	10.54%	15.06%	9.74%	0.00%	0.00%	0.00%	0.00%

**CITY OF LEMOORE
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year	Local Secured	Utility	Unsecured	Total
2007	1,320,833,198	919,168	34,559,528	1,356,311,894
2008	1,476,908,563	857,527	42,301,715	1,520,067,805
2009	1,618,788,968	828,108	42,411,801	1,662,028,877
2010	1,626,916,526	825,630	39,269,425	1,667,011,581
2011	1,709,130,426	554,384	28,706,275	1,738,391,085
2012	1,758,796,967	574,763	26,393,761	1,785,765,491
2013	1,737,953,522	575,662	28,254,947	1,766,784,131
2014	1,751,569,065	574,057	27,317,455	1,779,460,577
2015	1,665,821,072	684,859	25,689,595	1,692,195,526
2016	1,797,274,999	680,243	23,520,387	1,821,475,629

Source: California Municipal Statistics, Inc.

Note: In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the Debt Services payment owners are charged taxes as a percentage of assessed property values for the Debt Service payment of Lemoore High School District, West Hills Community College District and Hills Community College District SFID No. 3.

**CITY OF LEMOORE
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
PER \$100 OF ASSESSED VALUE
LAST TEN FISCAL YEARS**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
City Direct Rates:										
City of Lemoore Basic Rate	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Overlapping Rates:										
Lemoore Union High School District					0.045187	0.044631	0.045886	0.046730	0.047924	0.043767
West Hills Community College District					0.000004	0.002160	0.013878	0.011106	0.011206	0.017244
West Hills College District SFID No. 3					0.001024	0.025856	0.018342	0.019058	0.016280	0.024884
Total Direct Rate	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.046215</u>	<u>1.072647</u>	<u>1.078106</u>	<u>1.076894</u>	<u>1.075410</u>	<u>1.085895</u>

Source: California Municipal Statistics, Inc.

Note: In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the Debt Services payment owners are charged taxes as a percentage of assessed property values for the Debt Service payment of Lemoore High School District, West Hills Community College District and Hills Community College District SFID No. 3.

The City of Lemoore only has 6 years available for this table and has decided to present this statistical table as such.

**CITY OF LEMOORE
PRINCIPAL LOCAL SECURED TAXPAYERS
CURRENT YEAR AND 10 YEARS AGO**

Property Owner	Primary Land Use	2006-07		2015-16	
		Assessed Value	% of Total (1)	Assessed Value	% of Total (1)
Leprino Foods Company	Food Processing	\$291,472,873	22.07%	\$ 387,202,056	21.54%
Olam Tomato Processors Inc.	Food Processing			79,203,067	4.41%
Agusa	Food Processing	11,766,949	0.89%	12,896,785	0.72%
Lemoore Properties II LP	Apartments			11,246,903	0.63%
Lemoore Apartments LLC	Apartments			10,866,374	0.60%
Paul and Vickie Daley LP	Residential Properties	4,744,507	0.36%	9,966,333	0.55%
Valley Oak Apartments LLC	Apartments			7,345,155	0.41%
Lemoore Cinemas	Movie Theater	3,868,024	0.29%	6,776,557	0.38%
Tanglewood Lemoore Ltd.	Apartments	4,527,849	0.34%	6,712,208	0.37%
Heritage Lemoore Ltd.	Apartments	5,464,492	0.41%	6,211,740	0.35%
South Coast Property Company	Apartments			5,939,571	
Winn California Properties LLC	Apartments	5,213,974	0.39%	5,934,979	
Lemoore Capital LP	Shopping Center			5,851,749	
Benderson-Lemoore Associates LP	Commercial	5,016,077	0.38%	5,703,631	
Carole D, Delap	Shopping Center			5,535,425	
Save Mart Supermarkets	Supermarket	4,650,081	0.35%	4,750,306	
Anand Investments LLC	Hotel/Motel	4,014,320	0.30%	4,227,010	
Michael A. Trebbow	Apartments			4,032,679	
GHQ Investments	Apartments			3,942,667	
HR LLC	Commercial	3,428,876	0.26%	3,846,224	
Lemoore Center LLC	Shopping Center	4,531,155	0.34%		
Lemoore Rural LLC	Residential Properties	4,052,174	0.31%		
JB Moses Management Corp.	Hotel/Motel	3,972,205	0.30%		
Lemoore Hospitality LLC	Hotel/Motel	3,774,598	0.29%		
Lennar Fresno Inc.	Residential Properties	3,565,823	0.27%		
Devante Liberty LP	Residential land	3,488,400	0.26%		
Golden Gate Holdings LLC	Commercial	3,194,855	0.24%		
Top Ten Totals		<u>\$341,440,131</u>	<u>25.84%</u>	<u>\$ 538,427,178</u>	<u>29.96%</u>

Source: California Municipal Statistics, Inc.

Note: (1) 2015-16 Local Secured Assessed Valuation : \$1,797,274,999

**CITY OF LEMOORE
TAX APPORTIONMENT
LAST TEN FISCAL YEARS**

	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>
Secured	\$ 688,035	\$ 775,359	\$ 795,210	\$ 854,481	\$ 943,748	\$ 930,083	\$ 714,846
Unsecured	37,138	35,556	36,832	37,360	38,081	38,750	40,909
Prior Secured	31,261	34,940	18,051	24,844	(6,229)	9,534	14,583
Prior Unsecured	104	623	-	442	106	(1,456)	1,023
SB813	17,266	36,616	16,808	9,335	15,582	34,903	44,938
Prior SB 813	18,340	15,343	-	8,926	6,252	4,689	893
Airplane	761	464	548	552	569	266	265
Transfer Tax	50,104	33,095	39,014	48,190	48,948	51,486	57,355
RDA RPTTF Residual (ABX1 26)	-	-	160,893	219,158	873,292	928,574	491,374
Lemoore RDA 25% Pass-through*	-	-	-	168,891	-	-	-
Total	<u>\$ 843,009</u>	<u>\$ 931,996</u>	<u>\$1,067,356</u>	<u>\$ 1,372,179</u>	<u>\$ 1,920,349</u>	<u>\$ 1,996,829</u>	<u>\$ 1,366,186</u>

Source: Kings County

*For FY2013-2014 and forward, this was included in Secured Tax.

The City of Lemoore only has 7 years available for this table and has decided to present this statistical table as such.

**CITY OF LEMOORE
RATIOS OF OUTSTANDING DEBT
BY TYPE
LAST FISCAL TEN YEARS**

Fiscal Year	Governmental Activities			Loans Payable	Total Business-Type	Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Certificates of Participation	Capital Leases	Total Government					
2007			-		-	-	0.00%	-
2008			-		-	-	0.00%	-
2009			-		-	-	0.00%	-
2010			-		-	-	0.00%	-
2011			-		-	-	0.00%	-
2012	2,275,000	12,855	2,287,855		-	2,287,855	0.31%	93
2013	2,070,000	8,353	2,078,353	7,068,000	7,068,000	9,146,353	1.23%	366
2014		4,183	4,183	7,068,000	7,068,000	7,072,183	0.93%	280
2015			-	6,665,937	6,665,937	6,665,937	0.81%	263
2016			-	6,375,578	6,375,578	6,375,578	0.73%	243

Source: City of Lemoore, Finance Department

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Also, Redevelopment Bonds prior to 2011 are removed for consistency in reporting after dissolution.

**CITY OF LEMOORE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2016**

2015-2016 Assessed Valuations:

2015-2016 Assessed Valuation	\$ 1,821,475,629
Redevelopment Incremental Valuation	-
Adjusted Assessed Valuation	\$ 1,821,475,629

	Total Debt 6/30/2016	% Applicable (1)	District's Share of Debt 6/30/15
<u>Overlapping Debt Tax and Assessment Debt:</u>			
West Hills Community College District	\$ 17,010,000	18.07%	\$ 3,073,877
West Hills Community College District School Facilities Improvements District No. 3	30,231,844	40.78%	12,328,848
Lemoore Union High School District	1,989,604	71.21%	1,416,817
Total Overlapping Tax and Assessment Debt			<u>16,819,542</u>
<u>Direct and Overlapping General Fund Debt:</u>			
Kings County General Fund Obligation	\$ 11,455,000	19.00%	2,176,221
Kings County Pension Obligation Bonds	6,378,414	19.00%	1,211,771
West Hills Community College District General Fund Obligations	70,200,000	18.07%	12,685,842
Lemoore Union High School District Certificates of Participation	1,130,000	71.21%	804,684
City of Lemoore	-	100.00%	-
Total Direct and Overlapping General Fund Debt			<u>16,878,518</u>
Overlapping Tax Increment Debt (Successor Agency):	33,815,587	100.00%	<u>33,815,587</u>
Total Direct Debt			-
Total Overlapping Debt			<u>67,513,647</u>
Combined Total Debt			<u>\$ 67,513,647 (2)</u>

Ratios to 2015-16 Assessed Valuations:

Total Overlapping Tax and Assessment Debt	0.92%
Total Direct Debt	0.00%
Combined Total Debt	3.71%

Ratios to Redevelopment Successor Agency Incremental Valuation (963,862,171):

Total Overlapping Tax Increment Debt	3.51%
--------------------------------------	-------

AB:(\$475)

Notes:

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city dividend by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.

**CITY OF LEMOORE
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Gross Assessed Valuation	\$ -	\$ -	\$ -	\$ -	\$ 1,738,391,085	\$ 1,785,765,491	\$ 1,766,784,131	\$ 1,779,460,577	\$ 1,692,195,526	\$ 1,821,475,629
Debt Margin Ratio (1)					0.0375	0.0375	0.0375	0.0375	0.0375	0.0375
Debt Margin	\$ -	\$ -	\$ -	\$ -	\$ 65,189,666	\$ 66,966,206	\$ 66,254,405	\$ 66,729,772	\$ 63,457,332	\$ 68,305,336
Less Outstanding General Obligation Bonds					0%	0%	0%	0%	0%	0%
Net Debt Margin	\$ -	\$ -	\$ -	\$ -	\$ 65,189,666	\$ 66,966,206	\$ 66,254,405	\$ 66,729,772	\$ 63,457,332	\$ 68,305,336

(1) California Government Code, Section 43605 sets debt limit as 15%. The code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).

The City of Lemoore only has 6 years available for this table and has decided to present this statistical table as such.

**CITY OF LEMOORE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Calendar Year	Population (1) City of Lemoore	Kings County				Unemployment Rate (3)	
		Population (1)	Personal Income (2) (thousands of dollars)	Per Capita Personal Income (2)	Personal Income (2)		
2007	24,140	151,607	3,489,648	23,625	8.70%		
2008	24,502	154,434	3,968,492	26,383	10.60%	1%	
2009	23,859	151,816	3,978,531	26,170	14.20%	-3%	
2010	24,531	152,982	3,792,920	24,908	16.10%	3%	
2011	24,700	152,533	4,051,300	26,580	16.20%	1%	
2012	24,559	151,060	4,516,364	29,701	15.30%	-1%	
2013	24,979	150,537	4,491,688	29,679	13.50%	2%	
2014	25,225	149,942	4,533,297	30,049	12.10%	1%	
2015	25,325	149,721	4,864,335	32,371	10.50%	0%	
2016	26,199	150,373	5,000,842 (5)	33,126	10.20%	3%	

Sources: 1 California Department of Finance.

2 U.S. Department of Commerce, Bureau of Economic Analysis (Kings County)

3 California Employment Development Department.

5 Per Capita Personal Income was computed using Census Bureau mid-year population estimates. Estimates reflect county population estimates as of March 2016.

**CITY OF LEMOORE
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR**

Business Name	2015-16	
	Number of Employees	Percent of Total Employment (%)
Leprino Foods CO (West)	1,313	11.03%
Lemoore Union Elementary School District (2)	318	2.67%
Lemoore Union High School District	235	1.97%
West Hills College-Lemoore	146	1.23%
City of Lemoore (3)	114	0.96%
Kmart	100	0.84%
Save Mart (3)	75	0.63%
Mc Donald's (3)	57	0.48%
Best Buy Market (3)	50	0.42%
Northland Process Piping	27	0.23%
Total Top Employers	2,435	20.46%
 Total City Employment (1)	 11,900	

Source: MuniServices, LLC

(1) Total City Labor Force provided by EDD Labor Force Data.

(2) Includes classified, certificated, and admin employees

(3) Includes full and part time

Note: Tachi Palace Hotel & Casino and Lemoore Naval Air Station (5,146) are significant employers in the Lemoore area, however, they are not located within the City limits.

**CITY OF LEMOORE
FULL-TIME AND PART-TIME CITY EMPLOYEES
BY FUNCTION
LAST TEN FISCAL YEARS**

Function	FY 2006-07 Authorized Positions	FY 2007-08 Authorized Positions	FY 2008-09 Authorized Positions	FY 2009-10 Authorized Positions	FY 2010-11 Authorized Positions	FY 2011-12 Authorized Positions	FY 2012-13 Authorized Positions	FY 2013-14 Authorized Positions	FY 2014-15 Authorized Positions	FY 2015-16 Authorized Positions
City Manager	4.01	4.13	4.50	7.03	7.64	6.67	5.70	5.95	5.94	2.50
Finance Department	3.00	3.07	3.11	3.00	3.34	3.00	3.74	3.00	3.44	4.94
Public Works	2.70	2.70	2.70	2.70	2.70	2.70	2.70	3.75	3.75	3.00
Utility Department	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.75	6.01
Maintenance Division	4.60	10.65	9.10	6.90	10.68	7.15	11.76	8.15	12.95	5.82
Streets	4.51	5.25	5.37	4.89	0.22	0.00	0.00	0.00	0.00	3.00
Building Inspection	4.33	3.40	4.63	4.21	2.30	7.08	2.30	6.99	2.37	4.13
Police Department	36.61	39.68	39.67	40.59	37.17	37.34	37.09	38.73	40.73	48.35
Fire Department	1.61	1.68	1.64	1.46	1.40	1.36	1.25	1.25	1.25	0.50
Parks and Recreation Department	8.76	12.05	12.28	9.44	6.94	8.78	6.82	6.04	5.89	11.41
Planning Department	3.06	5.93	4.87	3.81	0.80	1.62	0.55	0.00	0.00	2.00
Water Department	8.76	10.40	13.47	13.30	12.94	16.33	12.79	15.46	11.92	19.22
Refuse Department	9.66	12.90	12.46	10.64	7.53	9.69	10.00	10.27	12.52	12.83
Sewer Department	10.06	10.33	10.60	11.54	9.75	10.65	10.65	11.85	12.68	13.20
Fleet Maintenance Department	3.54	4.66	5.48	4.24	3.33	3.20	3.30	3.53	3.66	3.57
Golf Course	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.48	0.00
LLMD Department	6.08	5.49	3.96	0.50	0.12	0.00	0.00	0.00	0.00	0.00
Redevelopment Department	4.04	4.42	4.09	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	<u>119.32</u>	<u>140.73</u>	<u>141.92</u>	<u>131.25</u>	<u>109.85</u>	<u>118.57</u>	<u>111.65</u>	<u>117.97</u>	<u>130.33</u>	<u>140.49</u>

Source: City of Lemoore, Finance Department

**CITY OF LEMOORE
OPERATING INDICATORS
BY FUNCTION
LAST TEN FISCAL YEARS**

Function:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety:										
Police (1)										
Calls for Service	30,481	29,621	29,872	28,266	30,984	29,882	32,100	46,897	45,828	39,973
Citations	1,718	1,791	1,206	1,204	1,382	1,393	1,630	1,325	1,592	1,432
Cases	544	299	292	307	420	305	544	301	341	1,013
Arrests	1,363	1,066	1,218	1,296	1,268	1,453	1,560	1,285	1,793	1,551
Fire (2)										
Calls for Service	N/A	1,403	1,359	1,465	N/A	907	1,854	1,736	1,694	1,665
Public Works (3)										
Miles of street resurfacing	3.58	0.00	1.01	7.55	2.34	18.72	12.41	12.86	1.47	0.00

(1) Source: City of Lemoore's Police Department.

(3) Source: City of Lemoore's Fire Department.

(3) Source: City of Lemoore's Public Works Department.

**CITY OF LEMOORE
CAPITAL ASSET STATISTICS
BY FUNCTION
LAST TEN FISCAL YEARS**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety:										
Police Stations*	1	1	1	1	1	1	1	1	1	1
Fire Stations*	2	2	2	2	2	2	2	2	2	2
Community Development & Community Services:										
Parks and Open Space- Acreage	117	117	117	117	117	117	117	117	117	117
Community Center	1	1	1	1	1	1	1	1	1	1
Library (County)	1	1	1	1	1	1	1	1	1	1
Historic Stowe House	37	37	37	37	37	37	37	37	37	37
 Elementary Schools (K-8)	 8	 8	 8	 8	 8	 8	 8	 8	 8	 8
Middle Schools (6-8)	1	1	1	1	1	1	1	1	1	1
High Schools (9-12)	3	3	3	3	3	3	3	3	3	3
College	1	1	1	1	1	1	1	1	1	1
Private Schools	2	2	2	2	2	2	2	2	2	2
 Public Works:										
Area of City (square miles)	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84
Number of Street lights (1)	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1433
Number of vehicles (city wide)	87	85	110	113	107	111	118	132	108	111

Source: Various City of Lemoore Departments

**CITY OF LEMOORE
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(IN THOUSANDS OF DOLLARS)**

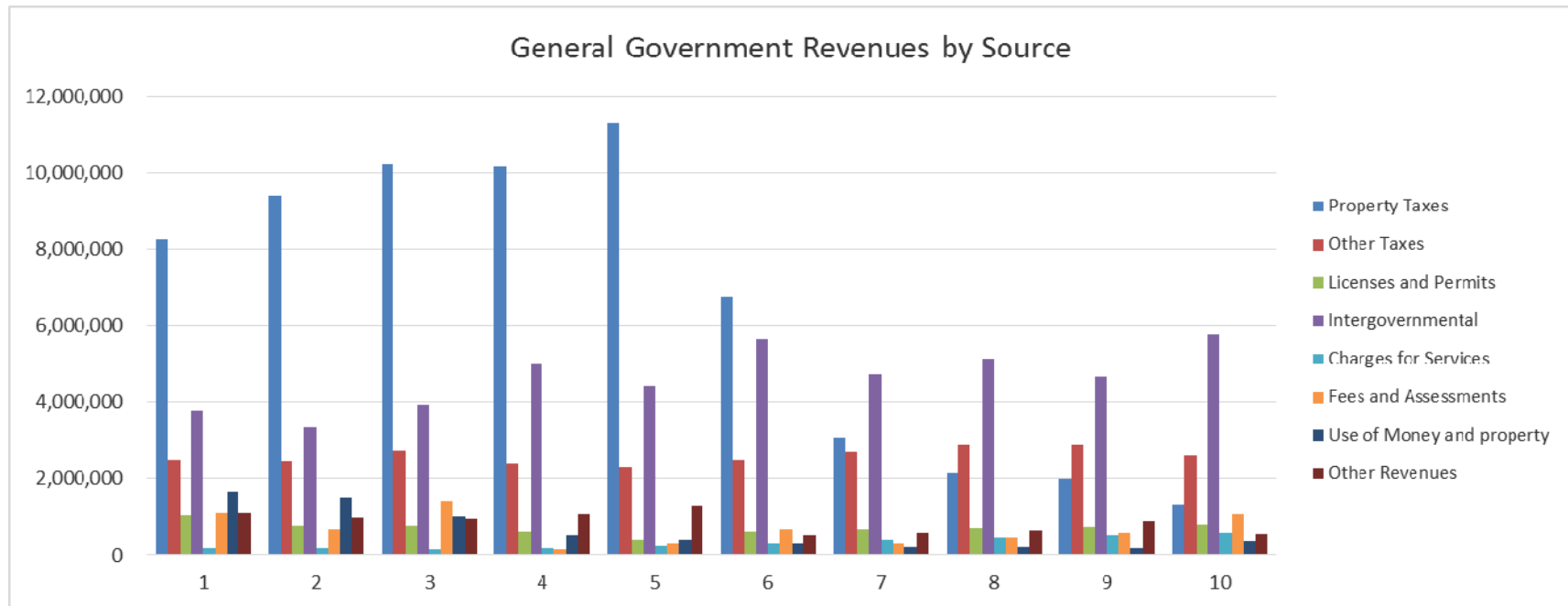
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Apparel Stores	\$ 463	\$ 382	\$ 348	\$ 390	\$ 281	\$ 599	\$ 639	\$ 681	\$ 559	\$ 339
Food Stores	8,877	9,121	9,272	9,482	9,671	9,696	10,782	11,553	11,767	12,441
Eating and Drinking Places	18,609	19,163	19,028	18,679	18,758	21,186	21,750	24,710	26,086	27,754
Building Materials	5,647	5,017	4,702	4,862	5,661	5,238	4,778	5,176	6,699	4,683
Auto Dealers and Supplies	19,483	18,150	12,721	7,860	8,164	9,390	9,916	10,702	10,508	10,798
Service Stations	25,160	28,163	30,450	25,344	29,167	35,073	35,102	37,653	39,520	32,416
Other Retail Stores	37,203	35,752	31,917	30,256	28,044	27,473	28,432	29,108	29,359	29,251
All other Outlets	62,608	66,628	86,852	68,976	62,196	78,171	92,014	92,897	86,970	75,725
Total Direct Rate	<u>\$ 178,050</u>	<u>\$ 182,376</u>	<u>\$ 195,290</u>	<u>\$ 165,849</u>	<u>\$ 161,942</u>	<u>\$ 186,826</u>	<u>\$ 203,413</u>	<u>\$ 212,480</u>	<u>\$ 211,468</u>	<u>\$ 193,406</u>

Source: State of California Board of Equalization and The HdI Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

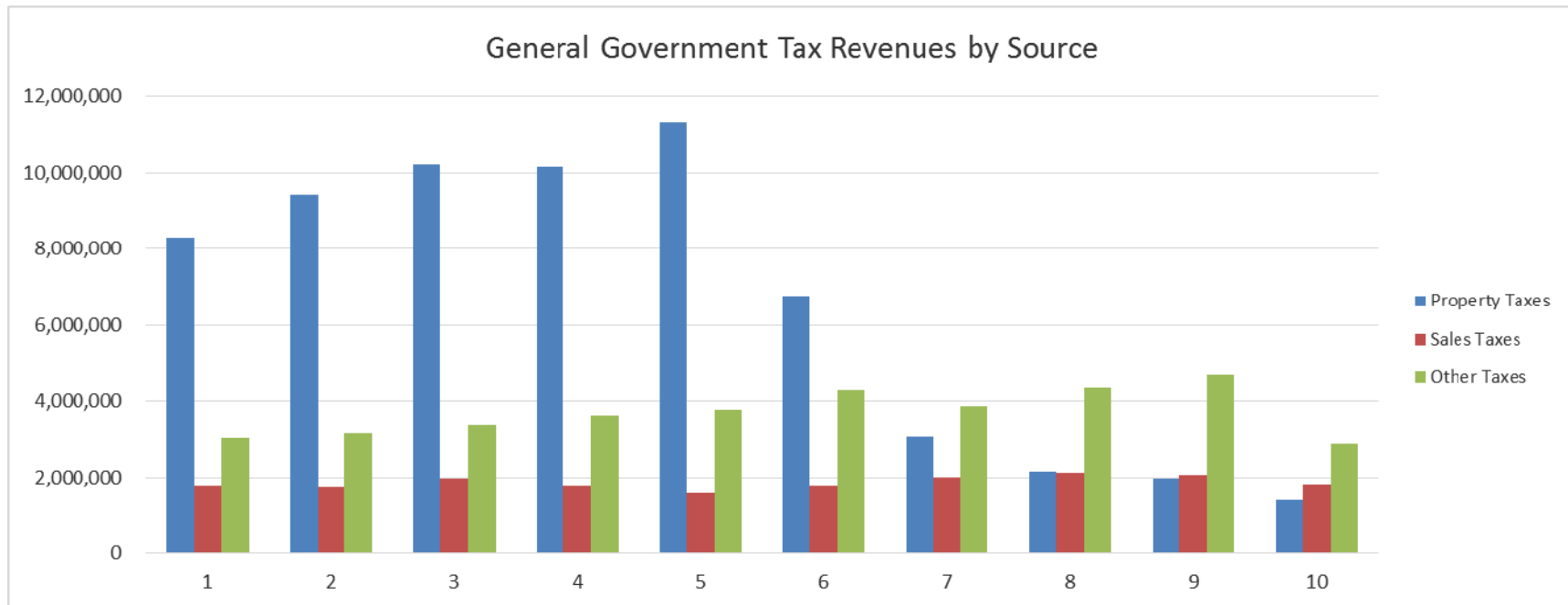
**CITY OF LEMOORE
GENERAL GOVERNMENT REVENUES
BY SOURCE
LAST TEN FISCAL YEARS**

Fiscal Year	Property Taxes	Other Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fees and Assessments	Use of Money and property	Other Revenues	Total
2007	8,249,529	2,487,016	1,062,618	3,782,513	192,448	1,103,703	1,651,813	1,119,262	19,648,902
2008	9,403,666	2,464,134	763,657	3,342,780	193,023	670,077	1,513,388	961,704	19,312,429
2009	10,210,173	2,719,047	749,987	3,948,971	154,741	1,424,248	1,021,490	936,751	21,165,408
2010	10,144,716	2,409,957	586,583	4,977,496	166,355	146,596	497,277	1,091,559	20,020,539
2011	11,309,161	2,293,676	380,851	4,402,488	236,895	298,824	393,764	1,294,820	20,610,479
2012	6,745,624	2,484,776	601,682	5,644,429	308,408	653,299	294,163	511,698	17,244,079
2013	3,053,995	2,706,573	665,896	4,729,214	399,471	304,094	211,195	555,868	12,626,306
2014	2,128,660	2,877,392	689,558	5,149,163	458,129	462,662	216,489	618,937	12,600,990
2015	1,978,931	2,881,451	725,821	4,654,689	500,426	564,602	173,184	878,158	12,357,262
2016	1,308,832	2,610,203	788,015	5,776,858	576,245	1,068,265	355,255	536,987	13,020,660



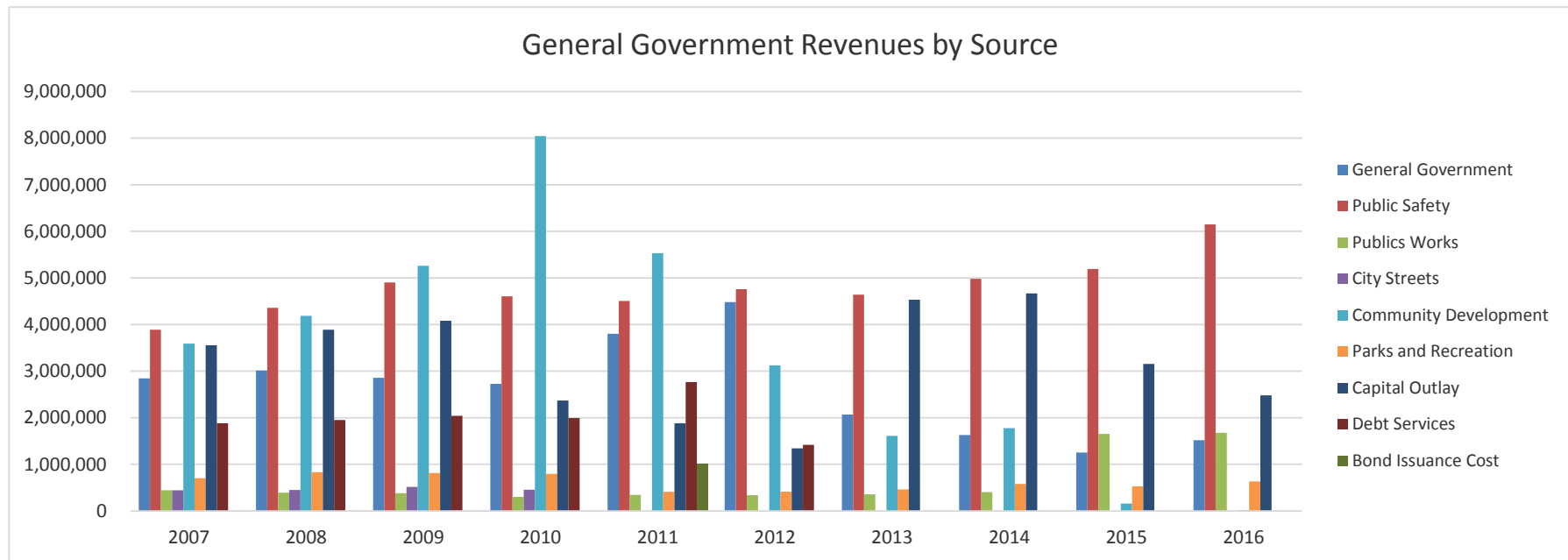
**CITY OF LEMOORE
GENERAL GOVERNMENT TAX REVENUE
BY SOURCE
LAST TEN FISCAL YEARS**

Fiscal Year	Property Taxes	Sales Taxes	Other Taxes	Total
2007	8,280,321	1,768,578	3,038,640	13,087,539
2008	9,413,719	1,730,663	3,166,748	14,311,130
2009	10,225,746	1,979,203	3,385,656	15,590,605
2010	10,147,859	1,768,904	3,621,897	15,538,660
2011	11,312,419	1,597,534	3,786,700	16,696,653
2012	6,767,250	1,768,113	4,303,681	12,839,044
2013	3,069,388	2,014,040	3,888,353	8,971,781
2014	2,156,929	2,122,348	4,341,569	8,620,846
2015	1,990,281	2,081,582	4,690,086	8,761,949
2016	1,395,750	1,821,904	2,883,110	6,100,764



**CITY OF LEMOORE
GENERAL GOVERNMENT EXPENDITURES
BY SOURCE
LAST TEN FISCAL YEARS**

Fiscal Year	General Government	Public Safety	Publics Works	City Streets	Community Development	Parks and Recreation	Capital Outlay	Debt Services	Bond Issuance Cost	Total
2007	2,843,794	3,890,012	441,526	445,322	3,588,232	704,313	3,552,650	1,881,034		17,346,883
2008	3,015,382	4,356,897	389,709	451,519	4,190,892	828,596	3,891,366	1,951,294		19,075,655
2009	2,854,211	4,906,949	381,075	517,262	5,264,786	811,872	4,084,111	2,042,171		20,862,437
2010	2,725,266	4,602,554	300,608	456,177	8,041,554	793,389	2,366,274	1,993,179		21,279,001
2011	3,798,765	4,503,385	345,426		5,533,770	408,167	1,884,348	2,765,756	1,009,397	20,249,014
2012	4,482,387	4,755,182	339,296		3,128,090	414,165	1,339,845	1,415,869		15,874,834
2013	2,067,528	4,639,315	354,785		1,609,414	462,244	4,536,290			13,669,576
2014	1,628,021	4,979,815	401,503		1,775,792	578,425	4,669,389			14,032,945
2015	1,251,489	5,189,952	1,651,697		158,909	524,344	3,154,886			11,931,277
2016	1,519,628	6,146,235	1,674,726		14,675	630,886	2,479,736			12,465,886



**CITY OF LEMOORE
NAVY ACTIVE DUTY, RESERVISTS,
GUARDS, AND CIVILIANS AT
NAVAL AIR STATION
LEMOORE, CA**

Source: DMDC UICSS

Source: DMDC Self-Service

As of 30 June 2016

BASE NAME	SERVICE / COMPONENT	SERVICE MEMBER COUNT
LEMOORE NAS	NAVY ACTIVE DUTY ENLISTED	3,146
LEMOORE NAS	NAVY ACTIVE DUTY OFFICER	305
LEMOORE NAS	NAVY SELECTED RESERVE ENLISTED	0
LEMOORE NAS	NAVY SELECTED RESERVE OFFICER	481
LEMOORE NAS	NAVY GUARD ENLISTED	43
LEMOORE NAS	NAVY GUARD OFFICER	0
LEMOORE NAS	NAVY APF CIVILIAN	657
LEMOORE NAS	NAVY NAF CIVILIAN	514
	TOTAL	5,146

Disclaimer: Defense Manpower Data Center (DMDC) owns the data provided in this report.
This office claims no ownership of any kind, expressed or implied of the information therein.

Source: NAS Lemoore Offices.

The City decided to only provide on year of dates for this statistic.



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-2

To: Lemoore City Council

From: Heather J. Corder, Finance Director

Date: February 9, 2017

Meeting Date: February 21, 2017

Subject: 2016-2017 Mid-Year Budget Review and Amendments

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve the Budget amendments by motion.

Subject/Discussion:

The City Finance Department is responsible for oversight of the City Council adopted Operating Budget. Each year, the Finance Director performs a mid-year budget review to ensure that expenditure and revenues are on target with annual projections. As stated in the quarterly financial update on February 7, 2017, staff is expecting expenditures to exceed revenues by an estimated \$550,000.

Following the quarterly financial update, City staff reviewed all pending projects within the annual Operating Budget and the Community Investment Program (CIP). The attached spreadsheet outlines 33 amendments to the 2016-2017 Operating Budget. The following summary outlines the reduction in expenditures for multiple funds.

- General Fund (001) - \$512,800
- Golf Course (045) - \$33,500
- Wastewater Grant Fund (049B) - \$20,000
- Water Fund (050) - \$146,800
- Refuse Fund (056) - \$10,640

- Development Impact Fees (DIF) General Facilities (068)- \$139,000
- Development Impact Fees (DIF) Parks (074) - \$203,500
- Development Impact Fees (DIF) Parks Improvements (074B) - \$5,000
- Development Impact Fees (DIF) Facilities/Infrastructure (075) - \$70,000
- Bond Proceeds - \$475,000
- Federal Grants - \$260,000

The following fund will have an increase in expenditures for the 2016-2017 Operating Budget.

- Wastewater and Storm Drain (060) - \$325,500

Financial Consideration(s):

City Council approval of the budget amendments will result in an overall savings to the 2016-2017 Operating Budget of \$1,550,740.

Alternatives or Pros/Cons:

None

Commission/Board Recommendation:

Staff Recommendation:

Staff recommends City Council, by motion, approve the budget amendments as presented.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other

List: Budget Amendments
Memo regarding NTF vehicle

Review:

- ☒ Finance
- ☐ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

2/9/2017

02/16/17
02/16/17

Budget Amendments Fiscal Year 16/17

Meeting Date 02/21/2017

	Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget	Reasoning
To:	056	4256	4220	\$ 75,800.00	\$ 16,860.00	\$ 92,660.00	Purchase Blue Recycling Containers
From:	056	4256	N/A	N/A	\$ (16,860.00)	N/A	Refuse fund
To:	001	4216	4310	\$ 74,500.00	\$ 19,000.00	\$ 93,500.00	Interim Work in Development Services
From:	001	4216	N/A	N/A	\$ (19,000.00)	N/A	General fund reserves
To:	050	4250	4310	\$ 228,600.00	\$ 125,700.00	\$ 354,300.00	SWRCB & SJVAPCD Fees
From:	050	4250	4350	\$ 60,500.00	\$ (30,000.00)	\$ 30,500.00	Savings in Repairs and Maint.
From:	050	4250	4010	\$ 742,300.00	\$ (75,000.00)	\$ 667,300.00	Salary Savings
From:	050	4250	N/A	N/A	\$ (20,700.00)	N/A	Water fund
To:	001	4221	4840AR	\$ 136,300.00	\$ 35,000.00	\$ 171,300.00	NTF Vehicle
From:	001	4221	N/A	N/A	\$ (35,000.00)	N/A	General fund asset replacement
To:	247	9100	4317	\$ 35,000.00	\$ 10,000.00	\$ 45,000.00	Project overage
From:	001	N/A	N/A	N/A	\$ (10,000.00)	N/A	General fund reserves
To:	001	N/A	N/A	N/A	\$ 10,000.00	N/A	General fund reserves
From:	247	9709	4317	\$ 10,000.00	\$ (10,000.00)	\$ -	Defer Privacy Fence Project
To:	001	N/A	N/A	N/A	\$ 25,000.00	N/A	General fund reserves
From:	247	9710	4825	\$ 25,000.00	\$ (25,000.00)	\$ -	Reduce budget for Project
To:	001	N/A	N/A	N/A	\$ 20,000.00	N/A	General fund reserves

To:	049B	N/A	N/A	N/A	\$ 20,000.00	N/A	Wastewater Grant
To:	050	N/A	N/A	N/A	\$ 50,000.00	N/A	Water fund
To:	056	N/A	N/A	N/A	\$ 20,000.00	N/A	Refuse Fund
To:	060	N/A	N/A	N/A	\$ 20,000.00	N/A	Wastewater & Storm Water fund
To:	068	N/A	N/A	N/A	\$ 60,000.00	N/A	DIF General Facilities
From:	247	9711	4825	\$ 190,000.00	\$ (190,000.00)	\$ -	Defer Card Reader Project
To:	001	N/A	N/A	N/A	\$ 15,900.00	N/A	General fund reserves
To:	050	N/A	N/A	N/A	\$ 7,500.00	N/A	Water fund
To:	056	N/A	N/A	N/A	\$ 7,500.00	N/A	Refuse Fund
To:	060	N/A	N/A	N/A	\$ 7,500.00	N/A	Wastewater & Storm Water fund
From:	247	9720	4825	\$ 38,400.00	\$ (38,400.00)	\$ -	Move project to FY 17/18
To:	001	N/A	N/A	N/A	\$ 20,000.00	N/A	General fund reserves
From:	247	9801	4825	\$ 30,000.00	\$ (20,000.00)	\$ 10,000.00	Defer project partially to FY17/18
To:	247	9902	4310	\$ 70,000.00	\$ 5,100.00	\$ 75,100.00	Project contract overage
From:	001	N/A	N/A	N/A	\$ (5,100.00)	N/A	General fund reserves
To:	001	N/A	N/A	N/A	\$ 30,000.00	N/A	General fund reserves
From:	247	9904	4310	\$ 100,000.00	\$ (30,000.00)	\$ 70,000.00	Contact cost below budget
To:	001	N/A	N/A	N/A	\$ 16,000.00	N/A	General fund reserves
From:	247	9718	4310	\$ 17,500.00	\$ (16,000.00)	\$ 1,500.00	Contact cost below budget
To:	074	N/A	N/A	N/A	\$ 10,500.00	N/A	DIF Parks and Rec
From:	247	9105	4317	\$ 10,500.00	\$ (10,500.00)	\$ -	Defer project to FY 18/19
To:	074	N/A	N/A	N/A	\$ 71,000.00	N/A	DIF Parks and Rec
From:	247	9107	4310	\$ 71,000.00	\$ (71,000.00)	\$ -	Defer Shade Structure Project
To:	068	N/A	N/A	N/A	\$ 25,000.00	N/A	DIF General Facilities CAP
From:	247	9109	4317	\$ 25,000.00	\$ (25,000.00)	\$ -	Defer Project to FY 17/18

To:	074	N/A	N/A	N/A	\$ 5,000.00	N/A	DIF Parks and Rec
From:	247	9112	4317	\$ 5,000.00	\$ (5,000.00)	\$ -	Cancel Restroom Depot Arbor project
To:	074	N/A	N/A	N/A	\$ 122,000.00	N/A	DIF Parks and Rec
From:	247	9119	4310	\$ 2,000.00	\$ (2,000.00)	\$ -	Defer Shade Structure Project
From:	247	9119	4317	\$ 120,000.00	\$ (120,000.00)	\$ -	Defer Shade Structure Project
To:	050	N/A	N/A	N/A	\$ 200,000.00	N/A	Water fund
From:	247	9208	4310	\$ 500,000.00	\$ (200,000.00)	\$ 300,000.00	Contact cost below budget
To:	247	9903	4310	\$ -	\$ 65,000.00	\$ 65,000.00	Move User Fees project to 16/17
From:	001	N/A	N/A	N/A	\$ (65,000.00)	\$ -	General fund reserves
To:	N/A	N/A	N/A	\$ -	\$ 170,000.00	\$ 170,000.00	Bond Proceeds
From:	247	9213	4310	\$ 170,000.00	\$ (170,000.00)	\$ -	Defer Rehab Well Project
To:	N/A	N/A	N/A	\$ -	\$ 170,000.00	\$ 170,000.00	Bond Proceeds
From:	247	9214	4310	\$ 170,000.00	\$ (170,000.00)	\$ -	Defer Rehab Well Project
To:	N/A	N/A	N/A	\$ -	\$ 60,000.00	\$ -	Bond Proceeds
From:	050	N/A	N/A	\$ -	\$ (60,000.00)	\$ -	Reallocate funding from Bond Proceeds to water fund
To:	247	9209	4317	\$ 120,000.00	\$ 50,000.00	\$ 170,000.00	Project contract overage
From:	050	N/A	N/A	\$ -	\$ (50,000.00)		Water Fund
To:	050	N/A	N/A	\$ -	\$ 20,000.00		Water fund
To:	N/A	N/A	N/A	\$ -	\$ 75,000.00		Bond Proceeds
From:	247	9224	4317	\$ -	\$ (95,000.00)		Defer Chlorine Equip project
To:	247	9301	4317	\$ 547,000.00	\$ 353,000.00	\$ 900,000.00	Project contract overage
From:	060	N/A	N/A	\$ -	\$ (353,000.00)		Wastewater & Storm Water fund

To:	045	N/A	N/A	\$ -	\$ 33,500.00	\$ -	Golf Course Fund
From:	247	9607	4825	\$ 33,500.00	\$ (33,500.00)	\$ -	Cancel Project - Chemical Sprayer donated
To:	068	N/A	N/A	\$ -	\$ 26,000.00	\$ -	DIF General Facilities CAP
From:	247	9704	4317	\$ 26,000.00	\$ (26,000.00)	\$ -	Defer project to FY17/18
To:	075	N/A	N/A	\$ -	\$ 70,000.00	\$ -	DIF Facilities/Infrastructure
From:	247	9705	4317	\$ 70,000.00	\$ (70,000.00)	\$ -	Defer CMC E-waste project
To:	068	N/A	N/A	\$ -	\$ 4,000.00	\$ -	DIF General Facilities CAP
From:	247	9723	4317	\$ 4,000.00	\$ (4,000.00)	\$ -	Defer project to FY17/18
To:	028	N/A	N/A	\$ -	\$ 260,000.00	\$ -	Federal Grants
From:	247	9800	4825	\$ 260,000.00	\$ (260,000.00)	\$ -	Grant fund was not approved - Defer project
To:	068	N/A	N/A	\$ -	\$ 24,000.00	\$ -	DIF General Facilities CAP
From:	247	9802	4310	\$ 24,000.00	\$ (24,000.00)	\$ -	Defer project to FY17/18
To:	001	N/A	N/A	\$ -	\$ 260,000.00	\$ -	General Fund Reserves
To:	001	4231	N/A	\$ -	\$ 250,000.00		General Fund Reserves (Streets)
From:	247	9900	4310	\$ 550,000.00	\$ (510,000.00)	\$ 40,000.00	Defer project to FY17/18

CITY OF LEMOORE

Inter-Office Memo

August 25, 2016

TO: Heather Corder, Chief Financial Officer

FROM: Darrell Smith, Chief of Police

SUBJECT: Vehicle Asset Requisition, Quarterly Financial Report

Background

The Kings County Gang and Narcotic Task Forces are merging into one unit in order to improve overall efficiency and refocus on trending criminal activities. Currently the NTF Unit is housed in Lemoore, but will be moving to the Hanford location where both units will be housed under one roof. The Two units currently have separate budgets where all participants participate in cost sharing. By merging, the City of Lemoore will experience cost savings during the FY 16/17 budget cycle.

Under the terms of the new agreement, all entities will receive one vehicle for their NTF operator that is currently an asset owned and maintained by the County. Our asset will be a 2005 Jeep Commander with an excess of 160,000 miles. This vehicle is still functional; however the maintenance history of the vehicle is less than dependable. Currently, when a vehicle goes down for repair there is usually one pool vehicle that an investigator can use based on vacancies within the unit. After the merger happens, this practice will no longer be available.

Currently the Lemoore Police Department has three Ford Fusions assigned to detectives and one to myself. These vehicles are 2015 models that all have less than 9,000 total miles. I propose to assign the NTF investigator a Ford Fusion and replace it with a 2017 Ford Explorer. The assignment of a Ford Fusion to NTF will save the City on annual fuel costs as these vehicles average 40 MPG and the NTF vehicle is highly used throughout all of Kings County. We will take the current radio from the Jeep Commander and install into the Ford Fusion and this can be done by the City Fleet staff. The Jeep Commander can be used as a back-up vehicle, should the Ford Fusion be unavailable for repairs, etc. This will be a non replaceable asset.

Attached are three quotes for a 2017 Ford Explorer, with the lowest quote submitted by Keller Ford of Hanford.



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-3

To: Lemoore City Council
From: Darrell Smith / Chief of Police
Date: February 6, 2017 Meeting Date: February 21, 2017
**Subject: Memorandum of Understanding with CrisCom for Lobbying Efforts
Associated with the Consolidated Regional Dispatch Project**

Strategic Initiative:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Authorize the Acting City Manager to enter into an agreement with CrisCom for lobbying efforts to secure additional funds for the Consolidated Regional Dispatch Center.

Subject/Discussion:

The Lemoore Police Department currently contracts with the City of Hanford for police and fire dispatch services. It is the intent of the City of Lemoore to construct a dispatch facility at the current police department site to facilitate law and fire dispatch services in a regional approach to minimize redundancy and to improve efficiency.

It is estimated that the projected costs associated with the Consolidated Regional Dispatch Center will be approximately 6.2 million dollars.

CrisCom has established relationships with all of the law enforcement agencies in Kings County and are proven advocates for public safety. CrisCom was responsible for bringing hundreds of thousands of dollars to our communities, which bolstered staffing levels in our Narcotics and Gang Task Force Units. Additionally, CrisCom was able to secure \$939,000 for the City of Lemoore for this project, and are hopeful that they will

be able to secure up to 2 million dollars more, in order to assist the City of Lemoore in funding construction of the new facility.

CrisCom will facilitate meetings with the Governor's Office, leaderships in both houses of the California Legislature, and appropriate state officials and staff. This effort will be to secure funding in the 2017-2018 California state legislative session.

Financial Consideration(s):

The fee for lobbying services shall be \$1,500 per month. This fee shall be in advance of services to be rendered and all reimbursable expenses over \$50 shall be pre-approved by the City of Lemoore. CrisCom will not ask for reimbursement of ordinary business expenses, such as telephone, postage and delivery charge.

This agreement will commence on February 1, 2017. Either party may terminate the relationship, with or without cause, on a 30 day written notice. The proposed Memorandum of Understanding (MOU) is attached for City Council review.

Approval of this agenda item will require a one-time budget amendment to the Police Department, Budget Unit 4221, Professional Services Account 4310, for a total of \$7,500 for the remainder of Fiscal Year 2016-2017. Increase the budget amount for Professional services (4310) in the Police Department (4221) in the General Fund (001) for \$7,500. Reduce the budget amount for Regular Salaries (4010) in the Police Department (4221) in the General Fund (001) by \$7500.00.

Alternatives or Pros/Cons:

Pros:

- Creates a potential funding mechanism to complete a regional project.
- Will provide technical and subject matter expertise with a large project currently in progress.

Cons:

- The cost for this item was not budgeted in FY 2016/2017.

Commission/Board Recommendation:

None.

Staff Recommendation:

Staff recommends that the City Council by motion, approve, to authorize the Acting City Manager to enter into an agreement with CrisCom as outlined under the attached MOU.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
 - List: MOU
 - Budget Amendment Form

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

- 02/10/17
- 02/16/17
- 02/13/17
- 02/16/17

CITY OF LEMOORE CONSULTANT SERVICES AGREEMENT

This Consultant Services Agreement ("Agreement") is entered into between the City of Lemoore, a California municipal corporation ("City") and The CrisCom Company ("Consultant") with respect to the following recitals, which are a substantive part of this Agreement. This Agreement shall be effective on the date signed by City, which shall occur after execution by Consultant ("Effective Date").

RECITALS

- A. City desires to seek assistance in obtaining additional funding for the Consolidated Regional Dispatch Center, as outlined in Exhibit "A," Memorandum of Understanding and specifically detailed on page 1 of Exhibit A under "Scope of Work." If there is a conflict between the terms of the Proposal and this Agreement, this Agreement shall control.
- B. Consultant is engaged in the business of furnishing the Services and hereby warrants and represents that it is qualified, licensed, and professionally capable of performing the Services.
- C. City desires to retain Consultant, and Consultant desires to provide the City with the Services, on the terms and conditions as set forth in this Agreement.

NOW, THEREFORE, in consideration of the promises and mutual agreements herein, City and Consultant agree as follows:

AGREEMENT

- 1. Scope of Services. Consultant shall perform the Services described in Exhibit A.
- 2. Commencement of Services; Term of Agreement. Consultant shall commence the Services upon City's issuance of a written "Notice to Proceed" and shall continue with the Services until Consultant, as determined by City, has satisfactorily performed and completed the Services, or until such time as the Agreement is terminated by either party pursuant to Section 16 herein, whichever is earlier.
- 3. Payment for Services. City shall pay Consultant a sum not to exceed the total set forth in **Exhibit A** for the Services performed pursuant to this Agreement. Consultant shall submit monthly invoices to City containing detailed billing information regarding the Services provided and unless otherwise specified in **Exhibit A**, City shall tender payment to Consultant within thirty (30) days after receipt of invoice.
- 4. Independent Contractor Status. Consultant shall perform the Services as independent contractors and not as officers, employees, agents or volunteers of City. Nothing contained in this Agreement shall be deemed to create any contractual relationship between City and Consultant's employees, nor shall anything contained in this Agreement be deemed to give any third party, including but not limited to Consultant's employees, any claim or right of action against City.

5. Standard of Care. Consultant expressly represents it is qualified in the field for which Services are being provided under this Agreement and that to the extent Consultant utilizes employees, volunteers or agents, such employees, volunteers or agents are, and will be, qualified in their fields. Consultant also expressly represents that both Consultant and its employees, volunteers or agents, if any, are now, and will be throughout their performance of the Services under this Agreement, properly licensed or otherwise qualified and authorized to perform the Services required and contemplated by this Agreement. Consultant shall utilize the standard of care and skill customarily exercised by members of their profession, shall use reasonable diligence and best judgment while performing the Services, and shall comply with all applicable laws and regulations.

6. Identity of Subcontractors and Sub-Consultants. No subcontractors shall be used.

7. Subcontractor Provisions. Not applicable.

8. Power to Act on Behalf of City. Consultant shall not have any right, power, or authority to create any obligation, express or implied, or make representations on behalf of City except as may be expressly authorized in advance in writing from time to time by City and then only to the extent of such authorization.

9. Record Keeping; Reports. Consultant shall keep complete records showing the type of Services performed. City shall be given reasonable access to the records of Consultant for inspection and audit purposes. Consultant shall provide City with a working draft of all reports and five (5) copies of all final reports prepared by Consultant under this Agreement.

10. Ownership and Inspection of Documents. All data, tests, reports, documents, conclusions, opinions, recommendations and other work product generated by or produced for Consultant employees, volunteers or agents in connection with the Services, regardless of the medium, including written proposals and materials recorded on computer discs ("Work Product"), shall be and remain the property of City. City shall have the right to use, copy, modify, and reuse the Work Product as it sees fit. Upon City's request, Consultant shall make available for inspection and copying all such Work Product and all Work Product shall be turned over to City promptly at City's request or upon termination of this Agreement, whichever occurs first. This obligation shall survive termination of this Agreement and shall survive for four (4) years from the date of expiration or termination of this Agreement.

11. Confidentiality. All data, reports, conclusions, opinions, recommendations and other Work Product prepared and performed by and on behalf of Consultant in connection with the Services performed pursuant to this Agreement shall be kept confidential and shall be disclosed only to City, unless otherwise provided by law or expressly authorized by City. Consultant shall not disclose or permit the disclosure of any confidential information acquired during performance of the Services, except to its agents and employees who need such confidential information in employees, volunteers or agents to be bound to these confidentiality provisions.

12. City Name and Logo. Consultant shall not use City's name or insignia, photographs relating to the City projects for which Consultant's services are rendered, or any publicity pertaining to the Consultant's services under this Agreement in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of City.

13. Conflicts of Interest. Consultant warrants that neither Consultant nor any of its employees have an interest, present or contemplated, in the Services. Consultant further warrants that neither Consultant nor any of its employees have real property, business interests or income that will be affected by the Services. Consultant covenants that no person having any such interest shall perform the Services under this Agreement. During the performance of the Services, Consultant shall not employ or retain the services of any person who is employed by the City or a member of any City Board or Commission.

14. Non-liability of Officers and Employees. No officer or employee of City shall be personally liable to Consultant, or any successors in interest, in the event of a default or breach by City for any amount which may become due Consultant or its successor, or for any breach of any obligation under the terms of this Agreement.

15. City Right to Employ Other Consultants. This Agreement is non-exclusive with Consultant. City reserves the right to employ other consultants in connection with the Services.

16. Termination of Agreement. This Agreement shall terminate upon completion of the Services, or earlier pursuant to the following.

a.. Termination by City: Without Cause. This Agreement may be terminated by City at its discretion upon thirty (30) days prior written notice to Consultant.

b. Termination by City or Consultant: For Cause. Either party may terminate this Agreement upon thirty (30) days prior written notice to the other party of a material breach, and a failure to cure within that time period.

c. Compensation to Consultant Upon Termination. In the event termination is not due to fault attributable to Consultant, and provided all other conditions for payment have been met, Consultant shall be paid compensation for services performed prior to notice of termination. As to any phase partially performed but for which the applicable portion of Consultant's compensation has not become due, Consultant shall be paid the reasonable value of its services provided. However, in no event shall such payment when added to any other payment due under the applicable part of the work exceed the total compensation of such part as specified in Section 3 herein. In the event of termination due to Consultant's failure to perform in accordance with the terms of this Agreement through no fault of City, City may withhold an amount that would otherwise be payable as an offset to City's damages caused by such failure.

d. Effect of Termination. Upon receipt of a termination notice (or completion of this Agreement), Consultant shall: (i) promptly discontinue all Services affected (unless the notice directs otherwise); and (ii) deliver or otherwise make available to the City, without additional compensation, all data, documents, procedures, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Consultant in performing this Agreement, whether completed or in process. Following the termination of this Agreement for any reason whatsoever, City shall have the right to utilize such information and other documents, or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings

prepared or caused to be prepared under this Agreement by Consultant. Consultant may not refuse to provide such writings or materials for any reason whatsoever.

17. Insurance. Consultant shall satisfy the insurance requirements set forth in **Exhibit B**.

18. Indemnity and Defense. Consultant hereby agrees to indemnify, defend and hold the City, City Council members, employees, volunteers, agents and city officials harmless from and against all claims, demands, causes of action, actions, damages, losses, expenses, and other liabilities (including without limitation reasonable attorney fees and costs of litigation) of every nature arising out of or in connection with actual acts, errors, omissions or negligence of Consultant or its employees, volunteers or agents relating to the performance of Services described herein.

19. Assignment. Neither this Agreement nor any duties or obligations hereunder shall be assignable by Consultant without the prior written consent of City. In the event of an assignment to which City has consented, the assignee shall agree in writing to personally assume and perform the covenants, obligations, and agreements herein contained. In addition, Consultant shall not assign the payment of any monies due Consultant from City under the terms of this Agreement to any other individual, corporation or entity. City retains the right to pay any and all monies due Consultant directly to Consultant.

20. Form and Service of Notices. Any and all notices or other communications required or permitted by this Agreement or by law to be delivered to, served upon, or given to either party to this Agreement by the other party shall be in writing and shall be deemed properly delivered, served or given by one of the following methods:

a. Personally delivered to the party to whom it is directed. Service shall be deemed the date of delivery.

b. Delivered by e-mail to a known address of the party to whom it is directed, provided the e-mail is accompanied by a written acknowledgment of receipt by the other party. Service shall be deemed the date of written acknowledgement.

c. Delivery by a reliable overnight delivery service, ex., Federal Express, receipted, addressed to the addressees set forth below the signatories to this Agreement. Service shall be deemed the date of delivery.

d. Delivery by deposit in the United States mail, first class postage prepaid. Service shall be deemed delivered seventy-two (72) hours after deposit.

21. Entire Agreement. This Agreement, including the attachments, represents the entire Agreement between City and Consultant and supersedes all prior negotiations, representations or agreements, either written or oral, with respect to the subject matter herein. This Agreement may be amended only by written instrument signed by both City and Consultant.

22. Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.

23. Authority. The signatories to this Agreement warrant and represent that they have the legal right, power, and authority to execute this Agreement and bind their respective entities.

24. Severability. In the event any term or provision of this Agreement is declared to be invalid or illegal for any reason, this Agreement will remain in full force and effect and will be interpreted as though such invalid or illegal provision were not a part of this Agreement. The remaining provisions will be construed to preserve the intent and purpose of this Agreement and the parties will negotiate in good faith to modify any invalidated provisions to preserve each party's anticipated benefits.

25. Applicable Law and Interpretation and Venue. This Agreement shall be interpreted in accordance with the laws of the State of California. The language of all parts of this Agreement shall, in all cases, be construed as a whole, according to its fair meaning, and not strictly for or against either party. This Agreement is entered into by City and Consultant in the County of Kings, California. Thus, in the event of litigation, the Parties agree venue shall only lie with the appropriate state or federal court in Kings County.

26. Amendments and Waiver. This Agreement shall not be modified or amended in any way, and no provision shall be waived, except in writing signed by the parties hereto. No waiver of any provision of this Agreement shall be deemed, or shall constitute, a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing or subsequent waiver of the same provision. Failure of either party to enforce any provision of this Agreement shall not constitute a waiver of the right to compel enforcement of the remaining provisions of this Agreement.

27. Third Party Beneficiaries. Nothing in this Agreement shall be construed to confer any rights upon any party not a signatory to this Agreement.

28. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

29. Alternative Dispute Resolution. If a dispute arises out of or relating to this Agreement, or the alleged breach thereof, and if said dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by non-binding mediation before resorting to litigation or some other dispute resolution procedure, unless the parties mutually agree otherwise. The mediator shall be mutually selected by the parties, but in case of disagreement, the mediator shall be selected by lot from among two nominations provided by each party. All costs and fees required by the mediator shall be split equally by the parties; otherwise, each party shall bear its own costs of mediation. If mediation fails to resolve the dispute within thirty (30) days, either party may pursue litigation to resolve the dispute.

Demand for mediation shall be in writing and delivered to the other party to this Agreement. A demand for mediation shall be made within reasonable time after the claim, dispute or other matter in question has arisen. In no event shall the demand for mediation be made after the date

when institution of legal or equitable proceedings based on such a claim, dispute or other matter in question would be barred by California statutes of limitations.

30. Non-Discrimination/Harassment/Retaliation. Consultant shall not discriminate, harass, or retaliate or permit discrimination, harassment, or retaliation of its employees or applicants for employment in the provision of the Services set forth in Exhibit A. t. Specifically, Consultant will not discriminate, harass, retaliate or permit discrimination, harassment, or retaliation against employees or applicants on the basis of race, color, religion (including religious dress and grooming), age, sex, sexual orientation, ancestry, national origin, disability, marital status, military status or any other basis unlawful under federal or State law. The City is an equal opportunity employer and requires Consultant adhere to all City policies and procedures prohibiting discrimination, harassment, and retaliation. Before commencement of work, Consultant must provide evidence of compliance with all mandatory sexual harassment training.

31. Compliance with Federal, State and Local Laws. Consultant shall be responsible for and shall comply with all applicable laws, rules and regulations that are now in effect or may be promulgated or amended from time to time by the Government of the United States, the State of California, Kings County, the City and any other agency now authorized or which may be authorized in the future to regulate the services to be performed pursuant to this Agreement. Consultant represents that it currently has, and will maintain in effect all proper licensing and permits necessary to providing the Services described in Exhibit A.

32. Attorney's Fees. If either Party institutes an action or proceeding for a declaration of rights of the parties under this Agreement, for injunctive relief, or for an alleged breach or default of, or any other action arising out of, this Agreement, or the transactions contemplated hereby, or if either Party is in default of its obligations hereunder, whether or not suit is filed or prosecuted to final judgment, the non-defaulting or prevailing party shall be entitled to reasonable attorney's fees and to any court costs incurred, in addition to any other damages or relief awarded.

NOW, THEREFORE, the City and Consultant have executed this Agreement on the date(s) set forth below.

Signatures on Next Page

CONSULTANT

By: _____
Chuck Jelloian, Owner

Date: _____

Party Identification and Contact Information:

The CrisCom Company
9550 Topanga Canyon Blvd.
Chatsworth, California 91311
(818) 998-3850

CITY OF LEMOORE

By: _____
Darrell Smith,
Acting City Manager

Date: _____

City of Lemoore
Attn: Darrell Smith, Acting City Manager
119 Fox Street
Lemoore, CA 93245
darrell.smith@lemoorepd.com
(559) 924-6700

EXHIBIT A

CONSULTANT PROPOSAL

See attached.

EXHIBIT B

INSURANCE REQUIREMENTS

Prior to commencement of the Services, Consultant shall take out and maintain, at its own expense, the following insurance until completion of the Services or termination of this Agreement, whichever is earlier, except as otherwise required by subsection (d) below. All insurance shall be placed with insurance companies that are licensed and admitted to conduct business in the State of California and are rated at a minimum with an "A" by A.M. Best Company.

a. Minimum Limits of Insurance. Consultant shall maintain limits no less than:

(i) Professional Liability Insurance in an amount not less than \$1,000,000.00 per occurrence. Said insurance shall be maintained at all times during Consultant's performance of Services under this Agreement, and for a period of five years following completion of Consultant's Services under this Agreement or termination of this Agreement.

(ii) General Liability Insurance (including operations, products and completed operations coverages) in an amount not less than \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.

(iii) Worker's Compensation Insurance as required by the State of California.

(iv) Business Automobile Liability Insurance in an amount not less than \$1,000,000 per accident for bodily injury and property damage.

If Consultant maintains higher limits than the minimums shown above, the City shall be entitled to coverage at the higher limits maintained.

b. Other Insurance Provisions. The general liability policy is to contain, or be endorsed to contain, the following provisions:

(i) The City, City Council members, employees, volunteers, agents and city officials are to be covered as insureds with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the Consultant; and with respect to liability arising out of work or operations performed by or on behalf of the Consultant including materials, parts or equipment furnished in connection with such work or operations. General liability coverage can be provided with two endorsement forms: 1) in the form of an additional insured endorsement to the Consultant's insurance, or as a separate owner's policy (CG 20 10 11 85 or its equivalent language) and 2) a CG 20 37 10 01 endorsement form or its equivalent language. A later edition of the CG 20 10 form along with the CG 20 37 coverage form will give some protection to the entity for specific locations.

(ii) For any claims related to the Services performed pursuant to this Agreement, the Consultant's insurance coverage shall be primary insurance as respects the City, its officers, officials, employees, agents, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, agents or volunteers shall be excess of the Consultant's insurance and shall not contribute with it.

(iii) Each insurance policy required by this section shall be endorsed to state that the City shall receive written notice at least thirty (30) days prior to the cancellation, non-renewal, or material modification of the coverages required herein.

(iv) Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under Subdivision (b) of Section 2782 of the Civil Code.

c. Evidence of Coverage. Consultant shall deliver to City written evidence of the above insurance coverages, including the required endorsements prior to commencing Services under this Agreement; and the production of such written evidence shall be an express condition precedent, notwithstanding anything to the contrary in this Agreement, to Consultant's right to be paid any compensation under this Agreement. City's failure, at any time, to object to Consultant's failure to provide the specified insurance or written evidence thereof (either as to the type or amount of such insurance), shall not be deemed a waiver of City's right to insist upon such insurance later.

d. Maintenance of Insurance. If Consultant fails to furnish and maintain the insurance required by this section, City may (but is not required to) purchase such insurance on behalf of Consultant, and the Consultant shall pay the cost thereof to City upon demand, and City shall furnish Consultant with any information needed to obtain such insurance. Moreover, at its discretion, City may pay for such insurance with funds otherwise due Consultant under this Agreement.

Consultant shall maintain all of the foregoing insurance coverages during the term of this Agreement, except as to (a) the products and completed operations coverage under the General Liability Insurance which shall also be maintained for a period of ten (10) years following completion of the Services by Consultant or termination of this Agreement, whichever is earlier; and (b) Professional Liability Insurance, which shall be maintained for a period of five (5) years following completion of the Services by Consultant or termination of this Agreement, whichever is earlier.

e. Indemnity and Defense. Except as otherwise expressly provided, the insurance requirements in this section shall not in any way limit, in either scope or amount, the indemnity and defense obligations separately owed by Consultant to City under this Agreement.



Memorandum of Understanding
January 25, 2017
Prepared for
Mr. Darrell Smith
Chief of Police
City of Lemoore
Darrell.Smith@LemoorePD.com

SCOPE OF WORK

The CrisCom Company will assist the Lemoore Police Department in their efforts to secure additional funding for its regional dispatch center construction. CrisCom will facilitate meetings with the Governor's office, leadership in both houses of the legislature, and the appropriate state officials and staff. This effort will be to secure funding in the 2017-2018 California state legislative session.

COMPENSATION & COST

The CrisCom Company will agree that the fee for our services shall be \$1,500 per month. This fee shall be in advance of services to be rendered. All reimbursable expenses over \$50 shall be pre-approved by the City of Lemoore. CrisCom will not ask for reimbursement of ordinary business expenses, such as telephone, postage and delivery charges.

The CrisCom Company's Federal Tax I.D. Number is: 95-4628989

TERM

This agreement will commence on February 1, 2017. Either party may terminate the relationship, with or without cause, on a 30 day written notice.

Mr. Darrell Smith (date)
Chief of Police
City of Lemoore

January 25, 2017
Mr. Charles H. Jellolan (date)
President & CEO
The CrisCom Company



CITY OF LEMOORE

BUDGET AMENDMENT FORM

Date: 2/9/2017	Request By: Darrell Smith, Chief of Police
Requesting Department: Police Department	

TYPE OF BUDGET AMENDMENT REQUEST:

- ☒ Appropriation Transfer within Budget Unit
- ☐ All other appropriations (Attach Council approved Staff Report)

FROM:

Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget
001	4221	4010	\$ 2,662,200.00	\$ (7,500.00)	\$ 2,654,700.00

TO:

Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget
001	4221	4310	\$ 445,900.00	\$ 7,500.00	\$ 453,400.00

JUSTIFICATION FOR CHANGE/FUNDING SOURCE:

Approval of a Consultant Services Agreement with The CrisCom Company for assistance in seeking additional
state funding for the Consolidated Regional Dispatch Center.

APPROVALS:

Department Head:	Date:
City Manager:	Date:
Completed By:	Date:



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-4

To: Lemoore City Council

From: Darrell Smith / Chief of Police

Date: February 2, 2017

Meeting Date: February 21, 2017

Subject: First Reading – Ordinance 2017-03 – Amending Chapter 6 of Title 6 of the Lemoore Municipal Code pertaining to Skateboarding, Scooters, and Roller Skates

Strategic Initiative:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input checked="" type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve the introduction (first reading) of Ordinance No. 2017-03, an Ordinance of the City Council of the City of Lemoore, Amending Chapter 6 of Title 6 of Municipal Code Pertaining to Skateboards, Scooters, and Roller Skates; waive the first reading in its entirety; and set the second hearing on the Ordinance for the Council's next regular meeting. The proposed Ordinance is included as Attachment 1.

Subject/Discussion:

The Lemoore Police Department and Community Services Department have been working together in order to design new signs to educate citizens of the operating hours of the skate park. Before the signs are fabricated and installed, a revision of the current ordinance is necessary.

The project initially started after a number of vandalisms to the skate park resulted in the closure of the skate park for repair. Currently, the Lemoore Police Department enforces the skateboard ordinance by either citation or verbal warning. The recommended changes to the ordinance are not intended to deprive the skating community from the park. The

intention of this action is to create a safer environment for members of our community who currently use the park and to set clear guidelines for the hours of operation, and general use rules associated with the park.

Financial Consideration(s):

Not Applicable.

Alternatives or Pros/Cons:

Pros:

- Creates a safer environment
- Provides clear set of guidelines for use of the park

Cons:

- Reduces hours of operation

Commission/Board Recommendation:

On February 15, 2017, the Parks and Recreation Commission approved, by motion, a recommendation to City Council to amend Chapter 6 of Title 6 of Municipal Code Pertaining to Skateboards, Scooters, and Roller Skates.

Staff Recommendation:

Staff recommends City Council introduce and hold its first hearing on the proposed Ordinance; waive the reading of the Ordinance in its entirety, and set the second hearing for the next regular City Council meeting. The Ordinance will take effect 30 days following adoption.

Attachments:

- ☐ Resolution:
- ☒ Ordinance: 2017-03
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

2/10/17
2/14/17
02/13/17
02/16/17

ORDINANCE NO. 2017-03

**AN ORDINANCE AMENDING CHAPTER 6 OF TITLE 6 OF THE CITY OF LEMOORE
MUNICIPAL CODE PERTAINING TO SKATEBOARDS, SCOOTERS, and ROLLER
SKATES**

The City Council of the City of Lemoore does ordain as follows:

SECTION 1. Chapter 6 of Title 64 of the Municipal Code is hereby amended in its entirety to read as follows:

6-6-1: APPLICATION:

6-6-2: USE AND OPERATION:

6-6-3: EXCLUSION FOR PRIVATE SKATEBOARD PARKS:

6-6-4: VIOLATIONS:

6-6-5: DEFINITIONS:

6-6-1: APPLICATION:

This chapter applies to the use, operation and propulsion of skateboards, scooters, in-line skates, and common roller skates on all highways, roadways, streets, alleys, sidewalks and rights of way within the city, on all property owned by and under the jurisdiction of the city, and on all private property within the city for which a request for application of this chapter to such property has been approved by resolution of the City Council.

6-6-2: USE AND OPERATION:

A. Except as otherwise provided in this section, no person shall use, operate or propel a skateboard, scooter, in-line skates, or common roller skates on any property, public or private, including any parking lot, highway, roadway, street, alley, right of way, private through street, private alley, or any other real property within that area of the city bounded by the middle of "F" Street on the north, the middle of "C" Street on the south, the middle of Lemoore Avenue and Eighteenth Avenue on the east, and the middle of Hill Street on the west.

B. No person shall use, operate or propel a skateboard, scooter in-line skates or common roller skates on any public property under the jurisdiction of the city, including, but not limited to, public parks, public government buildings or public school grounds, except that skateboards and roller skates may be used at the "Lemoore Rotary Youth Plaza" under the following conditions: 1) skateboard and roller skate users must be fourteen (14) years of age or older, 2) helmets, elbow pads and knee pads must be worn by all users or operators of skateboards and roller skates, 3) no tobacco products shall be permitted within the confines of the Lemoore Rotary Youth Plaza, and 4) skateboard and roller skate users must obey all posted rules and regulations.

C. On all other property within the limits of the city other than those properties falling within the provisions of subsections A and B of this section, no person shall use, operate or propel a skateboard,

scooter, in-line skates, or common roller skates on any highway, roadway, street, alley, right of way, private through street or private alley in the city if there is a sidewalk adjacent to and parallel with such highway, roadway, street, alley, right of way, private through street or private alley. If such a sidewalk exists, the skateboard, scooter or roller skates shall be operated on the sidewalk. If no such sidewalk is present, skateboards, scooters or roller skates may be used, operated or propelled in the highway, roadway, street, alley, right of way, private through street or private alley, but only in such manner that the user rides, operates, or propels the skateboard, scooter or roller skates as far toward the right hand edge of the highway, roadway, street, alley, right of way, private through street, or private alley as is practicable and in the same direction as traffic, exercising due care when passing a standing vehicle or one proceeding in the same direction.

D. No person shall use, operate, or propel a skateboard, scooter or roller skates on any private property within the city for which a request for application of this chapter to such property has been approved by resolution of the city council and as to which any relevant provisions of California Vehicle Code sections 21107, 21107.5, 21107.6, 21107.7, 21107.8, 21108, 21109, 21110, and 21111 may apply and are complied with.

E. No person shall use, operate or propel a skateboard, scooter or roller skates on any public or private property or on any highway, roadway, street, alley, right of way, private through street or private alley in any manner which endangers the safety of any person or property. No person using, operating or propelling a skateboard, scooter or roller skates on any property within the limits of the city shall pass or approach a pedestrian at any distance closer than five feet (5').

F. No person shall use, operate or propel a skateboard, scooter or roller skates within twenty feet (20') of the entrance to any shop, store, business, or commercial establishment while such shop, store, business or commercial establishment is open to the public for business.

G. No person shall use, operate or propel a skateboard, scooter or roller skates within the city on a ramp, jump or any other device used to force the skateboard, scooter or roller skates off the pavement unless such person is wearing a helmet, elbow pads and knee pads and no such ramps, jumps, or other devices used to force skateboards, scooters or roller skates off the pavement are allowed on any public highways, roadways, streets, alleys, sidewalks or rights of way or on any private property within the city for which a request for application of this chapter to such property has been approved by resolution of the city council.

H. No person using, operating, propelling or otherwise riding upon any skateboard, scooter or roller skates within the city shall attach the same or himself to any streetcar, vehicle, bicycle, motorized bicycle, or other mechanical device or to any animal. (Ord. 2001-03, 4-17-2001)

I. No person shall use, operate, or propel a skateboard, scooter, or roller skates within city limits later than one-half ($\frac{1}{2}$) hour after sunset or earlier than one-half ($\frac{1}{2}$) hour prior to sunrise without the use of an arm mounted light or reflective clothing or both; with the exception that skateboards and roller skates may be used at the skate park within the Lemoore Rotary youth plaza during special events where the overhead floodlights at the skate park have been illuminated as scheduled by the city of Lemoore parks and recreation department. (Ord. 2002-02, 2-19-2002)

J. In-line skating at the Rotary Youth skate park facility represents a hazardous recreational activity and the city of Lemoore will not be liable for injuries incurred by persons participating in the hazardous recreational activity in the city's skate park facility.

K. It is unlawful for any person to possess, consume or otherwise use, any alcoholic beverage at the city skate park. It is unlawful for any person to possess, consume or otherwise use, any alcoholic beverage unless a valid alcohol use permit has been issued by the city and the person who granted an alcohol use permit has possession of the permit and is present in the immediate vicinity of the event for which the permit was issued.

L. The words "alcoholic beverage" as used in this section shall include, without limitation, alcohol, spirits, beer or wine or which contains one-half of one percent (0.50%) or more of alcohol by volume and which is fit for consumption, either alone or, when diluted, mixed or combined with other substances.

M. It is unlawful for any person to enter, loiter or remain in the City Skate Park between nine p.m. and seven a.m. on any day during the period May 1st through September 30th of each year. It is unlawful for any person to enter, loiter or remain in the City Skate Park after six p.m. and seven a.m. on any day during the period of October 1st through April 30th of each year. This subsection does not apply to organizations or groups which first obtain a permit from the city for night use or are participating in a city-approved event or function.

6-6-3: EXCLUSION FOR PRIVATE SKATEBOARD PARKS:

This chapter shall not apply to any private facility constructed and engineered for skateboarding; provided, that such facility has been duly established and authorized by the city, and complies with the provisions of section 115800 et seq., of the California Health and Safety Code. 6-6-4:

VIOLATIONS:

Violations of this chapter shall be punishable as infractions. In addition, at the time of citation, any peace officer shall have the discretion to impound the skateboard, scooter or roller skates as evidence pending the adjudication of the infraction, and, at the time of impoundment, shall issue the owner or operator thereof a receipt for all impounded property.

6-6-5: DEFINITIONS:

The following definitions shall apply to terms used in this chapter:

COMMON ROLLER SKATE: A shoe, boot, or apparatus worn on a shoe or boot with wheels attached to such shoe, boot, or apparatus.

IN-LINE SKATE: A roller skate with wheels in a straight line resembling the blade of an ice skate.

ROLLER SKATES: Any footwear, or device which may be attached to feet or footwear, to which wheels are attached and such wheels may be used to aid the wearer in moving, and shall include "in-line" roller skates.

SCOOTER: A plank or board, whether made of wood, plastic, metal or any other material, with

wheels and steering apparatus attached and is foot propelled or motorized.

SKATEBOARD: A plank or board, of any material, which has wheels attached to it and which is propelled or moved by human, gravitational, or mechanical power, and to which there is not affixed any steering apparatus, device, or mechanism to turn and control the wheels.

SECTION 2. Severance Clause.

The City Council declares that each provision of this ordinance is severable and independent of every other provision. If any portion of this ordinance is held invalid, the City Council declares that it would have adopted the remaining provisions of this ordinance irrespective of the portion held in valid, and further declares its express intent that the remaining provisions of this ordinance should remain in effect after the invalid portion has been eliminated.

SECTION 3. This Ordinance shall take effect 30 days after its adoption.

SECTION 4. The City Clerk is hereby directed to cause a summary of this Ordinance to be published by one insertion in a newspaper of general circulation in the community at least five (5) days prior to adoption and again (15) days after its adoption. If a summary of the ordinance is published, then the City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted in the office of the City Clerk at least five (5) days prior to the Council meeting at which the ordinance is adopted, and again after the meeting at which the ordinance is adopted. The summary shall be approved by the City Attorney.

The foregoing Ordinance was introduced at a regular meeting of the City Council of the City of Lemoore held on the 21st day of February 2017 and was passed and adopted at a regular meeting of the City Council held on the ____ day of March 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas

City Clerk

Raymond Madrigal

Mayor



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-5

To: Lemoore Successor Agency
From: Judy Holwell, Development Services Director
Date: January 19, 2017 Meeting Date: February 21, 2017
Subject: Amendment No. 2 to Agreement for Purchase and Sale of Real Property to Tom Vorhees – Extension of Project Timeline

Strategic Initiative:

- | | |
|--|---|
| <input type="checkbox"/> Safe & Vibrant Community | <input checked="" type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve Amendment No. 2 to the Agreement for Purchase and Sale of Real Property, extending the time period to construct the road, Venture Place, by twelve months to be complete by January 13, 2018.

Subject/Discussion:

The Lemoore Successor Agency to the former Lemoore Redevelopment Agency sold a portion of Lot 14 in the Lemoore Industrial Park, consisting of approximately 9 acres, to Mr. Tom Vorhees. Escrow closed on January 14, 2015. According to the terms of the Agreement for Purchase and Sale of Real Property (Agreement), Mr. Vorhees was to have constructed a road, Venture Place, within one year of escrow closing. An initial set of construction plans for the road was received by the City on June 17, 2015, and after two resubmittals, the plans were stamped as final on December 1, 2015 and returned to Mr. Vorhees. Due to the lengthy review time, construction of the road was delayed, and Mr. Vorhees requested an extension. On January 19, 2016, Council granted the extension. Mr. Vorhees continued to move forward with his project, but was held up in obtaining approval from Pacific Gas and Electric (PG&E). PG&E approved his

construction plans on December 5, 2016. Mr. Vorhees is requesting an additional one-year extension due to the length of the PG&E review and approval.

Attached, is a copy of the original purchase Agreement dated September 24, 2014, and draft Amendment No. 2 extending the time period for road construction completion by an additional year.

Financial Consideration(s):

None at this time.

Alternatives or Pros/Cons:

Alternatives to approving an extension, Council can choose to:

- 1) Approve a shorter or longer extension.
- 2) Deny the request for extension, terminate the agreement, and begin the reversion process.

Commission/Board Recommendation:

None.

Staff Recommendation:

Staff recommends City Council approve Amendment No. 2 extending the time period for construction of the road, Venture Place, to January 13, 2018.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☒ Contract
- ☒ Other

List: Original Purchase Agreement
Amendment No. 2
Ind'l Park Map
Parcel Map

Review:

- ☒ Finance
- ☒ City Attorney
- ☒ City Manager
- ☒ City Clerk

Date:

2/10/17
2/15/17
02/13/17
02/16/17

AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY

This AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY ("**Agreement**") is made and entered into this 24th day of September 2014, by and between, The Successor Agency to the Lemoore Redevelopment Agency (hereinafter "**Seller**"), and Tom Vorhees (hereinafter "**Buyer**").

RECITALS

WHEREAS, Seller is the successor agency to the Lemoore Redevelopment Agency, and as such, is the owner of certain real property identified as APN 024-051-013 ("**Lot 4**") comprised of approximately 3.49+/- acres of vacant open land in the Lemoore Industrial Park, and APN 024-051-015 ("**Lot 14**") comprised of approximately 10.78+/- acres of vacant open land in the Lemoore Industrial Park.

WHEREAS, Buyer desires to purchase Lot 4 and a portion of Lot 14 totaling approximately 9.0+/- acres comprised of Lots 2 through 9 of Parcel Map No. 20-24 (excluding Lot 1 being approximately 1.78+/- acres and including approximately 1.36+/- acres for the installation of improvements) (the "**Properties**") more particularly described on Exhibit "A" attached hereto and incorporated herein.

WHEREAS, Seller desires to sell the Properties to Buyer on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants set forth herein and for such other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. AGREEMENT AND PROPERTY.

1.1 Real Property. Seller agrees to sell, and convey to Buyer, and Buyer agrees to purchase from Seller, fee simple title to all of Seller's right, title and interest in and to the Properties and all improvements thereon, if any, together with all rights, privileges and easements appurtenant to the Real Properties, whether or not recorded (collectively "**Real Properties**").

2. PURCHASE PRICE. The purchase price ("**Purchase Price**") for the Properties shall be Eighty-seven Thousand, Five Hundred Dollars (\$87,500.00) cash and construction of the improvements identified in the Parcel Improvement Agreement attached, which will complete the intent of Tentative Parcel Map 2007-01 approved by Lemoore Planning Commission Resolution 2007-12 on May 14, 2007. Improvements are to be complete within twelve (12) months following close of escrow. The Purchase Price shall be paid as follows:

- Five Thousand Dollars (\$5,000.00) refundable deposit ("**Deposit for Lot 4**") by Buyer upon signing this Agreement. The Deposit for Lot 4 shall be nonrefundable if this Agreement terminates for any reason, unless canceled or terminated within the 30-day due diligence period, except as further outlined in paragraph 3.3 below.
- Five Thousand Dollars (\$5,000.00) refundable deposit ("**Deposit for Lot 14**") by Buyer upon signing this Agreement. The Deposit for Lot 14 shall be refunded upon completion of the road construction and improvements listed in the Parcel Improvement Agreement. If the improvements are not complete within twelve (12) months of close of escrow, the property will revert back to the Agency, as further outlined in paragraph 3.4 below, and the Deposit for Lot 14 shall be nonrefundable.
- Execution of Parcel Improvement Agreement for Parcel Map No. 20-24 prior to execution of Agreement for Purchase and Sale of Real Property.
- Letter of Credit in the amount of \$280,000 from Vorhees to the City of Lemoore shall be due prior to Close of Escrow.
- The balance of the Purchase Price, being Eighty-two Thousand, Five Hundred Dollars (\$82,500.00), shall be all due and payable prior to the Close of Escrow.

3. **CONTINGENCIES.** This transaction and the closing thereof are expressly contingent upon the following:

3.1 **Preliminary Title Report.** As soon as possible after the Opening of Escrow, Escrow Agent shall prepare or cause to be prepared a Preliminary Title Report for the Real Properties showing all liens, encumbrances and other matters affecting title to the Real Properties and shall provide a copy thereof, together with legible copies of the documents shown as title exceptions therein, to Buyer. Buyer shall have thirty (30) days from its receipt of the Preliminary Title Report to approve the Preliminary Title Report. If Seller fails to eliminate any title matter disapproved by Buyer within the ten (10) days of written notice thereof to Seller, Buyer may terminate this Agreement and the transaction identified herein. Subsequent to the approval of the Preliminary Title Report by Buyer, Seller shall not allow or cause any additional exception to title to occur. This obligation shall survive the Close of Escrow.

3.2. **Feasibility.** Buyer shall have until 5:00 p.m., Pacific Standard Time, on that date which is thirty (30) days from the date of execution of this Agreement by Buyer in which to investigate the Properties, and to perform all engineering, and other similar studies that Buyer deems necessary, in its sole discretion, which shall be considered the due diligence period. Seller shall use its best efforts to provide to Buyer, within two (2) business days of Buyer's request complete copies of any and all documents and information related

to or affecting the Properties, or any portion thereof which Buyer may request. If Buyer requests any materials or information from Seller, and Seller does not possess the same but Seller is aware of from whom Buyer can obtain the same, Seller will completely disclose the same to Buyer.

At any time during said thirty (30) day due diligence period, Buyer may terminate this Agreement and this transaction for any reason by giving written notice to Seller, and shall receive the return in full of the Deposit. If Buyer does not terminate this Agreement, regardless of any issues discovered with the Properties as a result of Buyer investigation, the Parties agree that the Properties are being sold in an "as is" condition.

Any engineering or other similar inspection of the Properties requested by Buyer shall be performed by a party selected by Buyer, and the expense therefore shall be paid by Buyer.

3.3 State Mandated Approval for Transfer of Property and Close of Escrow. As required by law pursuant to AB x 1 26, as amended by AB 1484, close of escrow is contingent upon ratification or approval of the Successor Agency to the Lemoore Redevelopment Agency, the Lemoore Oversight Board, and the Department of Finance of the State of California. If the state mandated approvals cannot be obtained, Seller, or its successors or assigns, shall have no obligation or liability whatsoever to Buyer or its successors or assigns except as follows: If such approvals cannot be obtained and escrow cannot be closed due to the inability to secure said approvals, Buyer shall be refunded its deposits of \$5,000 and Seller agrees to pay any escrow cancellation charges.

3.4 Reversion. In the event Buyer fails to construct the improvements listed in the Parcel Improvement Agreement within twelve (12) months after the Close of Escrow (as described below), then upon Seller's written request to Buyer to transfer the portion of Lot 14 as described in Exhibit A ("**Transfer Request**"), the Buyer shall transfer Lot 14 back to Seller. The transfer of Lot 14 to Seller shall be at no cost to either party, other than any applicable transfer taxes and incidental title, escrow, and recording fees, for which the Buyer shall be solely responsible. In the event that a Transfer Request is made, Buyer agrees to take whatever steps necessary to ensure Lot 14 is transferred back in the same or better condition and with clear title.

4. REPRESENTATIONS AND WARRANTIES.

4.1 Seller makes no representations or warranties related to the Properties which are being sold "as is".

4.2 Buyer represents and warrants that Buyer will comply with all laws in the development of the Properties, including, without limitation, the Lemoore Municipal Code

5. ESCROW

5.1 Opening of Escrow. Following approval by the Department of Finance, an escrow shall open to consummate the sale of the Property according to the

terms and conditions of this Agreement at the office of Chicago Title, in Hanford, California ("**Escrow Agent**"). Written escrow instructions in accordance with the terms and conditions of this Agreement shall be prepared by the Escrow Agent, and the instructions shall be signed by the parties and delivered to the Escrow Agent and Escrow shall be opened within ten (10) days of either the Seller's acceptance hereof or receipt of approval from the California Department of Finance of the sale set forth herein, whichever is later. Buyer and Seller shall also deposit with the Escrow Agent all instruments, documents, monies and other items identified in the escrow instructions or reasonably required by the Escrow Agent to close the sale on the closing date specified below.

5.2 Closing Date. The Parties shall use their best efforts to have Escrow close (the "**Closing**") on or before 30 days following the approval of the California Department of Finance. All monies and documents required to be delivered shall be deposited in Escrow no later than close of business on the day prior to the Closing Dated.

5.3 Termination of Escrow. If Escrow Agent is unable to comply with the instructions contained in this Agreement on or before the dates set forth in Paragraph 5.1 above, it shall do so as soon thereafter as possible, unless Escrow Agent shall have received a demand to terminate the Escrow from a party hereto that is not in default in the performance of any of its obligations hereunder. Under no circumstances shall the provisions of this paragraph create an express or implied duty on the part of Seller or Buyer to extend the time of the Escrow, but Seller and Buyer shall have the option to extend the Escrow beyond the initial thirty (30) day extension period if they so agree.

5.4 General. Possession and risk of loss in connection with the Properties shall not be transferred by Seller to Buyer until Close of Escrow. If the Properties are damaged in any way whatsoever during the Escrow, Buyer shall have the right, at any time within twenty (20) days thereafter, to terminate this transaction and the Escrow and the same shall be treated as if terminated. Escrow Agent shall close Escrow when it is in a position to issue to Buyer a binding commitment from the title insurer to issue a title insurance policy as required for the Properties and to otherwise perform under the Escrow Instructions to be prepared.

5.5 Brokers. The Parties represent and warrant that neither party engaged or worked with a real estate agent or broker related to this transaction.

5.6 Fees. Escrow and Title fees are to be split 50/50 by Seller and Buyer.

6. DEFAULT.

6.1 Correct and Cure. In the event either party in any way breaches the terms and provisions of this Agreement or the Escrow Instructions to be prepared in connection herewith, the non-breaching party shall give the breaching party ten (10) days written notice in which to cure the failure to perform, defect, breach or other problem, and if the same is not cured on or before the expiration of such ten (10) day period, then an event of default shall have occurred and the non-defaulting party shall be entitled to terminate this

transaction and the escrow and seek any and all remedies available to it pursuant to law and this Agreement.

6.2 Right to Damages. If Buyer fails to complete the purchase under this agreement as herein provided by reason of any default of Buyer to close Escrow, Seller shall be released from its obligation to sell the properties to Buyer and may proceed against Buyer upon any claim or remedy which Seller may have in law or equity.

7. GENERAL

7.1 Time of Essence. Time shall be considered of the essence in this Agreement.

7.2 Severability. In the event that any clause, provision, or portion of this Agreement or any part thereof shall be declared invalid, void, or unenforceable by any court having jurisdiction, such invalidity shall not affect the validity or enforceability of the remaining portions of this Agreement unless the result would be manifestly inequitable or materially impair the benefits intended to inure to either party under this Agreement, in which case this Agreement, as a whole, shall be deemed invalid, void and unenforceable.

7.3 Notices. Any notices or demands upon either party shall be in writing and shall be effective when delivered personally or when sent by United States registered or certified mail, postage prepaid, and addressed to the parties at the addresses shown in this Agreement or such other addresses indicated by one party to the other in writing from time to time.

Buyer:

Tom Vorhees
6985 Corte Langosta
Carlsbad, CA 92009

Seller:

The Successor Agency to the
Lemoore Redevelopment Agency
119 Fox Street
Lemoore, CA 93245

7.4 Inconsistencies. In the event any term or condition of this Agreement or the Escrow Instructions to be prepared in connection herewith are in any way inconsistent with any pre-printed form Escrow Instructions or any other documents which have been or will be prepared in connection with this transaction, then, in such event, the terms and conditions of this Agreement (or any subsequent amendments thereto) shall control.

7.5 Attorneys' Fees. In the event a court action is instituted by either of the parties hereto for the enforcement of any of its rights or remedies hereunder, the party in whose favor judgment shall be rendered therein shall be entitled to recover from the other party all costs incurred by said prevailing party in said action, including reasonable attorneys' fees fixed by the Court.

7.6 Counterparts. This Agreement may be executed in any number of counterparts, all of which when taken together shall constitute one single agreement between the parties.

7.7 Complete Agreement. It is understood and agreed that this Agreement contains the entire agreement between the parties relating to all issues involving the subject matter of this Agreement. No binding understandings, statements, promises or inducements contrary to this Agreement exist. This Agreement supersedes and cancels all previous agreements, negotiations, communications, commitments and understandings with respect to the subject matter hereof, whether made orally or in writing. Each of the parties to this Agreement expressly warrants and represents to the other that no promise or agreement which is not herein expressed has been made to the other, and that neither party is relying upon any statement or representation of the other that is not expressly set forth in this Agreement. Each party hereto is relying exclusively on the terms of this Agreement, its own judgment, and the advice of its own legal counsel and/or other advisors in entering into this Agreement.

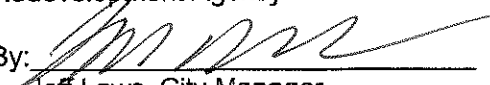
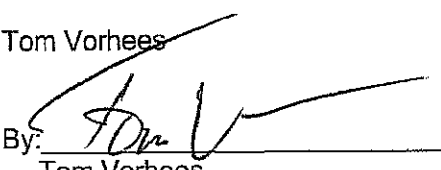
7.8 Headings. The captions and titles in this Agreement are for convenience only and shall not affect the interpretation or meaning of this Agreement.

7.9 Governing Law. This Agreement and the construction and enforceability thereof shall be interpreted in accordance with the laws of the State of California. Venue shall be in Kings County.

7.10 Power and Authority. Each party represents and warrants to the other that (i) it has all requisite power and authority to execute and deliver this Agreement and perform its obligations hereunder, (ii) all corporate, board, body politic, or other approvals necessary for its execution, delivery, and performance of this Agreement have been or will be obtained except as otherwise addressed in this Agreement, and (iii) this Agreement constitutes its legal, valid, and binding obligation.

7.11 Amendment and Waiver. The parties hereto may by mutual agreement amend this Agreement in any respect, provided that any such amendment shall be in writing, signed by both parties. The waiver of any condition under this Agreement shall not constitute a future waiver of the same or like condition.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the date set forth above.

SELLER: The Successor Agency to the Lemoore Redevelopment Agency By:  Jeff Laws, City Manager	BUYER: Tom Vorhees By:  Tom Vorhees
---	---

AMENDMENT NO. 2
TO AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY
TOM VORHEES

The Lemoore Successor Agency to the former Lemoore Redevelopment Agency ("Seller"), and Tom Vorhees (the "Buyer") enter this Amendment No. 2, effective as of February 21, 2017 (the "Effective Date").

RECITALS:

- A. The Seller and the Buyer entered into an Agreement for Purchase and Sale of Real Property, dated September 24, 2014 (the "Agreement").
- B. The Buyer is required to construct a road on the property within twelve months of close of escrow.
- C. Buyer received a one-year extension on January 19, 2016.
- D. Buyer requests an additional one-year extension to complete construction of the road.
- E. Seller has determined that the time extension is in the best interest of the Seller, Buyer, and the public.
- F. The Seller and the Buyer desire to amend the Agreement to extend the completion date of the road construction by one year.

Therefore, Seller and Buyer agree as follows:

AMENDMENT:

- 1. The time period for completion of the road construction shall be extended by one year to January 13, 2018.
- 2. Except as provided above, the Agreement is unchanged and remains in full force and effect.

* * * * *

Seller and Buyer represent that this Amendment No. 2 was executed as of the Effective Date.

SELLER:
LEMOORE SUCCESSOR AGENCY

BUYER:
TOM VORHEES

By: _____
Darrell Smith
Acting City Manager

By: _____
Tom Vorhees
President

ATTEST:

By: _____
Mary J. Venegas, City Clerk

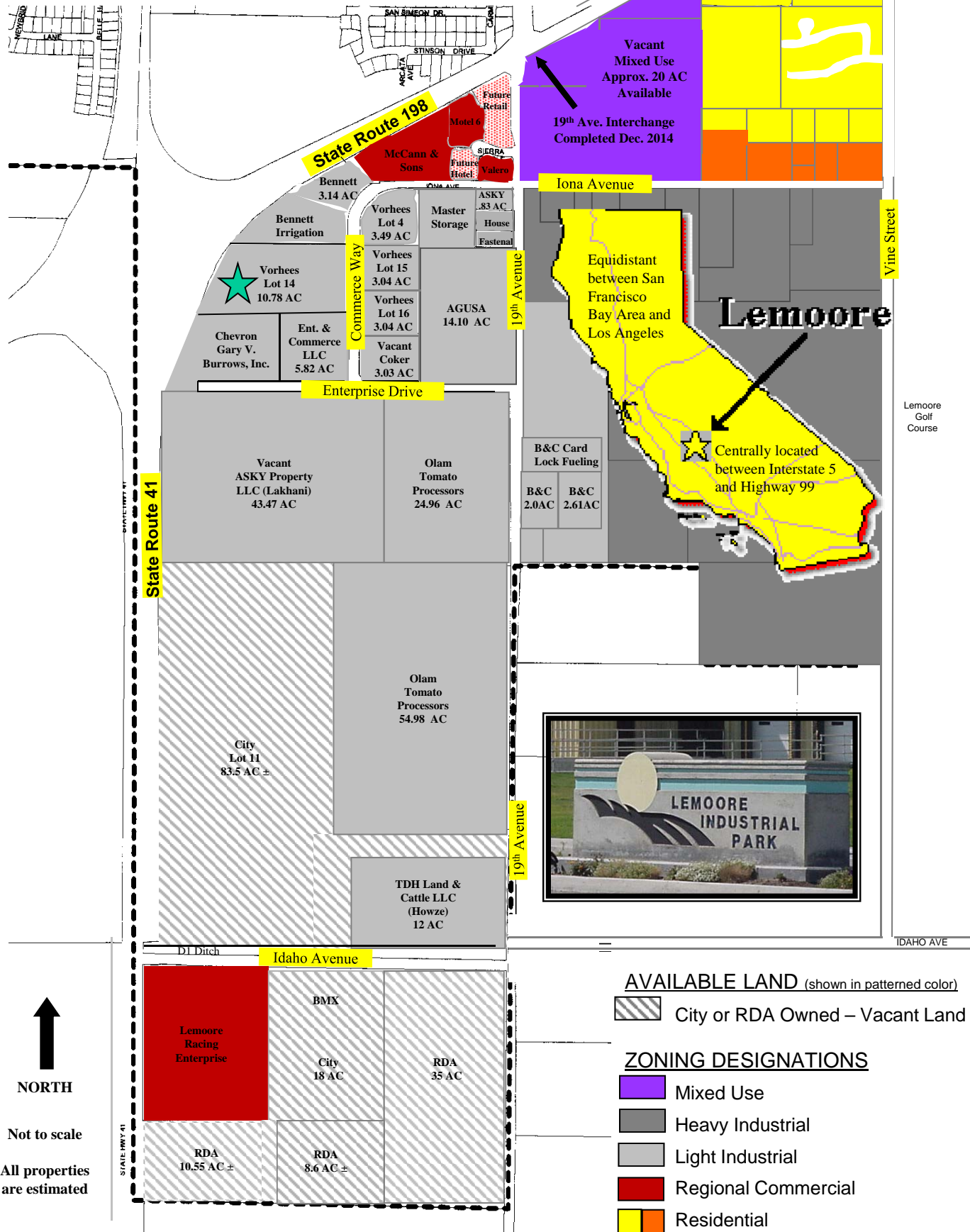
APPROVED AS TO FORM:

By: _____
Jenell Van Bindsbergen, City Attorney

Lemoore Industrial Park

Land Characteristic Map

Conveniently located
Southeast of State Routes 41 and 198
January 2017 – Not to Scale



OWNER'S STATEMENT

WE HEREBY STATE THAT WE ARE THE OWNERS OF, OR HAVE SOME RIGHT, TITLE OR INTEREST IN AND TO THE REAL PROPERTY SHOWN ON THIS SUBDIVISION MAP, AND THAT WE ARE THE ONLY PERSONS WHOSE CONSENT IS NECESSARY FOR THE MAKING AND FILING OF THIS MAP AS SHOWN WITHIN THE BORDER LINES HEREON, AND HEREBY DEDICATE TO THE PUBLIC USE THE STREET AND PUBLIC UTILITY EASEMENT AS SHOWN ON THIS MAP.

CITY OF LEMOORE

BY: William Siegel 9/2/14
DATE
BY: WILLIAM SIEGEL, MAYOR, CITY OF LEMOORE

ATTEST: Mary J. Veneras 9-2-14
DATE
ATTEST: MARY J. VENERAS, CITY CLERK, CITY OF LEMOORE

PARCEL MAP NO.

BEING A DIVISION OF LOT 14 OF TRACT MAP 614, LEMOORE INDUSTRIAL PARK NO. 1, RECORDED IN VOLUME 14 OF LICENSED SURVEYOR'S PLATS, AT PAGE 42 OF KINGS COUNTY RECORDS LOCATED IN SECTION 16, TOWNSHIP 19 SOUTH, RANGE 20 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE CITY OF LEMOORE, COUNTY OF KINGS, STATE OF CALIFORNIA.



711 WEST CINNAMON DRIVE
LEMOORE, CA 93245
TEL: (559) 924-8740

901 E. MAIN STREET
P.O. BOX 3699
VISALIA, CA 93278
TEL: (559) 733-0440
FAX: (559) 733-7821
WEBSITE: www.quadknopf.com



SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF THE CITY OF LEMOORE ON JUNE 24, 2014. I HEREBY STATE THAT ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THEY WILL BE SET IN THOSE POSITIONS BEFORE ONE YEAR OF THE DATE OF THIS MAP IS RECORDED, OR ANY TIME EXTENSION APPROVED BY THE CITY ENGINEER. THE MONUMENTS ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED, AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP.

JOEL RICHARD JOYNER 7/31/14
P.L.S. 8318 DATE

CITY ENGINEER'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THE MAP AND THAT I AM SATISFIED THAT IT IS TECHNICALLY CORRECT, THAT THE SUBDIVISION AS SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP, IF REQUIRED, AND ANY APPROVED ALTERATIONS THEREOF, AND THAT ALL OF THE PROVISIONS OF SECTION 68425 THROUGH 68430 OF THE GOVERNMENT CODE AND OF ANY LOCAL ORDINANCES APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP, IF ANY, HAVE BEEN COMPLIED WITH AND THAT I AM SATISFIED THAT THE MAP IS TECHNICALLY CORRECT.

HARRY TOW 7/31/14
HARRY TOW, CITY ENGINEER R.C.E. 8891 DATE

CITY CLERK'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THE MAP AND THAT I AM SATISFIED THIS IS TO CERTIFY THAT AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF LEMOORE HELD ON THE 19TH DAY OF AUGUST, 2014, AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING, SUBJECT TO IMPROVEMENTS, ON BEHALF OF THE PUBLIC, THE STREET AND PUBLIC UTILITY EASEMENT AND ABANDON THE 20 FOOT SANITARY SEWER EASEMENT AS SHOWN ON THIS MAP.

MARY J. VENERAS 8-28-14
MARY J. VENERAS, CITY CLERK DATE

TAX COLLECTORS STATEMENT

THIS IS TO CERTIFY THAT THE PROVISIONS OF ARTICLE 8 OF CHAPTER 4 OF DIVISION 2 OF THE GOVERNMENT CODE HAVE BEEN COMPLIED WITH REGARDING DEPOSITS.

LYNETTE BOWERS, TAX COLLECTOR/TREASURER 9/16/14
DATE

PLANNING COMMISSION'S STATEMENT

APPROVED BY THE LEMOORE PLANNING COMMISSION IN ACCORDANCE WITH REQUIREMENTS OF LAW IN A DULY AUTHORIZED MEETING HELD 8/25/14 20.27

DAVID WILASCHIN, PLANNING DIRECTOR 8-25-14
DATE

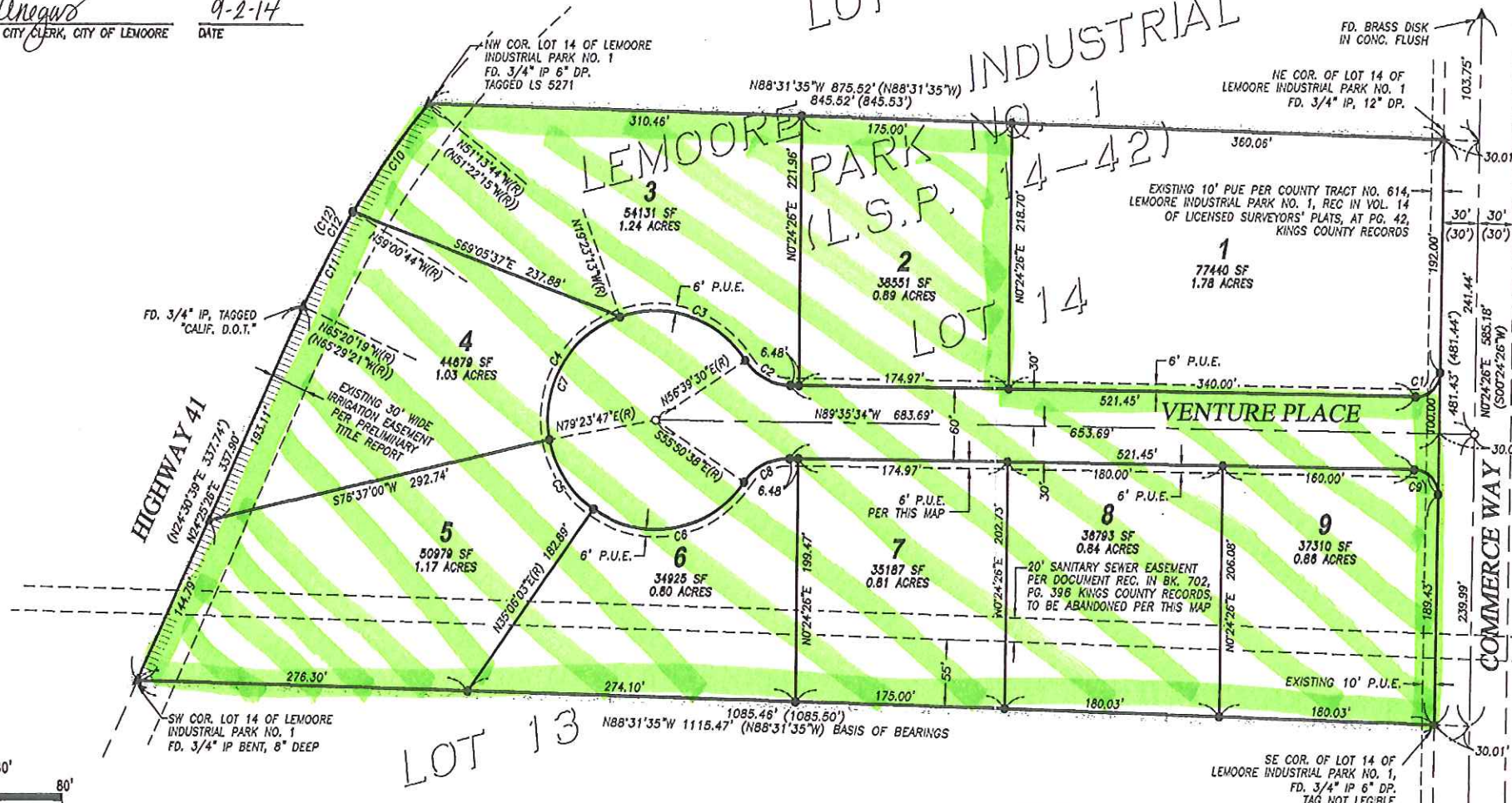
RECORDER'S STATEMENT

DOCUMENT NO. 1413380 FEE PAID \$8.00

FILED THIS 19TH DAY OF September, 2014, AT 11:07 A.M.
IN BOOK 20 OF PARCEL MAPS AT PAGE 24, KINGS COUNTY RECORDS,
AT THE REQUEST OF QUAD KNOPF, INC.

FOR: KEH-BARD; COUNTY RECORDER

BY: Michael R. Hawkins
DEPUTY RECORDER



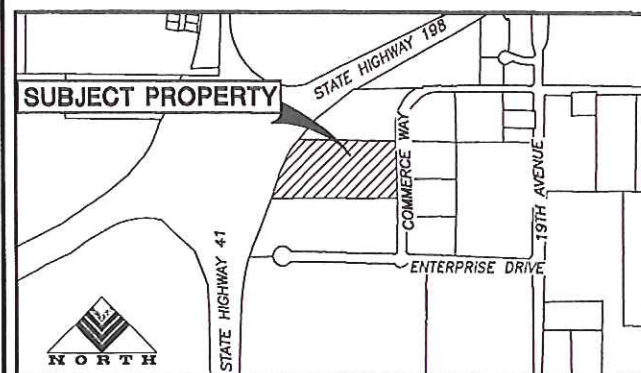
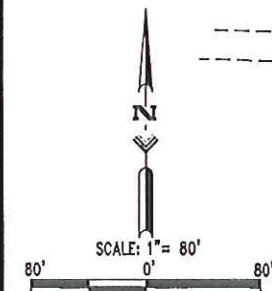
CURVE TABLE				
CURVE	DELTA	RADIUS	LENGTH	TANGENT
C1	90°00'00"	20.00'	31.42'	20.00'
C2	56°15'04"	45.00'	44.18'	24.05'
C3	76°02'43"	90.00'	119.45'	70.37'
C4	81°13'00"	90.00'	127.57'	77.16'
C5	44°17'43"	90.00'	69.58'	36.63'
C6	90°55'41"	90.00'	142.86'	91.50'
C7	292°30'07"	90.00'	459.46'	60.13'
C8	56°15'04"	45.00'	44.18'	24.05'
C9	90°00'00"	20.00'	31.42'	20.00'
C10	7°47'01"	802.00'	108.95'	54.56'
C11	6°19'35"	802.00'	88.55'	44.32'
C12	14°08'36"	802.00'	197.50'	99.25'
(C12)	(14°07'06")	(802.00')	(197.52')	(99.31')

LEGEND

- ▲ FOUND AND ACCEPTED AS DESCRIBED
- SET 2" BRASS CAP FLUSH IN CONCRETE
STAMPED PLS 8318, PER CITY OF LEMOORE STANDARD M-4
- SET 3/4" X 30" IRON PIPE, 6" DEEP, TAGGED PLS 8318, PER
CITY OF LEMOORE STANDARD M-4
- () RECORD DATA PER COUNTY TRACT MAP 614, LEMOORE INDUSTRIAL
PARK NO. 1, REC. IN VOL. 14 OF LICENSED SURVEYORS' PLATS,
AT PG. 42, KINGS COUNTY RECORDS, OR CALCULATED THEREFROM
- (R) RADIAL BEARING
- LINE INDICATES PARCEL MAP BOUNDARY
- ||||| ACCESS RIGHTS RELINQUISHED TO STATE OF CALIFORNIA PER BK.
790, PAGE 647, KINGS COUNTY RECORDS
- P.U.E. PUBLIC UTILITY EASEMENT PER THIS MAP

BASIS OF BEARINGS

THE SOUTH LINE OF LOT 14, PER TRACT MAP 614, LEMOORE INDUSTRIAL PARK NO. 1, REC. IN VOL. 14 OF LICENSED SURVEYORS' PLATS, AT PG. 42, KINGS COUNTY RECORDS: TAKEN AS N88°31'35"W



VICINITY MAP

NOT TO SCALE



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

To: Lemoore City Council

From: Janie Venegas, City Clerk / Human Resources Manager

Date: February 15 1, 2017

Meeting Date: February 21, 2017

Subject: Activity Update

Strategic Initiative:

- ☐ Safe & Vibrant Community
- ☐ Fiscally Sound Government
- ☐ Community & Neighborhood Livability

- ☐ Growing & Dynamic Economy
- ☐ Operational Excellence
- ☒ Not Applicable

Reports

- Warrant Register – FY 16-17
- Warrant Register – FY 16-17

February 3, 2017

February 10, 2017

Warrant Register 2-3-17

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
8 /17	02/03/17	21		894276778001	5396 OFFICE DEPOT		39.04	.00	RAILS
TOTAL						.00	39.04	.00	
4310									
8 /17	02/03/17	21		269518	6377 THE CRISCOM COMP		3,600.00	.00	BUSINESS SVC-JAN2017
8 /17	02/03/17	21		01182017	0297 LEMOORE CANAL &		230.00	.00	ASSESSMENT FOR STOCK
8 /17	02/03/17	21		269536	6377 THE CRISCOM COMP		3,500.00	.00	BUSINESS SVC-FEB2016
8 /17	02/03/17	21		8121548846	5352 SHRED-IT USA- FR		275.42	.00	SHRED - CITY CLERK
TOTAL						.00	7,605.42	.00	
4340									
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		72.74	.00	12/05/16-01/04/17
TOTAL						.00	72.74	.00	
TOTAL						.00	7,717.20	.00	

DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 2
AUDIT11

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17
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FUND - 001 - GENERAL FUND
BUDGET UNIT - 4215 - FINANCE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340		UTILITIES							
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		29.93	.00	12/05/16-01/04/17
TOTAL		UTILITIES				.00	29.93	.00	
TOTAL		FINANCE				.00	29.93	.00	

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 3
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /17	02/03/17	21	7222	-01	126987	6678	GOVERNMENT STAFF	3,440.25	-3,440.25 PROFESSIONAL AND TECHNICA
TOTAL						.00	3,440.25	-3,440.25	
TOTAL						.00	3,440.25	-3,440.25	

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 4
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
8 /17	02/03/17	21		A247302	0304 LEMOORE HARDWARE		2.56	.00	BLNK BOX COVER
8 /17	02/03/17	21		B269060	0304 LEMOORE HARDWARE		19.29	.00	TV SCHLAG LOCK KEYBLA
8 /17	02/03/17	21		B268410	0304 LEMOORE HARDWARE		291.23	.00	AAA,AA. BATTERY/LED
8 /17	02/03/17	21		B268375	0304 LEMOORE HARDWARE		36.49	.00	HD STAPLE
8 /17	02/03/17	21		A246155	0304 LEMOORE HARDWARE		32.99	.00	DEEP BASE
8 /17	02/03/17	21		A246151	0304 LEMOORE HARDWARE		447.60	.00	VERT FLIP COVER/DRUM
8 /17	02/03/17	21		B268294	0304 LEMOORE HARDWARE		15.13	.00	ENAMEL
8 /17	02/03/17	21		S154169	5941 OMEGA INDUSTRIAL		434.72	.00	MEGA OFF
8 /17	02/03/17	21		7516-1	6613 SHERWIN WILLIAMS		49.24	.00	RED ROSIN
TOTAL					OPERATING SUPPLIES	.00	1,329.25	.00	
4340					UTILITIES				
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		98.50	.00	12/05/16-01/04/17
8 /17	02/03/17	21		1425174JAN17	0423 THE GAS COMPANY		955.65	.00	12/15/16-01/17/17
8 /17	02/03/17	21		1693161JAN17	0423 THE GAS COMPANY		51.16	.00	12/15/16-01/17/17
8 /17	02/03/17	21		1441604JAN17	0423 THE GAS COMPANY		371.55	.00	12/15/16-01/17/17
8 /17	02/03/17	21		1882160JAN17	0423 THE GAS COMPANY		408.59	.00	12/15/16-01/17/17
8 /17	02/03/17	21		1945160JAN17	0423 THE GAS COMPANY		1,182.24	.00	12/15/16-01/17/17
8 /17	02/03/17	21		1819160JAN17	0423 THE GAS COMPANY		241.39	.00	12/15/16-01/17/17
8 /17	02/03/17	21		0349160JAN17	0423 THE GAS COMPANY		206.12	.00	12/15/17-01/17/17
TOTAL					UTILITIES	.00	3,515.20	.00	
TOTAL					MAINTENANCE DIVISION	.00	4,844.45	.00	

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 5
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
8 /17	02/03/17	21		34555309	0381 QUILL CORP.		173.99	.00	FIRST AID KIT/TAPE/PE
TOTAL					OPERATING SUPPLIES	.00	173.99	.00	
4310					PROFESSIONAL CONTRACT SVC				
8 /17	02/03/17	21		78372892	1054 MOTOROLA		59.00	.00	02/01/17-02/28/17
8 /17	02/03/17	21		8121548344	5352 SHRED-IT USA- FR		156.72	.00	SHRED- PD
TOTAL					PROFESSIONAL CONTRACT SVC	.00	215.72	.00	
4330					PRINTING & PUBLICATIONS				
8 /17	02/03/17	21		90749499	5283 LEXISNEXIS		397.58	.00	PENAL CODE HANDBOOK
TOTAL					PRINTING & PUBLICATIONS	.00	397.58	.00	
4340					UTILITIES				
8 /17	02/03/17	21		9778825767	0116 VERIZON WIRELESS		1,290.84	.00	12/17/16-01/16/17
TOTAL					UTILITIES	.00	1,290.84	.00	
4360					TRAINING				
8 /17	02/03/17	21		01242017	2030 MARGARITA OCHOA		247.00	.00	PER DIEM - TRAINING
8 /17	02/03/17	21		17-345	2719 AMERICAN RIVER C		103.00	.00	L. TRAN TRAINING
TOTAL					TRAINING	.00	350.00	.00	
TOTAL					POLICE	.00	2,428.13	.00	

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 6
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
									OPERATING SUPPLIES
8 /17	02/03/17	21		INV75124	0126 L.N. CURTIS & SO		999.67	.00	GRAY/YELLOW HOSE ASSY
8 /17	02/03/17	21		893887250001	5396 OFFICE DEPOT		31.56	.00	TAPE/BINDER
TOTAL						.00	1,031.23	.00	
4230									
									REPAIR/MAINT SUPPLIES
8 /17	02/03/17	21		A246148	0304 LEMOORE HARDWARE		4.61	.00	TUBLAR BULB
8 /17	02/03/17	21		B268380	0304 LEMOORE HARDWARE		31.16	.00	LACQUER THINNER
8 /17	02/03/17	21		B268607	0304 LEMOORE HARDWARE		44.99	.00	CABLE TIES
8 /17	02/03/17	21		B268973	0304 LEMOORE HARDWARE		15.04	.00	PISTOL NOZZLE
TOTAL						.00	95.80	.00	
4340									
									UTILITIES
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		1.34	.00	12/05/16-01/04/17
TOTAL						.00	1.34	.00	
TOTAL						.00	1,128.37	.00	FIRE

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 7
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		87.40	.00	12/05/16-01/04/17
TOTAL						.00	87.40	.00	
TOTAL						.00	87.40	.00	

TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 8

AUDIT11

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17
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FUND - 001 - GENERAL FUND
BUDGET UNIT - 4230 - PUBLIC WORKS

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340		UTILITIES							
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		126.55	.00	12/05/16-01/04/17
TOTAL		UTILITIES				.00	126.55	.00	
TOTAL		PUBLIC WORKS				.00	126.55	.00	

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 9
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
8 /17	02/03/17	21		B268411	0304 LEMOORE HARDWARE		193.45	.00	WW MINI LGT SET
TOTAL						.00	193.45	.00	
4310									
8 /17	02/03/17	21	7165	-01 233980	5758 MARK FERNANDES		215.00	-215.00	MAINTENANCE OF LANDSCAPE
8 /17	02/03/17	21	7165	-01 233981	5758 MARK FERNANDES		500.00	-500.00	MAINTENANCE OF LANDSCAPE
TOTAL						.00	715.00	-715.00	
4340									
8 /17	02/03/17	21		0475158JAN17	0363 P G & E		1,042.75	.00	12/15/16-01/13/17
8 /17	02/03/17	21		3606272JAN17	0363 P G & E		7,492.78	.00	12/15/16-01/13/17
8 /17	02/03/17	21		0405654JAN17	0363 P G & E		117.59	.00	12/16/16-01/17/17
8 /17	02/03/17	21		2343346JAN17	0363 P G & E		331.10	.00	10/24/16-10/24/16
TOTAL						.00	8,984.22	.00	
TOTAL						.00	9,892.67	-715.00	

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 10
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4241 - PARKS

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /17	02/03/17	21		00249786	2914 AAA QUALITY SERV		89.87	.00	POTTY RENTAL
TOTAL						.00	89.87	.00	
4340									
8 /17	02/03/17	21		SL170377	3072 CA DEPARTMENT OF		1,481.19	.00	OCT. 2016-DEC. 2016
TOTAL						.00	1,481.19	.00	
4350									
8 /17	02/03/17	21		6247	6110 PACIFIC CRANE SE		390.00	.00	40 TON CRANE SVC
8 /17	02/03/17	21	7127	-01 26443	0388 REED ELECTRIC, L		3,959.43	-3,959.43	VARIOUS ELECTRICAL REPAIR
TOTAL						.00	4,349.43	-3,959.43	
TOTAL						.00	5,920.49	-3,959.43	

PEI
DATE: 02/03/2017
TIME: 11:09:22

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 11
AUDIT11

SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
									OPERATING SUPPLIES
8 /17	02/03/17	21		B269514	0304 LEMOORE HARDWARE		6.44	.00	STAPLE
8 /17	02/03/17	21		CITY-2071	0306 LEMOORE HIGH SCH		504.36	.00	LHS AUDITORIUM
TOTAL						.00	510.80	.00	
4310									
									PROFESSIONAL CONTRACT SVC
8 /17	02/03/17	21		013017	5235 STATE DISBURSEME		86.00	.00	JASON GLASPIE-JAN 17
8 /17	02/03/17	21		01302017	T1508 MAUREEN TOMPKINS		448.00	.00	DOG OBEDIENCE-JAN.17
8 /17	02/03/17	21		01302017	T2243 MICHELLE STEVENS		318.50	.00	PAINT PARTY - JAN. 18
8 /17	02/03/17	21		01302017	6731 FLORENCE COLBY		147.00	.00	ZUMBA- DEC 2016
8 /17	02/03/17	21		01302017	T1975 PIUNNO, TONI		63.00	.00	JAZZERCISE-JAN 2017
8 /17	02/03/17	21		01302017	T2056 AUDREY LEE		523.60	.00	DDP YOGA-JANUARY 2017
8 /17	02/03/17	21		01302017	T2216 KRISTEN BOWLING		65.80	.00	TUMBLING-JAN 2017
8 /17	02/03/17	21		01302017	5587 BRENT RUSSELL PA		171.50	.00	PHOTOGRAPHY-HOLIDAY
8 /17	02/03/17	21		01302017	6371 MANUEL VELARDE		245.00	.00	KARATE-JANUARY 2017
8 /17	02/03/17	21		01302017	T1335 CHARLIE ENNES		1,148.00	.00	GUITAR- JANUARY 2017
8 /17	02/03/17	21		01302017	5962 JASON GLASPIE		393.15	.00	BOXING-JAN 2017
8 /17	02/03/17	21		01272017	6809 MIKE MATHIS		207.38	.00	CMC EVENING ATTENDANT
TOTAL						.00	3,816.93	.00	
4340									
									UTILITIES
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		151.16	.00	12/05/16-01/04/17
TOTAL						.00	151.16	.00	
TOTAL						.00	4,478.89	.00	RECREATION

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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ACCOUNTING PERIOD: 8/17

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /17	02/03/17	21		1181	6805 ERISA COMPLIANCE		840.00	.00	ANNUAL PER EMPLOYEE C
8 /17	02/03/17	21		1323	6805 ERISA COMPLIANCE		125.00	.00	ACA REPORTING CORRECT
8 /17	02/03/17	21		1341	6805 ERISA COMPLIANCE		25.00	.00	1049/1095 REPORTING
TOTAL						.00	990.00	.00	
TOTAL						.00	990.00	.00	
TOTAL						.00	41,084.33	-8,114.68	

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
8 /17	02/03/17	21		50082064	0458 KELLER FORD LINC		150.50	.00	RADIO
8 /17	02/03/17	21		AF 58300818	0858 STATE BOARD OF E		984.00	.00	ANNUAL FLAT TAX RENEW
TOTAL					OPERATING SUPPLIES	.00	1,134.50	.00	
4220F					OPERATING SUPPLIES FUEL				
8 /17	02/03/17	21		11503	0043 BURROWS & CASTAD		6,037.16	.00	CARDLOCK STATEMENT
TOTAL					OPERATING SUPPLIES FUEL	.00	6,037.16	.00	
4230					REPAIR/MAINT SUPPLIES				
8 /17	02/03/17	21		74547	6146 HANFORD CHRYSLER		248.31	.00	STRUT TEN
8 /17	02/03/17	21		74524	6146 HANFORD CHRYSLER		152.03	.00	BOOSTER PUMP
8 /17	02/03/17	21		50082386	0458 KELLER FORD LINC		475.57	.00	MIRROR ASY
8 /17	02/03/17	21		50082371	0458 KELLER FORD LINC		60.49	.00	WIRE ASY
8 /17	02/03/17	21		5054144	2671 KELLER MOTORS		36.36	.00	HANDLE
8 /17	02/03/17	21		7459-154918	0314 LEMOORE AUTO SUP		26.82	.00	BATTERY CAR ALARM
8 /17	02/03/17	21		701093	0535 RUCKSTELL CALIF		48.16	.00	SOFT GOODS KIT
8 /17	02/03/17	21		701146	0535 RUCKSTELL CALIF		72.07	.00	LOCK COLLAR
8 /17	02/03/17	21		17969	6012 MCCANN & SON'S H		275.00	.00	DPF CLEANING
8 /17	02/03/17	21		3918-308498	6120 O'REILLY AUTO PA		181.22	.00	STEERING TIE
8 /17	02/03/17	21		3918-6308613	6120 O'REILLY AUTO PA		25.72	.00	O'REILLY DEF
8 /17	02/03/17	21		113369	6513 A-1 AUTO ELECTRI		188.00	.00	UNIT #351
8 /17	02/03/17	21		3819880	1908 BATTERY SYSTEMS		231.00	.00	BATTERIES
8 /17	02/03/17	21		F003442769	0098 CENTRAL VALLEY T		54.28	.00	KIT
8 /17	02/03/17	21		56553	0634 TERMINAL AIR BRA		280.07	.00	PAD SET IM/ ROTORS
TOTAL					REPAIR/MAINT SUPPLIES	.00	2,355.10	.00	
4340					UTILITIES				
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		4.29	.00	12/05/16-01/04/17
TOTAL					UTILITIES	.00	4.29	.00	
4350					REPAIR/MAINT SERVICES				
8 /17	02/03/17	21		749318	0649 DAVE'S UPHOLSTRY		75.00	.00	REPAIR 1/2 BUCKET SEA
TOTAL					REPAIR/MAINT SERVICES	.00	75.00	.00	
TOTAL					FLEET MAINTENANCE	.00	9,606.05	.00	
TOTAL					FLEET MAINTENANCE	.00	9,606.05	.00	

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000P									
8 /17	02/03/17	21		32107832	6443 TAYLORMADE GOLF		126.39	.00	CORE HYBRID NOVELTY
8 /17	02/03/17	21		INV56551	6453 GLOBAL TOUR GOLF		158.83	.00	TOUR VELVET- STANDARD
8 /17	02/03/17	21	7252	-01 32103160	6443 TAYLORMADE GOLF		1,074.14	-1,074.14	GOLF EQUIPMENT/SHOES
TOTAL						.00	1,359.36	-1,074.14	
4310									
8 /17	02/03/17	21		01232017	6548 RINGER, TOM		6,500.00	.00	MGMNT SVCS- JAN 2016
TOTAL						.00	6,500.00	.00	
TOTAL						.00	7,859.36	-1,074.14	
TOTAL						.00	7,859.36	-1,074.14	

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ACCOUNTING PERIOD: 8/17

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
8 /17	02/03/17	21		FO862503	6058 UNIVAR		823.54	.00	CHLORINE
8 /17	02/03/17	21		A247037	0304 LEMOORE HARDWARE		18.67	.00	BRS CMP UNION
8 /17	02/03/17	21		B269986	0304 LEMOORE HARDWARE		23.61	.00	GORI TAPE
8 /17	02/03/17	21		A247701	0304 LEMOORE HARDWARE		15.44	.00	BLEACH/ADJ SPRAYER
8 /17	02/03/17	21		A246641	0304 LEMOORE HARDWARE		4.92	.00	CAP THREADED
8 /17	02/03/17	21		B269059	0304 LEMOORE HARDWARE		15.89	.00	BOWL BRUSH/HAND WIRE
8 /17	02/03/17	21		B269091	0304 LEMOORE HARDWARE		8.58	.00	ELEC TAPE/RUBB ELEC
8 /17	02/03/17	21		A246166	0304 LEMOORE HARDWARE		30.08	.00	GORI TAPE
8 /17	02/03/17	21		A246102	0304 LEMOORE HARDWARE		9.13	.00	TEST PLUG
8 /17	02/03/17	21		1431643	0345 MORGAN & SLATES		44.63	.00	NIPPLES/COUPLING
8 /17	02/03/17	21		30851	2410 BENNETT & BENNET		80.40	.00	COUPLER, SHANK, BUSH
8 /17	02/03/17	21		1240966	0188 FERGUSON ENTERPR		498.97	.00	BOMBER JKTS
TOTAL					OPERATING SUPPLIES	.00	1,573.86	.00	
4310					PROFESSIONAL CONTRACT SVC				
8 /17	02/03/17	21	7152	-01 20001117598	6729 PRIDESTAFF, INC.		18.00	-18.00	OFFICE ASSISTANT- KYLE SM
8 /17	02/03/17	21	7152	-01 20001120856	6729 PRIDESTAFF, INC.		36.00	-36.00	OFFICE ASSISTANT- KYLE SM
TOTAL					PROFESSIONAL CONTRACT SVC	.00	54.00	-54.00	
4340					UTILITIES				
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		325.29	.00	12/05/16-01/04/17
8 /17	02/03/17	21		0433160JAN17	0423 THE GAS COMPANY		50.00	.00	12/15/16-01/17/17
8 /17	02/03/17	21		8260011JAN17	0363 P G & E		33,380.93	.00	11/22/16-01/06/17
8 /17	02/03/17	21		01152017	6639 AT&T		154.73	.00	WATER/INTERNET SVC
TOTAL					UTILITIES	.00	33,910.95	.00	
4360					TRAINING				
8 /17	02/03/17	21		01312017	2344 STATE WATER RESO		170.00	.00	TRAINING APPLICATION
TOTAL					TRAINING	.00	170.00	.00	
TOTAL					WATER	.00	35,708.81	-54.00	

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4330									
8 /17	02/03/17	21		15947	6405 I DESIGN & PRINT		389.50	.00	PAPER SALES/DOORHANGE
TOTAL						.00	389.50	.00	
TOTAL						.00	389.50	.00	
TOTAL						.00	36,098.31	-54.00	

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ACCOUNTING PERIOD: 8/17

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
8 /17	02/03/17	21		115816	5546 INFOSEND		137.50	.00	RECYCLED ENVELOPES
8 /17	02/03/17	21		5591	6751 FURTADO WELDING		142.98	.00	SAFETY VESTS
8 /17	02/03/17	21	7203	-01 PCINV031463	6518 SCHAEFER SYSTEMS		13,741.50	-14,400.00	95-GALLON SCHAEFER REFUSE
8 /17	02/03/17	21	7203	-02 PCINV031463	6518 SCHAEFER SYSTEMS		1,316.89	-1,380.00	ESTIMATED FRIEGHT CHARGES
8 /17	02/03/17	21	7203	-03 PCINV031463	6518 SCHAEFER SYSTEMS		1,030.61	-1,080.00	SALES TAX
TOTAL						.00	16,369.48	-16,860.00	
4310									PROFESSIONAL CONTRACT SVC
8 /17	02/03/17	21	7152	-01 20001117598	6729 PRIDESTAFF, INC.		18.00	-18.00	OFFICE ASSISTANT- KYLE SM
8 /17	02/03/17	21	7152	-01 20001120856	6729 PRIDESTAFF, INC.		36.00	-36.00	OFFICE ASSISTANT- KYLE SM
8 /17	02/03/17	21	7240	-01 1214A	6750 ROCKEEZ ENGINEER		1,898.00	-1,898.00	REMOVE CONCRETE AND HAUL
8 /17	02/03/17	21	7240	-01 12-15A	6750 ROCKEEZ ENGINEER		.00	.00	REMOVE CONCRETE AND HAUL
TOTAL						.00	1,952.00	-1,952.00	
4340									UTILITIES
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		350.44	.00	12/05/16-01/04/17
TOTAL						.00	350.44	.00	
TOTAL						.00	18,671.92	-18,812.00	
TOTAL						.00	18,671.92	-18,812.00	

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
8 /17	02/03/17	21		16354	0460 VALLEY PUMP & DA		50.94	.00	OILER
8 /17	02/03/17	21		9324949222	0521 GRAINGER		232.92	.00	FUSE/RKS/SER FRS-R
TOTAL						.00	283.86	.00	
4340									
8 /17	02/03/17	21		9778160591	0116 VERIZON WIRELESS		460.28	.00	12/05/16-01/04/17
8 /17	02/03/17	21		4890076JAN17	0363 P G & E		10,550.54	.00	12/19/16-01/18/17
TOTAL						.00	11,010.82	.00	
4350									
8 /17	02/03/17	21		5634611	0242 JORGENSEN COMPAN		733.75	.00	ANNUAL FLOW TEST
TOTAL						.00	733.75	.00	
TOTAL						.00	12,028.43	.00	
TOTAL						.00	12,028.43	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

FUND - 247 - CITYWIDE CIP FUND
BUDGET UNIT - 9008 - LEMOORE AVE SR198 OVERLAY

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /17	02/03/17	21		85478	0876 QUAD KNOFF, INC.		2,333.75	.00	16/17 OVERLAYS
TOTAL						.00	2,333.75	.00	
TOTAL						.00	2,333.75	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

FUND - 247 - CITYWIDE CIP FUND
BUDGET UNIT - 9202 - TTHM PROJECT

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /17	02/03/17	21	7240	-02 12-15A	6750 ROCKEEZ ENGINEER		2,400.00	-2,400.00	TRANSPORT 24X12 CARPORT F
TOTAL						.00	2,400.00	-2,400.00	
TOTAL						.00	2,400.00	-2,400.00	
TOTAL						.00	4,733.75	-2,400.00	
TOTAL REPORT						.00	130,082.15	-30,454.82	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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AUDIT311

SELECTION CRITERIA: account.acct between '1011' and '2021'AND transact.yr='17' and transact.period='8' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
1550	PREPAID EXPENSE						
8 /17	02/03/17	21		3022 FIRST BANKCARD	14,546.96		VISA BANKCARD
TOTAL	PREPAID EXPENSE				14,546.96	.00	
2020	ACCOUNTS PAYABLE						
8 /17	02/03/17	21		3022 FIRST BANKCARD		14,546.96	VISA BANKCARD
TOTAL	ACCOUNTS PAYABLE				.00	14,546.96	
TOTAL	GENERAL FUND				14,546.96	14,546.96	
TOTAL REPORT					14,546.96	14,546.96	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='17' and transact.period='8' and transact.batch='VM020317'
ACCOUNTING PERIOD: 8/17

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020							
	8 /17	02/03/17	21	5169 NEWMAN-GARCIA PHOTO		545.00	PHOTOGRAPH & COVER MA
TOTAL					.00	545.00	
2296							
	8 /17	02/03/17	21	5169 NEWMAN-GARCIA PHOTO	545.00		PHOTOGRAPH & COVER MA
TOTAL					545.00	.00	
TOTAL				GENERAL FUND	545.00	545.00	
TOTAL REPORT					545.00	545.00	

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CITY OF LEMOORE
REVENUE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.account between '3000' and '3999' and transact.batch='VM02'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
3685	PARK RESERVATION						
8 /17	02/03/17 21 0		01312017	T2253 JOANNE MOSLEY		-15.00	
TOTAL	PARK RESERVATION				.00	-15.00	.00 REFUND-CITYPARK BBQ
TOTAL	GENERAL FUND				.00	-15.00	.00
TOTAL	GENERAL FUND				.00	-15.00	.00
TOTAL REPORT					.00	-15.00	.00

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4320									
8 /17	02/10/17	21		7514	0288 LEAGUE OF CALIFO		198.50	.00	MEMBERSHIP DUES(2017)
TOTAL						.00	198.50	.00	
TOTAL						.00	198.50	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
									HEALTH INSURANCE
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL						.00	750.00	.00	
4340									
									UTILITIES
8 /17	02/10/17	21		000009186712	5516 AT&T		126.64	.00	939-103-4009
8 /17	02/10/17	21		000009157510	5516 AT&T		34.12	.00	939-103-4005
TOTAL						.00	160.76	.00	
TOTAL						.00	910.76	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4214 - CITY CLERK'S OFFICE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4330									
8 /17	02/10/17	21		6000686JAN16	6080 LEE CENTRAL CALI		169.65	.00	AFFDAVIT/BOLD WORDS
TOTAL						.00	169.65	.00	
TOTAL						.00	169.65	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
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FUND - 001 - GENERAL FUND
BUDGET UNIT - 4215 - FINANCE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
8 /17	02/10/17	21		000009157510	5516 AT&T		21.33	.00	939-103-4005
TOTAL						.00	21.33	.00	
TOTAL						.00	21.33	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
8	/17	02/10/17	21	4489-4	6613 SHERWIN WILLIAMS		253.97	.00	END IE AC SF W/B
8	/17	02/10/17	21	4488-6	6613 SHERWIN WILLIAMS		380.95	.00	END IE AC SG W/B
8	/17	02/10/17	21	619-36504335	1547 VERITIV OPERATIN		434.35	.00	TOILET TISSUE/BATH TI
8	/17	02/10/17	21	619-36500161	1547 VERITIV OPERATIN		98.11	.00	CAN LINERS
8	/17	02/10/17	21	CALEM19766	5866 FASTENAL COMPANY		96.53	.00	BLACK FINE MARKER
8	/17	02/10/17	21	B270881	0304 LEMOORE HARDWARE		295.57	.00	BLADE DISPENSER/FLIP
8	/17	02/10/17	21	B270904	0304 LEMOORE HARDWARE		39.81	.00	ROOF CEMENT/ADHESIVE
8	/17	02/10/17	21	A248239	0304 LEMOORE HARDWARE		73.43	.00	HEAT GUN/EXT CORD/BAT
8	/17	02/10/17	21	B271264	0304 LEMOORE HARDWARE		95.51	.00	ROOF CEMENT/BATTERY
8	/17	02/10/17	21	B271313	0304 LEMOORE HARDWARE		13.38	.00	WALL PLATE/TOG SWITCH
8	/17	02/10/17	21	B271314	0304 LEMOORE HARDWARE		15.63	.00	WALL PLATE/TOG SWITCH
8	/17	02/10/17	21	A248498	0304 LEMOORE HARDWARE		9.62	.00	ENAMELS
8	/17	02/10/17	21	B271384	0304 LEMOORE HARDWARE		120.07	.00	SEALANT/FLASHLIGHT
8	/17	02/10/17	21	B271385	0304 LEMOORE HARDWARE		21.44	.00	FLASHLIGHT
8	/17	02/10/17	21	B271392	0304 LEMOORE HARDWARE		-51.47	.00	FLASHLIGHT
8	/17	02/10/17	21	A248551	0304 LEMOORE HARDWARE		100.80	.00	FLEXOGEN HOSE
8	/17	02/10/17	21	A248583	0304 LEMOORE HARDWARE		25.49	.00	PUTTY KNIFE/CEMENT
8	/17	02/10/17	21	B271542	0304 LEMOORE HARDWARE		31.09	.00	DRAIN KING KIT
8	/17	02/10/17	21	B271572	0304 LEMOORE HARDWARE		190.67	.00	WRENCH OIL/LUBRICANT
8	/17	02/10/17	21	B271574	0304 LEMOORE HARDWARE		8.57	.00	LED BULB
8	/17	02/10/17	21	B271839	0304 LEMOORE HARDWARE		8.03	.00	SUNB YEL SPR PAINT
8	/17	02/10/17	21	B271904	0304 LEMOORE HARDWARE		33.75	.00	UPSHOT SPRAY/TAPE/HOL
8	/17	02/10/17	21	A249008	0304 LEMOORE HARDWARE		13.93	.00	JNT COMPOUND
8	/17	02/10/17	21	A249107	0304 LEMOORE HARDWARE		32.14	.00	BATTERY
8	/17	02/10/17	21	B272192	0304 LEMOORE HARDWARE		12.19	.00	SHELF PEG
8	/17	02/10/17	21	A249255	0304 LEMOORE HARDWARE		2.23	.00	NUTS & BOLTS
8	/17	02/10/17	21	B272238	0304 LEMOORE HARDWARE		47.17	.00	FLUO SPIR BULB
8	/17	02/10/17	21	A249292	0304 LEMOORE HARDWARE		20.24	.00	EPOXY GLUE
8	/17	02/10/17	21	B272303	0304 LEMOORE HARDWARE		6.75	.00	BARREL BOLT
8	/17	02/10/17	21	A249325	0304 LEMOORE HARDWARE		5.98	.00	BRS CMP SLEEVE
8	/17	02/10/17	21	A249342	0304 LEMOORE HARDWARE		1.69	.00	NUTS & BOLTS
8	/17	02/10/17	21	A249376	0304 LEMOORE HARDWARE		25.72	.00	ANTI SEIZE COMPOUND
8	/17	02/10/17	21	A249451	0304 LEMOORE HARDWARE		11.00	.00	SEAL TAPE/BUSHING/NIP
8	/17	02/10/17	21	2877-464625	5333 MEDALLION SUPPLY		84.68	.00	CONTACT COMP
8	/17	02/10/17	21	2877-464821	5333 MEDALLION SUPPLY		482.46	.00	LED WALL PACK 5K
TOTAL						.00	3,041.48	.00	OPERATING SUPPLIES
4310									PROFESSIONAL CONTRACT SVC
8	/17	02/10/17	21	1034761	6368 SAN JOAQUIN PEST		75.00	.00	657 FOX/PEST CONTROL
TOTAL						.00	75.00	.00	PROFESSIONAL CONTRACT SVC
4340									UTILITIES
8	/17	02/10/17	21	000009186710	5516 AT&T		2.95	.00	939-103-4007
TOTAL						.00	2.95	.00	UTILITIES
TOTAL						.00	3,119.43	.00	MAINTENANCE DIVISION

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									UTILITIES

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CITY OF LEMOORE
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FUND - 001 - GENERAL FUND
BUDGET UNIT - 4221 - POLICE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140					HEALTH INSURANCE				
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL					HEALTH INSURANCE	.00	750.00	.00	
4220					OPERATING SUPPLIES				
8 /17	02/10/17	21	7239	-01 006830590	2960 GALLS		755.42	-755.42	ASP 26" EXPANDABLE BATON
8 /17	02/10/17	21	7239	-02 006849122	2960 GALLS		267.07	-267.07	PEERLESS STANDARD HANDCUF
8 /17	02/10/17	21	7239	-03 006830590	2960 GALLS		640.00	-640.00	STREAMLIGHT SL-20X HALOGE
8 /17	02/10/17	21	7239	-04 006830590	2960 GALLS		100.71	-100.71	SALES TAX
8 /17	02/10/17	21	7239	-04 006849122	2960 GALLS		19.28	-19.28	SALES TAX
8 /17	02/10/17	21		5480	3010 THE ANIMAL HOUSE		70.90	.00	EUKANUBA 44#
TOTAL					OPERATING SUPPLIES	.00	1,853.38	-1,782.48	
4220U					OPERAT SUPPLIES- UNIFORMS				
8 /17	02/10/17	21		077079	0650 LORD'S UNIFORMS		21.18	.00	VOLUNTEER PATCH
8 /17	02/10/17	21		077065	0650 LORD'S UNIFORMS		17.05	.00	FTO PINS
TOTAL					OPERAT SUPPLIES- UNIFORMS	.00	38.23	.00	
4310					PROFESSIONAL CONTRACT SVC				
8 /17	02/10/17	21		001-001660	5814 CITY OF HANFORD		14,307.45	.00	FEB17 DISPATCH SERVIC
TOTAL					PROFESSIONAL CONTRACT SVC	.00	14,307.45	.00	
4320					MEETINGS & DUES				
8 /17	02/10/17	21		13532	6345 VOHNE LICHE KENN		150.00	.00	DEC 2016 TRAINING
8 /17	02/10/17	21		01312017	6347 KEVIN COSPER		70.00	.00	PER DIEM-TRAINING
8 /17	02/10/17	21		01312017	3025 OSCAR LUCIO		70.00	.00	PER DIEM - TRAINING
TOTAL					MEETINGS & DUES	.00	290.00	.00	
4340					UTILITIES				
8 /17	02/10/17	21		000009186846	5516 AT&T		138.66	.00	939-103-6912
8 /17	02/10/17	21		000009173164	5516 AT&T		171.91	.00	939-103-3999
8 /17	02/10/17	21		00009186711	5516 AT&T		331.56	.00	939-103-4008
8 /17	02/10/17	21		000009157508	5516 AT&T		21.14	.00	939-103-4003
TOTAL					UTILITIES	.00	663.27	.00	
4380					RENTALS & LEASES				
8 /17	02/10/17	21		322447350	5842 U.S. BANCORP EQ		785.65	.00	PD COPIER
TOTAL					RENTALS & LEASES	.00	785.65	.00	
TOTAL					POLICE	.00	18,687.98	-1,782.48	

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
8 /17	02/10/17	21		896153185001	5396 OFFICE DEPOT		2.12	.00	DESK PAD
TOTAL						.00	2.12	.00	
4310									
8 /17	02/10/17	21		001-001660	5814 CITY OF HANFORD		10,730.59	.00	FEB17 DISPATCH SERVIC
TOTAL						.00	10,730.59	.00	
4340									
8 /17	02/10/17	21		000009173230	5516 AT&T		95.74	.00	939-103-4001
8 /17	02/10/17	21		9779180481	0116 VERIZON WIRELESS		190.05	.00	12/24/16-01/23/17
TOTAL						.00	285.79	.00	
4350									
8 /17	02/10/17	21		5-689-15047	0157 FEDERAL EXPRESS		22.29	.00	4GEIS COMMUNICATION
TOTAL						.00	22.29	.00	
TOTAL						.00	11,040.79	.00	

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
	02/10/17								
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL						.00	250.00	.00	
4340									
	02/10/17								
8 /17	02/10/17	21		000009186710	5516 AT&T		2.95	.00	939-103-4007
TOTAL						.00	2.95	.00	
TOTAL						.00	252.95	.00	

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140					HEALTH INSURANCE				
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL					HEALTH INSURANCE	.00	250.00	.00	
4340					UTILITIES				
8 /17	02/10/17	21		000009186710	5516 AT&T		3.93	.00	939-103-4007
8 /17	02/10/17	21		DEC16/JAN17	2320 CITY OF LEMOORE		27.30	.00	DEC/JAN SERVICES
TOTAL					UTILITIES	.00	31.23	.00	
TOTAL					PUBLIC WORKS	.00	281.23	.00	

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ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
8 /17	02/10/17	21		2877-464616	5333 MEDALLION SUPPLY		476.70	.00	FUSE/RELAY PHOTOCONTR
TOTAL			OPERATING SUPPLIES			.00	476.70	.00	
TOTAL			STREETS			.00	476.70	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
	02/10/17								
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL						.00	250.00	.00	
4310									
	02/10/17								
8 /17	02/10/17	21		01312017	6810 STEPHANIE BILLIN		66.50	.00	PEE WEE MUSIC- JAN16
TOTAL						.00	66.50	.00	
TOTAL						.00	316.50	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /17	02/10/17	21		01252017	T2176 LABORATORY CORPO		87.00	.00	EXAM
TOTAL						.00	87.00	.00	
4320									
8 /17	02/10/17	21		215	2836 THE BODY SHOP HE		200.00	.00	FEB- MEMBERSHIP
TOTAL						.00	200.00	.00	
TOTAL						.00	287.00	.00	
TOTAL						.00	35,762.82	-1,782.48	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
8 /17	02/10/17	21		F731823	6715 INTERSTATE BILLI		263.63	.00	PIPE-EXHAUST
8 /17	02/10/17	21		5348362915	6145 AUTO ZONE		31.22	.00	DURALAST GOLD PADS
TOTAL						.00	294.85	.00	
4340									
8 /17	02/10/17	21		000009186710	5516 AT&T		2.47	.00	939-103-4007
TOTAL						.00	2.47	.00	
TOTAL						.00	297.32	.00	
TOTAL						.00	297.32	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K	COST OF REVENUE-KITCHEN								
8 /17	02/10/17	21		98331053	6438 PEPSI BEVERAGES		299.29	.00	DRINK CASES
8 /17	02/10/17	21		98331052	6438 PEPSI BEVERAGES		145.30	.00	SODA CASES
8 /17	02/10/17	21		02012017	T1885 THOMAS RINGER		65.50	.00	VALLEY WIDE
8 /17	02/10/17	21	7158	-01 184057329	6440 SYSCO		951.95	-951.95	FOODSTRUFF FOR RESTAURANT
TOTAL	COST OF REVENUE-KITCHEN					.00	1,462.04	-951.95	
4000P	COST OF REVENUE-PRO SHOP								
8 /17	02/10/17	21		10666000	6509 DYNAMIC BRANDS		86.90	.00	CART BAG
8 /17	02/10/17	21		INV55992	6453 GLOBAL TOUR GOLF		274.30	.00	TOWELS
8 /17	02/10/17	21		INV56865	6453 GLOBAL TOUR GOLF		60.64	.00	BULLS-EYE BRUSH
TOTAL	COST OF REVENUE-PRO SHOP					.00	421.84	.00	
4180	WORKERS COMP INSURANCE								
8 /17	02/10/17	21		02012017	T1885 THOMAS RINGER		3,301.75	.00	WORKMANS COMP
TOTAL	WORKERS COMP INSURANCE					.00	3,301.75	.00	
4220K	OPERATING SUPPLIES-KITCH								
8 /17	02/10/17	21		621342273	6624 CINTAS		54.76	.00	KITCHEN SUPPLIES
8 /17	02/10/17	21		621339009	6624 CINTAS		54.76	.00	KITCHEN SUPPLIES
8 /17	02/10/17	21		621340646	6624 CINTAS		54.76	.00	KITCHEN SUPPLIES
TOTAL	OPERATING SUPPLIES-KITCH					.00	164.28	.00	
4220M	OPERATING SUPPLIES MAINT.								
8 /17	02/10/17	21		CD2085709	6474 R & R PRODUCTS,		349.48	.00	SMOOTH TUBULAR STREET
8 /17	02/10/17	21		CD2083140	6474 R & R PRODUCTS,		410.30	.00	ROLLER/GROOVED REPAIR
8 /17	02/10/17	21		7450011017	0428 STONEY'S SAND &		188.20	.00	CRUSHED ROCKS
8 /17	02/10/17	21		065307	6483 SOUTHERN LINKS I		469.78	.00	REDWHITE CHECKERED FL
8 /17	02/10/17	21		203420	0286 LAWRENCE TRACTOR		427.87	.00	MS271-20
TOTAL	OPERATING SUPPLIES MAINT.					.00	1,845.63	.00	
4220P	OPERATING SUPPLIES-PRO SH								
8 /17	02/10/17	21		1068119	6509 DYNAMIC BRANDS		55.45	.00	HANDLE FRAME & GRIP
TOTAL	OPERATING SUPPLIES-PRO SH					.00	55.45	.00	
4291	MISCELLANEOUS EXPENSES								
8 /17	02/10/17	21		02012017	T1885 THOMAS RINGER		1,000.00	.00	BAUER ADVERTISING
TOTAL	MISCELLANEOUS EXPENSES					.00	1,000.00	.00	
4309	STAFFING/TOM RINGER								
8 /17	02/10/17	21		02012017	T1885 THOMAS RINGER		10,809.08	.00	EMPLOYEE PAYROLL
8 /17	02/10/17	21		02012017	T1885 THOMAS RINGER		1,270.06	.00	EMPLOYEE TAXES
8 /17	02/10/17	21		02012017	T1885 THOMAS RINGER		2,799.44	.00	END OF YEAR SUPPLEMEN
8 /17	02/10/17	21		02012017	T1885 THOMAS RINGER		236.00	.00	MARK FRANTZ CPA
TOTAL	STAFFING/TOM RINGER					.00	15,114.58	.00	
4340	UTILITIES								

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340					UTILITIES				
8 /17	02/10/17	21		1711159JAN16	0423 THE GAS COMPANY		31.07	.00	11/10/16-12/12/16GOLF
8 /17	02/10/17	21		1480159JAN16	0423 THE GAS COMPANY		128.42	.00	12/12/16-1/12/17-GOLF
8 /17	02/10/17	21		000009157507	5516 AT&T		22.01	.00	939-103-4002
8 /17	02/10/17	21		000009157509	5516 AT&T		17.75	.00	939-103-4004
8 /17	02/10/17	21		000009157511	5516 AT&T		102.43	.00	939-103-4006
TOTAL					UTILITIES	.00	301.68	.00	
4388					INTEREST EXPENSE				
8 /17	02/10/17	21		817015	2236 LEMOORE RDA SUCC		156.59	.00	FEBRUARY INTEREST
TOTAL					INTEREST EXPENSE	.00	156.59	.00	
4397					LRA SUCC. LOANS PRINCIPAL				
8 /17	02/10/17	21		817015	2236 LEMOORE RDA SUCC		6,286.50	.00	FEBRUARY PRINCIPAL
TOTAL					LRA SUCC. LOANS PRINCIPAL	.00	6,286.50	.00	
TOTAL					GOLF COURSE-CITY	.00	30,110.34	-951.95	
TOTAL					GOLF COURSE - CITY	.00	30,110.34	-951.95	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL						.00	500.00	.00	
4220									
8 /17	02/10/17	21		85905	0474 WEST VALLEY SUPP		39.40	.00	POLY TUBING
TOTAL						.00	39.40	.00	
4230									
8 /17	02/10/17	21		85957	0474 WEST VALLEY SUPP		71.61	.00	SCH80 SS EL/PVC PIPE
TOTAL						.00	71.61	.00	
4310									
8 /17	02/10/17	21		001-001660	5814 CITY OF HANFORD		3,576.86	.00	FEB17 DISPATCH SERVIC
TOTAL						.00	3,576.86	.00	
4340									
8 /17	02/10/17	21		000009173226	5516 AT&T		100.14	.00	939-103-4000
8 /17	02/10/17	21		000009186714	5516 AT&T		19.64	.00	939-103-4011
8 /17	02/10/17	21		000009186710	5516 AT&T		3.44	.00	939-103-4007
TOTAL						.00	123.22	.00	
TOTAL						.00	4,311.09	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
8 /17	02/10/17	21		000009157510	5516 AT&T		15.66	.00	939-103-4005
TOTAL						.00	15.66	.00	
TOTAL						.00	15.66	.00	
TOTAL						.00	4,326.75	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
	02/10/17								
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL						.00	250.00	.00	
4310									
	02/10/17	21		001-001660	5814 CITY OF HANFORD		3,576.86	.00	FEB17 DISPATCH SERVIC
8 /17	02/10/17	21					3,576.86	.00	
TOTAL						.00	3,576.86	.00	
4340									
	02/10/17	21		000009186710	5516 AT&T		1.95	.00	939-103-4007
8 /17	02/10/17	21					1.95	.00	
TOTAL						.00	1.95	.00	
TOTAL						.00	3,828.81	.00	
TOTAL						.00	3,828.81	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
8 /17	02/10/17	21		0700A	6800 AUL HEALTH BENEF		250.00	.00	HRA CONTRIBUTION
TOTAL						.00	250.00	.00	
4220									
8 /17	02/10/17	21		SLS 10042492	2072 SIERRA CHEMICAL		3,493.64	.00	CHLORINE/DEPOSIT
8 /17	02/10/17	21		SLC 10013819	2072 SIERRA CHEMICAL		-2,000.00	.00	DEPOSIT REFUND
8 /17	02/10/17	21		SLS 10041904	2072 SIERRA CHEMICAL		3,468.64	.00	CHLORINE/DEPOSIT
8 /17	02/10/17	21		SLC 10013670	2072 SIERRA CHEMICAL		-2,000.00	.00	DEPOSIT REFUND
8 /17	02/10/17	21		SLS 10042364	2072 SIERRA CHEMICAL		6,962.28	.00	CHLORINE/DEPOSIT
8 /17	02/10/17	21		SLC 10013760	2072 SIERRA CHEMICAL		-4,000.00	.00	DEPOSIT REFUND
8 /17	02/10/17	21		SLC 10011456	2072 SIERRA CHEMICAL		-3,000.00	.00	DEPOSIT REFUND
8 /17	02/10/17	21		A248080	0304 LEMOORE HARDWARE		18.95	.00	BALL VAVLE/SEAL TAPE
8 /17	02/10/17	21		B270896	0304 LEMOORE HARDWARE		26.78	.00	DBL TISSUE/BATTERY
8 /17	02/10/17	21		B270897	0304 LEMOORE HARDWARE		13.41	.00	PVC PIPE/COUPLING/BEL
8 /17	02/10/17	21		B270990	0304 LEMOORE HARDWARE		2.75	.00	NUTS & BOLTS
8 /17	02/10/17	21		A248278	0304 LEMOORE HARDWARE		43.94	.00	LATERN/BATTERY
8 /17	02/10/17	21		2877-460840	5333 MEDALLION SUPPLY		18.77	.00	RED WASH/LOCKNUT/CON
TOTAL						.00	3,049.16	.00	
4310									
8 /17	02/10/17	21		001-001660	5814 CITY OF HANFORD		3,576.87	.00	FEB17 DISPATCH SERVIC
TOTAL						.00	3,576.87	.00	
4340									
8 /17	02/10/17	21		000009186713	5516 AT&T		19.64	.00	939-103-4010
8 /17	02/10/17	21		000009186710	5516 AT&T		1.95	.00	939-103-4007
8 /17	02/10/17	21		9736454JAN16	0363 P G & E		21.68	.00	12/16/16-01/17/17
8 /17	02/10/17	21		000009157592	6200 AT&T		33.01	.00	939-105-2729
TOTAL						.00	76.28	.00	
TOTAL						.00	6,952.31	.00	
TOTAL						.00	6,952.31	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
					UTILITIES				
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.19	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	DEC16/JAN17	2320 CITY OF LEMOORE		33.30	.00	DEC/JAN SERVICES
TOTAL					UTILITIES	.00	104.57	.00	
TOTAL					LLMD ZONE 1 WESTFIELD	.00	104.57	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
					UTILITIES				
8	/17	02/10/17	21	DEC16/JAN17	2320 CITY OF LEMOORE		41.93	.00	DEC/JAN SERVICES
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
TOTAL					UTILITIES	.00	52.11	.00	
TOTAL					LLMD ZONE3 SILVA ESTATES	.00	52.11	.00	

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17
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ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340		UTILITIES							
8 /17	02/10/17	21		DEC16/JAN17	2320 CITY OF LEMOORE		5.40	.00	DEC/JAN SERVICES
TOTAL		UTILITIES				.00	5.40	.00	
TOTAL		LLMD ZONE 6 CAPISTRANO				.00	5.40	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4340	UTILITIES					
8 /17 02/10/17 21			DEC16/JAN17 2320 CITY OF LEMOORE		2.70	.00 DEC/JAN SERVICES
TOTAL	UTILITIES			.00	2.70	.00
TOTAL	LLMD ZONE 9 LA DANTE ROSE			.00	2.70	.00

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
					UTILITIES				
8	/17	02/10/17	21	DEC16/JAN17	2320 CITY OF LEMOORE		26.10	.00	DEC/JAN SERVICES
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
TOTAL					UTILITIES	.00	46.46	.00	
TOTAL					LLMD ZONE 10 AVALON	.00	46.46	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
					UTILITIES				
8	/17	02/10/17	21	DEC16/JAN17	2320 CITY OF LEMOORE		26.77	.00	DEC/JAN SERVICES
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		12.29	.00	12/21/16-01/20/17
TOTAL					UTILITIES	.00	49.24	.00	
TOTAL					LLMD ZONE 12 SUMMERWIND	.00	49.24	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
8 /17	02/10/17	21		DEC16/JAN17	2320 CITY OF LEMOORE		8.10	.00	DEC/JAN SERVICES
TOTAL						.00	8.10	.00	
TOTAL					LLMD ZONE 13 CORNERSTONE	.00	8.10	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
8 /17	02/10/17	21		DEC16/JAN17	2320 CITY OF LEMOORE		.90	.00	DEC/JAN SERVICES
TOTAL						.00	.90	.00	
TOTAL						.00	.90	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
					UTILITIES				
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		17.85	.00	12/21/16-01/20/17
TOTAL					UTILITIES	.00	48.39	.00	
TOTAL					PFMD ZONE 2 DEVANTE	.00	48.39	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
					UTILITIES				
8	/17	02/10/17	21		4729057JAN16 0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21		4729057JAN16 0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21		4729057JAN16 0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21		4729057JAN16 0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21		4729057JAN16 0363 P G & E		10.18	.00	12/21/16-01/20/17
TOTAL					UTILITIES	.00	50.90	.00	
TOTAL					PFMD ZONE 3 SILVA 10	.00	50.90	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
					UTILITIES				
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	4729057JAN16	0363 P G & E		10.18	.00	12/21/16-01/20/17
8	/17	02/10/17	21	DEC16/JAN17	2320 CITY OF LEMOORE		17.10	.00	DEC/JAN SERVICES
TOTAL					UTILITIES	.00	37.46	.00	
TOTAL					PFMD ZONE 4 PARKVIEW	.00	37.46	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

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

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340					UTILITIES				
8 /17	02/10/17	21		DEC16/JAN17	2320 CITY OF LEMOORE		78.30	.00	DEC/JAN SERVICES
TOTAL					UTILITIES	.00	78.30	.00	
TOTAL					PFMD EAST VILLAGE PARK	.00	78.30	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

FUND - 078 - LLMD/PFMD
BUDGET UNIT - 4815F - SAGECREST ESTATES

ACCOUNT	DATE	T/C	ENCUMBR	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
8 /17	02/10/17	21		4729057	JAN16 0363 P G & E		65.95	.00	12/21/16-01/20/17
TOTAL						.00	65.95	.00	
TOTAL						.00	65.95	.00	
TOTAL						.00	550.48	.00	

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SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.fund between '001' and '247' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

FUND - 247 - CITYWIDE CIP FUND
BUDGET UNIT - 9902 - DIF UPDATE

ACCOUNT DATE	T/C	ENCUMBR	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC			
8 /17 02/10/17 21			201720000028 6777 TISCHLERBISE, IN		5,955.00	.00 DEVELOPMENT IMPACT ST
TOTAL			PROFESSIONAL CONTRACT SVC	.00	5,955.00	.00
TOTAL			DIF UPDATE	.00	5,955.00	.00
TOTAL			CITYWIDE CIP FUND	.00	5,955.00	.00
TOTAL REPORT				.00	87,783.83	-2,734.43

PEI
DATE: 02/10/2017
TIME: 11:08:26

CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='17' and transact.period='8' and transact.batch='VM021017'
ACCOUNTING PERIOD: 8/17

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020							
	8 /17	02/10/17	21	6150 CLASSIC SOCCER		167.31	HANOVER JERSEYS
TOTAL					.00	167.31	
2248							
	8 /17	02/10/17	21	6150 CLASSIC SOCCER	167.31		HANOVER JERSEYS
TOTAL					167.31	.00	
TOTAL				GENERAL FUND	167.31	167.31	
TOTAL REPORT					167.31	167.31	

CITY OF LEMOORE
REVENUE TRANSACTION ANALYSIS

```
SELECTION CRITERIA: transact.yr='17' and transact.period='8' and transact.account between '3000' and '3999' and transact.batch='VM02
ACCOUNTING PERIOD: 8/17
```

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

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES	DESCRIPTION
3625									
8 /17	02/10/17	21	0	02062017	T2254 LEANNA AMBRIZ		-150.00		REFUND- VET HALL
8 /17	02/10/17	21	0	02012017	T2001 DENISE CUEVAS		-150.00		REFUND-VET HALL
TOTAL						.00	-300.00	.00	
3681									
8 /17	02/10/17	21	0	02072017	T2255 MADISON PUCKETT		-40.00		REFUND-SPANISH 101
TOTAL						.00	-40.00	.00	
TOTAL						.00	-340.00	.00	
TOTAL						.00	-340.00	.00	
TOTAL REPORT						.00	-340.00	.00	