

11/07/17
City Council Meeting

**Handouts received after
agenda posted**



General Fund Community Investment Program Review

Study Session 11/07/2017

Heather J. Corder – Finance Director



Projects in Approved Budget

SCHEDULE 3								
SUMMARY OF FUND TRANSACTIONS								
		FUNDS AVAILABLE			APPROPRIATIONS			
		ESTIMATED					DEBT	PROJECTED
		FUND BALANCE	RECEIPTS/ TRANSFERS	AVAILABLE BALANCE	OPERATING	CAPITAL	SERVICE	FUND BALANCE
		7/1/2017						6/30/2018
001	GENERAL FUND	-	11,434,330	11,434,330	11,317,154	-	-	117,176
001	GENERAL FUND RESERVE	2,704,930		2,704,930	-		-	2,704,930
001	GENERAL FUND RESERVE - CIP	5,045,070	-	5,045,070	-	4,645,070	-	400,000
001	GENERAL FUND RESERVE - ASSET REPL.	1,500,000	-	1,500,000	-	218,000	-	1,282,000
020	TRAFFIC SAFETY FUND	427,700	5,800	433,500	-	440,000	-	(6,500)
027	TE/STP(RTPA)	756,750	161,600	918,350	-	117,500	-	800,850
028	GRANTS - FEDERAL	1,051,230	-	1,051,230	-	1,051,230	-	-
030	GRANTS - OTHER	1,326,000	-	1,326,000	-	1,326,000	-	-
033	TRANSPORTATION	2,519,000	501,500	3,020,500	-	-	-	3,020,500
034	GAS TAX	1,019,300	763,280	1,782,580	-	392,000	-	1,390,580
035	CDBG/HOME	-	-	-	-	-	-	-
040	FLEET MAINTENANCE	(491,720)	785,800	294,080	884,560	-	-	(590,480)
042	RISK MANAGEMENT	30,000	970,000	1,000,000	1,000,000	-	-	-
045	GOLF COURSE FUND	(148,520)	1,065,000	916,480	1,081,130	-	191,128	(355,778)
049	ENTERPRISE GRANT	(237,375)		(237,375)	-	-	-	(237,375)
049A	REFUSE GRANT	556,484		556,484	-	-	-	556,484
049B	SEWER GRANT	-		-	-	-	-	-
050	WATER FUND	1,506,730	4,367,600	5,874,330	3,470,459	612,000	-	1,791,871
056	REFUSE FUND	1,811,920	2,972,600	4,784,520	2,579,635	292,000	-	1,912,885
060	WASTEWATER/STORM DRAIN FUND	9,376,060	3,418,500	12,794,560	2,134,250	296,500	-	10,363,810
065	DIF - STREETS EAST	2,483,500	70,300	2,553,800	-	-	-	2,553,800



Projects in Approved Budget

SCHEDULE 5				
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS				
FUND	PROJECT #	PROJECT TITLE	2017-18	2018-19
001	5800	Truck Replacement	260,000	-
001	5801	Turnouts	44,000	-
068	5802	PD Flooring	24,000	-
			328,000	-
		FUNDING SOURCES		
		001 GENERAL FUND	304,000	
		068 DIF GENERAL FACILITIES CAP	24,000	
			328,000	-
		PROFESSIONAL SERVICES		
001	5900	General Plan Update	-	200,000
			-	200,000
		FUNDING SOURCES		
		001 GENERAL FUND	-	200,000
			-	200,000
		ASSET REPLACEMENT ITEMS		
001	4840AR	Three Police Vehicles	160,000	
001	4840AR	Parks Maintenance Truck	58,000	
050/060	4825AR	Water/Wastewater Truck	60,000	
			278,000	-



List of Projects and Cost to General Fund

- ▶ 5108 - City Park Palm Removal - \$35,000
- ▶ 5115 - Palm Tree Removal Heritage - \$64,000
- ▶ 5710 - City Council Chambers - \$30,000



- ▶ 5717 - Citywide ADA Compliance - \$100,000
- ▶ 5720 - New Phone System - \$24,000
- ▶ 5800 - Truck Replacement (Fire) - \$260,000
- ▶ 5801 - Turnouts - \$44,000
- ▶ 5904 - Class and Comp - \$2,500
- ▶ 5712 - Dispatch Center - \$4,088,070

Total Cost to the General Fund

- ▶ \$1,145,070 - If all projects move forward as budgeted.
- ▶ Note that the Dispatch project returned \$3,500,000 to the General Fund



Questions?

KINGS COUNTY ASSOCIATION OF GOVERNMENTS INVITES YOU TO OUR WORKSHOPS



KINGS

REGIONAL VISION

Look at possible transportation investments to improve air quality, traffic, and quality of life in this interactive workshop. Participate in KCAG's Bike and Walk Plan too!



Wednesday, November 1
6:30 – 8:30 PM
Avenal Theater
233 E Kings St
Avenal, CA

Thursday, November 9
6:30 – 8:30 PM
Multi-Purpose Room
Administration Building (Bldg. #1)
Kings County Government Center
1400 W. Lacey Blvd.
Hanford, CA

www.KingsRegionalVision.com



Salary Schedule Table 1

TITLE	RANGE		PAY STEPS					
			1	2	3	4	5	6
ACCOUNT CLERK	15	MONTHLY	2638	2770	2908	3054	3207	3367
		YEARLY	31,657	33,239	34,901	36,646	38,479	40,403
ACCOUNT CLERK II	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
ACCOUNT TECHNICIAN	44	MONTHLY	3520	3697	3881	4075	4279	4493
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
ACCOUNTANT	61	MONTHLY	4169	4378	4597	4827	5068	5321
		YEARLY	50,032	52,533	55,160	57,918	60,814	63,855
ADMINISTRATIVE ASSISTANT I	23	MONTHLY	2857	2999	3149	3307	3472	3646
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ADMINISTRATIVE ASSISTANT II	28	MONTHLY	3002	3152	3310	3476	3649	3832
		YEARLY	36,028	37,829	39,721	41,707	43,792	45,982
ASSISTANT CITY MANAGER	123	MONTHLY	7727	8113	8519	8945	9392	9861
		YEARLY	92,720	97,356	102,223	107,335	112,701	118,336
BUILDING INSPECTOR	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
BUILDING PERMIT TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
CITY CLERK / HR MANAGER	104	MONTHLY	6396	6715	7051	7404	7774	8163
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
CITY MANAGER	142	MONTHLY	9335	9801	10291	10806	11346	11914
		YEARLY	112,015	117,616	123,497	129,672	136,155	142,963
COMMUNITY DEVELOPMENT DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
COMMUNITY SERVICES OFFICER	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
EVIDENCE TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
EXECUTIVE ASSISTANT	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
FINANCE DIRECTOR / CFO	122	MONTHLY	7650	8033	8434	8856	9299	9764
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
JUNIOR ACCOUNTANT	51	MONTHLY	3774	3963	4161	4369	4588	4817
		YEARLY	45,293	47,558	49,936	52,432	55,054	57,807
MAINTENANCE COORDINATOR	50	MONTHLY	3737	3924	4120	4326	4542	4770
		YEARLY	44,845	47,087	49,441	51,913	54,509	57,234
MAINTENANCE WORKER I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
MAINTENANCE WORKER II	21	MONTHLY	2800	2940	3087	3242	3404	3574
		YEARLY	33,604	35,284	37,048	38,901	40,846	42,888
MANAGEMENT ANALYST	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
EQUIPMENT MECHANIC I	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792

Salary Schedule Table 1

TITLE	RANGE		PAY STEPS					
			1	2	3	4	5	6
EQUIPMENT MECHANIC II	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
OFFICE ASSISTANT I	2	MONTHLY	2318	2434	2556	2683	2817	2958
		YEARLY	27,815	29,206	30,666	32,200	33,810	35,500
OFFICE ASSISTANT II	14	MONTHLY	2612	2743	2880	3024	3175	3334
		YEARLY	31,343	32,910	34,556	36,284	38,098	40,003
PARKS & RECREATION DIRECTOR	108	MONTHLY	6655	6988	7338	7704	8090	8494
		YEARLY	79,864	83,857	88,050	92,453	97,075	101,929
PAYROLL TECHNICIAN	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
PLANNING TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
POLICE CHIEF	133	MONTHLY	8535	8962	9410	9880	10374	10893
		YEARLY	102,420	107,541	112,918	118,564	124,492	130,717
POLICE COMMANDER	111	MONTHLY	6857	7200	7560	7938	8335	8751
		YEARLY	82,284	86,398	90,718	95,254	100,017	105,017
POLICE CORPORAL	72	MONTHLY	4652	4884	5128	5385	5654	5937
		YEARLY	55,819	58,610	61,540	64,617	67,848	71,241
POLICE CORPORAL AA	77	MONTHLY	4889	5133	5390	5659	5942	6240
		YEARLY	58,666	61,600	64,680	67,914	71,309	74,875
POLICE CORPORAL BA	82	MONTHLY	5138	5395	5665	5948	6246	6558
		YEARLY	61,659	64,742	67,979	71,378	74,947	78,694
POLICE OFFICER	57	MONTHLY	4007	4207	4417	4638	4870	5114
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
POLICE OFFICER AA	62	MONTHLY	4211	4422	4643	4875	5119	5374
		YEARLY	50,532	53,059	55,712	58,497	61,422	64,493
POLICE OFFICER BA	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
POLICE RECORDS SUPERVISOR	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
POLICE RECORDS TECHNICIAN I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
POLICE RECORDS TECHNICIAN II	21	MONTHLY	2800	2940	3087	3242	3404	3574
		YEARLY	33,604	35,284	37,048	38,901	40,846	42,888
POLICE SERGEANT	87	MONTHLY	5400	5670	5954	6252	6564	6892
		YEARLY	64,804	68,044	71,446	75,019	78,770	82,708
POLICE SERGEANT AA	92	MONTHLY	5676	5960	6258	6570	6899	7244
		YEARLY	68,110	71,515	75,091	78,845	82,788	86,927
POLICE SERGEANT BA	97	MONTHLY	5965	6264	6577	6906	7251	7613
		YEARLY	71,584	75,163	78,921	82,867	87,011	91,361
PUBLIC WORKS DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
RECREATION COORDINATOR	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
RECREATION SPECIALIST	23	MONTHLY	2857	2999	3149	3307	3472	3646
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750

Salary Schedule Table 1

TITLE	RANGE		PAY STEPS					
			1	2	3	4	5	6
SENIOR MAINTENANCE WORKER	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
SENIOR WASTEWATER UTILITY OPERATOR	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
SENIOR WATER UTILITY OPERATOR	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
SUPERINTENDENT	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
UTILITES MANAGER	96	MONTHLY	5906	6202	6512	6837	7179	7538
		YEARLY	70,875	74,419	78,140	82,047	86,149	90,457
WASTEWATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WASTEWATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WASTEWATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301
WATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301

SALARY SCHEDULE
Effective January 1, 2018

Salary Schedule Table 2

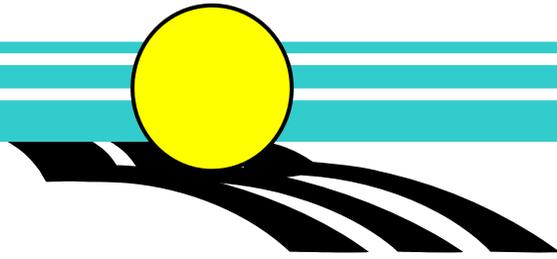
TITLE	RANGE		1	2	3	4	5	6
ACCOUNT CLERK I	23	BI-WEEKLY	1,318	1,384	1,454	1,526	1,603	1,683
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ACCOUNT CLERK II	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
ACCOUNT TECHNICIAN	52	BI-WEEKLY	1,759	1,847	1,940	2,037	2,139	2,246
		YEARLY	45,746	48,033	50,435	52,957	55,605	58,385
ACCOUNTANT	69	BI-WEEKLY	2,084	2,188	2,297	2,412	2,533	2,659
		YEARLY	54,177	56,886	59,730	62,717	65,853	69,145
ADMINISTRATIVE ASSISTANT I	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
ADMINISTRATIVE ASSISTANT II	36	BI-WEEKLY	1,501	1,576	1,654	1,737	1,824	1,915
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
ASSISTANT CITY MANAGER	131	BI-WEEKLY	3,862	4,055	4,257	4,470	4,694	4,929
		YEARLY	100,402	105,422	110,693	116,228	122,039	128,141
BUILDING INSPECTOR	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
BUILDING PERMIT TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
CITY CLERK / HR MANAGER	112	BI-WEEKLY	3,196	3,356	3,524	3,700	3,885	4,080
		YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
CITY MANAGER	150	BI-WEEKLY	4,665	4,899	5,143	5,401	5,671	5,954
		YEARLY	121,297	127,361	133,730	140,416	147,437	154,809
COMMUNITY DEVELOPMENT DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
COMMUNITY SERVICES OFFICER	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
EVIDENCE TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
EXECUTIVE ASSISTANT	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
FINANCE DIRECTOR / CFO	130	BI-WEEKLY	3,823	4,015	4,215	4,426	4,647	4,880
		YEARLY	99,408	104,378	109,597	115,077	120,831	126,873
JUNIOR ACCOUNTANT	59	BI-WEEKLY	1,886	1,981	2,080	2,184	2,293	2,408
		YEARLY	49,046	51,498	54,073	56,777	59,616	62,597
MAINTENANCE COORDINATOR	58	BI-WEEKLY	1,868	1,961	2,059	2,162	2,270	2,384
		YEARLY	48,560	50,988	53,538	56,215	59,025	61,977
MAINTENANCE WORKER I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
MAINTENANCE WORKER II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
MANAGEMENT ANALYST	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
EQUIPMENT MECHANIC I	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
EQUIPMENT MECHANIC II	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756

TITLE	RANGE		1	2	3	4	5	6
OFFICE ASSISTANT I	10	BI-WEEKLY	1,158	1,216	1,277	1,341	1,408	1,479
		YEARLY	30,120	31,626	33,207	34,868	36,611	38,442
OFFICE ASSISTANT II	22	BI-WEEKLY	1,305	1,371	1,439	1,511	1,587	1,666
		YEARLY	33,940	35,637	37,419	39,290	41,254	43,317
PARKS & RECREATION DIRECTOR	116	BI-WEEKLY	3,326	3,493	3,667	3,850	4,043	4,245
		YEARLY	86,481	90,805	95,346	100,113	105,118	110,374
PAYROLL TECHNICIAN	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
PLANNING TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
POLICE CHIEF	141	BI-WEEKLY	4,266	4,479	4,703	4,938	5,185	5,444
		YEARLY	110,906	116,452	122,274	128,388	134,807	141,548
POLICE COMMANDER	119	BI-WEEKLY	3,427	3,598	3,778	3,967	4,166	4,374
		YEARLY	89,102	93,557	98,235	103,146	108,304	113,719
POLICE CORPORAL	80	BI-WEEKLY	2,325	2,441	2,563	2,691	2,826	2,967
		YEARLY	60,444	63,466	66,639	69,971	73,470	77,143
POLICE CORPORAL AA	85	BI-WEEKLY	2,443	2,566	2,694	2,828	2,970	3,118
		YEARLY	63,527	66,704	70,039	73,541	77,218	81,079
POLICE CORPORAL BA	90	BI-WEEKLY	2,568	2,696	2,831	2,973	3,121	3,277
		YEARLY	66,768	70,106	73,611	77,292	81,157	85,214
POLICE OFFICER	65	BI-WEEKLY	2,002	2,103	2,208	2,318	2,434	2,556
		YEARLY	52,063	54,666	57,400	60,270	63,283	66,447
POLICE OFFICER AA	70	BI-WEEKLY	2,105	2,210	2,320	2,436	2,558	2,686
		YEARLY	54,719	57,455	60,328	63,344	66,511	69,837
POLICE OFFICER BA	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
POLICE RECORDS SUPERVISOR	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
POLICE RECORDS TECHNICIAN I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
POLICE RECORDS TECHNICIAN II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
POLICE SERGEANT	95	BI-WEEKLY	2,699	2,834	2,976	3,124	3,281	3,445
		YEARLY	70,173	73,682	77,366	81,235	85,296	89,561
POLICE SERGEANT AA	100	BI-WEEKLY	2,837	2,978	3,127	3,284	3,448	3,620
		YEARLY	73,753	77,441	81,313	85,378	89,647	94,130
POLICE SERGEANT BA	105	BI-WEEKLY	2,981	3,130	3,287	3,451	3,624	3,805
		YEARLY	77,515	81,391	85,460	89,734	94,220	98,931
PUBLIC WORKS DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
RECREATION COORDINATOR	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
RECREATION SPECIALIST	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
SENIOR MAINTENANCE WORKER	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
SENIOR WASTEWATER UTILITY OPERATOR	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756

Effective January 1, 2018

Salary Schedule Table 2

TITLE	RANGE		1	2	3	4	5	6
SENIOR WATER UTILITY OPERATOR	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
SUPERINTENDENT	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
UTILITES MANAGER	104	BI-WEEKLY	2,952	3,099	3,254	3,417	3,588	3,767
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
WASTEWATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WASTEWATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WASTEWATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551
WATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551



LEMOORE
CALIFORNIA

LEMOORE CITY COUNCIL
COUNCIL CHAMBER
429 C STREET
November 7, 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 General Fund Community Investment Program Review (Corder)

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. Conference with Labor Negotiator
Government Code Section 54957.6
Agency Negotiator: Jenell Van Bindsbergen, City Attorney
Employee Organizations: General Association of Service Employees and Unrepresented Employees
2. 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
Two Cases
3. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
Hill v. City of Lemoore
Case No. 1:17-CV-01395-DAD-EPG
4. Public Employee Performance Evaluation
Government Code Section 54957
Title: City Manager

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

- 1-1 Oath of Office for New Lemoore Police Department Chaplain (Smith)
- 1-2 Recognition of Lemoore Police Department Explorer Unit (Smith)

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 – October 17, 2017
- 3-2 Approval – Leprino Foods Company Foundation Donation in the Amount of \$12,124
- 3-3 Approval – Investment Report for the Month Ended August 30, 2017
- 3-4 Approval – SB 1 Road Maintenance and Rehabilitation Account Project List – Resolution 2017-29

PUBLIC HEARINGS – Section 4

No Public Hearings

NEW BUSINESS – Section 5

- 5-1 Report and Recommendation– Resolution 2017-30 Regarding the Intention to Issue a Tax Exempt Obligations to Finance Water Projects
- 5-2 Report and Recommendation - Resolution 2017-31 Ratifying the Tentative Agreement Which Outlines the Changes to the Memorandum of Understanding with Lemoore General Association of Service Employees Unit
- 5-3 Report and Recommendation – Resolution 2017-32 Ratifying the Tentative Agreement Which Outlines the Changes to the Memorandum of Understanding with Lemoore Police Officers Association
- 5-4 Report and Recommendation – Resolution 2017-33 Ratifying the Tentative Agreement Which Outlines the Changes to the Memorandum of Understanding with Lemoore Police Sergeants Association
- 5-5 Report and Recommendation – Resolution 2017-34 Approving Changes in the Wages and Benefits for the Unrepresented Employees of the City and Adopting a New Salary Matrix



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Staff Report

Item No: SS-1

To: Lemoore City Council

From: Heather J. Corder, Finance Director

Date: October 16, 2017

Meeting Date: November 7, 2017

Subject: General Fund Community Investment Program Review

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:

Information Only.

Subject/Discussion:

In the approved Fiscal Year 2017-2018 budget there are a total of nine (9) CIP projects that are funded with general fund dollars. Below is a list of the projects with a short description and the total budget.

5108 – City Park Palm Removal - \$35,000

Remove the palm trees at City Park due to safety and maintenance concerns. This project includes funding a few replacement trees. Due to the size of the large palm trees, they are difficult for the staff to maintain. The palm roots have damaged irrigation lines and have attracted vermin and undesirable wildlife within the foliage and root systems. Additionally, residents have expressed safety concerns with the falling palm fronds. Existing trees provide a limited shade benefit, however do create a sense of ambiance.

5115 – Palm Tree Removal Heritage - \$64,000

Remove the palm trees at Heritage Park, located near Hanford Armona Road and 18th Avenue, due to safety and maintenance concerns. Due to the size of the large

palm trees, they are difficult for the staff to maintain. The palm roots have damaged irrigation lines and have attracted vermin and undesirable wildlife within the foliage and root systems. Additionally, residents have expressed safety concerns with the falling palm fronds.

5710 – City Council Chambers - \$30,000

The Council Chambers were likely last updated in 1993 during the initial construction. This project will update the meeting space to provide visual equipment for the public and City Council to view presentations, replace the sound and recording system.

5712 – Regional Dispatch Center - \$6,210,000 (\$4,088,070 General Fund Budget)

Currently, Lemoore Police and Fire Departments contract with Hanford Police Department for police and fire dispatch services. After extensive review of options related to regionalization and consolidation of dispatch services, it has been determined that those methods are cost prohibitive. City Staff is now exploring the option of construction a dispatch facility for the City of Lemoore and the possibility of operating a dedicated dispatch center for Lemoore public safety agencies. Staff is confident that the \$3,500,000 general fund allocation for this project can be returned to the general fund reserves.

5717 – Citywide ADA Compliance - \$100,000

Address Americans with Disabilities Act (ADA) compliance throughout the City. The City conducted an ADA assessment in 2009 that assessed ADA at City facilities and Public rights-of-way. This project is to provide ongoing funding to address ADA compliance throughout the City. ADA compliance is conducted at the time the City initiates other capital projects. This funding is to address stand-alone ADA compliance.

5720 – New Phone System - \$60,000

Upgrade phone system citywide with voice over IP systems. The existing phone system is currently 15 years old. The system is no longer serviceable and parts/phones are becoming obsolete.

5800 – Truck Replacement (Fire) – \$260,000

Currently, the fire department utilizes a 2004 squad truck as the primary first responder vehicle for grass fires, traffic accidents and medical calls. A 1994 squad truck serves as a back-up vehicle in case the 2004 truck is unavailable. As the 1994 vehicle is obsolete (useful life of squad trucks is typically 15-20 years), this request is to replace the 2004 truck as the primary responding vehicle with a new fire squad truck that will have the capability to address small house fires, medical calls, traffic accidents and grass fires. The 1994 truck would be retired and the 2004 vehicle would become the secondary/back-up unit.

5801 – Turnouts – \$44,000

Fire volunteers use "turnouts" as their personal protective equipment (PPE) when responding to calls for service. The turnouts have a useful life of approximately ten (10) years, at which point they must be replaced. There are 35 volunteers and some of the volunteers have two (2) sets of turnouts, one at the Main Fire

Department, located at Fox and C Streets, and one set at the north station, located near Cinnamon Street and 18th Avenue. The second set of turnouts allows the volunteers to easily respond from either station, based on location of the call, and the location of the volunteer at the time the call is received.

5904 – Class and Comp – \$2,500

Class and Comp was budgeted in FY2016-2017. Due to delays in receiving the report the final payment was not issued until the current fiscal year.

Financial Consideration(s):

None.

Alternatives or Pros/Cons:

None.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Information Only.

Attachments:

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

Review:

- Finance
- City Attorney
- City Manager
- City Clerk

Date:

- 10/16/17
- 11/3/2017

**October 17, 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: Interim City Manager Olson; City Attorney Van Bindsbergen; Development Services Director Holwell; Police Chief Smith; Finance Director Corder; City Clerk/ HR Manager Venegas.

Special Guest: Kings County District Attorney Keith Fagundes

PUBLIC COMMENT

There was no Public Comment.

5:30 pm STUDY SESSION

SS-1 Presentation on Kings County Victim Witness Advocate Services

Interim City Manager Olson announced Kings County District Attorney Keith Fagundes who in turn announced Managing DA Phillip Espinshade and Georgina Marovia with Victim Witness Center.

Mr. Espinshade stated 1 in 4 women and 1 in 7 men will be victims in their lifetime of violent domestic violence. Teen dating violence statistics finds 1 in 3 teens will be a victim before they are 20 years old.

They keys to combating domestic violence are aggressive prosecution, aggressive investigation, service to the victim and awareness to the community.

Victims Services Unit provides services to the victim. Domestic violence is very challenging to prosecute due to a variety of reasons.

Georgina Marovina stated the services include counseling, reimbursement for medical bills, moving expenses up to \$2,000 which includes emergency overnight hotel costs. Assist DA's with restraining orders, set up meetings, sit on stand with victim on stand in court, will communicate all parts of the court process to the victim. Will assist in referring to other agencies if a service is not provided through Victim Services Unit.

Funding is primarily through CalOES which is grant funded.

Vertical prosecution has been very successful. When a case comes into the unit, the same prosecutor files the case and follows it all the way through to sentencing.

Victim Witness will be doing a presentation to KCAO in the future.

All were invited to the Purple Party Luncheon on Monday, October 23, 2017.

A separate DA emergency fund is available to accept donations which benefits victims when grants are not accessible.

Council Member Blaire expressed her appreciation for this item.

SS-2 ChargePoint Electric Vehicle Charging Stations

Kevin Christopher with ChargePoint provided a presentation with the following:

- *EV Charging happens where life happens*
 - *At home*
 - *At work*
 - *Around town*
 - *Out of town*
- *About ChargePoint*
 - *Largest community of EV drivers*
 - *Charging everywhere*
 - *We're established and growing*
- *ChargePoint footprint*
 - *Property owners choose us*
 - *Drivers choose us*
- *Why this matters*
 - *California is a top market for electric vehicle sales and auto OEMS have committed to vehicle electrification across the board*
 - *Charging utilization means increased electric costs from the utility typically paid out of pocket by the property*
 - *ChargePoint can cover 100% of the on-going operations on the new chargers*
- *Express Plus Group's Mission*
 - *ChargePoint EPG is looking to provide high speed EV charging amenities along national and state highway routes*
 - *ChargePoint offering a 100% funded project that includes:*
 - *Express Plus Fast Chargers*
 - *Level 2 charging ports*
 - *All installation (permitting, construction, and new utility service)*
 - *All ongoing operations and maintenance including electrical costs*
- *ChargePoint will own, operate and maintain the stations at own expense over a 15 year term (option to auto renew)*
- *National high speed charging vision*
 - *Nationwide*
 - *EV Adoption*
 - *Future-proof*
 - *Unsurpassed driver experience*
 - *Collaborative*
- *Express Plus Station*
- *Sample Site Layout*
- *Advantages to You*

Potential location of a ChargePoint station is at the Lemoore Train Depot.

Consensus by Council to proceed with ChargePoint.

CLOSED SESSION PUBLIC COMMENT

There was no public comment.

At 6:24 p.m., Council adjourned to Closed Session.

CLOSED SESSION

1. Conference with Labor Negotiator
Government Code Section 54957.6
Agency Negotiator: Jenell Van Bindsbergen, City Attorney
Employee Organizations: General Association of Service Employees, Lemoore
Police Officers Association, Lemoore Police Sergeants Unit, Unrepresented
Employees
2. Conference with Real Property Negotiators
Government Code Section 54956.8
Property: 80 Acres in Industrial Park
Agency Negotiator: City Manager and City Attorney
Negotiating Party: John Kashian
Under Negotiation: Price and Terms

ADJOURNMENT

At 7:28 p.m., Council adjourned.

**October 17, 2017 Minutes
Lemoore City Council
Regular City Council Meeting**

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: Interim City Manager Olson; City Attorney Van Bindsbergen; Acting Public Works Director Rivera; Development Services Director Holwell; Police Chief Smith; Finance Director Corder; City Clerk/ HR Manager Venegas; Quad Knopf Engineer Joyner.

CLOSED SESSION REPORT

Nothing to report out.

AGENDA DELETION

Pull Item 1-1 from the agenda.

Motion by Council Member Chedester, seconded by Council Member Neal, to pull Item 1-1 from the agenda.

Ayes: Chedester, Neal, Brown, Blair, Madrigal

PUBLIC COMMENT

Jan Savage informed Council a Senior Center board meeting was held today and thank you to Nathan Olson, Heather Corder and Frank Rivera for attending.

Pastor Aaron Ash said his church has confirmed donation of 623 pairs of shoes to all of the students at Lemoore Elementary on December 14, 2017.

CEREMONIAL / PRESENTATION – Section 1

1-1 Recognition of Red Ribbon Week T-shirt Design

Item pulled.

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

2-1 Department & City Manager Reports

Development Services Director Holwell provided a brief update on several housing projects in Lemoore as well as the ARCO gas station, Dollar General, warehouse and PG&E project.

Finance Director Corder provided the budget review from the staff level and year to date expenses were expected at 25% of budget but currently at 21% excluding CIP projects. Revenues are at 10.91% with cost allocation removed. Sales tax is 21% of budget with only two months posted, exceeding by 5%.

Acting Public Works Director provided the solar panel maintenance update. A final punch list will be provided to the contractor for the Senior Center. Also working on getting the extension for the project from CDBG. AT&T has submitted a project plan to remove sidewalk in order to update fiber in the College Park subdivision.

Police Chief Smith stated Red Ribbon Week will be October 23-31st and all are invited to attend the activities. Community Services Officer Perez provided the Red Ribbon week schedule for the week with the conclusion of all events to take place on Saturday, October 28, 2017 from 10-1pm at Lions Park.

Interim City Manager Olson will add a section for meetings and upcoming events to the weekly report. Mr. Olson met with the American Legion for the Rib and Bean. Met with Superintendent Cheryl Hunt regarding issues near elementary schools. Ms. Hunt said thank you to Officer Ward as the speeding and illegal u-turns has declined in the area of Cinnamon School as a result of his efforts.

CONSENT CALENDAR – Section 3

- 3-1 Approval – Minutes – Regular Meeting – October 3, 2017
- 3-2 Approval – Second Reading – Ordinance 2017-13 Amending Chapter 5 of Section 1 of the Lemoore Municipal Code relating to the Mayor and City Council
- 3-3 Approval – Agreement with CrisCom for Governmental Affairs Consulting Services including lobbying, grant services and governmental outreach with State of California and Federal agencies
- 3-4 Approval – Memorandum of Understanding between the City of Lemoore and Kings County Economic Development Corporation for growth and development of industrial business opportunities

Items 3-2, 3-3 and 3-4 were pulled for separate consideration.

Motion by Council Member Chedester, seconded by Council Member Neal, to approve Consent Calendar Item 3-1.

Ayes: Chedester, Neal, Brown, Blair, Madrigal

- 3-2 Approval – Second Reading – Ordinance 2017-13 Amending Chapter 5 of Section 1 of the Lemoore Municipal Code relating to the Mayor and City Council

Tom Reed spoke.

Motion by Council Member Brown, seconded by Council Member Neal, to approve Consent Calendar item 3-2 as presented.

Ayes: Brown, Neal, Chedester, Blair, Madrigal

- 3-3 Approval – Agreement with CrisCom for Governmental Affairs Consulting Services including lobbying, grant services and governmental outreach with State of California and Federal agencies

*Spoke: Connie Wlaschin
Chuck Jelloain
Police Chief Smith*

Motion by Council Member Blair, seconded by Council Member Chedester, to approve Consent Calendar item 3-3 as presented.

Ayes: Blair, Chedester, Brown, Neal, Madrigal

- 3-4 Approval – Memorandum of Understanding between the City of Lemoore and Kings County Economic Development Corporation for growth and development of industrial business opportunities

*Spoke: John Lehn, President/CEO of Kings EDC
Myeshia Neal
Jay Salyer, Economic Development Manager with Kings EDC*

Motion by Council Member Chedester with no second. Motion fails due to lack of a second.

Item failed.

PUBLIC HEARINGS – Section 4

4-1 2015 Urban Water Management Plan – Resolution 2017-27 (Rivera)

*Public Hearing opened at 8:51 p.m. No one spoke.
Public Hearing closed at 8:51 p.m.*

Motion by Council Member Chedester, seconded by Council Member Brown, to approve Resolution 2017-27 adopting the 2015 Urban Water Management Plan (UWMP).

Ayes: Chedester, Brown, Blair, Neal, Madrigal

NEW BUSINESS – Section 5

5-1 Reclassification and Retitling Certain Positions and Adoption of Job Descriptions for the City of Lemoore – Resolution 2017-28

Tom Reed spoke.

Motion by Council Member Blair, seconded by Council Member Brown, to adopt Resolution 2017-28 to adopt the reclassification, retitles and the job descriptions as described in the Resolution.

Ayes: Blair, Brown, Chedester, Neal, Madrigal

5-2 Comprehensive Review of City Ordinances

*Spoke: Police Chief Smith
Tom Reed
Janie Venegas
Marlena Brown*

Motion by Council Member Chedester, seconded by Council Member Brown, to approve the hiring of Lozano Smith to review all city ordinances but wait for next fiscal year to add to budget.

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

CITY COUNCIL REPORTS AND REQUESTS – Section 6

6-1 City Council Reports / Requests

Council Member Blair said thank you to Interim City Manager Olson as his communication skills are much nicer this week. Thank you to Acting Public Works Director Rivera for the solar panel update. Attended a meeting with Fiona Ma and Betty Ye from the State Board of Equalization and Controllers officer regarding good standing financial practices. Will also be attending a tour of base on Friday.

Council Member Brown said thank you to staff and the City Manager. Economic Development will bring things to our City and get aggressive. Looking forward to the joint Council meeting with the Planning Commission. Thank you to the audience for attending.

Council Member Chedester said thank you to the City Attorney and City Manager for their hard work.

Mayor Pro Tem Neal said thank you to Council. This is one of the most unique Councils. Thank God for our Mayor and City Manager. The City Manager has taken on extra and beyond and has stepped it up. Appreciate what the City Attorney is doing as well. Thank you to everyone for being in attendance.

Mayor Madrigal said thank you to city staff for all their hard work. Thank you to the public as their comments help make sound decisions. Also, honored to be the key note speaker on Friday at the navy base hospital for their Hispanic Heritage month.

ADJOURNMENT

At 9:37 p.m., the meeting adjourned.

ATTEST:

APPROVED:

Marisa Lourenco
Deputy City Clerk

Ray Madrigal
Mayor



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Staff Report

Item No: 3-2

To: Lemoore City Council

From: Sheila Taylor, Recreation Coordinator

Date: October 12, 2017

Meeting Date: November 7, 2017

Subject: Leprino Foods Company Foundation Donation in the Amount of \$12,124

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 type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve a budget adjustment of \$12,124 for the purchase of a fence to protect the boxing ring and spring floor in the recreation center.

Subject/Discussion:

Recreation Staff applied for a donation from the Leprino Foods Company Foundation to pay for a fence around the boxing ring and spring floor at the Recreation Center. Staff also applied for a donation to purchase basketball hoops for \$6,000 to be used for a 3 on 3 inaugural outdoor basketball tournament in July of 2018. The Leprino Foundation approved both requests and presented the City of Lemoore with a check in the amount of \$12,124.00. The check was deposited into General Fund Miscellaneous Revenue, 001-3869.

The fence will keep children from using the spring floor and boxing ring unattended, which will ease the burden of our nighttime attendant. It will also make it a safer place for the community to rent.

Three on three basketball is becoming extremely popular again and Lemoore will be one of the only cities in the valley to host a two-day outdoor tournament. This tournament will bring teams from out of town and present volunteer opportunities and vending

opportunities to many community groups and organizations. Leprino Foods, Inc. has already committed to volunteering at the event.

Financial Consideration

The Leprino Foods Company Foundation donation would cover the cost of the fence and basketball hoops. There will be no impact on the General fund.

Alternatives or Pros/Cons:

Pros:

- The fence will provide a safer environment for our customers.
- The fence will keep the public from interrupting our boxing and cheerleading programs.
- The fence will ease the burden on our nighttime attendant.
- The grant takes a big part of the financial burden away from developing a yearly 3 on 3 basketball tournament.

Cons:

- None noted

Commission/Board Recommendation:

NA

Staff Recommendation:

Staff recommends that City Council accept the donation from Leprino Foods, and approve the budget adjustment to 4242-4220, Recreation Operating Supplies.

Attachments:

- Resolution:
- Ordinance:
- Map
- Contract
- Other
List: Budget Adjustment

Review:

- Finance
- City Attorney
- City Manager
- City Clerk

Date:

- 10/30/17
- 11/3/2017



CITY OF LEMOORE BUDGET AMENDMENT FORM

Date: 10/13/2017	Request By: Michelle Speer
Requesting Department: Parks & Recreation	

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	001	3869	\$ 12,124.00	\$ (12,124.00)	\$ -

TO:

Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget
001	4242	4220	\$ 74,150.00	\$ 12,124.00	\$ 86,274.00

JUSTIFICATION FOR CHANGE/FUNDING SOURCE:

Donation from Leprino Foods.

APPROVALS:

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



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Staff Report

Item No: 3-3

To: Lemoore City Council

From: Heather J. Corder, Finance Director

Date: October 16, 2017 Meeting Date: November 7, 2017

Subject: Investment Report for the Month Ended August 30, 2017

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 investment report for month ended August 30, 2017.

Subject/Discussion:

California Government Code Section 53607 and the City of Lemoore's Investment Policy require the submission of a monthly investment report to the City Council. As of August 30, 2017, the City had \$44.759 million (current market value) in cash and investments and in the average weighted yield to maturity on the City's public fund investments was 0.68%. As required by government code, all investments are in conformity with the City's investment policy and sufficient cash flows are available to meet the next six months of estimated expenditures.

The attached Monthly Investment Report presents the investments held by the City of Lemoore as of August 30, 2017. The Investment Report consists of the following two summaries:

- Summary of Cash and Investments – Provides the total portfolio of the City
- Investments at Market Value by Maturity Date – Provides a list of investment by maturity date, an indication of the liquidity of the investments. The City's investment policy defines what the City can legally invest in under State Law

and City policy. These restrictions in investment types and the terms of allowable investments result in limited yields on City Investments.

As of August 30, 2017, the City had \$44,759,873 (current market value) in cash and investments. The investments included CD's (\$5.1 million), US Government Securities (\$4.99 million) and the State Investment Pool (16.1 million). The City's bank accounts held approximately \$18.5 million.

Thirty-five percent (35.98%) of the City's portfolio is with the State Investment Pool (Local Agency Investment Fund, LAIF) in which the State's Investment experts provide diversified investments in which local agencies can invest. By using the combined size of the participating cities and agencies, the State Pool can provide a better yield, liquidity and investment knowledge than otherwise would be available to a single entity.

Financial Consideration(s):

None.

Alternatives or Pros/Cons:

None.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Receive and file the Monthly Investment Report.

Attachments:

- Resolution:
- Ordinance:
- Map
- Contract
- Other

List: Monthly Investment Report

Review:

- Finance
- City Attorney
- City Manager
- City Clerk

Date:

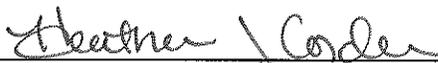
- 10/16/17
- 11/2/17
- 11/2/17

City of Lemoore
Summary of Cash and Investments
As of August 30, 2017

Type	Description	Bank/Agent	Maturity Date	Interest Rate	Amount	Current Market Value
CD	Fixed Term CD	Bank of America	9/15/2017	3.00%	\$ 118,744	\$ 118,744
CD	Fixed Term CD	Bank of America	9/19/2017	3.00%	124,495	124,520
Ckg	Laguna Irrigation District	Bank of America	8/30/2017	0.20%	64,361	64,361
Pool	Local Agency Investment Fund	State Treasurer	8/30/2017	0.92%	16,106,664	16,106,664
Ckg	General Operating Account	Union Bank	8/30/2017	0.01%	9,886,013	9,886,013
Ckg	IOC Account	Union Bank	8/30/2017	0.01%	3,769	3,769
Ckg	General Operating Account	Wells Fargo	8/30/2017	0.00%	3,527,524	3,527,524
Ckg	LMGC	Wells Fargo	8/30/2017	0.03%	306,648	306,648
USGS	US Government Agency Securities	US Bank	10/2/2019	1.25%	5,014,000	4,997,203
CD	First Merchants Bank	Wells Fargo	9/21/2017	1.00%	248,000	248,055
CD	Oldtown Bank	Wells Fargo	11/6/2017	1.00%	249,000	249,162
CD	First Merit Bank (Ohio)	Wells Fargo	2/26/2018	1.30%	248,000	248,350
CD	Municipal Tr & Svgs Bank	Wells Fargo	8/27/2018	1.30%	248,000	248,679
CD	Greenfield Savings Bank	Wells Fargo	10/19/2018	1.50%	248,000	248,888
CD	Sallie Mae Bank	Wells Fargo	11/20/2018	2.05%	200,000	201,081
CD	Third Federal S&L Association	Wells Fargo	11/26/2018	1.60%	248,000	249,093
CD	Mid-Missouri Bank	Wells Fargo	12/19/2018	1.50%	249,000	250,202
CD	Webster Bank	Wells Fargo	1/24/2019	1.90%	200,000	201,009
CD	Washington Trust Westerly	Wells Fargo	2/19/2019	1.70%	247,000	247,364
CD	GE Capital Bank	Wells Fargo	2/21/2019	1.65%	247,000	247,181
CD	Barclays Bank	Wells Fargo	4/15/2019	1.90%	247,000	248,472
CD	Discover Bank	Wells Fargo	6/18/2019	2.00%	247,000	248,483
CD	American Express	Wells Fargo	9/18/2019	2.10%	247,000	248,952
CD	Citi Bank	Wells Fargo	1/14/2020	2.10%	247,000	248,963
CD	HSBC Bank USA	Wells Fargo	3/30/2020	1.25%	246,000	245,951
CD	American Expr Cent	Wells Fargo	6/17/2020	2.25%	247,000	247,840
CD	Capital One Bank USA	Wells Fargo	6/17/2020	2.15%	247,000	247,842
CD	Capital One	Wells Fargo	8/26/2020	2.35%	247,000	250,267
CD	Everbank	Wells Fargo	8/28/2020	2.05%	247,000	247,723
Ckg	Lemoore Redevelopment Agcy	Union Bank	8/30/2017	0.01%	4,741,769	4,741,769
Ckg	RDA IOC Account	Union Bank	8/30/2017	0.01%	9,102	9,102
					\$ 44,757,089	\$ 44,759,873

Average weighted Yield to Maturity: 0.68%

I certify that this report reflects all Government Agency pooled investments and is in conformity with the Investment Policy of the City of Lemoore. A copy of this Investment Policy is available at the Office of the Finance Director. The Investment Program herein shown provides sufficient cash flow liquidity to meet six months of estimated expenditures.

Signed: 
Heather J. Corder, Finance Director

City of Lemore
Investments at Market Value by Maturity Date
As of August 30, 2017

	1 Day to 180 Days	181 Days to 1 year	1 year to 2 years	2 years to 3 years	3 years to 4 years	4 years to 5 years	5+ years	Totals	Percent
Investments									
CASH	18,539,185	-	-	-	-	-	-	18,539,185	41.42%
CD'S	988,831	248,679	2,141,772	1,737,538	-	-	-	5,116,820	11.43%
STATE POOL	16,106,664	-	-	-	-	-	-	16,106,664	35.98%
USGS	-	-	-	4,997,203	-	-	-	4,997,203	11.16%
Totals	35,634,681	248,679	2,141,772	6,734,741	-	-	-	44,759,873	100.00%
Percent	79.61%	0.56%	4.79%	15.05%	0.00%	0.00%	0.00%	100%	-



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Staff Report

Item No: 3-4

To: Lemoore City Council

From: Frank Rivera, Acting Public Works Director

Date: October 13, 2017 Meeting Date: November 7, 2017

Subject: SB 1 Road Maintenance and Rehabilitation Account Project List – Resolution 2017-29

Strategic Initiative:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Safe & Vibrant Community | <input 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 Resolution 2017-29 amending the 2017-2018 CIP Budget to incorporate a list of projects funded by SB 1 Road Repair and Accountability Act.

Subject/Discussion:

On April 28, 2017, the Governor signed Senate Bill (SB) 1, the Road Repair and Accountability Act of 2017. SB 1 increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration fees with inflationary adjustments to tax rates in future years for the purpose of addressing basic road maintenance, rehabilitation and roadway safety needs.

Beginning November 2017, the State Controller will deposit various portions of this new funding into the newly created Road Maintenance and Rehabilitation Account (RMRA). A percentage of this new RMRA funding will be apportioned by formula to eligible cities and counties.

SB 1 emphasizes the importance of accountability and transparency in the delivery of California's transportation programs. Therefore, in order to be eligible for RMRA funding, statute requires cities and counties to provide basic annual RMRA project reporting to the

"In God We Trust"

California Transportation Commission (CTC). Per the program’s requirements, jurisdictions are required to submit to the CTC a resolution documenting the City Council’s approval of a project list with locations, schedule, and estimated useful life of the project before they can receive RMRA funds.

QK, the City Engineer, used their pavement management program to advise the City of the roads in greatest need of rehabilitation. The proposed project list is ranked by priority, though the RMRA program does not require that the projects be completed in any specific order. The list is not all inclusive of the City’s cost needs but is used as a basis to establish a project list and will be updated annually to meet the need of the City.

Project Description	Project Location	Estimated Useful Life	Anticipated Year of Construction
Cinnamon Dr: 19 1/2 Ave to Holly Ave	Cinnamon Drive from 19 1/2 Avenue to Holly Avenue	8-10 Years	2017/2018
19 1/2 Ave: Castle to Cinnamon	19 1/2 Avenue from Castle Way to Cinnamon Drive	8-10 Years	2017/2018
Hanford-Armona Rd: Hwy 41 to Fox	Hanford-Armona Road from Hwy 41 to Fox Street	8-10 Years	2018/2019
Hanford-Armona Rd: Belinda to Canal	Hanford-Armona Road from Belinda Drive to the Canal	8-10 Years	2018/2019
Silverado Dr: 19 1/2 to 19th	Silverado Drive from 19 1/2 Avenue to 19th Avenue	8-10 Years	2018/2019
19 1/2 Ave: Silverado to Bush	19 1/2 Avenue from Silverado Drive to Bush Avenue	8-10 Years	2018/2019
Cedar Lane: 19th to Vine	Cedar Lane from 19th Avenue to Vine Street	8-10 Years	2019/2020
Cinnamon Dr: Balboa to Hanford-Armona	Cinnamon Drive from Balboa to Hanford-Armona Road	8-10 Years	2019/2020

Financial Consideration(s):

The City anticipates receiving an estimated \$148,027 in RMRA funds in the 2017-2018 fiscal year and approximately \$444,054 in the 2018-2019 fiscal year.

Alternatives or Pros/Cons:

City Council could choose to modify the proposed project list.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends City Council adopt Resolution 2017-29, approving the Fiscal Year 2017-2018 SB 1 Project List.

Attachments:

- Resolution: 2017-29
- Ordinance:
- Map
- Contract
- Other
List:

Review:

- Finance
- City Attorney
- City Manager
- City Clerk

Date:

- 11/2/2017
- 11/3/2017

RESOLUTION NO. 2017-29

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
ADOPTING A LIST OF PROJECTS FUNDED BY
SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT**

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 in order to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of the City are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City must adopt a list of all projects proposed to receive funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1 by resolution, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City will receive an estimated \$148,027 in RMRA funding in Fiscal Year 2017-18 from SB 1; and

WHEREAS, the City has undergone a thorough review process of the community's transportation priorities; and

WHEREAS, the City used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects; and

WHEREAS, the funding from SB 1 will help the City maintain and rehabilitate its streets and roads; and

WHEREAS, without revenue from SB 1, the City, would have otherwise been unable to complete some street and road projects; and

WHEREAS, if the Legislature and Governor failed to act, city streets and county roads would have continued to deteriorate, having many and varied negative impacts on our community; and

WHEREAS, cities and counties own and operate more than 81 percent of streets and roads in California, and people are dependent upon a safe, reliable local transportation network; and

WHEREAS, modernizing the local street and road system provides well-paying construction jobs and boosts local economies; and

WHEREAS, the local street and road system is also critical for interconnectivity, multimodal needs, and commerce; and

WHEREAS, police, fire, and emergency medical services all need safe reliable roads to react quickly to emergency calls; and

WHEREAS, maintaining and preserving the local street and road system in good condition will reduce drive times and traffic congestion, improve bicycle safety, and make the pedestrian experience safer and more appealing, which leads to reduce vehicle emissions helping the State achieve its air quality and greenhouse gas emissions reductions goals; and

WHEREAS, restoring roads before they fail also reduces construction time which results in less air pollution from heavy equipment and less water pollution from site run-off; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Lemoore, State of California, as follows:

1. The foregoing recitals are true and correct.
2. The City of Lemoore is adopting the following list of projects planned to be funded with Road Maintenance and Rehabilitation Account revenues:

Project Description	Project Location	Estimated Useful Life	Anticipated Year of Construction
Cinnamon Dr: 19 1/2 Ave to Holly Ave	Cinnamon Drive from 19 1/2 Avenue to Holly Avenue	8-10 Years	2017/2018
19 1/2 Ave: Castle to Cinnamon	19 1/2 Avenue from Castle Way to Cinnamon Drive	8-10 Years	2017/2018
Hanford-Armona Rd: Hwy 41 to Fox	Hanford-Armona Road from Hwy 41 to Fox Street	8-10 Years	2018/2019
Hanford-Armona Rd: Belinda to Canal	Hanford-Armona Road from Belinda Drive to the Canal	8-10 Years	2018/2019

Silverado Dr: 19 1/2 to 19th	Silverado Drive from 19 1/2 Avenue to 19th Avenue	8-10 Years	2018/2019
19 1/2 Ave: Silverado to Bush	19 1/2 Avenue from Silverado Drive to Bush Avenue	8-10 Years	2018/2019
Cedar Lane: 19th to Vine	Cedar Lane from 19th Avenue to Vine Street	8-10 Years	2019/2020
Cinnamon Dr: Balboa to Hanford-Armona	Cinnamon Drive from Balboa to Hanford-Armona Road	8-10 Years	2019/2020

PASSED and ADOPTED by the City Council of the City of Lemoore at a regular meeting held on the 7th day of November by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

ATTEST:

APPROVED:

Marisa Lourenco, Deputy City Clerk

Ray Madrigal, Mayor



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Staff Report

Item No: 5-1

To: Lemoore City Council
From: Heather J. Corder, Finance Director
Date: October 25, 2017 Meeting Date: November 7, 2017
Subject: Resolution 2017-30 Regarding the Intention to Issue a Tax Exempt Obligations to Finance Water Projects.

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:

Adopt Resolution No. 2017-30, regarding the intent to reimburse expenditures for Water projects from the proceeds of future tax exempt bond issuance.

Subject/Discussion:

Lemoore currently has four major water projects in the Community Investment Program, which would require bond financing to complete.

The largest project is a water treatment plant to treat Total Trihalomethanes (TTHM) in the City's water. The State of California has mandated that the City water be treated to new Federal standards. If the City does not comply with the new standards the State may implement fines. The estimated cost of this project is eighteen (18) million dollars.

The City needs to replace the original 18" water line from the North Water Well Field which is located approximately five (5) miles north of the City. The current pipe is the original pipe from the 1960's. This project will replace antiquated lines and allow for additional water resources for the City as well as build in preventative maintenance measures. This project is estimated at six (6) million dollars.

The City needs to drill a new water well in the southeast portion of the City to ensure adequate water supply. The City Engineer conducted a hydrology study and identified this site as a viable water source. To continue to provide clean and safe drinking water to its residents the City must plan for new wells. The cost of this project is \$3,530,000.

The City needs to add a million gallon water storage water tank at the Well 7 site, located at north Bush Street, near West Hills College. This will provide additional water storage to meet demands of the commercial, industrial and future residential customers. The City needs additional water storage to sustain the Leprino Foods plant and the surrounding area water demands. By adding an additional tank, the City would be able to store more water on-site and, when needed, move water from one tank to the other to service the tanks. The cost of this project is estimated at \$1,500,000.

City staff expects that certain project expenditures, including but not limited to those for design and planning, will need to be paid prior to the date of bond issuance. Staff requests authorization that a portion of the proceeds of the bond may be used to reimburse such expenditures.

Staff recommends the City Council adopt the attached Resolution to ensure that, upon the successful issuance of tax-exempt bonds, bond proceeds may be used to reimburse the City for capital expenditures made before the bond issuance date. The Resolution declares the City's intent to issue tax exempt bonds, and it is not an authorization to issue bonds and does not otherwise bind the City into issuing bonds. Staff will return with an authorization resolution prior to issuing bonds. The Resolution stipulates a reasonably expected maximum principal amount not to exceed \$35,000,000.

The "not to exceed" amount is done to facilitate minor changes in financial structure that might be required subsequent to the adoption of the resolution. Such changes are not anticipated at this time.

Financial Consideration(s):

Staff anticipates a bond issuance in early 2018 to finance the construction, with debt service to be paid through the water fund. All projects were included in the 218 water study relating to the water rates that went into effect in January 2017. The Resolution declares the City's intent to issue tax exempt bonds and preserves the option for the City to use bond proceeds for reimbursement of capital expenditures made before the bond issuance date. It is not an authorization to issue bonds or otherwise bind the City into issuing bonds. Staff will return with an authorization resolution prior to issuing bonds.

Alternatives or Pros/Cons:

If City Council does not adopt the attached the Resolution, the City may not be able to use bond proceeds for reimbursement of certain expenditures incurred before completion of the bond issuance process.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Adopt Resolution No. 2017-30, regarding the intention to reimburse expenditures for Water projects from the proceeds of future tax exempt bond issuance.

Attachments:

- Resolution: 2017-30
 - Ordinance:
 - Map
 - Contract
 - Other
- List: TTHM Report

Review:

- Finance
- Bond Council
- City Manager
- City Clerk

Date:

- 10/25/17
- 10/25/17
-
- 11/3/17

RESOLUTION NO. 2017-30

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LEMOORE AUTHORIZING REIMBURSEMENT OF CERTAIN
EXPENDITURES MADE IN CONNECTION WITH THE
FINANCING OF CERTAIN WATER CAPITAL
IMPROVEMENTS**

THE CITY COUNCIL OF THE CITY OF LEMOORE HEREBY FINDS, DETERMINES, RESOLVES AND ORDERS AS FOLLOWS:

Section 1. The City of Lemoore (the “City”) is undertaking certain water capital improvement projects, including the construction and installation of a new well, additional tank storage, replacement transmission lines and mains, and facilities for the water supply treatment to comply with environmental regulation and standards.

Section 2. The City intends that all or a portion of the costs of such projects be paid from proceeds from tax-exempt bonds or other obligations (the “Bonds”) to be issued by the City or a related public entity.

Section 3. The City also intends to expend moneys (other than moneys derived from the issuance of the Bonds) on expenditures relating to the costs of such projects prior to the issuance of the Bonds. Such expenditures would be properly chargeable to a capital account under general federal income tax principles.

Section 4. The City expects to reimburse certain of such capital expenditures with the proceeds of the Bonds.

Section 5. The City expects that the aggregate maximum principal amount of Bonds to be issued to pay for the costs of the projects described in Section 1 (and related issuance costs) will not exceed \$35,000,000.

Section 6. At the time of the reimbursement, the City will evidence the reimbursement in a writing which identifies the allocation of the proceeds of the Bonds to the City for the purpose of reimbursing the City for the capital expenditures made prior to the issuance of the Bonds. The City expects to make the reimbursement allocation no later than 18 months after the later of (i) the date on which the earliest original expenditure is paid or (ii) the date on which the project is placed in service (or abandoned), but in no event later than three years after the date on which the earliest original expenditure for the project is paid.

Section 7. This resolution is adopted in accordance with Section 1.150-2 of the Treasury Regulations.

APPROVED AND ADOPTED this 7th day of November, 2017.

Ray Madrigal, Mayor

ATTEST:

Marisa Lourenco, Deputy City Clerk



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Staff Report

Item No: 5-2

To: Lemoore City Council
From: Michelle Speer, Assistant City Manager
Date: November 3, 2017 Meeting Date: November 7, 2017
Subject: Resolution 2017-31 Ratifying the Tentative Agreement Which Outlines the Changes to the Memorandum of Understanding with Lemoore General Association of Service Employees Unit

- | | |
|--|--|
| <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 Resolution 2017-31 ratifying the tentative agreement which outlines the changes to the Memorandum of Understanding with Lemoore General Association of Service Employees Unit.

Subject/Discussion:

Labor negotiations with the Lemoore General Association of Service Employees Unit (GASE) have been ongoing since June 2017. The GASE and City have reached a tentative agreement which if approved, will modify the Memorandum of Understanding (MOU) between the GASE and the City.

The GASE membership met on Thursday November 2, 2017 and approved the tentative agreement by majority vote of the membership and authorized their representatives to sign the tentative agreement and the changes to the MOU. The agreed changes are outlined in the tentative agreement attached to the Resolution. A summary of the significant terms are outline below.

Term: Three fiscal years; MOU to expire June 30, 2020.

Compensation: 8% increase in salary, effective January 1, 2018 and a change to bi-weekly pay and adoption on new salary matrix.

Uniform Allowance: The uniform allowance will increase to \$700, to be paid once a year in January and a boot allowance of \$200 for specific employees.

Health Benefits: The health benefit plan will be modified to a cap system of \$1350 per month per employee.

Home Buyer's Program: Employees may participate in the City's Home Buyer's Program and receive a loan in the amount of \$10,000.

Financial Consideration(s):

It is estimated that this Resolution, once approved will increase cost to the City by approximately \$436,700.

Pros/Cons:

Pros:

- Terms are agreed to by the Union.
- Increase in salary will optimize the City's ability to recruit and retain employees.

Cons:

- Fiscal impact on the City.
- Revenue increases necessary to maintain.

Recommendation:

Staff recommends adopting Resolution 2017-31.

Attachments:

- Resolution: 2017-31
- Ordinance:
- Map
- Contract
- Other
List: Tentative Agreement

Review:

- Finance
- City Attorney
- City Manager
- City Clerk

Date:

11/3/17

RESOLUTION NO. 2017-31

A RESOLUTION OF THE LEMOORE CITY COUNCIL RATIFYING THE AGREEMENT WITH LEMOORE POLICE OFFICERS ASSOCIATION

At a Regular Meeting of the City Council of the City of Lemoore duly called and held on November 7, 2017, at 7:30 p.m. on said day, it was moved by Council Member _____, seconded by Council Member _____ and carried that the following Resolution be adopted:

WHEREAS, labor negotiations with the Lemoore General Association of Service Employees Unit (GASE) have been on-going since June 2017; and

WHEREAS, the GASE and City have reached a tentative agreement which once approved by both parties will modify the Memorandum of Understanding between the GASE and the City (MOU); and

WHEREAS, the GASE has met and approved the tentative agreement by majority vote of its members and the membership has authorized the GASE representatives to sign the agreement; and

WHEREAS, the changes to the MOU are outlined in the tentative agreement which is attached hereto as “Exhibit A”; and

WHEREAS, the City Council now desires to formally approve those changes reflection in “Exhibit A”, attached to the resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lemoore as follows:

1. The terms of “Exhibit A” are hereby approved and should be incorporated into the Memorandum of Understanding between the City of Lemoore and the Lemoore General Association of Service Employees Unit;
2. The negotiation team is authorized to sign the MOU and Tentative Agreement on behalf of the City.

PASSED AND ADOPTED at a Regular Meeting of the City Council of the City of Lemoore held on the 7th day of November 2017 by the following vote:

AYES:

NOES:

ABSTAINING:

ABSENT:

ATTEST:

APPROVED:

Marisa Lourenco, Deputy City Clerk

Ray Madrigal, Mayor

Exhibit A

**City of Lemoore
General Association of Service Employees Unit
Tentative Agreement**

November 7, 2017

This Tentative Agreement is entered into by and between the City of Lemoore (“City”) and the General Association of Service Employees Unit (“Union”) to finalize all negotiations for the 2017 fiscal year.

The Tentative Agreement reached between the City and the Union is as follows:

- 1. Salaries.** The parties agree to remove the salary schedule tables in Article 5 and attach the salary schedule as Appendix 1 Table 1 and 2. Article 5 will also be modified to bi-weekly pay periods. Additionally an 8% increase in salary will be provided, effective January 1, 2018. The language in the MOU is amended as follows:

From November 1, 2017 - January 1, 2018 classes represented by Lemoore General Association of Service Employees Unit shall be paid in accordance with the salary schedule attached as Appendix 1 Table 1.

Effective January 1, 2018, the bi-weekly salary range for classes represented by the Lemoore General Association of Service Employees shall be paid in accordance with the salary schedule attached as Appendix 1 Table 2.

Effective January 1, 2018, class members will be paid bi-weekly. Each pay period shall cover two weeks, beginning with a Monday and ending on a Sunday. Pay for the pay period will normally be issued on the Friday following the end of the pay period.

- 2. Health Insurance.** The parties agree to modify Article 7 section A. The health benefit plan will be modified to a cap system of \$1350 per month. Section D will be added to Article 7 because cash in lieu of health benefits will no longer be provided. The language in the MOU is amended as follows:

- A.** The City’s contribution to the employees’ health benefits covered by the City’s health insurance plan will equal up to \$1350.00 monthly for each employee. Any health benefit coverage the employee chooses from the health insurance plan which the City’s contribution does not cover will be the employee’s responsibility. The employee may use his or her Flexible Spending benefits, if she or he has elected such benefits, to pay for any premium cost above the City’s contribution. If the employee elects health benefit coverage that costs less than the City’s maximum contribution, the City will not pay the difference between the employee’s premium costs and

the City's maximum contribution. Health insurance costs will be deducted bi-weekly from the employee's gross paycheck.

D. Cash in Lieu of Benefits: The City will no longer provide cash in lieu of health benefits to new employees or to those who do not currently receive cash in lieu. Currently, will be defined as those employees receiving cash in lieu benefits as of October 15, 2017. Employees who currently receive cash in lieu, can continue to receive it until they are no longer employed by the City or if they choose to receive health insurance. Cash in lieu payments shall remain at the same rate of \$359.52, regardless of increase in health insurance benefits or contributions by the City for health insurance.

3. Uniform Allowance. Parties agree to modify Article 17 Section A and C to increase uniform allowance to \$700. Article 17 Section B will also be modified to increase the boot allowance to \$200. The boot allowance will be payable by voucher or reimbursement. The language in the MOU is amended as follows:

A. The City agrees to continue to provide \$700 annually to the non-sworn Police Department employees that are required to wear uniforms. Said allowance will be payable at the same time and in the same manner as it is paid to Police Officers of the City. Any employee covered in this paragraph and hired after the beginning of the year will not receive a Uniform Allowance until the beginning of the next year. The following non-sworn employees are required to wear uniforms:

- Community Service Officers Police Records Technicians
- Police Evidence Technician

B. The City agrees to pay \$200 per year boot / shoe allowance, payable by voucher or reimbursement upon presentation of a valid receipt for the following classifications:

- Maintenance Worker I & II Senior Maintenance Worker
- Equipment Mechanic Senior Equipment Mechanic
- Building Inspector Collection Systems Coordinator
- Utility Operator I & II Senior Utility Operator
- Building Maintenance-Construction Coordinator
- Community Service Officers Police Evidence Technician

C. The City agrees to provide uniforms and the maintenance of such uniforms, up to a maximum of \$700 per year, for all of the positions listed in 178 above, except

for the position of Building Inspector. The value of such uniforms is reportable to CalPERS for classic members only.

4. **Home Buyer's Program.** The parties agree to add a new article as Article 26 allowing employees to participate in the City's Home Buyer's Program. The language in the MOU is amended as follows:

Permanent Full-Time Employees are eligible to apply for and receive a loan in the amount of ten thousand dollars (\$10,000.00) to be used for the purchase of a home within the City limits. The home purchased must be the employee's primary residence. Any change in residence by the employee occurs or the employee sales the home the loan, or the pro-rata portion of the loan owed at the time, must be repaid to the City within 30 days from the change in residence or at the close of escrow, whichever occurs first.

Employee agrees a lien will be placed on the property in the amount of the loan. For each year of employment with the City following the date of the loan, \$1,000.00 will be forgiven. After 10 years of employment with the City, the loan will be forgiven in total. If employment ceases, either because of termination, resignation, layoff or for any other reason, prior to the completion of 10 years of service, the amount owed at the time of cessation of employment must be repaid immediately. In order to ensure the City receives the funds owed should employment cease, the employee and the association agree that the amounts owed will be deducted automatically from the employee's last paycheck as outlined in the promissory note a copy of which is attached as Appendix 2.

After 10 years or any time after the amount has been repaid to the City, the employee may be eligible for a second loan in the same amount for a new home within City limits under the same restrictions and terms as outlined above.

Upon satisfaction of the term, the City Manager will release the public safety employee from responsibility of the loan, unless there is a conflict of interest between the City Manager and the employee pursuant to Government Code section 1090.

5. **Term and Reopening of Memorandum.** The parties agree to renumber this article to 27 and to modify the term of the agreement to follow the fiscal year. The MOU can be reopened in January 2019 to negotiate salary, CalPERS contributions and benefits. The language in the MOU is amended as follows:

The term of this MOU shall be three fiscal years from July 1, 2017, through June 30, 2020. This MOU shall apply to employees within job classifications covered by this MOU and in the City's active employment on the effective date of this Agreement and thereafter. In January 2019, either party can reopen this Agreement for good faith negotiations with respect to salary, CalPERS contributions, and benefits in the event of revenue increase or decrease.

One Hundred and Twenty (120) days prior to the termination of this MOU, the Union or City shall notify the other party in writing if it wishes to modify the MOU. In the event that such notice is given, negotiations shall begin as soon as possible after

the notice but not later than March 1, 2020. This Agreement shall remain in full force and be effective during the period of negotiations and until written notice of impasse or termination of this Agreement is provided to the other party.

6. **Other Terms and Conditions.** Except as set forth above, all other terms and conditions of the existing Memorandum of Understanding shall remain unchanged.

7. **Ratification Process.** This Tentative Agreement shall become part of the current Memorandum of Understanding upon a successful vote of Union members and ratification by the City Council.

City of Lemoore

General Association of Service Employees

Appendix 1

Salary Schedule Table 1 & 2

Salary Schedule Table 1

TITLE	RANGE	PAY STEPS						
		1	2	3	4	5	6	
ACCOUNT CLERK	15	MONTHLY	2638	2770	2908	3054	3207	3367
		YEARLY	31,657	33,239	34,901	36,646	38,479	40,403
ACCOUNT CLERK II	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
ACCOUNT TECHNICIAN	44	MONTHLY	3520	3697	3881	4075	4279	4493
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
ACCOUNTANT	61	MONTHLY	4169	4378	4597	4827	5068	5321
		YEARLY	50,032	52,533	55,160	57,918	60,814	63,855
ADMINISTRATIVE ASSISTANT I	23	MONTHLY	2857	2999	3149	3307	3472	3646
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ADMINISTRATIVE ASSISTANT II	28	MONTHLY	3002	3152	3310	3476	3649	3832
		YEARLY	36,028	37,829	39,721	41,707	43,792	45,982
ASSISTANT CITY MANAGER	123	MONTHLY	7727	8113	8519	8945	9392	9861
		YEARLY	92,720	97,356	102,223	107,335	112,701	118,336
BUILDING INSPECTOR	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
BUILDING PERMIT TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
CITY CLERK / HR MANAGER	104	MONTHLY	6396	6715	7051	7404	7774	8163
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
CITY MANAGER	142	MONTHLY	9335	9801	10291	10806	11346	11914
		YEARLY	112,015	117,616	123,497	129,672	136,155	142,963
COMMUNITY DEVELOPMENT DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
COMMUNITY SERVICES OFFICER	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
EVIDENCE TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
EXECUTIVE ASSISTANT	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
FINANCE DIRECTOR / CFO	122	MONTHLY	7650	8033	8434	8856	9299	9764
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
JUNIOR ACCOUNTANT	51	MONTHLY	3774	3963	4161	4369	4588	4817
		YEARLY	45,293	47,558	49,936	52,432	55,054	57,807
MAINTENANCE COORDINATOR	50	MONTHLY	3737	3924	4120	4326	4542	4770
		YEARLY	44,845	47,087	49,441	51,913	54,509	57,234
MAINTENANCE WORKER I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
MAINTENANCE WORKER II	21	MONTHLY	2800	2940	3087	3242	3404	3574
		YEARLY	33,604	35,284	37,048	38,901	40,846	42,888
MANAGEMENT ANALYST	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
MECHANIC I	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792

Salary Schedule Table 1

TITLE	RANGE		PAY STEPS					
			1	2	3	4	5	6
MECHANIC II	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
OFFICE ASSISTANT I	2	MONTHLY	2318	2434	2556	2683	2817	2958
		YEARLY	27,815	29,206	30,666	32,200	33,810	35,500
OFFICE ASSISTANT II	14	MONTHLY	2612	2743	2880	3024	3175	3334
		YEARLY	31,343	32,910	34,556	36,284	38,098	40,003
PARKS & RECREATION DIRECTOR	108	MONTHLY	6655	6988	7338	7704	8090	8494
		YEARLY	79,864	83,857	88,050	92,453	97,075	101,929
PAYROLL TECHNICIAN	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
PLANNING TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
POLICE CHIEF	133	MONTHLY	8535	8962	9410	9880	10374	10893
		YEARLY	102,420	107,541	112,918	118,564	124,492	130,717
POLICE COMMANDER B/A	111	MONTHLY	6857	7200	7560	7938	8335	8751
		YEARLY	82,284	86,398	90,718	95,254	100,017	105,017
POLICE CORPORAL	72	MONTHLY	4652	4884	5128	5385	5654	5937
		YEARLY	55,819	58,610	61,540	64,617	67,848	71,241
POLICE CORPORAL AA	77	MONTHLY	4889	5133	5390	5659	5942	6240
		YEARLY	58,666	61,600	64,680	67,914	71,309	74,875
POLICE CORPORAL BA	82	MONTHLY	5138	5395	5665	5948	6246	6558
		YEARLY	61,659	64,742	67,979	71,378	74,947	78,694
POLICE OFFICER	57	MONTHLY	4007	4207	4417	4638	4870	5114
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
POLICE OFFICER AA	62	MONTHLY	4211	4422	4643	4875	5119	5374
		YEARLY	50,532	53,059	55,712	58,497	61,422	64,493
POLICE OFFICER BA	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
POLICE RECORDS SUPERVISOR	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
POLICE RECORDS TECHNICIAN I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
POLICE RECORDS TECHNICIAN II	16	MONTHLY	2664	2798	2938	3084	3239	3401
		YEARLY	31,973	33,572	35,250	37,013	38,863	40,807
POLICE SERGEANT	87	MONTHLY	5400	5670	5954	6252	6564	6892
		YEARLY	64,804	68,044	71,446	75,019	78,770	82,708
POLICE SERGEANT AA	92	MONTHLY	5676	5960	6258	6570	6899	7244
		YEARLY	68,110	71,515	75,091	78,845	82,788	86,927
POLICE SERGEANT BA	97	MONTHLY	5965	6264	6577	6906	7251	7613
		YEARLY	71,584	75,163	78,921	82,867	87,011	91,361
PUBLIC WORKS DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
RECREATION COORDINATOR	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
RECREATION SPECIALIST	23	MONTHLY	2857	2999	3149	3307	3472	3646

			PAY STEPS					
TITLE	RANGE		1	2	3	4	5	6
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
SENIOR MAINTENANCE WORKER	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
SENIOR WASTEWATER UTILITY OPERATOR	45	MONTHLY	3556	3733	3920	4116	4322	4538
		YEARLY	42,668	44,802	47,042	49,394	51,863	54,457
SENIOR WATER UTILITY OPERATOR	45	MONTHLY	3556	3733	3920	4116	4322	4538
		YEARLY	42,668	44,802	47,042	49,394	51,863	54,457
SUPERINTENDENT	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
UTILITES MANAGER	96	MONTHLY	5906	6202	6512	6837	7179	7538
		YEARLY	70,875	74,419	78,140	82,047	86,149	90,457
WASTEWATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WASTEWATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WASTEWATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301
WATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301

SALARY SCHEDULE
Effective January 1, 2018

Salary Schedule Table 2

TITLE	RANGE		1	2	3	4	5	6
ACCOUNT CLERK I	23	BI-WEEKLY	1,318	1,384	1,454	1,526	1,603	1,683
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ACCOUNT CLERK II	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
ACCOUNT TECHNICIAN	52	BI-WEEKLY	1,759	1,847	1,940	2,037	2,139	2,246
		YEARLY	45,746	48,033	50,435	52,957	55,605	58,385
ACCOUNTANT	69	BI-WEEKLY	2,084	2,188	2,297	2,412	2,533	2,659
		YEARLY	54,177	56,886	59,730	62,717	65,853	69,145
ADMINISTRATIVE ASSISTANT I	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
ADMINISTRATIVE ASSISTANT II	36	BI-WEEKLY	1,501	1,576	1,654	1,737	1,824	1,915
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
ASSISTANT CITY MANAGER	131	BI-WEEKLY	3,862	4,055	4,257	4,470	4,694	4,929
		YEARLY	100,402	105,422	110,693	116,228	122,039	128,141
BUILDING INSPECTOR	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
BUILDING PERMIT TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
CITY CLERK / HR MANAGER	112	BI-WEEKLY	3,196	3,356	3,524	3,700	3,885	4,080
		YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
CITY MANAGER	150	BI-WEEKLY	4,665	4,899	5,143	5,401	5,671	5,954
		YEARLY	121,297	127,361	133,730	140,416	147,437	154,809
COMMUNITY DEVELOPMENT DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
COMMUNITY SERVICES OFFICER	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
EVIDENCE TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
EXECUTIVE ASSISTANT	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
FINANCE DIRECTOR / CFO	130	BI-WEEKLY	3,823	4,015	4,215	4,426	4,647	4,880
		YEARLY	99,408	104,378	109,597	115,077	120,831	126,873
JUNIOR ACCOUNTANT	59	BI-WEEKLY	1,886	1,981	2,080	2,184	2,293	2,408
		YEARLY	49,046	51,498	54,073	56,777	59,616	62,597
MAINTENANCE COORDINATOR	58	BI-WEEKLY	1,868	1,961	2,059	2,162	2,270	2,384
		YEARLY	48,560	50,988	53,538	56,215	59,025	61,977
MAINTENANCE WORKER I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
MAINTENANCE WORKER II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
MANAGEMENT ANALYST	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
MECHANIC I	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
MECHANIC II	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756

TITLE	RANGE		1	2	3	4	5	6
OFFICE ASSISTANT I	10	BI-WEEKLY	1,158	1,216	1,277	1,341	1,408	1,479
		YEARLY	30,120	31,626	33,207	34,868	36,611	38,442
OFFICE ASSISTANT II	22	BI-WEEKLY	1,305	1,371	1,439	1,511	1,587	1,666
		YEARLY	33,940	35,637	37,419	39,290	41,254	43,317
PARKS & RECREATION DIRECTOR	116	BI-WEEKLY	3,326	3,493	3,667	3,850	4,043	4,245
		YEARLY	86,481	90,805	95,346	100,113	105,118	110,374
PAYROLL TECHNICIAN	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
PLANNING TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
POLICE CHIEF	141	BI-WEEKLY	4,266	4,479	4,703	4,938	5,185	5,444
		YEARLY	110,906	116,452	122,274	128,388	134,807	141,548
POLICE COMMANDER B/A	119	BI-WEEKLY	3,427	3,598	3,778	3,967	4,166	4,374
		YEARLY	89,102	93,557	98,235	103,146	108,304	113,719
POLICE CORPORAL	80	BI-WEEKLY	2,325	2,441	2,563	2,691	2,826	2,967
		YEARLY	60,444	63,466	66,639	69,971	73,470	77,143
POLICE CORPORAL AA	85	BI-WEEKLY	2,443	2,566	2,694	2,828	2,970	3,118
		YEARLY	63,527	66,704	70,039	73,541	77,218	81,079
POLICE CORPORAL BA	90	BI-WEEKLY	2,568	2,696	2,831	2,973	3,121	3,277
		YEARLY	66,768	70,106	73,611	77,292	81,157	85,214
POLICE OFFICER	65	BI-WEEKLY	2,002	2,103	2,208	2,318	2,434	2,556
		YEARLY	52,063	54,666	57,400	60,270	63,283	66,447
POLICE OFFICER AA	70	BI-WEEKLY	2,105	2,210	2,320	2,436	2,558	2,686
		YEARLY	54,719	57,455	60,328	63,344	66,511	69,837
POLICE OFFICER BA	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
POLICE RECORDS SUPERVISOR	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
POLICE RECORDS TECHNICIAN I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
POLICE RECORDS TECHNICIAN II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
POLICE SERGEANT	95	BI-WEEKLY	2,699	2,834	2,976	3,124	3,281	3,445
		YEARLY	70,173	73,682	77,366	81,235	85,296	89,561
POLICE SERGEANT AA	100	BI-WEEKLY	2,837	2,978	3,127	3,284	3,448	3,620
		YEARLY	73,753	77,441	81,313	85,378	89,647	94,130
POLICE SERGEANT BA	105	BI-WEEKLY	2,981	3,130	3,287	3,451	3,624	3,805
		YEARLY	77,515	81,391	85,460	89,734	94,220	98,931
PUBLIC WORKS DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
RECREATION COORDINATOR	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
RECREATION SPECIALIST	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
SENIOR MAINTENANCE WORKER	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
SENIOR WASTEWATER UTILITY OPERATOR	53	BI-WEEKLY	1,777	1,866	1,959	2,057	2,160	2,268

TITLE	RANGE		1	2	3	4	5	6
		YEARLY	46,204	48,514	50,939	53,486	56,161	58,969
SENIOR WATER UTILITY OPERATOR	53	BI-WEEKLY	1,777	1,866	1,959	2,057	2,160	2,268
		YEARLY	46,204	48,514	50,939	53,486	56,161	58,969
SUPERINTENDENT	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
UTILITES MANAGER	104	BI-WEEKLY	2,952	3,099	3,254	3,417	3,588	3,767
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
WASTEWATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WASTEWATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WASTEWATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551
WATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551

Appendix 2

Home Buyer's Program Promissory Note

PROMISSORY NOTE

Principal Amount: \$10,000.00

Date:

I, XXXXXXXXXXXX SSN: XXXX do hereby promise to pay the City of Lemoore the loan amount above. I understand that should the home I purchase cease to be my primary residence prior to _____, the pro-rata balance as defined in the Memorandum of Understanding between the City and the General Association of Service Employees shall immediately become due and payable. I understand that if I terminate, resign, or cease to be employed by the City, the pro-rata balance as defined in the Memorandum of Understanding between the City and the General Association of Service Employees shall become immediately due and payable and said balance will be deducted from my final compensation unless other arrangements have been made. Should a suit be commenced or an attorney be employed to enforce the payment of this note, I agree to pay such additional sum as the court may adjudge reasonable as attorney's fees in said suit. Principal is payable in lawful money of the United States.

XXXXXXXXXX

Date

For the City

Date



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-3

To: Lemoore City Council
From: Michelle Speer, Assistant City Manager
Date: November 3, 2017 Meeting Date: November 7, 2017
Subject: Resolution 2017-32 Ratifying the Tentative Agreement Which Outlines the Changes to the Memorandum of Understanding with Lemoore Police Officers Association

- | | |
|--|--|
| <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 Resolution 2017-32 ratifying the tentative agreement which outlines the changes to the Memorandum of Understanding with Lemoore Police Officers Association.

Subject/Discussion:

Labor negotiations with the Lemoore Police Officers Association (POA) have been ongoing since June 2017. The POA and City have reached a tentative agreement which if approved will modify the Memorandum of Understanding (MOU) between the POA and the City.

The POA membership met on Wednesday November 1, 2017 and approved the tentative agreement by majority vote of the membership and authorized their representatives to sign the tentative agreement and the changes to the MOU. The agreed changes are outlined in the tentative agreement attached to the Resolution. A summary of the significant terms are outline below.

Term: Two and a half fiscal years; MOU to expire June 30, 2020.

- Compensation: 8% increase in salary, effective January 1, 2018 and a change to bi-weekly pay and adoption on new salary matrix.
- Incentive Pay: POP Officers will receive premium pay equal to 2.5% of their base pay for specific assignments.
- Overtime: Pursuant to Section 7(k) of the FLSA, the City has established a 28 day work period for law enforcement personnel.
- Uniform Allowance: The uniform allowance will increase to \$1200, to be paid once a year in January.
- Health Benefits: The health benefit plan will be modified to a cap system of \$1350 per month per employee.
- Holidays: One holiday and two ½ day holidays will be added as paid holidays.
- Home Buyer's Program: Public safety employees may participate in the City's Home Buyer's Program and receive a loan in the amount of \$15,000.

Financial Consideration(s):

It is estimated that this Resolution, once approved will increase cost to the City by approximately \$420,000.

Pros/Cons:

Pros:

- Terms are agreed to by the Union.
- Increase in salary will optimize the City's ability to recruit and retain employees.

Cons:

- Fiscal impact on the City.
- Revenue increases necessary to maintain.

Recommendation:

Staff recommends adopting Resolution 2017-32.

Attachments:

Resolution: 2017-32

Ordinance:

Map

Contract

Other

List: Tentative Agreement

Review:

Finance

City Attorney

City Manager

City Clerk

Date:

11/2/17

11/3/17

RESOLUTION NO. 2017-32

A RESOLUTION OF THE LEMOORE CITY COUNCIL RATIFYING THE AGREEMENT WITH LEMOORE POLICE OFFICERS ASSOCIATION

At a Regular Meeting of the City Council of the City of Lemoore duly called and held on November 7, 2017, at 7:30 p.m. on said day, it was moved by Council Member _____, seconded by Council Member _____ and carried that the following Resolution be adopted:

WHEREAS, labor negotiations with the Lemoore Police Officers Association (POA) have been on-going since June 2017; and

WHEREAS, the POA and City has reached a tentative agreement which once approved by both parties will modify the Memorandum of Understanding between the POA and the City (MOU); and

WHEREAS, the POA has met and approved the tentative agreement by majority vote of its members and the membership has authorized the POA representatives to sign the agreement; and

WHEREAS, the changes to the MOU are outlined in the tentative agreement which is attached hereto as “Exhibit A”; and

WHEREAS, the City Council now desires to formally approve those changes reflection in “Exhibit A”, attached to the resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lemoore as follows:

1. The terms of “Exhibit A” are hereby approved and should be incorporated into the Memorandum of Understanding between the City of Lemoore and the Lemoore Police Officers Association;
2. The negotiation team is authorized to sign the MOU and Tentative Agreement on behalf of the City.

PASSED AND ADOPTED at a Regular Meeting of the City Council of the City of Lemoore held on the 7th day of November 2017 by the following vote:

AYES:

NOES:

ABSTAINING:

ABSENT:

ATTEST:

APPROVED:

Marisa Lourenco, Deputy City Clerk

Ray Madrigal, Mayor

Exhibit A

**City of Lemoore
Lemoore Police Officers Association
Tentative Agreement**

November 7, 2017

This Tentative Agreement is entered into by and between the City of Lemoore (“City”) and the Lemoore Police Officers Association (“Union”) to finalize all negotiations for the 2017 fiscal year.

The Tentative Agreement reached between the City and the Union is as follows:

- 1. Compensation.** The parties agree to remove the salary schedule tables in Article 10 section 1 and attach the salary schedule as Appendix 1 Table 1 and 2. Article 10 Section 1 will also be modified to bi-weekly pay periods. The parties agree to add section 8 Problem-Oriented Officers to Article 10 Section 2(C) Duty/Assignment Pay. The language in the MOU is amended as follows:

Section 1 – Salary and Educational Incentives Effective January 1, 2018

From November 1, 2017 to January 1, 2018 members represented by Lemoore Police Officers Association shall be paid in accordance with the salary schedule attached as Appendix 1 Table 1.

Effective January 1, 2018, the bi-weekly salary range for Police Officer and Corporal classifications covered by this Agreement shall be paid in accordance with the salary schedule attached as Appendix 1 Table 2.

Effective January 1, 2018, unit members will be paid bi-weekly. Each pay period shall cover two weeks, beginning with a Monday and ending on a Sunday. Pay for the pay period will normally be issued on the Friday following the end of the pay period.

Section 2 – Bonuses and Incentives:

- C. Duty/Assignment Pay:** Effective through the term of this MOU, the City will provide the following incentive pays for specialty duties:

- 8. POP Officer:** Employees assigned to Problem-Oriented Policing will receive a premium pay equal to 2.5% of their base pay for the duration of the assignment.

- 2. Clothing.** Parties agree to modify Article 12 Section 1(E) to increase uniform allowance to \$1200. A uniform allowance check will be paid once a year in January. The language in the MOU is amended as follows:

E. In January of each year, the City shall pay a uniform allowance of \$1200, by separate check, for maintaining said safety equipment. The uniform allowance shall be paid once a year in January.

3. **Health Insurance and Cafeteria Plan.** The parties agree to modify Article 15 section 1. The health benefit plan will be modified to a cap system of \$1350 per month. Section 3 will be added to Article 15 regarding employees currently receiving cash-in-lieu benefits, all other employees and any new employees will no longer be provided. The language in the MOU is amended as follows:

Section 1 – Premium Shares:

The City’s contribution to the employees’ health benefits covered by the City’s cafeteria plan will equal up to \$1350.00 monthly for each employee. Any health benefit coverage the employee chooses from the health insurance plan which the City’s contribution does not cover will be the employee’s responsibility. The employee may use his or her Flexible Spending benefits, if she or he has elected such benefits, to pay for any premium cost above the City’s contribution. If the employee elects health benefit coverage that costs less than the City’s maximum contribution, the City will not pay the difference between the employee’s premium costs and the City’s maximum contribution. Health insurance costs will be deducted bi-weekly from the employee’s gross paycheck.

Section 3 – Cash in Lieu of Benefits:

The City will no longer provide cash in lieu of health benefits to new employees or to those who do not currently receive cash in lieu. Currently, will be defined as those employees receiving cash in lieu benefits as of October 15, 2017. Employees who currently receive cash in lieu, can continue to receive it until they are no longer employed by the City or if they choose to receive health insurance. Cash in lieu payments shall remain at the same rate of \$359.52, regardless of increase in health insurance benefits or contributions by the City for health insurance.

4. **Holidays.** The parties agree to modify Article 19 and add Martin Luther King, Jr. Day as a paid holiday. Christmas Eve and New Year’s Eve will also be modified from 4 hour days to whole days. The language in the MOU is amended as follows:

The City provides paid holidays on the following days:

New Year's Day	President's Day	Memorial Day	Independence Day
Labor Day	Veterans Day	Thanksgiving Day	Day after Thanksgiving

Christmas Eve	Christmas Day	New Year's Eve	Martin Luther King, Jr. Day
---------------	---------------	----------------	--------------------------------

5. **Overtime Provisions.** The parties agree to add a Section (k) provision to Article 21 section 1. The parties agree to modify the dates and deadlines to cash out compensatory time. The language in the MOU is amended as follows:

Section 1 - Overtime Hours:

The work day for members shall be 8, 10 or 12 hours. Pursuant to Section 7(k) of the FLSA, the City has established a 28 day work period for law enforcement personnel. Employees, in a given 28 day work cycle, will receive overtime compensation for all hours worked (including vacation time and sick leave, but not compensatory time paid) over 160. All overtime hours worked must be approved by a supervisor.

Section 4 - Compensatory Time Cash Out Provisions:

Employees may cash out up to 40 hours of compensatory time per fiscal year; however, City is in under no obligation to pay out more than is allocated in the Police Department's Overtime Budget. Payment of compensatory time in this manner will take place on the last pay period of May and the last pay period of November. The election to cash out must be made prior to May 10 in order receive payment on the last pay period of May, and prior to November 10 in order to receive payment on the last pay period of November. It is advisable that employees submit requests to cash out compensatory time as far in advance as possible. Requests to cash out will be honored on a first-come, first-served basis.

6. **Home Buyer's Program.** The parties agree to add a new article as Article 24 allowing public safety employees to participate in the City's Home Buyer's Program. The language in the MOU is added as follows:

Permanent Full-Time Employees are eligible to apply for and receive a loan in the amount of fifteen thousand dollars (\$15,000.00) to be used for the purchase of a home within the City limits. The home purchased must be the employee's primary residence. Any change in residence by the employee occurs or the employee sales the home the loan, or the pro-rata portion of the loan owed at the time, must be repaid to the City within 30 days from the change in residence or at the close of escrow, whichever occurs first.

Employee agrees a lien will be placed on the property in the amount of the loan. For each year of employment with the City following the date of the loan, \$1,500.00 will be forgiven. After 10 years of employment with the City, the loan will be forgiven in total. If employment ceases, either because of termination, resignation, layoff or for any other reason, prior to the completion of 10 years of service, the amount owed at the time of cessation of employment must be repaid immediately. In order to ensure the City receives the funds owed should employment cease, the employee and the association agree that the

amounts owed will be deducted automatically from the employee's last paycheck as outlined in the promissory note a copy of which is attached as Appendix 2.

After 10 years or any time after the amount has been repaid to the City, the employee may be eligible for a second loan in the same amount for a new home within City limits under the same restrictions and terms as outlined above.

Upon satisfaction of the term, the City Manager will release the public safety employee from responsibility of the loan, unless there is a conflict of interest between the City Manager and the employee pursuant to Government Code section 1090.

7. **Term and Reopening of Agreement.** The parties agree to renumber this article to 25 and to modify the term of the agreement to follow the fiscal year. The MOU can be reopened in January 2019 to negotiate salary, CalPERS contributions and benefits. The language in the MOU is amended as follows:

ARTICLE 25

The term of this MOU shall be two and a half fiscal years from January 1, 2018, through June 30, 2020. This MOU shall apply to employees within job classifications covered by this MOU and in the City's active employment on the effective date of this Agreement and thereafter.

In January 2019, either party can reopen this Agreement for good faith negotiations with respect to salary, CalPERS contributions, and benefits in the event of revenue increase or decrease.

One Hundred and Twenty (120) days prior to the termination of this MOU, the Union or City shall notify the other party in writing if it wishes to modify the MOU. In the event that such notice is given, negotiations shall begin as soon as possible after the notice but not later than March 1, 2020. This Agreement shall remain in full force and be effective during the period of negotiations and until written notice of impasse or termination of this Agreement is provided to the other party.

8. **Other Terms and Conditions.** Except as set forth above, all other terms and conditions of the existing Memorandum of Understanding shall remain unchanged.
9. **Ratification Process.** This Tentative Agreement shall become part of the current Memorandum of Understanding upon a successful vote of POA members and ratification by the City Council.

City of Lemoore

Lemoore Police Officers Association

Appendix 1
Salary Schedule Table 1 & 2

Salary Schedule Table 1

			PAY STEPS					
TITLE	RANGE		1	2	3	4	5	6
ACCOUNT CLERK	15	MONTHLY	2638	2770	2908	3054	3207	3367
		YEARLY	31,657	33,239	34,901	36,646	38,479	40,403
ACCOUNT CLERK II	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
ACCOUNT TECHNICIAN	44	MONTHLY	3520	3697	3881	4075	4279	4493
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
ACCOUNTANT	61	MONTHLY	4169	4378	4597	4827	5068	5321
		YEARLY	50,032	52,533	55,160	57,918	60,814	63,855
ADMINISTRATIVE ASSISTANT I	23	MONTHLY	2857	2999	3149	3307	3472	3646
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ADMINISTRATIVE ASSISTANT II	28	MONTHLY	3002	3152	3310	3476	3649	3832
		YEARLY	36,028	37,829	39,721	41,707	43,792	45,982
ASSISTANT CITY MANAGER	123	MONTHLY	7727	8113	8519	8945	9392	9861
		YEARLY	92,720	97,356	102,223	107,335	112,701	118,336
BUILDING INSPECTOR	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
BUILDING PERMIT TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
CITY CLERK / HR MANAGER	104	MONTHLY	6396	6715	7051	7404	7774	8163
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
CITY MANAGER	142	MONTHLY	9335	9801	10291	10806	11346	11914
		YEARLY	112,015	117,616	123,497	129,672	136,155	142,963
COMMUNITY DEVELOPMENT DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
COMMUNITY SERVICES OFFICER	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
EVIDENCE TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
EXECUTIVE ASSISTANT	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
FINANCE DIRECTOR / CFO	122	MONTHLY	7650	8033	8434	8856	9299	9764
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
JUNIOR ACCOUNTANT	51	MONTHLY	3774	3963	4161	4369	4588	4817
		YEARLY	45,293	47,558	49,936	52,432	55,054	57,807
MAINTENANCE COORDINATOR	50	MONTHLY	3737	3924	4120	4326	4542	4770
		YEARLY	44,845	47,087	49,441	51,913	54,509	57,234
MAINTENANCE WORKER I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
MAINTENANCE WORKER II	21	MONTHLY	2800	2940	3087	3242	3404	3574
		YEARLY	33,604	35,284	37,048	38,901	40,846	42,888
MANAGEMENT ANALYST	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
MECHANIC I	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792

Salary Schedule Table 1

TITLE	RANGE		PAY STEPS					
			1	2	3	4	5	6
MECHANIC II	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
OFFICE ASSISTANT I	2	MONTHLY	2318	2434	2556	2683	2817	2958
		YEARLY	27,815	29,206	30,666	32,200	33,810	35,500
OFFICE ASSISTANT II	14	MONTHLY	2612	2743	2880	3024	3175	3334
		YEARLY	31,343	32,910	34,556	36,284	38,098	40,003
PARKS & RECREATION DIRECTOR	108	MONTHLY	6655	6988	7338	7704	8090	8494
		YEARLY	79,864	83,857	88,050	92,453	97,075	101,929
PAYROLL TECHNICIAN	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
PLANNING TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
POLICE CHIEF	133	MONTHLY	8535	8962	9410	9880	10374	10893
		YEARLY	102,420	107,541	112,918	118,564	124,492	130,717
POLICE COMMANDER B/A	111	MONTHLY	6857	7200	7560	7938	8335	8751
		YEARLY	82,284	86,398	90,718	95,254	100,017	105,017
POLICE CORPORAL	72	MONTHLY	4652	4884	5128	5385	5654	5937
		YEARLY	55,819	58,610	61,540	64,617	67,848	71,241
POLICE CORPORAL AA	77	MONTHLY	4889	5133	5390	5659	5942	6240
		YEARLY	58,666	61,600	64,680	67,914	71,309	74,875
POLICE CORPORAL BA	82	MONTHLY	5138	5395	5665	5948	6246	6558
		YEARLY	61,659	64,742	67,979	71,378	74,947	78,694
POLICE OFFICER	57	MONTHLY	4007	4207	4417	4638	4870	5114
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
POLICE OFFICER AA	62	MONTHLY	4211	4422	4643	4875	5119	5374
		YEARLY	50,532	53,059	55,712	58,497	61,422	64,493
POLICE OFFICER BA	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
POLICE RECORDS SUPERVISOR	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
POLICE RECORDS TECHNICIAN I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
POLICE RECORDS TECHNICIAN II	16	MONTHLY	2664	2798	2938	3084	3239	3401
		YEARLY	31,973	33,572	35,250	37,013	38,863	40,807
POLICE SERGEANT	87	MONTHLY	5400	5670	5954	6252	6564	6892
		YEARLY	64,804	68,044	71,446	75,019	78,770	82,708
POLICE SERGEANT AA	92	MONTHLY	5676	5960	6258	6570	6899	7244
		YEARLY	68,110	71,515	75,091	78,845	82,788	86,927
POLICE SERGEANT BA	97	MONTHLY	5965	6264	6577	6906	7251	7613
		YEARLY	71,584	75,163	78,921	82,867	87,011	91,361
PUBLIC WORKS DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
RECREATION COORDINATOR	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
RECREATION SPECIALIST	23	MONTHLY	592857	2999	3149	3307	3472	3646

Salary Schedule Table 1

			PAY STEPS					
TITLE	RANGE		1	2	3	4	5	6
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
SENIOR MAINTENANCE WORKER	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
SENIOR WASTEWATER UTILITY OPERATOR	45	MONTHLY	3556	3733	3920	4116	4322	4538
		YEARLY	42,668	44,802	47,042	49,394	51,863	54,457
SENIOR WATER UTILITY OPERATOR	45	MONTHLY	3556	3733	3920	4116	4322	4538
		YEARLY	42,668	44,802	47,042	49,394	51,863	54,457
SUPERINTENDENT	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
UTILITES MANAGER	96	MONTHLY	5906	6202	6512	6837	7179	7538
		YEARLY	70,875	74,419	78,140	82,047	86,149	90,457
WASTEWATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WASTEWATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WASTEWATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301
WATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301

SALARY SCHEDULE
Effective January 1, 2018

Salary Schedule Table 2

TITLE	RANGE		1	2	3	4	5	6
ACCOUNT CLERK I	23	BI-WEEKLY	1,318	1,384	1,454	1,526	1,603	1,683
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ACCOUNT CLERK II	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
ACCOUNT TECHNICIAN	52	BI-WEEKLY	1,759	1,847	1,940	2,037	2,139	2,246
		YEARLY	45,746	48,033	50,435	52,957	55,605	58,385
ACCOUNTANT	69	BI-WEEKLY	2,084	2,188	2,297	2,412	2,533	2,659
		YEARLY	54,177	56,886	59,730	62,717	65,853	69,145
ADMINISTRATIVE ASSISTANT I	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
ADMINISTRATIVE ASSISTANT II	36	BI-WEEKLY	1,501	1,576	1,654	1,737	1,824	1,915
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
ASSISTANT CITY MANAGER	131	BI-WEEKLY	3,862	4,055	4,257	4,470	4,694	4,929
		YEARLY	100,402	105,422	110,693	116,228	122,039	128,141
BUILDING INSPECTOR	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
BUILDING PERMIT TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
CITY CLERK / HR MANAGER	112	BI-WEEKLY	3,196	3,356	3,524	3,700	3,885	4,080
		YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
CITY MANAGER	150	BI-WEEKLY	4,665	4,899	5,143	5,401	5,671	5,954
		YEARLY	121,297	127,361	133,730	140,416	147,437	154,809
COMMUNITY DEVELOPMENT DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
COMMUNITY SERVICES OFFICER	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
EVIDENCE TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
EXECUTIVE ASSISTANT	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
FINANCE DIRECTOR / CFO	130	BI-WEEKLY	3,823	4,015	4,215	4,426	4,647	4,880
		YEARLY	99,408	104,378	109,597	115,077	120,831	126,873
JUNIOR ACCOUNTANT	59	BI-WEEKLY	1,886	1,981	2,080	2,184	2,293	2,408
		YEARLY	49,046	51,498	54,073	56,777	59,616	62,597
MAINTENANCE COORDINATOR	58	BI-WEEKLY	1,868	1,961	2,059	2,162	2,270	2,384
		YEARLY	48,560	50,988	53,538	56,215	59,025	61,977
MAINTENANCE WORKER I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
MAINTENANCE WORKER II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
MANAGEMENT ANALYST	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
MECHANIC I	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
MECHANIC II	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756

TITLE	RANGE		1	2	3	4	5	6
OFFICE ASSISTANT I	10	BI-WEEKLY	1,158	1,216	1,277	1,341	1,408	1,479
		YEARLY	30,120	31,626	33,207	34,868	36,611	38,442
OFFICE ASSISTANT II	22	BI-WEEKLY	1,305	1,371	1,439	1,511	1,587	1,666
		YEARLY	33,940	35,637	37,419	39,290	41,254	43,317
PARKS & RECREATION DIRECTOR	116	BI-WEEKLY	3,326	3,493	3,667	3,850	4,043	4,245
		YEARLY	86,481	90,805	95,346	100,113	105,118	110,374
PAYROLL TECHNICIAN	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
PLANNING TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
POLICE CHIEF	141	BI-WEEKLY	4,266	4,479	4,703	4,938	5,185	5,444
		YEARLY	110,906	116,452	122,274	128,388	134,807	141,548
POLICE COMMANDER B/A	119	BI-WEEKLY	3,427	3,598	3,778	3,967	4,166	4,374
		YEARLY	89,102	93,557	98,235	103,146	108,304	113,719
POLICE CORPORAL	80	BI-WEEKLY	2,325	2,441	2,563	2,691	2,826	2,967
		YEARLY	60,444	63,466	66,639	69,971	73,470	77,143
POLICE CORPORAL AA	85	BI-WEEKLY	2,443	2,566	2,694	2,828	2,970	3,118
		YEARLY	63,527	66,704	70,039	73,541	77,218	81,079
POLICE CORPORAL BA	90	BI-WEEKLY	2,568	2,696	2,831	2,973	3,121	3,277
		YEARLY	66,768	70,106	73,611	77,292	81,157	85,214
POLICE OFFICER	65	BI-WEEKLY	2,002	2,103	2,208	2,318	2,434	2,556
		YEARLY	52,063	54,666	57,400	60,270	63,283	66,447
POLICE OFFICER AA	70	BI-WEEKLY	2,105	2,210	2,320	2,436	2,558	2,686
		YEARLY	54,719	57,455	60,328	63,344	66,511	69,837
POLICE OFFICER BA	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
POLICE RECORDS SUPERVISOR	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
POLICE RECORDS TECHNICIAN I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
POLICE RECORDS TECHNICIAN II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
POLICE SERGEANT	95	BI-WEEKLY	2,699	2,834	2,976	3,124	3,281	3,445
		YEARLY	70,173	73,682	77,366	81,235	85,296	89,561
POLICE SERGEANT AA	100	BI-WEEKLY	2,837	2,978	3,127	3,284	3,448	3,620
		YEARLY	73,753	77,441	81,313	85,378	89,647	94,130
POLICE SERGEANT BA	105	BI-WEEKLY	2,981	3,130	3,287	3,451	3,624	3,805
		YEARLY	77,515	81,391	85,460	89,734	94,220	98,931
PUBLIC WORKS DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
RECREATION COORDINATOR	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
RECREATION SPECIALIST	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
SENIOR MAINTENANCE WORKER	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
SENIOR WASTEWATER UTILITY OPERATOR	53	BI-WEEKLY	1,777	1,866	1,959	2,057	2,160	2,268

TITLE	RANGE		1	2	3	4	5	6
		YEARLY	46,204	48,514	50,939	53,486	56,161	58,969
SENIOR WATER UTILITY OPERATOR	53	BI-WEEKLY	1,777	1,866	1,959	2,057	2,160	2,268
		YEARLY	46,204	48,514	50,939	53,486	56,161	58,969
SUPERINTENDENT	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
UTILITES MANAGER	104	BI-WEEKLY	2,952	3,099	3,254	3,417	3,588	3,767
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
WASTEWATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WASTEWATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WASTEWATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551
WATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551

Appendix 2

Home Buyer's Program Promissory Note

PROMISSORY NOTE

Principal Amount: \$15,000.00

Date:

I, **XXXXXXXXXX** SSN: **XXXX** do hereby promise to pay the City of Lemoore the loan amount above. I understand that should the home I purchase cease to be my primary residence prior to _____, the pro-rata balance as defined in the Memorandum of Understanding between the City and the Police Officers Association shall immediately become due and payable. I understand that if I terminate, resign, or cease to be employed by the City, the pro-rata balance as defined in the Memorandum of Understanding between the City and the Police Officers Association shall become immediately due and payable and said balance will be deducted from my final compensation unless other arrangements have been made. Should a suit be commenced or an attorney be employed to enforce the payment of this note, I agree to pay such additional sum as the court may adjudge reasonable as attorney's fees in said suit. Principal is payable in lawful money of the United States.

XXXXXXXXXX

Date

For the City

Date



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-4

To: Lemoore City Council
From: Michelle Speer, Assistant City Manager
Date: November 3, 2017 Meeting Date: November 7, 2017
Subject: Resolution 2017-33 Ratifying the Tentative Agreement Which Outlines the Changes to the Memorandum of Understanding with Lemoore Police Sergeants Association

- | | |
|--|--|
| <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 Resolution 2017-33 ratifying the tentative agreement which outlines the changes to the Memorandum of Understanding with Lemoore Police Sergeants Association.

Subject/Discussion:

Labor negotiations with the Lemoore Police Sergeants Association (PSA) have been ongoing since June 2017. The PSA and City have reached a tentative agreement which if approved will modify the Memorandum of Understanding (MOU) between the PSA and the City.

The PSA membership met on Monday October 30, 2017 and approved the tentative agreement by majority vote of the membership and authorized their representatives to sign the tentative agreement and the changes to the MOU. The agreed changes are outlined in the tentative agreement attached to the Resolution. A summary of the significant terms are outline below.

Term: Two and a half fiscal years; MOU to expire June 30, 2020.

- Compensation: 8% increase in salary, effective January 1, 2018 and a change to bi-weekly pay and adoption on new salary matrix.
- Overtime: Pursuant to Section 7(k) of the FLSA, the City has established a 28 day work period for law enforcement personnel.
- Uniform Allowance: The uniform allowance will increase to \$1200, to be paid once a year in January.
- Health Benefits: The health benefit plan will be modified to a cap system of \$1350 per month per employee.
- Holidays: One holiday and two ½ day holidays will be added as paid holidays.
- Home Buyer's Program: Public safety employees may participate in the City's Home Buyer's Program and receive a loan in the amount of \$15,000.

Financial Consideration(s):

It is estimated that this Resolution, once approved will increase cost to the City by approximately \$55,000.

Pros/Cons:

Pros:

- Terms are agreed to by the Union.
- Increase in salary will optimize the City's ability to recruit and retain employees.

Cons:

- Fiscal impact on the City.
- Revenue increases necessary to maintain.

Recommendation:

Staff recommends adopting Resolution 2017-33.

Attachments:

Resolution: 2017-33

Ordinance:

Map

Contract

Other

List: Tentative Agreement

Review:

Finance

City Attorney

City Manager

City Clerk

Date:

11/2/17

11/3/17

RESOLUTION NO. 2017-33

A RESOLUTION OF THE LEMOORE CITY COUNCIL RATIFYING THE AGREEMENT WITH LEMOORE POLICE OFFICERS ASSOCIATION

At a Regular Meeting of the City Council of the City of Lemoore duly called and held on November 7, 2017, at 7:30 p.m. on said day, it was moved by Council Member _____, seconded by Council Member _____ and carried that the following Resolution be adopted:

WHEREAS, labor negotiations with the Lemoore Police Sergeants Association (PSA) have been on-going since June 2017; and

WHEREAS, the PSA and City has reached a tentative agreement which once approved by both parties will modify the Memorandum of Understanding between the PSA and the City (MOU); and

WHEREAS, the PSA has met and approved the tentative agreement by majority vote of its members and the membership has authorized the PSA representatives to sign the agreement; and

WHEREAS, the changes to the MOU are outlined in the tentative agreement which is attached hereto as “Exhibit A”; and

WHEREAS, the City Council now desires to formally approve those changes reflection in “Exhibit A”, attached to the resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lemoore as follows:

1. The terms of “Exhibit A” are hereby approved and should be incorporated into the Memorandum of Understanding between the City of Lemoore and the Lemoore Sergeants Police Association;
2. The negotiation team is authorized to sign the MOU and Tentative Agreement on behalf of the City.

PASSED AND ADOPTED at a Regular Meeting of the City Council of the City of Lemoore held on the 7th day of November 2017 by the following vote:

AYES:

NOES:

ABSTAINING:

ABSENT:

ATTEST:

APPROVED:

Marisa Lourenco, Deputy City Clerk

Ray Madrigal, Mayor

Exhibit A

City of Lemoore Lemoore Police Sergeant's Unit Tentative Agreement

November 7, 2017

This Tentative Agreement is entered into by and between the City of Lemoore ("City") and the Lemoore Police Sergeant's Unit ("Union") to finalize all negotiations for the 2017 fiscal year.

The Tentative Agreement reached between the City and the Union is as follows:

- 1. Compensation.** The parties agree to remove the salary schedule tables in Article 10 section 1 and attach the salary schedule as Appendix 1 Table 1 and 2. Article 10 Section 1 will also be modified to bi-weekly pay periods. The language in the MOU is amended as follows:

Section 1 – Salary and Educational Incentives Effective January 1, 2018

From November 1, 2017 - January 1, 2018, members represented by Lemoore Police Sergeant's Unit shall be paid in accordance with the salary schedule attached as Appendix 1 Table 1.

Effective January 1, 2018, the bi-weekly salary range for the Sergeants Unit covered by this Agreement shall be paid in accordance with the salary schedule attached as Appendix 1 Table 2.

Effective January 1, 2018, unit members will be paid bi-weekly. Each pay period shall cover two weeks, beginning with a Monday and ending on a Sunday. Pay for the pay period will normally be issued on the Friday following the end of the pay period.

- 2. Clothing.** Parties agree to modify Article 12 Section 1(E) to increase uniform allowance to \$1200. A uniform allowance check will be paid once a year in January. The language in the MOU is amended as follows:
 - E.** In January of each year, the City shall pay a uniform allowance of \$1200, by separate check, for maintaining said safety equipment. The uniform allowance shall be paid once a year in January.
- 3. Health Insurance and Cafeteria Plan.** The parties agree to modify Article 15 section 1. The health benefit plan will be modified to a cap system of \$1350 per month. Section 3

will be added to Article 15 regarding employees currently receiving cash-in-lieu benefits, all other employees and any new employees will no longer be provided. The language in the MOU is amended as follows:

Section 1 – Premium Shares:

The City’s contribution to the employees’ health benefits covered by the City’s cafeteria plan will equal up to \$1350.00 monthly for each employee. Any health benefit coverage the employee chooses from the health insurance plan which the City’s contribution does not cover will be the employee’s responsibility. The employee may use his or her Flexible Spending benefits, if she or he has elected such benefits, to pay for any premium cost above the City’s contribution. If the employee elects health benefit coverage that costs less than the City’s maximum contribution, the City will not pay the difference between the employee’s premium costs and the City’s maximum contribution. Health insurance costs will be deducted bi-weekly from the employee’s gross paycheck.

Section 3 – Cash in Lieu of Benefits:

The City will no longer provide cash in lieu of health benefits to new employees or to those who do not currently receive cash in lieu. Currently, will be defined as those employees receiving cash in lieu benefits as of October 15, 2017. Employees who currently receive cash in lieu, can continue to receive it until they are no longer employed by the City or if they choose to receive health insurance. Cash in lieu payments shall remain at the same rate of \$410.88, regardless of increase in health insurance benefits or contributions by the City for health insurance.

4. **Holidays.** The parties agree to modify Article 19 and add Martin Luther King, Jr. Day as a paid holiday. Christmas Eve and New Year’s Eve will also be modified from 4 hour days to whole days. The language in the MOU is amended as follows:

The City provides paid holidays on the following days:

New Year's Day	President's Day	Memorial Day	Independence Day
Labor Day	Veterans Day	Thanksgiving Day	Day after Thanksgiving
Christmas Eve	Christmas Day	New Year's Eve	Martin Luther King, Jr. Day

5. **Overtime Provisions.** The parties agree to add a Section (k) provision to Article 21 section 1. The parties agree to modify the dates and deadlines to cash out compensatory

time. The language in the MOU is amended as follows:

Section 1 - Overtime Hours:

The work day for members shall be 8, 10 or 12 hours. Pursuant to Section 7(k) of the FLSA, the City has established a 28 day work period for law enforcement personnel. Employees, in a given 28 day work cycle, will receive overtime compensation for all hours worked (including vacation time and sick leave, but not compensatory time paid) over 160. All overtime hours worked must be approved by a supervisor.

Section 4 - Compensatory Time Cash Out Provisions:

Employees may cash out up to 40 hours of compensatory time per fiscal year; however, City is in under no obligation to pay out more than is allocated in the Police Department's Overtime Budget. Payment of compensatory time in this manner will take place on the last pay period of May and the last pay period of November. The election to cash out must be made prior to May 10 in order receive payment on the last pay period of May, and prior to November 10 in order to receive payment on the last pay period of November. It is advisable that employees submit requests to cash out compensatory time as far in advance as possible. Requests to cash out will be honored on a first-come, first-served basis.

6. **Home Buyer's Program.** The parties agree to add a new article as Article 24 allowing public safety employees to participate in the City's Home Buyer's Program. The language in the MOU is added as follows:

Permanent Full-Time Employees are eligible to apply for and receive a loan in the amount of fifteen thousand dollars (\$15,000.00) to be used for the purchase of a home within the City limits. The home purchased must be the employee's primary residence. Any change in residence by the employee occurs or the employee sales the home the loan, or the pro-rata portion of the loan owed at the time, must be repaid to the City within 30 days from the change in residence or at the close of escrow, whichever occurs first.

Employee agrees a lien will be placed on the property in the amount of the loan. For each year of employment with the City following the date of the loan, \$1,500.00 will be forgiven. After 10 years of employment with the City, the loan will be forgiven in total. If employment ceases, either because of termination, resignation, layoff or for any other reason, prior to the completion of 10 years of service, the amount owed at the time of cessation of employment must be repaid immediately. In order to ensure the City receives the funds owed should employment cease, the employee and the association agree that the amounts owed will be deducted automatically from the employee's last paycheck as outlined in the promissory note a copy of which is attached as Appendix 2.

After 10 years or any time after the amount has been repaid to the City, the employee may be eligible for a second loan in the same amount for a new home within City limits under the same restrictions and terms as outlined above.

Upon satisfaction of the term, the City Manager will release the public safety employee from responsibility of the loan, unless there is a conflict of interest between the City Manager and the employee pursuant to Government Code section 1090.

7. **Term and Reopening of Agreement.** The parties agree to renumber this article to 25 and to modify the term of the agreement to follow the fiscal year. The MOU can be reopened in January 2019 to negotiate salary, CalPERS contributions and benefits. The language in the MOU is amended as follows:

ARTICLE 25

The term of this MOU shall be two and a half fiscal years from January 1, 2018, through June 30, 2020. This MOU shall apply to employees within job classifications covered by this MOU and in the City's active employment on the effective date of this Agreement and thereafter.

In January 2019, either party can reopen this Agreement for good faith negotiations with respect to salary, CalPERS contributions, and benefits in the event of revenue increase or decrease.

One Hundred and Twenty (120) days prior to the termination of this MOU, the Union or City shall notify the other party in writing if it wishes to modify the MOU. In the event that such notice is given, negotiations shall begin as soon as possible after the notice but not later than March 1, 2020. This Agreement shall remain in full force and be effective during the period of negotiations and until written notice of impasse or termination of this Agreement is provided to the other party.

8. **Other Terms and Conditions.** Except as set forth above, all other terms and conditions of the existing Memorandum of Understanding shall remain unchanged.
9. **Ratification Process.** This Tentative Agreement shall become part of the current Memorandum of Understanding upon a successful vote of Union members and ratification by the City Council.

City of Lemoore

Lemoore Police Sergeant's Unit

Appendix 1
Salary Schedule Table 1 & 2

Salary Schedule Table 1

TITLE	RANGE	PAY STEPS						
		1	2	3	4	5	6	
ACCOUNT CLERK	15	MONTHLY	2638	2770	2908	3054	3207	3367
		YEARLY	31,657	33,239	34,901	36,646	38,479	40,403
ACCOUNT CLERK II	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
ACCOUNT TECHNICIAN	44	MONTHLY	3520	3697	3881	4075	4279	4493
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
ACCOUNTANT	61	MONTHLY	4169	4378	4597	4827	5068	5321
		YEARLY	50,032	52,533	55,160	57,918	60,814	63,855
ADMINISTRATIVE ASSISTANT I	23	MONTHLY	2857	2999	3149	3307	3472	3646
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ADMINISTRATIVE ASSISTANT II	28	MONTHLY	3002	3152	3310	3476	3649	3832
		YEARLY	36,028	37,829	39,721	41,707	43,792	45,982
ASSISTANT CITY MANAGER	123	MONTHLY	7727	8113	8519	8945	9392	9861
		YEARLY	92,720	97,356	102,223	107,335	112,701	118,336
BUILDING INSPECTOR	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
BUILDING PERMIT TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
CITY CLERK / HR MANAGER	104	MONTHLY	6396	6715	7051	7404	7774	8163
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
CITY MANAGER	142	MONTHLY	9335	9801	10291	10806	11346	11914
		YEARLY	112,015	117,616	123,497	129,672	136,155	142,963
COMMUNITY DEVELOPMENT DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
COMMUNITY SERVICES OFFICER	25	MONTHLY	2914	3060	3213	3373	3542	3719
		YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
EVIDENCE TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
EXECUTIVE ASSISTANT	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
FINANCE DIRECTOR / CFO	122	MONTHLY	7650	8033	8434	8856	9299	9764
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
JUNIOR ACCOUNTANT	51	MONTHLY	3774	3963	4161	4369	4588	4817
		YEARLY	45,293	47,558	49,936	52,432	55,054	57,807
MAINTENANCE COORDINATOR	50	MONTHLY	3737	3924	4120	4326	4542	4770
		YEARLY	44,845	47,087	49,441	51,913	54,509	57,234
MAINTENANCE WORKER I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
MAINTENANCE WORKER II	21	MONTHLY	2800	2940	3087	3242	3404	3574
		YEARLY	33,604	35,284	37,048	38,901	40,846	42,888
MANAGEMENT ANALYST	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
MECHANIC I	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792

Salary Schedule Table 1

TITLE	RANGE		PAY STEPS					
			1	2	3	4	5	6
MECHANIC II	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
OFFICE ASSISTANT I	2	MONTHLY	2318	2434	2556	2683	2817	2958
		YEARLY	27,815	29,206	30,666	32,200	33,810	35,500
OFFICE ASSISTANT II	14	MONTHLY	2612	2743	2880	3024	3175	3334
		YEARLY	31,343	32,910	34,556	36,284	38,098	40,003
PARKS & RECREATION DIRECTOR	108	MONTHLY	6655	6988	7338	7704	8090	8494
		YEARLY	79,864	83,857	88,050	92,453	97,075	101,929
PAYROLL TECHNICIAN	49	MONTHLY	3700	3885	4079	4283	4497	4722
		YEARLY	44,401	46,621	48,952	51,399	53,969	56,668
PLANNING TECHNICIAN	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
POLICE CHIEF	133	MONTHLY	8535	8962	9410	9880	10374	10893
		YEARLY	102,420	107,541	112,918	118,564	124,492	130,717
POLICE COMMANDER B/A	111	MONTHLY	6857	7200	7560	7938	8335	8751
		YEARLY	82,284	86,398	90,718	95,254	100,017	105,017
POLICE CORPORAL	72	MONTHLY	4652	4884	5128	5385	5654	5937
		YEARLY	55,819	58,610	61,540	64,617	67,848	71,241
POLICE CORPORAL AA	77	MONTHLY	4889	5133	5390	5659	5942	6240
		YEARLY	58,666	61,600	64,680	67,914	71,309	74,875
POLICE CORPORAL BA	82	MONTHLY	5138	5395	5665	5948	6246	6558
		YEARLY	61,659	64,742	67,979	71,378	74,947	78,694
POLICE OFFICER	57	MONTHLY	4007	4207	4417	4638	4870	5114
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
POLICE OFFICER AA	62	MONTHLY	4211	4422	4643	4875	5119	5374
		YEARLY	50,532	53,059	55,712	58,497	61,422	64,493
POLICE OFFICER BA	67	MONTHLY	4426	4647	4879	5123	5380	5649
		YEARLY	53,110	55,765	58,554	61,481	64,555	67,783
POLICE RECORDS SUPERVISOR	48	MONTHLY	3663	3847	4039	4241	4453	4676
		YEARLY	43,961	46,159	48,467	50,890	53,435	56,107
POLICE RECORDS TECHNICIAN I	11	MONTHLY	2535	2662	2795	2935	3081	3236
		YEARLY	30,421	31,942	33,539	35,216	36,977	38,826
POLICE RECORDS TECHNICIAN II	16	MONTHLY	2664	2798	2938	3084	3239	3401
		YEARLY	31,973	33,572	35,250	37,013	38,863	40,807
POLICE SERGEANT	87	MONTHLY	5400	5670	5954	6252	6564	6892
		YEARLY	64,804	68,044	71,446	75,019	78,770	82,708
POLICE SERGEANT AA	92	MONTHLY	5676	5960	6258	6570	6899	7244
		YEARLY	68,110	71,515	75,091	78,845	82,788	86,927
POLICE SERGEANT BA	97	MONTHLY	5965	6264	6577	6906	7251	7613
		YEARLY	71,584	75,163	78,921	82,867	87,011	91,361
PUBLIC WORKS DIRECTOR	114	MONTHLY	7065	7418	7789	8178	8587	9017
		YEARLY	84,777	89,016	93,467	98,140	103,047	108,200
RECREATION COORDINATOR	36	MONTHLY	3251	3414	3584	3764	3952	4149
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
RECREATION SPECIALIST	23	MONTHLY	2857	2999	3149	3307	3472	3646

TITLE	RANGE		PAY STEPS					
			1	2	3	4	5	6
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
SENIOR MAINTENANCE WORKER	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
SENIOR WASTEWATER UTILITY OPERATOR	45	MONTHLY	3556	3733	3920	4116	4322	4538
		YEARLY	42,668	44,802	47,042	49,394	51,863	54,457
SENIOR WATER UTILITY OPERATOR	45	MONTHLY	3556	3733	3920	4116	4322	4538
		YEARLY	42,668	44,802	47,042	49,394	51,863	54,457
SUPERINTENDENT	75	MONTHLY	4793	5032	5284	5548	5825	6117
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
UTILITES MANAGER	96	MONTHLY	5906	6202	6512	6837	7179	7538
		YEARLY	70,875	74,419	78,140	82,047	86,149	90,457
WASTEWATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WASTEWATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WASTEWATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301
WATER UTILITY OPERATOR I	24	MONTHLY	2885	3029	3181	3340	3507	3682
		YEARLY	34,622	36,353	38,171	40,080	42,084	44,188
WATER UTILITY OPERATOR II	34	MONTHLY	3187	3346	3514	3689	3874	4068
		YEARLY	38,245	40,157	42,165	44,273	46,486	48,811
WATER UTILITY OPERATOR III	39	MONTHLY	3350	3517	3693	3878	4071	4275
		YEARLY	40,195	42,205	44,315	46,531	48,858	51,301

SALARY SCHEDULE
Effective January 1, 2018

Salary Schedule Table 2

TITLE	RANGE		1	2	3	4	5	6
ACCOUNT CLERK I	23	BI-WEEKLY	1,318	1,384	1,454	1,526	1,603	1,683
		YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ACCOUNT CLERK II	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
ACCOUNT TECHNICIAN	52	BI-WEEKLY	1,759	1,847	1,940	2,037	2,139	2,246
		YEARLY	45,746	48,033	50,435	52,957	55,605	58,385
ACCOUNTANT	69	BI-WEEKLY	2,084	2,188	2,297	2,412	2,533	2,659
		YEARLY	54,177	56,886	59,730	62,717	65,853	69,145
ADMINISTRATIVE ASSISTANT I	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
ADMINISTRATIVE ASSISTANT II	36	BI-WEEKLY	1,501	1,576	1,654	1,737	1,824	1,915
		YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
ASSISTANT CITY MANAGER	131	BI-WEEKLY	3,862	4,055	4,257	4,470	4,694	4,929
		YEARLY	100,402	105,422	110,693	116,228	122,039	128,141
BUILDING INSPECTOR	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
BUILDING PERMIT TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
CITY CLERK / HR MANAGER	112	BI-WEEKLY	3,196	3,356	3,524	3,700	3,885	4,080
		YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
CITY MANAGER	150	BI-WEEKLY	4,665	4,899	5,143	5,401	5,671	5,954
		YEARLY	121,297	127,361	133,730	140,416	147,437	154,809
COMMUNITY DEVELOPMENT DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
COMMUNITY SERVICES OFFICER	33	BI-WEEKLY	1,456	1,529	1,606	1,686	1,770	1,859
		YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
EVIDENCE TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
EXECUTIVE ASSISTANT	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
FINANCE DIRECTOR / CFO	130	BI-WEEKLY	3,823	4,015	4,215	4,426	4,647	4,880
		YEARLY	99,408	104,378	109,597	115,077	120,831	126,873
JUNIOR ACCOUNTANT	59	BI-WEEKLY	1,886	1,981	2,080	2,184	2,293	2,408
		YEARLY	49,046	51,498	54,073	56,777	59,616	62,597
MAINTENANCE COORDINATOR	58	BI-WEEKLY	1,868	1,961	2,059	2,162	2,270	2,384
		YEARLY	48,560	50,988	53,538	56,215	59,025	61,977
MAINTENANCE WORKER I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
MAINTENANCE WORKER II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
MANAGEMENT ANALYST	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
MECHANIC I	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
MECHANIC II	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756

TITLE	RANGE		1	2	3	4	5	6
OFFICE ASSISTANT I	10	BI-WEEKLY	1,158	1,216	1,277	1,341	1,408	1,479
		YEARLY	30,120	31,626	33,207	34,868	36,611	38,442
OFFICE ASSISTANT II	22	BI-WEEKLY	1,305	1,371	1,439	1,511	1,587	1,666
		YEARLY	33,940	35,637	37,419	39,290	41,254	43,317
PARKS & RECREATION DIRECTOR	116	BI-WEEKLY	3,326	3,493	3,667	3,850	4,043	4,245
		YEARLY	86,481	90,805	95,346	100,113	105,118	110,374
PAYROLL TECHNICIAN	57	BI-WEEKLY	1,849	1,942	2,039	2,141	2,248	2,360
		YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
PLANNING TECHNICIAN	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
POLICE CHIEF	141	BI-WEEKLY	4,266	4,479	4,703	4,938	5,185	5,444
		YEARLY	110,906	116,452	122,274	128,388	134,807	141,548
POLICE COMMANDER B/A	119	BI-WEEKLY	3,427	3,598	3,778	3,967	4,166	4,374
		YEARLY	89,102	93,557	98,235	103,146	108,304	113,719
POLICE CORPORAL	80	BI-WEEKLY	2,325	2,441	2,563	2,691	2,826	2,967
		YEARLY	60,444	63,466	66,639	69,971	73,470	77,143
POLICE CORPORAL AA	85	BI-WEEKLY	2,443	2,566	2,694	2,828	2,970	3,118
		YEARLY	63,527	66,704	70,039	73,541	77,218	81,079
POLICE CORPORAL BA	90	BI-WEEKLY	2,568	2,696	2,831	2,973	3,121	3,277
		YEARLY	66,768	70,106	73,611	77,292	81,157	85,214
POLICE OFFICER	65	BI-WEEKLY	2,002	2,103	2,208	2,318	2,434	2,556
		YEARLY	52,063	54,666	57,400	60,270	63,283	66,447
POLICE OFFICER AA	70	BI-WEEKLY	2,105	2,210	2,320	2,436	2,558	2,686
		YEARLY	54,719	57,455	60,328	63,344	66,511	69,837
POLICE OFFICER BA	75	BI-WEEKLY	2,212	2,323	2,439	2,561	2,689	2,823
		YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
POLICE RECORDS SUPERVISOR	56	BI-WEEKLY	1,831	1,922	2,019	2,120	2,225	2,337
		YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
POLICE RECORDS TECHNICIAN I	19	BI-WEEKLY	1,267	1,330	1,397	1,467	1,540	1,617
		YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
POLICE RECORDS TECHNICIAN II	29	BI-WEEKLY	1,400	1,470	1,543	1,620	1,701	1,786
		YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
POLICE SERGEANT	95	BI-WEEKLY	2,699	2,834	2,976	3,124	3,281	3,445
		YEARLY	70,173	73,682	77,366	81,235	85,296	89,561
POLICE SERGEANT AA	100	BI-WEEKLY	2,837	2,978	3,127	3,284	3,448	3,620
		YEARLY	73,753	77,441	81,313	85,378	89,647	94,130
POLICE SERGEANT BA	105	BI-WEEKLY	2,981	3,130	3,287	3,451	3,624	3,805
		YEARLY	77,515	81,391	85,460	89,734	94,220	98,931
PUBLIC WORKS DIRECTOR	122	BI-WEEKLY	3,531	3,707	3,893	4,087	4,292	4,506
		YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
RECREATION COORDINATOR	44	BI-WEEKLY	1,625	1,706	1,791	1,881	1,975	2,074
		YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
RECREATION SPECIALIST	31	BI-WEEKLY	1,428	1,499	1,574	1,653	1,735	1,822
		YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
SENIOR MAINTENANCE WORKER	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
SENIOR WASTEWATER UTILITY OPERATOR	53	BI-WEEKLY	1,777	1,866	1,959	2,057	2,160	2,268

TITLE	RANGE		1	2	3	4	5	6
		YEARLY	46,204	48,514	50,939	53,486	56,161	58,969
SENIOR WATER UTILITY OPERATOR	53	BI-WEEKLY	1,777	1,866	1,959	2,057	2,160	2,268
		YEARLY	46,204	48,514	50,939	53,486	56,161	58,969
SUPERINTENDENT	83	BI-WEEKLY	2,395	2,515	2,641	2,773	2,911	3,057
		YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
UTILITES MANAGER	104	BI-WEEKLY	2,952	3,099	3,254	3,417	3,588	3,767
		YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
WASTEWATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WASTEWATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WASTEWATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551
WATER UTILITY OPERATOR I	32	BI-WEEKLY	1,442	1,514	1,590	1,669	1,753	1,840
		YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
WATER UTILITY OPERATOR II	42	BI-WEEKLY	1,593	1,672	1,756	1,844	1,936	2,033
		YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
WATER UTILITY OPERATOR III	47	BI-WEEKLY	1,674	1,758	1,846	1,938	2,035	2,137
		YEARLY	43,526	45,702	47,987	50,387	52,906	55,551

Appendix 2
Home Buyer's Program Promissory Note

PROMISSORY NOTE

Principal Amount: **\$15,000.00**

Date:

I, **XXXXXXXXXX** SSN: **XXXX** do hereby promise to pay the City of Lemoore the loan amount above. I understand that should the home I purchase cease to be my primary residence

prior to _____, the pro-rata balance as defined in the Memorandum of Understanding between the City and the Police Sergeant's Unit shall immediately become due and payable.

I understand that if I terminate, resign, or cease to be employed by the City, the pro-rata balance as defined in the Memorandum of Understanding between the City and the Police Sergeant's Unit shall become immediately due and payable and said balance will be deducted from my final compensation unless other arrangements have been made. Should a suit be commenced or an attorney be employed to enforce the payment of this note, I agree to pay such additional sum as the court may adjudge reasonable as attorney's fees in said suit. Principal is payable in lawful money of the United States.

XXXXXXXX

Date

For the City

Date



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 5-5

To: Lemoore City Council
From: Michelle Speer, Assistant City Manager
Date: November 3, 2017 Meeting Date: November 7, 2017
Subject: Resolution 2017-34 Approving Changes in the Wages and Benefits for the Unrepresented Employees of the City and Adopting a New Salary Matrix

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 Resolution 2017-34 regarding changes in the wages and benefits for unrepresented City employees and adoption of a new salary matrix.

Subject/Discussion:

The City and the various bargaining groups have recently completed negotiations of new Memorandum of Understanding (MOU) for the represented employees of the City. The City Manager recommends that similar benefits are provided to the unrepresented employees of the City. Additionally, due to the fact that a number of positions are exempt from overtime, the City Manager is making recommendations to increase management leave for affected employees.

An exempt employee primarily performs duties that are related to the management and/or professional operations of the City. Often the duties, responsibilities and activities required of such exempt employees are such that work is performed in excess of the normal work schedule.

A summary of the changes in benefits and salary recommended are below:

Compensation: 8% increase in salary, effective January 1, 2018.

Health Benefits: The health benefit plan will be modified to a cap system of \$1350.

Management Leave: In recognition of the extraordinary hours periodically worked for exempt employees, staff proposes administrative leave in the amount of eighty (80) hours for Executive Management and sixty-four (64) hours for Mid-Management employees. The leave would be on a "use it or lose it" basis per fiscal year and the administrative leave would not be subject to any buy out provisions, nor could it be cashed out upon separation of employment.

Cash-in-lieu benefits: The City will no longer provide cash in lieu of health benefits to new employees or to those who do not currently receive cash in lieu. Currently, will be defined as those employees receiving cash in lieu benefits as of October 15, 2017. Employees who currently receive cash in lieu, can continue to receive it until they are no longer employed by the City or if they choose to receive health insurance. Cash in lieu payments shall remain at the same rate of \$359.52, regardless of increase in health insurance benefits or contributions by the City for health insurance.

Home Buyer's Program: Permanent Full-Time Employees are eligible to apply for and receive a loan in the amount of ten thousand dollars (\$10,000.00) to be used for the purchase of a home within the City limits. The home purchased must be the employee's primary residence. Any change in residence by the employee occurs or the employee sales the home the loan, or the pro-rata portion of the loan owed at the time, must be repaid to the City within 30 days from the change in residence or at the close of escrow, whichever occurs first.

Employee agrees a lien will be placed on the property in the amount of the loan. For each year of employment with the City following the date of the loan, \$1,000.00 will be forgiven. After 10 years of employment with the City, the loan will be forgiven in total. If employment ceases, either because of termination, resignation, layoff or for any other reason, prior to the completion of 10 years of service, the amount owed at the time of cessation of employment must be repaid immediately. In order to ensure the City receives the funds owed should employment cease, the employee and the association agree that the amounts owed will be deducted

automatically from the employee's last paycheck as outlined in the promissory note a copy of which is attached as Appendix 2.

After 10 years or any time after the amount has been repaid to the City, the employee may be eligible for a second loan in the same amount for a new home within City limits under the same restrictions and terms as outlined above.

Upon satisfaction of the term, the City Manager will release the public safety employee from responsibility of the loan, unless there is a conflict of interest between the City Manager and the employee pursuant to Government Code section 1090.

In addition to the changes to salary and benefits, the City and Bargaining Units negotiated and agreed to a salary schedule matrix change which is attached to the Resolution. California Code of Regulations (CCR) Section 570.5 requires that a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws.
- Identify the position title for every employee position.
- Show the pay rate as a single amount or multiple amounts within a range for each identified position.
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually.
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website.
- Indicate an effective date and date of any revisions.
- Be retained by the employer and available for public inspection for not less than five years.
- Not reference another document in lieu of disclosing the pay rate.

Accordingly, staff recommends that Prior to January 1, 2018, employees of the city should be paid in accordance with the salary schedule attached as Appendix 1 Table 1. Effective January 1, 2018, the bi-weekly salary range for Employees shall be paid in accordance with the salary schedule attached as Appendix 1 Table 2.

Financial Consideration(s):

It is estimated that this Resolution, once approved will increase cost to the City by approximately \$390,000. The monies will be used from the general fund reserves or other cost allocated funds.

Pros/Cons:

Pros:

- Addresses compaction issues.

Cons:

- Fiscal impact on the City.
- Revenue increases necessary to maintain.

Recommendation:

Staff recommends adopting Resolution 2017-34.

Attachments:

- Resolution: 2017-34
- Ordinance:
- Map
- Contract
- Other
List:

Review:

- Finance
- City Attorney
- City Manager
- City Clerk

Date:

- 11/2/17
- 11/3/17

RESOLUTION NO. 2017-34

A RESOLUTION OF THE LEMOORE CITY COUNCIL APPROVING CHANGES IN THE WAGES AND BENEFITS FOR THE UNREPRESENTED EMPLOYEES OF THE CITY AND APPROVING A NEW SALARY MATRIX

At a Regular Meeting of the City Council of the City of Lemoore duly called and held on November 7, 2017, at 7:30 p.m. on said day, it was moved by Council Member _____, seconded by Council Member _____ and carried that the following Resolution be adopted:

WHEREAS, Section 570.5 of the California Code of Regulations establishes certain requirements for a Publicly Available Pay Schedule; and

WHEREAS, the City of Lemoore, through its City Manager proposes changes to the wages and benefits of unrepresented employees of the City; and

WHEREAS, the City Council now desires to formally approve those changes reflection in “Exhibit A”, attached to the resolution; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lemoore as follows:

1. Salary Schedule for 2017-2018 has been updated to meet all of the requirements of California Code of Regulations Section 570.5.
2. The updated Salary Schedule is included as an attachments Appendix 1 Table 1 effective upon passage of this resolution and Appendix 1 Table 2 effective January 1, 2018.
3. The terms of “Exhibit A” are hereby approved for unrepresented employees of the City.

PASSED AND ADOPTED at a Regular Meeting of the City Council of the City of Lemoore held on the 7th day of November 2017 by the following vote:

AYES:

NOES:

ABSTAINING:

ABSENT:

ATTEST:

APPROVED:

Marisa Lourenco, Deputy City Clerk

Ray Madrigal, Mayor

EXHIBIT A TO RESOLUTION 2017 – 34

Compensation: 8% increase in salary, effective January 1, 2018.

From November 1, 2017 to January 1, 2018 unrepresented employees shall be paid in accordance with the salary schedule attached as Appendix 1 Table 1.

Effective January 1, 2018, the bi-weekly salary range for unrepresented employees shall be paid in accordance with the salary schedule attached as Appendix 1 Table 2.

Effective January 1, 2018, unrepresented employees will be paid bi-weekly. Each pay period shall cover two weeks, beginning with a Monday and ending on a Sunday. Pay for the pay period will normally be issued on the Friday following the end of the pay period.

Health Benefits: The health benefit plan will be modified to a cap system of \$1350 effective January 1, 2018.

Management Leave: In recognition of the extraordinary hours periodically worked for exempt employees, staff proposes administrative leave in the amount of eighty (80) hours for Executive Management and sixty-four (64) hours for Mid-Management employees. The leave would be on a “use it or lose it” basis per fiscal year and the administrative leave would not be subject to any buy out provisions nor could it be cashed out upon separation of employment. The following is the list of positions affected.

Executive Management

- Assistant City Manager
- City Manager
- Community Development Director
- Finance Director/CFO
- Parks and Recreation Director
- Police Chief
- Public Works Director

Mid-Management

- Accountant
- City Clerk / Human Resources Manager
- Junior Accountant
- Management Analyst
- Police Records Supervisor
- Police Commander
- Building Official/Superintendent
- Superintendent
- Utilities Manager

Cash-in-lieu benefits: The City will no longer provide cash in lieu of health benefits to new employees or to those who do not currently receive cash in lieu. Currently, will be defined as those employees receiving cash in lieu benefits as of October 15, 2017. Employees who currently receive cash in lieu, can continue to receive it until they are no longer employed by the City or if they choose to receive health insurance. Cash in lieu payments shall remain at the same rate of \$359.52, regardless of increase in health insurance benefits or contributions by the City for health insurance.

Home Buyer's Program: Permanent Full-Time Employees are eligible to apply for and receive a loan in the amount of ten thousand dollars (\$10,000.00) to be used for the purchase of a home within the City limits. The home purchased must be the employee's primary residence. Any change in residence by the employee occurs or the employee sales the home the loan, or the pro-rata portion of the loan owed at the time, must be repaid to the City within 30 days from the change in residence or at the close of escrow, whichever occurs first.

Employee agrees a lien will be placed on the property in the amount of the loan. For each year of employment with the City following the date of the loan, \$1,000.00 will be forgiven. After 10 years of employment with the City, the loan will be forgiven in total. If employment ceases, either because of termination, resignation, layoff or for any other reason, prior to the completion of 10 years of service, the amount owed at the time of cessation of employment must be repaid immediately. In order to ensure the City receives the funds owed should employment cease, the employee and the association agree that the amounts owed will be deducted automatically from the employee's last paycheck as outlined in the promissory note a copy of which is attached hereto.

After 10 years or any time after the amount has been repaid to the City, the employee may be eligible for a second loan in the same amount for a new home within City limits under the same restrictions and terms as outlined above.

Upon satisfaction of the term, the City Manager will release the public safety employee from responsibility of the loan, unless there is a conflict of interest between the City Manager and the employee pursuant to Government Code section 1090.



City of
LEMOORE
CALIFORNIA

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

Staff Report

To: Lemoore City Council
From: Marisa Lourenco, Deputy City Clerk
Date: November 2, 2017 **Meeting Date:** November 7, 2017
Subject: Activity 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 type="checkbox"/> Community & Neighborhood Livability	<input checked="" type="checkbox"/> Not Applicable

Reports

➤ Warrant Register – FY 17/18

October 26, 2017

Warrant Register 10/26/2017

PEI
 DATE: 10/26/2017
 TIME: 13:31:06

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
 AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
4 /18	10/25/17	21		55434	5396 OFFICE DEPOT		7.90	.00	MESH WALL
4 /18	10/25/17	21		55434	5396 OFFICE DEPOT		61.07	.00	FILE/MESH
TOTAL					OPERATING SUPPLIES	.00	68.97	.00	
4310					PROFESSIONAL CONTRACT SVC				
4 /18	10/25/17	21		55449	5352 SHRED-IT USA- FR		20.28	.00	CITY MANAGER
TOTAL					PROFESSIONAL CONTRACT SVC	.00	20.28	.00	
TOTAL					CITY MANAGER	.00	89.25	.00	

PEI
DATE: 10/26/2017
TIME: 13:31:06

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 2
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
	4 /18	10/25/17	21	8013 -01 55440	6729 PRIDESTAFF, INC.		1,337.37	-1,337.37	ACCOUNTANT TEMP
TOTAL						.00	1,337.37	-1,337.37	
4389									
	4 /18	10/25/17	21	55463	6104 US BANK		22.00	.00	09/01/17-09/30/17
TOTAL						.00	22.00	.00	
TOTAL						.00	1,359.37	-1,337.37	

PEI
DATE: 10/26/2017
TIME: 13:31:06

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 3
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
4 /18	10/25/17	21		55449	5352 SHRED-IT USA- FR		20.28	.00	PLANNING
4 /18	10/25/17	21		55449	5352 SHRED-IT USA- FR		20.00	.00	PUBLIC WORKS
4 /18	10/25/17	21		55441	0876 QUAD KNOPF, INC.		4,749.30	.00	GENERAL PLANNING
TOTAL					PROFESSIONAL CONTRACT SVC	.00	4,789.58	.00	
TOTAL					PLANNING	.00	4,789.58	.00	

PEI
 DATE: 10/26/2017
 TIME: 13:31:06

CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 4
 AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
4 /18	10/25/17	21		55415	1547 VERITIV OPERATIN		309.42	.00	CLEANER
4 /18	10/25/17	21		55415	1547 VERITIV OPERATIN		327.20	.00	DISENF RESTROOM
4 /18	10/25/17	21		55415	1547 VERITIV OPERATIN		380.22	.00	DISENF RESTROOM
TOTAL					OPERATING SUPPLIES	.00	1,016.84	.00	
4310					PROFESSIONAL CONTRACT SVC				
4 /18	10/25/17	21		55449	5352 SHRED-IT USA- FR		6.76	.00	MAINTENANCE
4 /18	10/25/17	21	8199	-01 55453	6309 SOCIAL VOCATIONA		3,475.00	-3,475.00	JANITORIAL
TOTAL					PROFESSIONAL CONTRACT SVC	.00	3,481.76	-3,475.00	
4340					UTILITIES				
4 /18	10/25/17	21		55460	0423 SOCALGAS		232.18	.00	09/18/17-10/17/17
4 /18	10/25/17	21		55460	0423 SOCALGAS		117.68	.00	09/18/17-10/17/17
TOTAL					UTILITIES	.00	349.86	.00	
4350					REPAIR/MAINT SERVICES				
4 /18	10/25/17	21		55395	6597 AIRWORX		635.00	.00	PD UNIT FUSE BLOWN
4 /18	10/25/17	21		55395	6597 AIRWORX		525.00	.00	PARKS&REC OFFICE UNIT
4 /18	10/25/17	21	8201	-01 55437	5466 PARKER AND PARKE		1,360.00	-1,360.00	BACKFLOW TESTING
TOTAL					REPAIR/MAINT SERVICES	.00	2,520.00	-1,360.00	
TOTAL					MAINTENANCE DIVISION	.00	7,368.46	-4,835.00	

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 DATE: 10/26/2017
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CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 5
 AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

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

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								
4 /18	10/25/17	21	55458	3010 THE ANIMAL HOUSE	.00	56.79	.00	DOG FOOD
TOTAL						56.79	.00	
4220U								
4 /18	10/25/17	21	55452	0430 SUN BADGE CO.		203.51	.00	BADGE/UNIFORM
4 /18	10/25/17	21	55432	0650 LORD'S UNIFORMS		600.23	.00	PD UNIFORMS
TOTAL					.00	803.74	.00	
4310								
4 /18	10/25/17	21	55406	3088 JONES TOWING		420.00	.00	14 GMC TG33
4 /18	10/25/17	21	55396	1250 KINGS CO. SHERIF		908.83	.00	1ST QTR 17/18
4 /18	10/25/17	21	55422	6825 HEALTHWISE SERVI		125.00	.00	38 GAL SHARP CONTAIN
4 /18	10/25/17	21	55449	5352 SHRED-IT USA- FR		297.71	.00	POLICE DEPARTMENT
4 /18	10/25/17	21	55406	3088 JONES TOWING		320.00	.00	2003 MERCURY TOWING
4 /18	10/25/17	21	55405	1554 COUNTY OF KINGS		3,904.04	.00	09/01/17-09/30/17
TOTAL					.00	5,975.58	.00	
4320								
4 /18	10/25/17	21	55403	1064 CA PEACE OFFICER	.00	450.00	.00	LEGISLATIVE UPDATE
TOTAL					.00	450.00	.00	
4340								
4 /18	10/25/17	21	55464	0116 VERIZON WIRELESS	.00	998.44	.00	09/02/17-10/01/17
TOTAL					.00	998.44	.00	
4360								
4 /18	10/25/17	21	55447	2532 SBRPSTC	.00	345.00	.00	INSTRUCTOR COURSE
TOTAL					.00	345.00	.00	
4380								
4 /18	10/25/17	21	55402	1817 C.A. REDING COMP		184.57	.00	PD PRINTER
4 /18	10/25/17	21	55402	1817 C.A. REDING COMP		413.31	.00	PD PRINTER
TOTAL					.00	597.88	.00	
4840AR								
4 /18	10/25/17	21	8056 -01	55411 6398 DURATECH USA, IN		7,036.54	-7,036.54	GETAC MDT
4 /18	10/25/17	21	8056 -02	55411 6398 DURATECH USA, IN		1,445.02	-1,445.02	GETAC DOCKING STATION
4 /18	10/25/17	21	8056 -04	55411 6398 DURATECH USA, IN		287.91	-287.91	MOBILE MARK EXTERNAL DOME
4 /18	10/25/17	21	8056 -05	55411 6398 DURATECH USA, IN		176.46	-176.46	11-16 VDC VEHICLE ADAPTER
4 /18	10/25/17	21	8056 -06	55411 6398 DURATECH USA, IN		176.46	-176.46	SHUTDOWN TIMER
4 /18	10/25/17	21	8056 -08	55411 6398 DURATECH USA, IN		46.44	-46.44	GROUND SHIPPING
4 /18	10/25/17	21	8056 -09	55411 6398 DURATECH USA, IN		9.29	-9.29	CA EFW
4 /18	10/25/17	21	8056 -10	55411 6398 DURATECH USA, IN		661.38	-661.38	SALES TAX
TOTAL					.00	9,839.50	-9,839.50	
TOTAL					.00	19,066.93	-9,839.50	

RUN DATE 10/26/2017 TIME 13:31:06

PEI - FUND ACCOUNTING

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 6
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4840AR		AUTOS/TRKS	ASSET	REPLACE				

PEI
DATE: 10/26/2017
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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 7
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310								
4 /18	10/25/17	21	55449	5352 SHRED-IT USA- FR		20.00	.00	PUBLIC WORKS
4 /18	10/25/17	21	55449	5352 SHRED-IT USA- FR		13.52	.00	BUILDING
TOTAL				PROFESSIONAL CONTRACT SVC	.00	33.52	.00	
TOTAL				BUILDING INSPECTION	.00	33.52	.00	

PEI
DATE: 10/26/2017
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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 8
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310								
4 /18	10/25/17	21	55449	5352 SHRED-IT USA- FR		20.28	.00	PUBLIC WORKS
4 /18	10/25/17	21	55449	5352 SHRED-IT USA- FR		20.00	.00	PUBLIC WORKS
TOTAL				PROFESSIONAL CONTRACT SVC	.00	40.28	.00	
TOTAL				PUBLIC WORKS	.00	40.28	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 9
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
4 /18	10/25/17	21		55467	6694 WILLDAN FINANCIA		1,819.81	.00	AUG SVC
TOTAL						.00	1,819.81	.00	
TOTAL					STREETS	.00	1,819.81	.00	

PEI
DATE: 10/26/2017
TIME: 13:31:06

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 10
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4241 - PARKS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
	4 /18	10/25/17	21	55413	5866 FASTENAL COMPANY		4.63	.00	HEX BIT
TOTAL						.00	4.63	.00	
4350									
	4 /18	10/25/17	21	55443	0388 REED ELECTRIC, L		209.14	.00	HERITAGE BOOSTER PUMP
TOTAL						.00	209.14	.00	
TOTAL					PARKS	.00	213.77	.00	

PEI
DATE: 10/26/2017
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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 11
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310				PROFESSIONAL CONTRACT SVC				
4 /18 10/25/17	21		55401	T1316 FORD, BRIANNE		220.50	.00	REC LEADER
4 /18 10/25/17	21		55394	6848 ADRIAN CALDERA		168.00	.00	REC LEADER
4 /18 10/25/17	21		55461	6889 TOMI FORD		189.00	.00	REC LEADER
4 /18 10/25/17	21		55424	6888 JESSE CHAVARRIA		200.00	.00	SFTBLL UMP
4 /18 10/25/17	21		55446	6703 SALVADOR VARGAS		202.50	.00	SFTBLL UMP
4 /18 10/25/17	21		55400	6099 BOCKYN,LLC		250.00	.00	SFTWARE MAINT.11/17
4 /18 10/25/17	21		55449	5352 SHRED-IT USA- FR		6.76	.00	RECREATION
TOTAL				PROFESSIONAL CONTRACT SVC	.00	1,236.76	.00	
TOTAL				RECREATION	.00	1,236.76	.00	

PEI
DATE: 10/26/2017
TIME: 13:31:06

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 12
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
4 /18	10/25/17	21		55429	T2176 LABORATORY CORPO		120.00	.00	EXAM
4 /18	10/25/17	21		55455	0809 TAG-AMS, INC.		490.00	.00	EXAMS
4 /18	10/25/17	21		55399	0057 RICHARD A BLAK,		500.00	.00	PROFESSIONAL SRV
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,110.00	.00	
TOTAL					HUMAN RESOURCES	.00	1,110.00	.00	

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ACCOUNTING PERIOD: 4/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 5904 - CLASS AND COMP

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
4 /18	10/25/17	21		55442	6814 RALPH ANDERSEN &		2,350.00	.00	CALSS&COMP PO#7346
TOTAL						.00	2,350.00	.00	
TOTAL					CLASS AND COMP	.00	2,350.00	.00	
TOTAL					GENERAL FUND	.00	39,477.73	-16,011.87	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									OPERATING SUPPLIES
4 /18	10/25/17	21		55456	0634 TERMINAL AIR BRA		444.60	.00	BRAKE ROTORS
4 /18	10/25/17	21		55418	0799 GOLDEN STATE PET		304.57	.00	PIPE-EXHAUST
4 /18	10/25/17	21		55456	0634 TERMINAL AIR BRA		369.60	.00	DRUM/REMAN SHOES
4 /18	10/25/17	21		55456	0634 TERMINAL AIR BRA		-158.91	.00	CREDIT
4 /18	10/25/17	21		55420	5181 HAAKER EQUIPMENT		70.46	.00	EL 1087174
TOTAL						.00	1,030.32	.00	
4220CNG									CNG OPERATING SUPPLIES
4 /18	10/25/17	21		55431	0306 LEMOORE HIGH SCH		3,575.26	.00	SEPTEMBER
TOTAL						.00	3,575.26	.00	
4220F									OPERATING SUPPLIES FUEL
4 /18	10/25/17	21		55397	0043 BURROWS & CASTAD		6,834.26	.00	FUEL PURCHASES-CARDLO
TOTAL						.00	6,834.26	.00	
4230									REPAIR/MAINT SUPPLIES
4 /18	10/25/17	21	8150	-01 55420	5181 HAAKER EQUIPMENT		-363.45	363.45	BLANKET PURCHASE ORDER- R
4 /18	10/25/17	21	8150	-01 55420	5181 HAAKER EQUIPMENT		992.58	-992.58	BLANKET PURCHASE ORDER- R
4 /18	10/25/17	21	8150	-02 55420	5181 HAAKER EQUIPMENT		-181.73	181.73	BLANKET PURCHASE ORDER- R
4 /18	10/25/17	21	8150	-02 55420	5181 HAAKER EQUIPMENT		496.29	-496.29	BLANKET PURCHASE ORDER- R
4 /18	10/25/17	21	8150	-03 55420	5181 HAAKER EQUIPMENT		-109.04	109.04	BLANKET PURCHASE ORDER-OP
4 /18	10/25/17	21	8150	-03 55420	5181 HAAKER EQUIPMENT		297.77	-297.77	BLANKET PURCHASE ORDER-OP
4 /18	10/25/17	21		55408	6411 BRIDGEPORT MANUF		325.37	.00	LIMIT SWITCH
TOTAL						.00	1,457.79	-1,132.42	
4350									REPAIR/MAINT SERVICES
4 /18	10/25/17	21		55421	6146 HANFORD CHRYSLER		100.00	.00	MISC CHARGES
TOTAL						.00	100.00	.00	
TOTAL						.00	12,997.63	-1,132.42	FLEET MAINTENANCE
TOTAL						.00	12,997.63	-1,132.42	FLEET MAINTENANCE

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 ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K									
									COST OF REVENUE-KITCHEN
4 /18	10/25/17	21		55454	6440 SYSCO		459.81	.00	KITCHEN SUPPLIES
4 /18	10/25/17	21		55438	T1885 THOMAS RINGER		2,367.50	.00	DONAGHY SALES
TOTAL						.00	2,827.31	.00	
4000P									
									COST OF REVENUE-PRO SHOP
4 /18	10/25/17	21		55459	6558 THE ANTIGUA GROU		470.64	.00	GOLF SUPPLIES
4 /18	10/25/17	21	8078	-01 55393	6450 TITLEIST		847.75	-847.75	GOLF BALLS, CLUBS, GLOVES
4 /18	10/25/17	21		55459	6558 THE ANTIGUA GROU		119.75	.00	GOLF SUPPLIES
4 /18	10/25/17	21		55417	6453 GLOBAL TOUR GOLF		392.64	.00	GOLF SUPPLIES
4 /18	10/25/17	21		55417	6453 GLOBAL TOUR GOLF		45.51	.00	GOLF SUPPLIES
4 /18	10/25/17	21	8183	-01 55465	6895 VETTER SALES		550.00	-550.00	GOLF APPAREL & OUTWEAR
TOTAL						.00	2,426.29	-1,397.75	
4220K									
									OPERATING SUPPLIES-KITCH
4 /18	10/25/17	21		55457	6812 TERMINIX COMMERC		50.00	.00	350 IONA AVE
4 /18	10/25/17	21		55404	6624 CINTAS		69.47	.00	KITCHEN SUPPLIES
4 /18	10/25/17	21		55404	6624 CINTAS		69.47	.00	KITCHEN SUPPLIES
TOTAL						.00	188.94	.00	
4220M									
									OPERATING SUPPLIES MAINT.
4 /18	10/25/17	21		55430	0286 LAWRENCE TRACTOR		82.01	.00	26RM3
4 /18	10/25/17	21		55430	0286 LAWRENCE TRACTOR		26.54	.00	KEY/ROTARY
4 /18	10/25/17	21		55435	0361 ORTON'S EQUIPMEN		63.91	.00	SWITCH
4 /18	10/25/17	21		55430	0286 LAWRENCE TRACTOR		12.97	.00	AIR FILTER
4 /18	10/25/17	21		55414	6827 FIG GARDEN ROCKE		377.91	.00	TOP DRESSING SAND
4 /18	10/25/17	21		55466	6206 WILBUR-ELLIS COM		143.67	.00	WEEVIL-CIDE
4 /18	10/25/17	21		55407	0129 A.S. DANIELSON'S		151.10	.00	BELT/PREM BELT
4 /18	10/25/17	21		55451	6483 SOUTHERN LINKS I		153.80	.00	GOLF SUPPLIES
4 /18	10/25/17	21		55428	0234 KINGS WASTE AND		420.80	.00	09/1/17-09/30/17
TOTAL						.00	1,432.71	.00	
4291									
									MISCELLANEOUS EXPENSES
4 /18	10/25/17	21		55438	T1885 THOMAS RINGER		1,000.00	.00	LINDA BAUER
TOTAL						.00	1,000.00	.00	
4309									
									STAFFING/TOM RINGER
4 /18	10/25/17	21		55438	T1885 THOMAS RINGER		966.78	.00	EMPLY TAXES
4 /18	10/25/17	21		55438	T1885 THOMAS RINGER		419.00	.00	MARK FRANTZ
4 /18	10/25/17	21		55438	T1885 THOMAS RINGER		11,957.13	.00	EMPLY PAYROLL
TOTAL						.00	13,342.91	.00	
4310									
									PROFESSIONAL CONTRACT SVC
4 /18	10/25/17	21		55444	6548 RINGER, TOM		6,500.00	.00	MNGMNT SRVS OCT 2017
TOTAL						.00	6,500.00	.00	
4340									UTILITIES

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 ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340					UTILITIES				
4 /18	10/25/17	21		55450	2895 SOUTHERN CALIFOR		14.10	.00	09/11/17-10/10/17
4 /18	10/25/17	21		55450	2895 SOUTHERN CALIFOR		90.10	.00	09/11/17-10/10/17
TOTAL					UTILITIES	.00	104.20	.00	
4350					REPAIR/MAINT SERVICES				
4 /18	10/25/17	21		55443	0388 REED ELECTRIC, L		98.50	.00	PRESSURE PUMPS GOLF
4 /18	10/25/17	21		55443	0388 REED ELECTRIC, L		147.75	.00	GC PRESSURE PUMPS
TOTAL					REPAIR/MAINT SERVICES	.00	246.25	.00	
TOTAL					GOLF COURSE-CITY	.00	28,068.61	-1,397.75	
TOTAL					GOLF COURSE - CITY	.00	28,068.61	-1,397.75	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

FUND - 050 - WATER
 BUDGET UNIT - 4250 - WATER

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								OPERATING SUPPLIES
4 /18	10/25/17	21	55419	0188 FERGUSON ENTERPR		118.58	.00	VIZ-PRO VEST
4 /18	10/25/17	21	55419	0188 FERGUSON ENTERPR		312.29	.00	LF 1 CC X CTS
4 /18	10/25/17	21	55419	0188 FERGUSON ENTERPR		82.68	.00	VIZ-PRO
4 /18	10/25/17	21	55419	0188 FERGUSON ENTERPR		68.92	.00	6X4 HYD B/O SPL
4 /18	10/25/17	21 8177	-01 55419	0188 FERGUSON ENTERPR		1,797.20	-1,797.20	BLANKET PURCHASE ORDER PA
4 /18	10/25/17	21	55433	1889 NORTHERN SAFETY		441.53	.00	BOMBER JACKETS
4 /18	10/25/17	21 8028	-01 55462	6058 UNIVAR		355.35	.00	BLANKET PURCHASE ORDER CH
4 /18	10/25/17	21 8028	-01 55462	6058 UNIVAR		369.49	.00	BLANKET PURCHASE ORDER CH
4 /18	10/25/17	21 8028	-01 55462	6058 UNIVAR		546.20	.00	BLANKET PURCHASE ORDER CH
4 /18	10/25/17	21 8028	-01 55462	6058 UNIVAR		652.23	.00	BLANKET PURCHASE ORDER CH
4 /18	10/25/17	21 8028	-01 55462	6058 UNIVAR		1,146.99	.00	BLANKET PURCHASE ORDER CH
4 /18	10/25/17	21 8028	-01 55462	6058 UNIVAR		1,288.35	.00	BLANKET PURCHASE ORDER CH
4 /18	10/25/17	21 8028	-01 55462	6058 UNIVAR		1,429.71	.00	BLANKET PURCHASE ORDER CH
TOTAL					.00	8,609.52	-1,797.20	
4230								REPAIR/MAINT SUPPLIES
4 /18	10/25/17	21 8177	-02 55419	0188 FERGUSON ENTERPR		2,516.08	-2,516.08	BLANKET PURCHASE ORDER RE
TOTAL					.00	2,516.08	-2,516.08	
4310								PROFESSIONAL CONTRACT SVC
4 /18	10/25/17	21	55398	6733 BLACKBURN CONSUL		1,172.00	.00	PRJCT MNGMT/TESTS
4 /18	10/25/17	21	55449	5352 SHRED-IT USA- FR		20.28	.00	WATER
4 /18	10/25/17	21 8197	-01 55445	6750 ROCKEEZ ENGINEER		2,528.00	-2,528.00	INV.12-41A- WEED ABATEMEN
TOTAL					.00	3,720.28	-2,528.00	
4340								UTILITIES
4 /18	10/25/17	21	55460	0423 SOCALGAS		82.24	.00	09/18/17-10/17/17
4 /18	10/25/17	21	55439	6627 PG&E NON ENERGY		418.10	.00	WELL 4
TOTAL					.00	500.34	.00	
TOTAL					.00	15,346.22	-6,841.28	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
4 /18	10/25/17	21		55449	5352 SHRED-IT USA- FR		84.48	.00	FINANCE
TOTAL						.00	84.48	.00	
TOTAL					UTILITY OFFICE	.00	84.48	.00	
TOTAL					WATER	.00	15,430.70	-6,841.28	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

FUND - 056 - REFUSE
 BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
	4 /18	10/25/17	21	55416	6751 FURTADO WELDING		325.77	.00	OXYGEN LARGE K
TOTAL						.00	325.77	.00	
4310									
	4 /18	10/25/17	21	55449	5352 SHRED-IT USA- FR		13.52	.00	REFUSE
TOTAL						.00	13.52	.00	
4825									
	4 /18	10/25/17	21	8121 -01	6518 SCHAEFER SYSTEMS		4,712.70	-4,712.70	USD95N 95-GALLON SCHAEFER
	4 /18	10/25/17	21	8121 -01	6518 SCHAEFER SYSTEMS		9,425.35	-9,425.35	USD95N 95-GALLON SCHAEFER
	4 /18	10/25/17	21	8121 -02	6518 SCHAEFER SYSTEMS		4,712.68	-4,712.68	USD95N 95-GALLON SCHAEFER
	4 /18	10/25/17	21	8121 -02	6518 SCHAEFER SYSTEMS		9,425.37	-9,425.37	USD95N 95-GALLON SCHAEFER
	4 /18	10/25/17	21	8121 -03	6518 SCHAEFER SYSTEMS		4,712.68	-4,712.68	USD95N 95-GALLON SCHAEFER
	4 /18	10/25/17	21	8121 -03	6518 SCHAEFER SYSTEMS		9,425.37	-9,425.37	USD95N 95-GALLON SCHAEFER
	4 /18	10/25/17	21	8121 -04	6518 SCHAEFER SYSTEMS		332.48	-332.48	ESTIMATED FREIGHT CHARGES
	4 /18	10/25/17	21	8121 -04	6518 SCHAEFER SYSTEMS		664.96	-664.96	ESTIMATED FREIGHT CHARGES
TOTAL						.00	43,411.59	-43,411.59	
TOTAL						.00	43,750.88	-43,411.59	
TOTAL						.00	43,750.88	-43,411.59	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
4 /18	10/25/17	21		55413	5866 FASTENAL COMPANY		25.35	.00	S/S FW 1/2X1
4 /18	10/25/17	21		55434	5396 OFFICE DEPOT		26.81	.00	TONER
TOTAL					OPERATING SUPPLIES	.00	52.16	.00	
4310					PROFESSIONAL CONTRACT SVC				
4 /18	10/25/17	21		55449	5352 SHRED-IT USA- FR		13.49	.00	SEWER
4 /18	10/25/17	21	8123	-01 55412	6869 MILLENNIUM FUNDI		700.80	-700.80	1 CONTRACT STAFF PERSONNE
4 /18	10/25/17	21	8123	-01 55412	6869 MILLENNIUM FUNDI		700.80	-700.80	1 CONTRACT STAFF PERSONNE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,415.09	-1,401.60	
4350					REPAIR/MAINT SERVICES				
4 /18	10/25/17	21		55426	0242 JORGENSEN COMPAN		276.96	.00	DYNAMIC GAS
TOTAL					REPAIR/MAINT SERVICES	.00	276.96	.00	
TOTAL					SEWER	.00	1,744.21	-1,401.60	
TOTAL					SEWER& STORM WTR DRAINAGE	.00	1,744.21	-1,401.60	

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 ACCOUNTING PERIOD: 4/18

FUND - 076 - REFUSE CAPITAL
 BUDGET UNIT - 4756 - REFUSE CAPITAL

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4825				MACHINERY & EQUIPMENT				
4 /18 10/25/17 21 8121		-05	55448	6518 SCHAEFER SYSTEMS		4,712.68	-4,712.68	USD95N 95-GALLON SCHAEFER
4 /18 10/25/17 21 8121		-05	55448	6518 SCHAEFER SYSTEMS		9,425.37	-9,425.37	USD95N 95-GALLON SCHAEFER
4 /18 10/25/17 21 8121		-06	55448	6518 SCHAEFER SYSTEMS		4,712.68	-4,712.68	USD95N 95-GALLON SCHAEFER
4 /18 10/25/17 21 8121		-06	55448	6518 SCHAEFER SYSTEMS		9,425.37	-9,425.37	USD95N 95-GALLON SCHAEFER
4 /18 10/25/17 21 8121		-07	55448	6518 SCHAEFER SYSTEMS		4,712.68	-4,712.68	USD95N 95-GALLON SCHAEFER
4 /18 10/25/17 21 8121		-07	55448	6518 SCHAEFER SYSTEMS		9,425.37	-9,425.37	USD95N 95-GALLON SCHAEFER
4 /18 10/25/17 21 8121		-08	55448	6518 SCHAEFER SYSTEMS		398.94	-398.94	ESTIMATED FREIGHT
4 /18 10/25/17 21 8121		-08	55448	6518 SCHAEFER SYSTEMS		797.88	-797.88	ESTIMATED FREIGHT
TOTAL				MACHINERY & EQUIPMENT	.00	43,610.97	-43,610.97	
TOTAL				REFUSE CAPITAL	.00	43,610.97	-43,610.97	
TOTAL				REFUSE CAPITAL	.00	43,610.97	-43,610.97	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

FUND - 085 - PBIA
BUDGET UNIT - 4270 - PBIA

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
4 /18	10/25/17	21		55436	5563 RUSTY DEROUIN		300.00	.00	SEPTEMBER
TOTAL						.00	300.00	.00	
TOTAL					PBIA	.00	300.00	.00	
TOTAL					PBIA	.00	300.00	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

FUND - 155 - HOUSING AUTHORITY FUND
BUDGET UNIT - 4953 - HOUSING AUTHORITY FUNDS

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310			PROFESSIONAL CONTRACT SVC					
4 /18	10/25/17	21	2546	6203 RGW EQUIPMENT LL		400.00	.00	WEED ABATEMENT
TOTAL			PROFESSIONAL CONTRACT SVC		.00	400.00	.00	
TOTAL			HOUSING AUTHORITY FUNDS		.00	400.00	.00	
TOTAL			HOUSING AUTHORITY FUND		.00	400.00	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

FUND - 203 - LLMD ZONE 3 SILVA ESTATES
BUDGET UNIT - 4853 - LLMD ZONE 3 SILVA ESTATES

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310								
4 /18	10/25/17	21	55467	6694 WILLDAN FINANCIA		529.10	.00	AUG SVC
TOTAL					.00	529.10	.00	
TOTAL					.00	529.10	.00	
TOTAL					.00	529.10	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

FUND - 208 - LLMD ZONE 8 COUNTY CLUB
BUDGET UNIT - 4858 - LLMD ZONE 8 COUNTY CLUB

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
4 /18	10/25/17	21		55467	6694 WILLDAN FINANCIA		362.50	.00	AUG SVC
TOTAL						.00	362.50	.00	
TOTAL						.00	362.50	.00	
TOTAL						.00	362.50	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
ACCOUNTING PERIOD: 4/18

FUND - 209 - LLMD ZONE 9 LA DANTE ROSE
BUDGET UNIT - 4859 - LLMD ZONE 9 LA DANTE ROSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
4 /18	10/25/17	21		55467	6694 WILLDAN FINANCIA		245.32	.00	AUG SVC
TOTAL						.00	245.32	.00	
TOTAL						.00	245.32	.00	
TOTAL						.00	245.32	.00	

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CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='18' and transact.fund between '001' and '247' and transact.batch='P0102171'
 ACCOUNTING PERIOD: 4/18

FUND - 212 - LLMD ZONE 12 SUMMERWIND
 BUDGET UNIT - 4862 - LLMD ZONE 12 SUMMERWIND

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
	10/25/17	21		55467	6694 WILLDAN FINANCIA		1,010.60	.00	AUG SVC
TOTAL						.00	1,010.60	.00	
TOTAL						.00	1,010.60	.00	
TOTAL						.00	1,010.60	.00	
TOTAL REPORT						.00	187,928.25	-113,807.48	

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1015	PETTY CASH-FINANCE				.00		BEGINNING BALANCE	
	06/30/17 19-1		NEW YEAR		3,000.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				3,000.00	.00		3,000.00
TOTAL	PETTY CASH-FINANCE				3,000.00			
1020	PETTY CASH-POLICE				.00		BEGINNING BALANCE	
	06/30/17 19-1		NEW YEAR		710.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				710.00	.00		710.00
TOTAL	PETTY CASH-POLICE				710.00			
1025	PETTY CASH-RECREATION				.00		BEGINNING BALANCE	
	06/30/17 19-1		NEW YEAR		900.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				900.00	.00		900.00
TOTAL	PETTY CASH-RECREATION				900.00			
1040	CASH-CINNAMON VILLA LOAN				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CASH-CINNAMON VILLA LOAN				.00			
1070	INVESTMENTS				.00		BEGINNING BALANCE	
	06/30/17 19-1		NEW YEAR		5,190,937.03		BEGINNING BALANCE	
	TOTAL PERIOD 1				5,190,937.03	.00		5,190,937.03
TOTAL	INVESTMENTS				5,190,937.03			
1135	CASH WITH FISCAL AGENT				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CASH WITH FISCAL AGENT				.00			
1145	DUI COST RECOVERY				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	DUI COST RECOVERY				.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1145			DUI COST RECOVERY	(cont'd)				
1146			WEED ABATEMENT		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			WEED ABATEMENT		.00			
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		62,286.35		BEGINNING BALANCE	
	07/05/17	24-1	02000189009			36,112.08	37497 LEM ELE	
	07/10/17	24-1	02000189417			489.22	37500 WILLIAMS	
	07/12/17	24-1	02000189514			26,619.75	38052 LUSHD	
	07/12/17	24-1	02000189514			2,512.01	38052 LUSHD	
	07/12/17	24-1	02000189571			1,450.94	38055 CO OF KINGS	
	07/17/17	24-1	01000815615			7,827.77	38065 PG&E	
	07/17/17	24-1	02000189810			163.80	30860 KINGS FAIR	
	07/17/17	24-1	02000189815			3,548.33	38062 CO OF KINGS	
	07/17/17	24-1	02000189815			13,400.34	38062 CO OF KINGS	
	07/17/17	24-1	02000189832			738.88	38063 WEST HILLS COLLEGE	
	07/26/17	24-1	01000816256			28.72	38068 PACE	
	07/26/17	24-1	01000816256			28.72	38068 PACE	
	07/26/17	24-1	01000816256			95.72	38068 PACE	
	07/26/17	24-1	01000816256			28.72	38068 PACE	
	07/26/17	24-1	01000816256			9.57	38068 PACE	
	07/26/17	24-1	01000816256			19.14	38068 PACE	
	07/26/17	24-1	01000816262			10,641.42	38069 COUNTY OF KINGS	
	07/28/17	19-1	118-005			5,408.48	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			5,628.71	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			6,016.31	RVRSE JE 1317-093	
			TOTAL PERIOD 1		62,286.35	120,768.63		-58,482.28
	08/03/17	24-2	01000816694			14,699.99	38074 MOTEL 6	
	08/03/17	24-2	01000816695			30,191.63	38075 BEST WESTERN	
	08/03/17	24-2	01000816697			22,482.25	38076 TRAVELODGE	
	08/03/17	24-2	01000816700			980.15	38078 PACIFIC BELL	
	08/09/17	24-2	02000190375			48,352.79	38082 COMCAST	
	08/17/17	24-2	02000190586			6,959.26	38086 PG&E	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161	ACCOUNTS RECEIVABLE			(cont'd)				
	08/28/17	24-2	02000191064			184.40	38096 LEM RACING	
	TOTAL PERIOD 2				.00	123,850.47		-123,850.47
	09/12/17	24-3	02000191711			2,399.19	38360 DOJ TREASURY	
	09/12/17	24-3	02000191711			1,191.55	38360 DOJ TREASURY	
	09/12/17	24-3	02000191711			1,787.32	38360 DOJ TREASURY	
	09/25/17	19-3	318-005			295,800.00	MAY & JUNE SALES TAX	
	09/27/17	19-3	318-004		467.61		BREWFEST INV #318015	
	TOTAL PERIOD 3				467.61	301,178.06		-300,710.45
	10/16/17	24-4	02000193626			467.61	LEM LIONS CLUB	
	TOTAL PERIOD 4				.00	467.61		-467.61
TOTAL	ACCOUNTS RECEIVABLE					483,510.81		
1162	NSF- RECEIVABLES				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	NSF- RECEIVABLES				.00			
1167	RESTITUTION 2016-414-1-11				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			125.00	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	125.00		-125.00
	10/05/17	24-4	02000193048			125.00	37088 CO OF KINGS	
	TOTAL PERIOD 4				.00	125.00		-125.00
TOTAL	RESTITUTION 2016-414-1-11					250.00		
1250	BUSINESS LICENSE-ACCT REC				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	BUSINESS LICENSE-ACCT REC				.00			
1280	INTERFUND RECEIVABLE				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1280				(cont'd)				
TOTAL					.00			
1290					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1300					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1308					.00		BEGINNING BALANCE	
	06/30/17	19-1		NEW YEAR	19,366.45		BEGINNING BALANCE	
	07/03/17	24-1		02000188853		1,040.87	37494 LEM RACING	
					19,366.45	1,040.87		18,325.58
	08/08/17	24-2		02000190344		1,049.66	38081 LEMOORE RACING	
					.00	1,049.66		-1,049.66
	09/05/17	24-3		02000191244		1,054.18	38354 LEM RACING	
					.00	1,054.18		-1,054.18
	10/06/17	24-4		02000193117		1,061.00	38381 LEM RACING	
					.00	1,061.00		-1,061.00
TOTAL					15,160.74			
1312					.00		BEGINNING BALANCE	
	06/30/17	19-1		NEW YEAR	915,958.71		BEGINNING BALANCE	
					915,958.71	.00		915,958.71
TOTAL					915,958.71			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1380	ACCRUED INT RECEIVABLE			(cont'd)				
TOTAL	ACCRUED INT RECEIVABLE				.00			
1390	ACCRUED TAX INCREMENT REC				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED TAX INCREMENT REC				.00			
1400	ADVANCES TO OTHER FUNDS				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ADVANCES TO OTHER FUNDS				.00			
1550	PREPAID EXPENSE				.00		BEGINNING BALANCE	
	06/30/17 19-1 NEW YEAR				85,964.60		BEGINNING BALANCE	
	07/07/17 20-1 53796			6628 CALPERS REPORTING		15,926.06	ANNUAL UNFUNDED ACCRU	
	07/07/17 20-1 53796			6628 CALPERS REPORTING		21,508.98	ANNUAL UNFUNDED ACURE	
	07/07/17 20-1 53796			6628 CALPERS REPORTING		44.42	ANNUAL UNFUNDED ACCRE	
	07/26/17 19-1 118-003				131.36		JULY UNFUNDED LIABILITY	
	07/26/17 19-1 118-003				167.06		JULY UNFUNDED LIABILITY	
	07/26/17 19-1 118-003				19,491.52		JULY UNFUNDED LIABILITY	
	07/26/17 19-1 118-003				26,410.15		JULY UNFUNDED LIABILITY	
	07/31/17 19-1 118-012					26,410.15	JULY UNFND LIABILITY	
	07/31/17 19-1 118-012					19,491.52	JULY UNFND LIABILITY	
	07/31/17 19-1 118-012					167.06	JULY UNFND LIABILITY	
	07/31/17 19-1 118-012					131.36	JULY UNFND LIABILITY	
	TOTAL PERIOD 1				132,164.69	83,679.55		48,485.14
	08/03/17 21-2 54384			3022 FIRST BANKCARD	5,174.84		VISA BANKCARD	
	08/31/17 19-2 218-005				131.36		AUG 17-UNFND LIABILITY	
	08/31/17 19-2 218-005				167.06		AUG 17-UNFND LIABILITY	
	08/31/17 19-2 218-005				19,491.52		AUG 17-UNFND LIABILITY	
	08/31/17 19-2 218-005				26,410.15		AUG 17-UNFND LIABILITY	
	08/31/17 21-2 54703			3022 FIRST BANKCARD	14,276.66		VISA BANKCARD	
	TOTAL PERIOD 2				65,651.59	.00		65,651.59
	09/22/17 21-3 54915			6628 CALPERS REPORTING	131.36		ANNUAL UNFUNDED ACCRU	
	09/22/17 21-3 54915			6628 CALPERS REPORTING	167.06		ANNUAL UNFUNDED ACCRU	
	09/22/17 21-3 54915			6628 CALPERS REPORTING	19,491.52		ANNUAL UNFUNDED ACCRU	
	09/22/17 21-3 54915			6628 CALPERS REPORTING	26,410.15		ANNUAL UNFUNDED ACCRU	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1550				(cont'd)				
				TOTAL PERIOD 3	46,200.09	.00		46,200.09
	10/04/17	21-4	55097	3022 FIRST BANKCARD	17,969.87		BILLING ACCT CREDIT	
				TOTAL PERIOD 4	17,969.87	.00		17,969.87
TOTAL				PREPAID EXPENSE	178,306.69			
1555				PREPAID BENEFIT	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				PREPAID BENEFIT	.00			
1558				ACT VS. PROP CONT OUTFLOW	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		40,000.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	40,000.00	.00		40,000.00
TOTAL				ACT VS. PROP CONT OUTFLOW	40,000.00			
1600				LAND	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				LAND	.00			
1610				LAND IMPROVEMENTS	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				LAND IMPROVEMENTS	.00			
1620				BUILDINGS	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				BUILDINGS	.00			
1630				MACHINERY & EQUIPMENT	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				MACHINERY & EQUIPMENT	.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1630			MACHINERY & EQUIPMENT	(cont'd)				
1640			FURNITURE & FIXTURES		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			FURNITURE & FIXTURES		.00			
1650			AUTOS & TRUCKS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			AUTOS & TRUCKS		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			GENERAL FUND		6,344,973.17	483,760.81		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 020 - TRAFFIC SAFETY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
TOTAL			TRAFFIC SAFETY		.00	.00		

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 9
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 027 - TE/STP(RTPA)EXCHANGE FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			TE/STP(RTPA)EXCHANGE FUND		.00	.00		

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 028 - CITY GRANTS- CAP PROJ

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17		19-1 NEW YEAR		12,831.13		BEGINNING BALANCE	
			TOTAL PERIOD 1		12,831.13	.00		12,831.13
	09/12/17		24-3 02000191712			120,000.00	35556 STATE OF CALI	
			TOTAL PERIOD 3		.00	120,000.00		-120,000.00
	10/12/17		24-4 01000819678			43,630.56		
	10/12/17		24-4 01000819678			286.46		
			TOTAL PERIOD 4		.00	43,917.02		-43,917.02
TOTAL			ACCOUNTS RECEIVABLE			151,085.89		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1690			CONSTRUCTION IN PROGRESS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			CONSTRUCTION IN PROGRESS		.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 028 - CITY GRANTS- CAP PROJ

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1690			CONSTRUCTION IN PROGRESS	(cont'd)				
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			CITY GRANTS- CAP PROJ		.00	151,085.89		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 12
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 029 - GAS TAX SECTION 2105

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR		7,628.03		BEGINNING BALANCE	
			TOTAL PERIOD 1		7,628.03	.00		7,628.03
TOTAL			ACCOUNTS RECEIVABLE		7,628.03			
1280			INTERFUND RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			INTERFUND RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			GAS TAX SECTION 2105		7,628.03	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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 GENERAL LEDGER AUDIT TRAIL

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 030 - OTHER GRANTS

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR			82.12	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	82.12		-82.12
TOTAL			ACCOUNTS RECEIVABLE			82.12		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			OTHER GRANTS		.00	82.12		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 031 - GAS TAX SECTION 2107

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
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* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 031 - GAS TAX SECTION 2107

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR			31.24	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	31.24		-31.24
TOTAL			ACCOUNTS RECEIVABLE			31.24		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			GAS TAX SECTION 2107		.00	31.24		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 032 - GASTAX SECTION 2107.5

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR			10.56	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	10.56		-10.56
TOTAL			ACCOUNTS RECEIVABLE			10.56		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			GASTAX SECTION 2107.5		.00	10.56		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 033 - LOCAL TRANSPORTATION FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LOCAL TRANSPORTATION FUND		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 034 - GAS TAX SECTION 2103

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR		245.60		BEGINNING BALANCE	
			TOTAL PERIOD 1		245.60	.00		245.60
TOTAL			ACCOUNTS RECEIVABLE		245.60			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			GAS TAX SECTION 2103		245.60	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 035 - CITY GRANTS - CDBG & HOME

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
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* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 035 - CITY GRANTS - CDBG & HOME

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					251,328.00		BEGINNING BALANCE	
					251,328.00	.00		251,328.00
TOTAL					251,328.00			
1280					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1300					.00		BEGINNING BALANCE	
					651,200.00		BEGINNING BALANCE	
					651,200.00	.00		651,200.00
TOTAL					651,200.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1430					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					902,528.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 040 - FLEET MAINTENANCE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			07/12/17 24-1 02000189511			36.82	38051 LHS	
			TOTAL PERIOD 1		.00	36.82		-36.82
TOTAL			ACCOUNTS RECEIVABLE			36.82		
1556			CY EMPLOYER CONTRIBUTIONS		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR		35,821.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		35,821.00	.00		35,821.00
TOTAL			CY EMPLOYER CONTRIBUTIONS		35,821.00			
1557			PENSION DEFER (OUTFLOW)		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR		3,413.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		3,413.00	.00		3,413.00
TOTAL			PENSION DEFER (OUTFLOW)		3,413.00			
1600			LAND		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			LAND		.00			
1610			LAND IMPROVEMENTS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			LAND IMPROVEMENTS		.00			
1620			BUILDINGS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			BUILDINGS		.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 040 - FLEET MAINTENANCE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1630					.00		BEGINNING BALANCE	
	06/30/17		19-1	NEW YEAR	252,982.38		BEGINNING BALANCE	
			TOTAL PERIOD 1		252,982.38	.00		252,982.38
TOTAL			MACHINERY & EQUIPMENT		252,982.38			
1640					.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			FURNITURE & FIXTURES		.00			
1650					.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			AUTOS & TRUCKS		.00			
1695					.00		BEGINNING BALANCE	
	06/30/17		19-1	NEW YEAR		187,012.16	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	187,012.16		-187,012.16
TOTAL			ACCUMULATED DEPRECIATION			187,012.16		
2010						.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			FLEET MAINTENANCE		292,216.38	187,048.98		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 041 - RMA - INT GOVT SVC

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1100					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1440					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 24
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 042 - RISK MANAGEMENT

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1136					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1137					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1138					.00		BEGINNING BALANCE	
	06/30/17		19-1	NEW YEAR	126,167.89		BEGINNING BALANCE	
					126,167.89	.00		126,167.89
TOTAL					126,167.89			
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1550					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
2010						.00	BEGINNING BALANCE	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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GENERAL LEDGER AUDIT TRAIL

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 042 - RISK MANAGEMENT

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
2010			ACCOUNTS PAYABLE CLEARING (cont'd)					
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			RISK MANAGEMENT		126,167.89	.00		

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 045 - GOLF COURSE - CITY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1060	CASH-LMGC				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		82,064.48		BEGINNING BALANCE	
	TOTAL PERIOD 1				82,064.48	.00		82,064.48
TOTAL	CASH-LMGC				82,064.48			
1090	PETTY CASH				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,440.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				1,440.00	.00		1,440.00
TOTAL	PETTY CASH				1,440.00			
1135	CASH WITH FISCAL AGENT				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CASH WITH FISCAL AGENT				.00			
1150	ACCTS. REC. UTIL.BILLING				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCTS. REC. UTIL.BILLING				.00			
1161	ACCOUNTS RECEIVABLE				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		118.55		BEGINNING BALANCE	
	07/14/17	24-1	02000189723			17.00	38057 PG&E	
	07/17/17	24-1	05000019499		84.25		7/13/17 S	
	TOTAL PERIOD 1				202.80	17.00		185.80
TOTAL	ACCOUNTS RECEIVABLE				185.80			
1162	NSF- RECEIVABLES				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	NSF- RECEIVABLES				.00			
1280	INTERFUND RECEIVABLE				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

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 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 045 - GOLF COURSE - CITY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1280				(cont'd)				
TOTAL				INTERFUND RECEIVABLE	.00			
1300				NOTES RECEIVABLE	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				NOTES RECEIVABLE	.00			
1380				ACCRUED INT RECEIVABLE	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				ACCRUED INT RECEIVABLE	.00			
1400				ADVANCES TO OTHER FUNDS	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				ADVANCES TO OTHER FUNDS	.00			
1420				INVENTORY	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		67,391.34		BEGINNING BALANCE	
				TOTAL PERIOD 1	67,391.34	.00		67,391.34
TOTAL				INVENTORY	67,391.34			
1545				TOM RINGER P/R ADVANCE	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		45,000.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	45,000.00	.00		45,000.00
TOTAL				TOM RINGER P/R ADVANCE	45,000.00			
1550				PREPAID EXPENSE	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,336.79		BEGINNING BALANCE	
				TOTAL PERIOD 1	1,336.79	.00		1,336.79
TOTAL				PREPAID EXPENSE	1,336.79			
1556				CY EMPLOYER CONTRIBUTIONS	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 045 - GOLF COURSE - CITY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1556								
TOTAL				CY EMPLOYER CONTRIBUTIONS (cont'd) CY EMPLOYER CONTRIBUTIONS	.00			
1557								
				PENSION DEFER (OUTFLOW)	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				PENSION DEFER (OUTFLOW)	.00			
1600								
				LAND	.00		BEGINNING BALANCE	
				06/30/17 19-1 NEW YEAR	624,013.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	624,013.00	.00		624,013.00
TOTAL				LAND	624,013.00			
1610								
				LAND IMPROVEMENTS	.00		BEGINNING BALANCE	
				06/30/17 19-1 NEW YEAR	4,128,990.81		BEGINNING BALANCE	
				TOTAL PERIOD 1	4,128,990.81	.00		4,128,990.81
TOTAL				LAND IMPROVEMENTS	4,128,990.81			
1620								
				BUILDINGS	.00		BEGINNING BALANCE	
				06/30/17 19-1 NEW YEAR	300,000.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	300,000.00	.00		300,000.00
TOTAL				BUILDINGS	300,000.00			
1630								
				MACHINERY & EQUIPMENT	.00		BEGINNING BALANCE	
				06/30/17 19-1 NEW YEAR	546,339.22		BEGINNING BALANCE	
				TOTAL PERIOD 1	546,339.22	.00		546,339.22
TOTAL				MACHINERY & EQUIPMENT	546,339.22			
1640								
				FURNITURE & FIXTURES	.00		BEGINNING BALANCE	
				06/30/17 19-1 NEW YEAR	15,104.13		BEGINNING BALANCE	
				TOTAL PERIOD 1	15,104.13	.00		15,104.13
TOTAL				FURNITURE & FIXTURES	15,104.13			
1650								
				AUTOS & TRUCKS	.00		BEGINNING BALANCE	

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 045 - GOLF COURSE - CITY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1650				(cont'd)				
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				AUTOS & TRUCKS	.00			
1690				CONSTRUCTION IN PROGRESS	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				CONSTRUCTION IN PROGRESS	.00			
1695				ACCUMULATED DEPRECIATION	.00		BEGINNING BALANCE	
				06/30/17 19-1 NEW YEAR		3,296,115.51	BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	3,296,115.51		-3,296,115.51
TOTAL				ACCUMULATED DEPRECIATION		3,296,115.51		
2010				ACCOUNTS PAYABLE CLEARING		.00	BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				ACCOUNTS PAYABLE CLEARING		.00		
TOTAL				GOLF COURSE - CITY	5,811,865.57	3,296,115.51		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 046 - GOLF COURSE - RHOADS GOLF

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1090					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1420					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1550					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1610					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1630					.00		BEGINNING BALANCE	

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 046 - GOLF COURSE - RHOADS GOLF

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1630			MACHINERY & EQUIPMENT	(cont'd)				
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			MACHINERY & EQUIPMENT		.00			
1640			FURNITURE & FIXTURES		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			FURNITURE & FIXTURES		.00			
1690			CONSTRUCTION IN PROGRESS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			CONSTRUCTION IN PROGRESS		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
TOTAL			GOLF COURSE - RHOADS GOLF		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 049 - ENTERPRISE GRANTS FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1690					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
2010						.00	BEGINNING BALANCE	
					.00	.00		.00
TOTAL						.00		
TOTAL					.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 049A - REFUSE GRANT FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1690			CONSTRUCTION IN PROGRESS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			CONSTRUCTION IN PROGRESS		.00			
TOTAL			REFUSE GRANT FUND		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 049B - SEWER/STRM DRN GRANT FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1690			CONSTRUCTION IN PROGRESS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			CONSTRUCTION IN PROGRESS		.00			
TOTAL			SEWER/STRM DRN GRANT FUND		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 050 - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1050	CASH-SOLAR PROJECT				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			5.57	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	5.57		-5.57
TOTAL	CASH-SOLAR PROJECT					5.57		
1080	DEPOSITS				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	DEPOSITS				.00			
1135	CASH WITH FISCAL AGENT				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CASH WITH FISCAL AGENT				.00			
1150	ACCTS. REC. UTIL.BILLING				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		549,082.16		BEGINNING BALANCE	
	07/03/17	19-1	UB070317			15,640.31	UB070317 UB TRANSACTIONS	
	07/05/17	19-1	UB070517			9,206.01	UB070517 UB TRANSACTIONS	
	07/06/17	19-1	UB070617			15,347.60	UB070617 UB TRANSACTIONS	
	07/07/17	19-1	UB070717			14,338.76	UB070717 UB TRANSACTIONS	
	07/10/17	19-1	UB071017			51,133.10	UB071017 UB TRANSACTIONS	
	07/11/17	19-1	UB071117			18,083.76	UB071117 UB TRANSACTIONS	
	07/12/17	19-1	UB071217			11,460.70	UB071217 UB TRANSACTIONS	
	07/13/17	19-1	UB071317			9,514.27	UB071317 UB TRANSACTIONS	
	07/14/17	19-1	UB071417			50,188.45	UB071417 UB TRANSACTIONS	
	07/17/17	19-1	UB071717			48,052.84	UB071717 UB TRANSACTIONS	
	07/18/17	19-1	UB071817			5,235.70	UB071817 UB TRANSACTIONS	
	07/19/17	19-1	UB071917			5,297.25	UB071917 UB TRANSACTIONS	
	07/20/17	19-1	UB072017			8,232.58	UB072017 UB TRANSACTIONS	
	07/21/17	19-1	UB072117			16,027.35	UB072117 UB TRANSACTIONS	
	07/24/17	19-1	UB072417			13,217.29	UB072417 UB TRANSACTIONS	
	07/25/17	19-1	UB072517		412,232.99		UB072517 UB TRANSACTIONS	
	07/26/17	19-1	UB072617			2,306.89	UB072617 UB TRANSACTIONS	
	07/27/17	19-1	UB072717			1,664.96	UB072717 UB TRANSACTIONS	
	07/28/17	19-1	UB072817			5,704.77	UB072817 UB TRANSACTIONS	
	07/31/17	19-1	UB073117			7,673.14	UB073117 UB TRANSACTIONS	
	TOTAL PERIOD 1				961,315.15	308,325.73		652,989.42

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 050 - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150	ACCTS. REC. UTIL.BILLING			(cont'd)				
	08/01/17	19-2	UB080117			10,834.93	UB080117 UB TRANSACTIONS	
	08/02/17	19-2	UB080217			17,195.52	UB080217 UB TRANSACTIONS	
	08/03/17	19-2	UB080317			18,644.68	UB080317 UB TRANSACTIONS	
	08/07/17	19-2	UB080417			101,875.66	UB080417 UB TRANSACTIONS	
	08/08/17	19-2	UB080817			17,449.72	UB080817 UB TRANSACTIONS	
	08/08/17	19-2	UB080817			22,775.15	UB080817 UB TRANSACTIONS	
	08/09/17	19-2	UB080917			9,494.87	UB080917 UB TRANSACTIONS	
	08/10/17	19-2	UB081017			1,522.31	UB081017 UB TRANSACTIONS	
	08/11/17	19-2	UB081117			23,300.59	UB081117 UB TRANSACTIONS	
	08/14/17	19-2	UB081417			82,718.06	UB081417 UB TRANSACTIONS	
	08/15/17	19-2	UB081517			14,137.06	UB081517 UB TRANSACTIONS	
	08/16/17	19-2	UB081617			12,692.06	UB081617 UB TRANSACTIONS	
	08/17/17	19-2	UB081717			6,051.28	UB081717 UB TRANSACTIONS	
	08/18/17	19-2	UB081817			10,586.88	UB081817 UB TRANSACTIONS	
	08/21/17	19-2	UB082117			12,205.11	UB082117 UB TRANSACTIONS	
	08/22/17	19-2	UB082217			12,657.19	UB082217 UB TRANSACTIONS	
	08/23/17	19-2	UB082317			14,285.90	UB082317 UB TRANSACTIONS	
	08/24/17	19-2	UB082417			13,047.07	UB082417 UB TRANSACTIONS	
	08/25/17	19-2	UB082517		424,121.41		UB082517 UB TRANSACTIONS	
	08/28/17	19-2	UB082817			3,319.91	UB082817 UB TRANSACTIONS	
	08/30/17	19-2	UB082917			3,442.57	UB082917 UB TRANSACTIONS	
	08/31/17	19-2	UB083117			3,494.81	UB083117 UB TRANSACTIONS	
	TOTAL PERIOD 2				424,121.41	411,731.33		12,390.08
	08/31/17	19-3	UB083017			2,621.73	UB083017 UB TRANSACTIONS	
	09/01/17	19-3	UB090117			14,713.49	UB090117 UB TRANSACTIONS	
	09/05/17	19-3	UB090517			14,360.26	UB090517 UB TRANSACTIONS	
	09/06/17	19-3	UB090617			12,520.22	UB090617 UB TRANSACTIONS	
	09/07/17	19-3	UB090717			20,172.39	UB090717 UB TRANSACTIONS	
	09/08/17	19-3	UB090817			10,741.85	UB090817 UB TRANSACTIONS	
	09/11/17	19-3	UB091117			29,459.04	UB091117 UB TRANSACTIONS	
	09/12/17	19-3	UB091217			30,459.63	UB091217 UB TRANSACTIONS	
	09/13/17	19-3	UB091317			12,910.07	UB091317 UB TRANSACTIONS	
	09/14/17	19-3	UB091417			20,467.84	UB091417 UB TRANSACTIONS	
	09/15/17	19-3	UB091817			83,982.03	UB091817 UB TRANSACTIONS	
	09/18/17	19-3	UB091817			28,764.85	UB091817 UB TRANSACTIONS	
	09/19/17	19-3	UB091917			6,611.20	UB091917 UB TRANSACTIONS	
	09/20/17	19-3	UB092017			6,478.23	UB092017 UB TRANSACTIONS	
	09/21/17	19-3	UB092117			14,430.29	UB092117 UB TRANSACTIONS	
	09/22/17	19-3	UB092217			19,218.78	UB092217 UB TRANSACTIONS	
	09/25/17	19-3	UB092517		442,219.28		UB092517 UB TRANSACTIONS	
	09/26/17	19-3	UB092617			6,170.80	UB092617 UB TRANSACTIONS	
	09/27/17	19-3	UB092717			2,059.37	UB092717 UB TRANSACTIONS	

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 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 050 - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150	ACCTS. REC. UTIL.BILLING			(cont'd)				
	09/28/17	19-3	UB092817			3,235.03	UB092817 UB TRANSACTIONS	
	09/29/17	19-3	UB092917			12,775.43	UB092917 UB TRANSACTIONS	
	TOTAL PERIOD 3				442,219.28	352,152.53		90,066.75
	10/02/17	19-4	UB100217			9,785.42	UB100217 UB TRANSACTIONS	
	10/03/17	19-4	UB100317			12,606.83	UB100317 UB TRANSACTIONS	
	10/04/17	19-4	UB100417			14,916.22	UB100417 UB TRANSACTIONS	
	10/05/17	19-4	UB100517			16,149.97	UB100517 UB TRANSACTIONS	
	10/06/17	19-4	UB100617			27,461.08	UB100617 UB TRANSACTIONS	
	10/09/17	19-4	UB100917			6,722.78	UB100917 UB TRANSACTIONS	
	10/10/17	19-4	UB101017			24,683.05	UB101017 UB TRANSACTIONS	
	10/11/17	19-4	UB101117			6,142.05	UB101117 UB TRANSACTIONS	
	10/12/17	19-4	UB101217			45,697.64	UB101217 UB TRANSACTIONS	
	10/13/17	19-4	UB101317			24,395.04	UB101317 UB TRANSACTIONS	
	10/16/17	19-4	UB101617			59,633.00	UB101617 UB TRANSACTIONS	
	10/17/17	19-4	UB101717			25,544.19	UB101717 UB TRANSACTIONS	
	10/18/17	19-4	UB101817			10,756.84	UB101817 UB TRANSACTIONS	
	10/19/17	19-4	UB101917			10,018.56	UB101917 UB TRANSACTIONS	
	10/20/17	19-4	UB102017			128,917.57	UB102017 UB TRANSACTIONS	
	10/24/17	19-4	UB102317			116,512.37	UB102317 UB TRANSACTIONS	
	10/24/17	19-4	UB102417			16,227.17	UB102417 UB TRANSACTIONS	
	TOTAL PERIOD 4				.00	556,169.78		-556,169.78
TOTAL	ACCTS. REC. UTIL.BILLING				199,276.47			
1160	ALLOW FOR DOUBTFUL ACCTS				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			26,307.07	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	26,307.07		-26,307.07
TOTAL	ALLOW FOR DOUBTFUL ACCTS					26,307.07		
1161	ACCOUNTS RECEIVABLE				.00		BEGINNING BALANCE	
	07/19/17	24-1	02000189902			107,193.33	38066 PG&E	
	07/19/17	24-1	02000189902			303,901.44	38066 PG&E	
	07/19/17	24-1	02000189902			142,456.15	38066 PG&E	
	07/26/17	24-1	01000816256			12.76	38068 PACE	
	07/26/17	24-1	01000816258			3,433.69	38071 PG&E	
	07/26/17	24-1	01000816258			6,061.36	38071 PG&E	
	07/26/17	24-1	01000816258			3,523.79	38071 PG&E	
	07/26/17	24-1	01000816258			1,636.62	38071 PG&E	
	07/26/17	24-1	01000816261			3,035.23	38070 PG&E	

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FUND - 050 - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161	ACCOUNTS RECEIVABLE			(cont'd)				
	07/28/17	19-1	118-005			940.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			940.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			940.00	RVRSE JE 1317-094	
	TOTAL PERIOD 1				.00	574,074.37		-574,074.37
	08/17/17	24-2	02000190589			1,154.26	38028 FCN UB	
	TOTAL PERIOD 2				.00	1,154.26		-1,154.26
	09/07/17	24-3	02000191463			248.06	38033 FCN UB	
	TOTAL PERIOD 3				.00	248.06		-248.06
TOTAL	ACCOUNTS RECEIVABLE					575,476.69		
1164	A/R COLLECTIONS (KCS)				.00			
	06/30/17	19-1	NEW YEAR			2,450.47	BEGINNING BALANCE	
	07/06/17	24-1	02000189140			137.33	BEGINNING BALANCE 37953 KCS UB	
	TOTAL PERIOD 1				.00	2,587.80		-2,587.80
	08/07/17	24-2	02000190337			204.83	38023 KCS UB	
	TOTAL PERIOD 2				.00	204.83		-204.83
	10/09/17	24-4	02000193248			226.05	37989 KCS UB	
	TOTAL PERIOD 4				.00	226.05		-226.05
TOTAL	A/R COLLECTIONS (KCS)					3,018.68		
1165	A/R COLLECTIONS (FCN)				.00			
	06/30/17	19-1	NEW YEAR		145,365.01		BEGINNING BALANCE	
	07/17/17	24-1	02000189820			478.21	BEGINNING BALANCE 38021 FCN UB	
	07/28/17	19-1	118-004		478.21		RVRSE JE 1317-027	
	TOTAL PERIOD 1				145,843.22	478.21		145,365.01
	09/18/17	24-3	02000192102			1,152.32	38046 FNC UB	
	TOTAL PERIOD 3				.00	1,152.32		-1,152.32
	10/16/17	24-4	02000193593			543.03	37992 FNC UB	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 050 - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1165			A/R COLLECTIONS (FCN)	(cont'd)				
			TOTAL PERIOD 4		.00	543.03		-543.03
TOTAL			A/R COLLECTIONS (FCN)		143,669.66			
1166			ALLOW FOR DA COLLECTIONS 06/30/17 19-1 NEW YEAR		.00	110,570.03	BEGINNING BALANCE BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	110,570.03		-110,570.03
TOTAL			ALLOW FOR DA COLLECTIONS			110,570.03		
1280			INTERFUND RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			INTERFUND RECEIVABLE		.00			
1290			LOANS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			LOANS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1556			CY EMPLOYER CONTRIBUTIONS 06/30/17 19-1 NEW YEAR		.00		BEGINNING BALANCE BEGINNING BALANCE	
					91,398.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 050 - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1556				CY EMPLOYER CONTRIBUTIONS (cont'd)				
				TOTAL PERIOD 1	91,398.00	.00		91,398.00
TOTAL				CY EMPLOYER CONTRIBUTIONS	91,398.00			
1557				PENSION DEFER (OUTFLOW)	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		10,069.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	10,069.00	.00		10,069.00
TOTAL				PENSION DEFER (OUTFLOW)	10,069.00			
1600				LAND	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		427,231.72		BEGINNING BALANCE	
				TOTAL PERIOD 1	427,231.72	.00		427,231.72
TOTAL				LAND	427,231.72			
1610				LAND IMPROVEMENTS	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		16,795,957.35		BEGINNING BALANCE	
				TOTAL PERIOD 1	16,795,957.35	.00		16,795,957.35
TOTAL				LAND IMPROVEMENTS	16,795,957.35			
1620				BUILDINGS	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				BUILDINGS	.00			
1630				MACHINERY & EQUIPMENT	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		13,852,355.04		BEGINNING BALANCE	
				TOTAL PERIOD 1	13,852,355.04	.00		13,852,355.04
TOTAL				MACHINERY & EQUIPMENT	13,852,355.04			
1640				FURNITURE & FIXTURES	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				FURNITURE & FIXTURES	.00			

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 050 - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1650	AUTOS & TRUCKS				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		472,735.97		BEGINNING BALANCE	
	TOTAL PERIOD 1				472,735.97	.00		472,735.97
TOTAL	AUTOS & TRUCKS				472,735.97			
1690	CONSTRUCTION IN PROGRESS				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		246,405.60		BEGINNING BALANCE	
	TOTAL PERIOD 1				246,405.60	.00		246,405.60
TOTAL	CONSTRUCTION IN PROGRESS				246,405.60			
1695	ACCUMULATED DEPRECIATION				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			9,052,946.19	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	9,052,946.19		-9,052,946.19
TOTAL	ACCUMULATED DEPRECIATION					9,052,946.19		
2010	ACCOUNTS PAYABLE CLEARING					.00	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCOUNTS PAYABLE CLEARING					.00		
TOTAL	WATER				32,239,098.81	9,768,324.23		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 056 - REFUSE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1150					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		259,956.63		BEGINNING BALANCE	
	07/03/17	19-1	UB070317			11,963.32	UB070317 UB TRANSACTIONS	
	07/05/17	19-1	UB070517			7,698.71	UB070517 UB TRANSACTIONS	
	07/06/17	19-1	UB070617			11,998.51	UB070617 UB TRANSACTIONS	
	07/07/17	19-1	UB070717			11,879.44	UB070717 UB TRANSACTIONS	
	07/10/17	19-1	UB071017			41,148.25	UB071017 UB TRANSACTIONS	
	07/11/17	19-1	UB071117			20,652.42	UB071117 UB TRANSACTIONS	
	07/12/17	19-1	UB071217			9,583.92	UB071217 UB TRANSACTIONS	
	07/13/17	19-1	UB071317			7,574.21	UB071317 UB TRANSACTIONS	
	07/14/17	19-1	UB071417			18,166.85	UB071417 UB TRANSACTIONS	
	07/17/17	19-1	UB071717			23,046.02	UB071717 UB TRANSACTIONS	
	07/18/17	19-1	UB071817			4,276.94	UB071817 UB TRANSACTIONS	
	07/19/17	19-1	UB071917			6,054.45	UB071917 UB TRANSACTIONS	
	07/20/17	19-1	UB072017			6,102.81	UB072017 UB TRANSACTIONS	
	07/21/17	19-1	UB072117			12,706.65	UB072117 UB TRANSACTIONS	
	07/24/17	19-1	UB072417			11,567.87	UB072417 UB TRANSACTIONS	
	07/25/17	19-1	UB072517		222,810.30		UB072517 UB TRANSACTIONS	
	07/26/17	19-1	UB072617			1,805.14	UB072617 UB TRANSACTIONS	
	07/27/17	19-1	UB072717			1,363.34	UB072717 UB TRANSACTIONS	
	07/28/17	19-1	UB072817			3,734.32	UB072817 UB TRANSACTIONS	
	07/31/17	19-1	UB073117			6,000.30	UB073117 UB TRANSACTIONS	
					482,766.93	217,323.47		265,443.46
	08/01/17	19-2	UB080117			8,197.88	UB080117 UB TRANSACTIONS	
	08/02/17	19-2	UB080217			13,116.66	UB080217 UB TRANSACTIONS	
	08/03/17	19-2	UB080317			10,958.19	UB080317 UB TRANSACTIONS	
	08/07/17	19-2	UB080417			16,639.77	UB080417 UB TRANSACTIONS	
	08/08/17	19-2	UB080817			19,572.26	UB080817 UB TRANSACTIONS	
	08/08/17	19-2	UB080817			18,210.00	UB080817 UB TRANSACTIONS	
	08/09/17	19-2	UB080917			6,388.21	UB080917 UB TRANSACTIONS	
	08/10/17	19-2	UB081017			8,796.26	UB081017 UB TRANSACTIONS	
	08/11/17	19-2	UB081117			13,900.29	UB081117 UB TRANSACTIONS	
	08/14/17	19-2	UB081417			26,747.63	UB081417 UB TRANSACTIONS	
	08/15/17	19-2	UB081517			11,338.03	UB081517 UB TRANSACTIONS	
	08/16/17	19-2	UB081617			7,917.97	UB081617 UB TRANSACTIONS	
	08/17/17	19-2	UB081717			4,493.68	UB081717 UB TRANSACTIONS	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 056 - REFUSE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150	ACCTS. REC. UTIL.BILLING			(cont'd)				
	08/18/17	19-2	UB081817			6,931.47	UB081817 UB TRANSACTIONS	
	08/21/17	19-2	UB082117			9,959.17	UB082117 UB TRANSACTIONS	
	08/22/17	19-2	UB082217			7,326.37	UB082217 UB TRANSACTIONS	
	08/23/17	19-2	UB082317			10,463.28	UB082317 UB TRANSACTIONS	
	08/24/17	19-2	UB082417			10,357.10	UB082417 UB TRANSACTIONS	
	08/25/17	19-2	UB082517		225,843.15		UB082517 UB TRANSACTIONS	
	08/28/17	19-2	UB082817			2,146.57	UB082817 UB TRANSACTIONS	
	08/30/17	19-2	UB082917			1,368.44	UB082917 UB TRANSACTIONS	
	08/31/17	19-2	UB083117			2,356.71	UB083117 UB TRANSACTIONS	
	TOTAL PERIOD 2				225,843.15	217,185.94		8,657.21
	08/31/17	19-3	UB083017			1,836.19	UB083017 UB TRANSACTIONS	
	09/01/17	19-3	UB090117			10,188.44	UB090117 UB TRANSACTIONS	
	09/05/17	19-3	UB090517			10,845.35	UB090517 UB TRANSACTIONS	
	09/06/17	19-3	UB090617			9,042.00	UB090617 UB TRANSACTIONS	
	09/07/17	19-3	UB090717			15,316.91	UB090717 UB TRANSACTIONS	
	09/08/17	19-3	UB090817			18,421.87	UB090817 UB TRANSACTIONS	
	09/11/17	19-3	UB091117			10,081.21	UB091117 UB TRANSACTIONS	
	09/12/17	19-3	UB091217			27,903.57	UB091217 UB TRANSACTIONS	
	09/13/17	19-3	UB091317			10,901.55	UB091317 UB TRANSACTIONS	
	09/14/17	19-3	UB091417			12,194.90	UB091417 UB TRANSACTIONS	
	09/15/17	19-3	UB091817			20,443.29	UB091817 UB TRANSACTIONS	
	09/18/17	19-3	UB091817			13,052.80	UB091817 UB TRANSACTIONS	
	09/19/17	19-3	UB091917			6,496.05	UB091917 UB TRANSACTIONS	
	09/20/17	19-3	UB092017			5,543.83	UB092017 UB TRANSACTIONS	
	09/21/17	19-3	UB092117			14,459.34	UB092117 UB TRANSACTIONS	
	09/22/17	19-3	UB092217			14,856.63	UB092217 UB TRANSACTIONS	
	09/25/17	19-3	UB092517		223,670.74		UB092517 UB TRANSACTIONS	
	09/26/17	19-3	UB092617			3,792.44	UB092617 UB TRANSACTIONS	
	09/27/17	19-3	UB092717			1,405.77	UB092717 UB TRANSACTIONS	
	09/28/17	19-3	UB092817			2,540.80	UB092817 UB TRANSACTIONS	
	09/29/17	19-3	UB092917			9,213.15	UB092917 UB TRANSACTIONS	
	TOTAL PERIOD 3				223,670.74	218,536.09		5,134.65
	10/02/17	19-4	UB100217			6,882.96	UB100217 UB TRANSACTIONS	
	10/03/17	19-4	UB100317			8,192.20	UB100317 UB TRANSACTIONS	
	10/04/17	19-4	UB100417			9,737.43	UB100417 UB TRANSACTIONS	
	10/05/17	19-4	UB100517			13,422.50	UB100517 UB TRANSACTIONS	
	10/06/17	19-4	UB100617			21,167.98	UB100617 UB TRANSACTIONS	
	10/09/17	19-4	UB100917			4,841.96	UB100917 UB TRANSACTIONS	
	10/10/17	19-4	UB101017			28,759.93	UB101017 UB TRANSACTIONS	
	10/11/17	19-4	UB101117			4,040.13	UB101117 UB TRANSACTIONS	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 056 - REFUSE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150	ACCTS. REC. UTIL.BILLING			(cont'd)				
	10/12/17	19-4	UB101217			10,400.73	UB101217 UB TRANSACTIONS	
	10/13/17	19-4	UB101317			17,712.80	UB101317 UB TRANSACTIONS	
	10/16/17	19-4	UB101617			28,553.82	UB101617 UB TRANSACTIONS	
	10/17/17	19-4	UB101717			8,633.32	UB101717 UB TRANSACTIONS	
	10/18/17	19-4	UB101817			6,062.25	UB101817 UB TRANSACTIONS	
	10/19/17	19-4	UB101917			9,008.02	UB101917 UB TRANSACTIONS	
	10/20/17	19-4	UB102017			10,995.23	UB102017 UB TRANSACTIONS	
	10/24/17	19-4	UB102317			10,783.96	UB102317 UB TRANSACTIONS	
	10/24/17	19-4	UB102417			11,108.83	UB102417 UB TRANSACTIONS	
	TOTAL PERIOD 4				.00	210,304.05		-210,304.05
TOTAL	ACCTS. REC. UTIL.BILLING				68,931.27			
1160	ALLOW FOR DOUBTFUL ACCTS				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			17,177.19	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	17,177.19		-17,177.19
TOTAL	ALLOW FOR DOUBTFUL ACCTS					17,177.19		
1161	ACCOUNTS RECEIVABLE				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			276.00	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	276.00		-276.00
	08/10/17	24-2	02000190417			6,859.00	38083 STATE OF CA	
	TOTAL PERIOD 2				.00	6,859.00		-6,859.00
	09/07/17	24-3	02000191463			146.58	38033 FCN UB	
	TOTAL PERIOD 3				.00	146.58		-146.58
TOTAL	ACCOUNTS RECEIVABLE					7,281.58		
1164	A/R COLLECTIONS (KCS)				.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			1,241.16	BEGINNING BALANCE	
	07/06/17	24-1	02000189140			81.15	37953 KCS UB	
	TOTAL PERIOD 1				.00	1,322.31		-1,322.31
	08/07/17	24-2	02000190337			121.03	38023 KCS UB	

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 056 - REFUSE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1164			A/R COLLECTIONS (KCS)	(cont'd)				
			TOTAL PERIOD 2		.00	121.03		-121.03
	10/09/17	24-4	02000193248			133.57	37989 KCS UB	
			TOTAL PERIOD 4		.00	133.57		-133.57
TOTAL			A/R COLLECTIONS (KCS)			1,576.91		
1165			A/R COLLECTIONS (FCN)		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		91,262.24		BEGINNING BALANCE	
	07/17/17	24-1	02000189820			282.58	38021 FCN UB	
	07/28/17	19-1	118-004		282.58		RVRSE JE 1317-027	
			TOTAL PERIOD 1		91,544.82	282.58		91,262.24
	08/17/17	24-2	02000190589			682.06	38028 FCN UB	
			TOTAL PERIOD 2		.00	682.06		-682.06
	09/18/17	24-3	02000192102			680.92	38046 FNC UB	
			TOTAL PERIOD 3		.00	680.92		-680.92
	10/16/17	24-4	02000193593			320.88	37992 FNC UB	
			TOTAL PERIOD 4		.00	320.88		-320.88
TOTAL			A/R COLLECTIONS (FCN)		89,578.38			
1166			ALLOW FOR DA COLLECTIONS		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			65,336.84	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	65,336.84		-65,336.84
TOTAL			ALLOW FOR DA COLLECTIONS			65,336.84		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 056 - REFUSE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1550				(cont'd)				
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				PREPAID EXPENSE	.00			
1556					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		75,732.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	75,732.00	.00		75,732.00
TOTAL				CY EMPLOYER CONTRIBUTIONS	75,732.00			
1557					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		6,954.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	6,954.00	.00		6,954.00
TOTAL				PENSION DEFER (OUTFLOW)	6,954.00			
1600					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		252,504.57		BEGINNING BALANCE	
				TOTAL PERIOD 1	252,504.57	.00		252,504.57
TOTAL				LAND	252,504.57			
1630					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		44,770.34		BEGINNING BALANCE	
				TOTAL PERIOD 1	44,770.34	.00		44,770.34
TOTAL				MACHINERY & EQUIPMENT	44,770.34			
1650					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		2,418,665.38		BEGINNING BALANCE	
				TOTAL PERIOD 1	2,418,665.38	.00		2,418,665.38
TOTAL				AUTOS & TRUCKS	2,418,665.38			
1695					.00	1,535,117.99	BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR				BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	1,535,117.99		-1,535,117.99

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 056 - REFUSE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1695			ACCUMULATED DEPRECIATION	(cont'd)				
TOTAL			ACCUMULATED DEPRECIATION			1,535,117.99		
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			REFUSE		2,957,135.94	1,626,490.51		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 060 - SEWER& STORM WTR DRAINAGE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				CASH WITH FISCAL AGENT	.00			
1150					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		292,115.86		BEGINNING BALANCE	
	07/03/17	19-1	UB070317			14,198.08	UB070317 UB TRANSACTIONS	
	07/05/17	19-1	UB070517			8,524.89	UB070517 UB TRANSACTIONS	
	07/06/17	19-1	UB070617			14,281.56	UB070617 UB TRANSACTIONS	
	07/07/17	19-1	UB070717			13,325.07	UB070717 UB TRANSACTIONS	
	07/10/17	19-1	UB071017			43,159.68	UB071017 UB TRANSACTIONS	
	07/11/17	19-1	UB071117			20,749.15	UB071117 UB TRANSACTIONS	
	07/12/17	19-1	UB071217			9,984.40	UB071217 UB TRANSACTIONS	
	07/13/17	19-1	UB071317			7,635.70	UB071317 UB TRANSACTIONS	
	07/14/17	19-1	UB071417			38,797.56	UB071417 UB TRANSACTIONS	
	07/17/17	19-1	UB071717			19,693.60	UB071717 UB TRANSACTIONS	
	07/18/17	19-1	UB071817			4,578.71	UB071817 UB TRANSACTIONS	
	07/19/17	19-1	UB071917			5,740.72	UB071917 UB TRANSACTIONS	
	07/20/17	19-1	UB072017			7,708.59	UB072017 UB TRANSACTIONS	
	07/21/17	19-1	UB072117			13,878.19	UB072117 UB TRANSACTIONS	
	07/24/17	19-1	UB072417			11,193.10	UB072417 UB TRANSACTIONS	
	07/25/17	19-1	UB072517		255,786.70		UB072517 UB TRANSACTIONS	
	07/26/17	19-1	UB072617			2,019.67	UB072617 UB TRANSACTIONS	
	07/27/17	19-1	UB072717			1,611.24	UB072717 UB TRANSACTIONS	
	07/28/17	19-1	UB072817			4,469.83	UB072817 UB TRANSACTIONS	
	07/31/17	19-1	UB073117			6,738.30	UB073117 UB TRANSACTIONS	
				TOTAL PERIOD 1	547,902.56	248,288.04		299,614.52
	08/01/17	19-2	UB080117			8,794.01	UB080117 UB TRANSACTIONS	
	08/02/17	19-2	UB080217			14,415.49	UB080217 UB TRANSACTIONS	
	08/03/17	19-2	UB080317			13,442.72	UB080317 UB TRANSACTIONS	
	08/07/17	19-2	UB080417			16,578.07	UB080417 UB TRANSACTIONS	
	08/08/17	19-2	UB080817			17,972.11	UB080817 UB TRANSACTIONS	
	08/08/17	19-2	UB080817			37,166.18	UB080817 UB TRANSACTIONS	
	08/09/17	19-2	UB080917			5,452.22	UB080917 UB TRANSACTIONS	
	08/10/17	19-2	UB081017			9,213.09	UB081017 UB TRANSACTIONS	
	08/11/17	19-2	UB081117			12,668.75	UB081117 UB TRANSACTIONS	
	08/14/17	19-2	UB081417			33,519.35	UB081417 UB TRANSACTIONS	
	08/15/17	19-2	UB081517			10,472.98	UB081517 UB TRANSACTIONS	
	08/16/17	19-2	UB081617			9,178.82	UB081617 UB TRANSACTIONS	
	08/17/17	19-2	UB081717			4,795.74	UB081717 UB TRANSACTIONS	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 060 - SEWER& STORM WTR DRAINAGE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150	ACCTS. REC. UTIL.BILLING			(cont'd)				
	08/18/17	19-2	UB081817			7,884.16	UB081817 UB TRANSACTIONS	
	08/21/17	19-2	UB082117			8,521.20	UB082117 UB TRANSACTIONS	
	08/22/17	19-2	UB082217			8,265.54	UB082217 UB TRANSACTIONS	
	08/23/17	19-2	UB082317			10,434.55	UB082317 UB TRANSACTIONS	
	08/24/17	19-2	UB082417			10,330.01	UB082417 UB TRANSACTIONS	
	08/25/17	19-2	UB082517		257,350.89		UB082517 UB TRANSACTIONS	
	08/28/17	19-2	UB082817			2,526.94	UB082817 UB TRANSACTIONS	
	08/30/17	19-2	UB082917			1,582.90	UB082917 UB TRANSACTIONS	
	08/31/17	19-2	UB083117			2,760.13	UB083117 UB TRANSACTIONS	
	TOTAL PERIOD 2				257,350.89	245,974.96		11,375.93
	08/31/17	19-3	UB083017			2,125.56	UB083017 UB TRANSACTIONS	
	09/01/17	19-3	UB090117			11,997.76	UB090117 UB TRANSACTIONS	
	09/05/17	19-3	UB090517			11,813.92	UB090517 UB TRANSACTIONS	
	09/06/17	19-3	UB090617			10,362.34	UB090617 UB TRANSACTIONS	
	09/07/17	19-3	UB090717			16,613.21	UB090717 UB TRANSACTIONS	
	09/08/17	19-3	UB090817			18,953.44	UB090817 UB TRANSACTIONS	
	09/11/17	19-3	UB091117			14,199.76	UB091117 UB TRANSACTIONS	
	09/12/17	19-3	UB091217			26,540.55	UB091217 UB TRANSACTIONS	
	09/13/17	19-3	UB091317			10,454.28	UB091317 UB TRANSACTIONS	
	09/14/17	19-3	UB091417			16,798.08	UB091417 UB TRANSACTIONS	
	09/15/17	19-3	UB091817			39,655.99	UB091817 UB TRANSACTIONS	
	09/18/17	19-3	UB091817			8,365.83	UB091817 UB TRANSACTIONS	
	09/19/17	19-3	UB091917			5,205.30	UB091917 UB TRANSACTIONS	
	09/20/17	19-3	UB092017			6,020.07	UB092017 UB TRANSACTIONS	
	09/21/17	19-3	UB092117			17,041.04	UB092117 UB TRANSACTIONS	
	09/22/17	19-3	UB092217			16,382.09	UB092217 UB TRANSACTIONS	
	09/25/17	19-3	UB092517		255,437.95		UB092517 UB TRANSACTIONS	
	09/26/17	19-3	UB092617			3,985.47	UB092617 UB TRANSACTIONS	
	09/27/17	19-3	UB092717			1,832.76	UB092717 UB TRANSACTIONS	
	09/28/17	19-3	UB092817			2,630.02	UB092817 UB TRANSACTIONS	
	09/29/17	19-3	UB092917			10,358.69	UB092917 UB TRANSACTIONS	
	TOTAL PERIOD 3				255,437.95	251,336.16		4,101.79
	10/02/17	19-4	UB100217			7,715.91	UB100217 UB TRANSACTIONS	
	10/03/17	19-4	UB100317			9,761.51	UB100317 UB TRANSACTIONS	
	10/04/17	19-4	UB100417			11,093.91	UB100417 UB TRANSACTIONS	
	10/05/17	19-4	UB100517			12,809.60	UB100517 UB TRANSACTIONS	
	10/06/17	19-4	UB100617			19,564.54	UB100617 UB TRANSACTIONS	
	10/09/17	19-4	UB100917			5,591.68	UB100917 UB TRANSACTIONS	
	10/10/17	19-4	UB101017			30,285.13	UB101017 UB TRANSACTIONS	
	10/11/17	19-4	UB101117			4,536.27	UB101117 UB TRANSACTIONS	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 060 - SEWER& STORM WTR DRAINAGE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150	ACCTS. REC. UTIL.BILLING			(cont'd)				
	10/12/17	19-4	UB101217			33,846.81	UB101217 UB TRANSACTIONS	
	10/13/17	19-4	UB101317			17,329.83	UB101317 UB TRANSACTIONS	
	10/16/17	19-4	UB101617			31,023.99	UB101617 UB TRANSACTIONS	
	10/17/17	19-4	UB101717			7,360.63	UB101717 UB TRANSACTIONS	
	10/18/17	19-4	UB101817			6,120.94	UB101817 UB TRANSACTIONS	
	10/19/17	19-4	UB101917			6,455.55	UB101917 UB TRANSACTIONS	
	10/20/17	19-4	UB102017			12,762.67	UB102017 UB TRANSACTIONS	
	10/24/17	19-4	UB102317			11,160.95	UB102317 UB TRANSACTIONS	
	10/24/17	19-4	UB102417			11,744.09	UB102417 UB TRANSACTIONS	
	TOTAL PERIOD 4				.00	239,164.01		-239,164.01
TOTAL	ACCTS. REC. UTIL.BILLING				75,928.23			
1160	ALLOW FOR DOUBTFUL ACCTS				.00			
	06/30/17	19-1	NEW YEAR			19,194.92	BEGINNING BALANCE	
							BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	19,194.92		-19,194.92
TOTAL	ALLOW FOR DOUBTFUL ACCTS					19,194.92		
1161	ACCOUNTS RECEIVABLE				.00			
	07/26/17	24-1	01000816256			19.15	BEGINNING BALANCE	
							38068 PACE	
	TOTAL PERIOD 1				.00	19.15		-19.15
	08/28/17	24-2	02000191062			95,867.43	38095 LEPRINO	
	08/28/17	24-2	02000191063			81,071.11	38094 LEPRINO	
	TOTAL PERIOD 2				.00	176,938.54		-176,938.54
	09/07/17	24-3	02000191463			169.13	38033 FCN UB	
	TOTAL PERIOD 3				.00	169.13		-169.13
TOTAL	ACCOUNTS RECEIVABLE					177,126.82		
1164	A/R COLLECTIONS (KCS)				.00			
	06/30/17	19-1	NEW YEAR			1,668.64	BEGINNING BALANCE	
	07/06/17	24-1	02000189140			93.63	BEGINNING BALANCE	
							37953 KCS UB	
	TOTAL PERIOD 1				.00	1,762.27		-1,762.27
	08/07/17	24-2	02000190337			139.66	38023 KCS UB	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
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FUND - 060 - SEWER& STORM WTR DRAINAGE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1164			A/R COLLECTIONS (KCS)	(cont'd)				
			TOTAL PERIOD 2		.00	139.66		-139.66
	10/09/17	24-4	02000193248			154.13	37989 KCS UB	
			TOTAL PERIOD 4		.00	154.13		-154.13
TOTAL			A/R COLLECTIONS (KCS)			2,056.06		
1165			A/R COLLECTIONS (FCN)		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		102,470.76		BEGINNING BALANCE	
	07/17/17	24-1	02000189820			326.06	38021 FCN UB	
	07/28/17	19-1	118-004		326.06		RVRSE JE 1317-027	
			TOTAL PERIOD 1		102,796.82	326.06		102,470.76
	08/17/17	24-2	02000190589			787.00	38028 FCN UB	
			TOTAL PERIOD 2		.00	787.00		-787.00
	09/18/17	24-3	02000192102			785.68	38046 FNC UB	
			TOTAL PERIOD 3		.00	785.68		-785.68
	10/16/17	24-4	02000193593			370.25	37992 FNC UB	
			TOTAL PERIOD 4		.00	370.25		-370.25
TOTAL			A/R COLLECTIONS (FCN)		100,527.83			
1166			ALLOW FOR DA COLLECTIONS		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			75,388.66	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	75,388.66		-75,388.66
TOTAL			ALLOW FOR DA COLLECTIONS			75,388.66		
1280			INTERFUND RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,921,883.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		1,921,883.00	.00		1,921,883.00
TOTAL			INTERFUND RECEIVABLE		1,921,883.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 060 - SEWER& STORM WTR DRAINAGE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1380			ACCRUED INT RECEIVABLE	(cont'd)				
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1556			CY EMPLOYER CONTRIBUTIONS		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		100,424.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		100,424.00	.00		100,424.00
TOTAL			CY EMPLOYER CONTRIBUTIONS		100,424.00			
1557			PENSION DEFER (OUTFLOW)		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		9,400.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		9,400.00	.00		9,400.00
TOTAL			PENSION DEFER (OUTFLOW)		9,400.00			
1600			LAND		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		749,841.12		BEGINNING BALANCE	
			TOTAL PERIOD 1		749,841.12	.00		749,841.12
TOTAL			LAND		749,841.12			
1610			LAND IMPROVEMENTS		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		8,122,915.53		BEGINNING BALANCE	
			TOTAL PERIOD 1		8,122,915.53	.00		8,122,915.53
TOTAL			LAND IMPROVEMENTS		8,122,915.53			
1620			BUILDINGS		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		20,000.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		20,000.00	.00		20,000.00
TOTAL			BUILDINGS		20,000.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 060 - SEWER& STORM WTR DRAINAGE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1620				(cont'd)				
1630					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		4,711,744.55		BEGINNING BALANCE	
			TOTAL PERIOD 1		4,711,744.55	.00		4,711,744.55
TOTAL			MACHINERY & EQUIPMENT		4,711,744.55			
1650					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		603,070.80		BEGINNING BALANCE	
			TOTAL PERIOD 1		603,070.80	.00		603,070.80
TOTAL			AUTOS & TRUCKS		603,070.80			
1690					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		25,515.23		BEGINNING BALANCE	
			TOTAL PERIOD 1		25,515.23	.00		25,515.23
TOTAL			CONSTRUCTION IN PROGRESS		25,515.23			
1695					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			5,262,646.54	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	5,262,646.54		-5,262,646.54
TOTAL			ACCUMULATED DEPRECIATION			5,262,646.54		
2010						.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			SEWER& STORM WTR DRAINAGE		16,441,250.29	5,536,413.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 065 - STREETS CAP - EAST

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		6,276.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			2,300.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			2,300.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			2,300.00	RVRSE JE 1317-095	
					6,276.00	6,900.00		-624.00
TOTAL						624.00		
1280					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1695					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
2010						.00	BEGINNING BALANCE	
					.00	.00		.00
TOTAL						.00		
TOTAL					.00	624.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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GENERAL LEDGER AUDIT TRAIL

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 065A - STREETS CAP - WEST

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 066 - LAW ENFORCEMENT CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,188.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			554.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			554.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			554.00	RVRSE JE 1317-096	
			TOTAL PERIOD 1		1,188.00	1,662.00		-474.00
TOTAL			ACCOUNTS RECEIVABLE			474.00		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LAW ENFORCEMENT CAP		.00	474.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 067 - FIRE PROTECTION -EAST

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		450.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		450.00	.00		450.00
TOTAL			ACCOUNTS RECEIVABLE		450.00			
1380					.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			FIRE PROTECTION -EAST		450.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 067A - FIRE PROTECTION - WEST

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 068 - GENERAL FACILITIES CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		3,756.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			2,192.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			2,192.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			2,192.00	RVRSE JE 1317-097	
					3,756.00	6,576.00		-2,820.00
TOTAL						2,820.00		
1280					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1390					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1550					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1695					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 068 - GENERAL FACILITIES CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1695			ACCUMULATED DEPRECIATION	(cont'd)				
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			GENERAL FACILITIES CAP		.00	2,820.00		

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 069 - STORM DRAIN CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		3,779.70		BEGINNING BALANCE	
	07/28/17	19-1	118-005			1,878.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			1,878.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			1,878.00	RVRSE JE 1317-098	
			TOTAL PERIOD 1		3,779.70	5,634.00		-1,854.30
TOTAL			ACCOUNTS RECEIVABLE			1,854.30		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1690			CONSTRUCTION IN PROGRESS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			CONSTRUCTION IN PROGRESS		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			STORM DRAIN CAP		.00	1,854.30		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 070 - WATER SUPPLY CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		6,786.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			4,674.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			4,674.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			4,674.00	RVRSE JE 1317-099	
			TOTAL PERIOD 1		6,786.00	14,022.00		-7,236.00
TOTAL			ACCOUNTS RECEIVABLE			7,236.00		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1690			CONSTRUCTION IN PROGRESS		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		6,009.99		BEGINNING BALANCE	
			TOTAL PERIOD 1		6,009.99	.00		6,009.99
TOTAL			CONSTRUCTION IN PROGRESS		6,009.99			
TOTAL			WATER SUPPLY CAP		6,009.99	7,236.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 070A - WATER DISTRIBUTION CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		936.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			466.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			466.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			466.00	RVRSE JE 1317-100	
	TOTAL PERIOD 1				936.00	1,398.00		-462.00
TOTAL	ACCOUNTS RECEIVABLE					462.00		
1380					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED INT RECEIVABLE				.00			
1690					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CONSTRUCTION IN PROGRESS				.00			
TOTAL	WATER DISTRIBUTION CAP				.00	462.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 070B - DIF - WATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			DIF - WATER		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 071 - WSTWTR TREATMENT/DISPOSAL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		3,438.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			366.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			366.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			366.00	RVRSE JE 1317-101	
	TOTAL PERIOD 1				3,438.00	1,098.00		2,340.00
TOTAL	ACCOUNTS RECEIVABLE				2,340.00			
1380					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED INT RECEIVABLE				.00			
1690					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CONSTRUCTION IN PROGRESS				.00			
TOTAL	WSTWTR TREATMENT/DISPOSAL				2,340.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 071A - WASTEWATER COLLECTION

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,548.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			1,086.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			1,086.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			1,086.00	RVRSE JE 1317-102	
	TOTAL PERIOD 1				1,548.00	3,258.00		-1,710.00
TOTAL	ACCOUNTS RECEIVABLE					1,710.00		
1380					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED INT RECEIVABLE				.00			
1690					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CONSTRUCTION IN PROGRESS				.00			
TOTAL	WASTEWATER COLLECTION				.00	1,710.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 071B - DIF - WASTEWATER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			DIF - WASTEWATER		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 072 - STREETS CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1153			ALPHABET STREET ASSESSMNT		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ALPHABET STREET ASSESSMNT		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1280			INTERFUND RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			INTERFUND RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			STREETS CAP		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 073 - GOLF COURSE CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.01		BEGINNING BALANCE	
					.01	.00		.01
TOTAL					.01			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1582					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1600					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1610					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1630					.00		BEGINNING BALANCE	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 073 - GOLF COURSE CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1630				(cont'd)				
					.00	.00		.00
TOTAL					.00			
1650					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1695					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.01	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 074 - PARKS & RECREATION CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			PARKS & RECREATION CAP		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 074A - PARK LAND ACQUISITION

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		9,258.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			4,672.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			2,568.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			2,568.00	RVRSE JE 1317-103	
	TOTAL PERIOD 1				9,258.00	9,808.00		-550.00
TOTAL	ACCOUNTS RECEIVABLE					550.00		
1380					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED INT RECEIVABLE				.00			
TOTAL	PARK LAND ACQUISITION				.00	550.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 074B - PARK IMPROVEMENTS

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			2,104.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			4,208.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			2,104.00	RVRSE JE 1317-104	
	TOTAL PERIOD 1				.00	8,416.00		-8,416.00
TOTAL	ACCOUNTS RECEIVABLE					8,416.00		
1380					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED INT RECEIVABLE				.00			
TOTAL	PARK IMPROVEMENTS				.00	8,416.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 074C - COMM/REC FACILITIES

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			1,718.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			1,718.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			1,661.35	RVRSE JE 1317-105	
	TOTAL PERIOD 1				.00	5,097.35		-5,097.35
TOTAL	ACCOUNTS RECEIVABLE					5,097.35		
1380					.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED INT RECEIVABLE				.00			
TOTAL	COMM/REC FACILITIES				.00	5,097.35		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 074D - DIF - PARKS

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			DIF - PARKS		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 075 - FACILITY/INFRASTRUCTURE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			FACILITY/INFRASTRUCTURE		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 076 - REFUSE CAPITAL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,332.00		BEGINNING BALANCE	
	07/28/17	19-1	118-005			652.00	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			652.00	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			326.00	RVRSE JE 1317-106	
			TOTAL PERIOD 1		1,332.00	1,630.00		-298.00
TOTAL			ACCOUNTS RECEIVABLE			298.00		
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			REFUSE CAPITAL		.00	298.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 078 - LLMD/PFMD

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD/PFMD		.00	.00		

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			2,519.19	BEGINNING BALANCE	
	07/03/17	24-1	02000188911			548.89	37495 LAWS	
	07/03/17	24-1	02000188911		125.00		37495 LAWS	
	07/05/17	24-1	02000188938			75.00	37495 BREWER	
	07/06/17	24-1	02000189137			1,125.93	37952 PETERSON	
	07/06/17	24-1	02000189137			20.40	37952 PETERSON	
	07/07/17	24-1	02000189257			18.68	37955 RODARMEL	
	07/10/17	24-1	02000189304			75.00	37498 GOODMAN	
	07/10/17	24-1	02000189306			75.00	37499 WOOD	
	07/12/17	24-1	02000189516			1,254.28	38053 STATE OF CA	
	07/12/17	24-1	02000189540			75.00	38054 SILVA	
	07/12/17	24-1	02000189540			20.40	38054 SILVA	
	07/14/17	24-1	02000189688			562.96	38056 PEREIRA	
	07/14/17	24-1	02000189688			60.00	38056 PEREIRA	
	07/14/17	24-1	02000189688			18.68	38056 PEREIRA	
	07/14/17	24-1	02000189688		125.00		38056 PEREIRA	
	07/17/17	24-1	02000189833			548.89	38064 WELSH	
	07/31/17	19-1	118-010			125.00	JIMENEZ HRA CONTR.-AUG	
	07/31/17	19-1	118-010			125.00	J. LAWS HRA CONTR.-AUG	
	07/31/17	19-1	118-010			125.00	PEREIRA HRA CONTR.-AUG	
	07/31/17	19-1	118-010			125.00	WLASCHIN HRA CONTR.-AUG	
	08/10/17	21-1	54434	3058 ASI	510.00		COBRA DENTAL	
	08/10/17	21-1	54433	6792 KEENAN & ASSOCIATE	3,863.23		COBRA HEALTH	
			TOTAL PERIOD 1		4,623.23	7,498.30		-2,875.07
	08/02/17	24-2	01000816632			562.96	38073 WLASCHIN	
	08/02/17	24-2	01000816632			75.00	38073 WLASCHIN	
	08/02/17	24-2	01000816632			20.40	38073 WLASCHIN	
	08/02/17	24-2	01000816632		125.00		38073 WLASCHIN	
	08/02/17	24-2	01000816633			463.60	38072 JIMENEZ	
	08/04/17	24-2	01000816789			75.00	38079 GOODMAN	
	08/08/17	24-2	02000190345			548.89	38080 LAWS	
	08/08/17	24-2	02000190345		125.00		38080 LAWS	
	08/11/17	24-2	02000190450			18.68	RODARMEL VISION	
	08/17/17	21-2	54515	6343 AMERITAS LIFE INSU	127.56		COVRA VISION	
	08/17/17	24-2	02000190581			562.96	38089 PEREIRA	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161			ACCOUNTS RECEIVABLE	(cont'd)				
	08/17/17	24-2	02000190581			60.00	38089 PEREIRA	
	08/17/17	24-2	02000190581			18.68	38089 PEREIRA	
	08/17/17	24-2	02000190581		125.00		38089 PEREIRA	
	08/17/17	24-2	02000190582			75.00	38085 SILVS	
	08/17/17	24-2	02000190582			20.40	38085 SILVS	
	08/17/17	24-2	02000190583			548.89	38084 WELSH	
	08/21/17	24-2	02000190678			1,125.93	38090 PETERSON	
	08/21/17	24-2	02000190678			20.40	38090 PETERSON	
	08/22/17	24-2	02000190719			150.00	38092 BREWER	
	08/30/17	24-2	02000191086			562.96	38099 WLASCHIN	
	08/30/17	24-2	02000191086			75.00	38099 WLASCHIN	
	08/30/17	24-2	02000191086		125.00		38099 WLASCHIN	
	08/30/17	24-2	02000191086			20.40	38099 WLASCHIN	
	08/31/17	19-2	218-003			125.00	JIMENEZ HRA CONTR.-SEP	
	08/31/17	19-2	218-003			125.00	J. LAWS HRA CONTR.-SEP	
	08/31/17	19-2	218-003			125.00	PEREIRA HRA CONTR.-SEP	
	08/31/17	19-2	218-003			125.00	WLASCHIN HRA CONTR.-SEP	
	09/01/17	24-2	02000191095			513.60	38100 JIMENEZ	
	09/01/17	24-2	02000191095			75.00	38100 JIMENEZ	
	09/01/17	24-2	02000191095		125.00		38100 JIMENEZ	
	09/01/17	24-2	02000191098			548.89	38351 LAWS	
	09/01/17	24-2	02000191098		125.00		38351 LAWS	
	09/01/17	24-2	02000191107			1.82	38352 IRS	
	09/07/17	21-2	54804	3058 ASI	510.00		COBRA	
	09/07/17	21-2	54803	6792 KEENAN & ASSOCIATE	3,863.23		COBRA HEALTH	
			TOTAL PERIOD 2		5,250.79	6,644.46		-1,393.67
	09/05/17	24-3	02000191248			75.00	38355 GOODMAN	
	09/11/17	24-3	02000191600			562.96	38358 PEREIRA	
	09/11/17	24-3	02000191600			60.00	38358 PEREIRA	
	09/11/17	24-3	02000191600			18.68	38358 PEREIRA	
	09/11/17	24-3	02000191600		125.00		38358 PEREIRA	
	09/11/17	24-3	02000191604			18.68	38359 RODARMEL	
	09/13/17	24-3	02000191729			75.00	38362 SILVAQ	
	09/13/17	24-3	02000191729			20.40	38362 SILVAQ	
	09/13/17	24-3	02000191770			1,125.93	38363 PETERSON	
	09/13/17	24-3	02000191770			20.40	38363 PETERSON	
	09/15/17	21-3	54896	6343 AMERITAS LIFE INSU	127.56		COBRA VISION	
	09/21/17	24-3	02000192356			548.89	38368 WELSH	
	09/29/17	24-3	02000192861			533.36	38370 WLASCHIN	
	09/29/17	24-3	02000192932			513.60	38372 JIMENEZ	
	09/29/17	24-3	02000192932			75.00	38372 JIMENEZ	
	09/29/17	24-3	02000192932		125.00		38372 JIMENEZ	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161	ACCOUNTS RECEIVABLE			(cont'd)				
	10/05/17	21-3	55142	3058 ASI	510.00		COBRA DENTAL	
	10/05/17	21-3	55141	6792 KEENAN & ASSOCIATE	3,863.23		HEALTH COBRA	
	TOTAL PERIOD 3				4,750.79	3,647.90		1,102.89
	10/05/17	24-4	02000193075			75.00	38373 BREWER	
	10/05/17	24-4	02000193076			548.89	38374 LAWS	
	10/05/17	24-4	02000193076		125.00		38374 LAWS	
	10/05/17	24-4	02000193099			75.00	38379 GOODMAN	
	10/06/17	24-4	02000193206			18.68	38383 WILLARD	
	10/12/17	24-4	02000193477			562.96	38385 PEREIRA	
	10/12/17	24-4	02000193477			60.00	38385 PEREIRA	
	10/12/17	24-4	02000193477			18.68	38385 PEREIRA	
	10/12/17	24-4	02000193477		125.00		38385 PEREIRA	
	10/16/17	24-4	02000193572			548.89	38387 WELSH	
	10/18/17	24-4	02000193765			75.00	38388 SILVA	
	10/18/17	24-4	02000193765			20.40	38388 SILVA	
	10/18/17	24-4	02000193785			1,125.93	37993 PETERSON	
	10/18/17	24-4	02000193785			20.40	37993 PETERSON	
	TOTAL PERIOD 4				250.00	3,149.83		-2,899.83
TOTAL	ACCOUNTS RECEIVABLE					6,065.68		
2010	ACCOUNTS PAYABLE CLEARING					.00	BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCOUNTS PAYABLE CLEARING					.00		
TOTAL	PAYROLL				.00	6,065.68		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 085 - PBIA

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1250			BUSINESS LICENSE-ACCT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			BUSINESS LICENSE-ACCT REC		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			PBIA		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 088 - GRANT FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1014	CASH-LAGUNA/CITY OF LEM. 06/30/17	19-1	NEW YEAR		.00 64,523.38		BEGINNING BALANCE BEGINNING BALANCE	
	TOTAL PERIOD 1				64,523.38	.00		64,523.38
TOTAL	CASH-LAGUNA/CITY OF LEM.				64,523.38			
1050	CASH-SOLAR PROJECT				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CASH-SOLAR PROJECT				.00			
1130	CASH-BIKE PATROL				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CASH-BIKE PATROL				.00			
1135	CASH WITH FISCAL AGENT				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CASH WITH FISCAL AGENT				.00			
1150	ACCTS. REC. UTIL.BILLING				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCTS. REC. UTIL.BILLING				.00			
1161	ACCOUNTS RECEIVABLE				.00		BEGINNING BALANCE	
	07/12/17	24-1	02000189569			248,708.08	3555 STATE OF CA	
	07/28/17	19-1	118-005			17,936.28	REVERSE JE 1317-030	
	07/28/17	19-1	118-006			18,898.14	REVERSE JE 1317-031	
	07/31/17	19-1	118-007			20,315.01	RVRSE JE 1317-107	
	TOTAL PERIOD 1				.00	305,857.51		-305,857.51
TOTAL	ACCOUNTS RECEIVABLE					305,857.51		
1280	INTERFUND RECEIVABLE				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1280				(cont'd)				
TOTAL				INTERFUND RECEIVABLE	.00			
1380				ACCRUED INT RECEIVABLE	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				ACCRUED INT RECEIVABLE	.00			
1445				LEM/LAGUNA WATER SHARES	.00		BEGINNING BALANCE	
				06/30/17 19-1 NEW YEAR	28,800.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	28,800.00	.00		28,800.00
TOTAL				LEM/LAGUNA WATER SHARES	28,800.00			
2010				ACCOUNTS PAYABLE CLEARING		.00	BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				ACCOUNTS PAYABLE CLEARING		.00		
TOTAL				TRUST & AGENCY	93,323.38	305,857.51		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
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FUND - 091 - RISK MANAGEMENT AUTHORITY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1100					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1140					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL				RISK MANAGEMENT AUTHORITY	.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 093 - 95 WATER BOND CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1410					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1582					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1630					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1640					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1690					.00		BEGINNING BALANCE	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 093 - 95 WATER BOND CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1690			CONSTRUCTION IN PROGRESS	(cont'd)				
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			CONSTRUCTION IN PROGRESS		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
TOTAL			95 WATER BOND CAP		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 094 - 95 SEWER BOND CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1150					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1410					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1582					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1610					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1690					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1695					.00		BEGINNING BALANCE	

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 094 - 95 SEWER BOND CAP

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1695			ACCUMULATED DEPRECIATION	(cont'd)				
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
TOTAL			95 SEWER BOND CAP		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 095 - GENERAL FIXED ASSETS

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1600					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		2,815,713.00		BEGINNING BALANCE	
					2,815,713.00	.00		2,815,713.00
TOTAL					2,815,713.00			
1610					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1620					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		16,451,713.94		BEGINNING BALANCE	
					16,451,713.94	.00		16,451,713.94
TOTAL					16,451,713.94			
1625					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			4,579,058.34	BEGINNING BALANCE	
					.00	4,579,058.34		-4,579,058.34
TOTAL						4,579,058.34		
1630					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		2,948,142.33		BEGINNING BALANCE	
					2,948,142.33	.00		2,948,142.33
TOTAL					2,948,142.33			
1635					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			1,916,875.49	BEGINNING BALANCE	
					.00	1,916,875.49		-1,916,875.49

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 095 - GENERAL FIXED ASSETS

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1635				(cont'd)				
TOTAL				ACCUMULATED DEPRECIATION		1,916,875.49		
1640				FURNITURE & FIXTURES	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				FURNITURE & FIXTURES	.00			
1650				AUTOS & TRUCKS	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		3,924,716.13		BEGINNING BALANCE	
				TOTAL PERIOD 1	3,924,716.13	.00		3,924,716.13
TOTAL				AUTOS & TRUCKS	3,924,716.13			
1655				ACCUMULATED DEPRECIATION	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			2,269,504.29	BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	2,269,504.29		-2,269,504.29
TOTAL				ACCUMULATED DEPRECIATION		2,269,504.29		
1660				ROAD NETWORK	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		46,389,253.49		BEGINNING BALANCE	
				TOTAL PERIOD 1	46,389,253.49	.00		46,389,253.49
TOTAL				ROAD NETWORK	46,389,253.49			
1665				ACCUM DEPRECIATION ROADS	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR			1,808,474.94	BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	1,808,474.94		-1,808,474.94
TOTAL				ACCUM DEPRECIATION ROADS		1,808,474.94		
1670				INFRASTRUCTURE	.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		4,791,535.26		BEGINNING BALANCE	
				TOTAL PERIOD 1	4,791,535.26	.00		4,791,535.26
TOTAL				INFRASTRUCTURE	4,791,535.26			
1675				ACCUMULATED DEPRECIATION	.00		BEGINNING BALANCE	

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 095 - GENERAL FIXED ASSETS

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1675	06/30/17		19-1 NEW YEAR	(cont'd)		2,105,382.37	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	2,105,382.37		-2,105,382.37
TOTAL			ACCUMULATED DEPRECIATION			2,105,382.37		
1690	06/30/17		19-1 NEW YEAR		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		1,365,134.97		BEGINNING BALANCE	
			TOTAL PERIOD 1		1,365,134.97	.00		1,365,134.97
TOTAL			CONSTRUCTION IN PROGRESS		1,365,134.97			
TOTAL			GENERAL FIXED ASSETS		78,686,209.12	12,679,295.43		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 098 - GENERAL LONG TERM DEBT

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1580					.00		BEGINNING BALANCE	
					521,843.00		BEGINNING BALANCE	
					521,843.00	.00		521,843.00
TOTAL					521,843.00			
1582					.00		BEGINNING BALANCE	
					7,747,253.00		BEGINNING BALANCE	
					7,747,253.00	.00		7,747,253.00
TOTAL					7,747,253.00			
1600					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1610					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1620					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1640					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1650					.00		BEGINNING BALANCE	

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 098 - GENERAL LONG TERM DEBT

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1650	AUTOS & TRUCKS			(cont'd)				
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	AUTOS & TRUCKS				.00			
1690	CONSTRUCTION IN PROGRESS				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	CONSTRUCTION IN PROGRESS				.00			
TOTAL	GENERAL LONG TERM DEBT				8,269,096.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 100 - RDA -- ADMIN FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1280					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1300					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1308					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1309					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1320					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1321					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1322					.00		BEGINNING BALANCE	

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 100 - RDA -- ADMIN FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1322			GC FUND BALANCE LOAN	(cont'd)				
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			GC FUND BALANCE LOAN		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			RDA -- ADMIN FUND		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 101 - RDA-DEBT SERVICE FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1280					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 102 - RDA-LOW/MODERATE INCOME

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1280					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1300					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1390					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1430					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
2010						.00	BEGINNING BALANCE	
					.00	.00		.00
TOTAL						.00		
TOTAL					.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 104 - RDA-GEN.LONG TERM OBLIGAT

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1580			AMT AVAILABLE - DEBT SERV		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR		983,103.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		983,103.00	.00		983,103.00
TOTAL			AMT AVAILABLE - DEBT SERV		983,103.00			
1582			AMTPROVIDED-LONGTERM DEBT		.00		BEGINNING BALANCE	
			06/30/17 19-1 NEW YEAR		42,417,523.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		42,417,523.00	.00		42,417,523.00
TOTAL			AMTPROVIDED-LONGTERM DEBT		42,417,523.00			
TOTAL			RDA-GEN.LONG TERM OBLIGAT		43,400,626.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 105 - RDA- GENERAL FIXED ASSETS

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1600	LAND				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	LAND				.00			
1610	LAND IMPROVEMENTS				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	LAND IMPROVEMENTS				.00			
1620	BUILDINGS				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	BUILDINGS				.00			
TOTAL	RDA- GENERAL FIXED ASSETS				.00	.00		

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 108 - RDA- 1998 BOND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 109 - RDA - 2003 BOND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 110 - RDA - 2011 BOND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
TOTAL					.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 112 - RDA-CAPITAL PROJECTS FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1280			INTERFUND RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			INTERFUND RECEIVABLE		.00			
1300			NOTES RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			NOTES RECEIVABLE		.00			
1311			RDA NOTE REC BILL ROYER		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			RDA NOTE REC BILL ROYER		.00			
1320			NOTES REC. CIP LOAN		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			NOTES REC. CIP LOAN		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1400			ADVANCES TO OTHER FUNDS		.00		BEGINNING BALANCE	

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SELECTION CRITERIA: ALL
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FUND - 112 - RDA-CAPITAL PROJECTS FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1400			ADVANCES TO OTHER FUNDS	(cont'd)				
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ADVANCES TO OTHER FUNDS		.00			
1430			LAND HELD FOR RESALE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			LAND HELD FOR RESALE		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			RDA-CAPITAL PROJECTS FUND		.00	.00		

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 113 - RDA - LUHS PASS THRU FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			RDA - LUHS PASS THRU FUND		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 114 - RDA - LUES PASS THRU FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			RDA - LUES PASS THRU FUND		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 150 - RDA RETIREMENT OBLIG FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1280					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1300					.00		BEGINNING BALANCE	
	06/30/17		19-1	NEW YEAR	1,258,051.60		BEGINNING BALANCE	
					1,258,051.60	.00		1,258,051.60
TOTAL					1,258,051.60			
1308					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1309					.00		BEGINNING BALANCE	
	06/30/17		19-1	NEW YEAR		.01	BEGINNING BALANCE	
					.00	.01		- .01
TOTAL						.01		
1320					.00		BEGINNING BALANCE	
	06/30/17		19-1	NEW YEAR	61,971.32		BEGINNING BALANCE	
					61,971.32	.00		61,971.32
TOTAL					61,971.32			
1321					.00		BEGINNING BALANCE	
	06/30/17		19-1	NEW YEAR		61,971.32	BEGINNING BALANCE	
					.00	61,971.32		-61,971.32
TOTAL						61,971.32		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 150 - RDA RETIREMENT OBLIG FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1321			NOTES REC. LMG	GC BARN (cont'd)				
1322			GC FUND BALANCE LOAN		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,681,087.85		BEGINNING BALANCE	
			TOTAL PERIOD 1		1,681,087.85	.00		1,681,087.85
TOTAL			GC FUND BALANCE LOAN		1,681,087.85			
1325			DUE FROM STORM DRAIN FUND		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		148,380.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		148,380.00	.00		148,380.00
TOTAL			DUE FROM STORM DRAIN FUND		148,380.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1400			ADVANCES TO OTHER FUNDS		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ADVANCES TO OTHER FUNDS		.00			
1430			LAND HELD FOR RESALE		.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		524,057.59		BEGINNING BALANCE	
			TOTAL PERIOD 1		524,057.59	.00		524,057.59
TOTAL			LAND HELD FOR RESALE		524,057.59			
1600			LAND		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			LAND		.00			

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FUND - 150 - RDA RETIREMENT OBLIG FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1600	LAND			(cont'd)				
TOTAL	RDA RETIREMENT OBLIG FUND				3,673,548.36	61,971.33		

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FUND - 152 - BONDS- CAP PROJ FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
TOTAL			BONDS- CAP PROJ FUND		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 155 - HOUSING AUTHORITY FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1300					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		6,542,708.61		BEGINNING BALANCE	
					6,542,708.61	.00		6,542,708.61
	08/03/17	24-2	01000816696			114.00	38077 KENDALL	
					.00	114.00		-114.00
	09/05/17	24-3	02000191242			114.00	38353 KENDALL	
	09/28/17	24-3	05000020658			20,573.90	35462 STEWART TITLE	
					.00	20,687.90		-20,687.90
	10/05/17	24-4	02000193100			114.00	38380 KENDALL	
					.00	114.00		-114.00
TOTAL					6,521,792.71			
1380					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1390					.00		BEGINNING BALANCE	
					.00	.00		.00
TOTAL					.00			
1430					.00		BEGINNING BALANCE	
	06/30/17	19-1	NEW YEAR		1,485,563.64		BEGINNING BALANCE	
					1,485,563.64	.00		1,485,563.64
TOTAL					1,485,563.64			

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 155 - HOUSING AUTHORITY FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
TOTAL				HOUSING AUTHORITY FUND	8,007,356.35	.00		

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 156 - 1998 TAX ALLOCATION BOND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135				CASH WITH FISCAL AGENT	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				CASH WITH FISCAL AGENT	.00			
1550				PREPAID EXPENSE	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				PREPAID EXPENSE	.00			
TOTAL				1998 TAX ALLOCATION BOND	.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 157 - 2003 TAX ALLOCATION BOND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135				CASH WITH FISCAL AGENT	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				CASH WITH FISCAL AGENT	.00			
1411				BOND ISSUANCE COSTS	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				BOND ISSUANCE COSTS	.00			
1550				PREPAID EXPENSE	.00		BEGINNING BALANCE	
				TOTAL PERIOD 1	.00	.00		.00
TOTAL				PREPAID EXPENSE	.00			
TOTAL				2003 TAX ALLOCATION BOND	.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 158 - 2011 TAX ALLOCATION BOND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135	CASH WITH FISCAL AGENT				.00		BEGINNING BALANCE	
	06/30/17 19-1 NEW YEAR				18,739,843.17		BEGINNING BALANCE	
	TOTAL PERIOD 1				18,739,843.17	.00	18,739,843.17	
TOTAL	CASH WITH FISCAL AGENT				18,739,843.17			
1161	ACCOUNTS RECEIVABLE				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCOUNTS RECEIVABLE				.00			
1380	ACCRUED INT RECEIVABLE				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	ACCRUED INT RECEIVABLE				.00			
1411	BOND ISSUANCE COSTS				.00		BEGINNING BALANCE	
	TOTAL PERIOD 1				.00	.00		.00
TOTAL	BOND ISSUANCE COSTS				.00			
1412	BOND DISCOUNT				.00		BEGINNING BALANCE	
	06/30/17 19-1 NEW YEAR				631,329.83		BEGINNING BALANCE	
	TOTAL PERIOD 1				631,329.83	.00	631,329.83	
TOTAL	BOND DISCOUNT				631,329.83			
TOTAL	2011 TAX ALLOCATION BOND				19,371,173.00	.00		

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SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 159 - 2014 REFUNDING BOND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1135	CASH WITH FISCAL AGENT				.00		BEGINNING BALANCE	
	06/30/17 19-1 NEW YEAR				1,222,521.41		BEGINNING BALANCE	
	TOTAL PERIOD 1				1,222,521.41	.00		1,222,521.41
TOTAL	CASH WITH FISCAL AGENT				1,222,521.41			
TOTAL	2014 REFUNDING BOND				1,222,521.41	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 160 - 2016 BOND FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			2016 BOND FUND		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 200 - CROSS VALLEY RAIL PROJECT

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1309			RDA NOTE REC LEPRINO		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			RDA NOTE REC LEPRINO		.00			
TOTAL			CROSS VALLEY RAIL PROJECT		.00	.00		

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FUND - 201 - LLMD ZONE 1

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 1		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 203 - LLMD ZONE 3 SILVA ESTATES

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 3 SILVA ESTATES		.00	.00		

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 205 - LLMD ZONE 5 WILDFLOWER

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 5 WILDFLOWER		.00	.00		

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 206 - LLMD ZONE 6 CAPISTRANO

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 6 CAPISTRANO		.00	.00		

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 207 - LLMD ZONE 7 SILVERADO

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 7 SILVERADO		.00	.00		

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 208 - LLMD ZONE 8 COUNTY CLUB

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 8 COUNTY CLUB		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 209 - LLMD ZONE 9 LA DANTE ROSE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 9 LA DANTE ROSE		.00	.00		

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SELECTION CRITERIA: ALL
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FUND - 210 - LLMD ZONE 10 AVALON

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 10 AVALON		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 211 - LLMD ZONE 11 SELF HELP EN

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 11 SELF HELP EN		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 212 - LLMD ZONE 12 SUMMERWIND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 12 SUMMERWIND		.00	.00		

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ACCOUNTING PERIODS: 1/18 THRU 4/18

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 213 - LLMD ZONE 13 CORNERSTONE

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			LLMD ZONE 13 CORNERSTONE		.00	.00		

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SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 247 - CITYWIDE CIP FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			CITYWIDE CIP FUND		.00	.00		

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(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 251 - PFMD ZONE 1

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
TOTAL			PFMD ZONE 1		.00	.00		

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ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 252 - PFMD ZONE 2

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			PFMD ZONE 2		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

PEI
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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 135
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 253 - PFMD ZONE 3

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			PFMD ZONE 3		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 136
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 254 - PFMD ZONE 4

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			PFMD ZONE 4		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 137
 AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
 TOTALED ON: FUND,ACCOUNT,PERIOD

FUND - 255 - PFMD ZONE 5

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1150			ACCTS. REC. UTIL.BILLING		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCTS. REC. UTIL.BILLING		.00			
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
1380			ACCRUED INT RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED INT RECEIVABLE		.00			
1390			ACCRUED TAX INCREMENT REC		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCRUED TAX INCREMENT REC		.00			
1550			PREPAID EXPENSE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			PREPAID EXPENSE		.00			
1695			ACCUMULATED DEPRECIATION		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCUMULATED DEPRECIATION		.00			
2010			ACCOUNTS PAYABLE CLEARING			.00	BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS PAYABLE CLEARING			.00		
TOTAL			PFMD ZONE 5		.00	.00		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
GENERAL LEDGER AUDIT TRAIL

PAGE NUMBER: 138
AUDIT221

ACCOUNTING PERIODS: 1/18 THRU 4/18

(INACTIVE ACCOUNTS INCLUDED)

SELECTION CRITERIA: ALL
TOTALLED ON: FUND,ACCOUNT,PERIOD

FUND - 256 - PFMD ZONE 6

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION	NET
1161			ACCOUNTS RECEIVABLE		.00		BEGINNING BALANCE	
			TOTAL PERIOD 1		.00	.00		.00
TOTAL			ACCOUNTS RECEIVABLE		.00			
TOTAL			PFMD ZONE 6		.00	.00		
TOTAL REPORT					227,855,763.30	34,132,094.45		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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CITY OF LEMOORE
 GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 1
 AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.batch='PO102171'
 ACCOUNTING PERIOD: 4/18

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
4 /18	10/25/17	21	55423	6329 JENNIFER CHRISTENSEN		170.00	DJ SVC 10/28/17
4 /18	10/25/17	21	55409	2399 DEPARTMENT OF JUSTIC		590.00	FINGERPRINT APPS/FBI
TOTAL			ACCOUNTS PAYABLE		.00	760.00	
2281			RED RIBBON				
4 /18	10/25/17	21	55423	6329 JENNIFER CHRISTENSEN	170.00		DJ SVC 10/28/17
TOTAL			RED RIBBON		170.00	.00	
2285			LIVE SCAN DEPOSITS--PD				
4 /18	10/25/17	21	55409	2399 DEPARTMENT OF JUSTIC	590.00		FINGERPRINT APPS/FBI
TOTAL			LIVE SCAN DEPOSITS--PD		590.00	.00	
TOTAL			GENERAL FUND		760.00	760.00	

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CITY OF LEMOORE
 GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 2
 AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.batch='PO102171'
 ACCOUNTING PERIOD: 4/18

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
4 /18	10/25/17	21	55427	5719 KINGS AREA PUBLIC TR		164.00	BUS PASSES
4 /18	10/25/17	21	55410	0819 DEPT OF CONSERVATION		556.56	STRONG MOTION&SEISMIC
4 /18	10/25/17	21	55425	T1768 JIM CHANEY		2,222.82	LWOP OCT
TOTAL			ACCOUNTS PAYABLE		.00	2,943.38	
2215			WORKER'S COMP REPAYMENT				
4 /18	10/25/17	21	55425	T1768 JIM CHANEY	2,222.82		LWOP OCT
TOTAL			WORKER'S COMP REPAYMENT		2,222.82	.00	
2256			STRONG MOTION				
4 /18	10/25/17	21	55410	0819 DEPT OF CONSERVATION	556.56		STRONG MOTION&SEISMIC
TOTAL			STRONG MOTION		556.56	.00	
2313			KART				
4 /18	10/25/17	21	55427	5719 KINGS AREA PUBLIC TR	164.00		BUS PASSES
TOTAL			KART		164.00	.00	
TOTAL			TRUST & AGENCY		2,943.38	2,943.38	
TOTAL REPORT					3,703.38	3,703.38	