

8/07/18
City Council Meeting

**Handouts received after
agenda posted**



**LAW OFFICES OF MELO AND
SARSFIELD LLP**

CITY CLERK'S OFFICE

AUG -6 2018

RECEIVED

Mailing:

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PMB 136
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August 5, 2018

City of Lemoore
Attention: City Manager and City Clerk
711 W. Cinnamon Dr.
Lemoore, CA 93245

By Facsimile, US Mail and Email

Re: Notice of Violation of the California Voting Rights Act (CVRA) and Intent to
File Lawsuit.

Dear City Manager and City Clerk:

The Law Offices of Melo and Sarsfield LLP practice in the area of voting rights law. We represent a group of minority voters who reside within the jurisdictional boundaries of District E of the City of Lemoore. We have been retained to initiate a lawsuit for the City's violation of the California Voting Rights Act, Election Code Section 14025 et. seq. This lawsuit will be filed imminently in Kings County Superior Court. This lawsuit will be filed after the 45 day litigation hold required by AB 350.

The lawsuit is based upon the City's illegal use of "at large" voting to re-call members of the City Council.

At large voting schemes are unfair to Latino and other minority voters and suppress minority vote turnout in violation of both state and federal election law. It should also be noted that since the passages of the CVRA in 2001, no governmental agency sued has ever prevailed where racially polarized voting has been shown.

It is particularly outrageous that the City is attempting to initiate an "at large" recall considering that it transitioned to "by district" elections earlier this year. Clearly the City Council is aware of the discriminatory and illegal effect "at large" voting schemes represent.

This is particularly troubling given the fact that Kings County was until recently, a Section V jurisdiction under the federal Voting Rights Act, as well as the fact that the City of Lemoore has been previously noticed of the ongoing CVRA violations.

We would be happy to enter into a consent decree to keep litigation costs down to an absolute minimum. However, our clients will not delay filing the lawsuit unless the City is clearly willing to work with them in good faith to enter into a consent decree and remedial plan.

We look forward to hearing from the City in all due haste.

Sincerely,

LAW OFFICES OF MELO AND SANSFIELD LLP

By: M. Melo
Marguerite Melo, Esq.

cc: Clients



**HERR
PEDERSEN
BERGLUND**
ATTORNEYS AT LAW LLP

July 19, 2018

HAND DELIVERED

City Council Members
CITY OF LEMOORE
429 "C" Street
Lemoore, CA 93245

Re: My client: Chief Darrell Smith
Lemoore City Council Meeting of July 17, 2018
Censure of Councilwoman, Holly Andrade Blair

Dear Council Members,

This firm has been retained by City of Lemoore Police Chief, Darrell Smith to take any and all action necessary to prevent Councilwoman Holly Andrade Blair from continuing the course of conduct she again displayed on Tuesday, July 17, 2018 at the last City Council Meeting.

We understand from the statements made at the end of the Council Meeting that there was consensus to agendize a formal item for the next Council Meeting to consider censuring Councilwoman Blair. There are several reasons Chief Smith would support the censure of Ms. Blair.

As you are very well aware, an integral character of Chief Smith's position, along with any other sworn peace officer, is the honesty, trustworthiness and integrity of the law enforcement officer. These traits are paramount to the ability of your officers to enforce the law, make official reports, testify in a court of law and retain the essential support of the Lemoore community. The outrageous and defamatory statements made by Councilwoman Blair have caused an unnecessary and ridiculous distraction, have impacted Chief Smith both personally and professionally, and have injured his reputation and integrity, which can hinder his ability to be effective as the Chief of the Lemoore Police Department.

In fact, if the honesty of any law enforcement officer is questioned, the criminal defense counsel can request a "Brady" hearing for the Court to make a determination

VISALIA

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VISALIA, CA 93291
TELEPHONE: (559) 636-0200
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✓ HANFORD

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HANFORD, CA 93230
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FACSIMILE: (559) 410-8922

as to any existing bias or honesty/integrity pre-disposition of the officer. Such hearings can consume unnecessary time and resources of the City and delay the prosecution of the criminal proceedings. Councilwoman Blair has cast stones regarding Chief Smith's character into the pond of the public domain without any appreciation or even apparent awareness of the ripple effects of her own actions.

Additionally, her obvious lack of understanding of the Ralph M. Brown Act and her role as a member of your City Council places the City of Lemoore at risk and exposure to further Brown Act violations, Grand Jury investigations and individual lawsuits for the denial of notice and due process and for the disclosure of confidential closed session communications. The risks presented by her ongoing inappropriate comments and behavior need to be addressed. The City of Lemoore deserves its public officials to act appropriately and within the letter and spirit of the law.

On behalf of Chief Smith, we present the following recommendations and requests:

1. The Lemoore City Council censure Councilwoman Blair for her continued inappropriate, unprofessional and outrageous comments as an official of the City Council;
2. The Lemoore City Council require Councilwoman Blair to undergo specific education and training with regard to the Ralph M. Brown Act and her obligations as a public official to act in conformity therewith; and
3. The Lemoore City Council exercise its power and authority to place Councilwoman Blair on probation in recognition of her past pattern of inappropriate conduct.

If any member of the Council would like to speak directly with Chief Smith with regard to any of the above-stated recommendations, please feel free to do so directly with Chief Smith. Additionally, please feel free to contact me directly as well.

Sincerely,

HERR PEDERSEN & BERGLUND, LLP



Kris B. Pedersen

KBP

Copy: Chief Darrell Smith

F:\Client Files\Smith, Darrell\KBP Ltr to Lemoore City Council

City Council Statement, 08/07/2018

Thomas Reed

1060 Par Avenue, Lemoore

817-7234

Mayor, Council Members:

Sometime earlier this year, this Council requested City Staff to prepare a recommendation for a possible increase in the Lemoore City Sales Tax. The specificity as to the amount, I am not sure.

At the last Council meeting the item was brought forward for a public hearing and possible vote for it to be placed on the November ballot.

After comments from the public and much discussion by the board, Council Member Chedester made a motion to approve the item but at an increase of only 1/2 percent.

Now, without a motion, the item fails. If there is a motion, but no second the item fails. And a second to a motion implies that you agree with the motion. So you Mayor Madrigal for the only time I can remember during the years of my attendance at council meetings, the Mayor either made or seconded a motion.

Council Member Chedester voted "Aye", followed by 3 "No" votes. Then you Mayor Madrigal, a few seconds after offering a second to the motion voted no. the fastest flip-flop I have ever seen. But, at least 3 of you will be able to campaign that you voted no on a City tax increase, even though it place on the agenda was requested by this Council.

And, Mayor Madrigal, like the politician that ran for a national office, you will be able to campaign that you actually voted for it, before you voted against it.

Which leaves only Council Member Chedester: It seems as though you have been hung out to dry. You were the only one who was able to look past the modest protests from this podium during the previous council meeting and offer to proceed, albeit at a reduced percentage. For that I commend you for your resoluteness.



Thomas R Reed

City of Lemoore

Presentation of the June 30, 2017 Financial Statement Audit to the City Council

May 2, 2018

Fausto Hinojosa, CPA CFE



PRICE PAIGE & COMPANY
Accountancy Corporation

AGENDA

- About the Firm
- Audit Process
- Audit Areas of Emphasis
- Auditors Reports
- Key Financial Statement Items
- Required Communications
- Discussion/Questions



PPC Background

- Founded in 1976 – 40 years
- Top 10 firm in Fresno and surrounding counties
 - Deep specialization in serving governments
 - Over 80 audits of municipalities, special districts, counties and nonprofit organizations
- PPC consists of 30 dedicated employees, including 14 CPA's



Engagement Management Team

- Fausto Hinojosa, CPA - Engagement Partner
- Josh Giosa, CPA – Audit Manager
- Kristi Miller, CPA - Audit Supervisor
- Anthony Gonzales – Senior Auditor
- This team of professionals has over 50 years of combined experience providing audit services



Audit Process

- Assess Risks of Error & Fraud
 - Obtain understanding of City operations
 - Internal Control
 - Effectively designed?
 - Placed in operation?
- Develop procedures to obtain evidence about financial statement balances/transactions



Audit Areas of Emphasis

- Cash
- Revenues and Receivables
- Expenses (including salaries)
- Current/Long-term liabilities
- Capital Assets
- Net Pension Liability



Auditors Report on Financial Statements

- Unmodified opinion (Clean Opinion)
- Audit performed in accordance with AICPA and Government Auditing Standards
- Financial statements are fairly presented in all material respects
- Significant accounting policies have been consistently applied
- Estimates are reasonable
- Disclosures are properly reflected in the financial statements



KEY FINANCIAL STATEMENT ITEMS



PRICE PAIGE & COMPANY
Accountancy Corporation

General Fund (Pg. 16)

- Assets - \$10.2M
- Liabilities - \$1M
- Fund Balance
 - Total - \$9.2
 - Unassigned - \$3.3



General Fund (Pg. 18)

- Revenues - \$8.8M
- Expenses - \$10.4M
- Loss - \$1.6M



Enterprise Funds (Pg. 25)

	Water	Sewer	Refuse	Golf
Revenues	4,248,572	3,441,368	3,020,063	1,114,578
Expenses	(3,906,648)	(2,150,314)	(2,884,340)	(1,197,935)
Nonoperating	670,751	179,641	19,304	(30,115)
Net income (loss)	1,012,675	1,470,695	155,027	(113,472)



Pension Liability (Pg. 12)

- Governmental - \$7.8M
- Enterprise - \$2.8M
- Total - \$10.6M



Pension Liability (Pg. 56)

- Discount Rate Sensitivity:
 - 6.65 - \$16.5M
 - 7.65 - \$10.6M (current rate)
 - 8.65 - \$5.7M



Government Auditing Standards Report

- Internal Control
 - Four findings
- Compliance
 - No deficiencies



Required Communications

- Significant Accounting Policies – no changes
- Significant Estimates
- Sensitive Disclosures
- Difficulties Encountered in Performing Audit
- Significant Audit Adjustments
- Disagreements with Management
- Fraud and Illegal Acts





June 27, 2018

To the Honorable Mayor and
Members of the City Council
City of Lemoore California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore (the City) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the allowance for doubtful accounts is based on an average of the past five years of direct account write-offs. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital asset carrying values and depreciation expense is based on estimated useful lives of individual assets. We evaluated the key factors and assumptions used to develop the capital assets carrying value and depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferrals is based on actuarial valuations which include significant assumptions regarding discount rate, inflation, payroll growth, projected salary increases and investment rate of return. We evaluated the key factors and assumptions used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

Difficulties Encountered in Performing the Audit

The completion of the audit was delayed because management had difficulty closing the financial records and providing completed audit schedules in a timely manner. This was due primarily to a loss of finance department personnel and inadequate staffing of supporting accounting positions. We do not believe this will be an ongoing issue in subsequent audit periods.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The material misstatements detected (see attached Schedule A) as a result of audit procedures were corrected by management. Additionally, there were various uncorrected misstatements that management has determined were immaterial, both individually and in the aggregate. The following is a summary of those misstatements:

Water Fund expenses were overstated by \$24,791 due to an understatement of depreciation expense (\$4,880) in the prior fiscal year and not accruing prepaid expenses in the current fiscal year (\$19,911). The difference in the balance sheet as a result of these uncorrected misstatements included an understatement of prepaid expenses (\$19,911) and an overstatement of opening net position (\$4,880).

Sewer Fund revenues were understated by \$159,612 due to overstatement of prior year revenues and expenses were overstated by \$5,310 due to not accruing prepaid expenses in the current fiscal year. The difference in the balance sheet as a result of these uncorrected misstatements included an overstatement of opening net position (\$164,612) and an understatement of prepaid expenses (\$5,310).

Tax Allocation Bond Fund Expenses were overstated by \$7,171 due to an error in applying the prior year's interest expense against the related liability. The difference in the balance sheet as a result of this uncorrected error was understatement of long-term liabilities (\$7,171).

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 27, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Lemoore's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Lemoore's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of the City's Proportionate Share of the Net Pension Liability – Defined Benefit Pension Plans and the Schedule of Contributions – Defined Benefit Pension Plans, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements and individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of City Council and management of the City of Lemoore and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Price Paige & Company

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect
JE01	Adjusting	06/30/17				
		1-0010-00000-1558000	ACT VS. PROP CONT OUTFLOW		5,373.00	
		1-0010-00000-3875000	GIFTS & DONATIONS	5,373.00		
						(5,373.00)
			To remove the effects of the entry related to the donated Jeep Commander.			
JE02	Adjusting	06/30/17				
		5-0600-00000-1630000	MACHINERY & EQUIPMENT	48,385.87		
		5-0600-42600-4310000	PROFESSIONAL CONTRACT S		48,385.87	
						48,385.87
			To capitalize pumps purchased by the Sewer Department that were improperly omitted from the depreciation schedule.			
JE02	Adjusting	06/30/17				
		2-1550-00000-2082000	DEFERRED INCOME	108,838.38		
		2-1550-00000-3719000	Loan Repayment		108,838.38	
						108,838.38
			To reclassify \$108,838.38 in principal payments received in FY17 from notes receivable to revenue.			
JE03	Adjusting	06/30/17				
		5-0500-00000-2381000	NET PENSION LIABLITLY		225,043.00	
		5-0500-00000-1556000	CY EMPLOYER CONTRIBUTIO		6,910.00	
		5-0500-00000-1557000	PENSION DEFER (OUTFLOW)	153,202.00		
		5-0500-00000-2096000	PENSION DEFER (INFLOWS)	52,734.00		
		5-0500-42500-4130000	RETIREMENT	26,017.00		
		5-0600-00000-2381000	NET PENSION LIABLITLY		111,048.00	
		5-0600-00000-1556000	CY EMPLOYER CONTRIBUTIO		19,192.00	
		5-0600-00000-1557000	PENSION DEFER (OUTFLOW)	147,214.00		
		5-0600-00000-2096000	PENSION DEFER (INFLOWS)	62,133.00		
		5-0600-42600-4130000	RETIREMENT		79,107.00	
		5-0560-00000-2381000	NET PENSION LIABLITLY		211,122.00	
		5-0560-00000-1556000	CY EMPLOYER CONTRIBUTIO		3,627.00	
		5-0560-00000-1557000	PENSION DEFER (OUTFLOW)	131,704.00		
		5-0560-00000-2096000	PENSION DEFER (INFLOWS)	40,236.00		
		5-0560-42560-4130000	RETIREMENT	42,809.00		
		7-0400-00000-2381000	NET PENSION LIABLITLY		6,457.00	
		7-0400-00000-1556000	CY EMPLOYER CONTRIBUTIO		9,669.00	
		7-0400-00000-1557000	PENSION DEFER (OUTFLOW)	47,112.00		
		7-0400-00000-2096000	PENSION DEFER (INFLOWS)	23,946.00		
		7-0400-42650-4130000	RETIREMENT		54,932.00	
						65,213.00
			To post current year GASB 68 enterprise and internal services fund activity			

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect
JE04	Adjusting	06/30/17				
		5-0450-00000-2364000	LOANS PAYABLE	94,595.61		
		5-0450-42450-4397000	LRA SUCC. LOANS PRINCIPAL		94,581.01	
		5-0450-42450-4388000	INTEREST EXPENSE		14.60	
						94,595.61
			To reclassify debt service payments from expense to debt.			
JE06	Adjusting	06/30/17				
		5-0600-00000-1695000	ACCUMULATED DEPRECIATION		112,500.00	
		5-0600-00000-1650000	AUTOS & TRUCKS	112,500.00		
		5-0500-00000-1695000	ACCUMULATED DEPRECIATION		38,000.00	
		5-0500-00000-1630000	MACHINERY & EQUIPMENT	38,000.00		
						0.00
			To adjust CJE10 for incorrect/omitted amounts			
JE07	Adjusting	06/30/17				
		5-0500-00000-2030000	ACCRUED INTEREST PAYABLE	873.04		
		5-0500-42500-4392000	SOLAR LOAN INTEREST EXP		873.04	
						873.04
			To adjust interest payable to agree to amortization schedule.			
JE08	Adjusting	06/30/17				
		2-0350-00000-3710000	GRANT PROCEEDS	251,328.00		
		2-0350-00000-2530000	FUND BALANCE-UNRESERVE		251,328.00	
		5-070A-00000-2535000	PRIOR PERIOD ADJUSTMENT	12,308.50		
		5-070A-00000-2530000	FUND BALANCE-UNRESERVE		12,308.50	
		5-0490-00000-2530000	FUND BALANCE-UNRESERVE		130.00	
		5-0490-47490-4317000	CONSTRUCTION/IMPLEMENT.	130.00		
		1-0010-00000-1010000	CASH		7,827.77	
		1-0010-00000-2530000	FUND BALANCE-UNRESERVE	7,827.77		
		5-0500-00000-1010000	CASH	7,827.77		
		5-0500-00000-2530000	FUND BALANCE-UNRESERVE		7,827.77	
		5-0500-00000-2530000	FUND BALANCE-UNRESERVE	240.00		
		5-0500-00000-3880000	MISCELLANEOUS		240.00	
						(251,218.00)
			To correct fund balance in grant fund, water fund and general fund.			
JE09	Adjusting	06/30/17				
		6-1580-00000-2030000	ACCRUED INTEREST PAYABLE		433,489.79	
		6-1580-49620-4460000	LRA-INTEREST EXPENSE	433,489.79		
		6-1580-00000-2030000	ACCRUED INTEREST PAYABLE	99,213.19		
		6-1580-49620-4460000	LRA-INTEREST EXPENSE		99,213.19	

prepared by _____

**City of Lemoore
Adjusting Journal Entries**

LEMOORE

Page 3

reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect
			To correct JE1317-096 for interest paid with defeasance. To reverse interest accrual per AJE1317-096.			(334,276.60)
AJE10	Adjusting	06/30/17				
		6-1580-00000-2030000	ACCRUED INTEREST PAYABL		27,468.15	
		6-1580-49620-4460000	LRA-INTEREST EXPENSE	27,468.15		
						(27,468.15)
			To accrue interest payable at 6/30/17			
AJE11	Adjusting	06/30/17				
		6-0900-00000-2295000	TEEN CENTER DONATIONS	5,712.08		
		6-0900-00000-1010000	CASH		5,712.08	
		1-0010-00000-2295000	TEEN CENTER DONATIONS		5,712.08	
		1-0010-00000-1010000	CASH	5,712.08		
						0.00
			To move teen center donations deposit liability from agency to general fund.			

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect
JE12	Adjusting	06/30/17				
		1-0010-00000-2181000	FIRE DEPT. DONATIONS	2,350.00		
		1-0010-00000-3875000	GIFTS & DONATIONS		1,100.00	
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		1,250.00	
		1-0010-00000-2242000	ADA&EDUCATION [SB1186]	557.92		
		1-0010-42160-4291000	Miscellaneous Expense	330.08		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		888.00	
		1-0010-00000-2243000	CALIF.BSASF. SB1473	242.72		
		1-0010-42160-4291000	Miscellaneous Expense	1,838.72		
		1-0010-00000-3869000	MISC. INCOME		2,079.44	
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		2.00	
		1-0010-00000-2248A00	EVE.UNDER THE STARS 2010		213.54	
		1-0010-42420-4291000	MISCELLANEOUS	5,361.54		
		1-0010-00000-3869000	MISC. INCOME		4,755.00	
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		393.00	
		1-0010-00000-2248B00	REC 4TH OF JULY	2,268.81		
		1-0010-42420-4291000	MISCELLANEOUS	2,572.19		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		4,841.00	
		1-0010-42220-4291000	MISCELLANEOUS EXPENSES	11.00		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		11.00	
		1-0010-42160-4291000	Miscellaneous Expense	4.00		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		4.00	
		1-0010-00000-2281000	RED RIBBON	2,311.85		
		1-0010-00000-3875000	GIFTS & DONATIONS		2,186.00	
		1-0010-42210-4291000	MISCELLANEOUS	2,887.15		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		3,013.00	
		1-0010-00000-2283000	VOLUNTEERS IN POLICING	810.00		
		1-0010-00000-3875000	GIFTS & DONATIONS		285.00	
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		525.00	
		1-0010-00000-2284000	POST EXPLORERS	468.91		
		1-0010-00000-3875000	GIFTS & DONATIONS		163.91	
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		305.00	
		1-0010-00000-3875000	GIFTS & DONATIONS		915.28	
		1-0010-42420-4291000	MISCELLANEOUS	8,720.28		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		7,805.00	
		1-0010-00000-2303000	COMMUNITY FNDRSNG-POLIC	579.81		
		1-0010-00000-3875000	GIFTS & DONATIONS	995.19		
		1-0010-42210-4291000	MISCELLANEOUS		1,091.00	
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		484.00	
		1-0010-00000-2304000	TACHI ENFORCEMENT SERVI	150,000.00		
		1-0010-00000-3875000	GIFTS & DONATIONS		50,000.00	
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		100,000.00	
		1-0010-00000-3869000	MISC. INCOME		36,619.36	
		1-0010-42420-4291000	MISCELLANEOUS	20,264.61		
		1-0010-00000-2248000	RECREATION IN/OUT	32,739.75		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		16,385.00	
		1-0010-00000-2295000	TEEN CENTER DONATIONS	5,712.08		
		1-0010-00000-3875000	GIFTS & DONATIONS		915.28	
		1-0010-42420-4291000	MISCELLANEOUS	3,008.20		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		7,805.00	
		1-0010-00000-2301000	PRESENTS ON PATROL	3,380.49		
		1-0010-00000-3875000	GIFTS & DONATIONS		8,725.00	
		1-0010-42210-4291000	MISCELLANEOUS	10,054.35		
		1-0010-00000-2535000	PRIOR PERIOD ADJUSTMENT		4,709.84	

52,787.96

To eliminate accounts previously
reported as deposits that should have
been reported as restricted
revenuesrevenues

prepared by _____

**City of Lemoore
Adjusting Journal Entries**

LEMOORE

Page 5

viewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect
JE13	Adjusting	06/30/17				
		2-1550-00000-2530000	FUND BALANCE-UNRESERVE		27,356.00	
		2-1550-00000-2082000	DEFERRED INCOME	27,356.00		
						0.00
		To adjust prior year fund balance to properly include FY16 principal payments to forgivable loans.				

Ref Item 5-2

I would like to start with a sincere apology for your interactions with the police when you were as you stated a victim. I would like to kindly ask to you also rethink your allegations and the manner in which you publicized them. There are proper channels when reporting misconduct of an officer and I could assure you that all allegations are taken very serious, investigated promptly, in a legal and timely manner. You should also consider that an officers reputation may become tarnished even if the allegations are found to be false.

On another note I would like to say that I am offended as the people you say you represent, a proud Latina, Mexican, Chicana, American, Woman Leader, Educator, Law Enforcement Officer, Citizen of Lemoore, Catholic, Daughter of Immigrant Parents, Daughter of a 67 Year old farm laborer, a registered Democrat, and as an educated woman, Yes I too have to Masters Degree. You and I have much more in common than you know, yet we are so very different.

You see, I have taken a different direction or approach.

You chose to use the word victim when describing yourself. According to the California Penal Code I too have been a victim. If you ask my childhood friends they would consider me a survivor of gangs, drugs, and abuse. I made the decision a long time ago not to consider myself a victim nor a survivor but a warrior with a cause, and that is to serve and protect, those who cannot protect themselves. You see growing up. I too was poor as you say you were. Yet I didn't know until I was older, my parents never let me know. They encouraged hard work, demanded respect, taught me to live with integrity and ethics, appreciate what we had or have and to help those who don't.

As a teenager I grew up hating the police because my perception was just that, my perception, that I was being harassed. It took me not being part of the problem but becoming part of the solution to understand that perception is not always reality. So, I would encourage you to do the

same. Be part of the solution and not the problem. Get to know the men and women of Lemoore Police Department, we all have a story.

Although I have heard, I have read, I have seen many of your negative opinions and behaviors on how we do business at our department, I know those to be only your opinion. I don't think I need to explain that in our department, building relationships in our community is a priority, I think our actions speak louder than words, as a matter of fact I recall a photo of you attending a coffee with a cop function, thank you for partaking. And I know at the end of the day no matter how you feel and the statements you make about us that we would still take a bullet to protect you, because that is what we signed up to do, to serve and protect.

I was told a long time ago that I would never make it very far because I had an opinion and made it a point to have a voice for those that didn't. That did not stop me but rather lit a fire under me.

That is why I am here today, asking that you reconsider your method of delivery. You have a great platform use it for the betterment of those you represent our community deserves that.

In the words of Mother Teresa *"Not all of us can do great things, but we can do small things with great love"*

Margarita Ochoa

Reason for Censure

1. On April 10 I asked for the council to place on the agenda to discuss the conduct of Councilmember Holly Blair and possible censure.
2. This item was placed on the April 17 council agenda. Items of concern discussed at this meeting were as follows.
 - a) The implied threats concerning several Lemoore Police Department traffic stops to the Lemoore Police Chief Darrell Smith.
 - b) Threat of further discussion with the City Manager or Council if resolution was not found concerning the Lemoore Police Department Traffic Stops.
 - c) Comments made via social media using your official title as "Holly Blair Councilmember City of Lemoore".
 - d) Comments via social media concerning our senior citizens and others attending City Manager Roundtable meetings.
 - e) Councilmember Blair abuse of power as a Councilmember.
 - f) Email from Councilmember Blair while acting in the elected position as the Chair of the Kings County Democratic Party. Signing this email as "Chair, Kings County Democratic Central Committee" but also signing this as "Councilmember, City of Lemoore".
 - g) Intimidation, disrespect and bullying of certain citizens of Lemoore during Council Meetings.
3. From April 17 2018 to today.
 - a) During the July 17 2018 Council Meeting Councilmember Blair questioned the relationship between the City Manager and the Chief of Police concerning their kids dating and the issue of nepotism. Councilmember Blair asked for consensus of council to hire an independent investigator to look into this matter. Council discussed the issue and found her claim had no merit and did not agree with her accusations. I have repeatedly asked for proof with no results. These actions hurt our city and discredits our city and Police Department. The Chief of Police asked Councilmember Blair to please stop with these actions. To date there has only been verbal statements with no proof of a conspiracy.
 - b) On July 19, 2018 each member of council was served a letter from the Chief of Police Darrel Smith via his attorney asking Councilmember Blair to stop with the unfounded statements concerning him and his department. Since then Councilmember Blair has continued her attack on the Chief of Police, City Manager and the Mayor on social media and television stating there is a conspiracy against her from these individuals.

Dave Brown



Holly Andradé Blair Cou...

[Home](#)[About](#)[Videos](#)[Posts](#)[Photos](#)

Share

**Holly Andradé Blair****Councilmember, City of Lemoore**Friday at 8:57 PM · 

What a difference it makes when you have GOOD leadership in a city, and officers are allowed to build trust within their community, instead of growing fear. **#ItStartsAtTheTop**
#OutOfTouchLeadersNeedToGo
#ISupportALipSyncChallengeinLemoore

[... See More](#)

YOUTUBE.COM

SFPD Lip Sync Challenge

On July 19, the San Francisco Police Department joined the La...



Share



Holly Andradé Blair Cou...

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Share

**Holly Andradé Blair****Councilmember, City of Lemoore**

July 19 at 5:06 PM ·

You can threaten me all you want, but I WILL NOT remain silent. I have an OBLIGATION to tell the public all that I know. I suppose the best way to do that, will be to take EVERYTHING I know, and host a conversation here, on social media. Let's put it all out there, and let the public decide? I'm working on a public post now. Expect a FULL STATEMENT by morning.



10

3 Comments



Share

**Holly Andradé Blair****Councilmember. City of Lemoore**

Economic Development Update
July 2018

1) New Prospects

a) **Aquaculture Company – 180723pp**

- i) Referred by CCVEDC (Madera County) **Not yet submitted**
- ii) International fish producer and processor
- iii) Would construct buildings up to 180k s.f.
- iv) Requires approx. 30 acres
- v) Initial employment of 24
- vi) First phase investment: \$13M

b) **Call Center – 180713ppb**

- i) Referred by CCVEDC (Dallas Trip) **Not yet submitted**
- ii) Looking for closed call centers or convertible buildings
- iii) 15k to 30k s.f. buildings

c) **Office Data Center – 180713ppa**

- i) Referred by CCVEDC (Dallas Trip) **Not yet submitted**
- ii) Looking for suitable buildings for large data centers
- iii) Requires 50k to 100k s.f. building
- iv) Company works with Fortune 1000 clients

d) **Construction Products Manufacturer – 180710ppb**

- i) Lead from CalBIS **Proposed parcels in Lemoore Industrial Park & a building in Kings Industrial Park**
- ii) Manufacturer of construction products from recycled materials
- iii) 40k s.f. building on 4 acres
- iv) 60 new employees

e) **Hydrogen Manufacturer – 180710ppa**

- i) Lead from CalBIS **Proposed a parcel in Kings River B&I Park, Lemoore**
- ii) Manufacturer of renewable hydrogen
- iii) 31k s.f. building on 30 to 60 acres
- iv) 47 new hires

2) Current Prospects

a) **Ecommerce Warehouse & Distribution Center – 180606pp**

- i) Lead from CCVEDC **Updated our CCVEDC Large Sites listing**
- ii) Ecommerce Point of Sale location
- iii) 250k to 300k s.f.
- iv) Probably a build-to-suit project
- v) Also looking in AZ and NV

b) **Recycling Machinery Manufacturer – 180503pp**

- i) Referred by German American Chamber through CCVEDC **Met with managers of Avenal Landfill and Kings Waste & Recycling**
- ii) German Company that manufactures recycling equipment
- iii) Requirement unknown at this time
- iv) Goal is to open and sales and maintenance facility

c) **Railroad Infrastructure Manufacturer – 180103ps**

- i) Direct approach **Meeting with Company Rep 6/25**
- ii) Manufactures railroad trestle and street crossing elements **Proposed location in Corcoran**
- iii) Requires 5 to 10 acres **Conversations ongoing with property owners**
- iv) Must be rail served

- d) **Strap Manufacturer - 180423pp**
 i) Lead from CCVEDC (2018 West Pack) **Proposing a building in Corcoran**
 ii) Manufactures & distributes instrument & work straps
 iii) Requires 53k s.f. existing building
 iv) 8 acres
 v) 65 employees
- e) **Transportation Hydrogen Manufacturer – 180420ps**
 i) Direct approach **Applying for CARB grant**
 ii) Manufacturer and distributor of transportation hydrogen **Must have an identified end user of hydrogen**
 iii) Requires a manufacturing location and several distribution points
- f) **Pet Food Distributor – 180405pp**
 i) Lead from CCVEDC (2018 West Pack) **Proposed parcels in Lemoore Industrial Park**
 ii) Expansion from Ohio and SoCal
 iii) Needs a 40k s.f. building constructed
 iv) Upwards of 50 employees
- g) **Recycled Materials Manufacturer – 180402ppb**
 i) Lead from San Joaquin Partnership **Proposed same sites as below**
 ii) Paired with prospect below
 iii) Requires 50k s.f. building on 5 – 7 acres
 iv) 15 to 20 jobs
- h) **Artificial Turf Recycler – 180402ppa**
 i) Lead from San Joaquin Partnership **Proposed sites in Corcoran, Lemoore and the MRF**
 ii) Recycles waste artificial turf into rubber and plastic components
 iii) Requires 4-6 acres and 100k s.f. building
 iv) 50+ employees
- i) **Durable Goods Distribution Facility - 180307pp**
 i) Referred by CCVEDC (Sacramento 2017 Broker Mission) **Proposed 2 sites in Lemoore & 1 in Hanford**
 ii) Durable goods West Coast distribution center for East Coast company
 iii) 800k s.f. on 40 acres
 iv) Needs to be within 45 minutes of Fresno
- j) **Project Copernicus – 180228pp**
 i) Referred by CalBIS **Proposed 3 sites in Lemoore & 1 in Hanford**
 ii) Cutting edge energy research & development facility
 iii) Develop 416k s.f. building on 50 acres
 iv) 100+ full time employment
- k) **Post Processing Rendering Plant – 180216ps**
 i) Direct approach
 ii) Render waste animal byproducts after meat processing
 iii) Requires 10 acres
 iv) Will build a lagoon
- l) **Building Products Manufacturer – 180215pp**
 i) Referred by CCVEDC (SIOR Berkeley Event) **Successful for the Valley. Locating in Tracy**
 ii) Manufacturers unknown building products **Proposed two parcels in Kings River B&I Park**
 iii) Up to 500k s.f. on 20+ acres
 iv) Must be rail served
 v) Prefers Valley - Madera south
- m) **Ag Plastic Recycler – 180205ps**
 i) Referred by local realtor **Reenders property deal fell through. Looking at other options**
 ii) SoCal company looking to recycle ag plastic, primarily drip tape
 iii) Needs at least 10K s.f. under roof and at least 5 acres of yard

- n) **Project King – 180118pp**
 - i) Referred by CalBIS
 - ii) Manufacturer of commercial electric vehicles
 - iii) 100k s.f. to start, 200k s.f. in 2 to 3 years
 - iv) 100 new hires to start, 200 more in 2 to 3 yrs

Proposed properties in Hanford & Lemoore
 - o) **Ag Processor - 180109ps**
 - i) Direct inquiry from broker
 - ii) Requires 5-10 acres of industrial property

Proposed property in Corcoran Industrial Park
 - p) **Project Nomad – 171127pp**
 - i) Referred by CalBIS
 - ii) Solar Panel Manufacturer
 - iii) Requires 265k s.f.
 - iv) \$100 million of equipment
 - v) 700 employees

Proposing 16 acres in Kings Industrial Park
 - q) **Transmission Distribution Facility - 171121pp**
 - i) Referred by CCVEDC (SoCal Broker Mission)
 - ii) Looking for 45k s.f.
 - iii) Will employ 10

Proposed space in Armona Industrial Park
 - r) **Equipment Rental Company – 171019pp**
 - i) Referred by CCVEDC (SoCal SIOR Golf Tourney)
 - ii) Requires 5-6 acres
 - iii) 10k-15k s.f. of building

Proposed Reenders property at 43 & 198
 - s) **Project Red-Tailed Hawk – 170818pp**
 - i) Referred by CalBIS
 - ii) Manufacturer of solar panel components
 - iii) At full buildout, could require 200+ acres
 - iv) Upwards of 1,000+ jobs
 - v) Capital investment of \$500M+

Proposed 2 locations in City of Lemoore
- 3) **Economic Activity**
- a) **Faraday Future - Hanford**
 - i) High-end electric car manufacturer
 - ii) Leasing the Hanford Business Park
 - iii) Will have at least 1,000 employees in Hanford by the end of 2019

Company is hiring and installing equipment
2018 goal is the first FF 91 rolling off the assembly line by the end of year
 - b) **Kelly Slater Wave Company - Lemoore**
 - i) Wave pool located on Jackson Ave, so. of Lemoore
 - ii) Company modified original water ski lake
 - iii) Wave pool operational.

WSL's Founders Cup Weekend successful
WSL's World Championship event in Sept.
 - c) **Venture Place - Lemoore**
 - i) Business Park Development
 - ii) Located in Lemoore Industrial Park
 - iii) 8 lots for total of 7.7 acres

Property is currently being graded for road & lots
 - d) **Beard Business Park – Lemoore**
 - i) Phase 2 under construction
 - ii) 33,600 s.f. building being built

Lemoore Industrial Park. Two new buildings constructed
 - e) **PG&E Service Center - Lemoore**
 - i) New service center of PG&E
 - ii) Developing an 11.59 acre project on 43.6 acres
 - iii) Location will accommodate their fleet of service trucks

Lemoore Industrial Park. Complete
 - f) **Genezen - Hanford**
 - i) Medical cannabis processor
 - ii) Hoping to finalize purchase of CalCot facility

Holding
 - g) **Caliva - Hanford**
 - i) Medical cannabis processor
 - ii) Purchasing 47 acres north of the Kings Industrial Park

Holding

- h) **Premium Extracts - Hanford**
 - i) Medical cannabis processor
 - ii) Purchased 2.8 acres in Kings Industrial Park

Rumors of quitting
- i) **AirGas, Inc. - Hanford**
 - i) Manufacturer of industrial ammonia
 - ii) Closed escrow on 6 acres on Crown Ave.
 - iii) Approximately 45 employees
 - iv) 6 to 8 rail cars per month

Construction is wrapping up
- j) **Pitman Family Farms - Hanford**
 - i) Purchased the Cargill Granary
 - ii) Purchased 110 acres to east of granary for a loop track
 - iii) Provides feed for their chicken, turkey and duck farms

**Planning a major expansion
New soy oil plant expanded**
- k) **Cross-Valley Transportation Corridor Study**
 - i) Multijurisdictional study of transportation options between Porterville and Huron
 - ii) To include bus and passenger rail

**Final Draft ready for outreach;
Fresno, Kings, and Tulare
Counties**

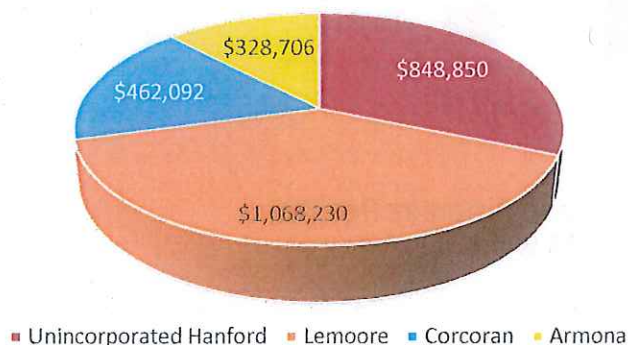
UNITED STATES DEPARTMENT OF AGRICULTURE LOANS HISTORICAL REVIEW OF ACTIVITIES

FAST FACTS

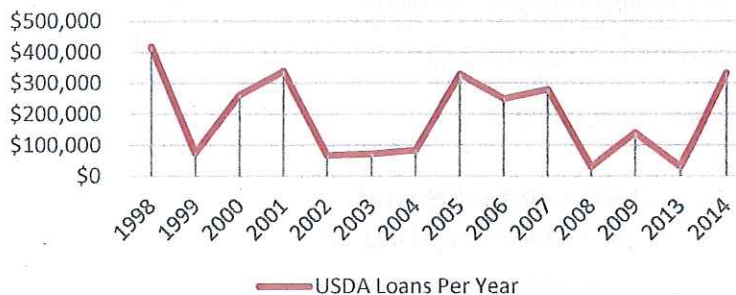
Total Loans \$ (1998-2014): \$2,707,877.82

Total Loans (1998-2014): 38

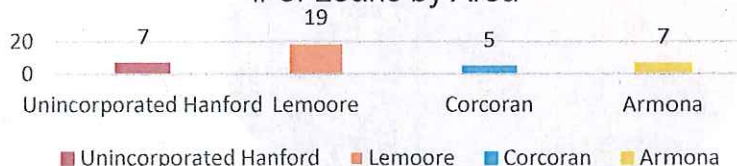
USDA Loans by Area



USDA Loan Amounts Per Year



of Loans by Area



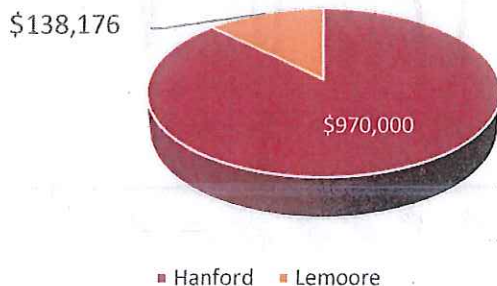
LAND FUND LOANS HISTORICAL REVIEW OF ACTIVITIES

FAST FACTS

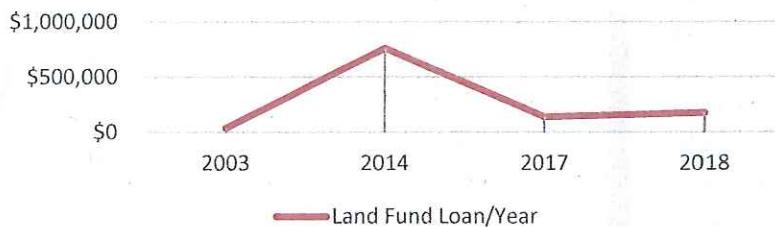
Total Loans \$ (2003-2018): \$1,108,176.29

Total Loans (2003-2018): 6

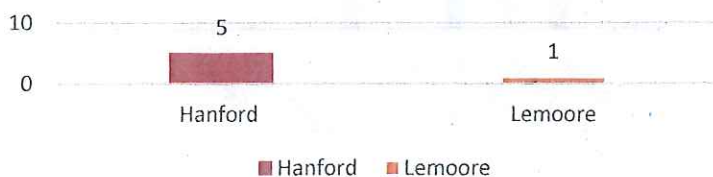
Land Fund Loans by Area



Land Fund Loan Amounts/Year



of Loans by Area



ECONOMIC DEVELOPMENT ADMINISTRATION LOANS HISTORICAL REVIEW OF ACTIVITIES

FAST FACTS

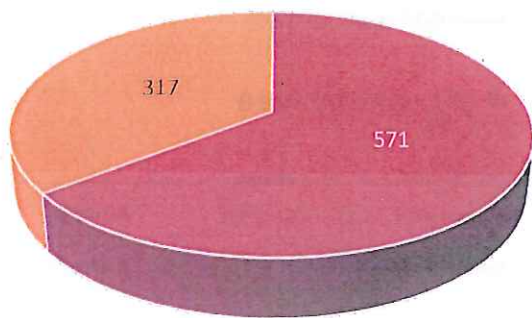
EDA Financing: \$35,451,235.72

EDA Risk Rating: A (44/45 Excellent)

Total Loans Since Inception: 127

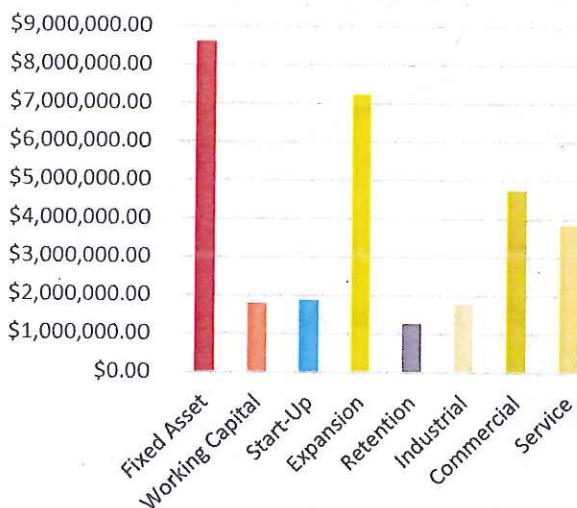
Total Loans 1998-2017: 68

Jobs Created/Saved
with EDA Financing

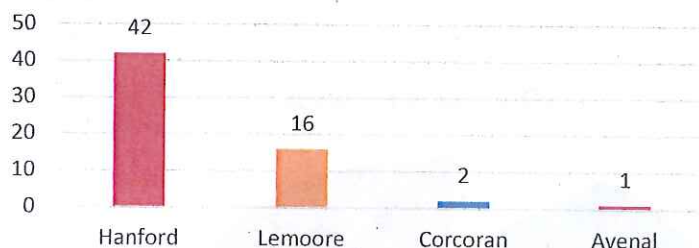


■ Jobs Created ■ Jobs Saved

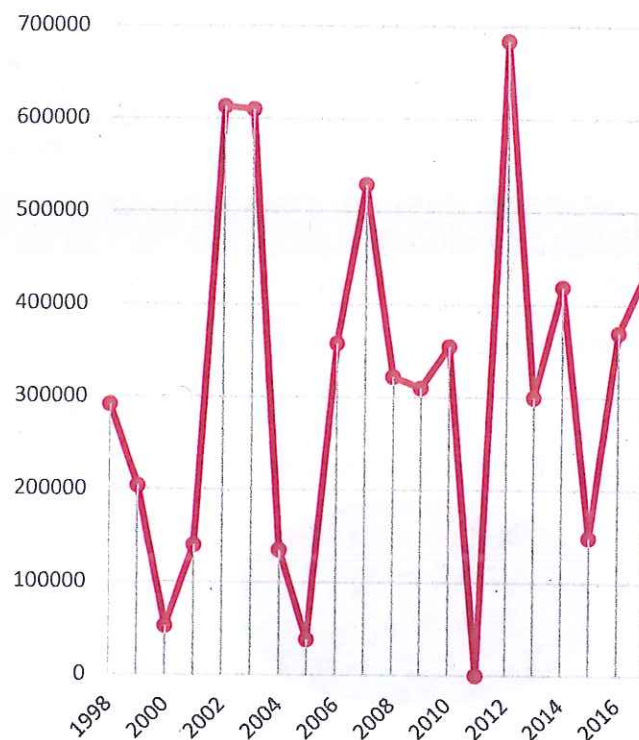
EDA Loans by Type-Since
Beginning



of Loans by Area ('98-'17)

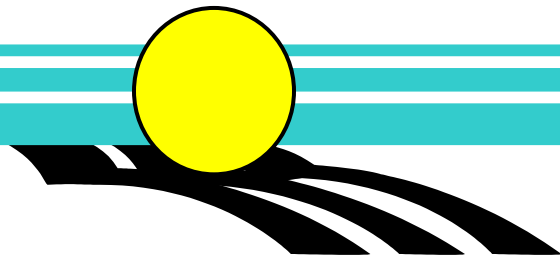


EDA Loan Amounts Per Year
(98-18 without Leverage)



—●— EDA Loans Per Year





LEMOORE
CALIFORNIA

LEMOORE CITY COUNCIL
COUNCIL CHAMBER
429 C STREET
August 7, 2018

AGENDA

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

5:30 pm 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 Legal Counsel – Anticipated Litigation
Government code Section 54956.9
Significant Exposure to Litigation Pursuant to Paragraph (2) of Subdivision (d) of Section 54956.9
Two Cases
2. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
Griswold, LaSalle, Cobb, Dowd & Gin, L.L.P. v. City of Lemoore
Case. No. 18C-0007
3. Conference with Legal Counsel – Anticipated Litigation
Government Code Section 54956.9
Initiation of Litigation Pursuant to Paragraph (4) of Subdivision (d) of Section 54956.9
(Deciding Whether to Initiate Litigation)
One Case
4. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
Martin v. City of Lemoore
Appeal of Case No. 14-C-0082

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

7:30 pm REGULAR SESSION

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

PUBLIC COMMENT

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

CEREMONIAL / PRESENTATION – Section 1

No Ceremonial / Presentations

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

2-1 Department & City Manager Reports

CONSENT CALENDAR – Section 3

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

- 3-1 Approval – Minutes – Regular Meeting – July 17, 2018
- 3-2 Approval – Adoption of Crossing Guard, Day Camp Manager, Lifeguard, Pool Manager and Recreation Leader Job Descriptions
- 3-3 Approval – Investment Report for the Month Ended May 31, 2018
- 3-4 Approval – Rescind Resolution 2013-17 and Amend the Establishment of a 7(k) Pay Plan Exemption under Federal Fair Labor Standards Act for Certain Reserve Officers in the Police Department – Resolution 2018-39
- 3-5 Approval – Acceptance of Subdivision Agreement, Noise and Odor Easement and Final Map – Tract 920 – Lennar Homes of California, Inc.
- 3-6 Approval – Letter of Support – Fresno NAACP

PUBLIC HEARINGS – Section 4

Report, discussion and/or other Council action will be taken.

- 4-1 Assessment of Annual Levy for Fiscal Year 2018-219 for Landscape and Lighting Maintenance District Number 1 (LLMD) Zones 1 through 13 (Resolution 2018-40) and Public Facilities Maintenance District Number 1 (PFMD) Zones 1 through 8 (Resolution 2018-41) - Rivera

NEW BUSINESS – Section 5

Report, discussion and/or other Council/Successor Agency action will be taken.

- 5-1 Report and Recommendation – Comprehensive Annual Finance Report for Year Ended June 30, 2017 (Corder)
- 5-2 Report and Recommendation – Request for Censure (Van Bindsbergen)

CITY COUNCIL REPORTS AND REQUESTS – Section 6

6-1 City Council Reports / Requests

ADJOURNMENT

Upcoming Council Meetings

- City Council Regular Meeting, Tuesday, August 21, 2018
- City Council Regular Meeting, Tuesday, September 4, 2018

Agendas for all City Council meetings are posted at least 72 hours prior to the meeting at the City Hall, 119 Fox St., Written communications from the public for the agenda must be received by the City Clerk's Office no less than seven (7) days prior to the meeting date. The City of Lemoore complies with the Americans with Disabilities Act (ADA of 1990). The Council Chamber is accessible to the physically disabled. Should you need special assistance, please call (559) 924-6705, at least 4 business days prior to the meeting.

PUBLIC NOTIFICATION

I, Mary J. Venegas, City Clerk for the City of Lemoore, declare under penalty of perjury that I posted the above City Council Agenda for the meeting of August 7, 2018 at City Hall, 119 Fox Street, Lemoore, CA on August 3, 2018.

//s//

Mary J. Venegas, City Clerk

July 17, 2018 Minutes
Joint Lemoore City Council /
★ Lemoore Redevelopment Successor Agency
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: City Manager Olson; Assistant City Manager Speer; City Attorney Van Bindsbergen; Public Works Director Rivera; Community Services Director Holwell; Police Chief Smith; Parks and Recreation Director Glick; Finance Director Corder; City Clerk Venegas.

AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

Item 5-3 was removed from the agenda.

PUBLIC COMMENT

Jason Simenski stated the city dog park is not ADA accessible.

Marge Marsh attended a Senior Board meeting today. The Board has no leadership and is ineffective. Grant money the City obtained to renovate was not prioritized correctly. The Senior Center is non-profit and should serve the seniors. The City should not be managing the Senior Center via meals and/or air conditioning problems.

CEREMONIAL / PRESENTATION – Section 1

There were no Ceremonial / Presentations.

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

2-1 Department & City Manager Reports

Chief Smith invited Council and the community to National Night Out scheduled for Tuesday, August 7th from 5:30pm to 7:30pm. Event will be at Heritage Park and is in conjunction with the Lemoore Volunteer Fire Department.

Public Works Director Rivera stated the TTHM design build RFQ pre-qualifications are due July 20th. Final applications will be due August 7th and will come before Council on August 21st. Staff has looked into adding a traffic signal at Hanford Armona and Liberty. The preliminary study conducted does not warrant a traffic signal. Staff will bring back the recommendation of a four-way stop at that intersection. A traffic study will be done again once homes are built.

Council Member Blair asked if the developer could pay for the traffic signal as traffic increased due to their development. Council Member Blair also asked if it was possible to stop a project

after it has been approved. Consensus by Council was received to request the developer to pay for all or some of the traffic signal.

City Manager Olson stated the City has been utilizing Proteus workers. Proteus workers are state funded for drought relief. They have been working the past 2 ½ months with 2,214 main hours. This is zero cost to the City. They have worked 400 hours downtown. The City is requesting more hours through the program. The program ends September 1st.

CONSENT CALENDAR – Section 3

- 3-1 Approval – Minutes – Regular Meeting – June 19, 2018
- 3-2 Approval – Second Reading – Adopting Ordinance Providing a Cost Sharing Sidewalk Repair Program – Ordinance 2018-05
- ★ 3-3 Approval – Resolution 2018-37 Biennial Review of Conflict of Interest Code
- 3-4 Approval – Oversight Board Recommendation for Sale of Property to the City of Lemoore – APN 024-080-068 and APN 024-080-070

Council Member Blair pulled Items 3-2 and 3-3 for separate consideration.

Motion by Council Member Neal, seconded by Council Member Blair, to approve the Consent Calendar, excluding Items 3-2 and 3-3.

Ayes: Neal, Chedester, Brown, Blair, Madrigal

- 3-2 Approval – Second Reading – Adopting Ordinance Providing a Cost Sharing Sidewalk Repair Program – Ordinance 2018-05

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

Ayes: Chedester, Neal, Brown, Madrigal

Noes: Blair

- 3-3 Approval – Resolution 2018-37 Biennial Review of Conflict of Interest Code

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

Ayes: Blair, Chedester, Brown, Neal, Madrigal

PUBLIC HEARINGS – Section 4

- 4-1 Resolution 2018-38 Approving Ballot Measure Text to be Submitted to the Voters Related to a Transactions and Use Tax of One Percent to be Designated as Measure “___” to be Submitted to Voters on November 6, 2018 Statewide General Election, Requesting Kings County Elections to Conduct the Election, and Requesting Consolidation of the Election

Public Hearing opened at 8:28 p.m.

*Spoke: Frances Perkins
Jeff Garcia
Amy Ward
Randy Coleman
Jim Marvin*

Gary Smith
Ron Alvine
Dr. Crystal Jackson, NAACP Vice President
Unidentified female
Rosa Barbie
Kristen Cursio
Unidentified female
Edward Rogers
Gina Arcino
Victor Lavarnway

Public Hearing closed at 9:02 p.m.

Motion by Council Member Chedester, seconded by Council Member Madrigal, to approve Resolution 2018-38, approving ballot measure text to be submitted to the voters related to a general transaction and use tax of ½% to be designated as measure “___” to be submitted to voters and consolidated with the Statewide General Election on November 6, 2018.

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

Item failed.

4-2 First Reading – Ordinance 2018-06 Adding Article C to Chapter 3 of Title 3 of the City of Lemoore Municipal Code Relating to a Transaction and Use Tax

Item irrelevant due to failure of Item 4-1. No action taken.

NEW BUSINESS – Section 5

5-1 Report and Recommendation – Acquisition of Redevelopment Agency Property in the amount of \$232,275 – APN 024-80-068 (23 acres) and APN 024-080-070 (12 acres)

Spoke: Connie Wlaschin

Motion by Council Member Blair, seconded by Council Member Brown, to approve the Agreement for Purchase and Sale of Real Property for the purchase of 35 acres of land, identified as APN 024-080-068 and APN 024-080-070, from the Lemoore Redevelopment Agency for a price of \$232,275.

Ayes: Blair, Brown, Chedester, Neal, Madrigal

5-2 Report and Recommendation – Option Agreement with KKAL, LP to Purchase 84.22 acres

Spoke: Connie Wlaschin

Motion by Council Member Brown, seconded by Council Member Neal, to approval the Option Agreement with KKAL, LP for 84.22 acres within the Lemoore Industrial Park.

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

5-3 Report and Recommendation – Real Property License Agreement with Bush Construction for Portions of APN 024-520-075 and APN 024-520-076

Item removed at beginning of meeting.

CITY COUNCIL REPORTS AND REQUESTS – Section 6

6-1 City Council Reports / Requests

Council Member Blair thanked the Surf Ranch for the great event with the Lemoore Chamber of Commerce. Commend Chamber for their current intern. Asking for consensus for an independent investigation into City Manager Olson and Police Chief Smith. Consensus was not received.

Council Member Brown stated there will be a Sustainable Groundwater Management meeting on Thursday at 5:30pm in Council Chambers. The Prop 218 hearing passed. There is a lot of work to be done in the City and beg Council to stay focused on what her for and what elected to do. Brown asked that Council contact information be placed on the website.

Council Member Chedester will be attending the Mosquito Abatement meeting tomorrow. He stated he was embarrassed and appalled and hopes someone starts the recall process.

Mayor Pro Tem Neal is on the KCAO Board. They are talking about program enrollment. Have programs available and need participation.

City Manager Olson stated when we behave the way we do, it affects everyone. It is hard to be professional in this environment. Olson hosts Community Roundtables every month. Open to community and collaboration.

Mayor Madrigal stated this kind of behavior scares developers away. This dysfunction is scary. Seeking consensus to formally censure Council Member Blair. Consensus was received to bring an actual item for censure before Council.

ADJOURNMENT

At 9:56 p.m., the meeting adjourned.

Approved the 7th day of August 2018.

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



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Staff Report

Item No: 3-2

To: Lemoore City Council

From: Janie Venegas, City Clerk/Human Resources Manager

Date: July 24, 2018

Meeting Date: August 7, 2018

Subject: Adoption of Crossing Guard, Day Camp Manager, Lifeguard, Pool Manager and Recreation Leader Job Descriptions

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 the adoption of the Crossing Guard, Day Camp Manager, Lifeguard, Pool Manager and Recreation job descriptions.

Subject/Discussion:

The City of Lemoore requires part-time assistance within the Parks and Recreation Department for a variety of unskilled and semi-skilled summer activities. As a result of the assistance, the City created the Day Camp Manager, Lifeguard, Pool Manager and Recreation Leader job descriptions. The job descriptions provide the requirements for the positions within the Parks and Recreation Department.

The Police Department required part-time assistance during the school year to assist children going to and from school. As a result of that need, the City created the Crossing Guard job description. The job description provides the requirements for the position within the Police Department.

Staff is recommending that City Council adopt the job descriptions for Crossing Guard, Day Camp Manager, Lifeguard, Pool Manager and Recreation Leader in order to effectively dictate the requirements for these positions.

"In God We Trust"

Financial Consideration(s):

Adoption of the new job descriptions does not have any budgetary effects.

Alternatives or Pros/Cons:**Pros:**

- Allows for Crossing Guard, Day Camp Manager, Lifeguard, Pool Manager and Recreation Leader recruitments

Cons:

- None noted

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends adoption of the Crossing Guard, Day Camp Manager, Lifeguard, Pool Manager and Recreation leader classifications.

Attachments:

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

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 07/27/18
- 08/02/18
- 08/03/18
- 08/02/18
- 07/27/18

CROSSING GUARD

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

DEFINITION

To prepare school crossing zone and assist children in crossing streets safely on a season basis while children attend school.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from an assigned department head.

Exercises no supervision.

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

1. Prepares school crossing zone by placing warning cones in the street (if necessary). Wear a safety vest and have the hand held stop sign ready and available.
2. As children arrive, take them safety across the street, watch traffic closely and stopping cars if necessary.
3. Repeat process four times a day, and as needed, when children travel to and from school.
4. Act as a liaison between children, parents, school administrators and P.T.A.
5. Perform other duties as assigned.

QUALIFICATIONS

Knowledge of:

Safe work practices and safety equipment.

Ability to:

Knowledge of California traffic laws, emergency procedures; current use of the English language.

Moderate responsibility for the care, condition and use of materials, equipment and tools; great responsibility for the use of direction and independent judgement in the safe crossing of children.

Ability to communicate effectively verbally and in writing, using proper grammar and spelling; ability to follow written and verbal instructions; ability to work effectively with children, parents, and school employees.

Ability to use accurate judgement of traffic flow, speed and direction of travel; prioritize activities; regular use of hand-held stop sign, reflector vest and cones.

CITY OF LEMOORE
Crossing Guard *(Continued)*

Training Guidelines

Equivalent to the completion of the twelfth grade.

WORKING CONDITIONS

Environmental Conditions:

Field environment and is subject to exposure to the elements: heat, cold, and wet conditions as well as exposure to environment and/or physical hazards.

Physical Conditions:

Essential functions require maintaining physical condition necessary for walking and standing for prolonged periods of time. Must be able to see and hear in normal range, with or without correction.

DAY CAMP MANAGER

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

DEFINITION

Oversees the operation of the Lemoore Recreation Department's day camp including staffing, supervision of day camp staff, program quality, parent concerns and complaints and daily program scheduling. Responsible for the various administrative tasks, which may include ordering supplies, coordinating schedules, and completing all necessary reports.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from an assigned department head and/or Recreation Coordinator.

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

1. Oversee the daily activities, general camp operations, and programs to ensure a quality camp.
2. Coordinate quality and safety before and after care at all sites. Assists in the development of programming and with hiring and handling staff.
3. Ensure that all program area schedules are completed satisfactorily in a timely manner.
4. Ensure the maintenance and accurate program and administrative records.
5. Ensure that the site is kept clean, organized, and free of litter.
6. Be responsible for knowing, understanding, training, and executing all camp policies and emergency procedures associated with the camp.
7. Interact effectively with the camp staff as a total system, with camper's best interest in mind.
8. Be a leader in parent communication and address parent concerns in a timely manner.
9. Responsible for the various administrative tasks necessary for camp to run efficiently.

QUALIFICATIONS

Knowledge of:

Practices, procedures, activities, and programs as they relate to youth/child camping.

Principles and practices of first aid and CPR, and proper English usage, vocabulary, spelling, punctuation and grammar.

Ability to:

Organize with the ability to prioritize work and exercise independent judgment, wisdom, commonsense, and initiative.

Thoroughly carry out oral and written instructions.

CITY OF LEMOORE
Day Camp Manager *(Continued)*

Prevent dangerous situations; recognizing the signs of emergencies and taking appropriate action.

Effectively train, supervise, and evaluate subordinates.

Make recommendations on policies, procedures, and program elements based on observations and data.

Investigate and report complaints and accidents.

Maintain accurate record keeping and reporting procedures.

Work independently and delegate tasks.

Establish and maintain effective working relationships with those contacted in the course of work, including City and other government officials, community groups, and the general public; and apply safe work practices.

Experience and Training Guidelines

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

Experience:

Minimum of two years experience in camp, youth programs, recreation, working with children, or in a related field. Some supervisory experience preferred.

Training:

Equivalent to the completion of the twelfth grade.

License or Certificate

- Possession of, or ability to obtain, an appropriate, valid driver's license.
- Must show proof of current certificates in:
 - First Aid
 - CPR/AED for the profession rescuer or youth and adult
- All certificates may be provided by American Red Cross, YMCA, or equivalent.

WORKING CONDITIONS

Environmental Conditions:

Inside and outside environment and is subject to exposure to direct sunlight, heat, and inclement weather conditions and high levels of noise.

Physical Conditions:

Essential functions require maintaining physical condition necessary for walking, standing, stooping, reaching, bending, climbing, lifting and pulling. Must be able to lift up to 50 lbs. Must be able to see and hear in normal range, with or without correction.

LIFEGUARD

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

DEFINITION

To ensure the safety of pool patrons and assists with aquatic programs and pool operation.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from an assigned department head and/or Pool Manager.

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

1. Safeguards and regulates conduct of pool patrons. Enforces pool policies, rules and regulations. Rescues patrons and performs appropriate follow-up procedures, including the proper use of equipment in the performance of first aide.
2. Assists in the proper maintenance and sanitary up keep of the pool, pool area, and locker rooms. Participates in the preparation of daily records. Provides written reports on all accidents. Maintains property updated safety requirements.
3. Attends in-service training and instructs certain skills to staff. Conducts patrol swimming test to assess ability to swim independently and unattended. Provides customer service to patrons, including handling customer conflict and complains, as necessary.
4. Performs work safely in accordance with departmental safety procedures. Operates equipment safely and reports and unsafe work conditions or practice to supervisor.

QUALIFICATIONS

Knowledge of:

Principles and practices of preventative lifeguarding, water rescues, first aid and CPR, and proper English usage, vocabulary, spelling, punctuation and grammar.

Ability to:

Ability to exercise independent judgment, wisdom, commonsense, and initiative.

Carry out oral and written instructions.

Swim with proficiency and endurance.

Prevent dangerous situations; recognizing the signs of emergencies and taking appropriate action.

Establish and maintain effective working relationships with those contacted in the course of work, including City and other government officials, community groups, and the general public; and apply safe work practices.

CITY OF LEMOORE
Lifeguard *(Continued)*

Experience Guidelines

Must be at least 16 years of age; provide a work permit (if applicable), and must possess skills in aquatics activities (paid, volunteer, or school related).

License or Certificate

- Possession of, or ability to obtain, certificates in:
 - Lifeguard training
 - First Aid
 - CPR/AED for the professional rescuer or youth and adult
- All certificates may be provided by American Red Cross, YMCA, or equivalent.

WORKING CONDITIONS

Environmental Conditions:

Outside environment and is subject to exposure to direct sunlight, heat, and inclement weather conditions and high levels of noise.

Physical Conditions:

Essential functions require maintaining physical condition necessary walking, standing, stooping, reaching, bending, climbing, lifting, pulling, and swimming while in swim wear. Must be able to lift up to 75 lbs. Must be able to see and hear in normal range, with or without correction.

POOL MANAGER

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

DEFINITION

To assume the responsibility of the Lemoore Recreation Department's public swimming pool by implementing various aquatic programs. Assists with ongoing training and supervision of aquatic employees and volunteers; effectively enforces pool rules and minimizes hazards; provides lifeguard and water safety instruction, as needed; and performs other related duties, as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from an assigned department head and/or Recreation Coordinator.

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

1. Assists the Recreation Coordinator in organizing, implementing, supervising, and evaluating the Lemoore Recreation Department's aquatic programs.
2. Effectively train, schedule, supervise, and evaluate part-time and volunteer staff.
3. Conduct swim lessons, lifeguarding and/or first aid procedures when necessary.
4. Supervise the maintenance of equipment and supplies; minimize and/or eliminate safety hazards; investigate complaints and accidents; supervise the collection and accounting of pool admission fees.
5. Provide information to the public regarding all recreation programs.
6. Promote teambuilding; maintain a positive attitude; maintain effective working relationships with supervisor, fellow City employees, customers, and outside agencies.
7. Operate vehicles and equipment in a safe and efficient manner; and performs related duties and responsibilities, as required.

QUALIFICATIONS

Knowledge of:

Techniques and methods of swimming instruction for all age levels.

Principles and practices of preventative lifeguarding, water rescues, first aid and CPR, and proper English usage, vocabulary, spelling, punctuation and grammar.

Ability to:

Organize with the ability to prioritize work and exercise independent judgment, wisdom, commonsense, and initiative.

Thoroughly carry out oral and written instructions.

Swim with proficiency and endurance.

CITY OF LEMOORE

Pool Manager (Continued)

Prevent dangerous situations; recognizing the signs of emergencies and taking appropriate action.

Effectively train, supervise, and evaluate subordinates.

Make recommendations on policies, procedures, and program elements based on observations and data.

Investigate and report complaints and accidents.

Maintain accurate financial record keeping and reporting procedures.

Work independently and delegate tasks.

Establish and maintain effective working relationships with those contacted in the course of work, including City and other government officials, community groups, and the general public; and apply safe work practices.

Experience and Training Guidelines

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

Experience:

Two years of increasingly responsible aquatic experience. Some supervisory experience preferred.

Training:

Equivalent to the completion of the twelfth grade.

License or Certificate

- Possession of, or ability to obtain, an appropriate, valid driver's license.
- Possession of, or ability to obtain, certificates in:
 - Lifeguard Training
 - First Aid
 - CPR/AED for the professional rescuer or youth and adult
- All certificates may be provided by American Red Cross, YMCA, or equivalent.
- Title 22 certificate is highly desirable.

WORKING CONDITIONS

Environmental Conditions:

Outside environment and is subject to exposure to direct sunlight, heat, and inclement weather conditions and high levels of noise.

Physical Conditions:

Essential functions require maintaining physical condition necessary for walking, standing, stooping, reaching, bending, climbing, lifting, pulling, and swimming while in swim wear. Must be able to lift up to 75 lbs. Must be able to see and hear in normal range, with or without correction.

RECREATION LEADER

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

DEFINITION

Plans, promotes and coordinates activities for day camp participants. Responsible for participant safety.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from an assigned department head and/or Day Camp Manager.

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

1. Plan and conduct recreational activities for school age (K-6th grade) day camp participants.
2. Ensure day camp participants are aware of rules and daily scheduled routines.
3. Prepare facility (fields, rooms, etc.,) for planned events.
4. Ensure facility is maintained and safety procedures are followed.
5. Advertise upcoming events.
6. Monitor recreational events.
7. All other duties as assigned.

QUALIFICATIONS

Knowledge of:

Practices, procedures, activities, and programs as they relate to youth/child camping.

Principles and practices of first aid and CPR, and proper English usage, vocabulary, spelling, punctuation and grammar.

Ability to:

Thoroughly carry out oral and written instructions.

Prevent dangerous situations; recognizing the signs of emergencies and taking appropriate action.

Establish and maintain effective working relationships with those contacted in the course of work, including City and other government officials, community groups, and the general public; and apply safe work practices.

Experience Guidelines

Must be at least 16 years of age; provide a work permit (if applicable), and must possess leadership skills in recreation activities (paid or volunteer.)

CITY OF LEMOORE
Recreation Leader *(Continued)*

License or Certificate

- Possession of, or ability to obtain, certificates in:
 - First Aid
 - CPR/AED for the professional rescuer or youth and adult
- All certificates may be provided by American Red Cross, YMCA, or equivalent.

WORKING CONDITIONS

Environmental Conditions:

Inside and outside environment and is subject to exposure to direct sunlight, heat, and inclement weather conditions and high levels of noise.

Physical Conditions:

Essential functions require maintaining physical condition necessary for walking, standing, stooping, reaching, bending, climbing, lifting and pulling. Must be able to lift up to 50 lbs. Must be able to see and hear in normal range, with or without correction.



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Staff Report

Item No: 3-3

To: Lemoore City Council

From: Heather J. Corder, Finance Director

Date: July 17, 2018

Meeting Date: August 7, 2018

Subject: Investment Report for the Month Ended May 31, 2018

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 May 31, 2018.

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 May 31, 2018, the City had \$47.58 million (current market value) in cash and investments and in the average weighted yield to maturity on the City's public fund investments was 0.60%. 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 May 31, 2018. 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 May 31, 2018, the City had \$47,584,728 (current market value) in cash and investments. The investments included CD's (\$4.1 million), US Government Securities (\$4.94 million) and the State Investment Pool (16.29 million). The City's bank accounts held approximately \$22.23 million.

Thirty-six percent (34.25%) 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:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

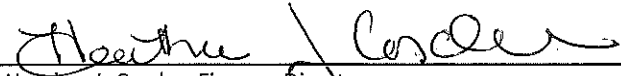
07/27/18
08/02/18
08/03/18
08/03/18
07/17/18

City of Lemoore
Summary of Cash and Investments
As of May 31, 2018

Type	Description	Bank/Agent	Maturity Date	Interest Rate	Amount	Current Market Value
CD	Fixed Term CD	Bank of America	6/12/2018	0.03%	\$ 118,771	\$ 118,771
CD	Fixed Term CD	Bank of America	9/14/2018	0.03%	154,538	154,538
Ckg	Laguna Irrigation District	Bank of America	5/31/2018	0.20%	64,104	64,104
Pool	Local Agency Investment Fund	State Treasurer	5/31/2018	0.92%	16,297,004	16,297,004
Ckg	General Operating Account	Union Bank	5/31/2018	0.01%	11,736,718	11,736,718
Ckg	IOC Account	Union Bank	5/31/2018	0.01%	3,770	3,770
Ckg	General Operating Account	Wells Fargo	5/31/2018	0.00%	4,870,138	4,870,138
Ckg	LMGC	Wells Fargo	5/31/2018	0.03%	306,717	306,717
USGS	US Government Agency Securities	US Bank	10/2/2019	1.25%	5,014,000	4,941,106
CD	Municipal Tr & Svgs Bank	Wells Fargo	8/27/2018	1.30%	248,000	247,999
CD	Greenfield Savings Bank	Wells Fargo	10/19/2018	1.50%	248,000	247,940
CD	Sallie Mae Bank	Wells Fargo	11/20/2018	2.05%	200,000	200,008
CD	Third Federal S&L Association	Wells Fargo	11/26/2018	1.60%	248,000	247,883
CD	Mid-Missouri Bank	Wells Fargo	12/19/2018	1.50%	249,000	248,868
CD	Webster Bank	Wells Fargo	1/24/2019	1.90%	200,000	199,827
CD	Washington Trust Westerly	Wells Fargo	2/19/2019	1.70%	247,000	246,262
CD	GE Capital Bank	Wells Fargo	2/21/2019	1.65%	247,000	246,164
CD	Barclays Bank	Wells Fargo	4/15/2019	1.90%	247,000	246,554
CD	Discover Bank	Wells Fargo	6/18/2019	2.00%	247,000	246,216
CD	American Express	Wells Fargo	9/18/2019	2.10%	247,000	245,825
CD	Citi Bank	Wells Fargo	1/14/2020	2.10%	247,000	245,132
CD	American Expr Cent	Wells Fargo	6/17/2020	2.25%	247,000	242,312
CD	Capital One Bank USA	Wells Fargo	6/17/2020	2.15%	247,000	243,028
CD	Capital One	Wells Fargo	8/26/2020	2.35%	247,000	244,351
CD	Everbank	Wells Fargo	8/28/2020	2.05%	247,000	242,948
Ckg	Lemoore Redevelopment Agcy	Union Bank	5/31/2018	0.01%	5,241,445	5,241,445
Ckg	RDA IOC Account	Union Bank	5/31/2018	0.01%	9,103	9,103
					\$ 47,679,306	\$ 47,584,728

Average weighted Yield to Maturity: 0.60%

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 Lemoore
Investments at Market Value by Maturity Date
As of May 31, 2018

Investments	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
CASH	22,231,993	-	-	-	-	-	-	22,231,993	46.72%
CD'S	1,217,139	1,187,674	737,173	972,639	-	-	-	4,114,624	8.65%
STATE POOL	16,297,004	-	-	-	-	-	-	16,297,004	34.25%
USGS	-	-	4,941,106	-	-	-	-	4,941,106	10.38%
Totals	39,746,137	1,187,674	5,678,279	972,639	-	-	-	47,584,728	100.00%
Percent	83.53%	2.50%	11.93%	2.04%	0.00%	0.00%	0.00%	100%	-



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Staff Report

Item No: 3-4

To: Lemoore City Council

From: Janie Venegas, City Clerk/Human Resources Manager

Date: July 24, 2018

Meeting Date: August 7, 2018

Subject: Rescind Resolution 2013-17 and Amend the Establishment of a 7(k) Pay Plan Exemption under Federal Fair Labor Standards Act for Certain Reserve Officers in the Police Department – Resolution 2018-39

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:

Adopt Resolution 2018-39 rescinding Resolution 2013-17 and adopt the Amended Establishment of a 7(k) Pay Plan Exemption under Federal Fair Labor Standards Act for Certain Reserve Officers in the Police Department.

Subject/Discussion:

The Lemoore Police Department wishes to have the opportunity for reserve officers to work 12 hour shifts and be paid for overtime pursuant to the Federal Fair Labor Standards Act (FLSA) 7(k) exemption “i.e., overtime after 80 hours in a 14 day period” for designated police personnel, as the other sworn personnel are currently paid. With the current resolution, the overtime is after 160 hours in a 28 day period.

The City of Lemoore transitioned to biweekly pay in January 2018. This resolution updates the hours worked to reflect a 14 day period.

Financial Consideration(s):

Not applicable.

Alternatives or Pros/Cons:

Pros:

- Unnecessary overtime wages will be reduced or completely eliminated.

Cons:

- None noted

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends adopting Resolution 2018-33 rescinding Resolution 2013-17 and approving the Amended Establishment of a 7(k) Pay Plan Exemption under Federal Fair Labor Standards Act for Certain Reserve Officers in the Police Department.

Attachments:

- ☒ Resolution: 2018-39
 - ☐ Ordinance:
 - ☐ Map
 - ☐ Contract
 - ☒ Other
- List:

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 07/27/18
- 08/03/18
- 08/03/18
- 08/03/18
- 07/27/18

RESOLUTION NO. 2018-39

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
RESCINDING RESOLUTION 2013-17 AND ADOPTING THE AMENDED
ESTABLISHMENT OF A 7(k) PAY PLAN EXEMPTION UNDER A FAIR LABOR
STANDARDS ACT FOR CERTAIN RESERVE OFFICERS IN
THE POLICE DEPARTMENT**

WHEREAS, the City of Lemoore has previously approved a memorandum of understanding with the Lemoore Police Officers Association; and

WHEREAS, from time to time, the Police Chief uses the reserve police officers who are not covered by the Memorandum of Understanding and who work more than 40 hours in a work week; and

WHEREAS, the Police Chief wishes to have the opportunity to have reserve officers work 12 hour shifts and be paid for overtime pursuant to the Federal Fair Labor Standards Act (FLSA) 7(k) exemption for designated police personnel, as the other sworn personnel are currently paid; and

WHEREAS, adoption of this Resolution will create 14 day, 80 hour pay periods, and only hours worked in excess of 80 will be paid at the overtime rate for reserve police officers, which is the overtime policy now in effect for all other sworn officers; and

WHEREAS, a result of instituting the FLSA 7(k) exemption for reserve police officers not covered by an MOU will provide greater coverage and reduce overtime cost.

WHEREAS, the City Council wishes to rescind Resolution 2013-17 in its entirety;

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

1. The City of Lemoore hereby adopts an FLSA 7(k) exemption for reserve police officers who are not members of the Lemoore POA bargaining unit and not covered by the current Memorandum of Understanding, and, effective August 20, 2018, overtime will be paid when hours worked exceed 80 hours in a 14 day pay period.

* * * * *

PASSED AND ADOPTED by the City Council of the City of Lemoore at a Regular Meeting held on the 7th day of August 2018 by the following vote:

AYES:

NOES:

ABSTAINING:

ABSENT:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



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

Staff Report

Item No: 3-5

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: July 26, 2018 Meeting Date: August 7, 2018

Subject: Acceptance of Subdivision Agreement, Noise and Odor Easement and Final Map – Tract 920 – Lennar Homes of California, Inc.

Strategic Initiative:

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

Proposed Motion:

Approve the Subdivision Agreement for Tract No. 920 with Lennar Homes of California, Inc., and authorize the City Manager to sign; accept the Final Subdivision Map for Tract 920 and Noise and Odor Easement and direct City Clerk to sign Final Map cover page and record final subdivision map with additional documents; and accept letter for inclusion of intent for Tract No. 920 into Public Facilities Maintenance District No. 1.

Subject/Discussion:

The subdivision agreement with Lennar Homes of California, Inc. consisting of 87 single-family lots is attached for review. This subdivision is located on the northeast corner of Liberty Drive and Hanford Armona Road.

The subdivision map and construction drawings have been reviewed and approved by staff and the City Engineer. In addition, the bonds have been submitted per the subdivision agreement and the applicable fees have been paid.

The request for inclusion of Tract No. 920 in the Public Facilities Maintenance District is also included at this time.

“In God We Trust”

Financial Consideration(s):

None at this time.

Alternatives or Pros/Cons:**Pros:**

- Addition of 87 new family housing.

Commission/Board Recommendation:

The Planning Commission held a public hearing on August 14, 2017 to take testimony regarding Tentative Tract Map No. 920 and Major Site Plan Review No. 2017-01. Following the public hearing, the Planning Commission considered the testimony and approved the applicant's proposal with conditions.

Staff Recommendation:

Staff recommends approval of the Subdivision Agreement for Tract No. 920 with Lennar Homes of California, Inc. and authorize the City Manager to sign. Accept and record final subdivision map with additional documents and begin the process to include Tract No. 920 into the Public Facilities Maintenance District.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
 - List: Agreement
 - Final Map
 - Noise and Odor Easement
 - PFMD Inclusion

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 07/27/18
- 08/02/18
- 08/03/18
- 08/03/18
- 07/27/18

CITY OF LEMOORE
SUBDIVISION TRACT AGREEMENT
TRACT NO. 920

THIS AGREEMENT, made the _____ day of _____, 2018 by and between the City Council of the City of Lemoore, hereinafter referred to as "CITY" and Lennar Homes of California, Inc., hereinafter referred to as the "SUBDIVIDER".

W I T N E S S E T H

WHEREAS, the Subdivider as the owner has heretofore filed a tentative subdivision map of that certain real property known and designated as TRACT NO. 920 in the City, and

WHEREAS, the Subdivider has presented to City a certain proposed final map, a copy of which is on file at the office of the Director of Public Works, and by reference thereto made a part of this agreement, and said Subdivider has requested the City to accept the dedications delineated and shown on said map for the use and purpose specified thereon, and to otherwise approve said map in order that the same may be recorded as required by law, and

WHEREAS, the City requires, as a condition precedent to the acceptance and approval of said map, the dedication of such streets, highways, and public places and easements as are delineated and shown on said map, and deems the same necessary for public use, and requires and deems as necessary for the public use that any and all streets delineated and shown thereon shall be improved by the construction thereon and the installation therein of the improvements in said proposed subdivision as hereinafter specified, and

WHEREAS, the parties hereto have agreed that the improvement of said land included and shown by said final map shall be completed in accordance with the applicable ordinances and resolutions of the City and the laws of the State of California and the Subdivider has agreed to post the necessary improvement security to guarantee said improvement in accordance with the laws of the State of California and the ordinances of the City.

NOW, THEREFORE, in consideration of the acceptance of the offers of dedication of streets, highways, public ways, easements, and facilities as shown and delineated on said map, and the approval of said map for filing and recording as provided and required by law, it is mutually understood and agreed by and between the Subdivider and City and they do hereby mutually agree as follows:

1. **Onsite and Offsite Improvements.** Subdivider agrees that it will construct and install in accordance with the plans prepared for Tract No. 920 by Zumwalt Hansen Inc., Civil Engineer and approved by the City Engineer, which plans are hereby incorporated by reference, at its sole cost and expense and in full conformity with the standards prescribed by City, all of the following work and subdivision improvements.

- A. All landmarks, monuments and lot corners required to locate the divisions shown on the Final Map. Pursuant to Section 66497 of the State Subdivision Map Act prior to the City's final acceptance of the subdivision and release of securities, the Subdivider shall submit evidence to the City of payment and receipt thereof by the Subdivider's engineer or surveyor for the final setting of all monuments required in the subdivision.

- B. Street improvements including curbs, gutters, sidewalks, paving and street signs.
- C. Storm drainage facilities including valley gutters.
- D. Extension of the City water system including water mains, valves, services, fire hydrants and miscellaneous appurtenances.
- E. Sanitary sewer system including sewer mains, manholes, house branches and appurtenances.
- F. Street lighting facilities, including electroliers, stands and underground electrical service.
- G. Street trees shall be planted by the Developer at the time the dwelling unit on the lot is finalized. Number of trees to be planted shall be calculated on the length of curb and gutter within the local subdivision area divided by 40 feet. The variety of tree shall be selected from discussions with staff and from the Master Street Tree list.
- H. Public utility facilities including gas, electric, telephone and cable television service. Financial arrangements shall be made with the respective public utility, and proof of this arrangement shall be furnished to the City upon request.
- I. Street signs shall be paid for at a cost of \$300 per sign. Total payment for installation of 8 street signs is \$2,400.
- J. If Subdivider has not acquired all necessary rights of way and easements as of the date the final map is recorded, and the City must undertake the acquisitions pursuant to Section 66462.5 of the Government Code, Subdivider shall pay 100% of City's acquisition costs, including, but not limited to, appraisal and court costs and attorneys fees and shall make such deposits and/or advance payments to the City as the City may reasonably require for such purpose.
- K. City to reimburse Developer cost for increased size of pump station in the amount of \$30,000.
- L. City Ordinance Title 8, Chapter 7, Article N sets the requirements and formula for fees to be paid in-lieu of land dedication. The park land in-lieu fee due is \$108,576. This fee will be used towards land and infrastructure of future community parks.

Subdivider further agrees to pay at the time of filing of the Improvement Security hereinafter required by Paragraph 12 of this Agreement an amount to cover the City's costs of engineering and inspection as may be set by the City's Municipal Code.

The estimated costs of all said improvements remaining to be completed, including a ten percent (10%) contingency, is \$2,232,571, as shown on Exhibit "A", attached hereto.

2. **Inspection of Work**. The City shall inspect all work to be done and performed by the Subdivider and Subdivider agrees that all work, improvements and materials to be done and supplied

and performed shall be done, supplied and performed in strict accordance with the approved construction plans of said work on file in the Office of the City Engineer of the City, and in accordance with the standard specifications of the City, which said plans and specifications and standards are hereby referred to and incorporated by reference in this Agreement. All of said work and improvements and materials shall be done, performed, and installed to the satisfaction of the City Engineer of the City. Subdivider agrees to pay all fees for such inspection as required by the current City Code and fee resolutions and agrees to pay an additional three percent (3%) for reinspection required by reason of defective work, improvements and/or materials.

3. **Final Acceptance.** Upon completion of all said work and improvements and acceptance thereof by City, or upon the acceptance by City of the required Improvement Security referred to in Paragraph 12 hereof, the City agrees to approve the final subdivision map, and to accept on behalf of the public all lands, rights-of-way and easements offered for dedication in accordance with the conditions herein set forth. A complete set of "as built" reproducible plans shall be filed with the City upon completion of the work and improvements.

4. **Completion of Said Work of Improvements.** Subdivider agrees to complete the work and improvements as herein set forth within a period of twenty-four (24) months from the date of this Agreement. When a delay occurs due to unforeseen causes beyond the control and without the fault or negligence of the Subdivider, the time of completion may be extended for a period justified by the effect of such delay on the completion of the work. The Subdivider shall file a written request for a time extension with the Director of Public Works prior to the above noted date, who shall ascertain the facts and determine the extent of justifiable delays, if any. The Director of Public Works shall give the Subdivider written notice of his determination in writing, which shall be final and conclusive. In the event an extension is granted to the time within which all work is to be completed on this subdivision, the Subdivider hereby agrees that he will comply with all the applicable improvement standards in effect at the time of said extension.

5. **Maintenance of Improvements Following Acceptance.** Upon satisfactory completion of all improvements required in accordance with this agreement and acceptance thereof by the City, the City agrees to accept for maintenance the improvements to be constructed in accordance with this Agreement; provided, however, within fifteen (15) days after written notice from the City, the Subdivider agrees to remedy any defects in the improvements arising from faulty or defective construction of said improvements occurring within twelve (12) months after acceptance thereof.

6. **Safety.** Subdivider shall perform all work in accordance with the applicable sections of Title 3 of the California Administrative Code (CAL OSHA), and the Manual of Traffic Controls, Warning Signs, Lights, and Devices for Use in Performance of Work Upon Highways, published by California Department of Transportation, and available at the City Engineer's Office. Provisions shall be made by Subdivider for protection of the traveling public on all public roads affected by the improvements.

Barricades and related facilities shall be placed in such number and in such locations as required for public safety, and at night they shall be equipped with flashing yellow lights. City reserves the right to require and Subdivider shall promptly install or place additional barricades or other facilities to assure public safety if City shall deem the same to be necessary or desirable for public safety. Subdivider is responsible for all liability which may arise out of work herein permitted whether or not on public property, and shall indemnify, defend and hold City harmless from any and all claims, damages, or causes of action arising therefrom or related thereto.

7. **Insurance and Indemnity.** The Subdivider shall take and assume all responsibility for the construction of the improvements and the safety of operation in connection therewith. The Subdivider shall bear all losses and damages directly or indirectly resulting to the City, its officers,

agents, and employees or to others on account of the construction of the improvements, unforeseen difficulties, accidents, or any other causes whatsoever.

The Subdivider shall assume the defense of and indemnify and save harmless the City, its officers, agents, and employees from all claims, loss, damage, injury and liability of every kind, nature, and description, directly or indirectly arising from the construction of the improvements.

Subdivider further agrees that before commencing any work pursuant to this agreement, Subdivider will obtain, and at all times prior to final acceptance of all improvements hereunder, and will keep in full force and effect, insurance coverage in such limits and amounts, and covering such risks as shall be acceptable to the City. In the event that no other requirement is made known to Subdivider, the minimum coverage and limits shall be as follows:

COVERAGE

LIMITS

Workers Compensation

Statutory

Comprehensive General Liability,
including or separately insuring
liability assumed by contract

Bodily Injury

\$ 500,000 per person
\$1,000,000 per occurrence

Property Damage

\$ 250,000 per occurrence

Subdivider shall, prior to commencement of construction work, furnish to City a certificate of insurance, which shall provide that the above insurance shall not be cancelled without 30 days prior written notice to City, and which shall also show the City, its officers and employees, as additional named insureds (except as to worker's compensation coverage).

8. **Compliance with Codes.** Subdivider shall comply with any and all ordinances and resolutions or other codes of the City applicable to the proposed subdivision and the work to be done by Subdivider under the terms of this Agreement.

9. **Notice of Commencement of Work.** The Subdivider shall give the City's Engineer written notice of not less than two working days in advance of the actual date on which work is to be started. Failure on the part of the contractor to notify the City's Engineer may cause delay for which the Subdivider shall be solely responsible.

Whenever the Subdivider varies the period which work is carried on each day, he shall give due notice to the City's Engineer so that proper inspection may be provided. Any work done in the absence of the City's Engineer or his duly authorized inspectors may be subject to rejection.

The inspection of work shall not relieve the Subdivider of any of his obligations to fulfill this Agreement as prescribed, and the Subdivider agrees that defective work shall be made good, and unsuitable materials may be rejected, notwithstanding the fact that such defective work and unsuitable materials have been previously overlooked by the City's Engineer or Inspector and accepted.

Any damage to sewer systems, concrete work or street paving or other works of improvements, as required by this agreement, that occurs after installation and prior to the acceptance thereof by the City shall be made good by the Subdivider, to the satisfaction of the City's Engineer, before release of

the Improvement Security guaranteeing said work.

10. **Dust Control.** The Subdivider shall be responsible for the complete control of dust during the construction of the subdivision improvements and will take the following measures to reduce dust generation during the development and construction of the subdivision:

- A. Submit for approval by the Director of Public Works a program for the control of dust, which shall include but not be limited to, a watering schedule (frequency and time of day), use of dust control emulsions, and/or other measures necessary for the control of dust.
- B. Provide equipment and manpower for watering of all exposed or disturbed soil surfaces including on weekends and holidays.
- C. Sweep construction area and adjacent streets of all mud and dust daily at the end of the work day.
- D. The developer shall deposit with the City \$5,000 which may be used by the City for dust control measures on this development should the developer fail to adequately control dust. In case the City incurs cost for dust control in excess of the above amount, the developer shall reimburse the City for the total cost of dust control incurred by the City. Upon acceptance by the City of the subdivision improvements, the above amount, less any amount expended by the City for dust control, shall be returned to the Developer.

11. **Repair by City of any Work Damaged or Destroyed by City.** In the event that the City should damage, destroy or tear up any of the paving or other subdivision improvements to be installed by the Subdivider under the terms of this agreement in order to install sewer or water service connections or any other services to said subdivision that could have been installed prior to the installation of said paving or other subdivision improvements, the City agrees to repair and replace such destroyed paving or other subdivision improvements at its own cost and expense.

12. **Improvement Security.** Upon execution of this agreement, the Subdivider shall obtain and file with the City good and sufficient Improvement Security in favor of the City and in the form approved by City securing the faithful performance by Subdivider of the work of improvement required by the provisions of this agreement in the sum of \$2,232,571.

Said Improvement Security shall be an Improvement Security as defined and described in the Government Code of the State of California Section 66499, et. seq. and it is agreed that the City Council of the City has determined that the amount of said Improvement Security has been fixed at One Hundred Percent (100%) of the total estimated cost of said improvements as hereinabove set forth in Paragraph 1, conditioned upon the Subdivider's faithful performance of this agreement, and an additional amount of fifty percent (50%) of the total estimated cost of said improvement as hereinabove set forth in Paragraph 1, securing payment to the contractor, his subcontractors and to persons furnishing labor, materials, or equipment to them for the improvement.

- A. Release of Improvement Security given for faithful performance of this agreement:

The Subdivider may request the City to inspect the work as it progresses. If the work performed is inspected and found to be constructed in conformity with the

requirements of the City, a partial release of the Improvement Security for faithful performance of this agreement shall be made in the sum in the same ratio of the total deposit as the work inspected bears to the total work to be done. No release of Improvement Security for faithful performance of this agreement in excess of eighty-five percent (85%) of the total amount of \$2,232,571 shall be made until all the work has been completed and accepted.

The determination of the City as to the amount of work done and the amount of Improvement Security to be released shall be final and conclusive.

When the work of improvement is accepted, not less than ten (10%) percent of the total improvements costs to guarantee the faithful performance of the provisions of this agreement relating to defective or faulty construction for a period of one year following completion and acceptance thereof. The total improvement costs for this project is \$2,232,571.

- B. Release of Improvement Security securing the payment of contractors, subcontractors and to persons furnishing labor, materials, or equipment:

The Subdivider may certify to the City that any phase of the work required by terms of this agreement as set forth in Paragraph 1 of this agreement has been completed. Upon certification by City's Engineer that such phase of said work has been completed and inspected by City, the portion of said Improvement Security furnished by Subdivider for the purpose of securing the payment of the contractor, his subcontractors and persons furnishing labor, materials, or equipment for said phase or phases of said work shall be released six (6) months after the completion and acceptance of said work in an amount determined by the City Engineer, less an amount equal to all claims upon which an action has been filed and notice given in writing to the City Council of the City, and if no actions are filed such portion of said Improvement Security for said phase of said work shall be released in full.

Such release shall not apply to any required guarantee and warranty period nor to the amount of security deemed necessary by the City in such guarantee and warranty period nor to costs and reasonable expenses and fees, including reasonable attorney's fees.

13. **Title Held Under Holding Agreement.** Where title to the subdivided property is held by the record owner thereof under a holding agreement, this agreement and the bond given pursuant thereto may be executed by the real party or parties in interest.

14. **Extension of Time Not to Release Improvement Securities.** Any extension of time hereunder shall not operate to release the surety on any Improvement Security given pursuant to this agreement and the said surety shall waive the provisions of Section 2819 of the Civil Code of the State of California.

15. **Time.** Time is of the essence of this agreement, and the same shall bind and inure to the benefit of the parties hereto, their successors and assigns.

16. **Attorney's Fees.** In the event legal action is taken by the City to enforce the terms of this agreement, or remedy the breach thereof, or in any action against the surety, the court shall award to the City a sum representing its reasonable attorney's fees.

IN WITNESS WHEREOF the parties have executed this agreement or caused the same to be executed by the officer thereunto duly authorized, on the day and year first written above.

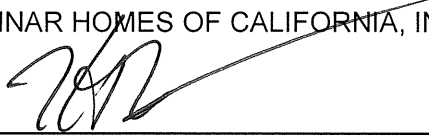
CITY OF LEMOORE

By _____
NATHAN OLSON, City Manager

ATTEST:

Mary J. Venegas, City Clerk

LENNAR HOMES OF CALIFORNIA, INC.

By  _____
MIKE MILLER, Vice President

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Fresno)

On July 6, 2018 before me, Christine Collins, Notary Public
personally appeared Mike Miller, who proved to me on the basis of
satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument
and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies),
and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of
which the person(s) acted, executed the instrument.

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

WITNESS my hand and official seal.

Signature



(Seal)



EXHIBIT "A"

ENGINEERING ESTIMATE

Tract No. 920

Earthwork	\$ 136,113
Street Construction	\$ 222,294
Sanitary Sewer	\$ 280,500
Water	\$ 182,385
Storm Drain	\$ 155,684
Pavement	\$ 198,945
Miscellaneous	<u>\$ 738,805</u>
Construction Total	\$1,914,726
10% Contingency	<u>\$ 191,473</u>
Sub Total	\$2,106,199
6% Engineering Cost	<u>\$ 126,372</u>
OVERALL TOTAL	<u>\$2,232,571</u>

LENNAR HOMES
UNIT I
COUNTY TRACT NO. 920
CITY OF LEMOORE, COUNTY OF KINGS,
STATE OF CALIFORNIA

OWNER'S STATEMENT

WE, THE UNDERSIGNED, DO HEREBY STATE THAT WE ARE THE OWNERS OF OR HAVE SOME RIGHT, TITLE, OR INTEREST IN AND TO THE REAL PROPERTY INCLUDED WITH THE SUBDIVISION SHOWN UPON THIS MAP AND THAT WE ARE THE ONLY PERSONS WHOSE CONSENT IS NECESSARY TO PASS A CLEAR TITLE TO SAID PROPERTY AND THAT WE CONSENT TO THE MAKING OF SAID MAP AND SUBDIVISION AS SHOWN ON THIS MAP AND DO HEREBY DEDICATE IN FEE TO PUBLIC USE ALL OF THE STREETS, EASEMENTS, AND LOT "A" & "B" FOR LANDSCAPE PURPOSES AS SHOWN UPON THIS MAP. WE DEDICATE IN FEE TO PUBLIC USE FOR STREET PURPOSES THOSE CERTAIN STRIPS OF LAND DESIGNATED AS "FUTURE STREETS", RESERVING TO OURSELVES FOR THE USE OF OURSELVES AND THE SUCCESSIVE OWNERS, ALL ORDINARY USES OF SAID LAND UNTIL SUCH TIME AS THE PROPER LEGISLATIVE BODY SHALL ACCEPT DEDICATION OF, OR ACQUIRE ADDITIONAL RIGHT OF WAY, TO CONSTITUTE THE PERMANENT WIDTH AND/OR EXTENSIONS OF THOSE STREETS HAVING A PARTIAL WIDTH AND/OR DEAD-ENDING, AS SHOWN HEREON..

LENNAR HOMES OF CALIFORNIA, INC., A CALIFORNIA CORPORATION

BY: Mike Miller, V.P.
MIKE MILLER, V.P.

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
COUNTY OF FRESNO

ON July 23, 2018 BEFORE ME, CHRISTINE COLLINS
NOTARY PUBLIC, PERSONALLY APPEARED MIKE MILLER

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT. I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND AND OFFICIAL SEAL

SIGNATURE Christine Collins
(PRINT NAME) CHRISTINE COLLINS

MY COMMISSION NO. 2131344 MY COMMISSION EXPIRES Nov 7, 2019

PRINCIPAL OFFICE IN COUNTY OF FRESNO

TAX COLLECTOR'S STATEMENT

THIS IS TO CERTIFY THAT THE PROVISIONS OF ARTICLE 8 OF CHAPTER 4 OF THE GOVERNMENT CODE HAVE BEEN COMPLIED WITH REGARDING DEPOSITS.

DATE July 5, 2018

REBECCA VALENZUELA, DIRECTOR OF FINANCE

BY: Rebecca Valenzuela

CIVIL ENGINEERS
**ZUMWALT
HANSEN &
LAND SURVEYORS**

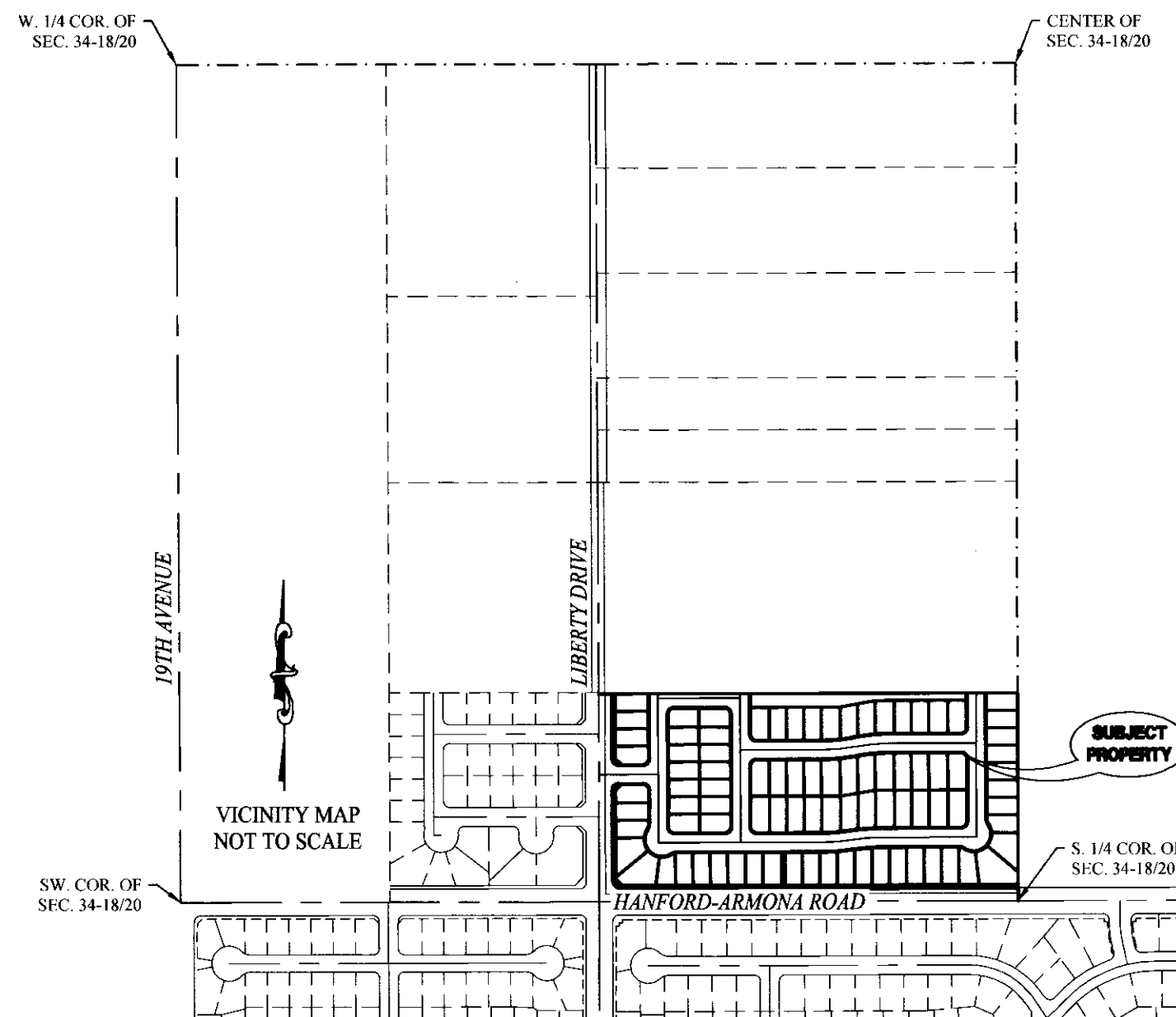
609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0759413

SHEET ONE OF FOUR SHEETS



PER SECTION 66436.a.3.c OF THE SUBDIVISION MAP ACT THE FOLLOWIN SIGNATURES HAVE BEEN OMITTED FOR PARCEL ONE:

AN OIL AND GAS LEASE EXECUTED BY MARIE SOUZA SILVA, ALSO KNOWN AS MARIE G. SOUZA SILVA, A MARRIED WOMAN, AS HER SOLE AND SEPARATE PROPERTY AS LESSOR AND FULLER OIL COMPANY, A CALIFORNIA CORPORATION AS LESSEE, RECORDED APRIL 14, 1981 AS INSTRUMENT NO. 4334 IN BOOK 1198 PAGE 155 OF OFFICIAL RECORDS.

AN OIL AND GAS LEASE EXECUTED BY MARIE SOUZA SILVA, A WIDOW AS LESSOR AND RUSHING MINERALS, INC., A CALIFORNIA CORPORATION AS LESSEE, RECORDED OCTOBER 31, 1990 AS INSTRUMENT NO. 90-17039 OF OFFICIAL RECORDS.

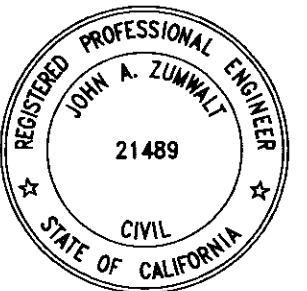
A RIGHT OF WAY FOR DITCHES AND CANALS AS RESERVED BY THE UNITED STATES OF AMERICA IN THE PATENT RECORDED NOVEMBER 27, 1900 IN BOOK 1 OF PATENTS, PAGE 541. THE LOCATION OF WHICH IS NOT DETERMINABLE AND APPEARS TO NO LONGER EXIST.

ENGINEER'S STATEMENT

THIS MAP CONSISTING OF FOUR SHEETS WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF MR. BILL WALLS OF LENNAR HOMES OF CALIFORNIA, INC., IN THE MONTH OF FEBRUARY 2017. I HEREBY STATE THAT THIS MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP. ALL MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED, OR SHALL BE SET IN THE POSITIONS WITHIN ONE YEAR OF THE RECORDING OF THIS MAP. AND SAID MONUMENTS ARE, OR WILL BE SUFFICIENT TO ENABLE THIS SURVEY TO BE RETRACED.

DATED THIS 22 DAY OF July, 2018.

John A. Zumwalt
JOHN A. ZUMWALT, R.C.E. 21489

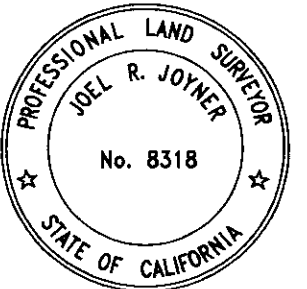


CITY ENGINEER'S STATEMENT

I, JOEL R. JOYNER, HEREBY STATE THAT I HAVE CAREFULLY EXAMINED THE ANNEXED MAP, THAT THE SUBDIVISION AS SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP, AND ANY APPROVED ALTERATIONS THEREOF AND THAT ALL PROVISIONS OF ANY LOCAL ORDINANCES AND SECTIONS 66425 THROUGH 66450 OF THE GOVERNMENT CODE APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP HAVE BEEN COMPLIED WITH, AND I AM SATISFIED THAT THE MAP IS TECHNICALLY CORRECT.

DATED THIS 28 DAY OF July, 2018.

Joel R. Joyner
CITY ENGINEER - JOEL R. JOYNER, L.S. 8318, R.C.E. 53350



CITY CLERK'S CERTIFICATE

I HEREBY STATE THAT AT A REGULAR MEETING OF THE LEMOORE CITY COUNCIL HELD ON THE _____, DAY OF _____, 20____, AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING, SUBJECT TO IMPROVEMENT, ON BEHALF OF THE GENERAL PUBLIC, AND THE STREETS AND EASEMENTS AS INCLUDED WITHIN THE BOUNDARIES OF THE SUBDIVISION SHOWN UPON THIS MAP.

DATED THIS _____ DAY OF _____, 20____.

MARY J. VENEGAS, CITY CLERK

PLANNING COMMISSION CERTIFICATE

APPROVED BY THE LEMOORE PLANNING COMMISSION IN ACCORDANCE WITH THE REQUIREMENTS OF LAW IN DULY AUTHORIZED MEETING HELD _____, 20____.

DATED THIS _____ DAY OF _____, 20____.

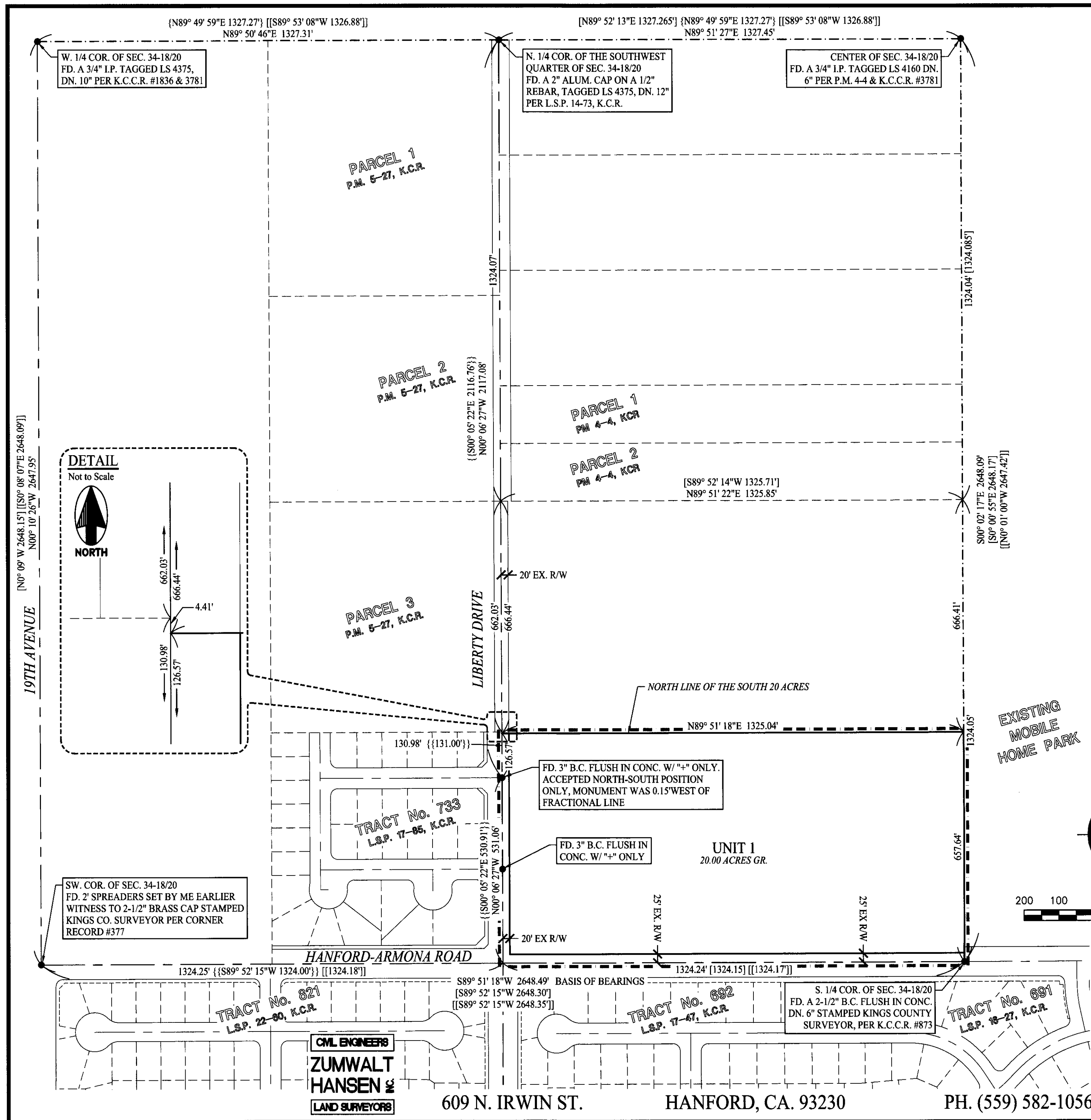
JUDY HOLWELL, COMMUNITY DEVELOPMENT DIRECTOR

RECORDER'S CERTIFICATE

FEE BOOK NO. _____ FEE PAID _____
RECORDED AT THE REQUEST OF ZUMWALT-HANSEN & ASSOCIATES, INC. ON THIS _____ DAY OF _____, 20____, AT _____ MINUTES PAST _____ O'CLOCK IN _____ VOLUME _____ OF LICENSED SURVEYOR'S PLATS, AT PAGE _____, KINGS COUNTY RECORDS.

KRISTINE LEE, KINGS COUNTY RECORDER

BY: _____
DEPUTY



LENNAR HOMES
UNIT 1
COUNTY TRACT NO. 920
CITY OF LEMOORE, COUNTY OF KINGS,
STATE OF CALIFORNIA

LEGAL DESCRIPTION

REAL PROPERTY IN THE UNINCORPORATED AREA OF THE COUNTY OF KINGS, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

THE SOUTH 20 ACRES OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER WHICH LIES WITHIN THE SOUTH HALF OF SAID SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 20 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE COUNTY OF KINGS, STATE OF CALIFORNIA, ACCORDING TO THE OFFICIAL PLAT THEREOF.

BASIS OF BEARINGS

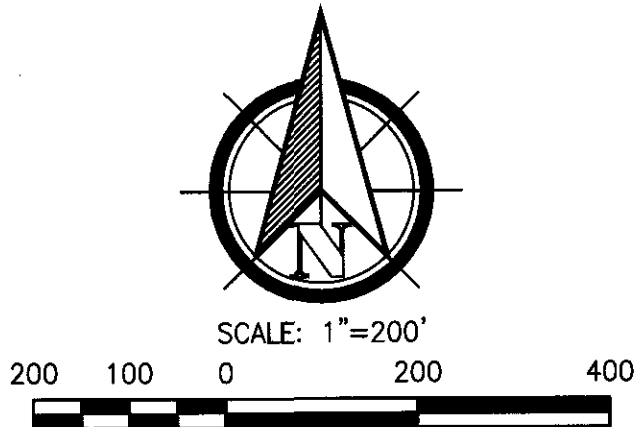
THE BASIS OF BEARINGS FOR THIS SURVEY IS BASED ON GPS OBSERVATIONS OF THE FOUND MONUMENTS USING NETWORK RTK SOLUTIONS PROVIDED BY THE CALIFORNIA SURVEYING AND DRAFTING SUPPLY REAL-TIME NETWORK, USING THE 2016 ADJUSTMENT. ON THIS BASIS, THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SEC. 34, T. 18 S., R. 20 E., M.D.B. & M. BEARS S89° 51' 18"W.

SURVEYOR'S NOTE

ALL CURVES ARE TANGENT UNLESS OTHERWISE NOTED

LEGEND

- FOUND MONUMENT AS NOTED
 - SET STEEL SPIKE WITH BRASS TAG, R.C.E. 21489, FLUSH IN PAVEMENT
 - △ SET 2"x24" GALV. I.P. WITH BRASS CAP STAMPED R.C.E. 21489 IN MONUMENT WELL, MONUMENT WELL SET FLUSH IN PAVEMENT
 - LOT CORNERS ARE MARKED WITH 1/2" REBAR, 30" LONG, TAGGED R.C.E. 21489, SET 6" DEEP
 - - - INDICATES 10' PUBLIC UTILITY EASEMENT (UNLESS OTHERWISE NOTED)
 - △ NOW OFFERED FOR DEDICATION AS PUBLIC STREETS
 - [] RECORD DATA PER P.M. 4-4, KINGS COUNTY RECORDS
 - [[]] RECORD DATA PER P.M. 5-27, KINGS COUNTY RECORDS
 - { }
 - { { }
 - /// ACCESS DENIED TO (HANFORD-ARMONA ROAD & LIBERTY DRIVE)
 - EXTERIOR BOUNDARY OF THE LAND WITHIN THE SUBDIVISION
- ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF



FILE NO. 0759413

SHEET TWO OF FOUR SHEETS

LENNAR HOMES UNIT I COUNTY TRACT NO. 920 CITY OF LEMOORE, COUNTY OF KINGS, STATE OF CALIFORNIA

MONUMENT NOTE:

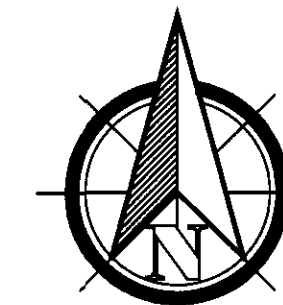
- SIDE AND REAR LOT CORNERS ADJACENT TO HANFORD-ARMONA ROAD AND LIBERTY DRIVE ARE MONUMENTED BY 1/2" REBAR, 30" LONG, WITH YELLOW PLASTIC TAG MARKED R.C.E. 21489, SET 6"± DEEP, ON THE LOT LINE A DISTANCE OF 4.00' (MEASURED PERPENDICULAR) FROM THE REAR LOT LINE.
- REAR LOT CORNERS FOR LOTS 51 THRU 60 ARE MONUMENTED BY 1/2" REBAR, 30" LONG, WITH YELLOW PLASTIC TAG MARKED R.C.E. 21489, SET 6"± DEEP, ON THE LOT LINE, A DISTANCE OF 4.00' (MEASURED PERPENDICULAR) FROM THE REAR LOT LINE.

SPECIAL MONUMENT NOTE:

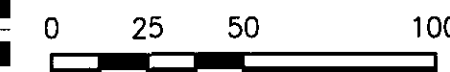
ALL FRONT CORNERS ADJACENT TO STREETS ARE MONUMENTED AS WITNESS CORNERS, SET ON THE LINES AT THE P.U.E. LINE AND ARE MARKED BY 1/2" REBAR, 30" LONG WITH RED PLASTIC TAG STAMPED "CONT. PT., R.C.E. 21489", AND SET 6"± DEEP, EXCEPT AS SHOWN OTHERWISE.

LEGEND

- FOUND MONUMENT AS NOTED
- SET STEEL SPIKE WITH BRASS TAG, R.C.E. 21489, FLUSH IN PAVEMENT
- △ SET 2"x24" GALV. I.P. WITH BRASS CAP STAMPED R.C.E. 21489 IN MONUMENT WELL, MONUMENT WELL SET FLUSH IN PAVEMENT
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- [] RECORD DATA PER P.M. 4-4, KINGS COUNTY RECORDS
- [] RECORD DATA PER P.M. 5-27, KINGS COUNTY RECORDS
- { } RECORD DATA PER L.S.P. 14-73, KINGS COUNTY RECORDS
- { } RECORD DATA PER L.S.P. 17-85, KINGS COUNTY RECORDS OR CALCULATED THEREFROM



SCALE: 1"=50'



ACCESS DENIED TO (HANFORD-ARMONA ROAD & LIBERTY DRIVE)

EXTERIOR BOUNDARY OF THE LAND WITHIN THE SUBDIVISION

ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF

RADIAL LINE TABLE

RADIAL #	DIRECTION
R1	S89° 53' 33"W
R2	N00° 08' 42"W
R3	N00° 08' 42"W
R4	S89° 51' 18"W
R5	S89° 53' 33"W
R6	S00° 08' 42"E
R7	S00° 08' 42"E
R8	N89° 51' 18"E
R9	S89° 51' 18"W
R10	S00° 08' 42"E
R11	N00° 08' 42"W
R12	S89° 51' 18"W
R13	S89° 51' 18"W
R14	N00° 08' 42"W
R15	N89° 51' 18"E

RADIAL LINE TABLE

RADIAL #	DIRECTION
R16	N59° 01' 22"W
R17	S84° 53' 48"E
R18	N31° 16' 03"W
R19	S10° 43' 38"E
R20	S00° 08' 42"E
R21	N00° 08' 42"W
R22	N89° 51' 18"E
R23	S89° 51' 18"W
R24	N00° 08' 42"W
R25	S00° 08' 42"E
R26	S89° 51' 18"W
R27	N89° 51' 18"E
R28	S00° 08' 42"E
R29	N89° 53' 33"E
R30	S00° 08' 42"E

CIVIL ENGINEERS
**ZUMWALT
HANSEN &
LAND SURVEYORS**

609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0759413

SHEET THREE OF FOUR SHEETS

LENNAR HOMES
UNIT I
COUNTY TRACT NO. 920
CITY OF LEMOORE, COUNTY OF KINGS,
STATE OF CALIFORNIA

MONUMENT NOTE:

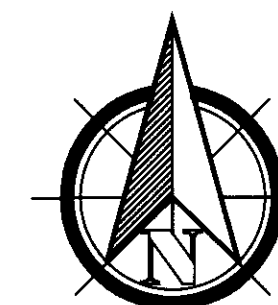
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SPECIAL MONUMENT NOTE:

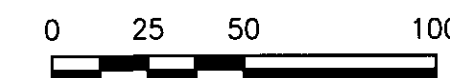
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LEGEND

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- { } RECORD DATA PER L.S.P. 17-85, KINGS COUNTY RECORDS OR CALCULATED THEREFROM



SCALE: 1"=50'

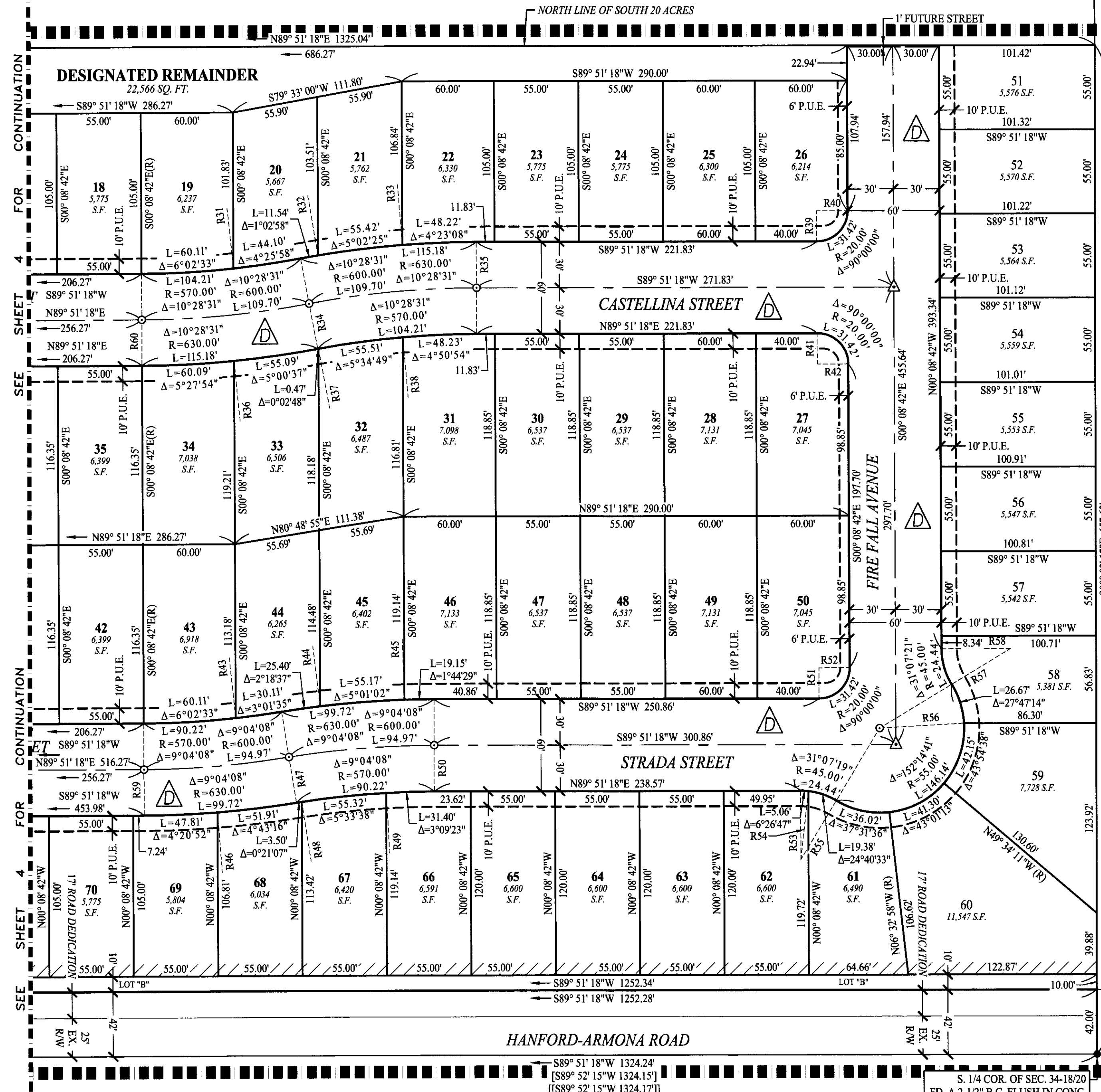


- ACCESS DENIED TO (HANFORD-ARMONA ROAD & LIBERTY DRIVE)
- EXTERIOR BOUNDARY OF THE LAND WITHIN THE SUBDIVISION

ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF

RADIAL LINE TABLE		RADIAL LINE TABLE	
RADIAL #	DIRECTION	RADIAL #	DIRECTION
R31	N06° 11' 15"W	R46	N04° 29' 34"W
R32	S09° 34' 15"E	R47	S09° 12' 50"E
R33	S04° 31' 50"E	R48	S08° 51' 43"E
R34	S10° 37' 13"E	R49	S03° 18' 05"E
R35	S00° 08' 42"E	R50	S00° 08' 42"E
R36	N05° 36' 36"W	R51	N00° 08' 42"W
R37	S10° 34' 25"E	R52	N89° 51' 18"E
R38	S04° 59' 36"E	R53	S00° 08' 42"E
R39	N00° 08' 42"W	R54	S06° 18' 05"W
R40	N89° 51' 18"E	R55	N30° 58' 37"E
R41	S00° 08' 42"E	R56	N86° 31' 11"E
R42	N89° 51' 18"E	R57	N58° 43' 57"E
R43	N06° 11' 15"W	R58	N89° 51' 18"E
R44	S06° 54' 13"E	R59	N00° 08' 42"W
R45	S01° 53' 11"E	R60	N00° 08' 42"W

CML ENGINEERS
ZUMWALT
HANSEN &
LAND SURVEYORS



S. 1/4 COR. OF SEC. 34-18/20
FD. A 2-1/2" B.C. FLUSH IN CONC.
DN. 6" STAMPED KINGS COUNTY
SURVEYOR, PER K.C.C.R. #873

609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0759413

SHEET FOUR OF FOUR SHEETS

RECORDING REQUESTED BY
AND WHEN RECORDED RETURN TO:

CITY OF LEMOORE
711 W Cinnamon Drive
Lemoore, CA 93245

(Space Above for Recorder's Use)

NOISE AND ODOR EASEMENT

This Easement Agreement (the "Agreement") is entered into as of _____, 2018 (the "Effective Date"), by and between the CITY OF LEMOORE, a California municipal corporation and home rule charter city (the "City"), and LENNAR HOMES OF CALIFORNIA, INC. (the "Grantor"), with respect to the following facts:

Recitals

A. The Grantor owns certain real property located in the City of Lemoore, Kings County, described on Exhibit "A," which is attached to and incorporated in this Agreement (the "Servient Tenement"). The Servient Tenement is located in the vicinity of real property owned by others which is planned and zoned for industrial uses under the City's General Plan Zoning Ordinance, and also in the vicinity of Naval Air Station ("NAS")-Lemoore (collectively the "Dominant Tenement"). The Dominant Tenement property is described on Exhibit "B," which is attached to and incorporated in this Agreement.

B. The Grantor has applied to the City for approval of Tract No. 920 to develop the Servient Tenement for residential use. Under the City's General Plan and Zoning Ordinance, as a condition of such approval, the Grantor is required to execute and record a document (i) acknowledging the actual and potential of odors emanating from planned and zoned industrial uses on the Dominant Tenement, (ii) acknowledging the right of aircraft from NAS-Lemoore to fly over the homes in Tract No. 920, and further acknowledging the actual and potential noise and noise consequences resulting from such activity; (iii) conveying an easement in favor of the City and the Dominant Tenement to permit such uses and reasonable and necessary noise and odors from such uses, and (iv) relinquishing any right to object to such uses, noise or odors.

C. Execution and recordation of this Agreement is necessary for the City to find that development of the Servient Tenement as proposed by the Grantor is consistent with the City's General Plan, will further the policies, goals and objectives of the General Plan, and will promote the health, safety and welfare of the City, the residents of the City and the public generally.

Agreement

Therefore, the City and the Grantor agree as follows:

1. **Recitals Incorporated By Reference.** The Recitals set forth above are hereby incorporated by reference into this Agreement.

2. **Grant of Easement.** In consideration of the City's approval of development of the Servient Tenement as described above, and for other good and valuable consideration, the Grantor grants to the City, each owner within the Dominant Tenement, and their respective successors in interest an easement as follows:

The continuing right of any and all industrial businesses and uses existing or permitted before or after the Effective Date on the Dominant Tenement under the City's General Plan and Zoning Ordinance to discharge, release and emit into, on and over all or any part of the Servient Tenement odors, fumes, smoke, gas, vibration, and particles resulting from or generated by reasonable and necessary operations of such industrial business, or use in accordance with the City's Zoning Ordinance, any and all use permits, variances and other permits issued by the City, and any other applicable federal, state and local laws, statutes, codes, ordinances, and regulations.

Also, the continuing right of NAS-Lemoore to operate aircraft in the air space above the Servient Tenement, and to discharge, release and emit into, on and over all or any part of the Servient Tenement noise that is resultant from such aviation activity.

3. **Location and Scope of Easement.** The easement described in Paragraph 1 shall be located on all parts of the Servient Tenement at all times, and shall not be limited, defined or altered by implication of law, use, non-use or designation of any particular part of the Servient Tenement at any time.

4. **Non-Exclusiveness of Easement.** Subject to all provisions of this Agreement, the easement granted herein is not exclusive.

5. **Consent; Waiver.** The Grantor, on behalf of itself, its heirs, executors, administrators, officers, directors, partners, lessees, tenants, successors in interest, contractors, agents, representatives and assigns, and all future owners and lessees of all or any part of the Servient Tenement, (i) consents to the presence of all operations and uses existing or permitted on the Dominant Tenement, public or private, before or after the Effective Date under the City's General Plan and Zoning Ordinance, and further consents to and (ii) irrevocably waives, surrenders and releases the City, each owner and lessee located on any portion of the Dominant Tenement, and their respective successors in interest, from any and all claims, actions, lawsuits, loss, liability, costs, expenses and damages of any nature (whether direct, incidental, special or consequential), in public or private nuisance, inverse condemnation, contract, tort or strict liability, including personal injury, death at any time or property damage, arising directly or indirectly out of discharge, release or emission of noise, odors, fumes, smoke, gas, vibration or particles as described in Paragraph 2 (collectively, the "Released Claims").

The waiver and release in this section shall apply to the greatest extent permitted by law and shall apply regardless of whether the Released Claims were known or unknown or arose before or after the Effective Date. In that regard, as to the Released Claims the Grantor, on behalf of itself, its heirs, executors, administrators, officers, directors, partners, lessees, tenants, successors in interest, contractors, agents, representatives and assigns, and all future owners and lessees of all or any part of the Servient Tenement, expressly waives the effects of California Civil Code Section 1542, which reads:

“General Release--Claims Extinguished. A general release does not extend to claims which the creditor does not know or suspect to exist in his favor at the time of executing the release, which if known by him must have materially affected his settlement with the debtor.”

6. **Release of Agreement.** Upon a determination by either the Planning Commission or the City Council of the City that the restrictions on the Servient Tenement under this Agreement are no longer necessary to achieve the land use goals of the City, the City shall record a release of this Agreement in the official records of Kings County; provided that Paragraph 5 shall continue to apply to all Released Claims arising prior to release of this Agreement.

7. **Interpretation.** Words and terms used in this Agreement shall be interpreted and applied regardless of number or gender.

8. **Binding Effect.** This Agreement shall bind the Grantor, all future owners and lessees of any part of the Servient Tenement, and their respective heirs, personal representatives, executors, administrators, officers, directors, partners, lessees, tenants, successors in interest, transferees and assigns. This Agreement shall benefit the City, all owners and lessees of any part of the Dominant Tenement, and their respective heirs, personal representatives, executors, administrators, successors in interest, transferees and assigns.

9. **Governing Law.** This Agreement shall in all respects be interpreted, enforced, and governed by and under the laws of the State of California.

10. **Counterparts.** This Agreement may be executed in identical counterpart copies, each of which shall be an original, but all of which taken together shall constitute one and the same agreement.

11. **Entire Agreement.** This Agreement supersedes all previous oral and written agreements between, and representations by or on behalf of, the parties and constitutes the entire agreement of the City and Grantor with respect to the subject matter hereof. This Agreement may not be amended except by a written agreement executed by both parties.

* * * * *

Executed on _____, 2018, at _____, California.

CITY OF LEMOORE

GRANTOR:
LENNAR HOMES OF CALIFORNIA INC.

By: _____

By:  _____

Name: Nathan Olson

Name: Mike Miller

Title: City Manager

Title: Vice President

ATTEST:

By: _____
City Clerk
City of Lemoore

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Fresno)

On July 6, 2018 before me, Christine Collins, Notary Public personally appeared Mike Miller, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

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

WITNESS my hand and official seal.

Signature

(Seal)



CERTIFICATE OF ACCEPTANCE

This is to certify that the NOISE AND ODOR EASEMENT agreement between the CITY OF LEMOORE, a Municipal Corporation and LENNAR HOMES OF CALIFORNIA, INC. was hereby accepted by Order of the Lemoore City Council on _____ 2018 and the Grantee consents to the recordation by its duly authorized officer.

Dated: _____

CITY OF LEMOORE

Nathan Olson, City Manager

ATTEST:

Mary J. Venegas
City Clerk

PUBLIC AGENCY ACKNOWLEDGEMENT

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

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

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

Mary J. Venegas
City Clerk

EXHIBIT A

DESCRIPTION OF SERVIENT TENEMENT

Lots 1 through 87, inclusive, County Tract No. 920, in the City of Lemoore, County of Kings, State of California, according to the map thereof recorded in Volume _____ at Page _____ of Licensed Surveyors Plats, Kings County Records.

EXHIBIT B

DESCRIPTION OF DOMINANT TENEMENT

Any and all Industrial Zoned real property as designated under the City of Lemoore's General Plan and Zoning Ordinances located within Sections 9, 10, 11, 14, 15, 16, 21, 22 & 23, Township 19 South, Range 20 East, Mount Diablo Base & Meridian, according to the Official Government Township Plat thereof, in the City of Lemoore, County of Kings, State of California.

Also within the Dominant Tenement is NAS Lemoore, which lies within all or portions of Sections 8, 16, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32, and 33 of Township 18 South, Range 19 East of the Mount Diablo Base and Meridian and all or portions of Sections 4, 5, 6, 7, 8, 9, 16, 17, 20, 21, 22, 23, 26, 27, 28, 29, 34, and 35 of Township 19 South, Range 19 East of the Mount Diablo Base and Meridian, in the County of Kings, State of California, and all portions of Sections 12, 13, 24, 25, and 36 of Township 18 South, Range 18 East, Mount Diablo Base Meridian, in the County of Fresno, State of California.



Request for inclusion in the Public Facilities
Maintenance District (PFMD) Tract 920

July 23, 2018

Dear City of Lemoore Council members:

Lennar Homes of California, INC., A California Corporation, Is hereby requesting inclusion into the Public Facilities Maintenance District for Tract no. 920, per ordinance 2006-01.

We acknowledge that the District will maintain local streets, curbs and gutters, sidewalks, street lights, drainage basin, landscaping and the park.

Sincerely;

A handwritten signature in blue ink, appearing to read "Jeff Callaway", is written over the typed name.

Jeff Callaway,
Project Manager
Lennar Homes of California, INC.
7/23/18



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

Staff Report

Item No: 3-6

To: Lemoore City Council

From: Nathan Olson, City Manager

Date: July 30, 2018

Meeting Date: August 7, 2018

Subject: Letter of Support – Fresno NAACP

Strategic Initiative:

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

Proposed Motion:

Approve the attached letter of support for the Fresno NAACP.

Subject/Discussion:

The Fresno NAACP has requested a letter of support for a grant to create a regional initiative to reduce tobacco-related disparities.

Financial Consideration(s):

None

Alternatives or Pros/Cons:

Council may choose to not approve the attached letter of support.

Commission/Board Recommendation:

Not Applicable

Staff Recommendation:

Staff recommends that Council approve the attached letter of support.

Attachments:

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

List: Letter of Support

Review:

- ☐ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☐ Finance

Date:

08/02/18

08/03/18

08/03/18



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-6708
City Council

August 7, 2018

RE: Fresno NAACP Grant for APART Program – **SUPPORT**

To Whom It May Concern,

The City of Lemoore is pleased to support the NAACP in its efforts to create the Advancing Policy and Reducing Tobacco Use (APART) Program.

The NAACP is a non-profit organization whose mission is to “ensure the political, educational, social, and economic equality of rights of all persons and to eliminate race-based discrimination.” They are seeking to create a regional initiative to reduce tobacco-related disparities.

The City of Lemoore fully supports programs created to better the health of the local communities.

Sincerely,

Raymond Madrigal
Mayor



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

Staff Report

Item No: 4-1

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: July 25, 2018 Meeting Date: August 7, 2018

Subject: Public Hearing - Assessment of Annual Levy for Fiscal Year 2018-2019 for Landscape and Lighting Maintenance District Number 1 (LLMD) Zones 1 through 13 (Resolution 2018-40) and Public Facilities Maintenance District Number 1 (PFMD) Zones 1 through 8 (Resolution 2018-41)

Strategic Initiative:

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

Proposed Motion:

Accept Engineer's Report and adopt Resolution 2018-40 and Resolution 2018-41, confirming the diagram and assessment of the annual levy for Fiscal Year 2018-2019 for Landscape and Lighting Maintenance District Number 1, Zones 1 through 13 and Public Facilities Maintenance District Number 1, Zones 1 through 8.

Subject/Discussion:

The Engineer's Report prepared by Willdan Financial Services documenting the need for and costs of the proposed assessments, was presented to City Council on June 19, 2018. The Engineer's Report is the basis for the adoption of Resolutions of Intent to Levy and Collect Annual Assessments for fiscal year 2018-2019 within Zones 1, 3, 5, 6, 7, 8A, 8B, 9, 10, 11, 12, and 13 of the City of Lemoore Landscape and Lighting Maintenance District Number 1 (LLMD) and Zones 1, 2, 3, 4, 5, 6, 7 and 8 of the City of Lemoore Public Facilities Maintenance District Number 1 (PFMD).

The levies for fiscal year 2018-2019 differ in each zone due to varying amounts of facilities and improvements to be maintained, and different ratios between the amount of facilities and improvements and the number of housing units responsible for the maintenance. Listed below by zone are the current levies and the proposed levies.

<u>LLMD District No.1</u>	<u>2017/18</u>	<u>2018/19</u>
Zone 1 Westfield Park/Windsor Court/Cambridge Park	\$135.00	\$135.00
Zone 3 Silva Estates	\$47.22	\$48.38
Zone 5 Wildflower Meadows	\$62.32	\$62.32
Zone 6 Capistrano	\$15.78	\$15.78
Zone 7 Silverado Estates	\$78.22	\$78.22
Zone 8A Country Club Villas	\$59.20	\$60.74
Zone 8B Country Club Villas/The Greens	\$119.80	\$123.16
Zone 9 Manzanita at Lemoore/La Dante Rose	\$46.62	\$46.62
Zone 10 Avalon	\$125.76	\$125.76
Zone 11 Self Help	\$53.32	\$53.32
Zone 12 Summerwind/College Park	\$74.90	\$77.06
Zone 13 Covington Place	\$150.00	\$150.00

<u>PFMD District No.1</u>	<u>2017/18</u>	<u>2018/19</u>
Zone 1 The Landing	\$629.50	\$646.68
Zone 2 Liberty	\$729.82	\$750.08
Zone 3 Silva Estates Phase 10	\$738.68	\$754.92
Zone 4 Parkview Estates	\$564.90	\$599.86
Zone 5 East Village Park/Anniston Place	\$677.00	\$693.02
Zone 6 Heritage Acres	\$567.80	\$583.36
Zone 7 Capistrano	\$0.00	\$265.14
Zone 8 Woodside	\$0.00	\$215.74

Financial Consideration(s):

Estimated ending fund balance for fiscal year 2018:

<u>LLMD District No.1</u>					
Zone 1	(\$301,760)	Zone 7	(\$27,170)	Zone 10	(\$74,320)
Zone 3	\$3,790	Zone 8	\$16,440	Zone 11	(\$31,670)
Zone 5	(\$34,280)	Zone 9	\$6,300	Zone 12	\$268,230
Zone 6	(\$16,180)			Zone 13	(\$30,920)

<u>PFMD District No.1</u>			
Zone 1	\$434,480	Zone 5	\$287,000
Zone 2	\$1,404,330	Zone 6	\$130,080
Zone 3	\$441,470	Zone 7	\$0
Zone 4	\$52,380	Zone 8	\$0

Alternatives or Pros/Cons:

Pros:

"In God We Trust"

- Ensures the ability for the City to levy assessments to fund improvements throughout the City in the respective zones.

Cons:

- All assessment ballot increases failed in fiscal year 2017-2018, so not all of the assessments for fiscal year 2018-2019 will cover the costs for maintenance for each zone reducing levels of service to the zone.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends approval of the Engineer's Report for fiscal year 2018-2019 and adoption of the resolutions.

Attachments:

- ☒ Resolution: 2018-40 & 2018-41
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other

List: LLMD Engineer's Report
PFMD Engineer's Report

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

07/27/18
08/03/18
08/03/18
08/03/18
07/27/18

RESOLUTION 2018-40

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
CONFIRMING THE DIAGRAM AND ASSESSMENT OF ANNUAL LEVY
FOR FISCAL YEAR 2018-2019 FOR LANDSCAPE AND LIGHTING
MAINTENANCE DISTRICT NO. 1
ZONES 01, 03, 05, 06, 07, 08A, 08B, 09, 10, 11, 12 AND 13**

WHEREAS, pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (“Landscaping & Lighting Act”) and according to the procedures in the Proposition 218 Omnibus Implementation Act (Government Code Sections 53750-53753.5, inclusive) (the “Implementation Act”), and Article XIID of the California Constitution (“Proposition 218”), the City Council of the City of Lemoore declared its intention to form, conducted all proceedings to form and did form Landscaping and Lighting Maintenance District No. 1 of the City of Lemoore (the “District”), and has thereafter levied and collected annual special benefit assessments for maintenance, operation, repair and periodic replacement of certain landscaping, parks, appurtenant facilities and improvements within the District including incidental expenses and fund balances authorized by the Landscaping & Lighting Act that provide particular and distinct special benefits to the various lots and parcels assessed over and above general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, at the direction of the City Council, Willdan Financial Services has prepared and filed with the City Clerk a report entitled “Landscape and Lighting Maintenance District No. 1 Engineer’s Annual Report Fiscal Year 2018/2019, dated June 2018” (the “Engineer’s Report”), to which reference is hereby made, which Engineer’s Report contains a description of the general nature, location and extent of the existing facilities and improvements within Zones 01 – 13 of the District, an estimate of the costs of the maintenance, operation, repair and periodic replacement of the facilities and improvements including incidental expenses and fund balances authorized by the Landscaping & Lighting Act (the Services), a diagram showing the boundaries of the District and Zones 01 – 13 therein, the lines and dimensions of each lot or parcel of land with Zones 01 – 13 and the descriptions of and proposed assessments on the assessable lots and parcels of land within Zones 01 – 13; and

WHEREAS, at a regular meeting on June 19, 2018, the City Council declared its intention to levy and collect the annual assessments for the costs of providing the Services within Zones 01 – 13 for the 2018-2019 fiscal year; and

WHEREAS, the amount of the assessments proposed in the Engineer’s Report for Zones 01 – 13 of the District for the 2018-2019 fiscal year do not exceed the maximum assessment rates

authorized in each Zone; Zones 01, 05, 06, 07, 09, 10, 11 and 13 are unchanged from the previous fiscal year, Zone 03, 08A, 08B and 12 are being increased; and

WHEREAS, the proceeds of the assessments will be used exclusively to finance the expenses for providing the Services for the 2018-2019 fiscal year, that provide particular and distinct special benefits to the various lots and parcels in each Zone above the general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, no substantial changes are proposed to be made in the existing facilities and improvements, and no new facilities or improvements are proposed in Zones 01 – 13 in fiscal year 2018-2019; and

WHEREAS, the amount of the assessment on each lot or parcel in Zones 01 – 13 is proportional to and no greater than the special benefits conferred on such lot or parcel from the Services; and

WHEREAS, after notice of the hearing was published pursuant to Streets & Highways Code Section 22626(a) and Government Code Section 6061, the City Council conducted a public hearing and heard and considered all objections and protests to the proposed assessments; and

WHEREAS, the City Council has determined that there is not a majority protest to the proposed annual assessments by property owners in Zones 01 – 13;

THEREFORE, the City Council of the City of Lemoore resolves, finds and determines as follows:

1. The recitals in this resolution, above, are true and correct.
2. The territory within Zones 01 – 13 of the District, whose boundaries are set forth in the Engineer's Report, will be the territory particularly, distinctly and specially benefited, over and above the general benefits conferred on such territory and the public at large, from the Services described in the Engineer's Report.
3. The hearing on the annual levy of assessments in Zones 01 – 13 of the District was noticed and held in accordance with law.
4. The Engineer's Report, including the diagram of Zones 01 – 13 and the assessment of the estimated costs of Services contained in the Engineer's Report for the 2018-2019 fiscal year, and each and every part of the Engineer's Report, is adopted, confirmed and approved as submitted or amended herein by direction of the City Council.

5. The assessment diagrams showing Zones 01 – 13 and the lots and parcels of land therein, all as contained in the Engineer's Report, are approved and confirmed as the diagrams of the lots and parcels within Zones 01 – 13 to be assessed to pay the costs of the Services described in the Engineer's Report for the 2018-2019 fiscal year.
6. The assessment of the total amount of the costs and the individual assessments thereof on the lots and parcels within Zones 01 – 13 in proportion to the special benefits to be conferred on each such lot or parcel from the Services, and of the expenses incidental thereto, as set forth in the Engineer's Report as approved, are approved and confirmed as the annual assessments for Zones 01 – 13 for the 2018-2019 fiscal year to pay such costs.
7. The levy of the annual assessments within Zones 01 – 13 of the District for fiscal year 2018-2019, as described in the Engineer's Report as approved, are hereby ordered.
8. The City Clerk is authorized and directed to file the diagram of Zones 01 – 13 of the District and assessments therein, or a certified copy thereof, as approved and confirmed by the Council and containing all information and statements required by Streets & Highways Code Section 3114, with the Kings County Auditor immediately after adoption of this resolution.
9. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Lemoore at a regular meeting held on the 7th day of August 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor

RESOLUTION 2018-41

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
CONFIRMING THE DIAGRAM AND ASSESSMENT OF ANNUAL LEVY
FOR FISCAL YEAR 2018-2019 FOR PUBLIC FACILITIES
MAINTENANCE DISTRICT NO. 1 ZONES 01, 02, 03, 04, 05, 06, 07 AND 08**

WHEREAS, pursuant to Chapter 10 of Title 7 of the Lemoore Municipal Code, as enacted by Ordinance No. 2006-01 (the “Ordinance”), and according to the procedures in the Proposition 218 Omnibus Implementation Act (Government Code Sections 53750-53753.5, inclusive) (the “Implementation Act”), Article XIID of the California Constitution (“Proposition 218”) and, to the extent not inconsistent with the Ordinance, the procedures in the State Landscaping and Lighting Act of 1972 (Chapter 2 of Part of Division 15 of the California Streets & Highways Code) (the “Landscaping & Lighting Act”), the City Council of the City of Lemoore declared its intention to form, conducted all proceedings to form and did form Public Facilities Maintenance District No. 1 of the City of Lemoore (the “District”), and has thereafter levied and collected annual special benefit assessments for maintenance, operation, repair and periodic replacement of certain landscaping, street lights, local street paving, parks, appurtenant facilities and improvements within the District including incidental expenses and fund balances authorized by the Ordinance and Landscaping & Lighting Act that provide particular and distinct special benefits to the various lots and parcels assessed over and above general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, at the direction of the City Council, Willdan Financial Services has prepared and filed with the City Clerk a report entitled “Public Facilities Maintenance District No. 1, Engineer’s Annual Report Fiscal Year 2018/2019, dated June 2018” (the “Engineer’s Report”), to which reference is hereby made, which Engineer’s Report contains a description of the general nature, location and extent of the existing facilities and improvements within Zones 01 – 08 of the District, an estimate of the costs of the maintenance, operation, repair and periodic replacement of the facilities and improvements including incidental expenses and fund balances authorized by the Ordinance and Landscaping & Lighting Act (the Services), a diagram showing the boundaries of the District and Zones 01 – 08 therein, the lines and dimensions of each lot or parcel of land with Zones 01 – 08 and the descriptions of and proposed assessments on the assessable lots and parcels of land within Zones 01 – 08; and

WHEREAS, at a regular meeting on June 19, 2018, the City Council declared its intention to levy and collect the annual assessments for the costs of providing the Services within Zones 01 – 08 for the 2018-2019 fiscal year; and

WHEREAS, the amount of the assessments proposed in the Engineer's Report for Zones 01 – 08 of the District for the 2018-2019 fiscal year are less than the maximum assessments authorized in each Zone; Zone 01, 02, 03, 04, 05, 06, 07 and 08 are being increased from the previous fiscal year; and

WHEREAS, the proceeds of the assessments will be used exclusively to finance the expenses for providing the Services for the 2018-2019 fiscal year, that provide particular and distinct special benefits to the various lots and parcels in each Zone above the general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, no substantial changes are proposed to be made in the existing facilities and improvements, and no new facilities or improvements are proposed in Zones 01 – 08 in fiscal year 2018-2019; and

WHEREAS, the amount of the assessment on each lot or parcel in Zones 01 – 08 is proportional to and no greater than the special benefits conferred on such lot or parcel from the Services; and

WHEREAS, after notice of the hearing was published pursuant to Streets & Highways Code Section 22626(a) and Government Code Section 6061, the City Council conducted a public hearing and heard and considered all objections and protests to the proposed assessments; and

WHEREAS, the City Council has determined that there is not a majority protest to the proposed annual assessments by property owners in Zones 01 – 08;

THEREFORE, the City Council of the City of Lemoore resolves, finds and determines as follows:

1. The recitals in this resolution, above, are true and correct.
2. The territory within Zones 01 – 08 of the District, whose boundaries are set forth in the Engineer's Report, will be the territory particularly, distinctly and specially benefited, over and above the general benefits conferred on such territory and the public at large, from the Services described in the Engineer's Report.
3. The hearing on the annual levy of assessments in Zones 01 – 08 of the District was noticed and held in accordance with law.
4. The Engineer's Report, including the diagram of Zones 01 – 08 and the assessment of the estimated costs of Services contained in the Engineer's Report for the 2018-2019 fiscal

year, and each and every part of the Engineer's Report, is adopted, confirmed and approved as submitted or amended herein by direction of the City Council.

5. The assessment diagrams showing Zones 01 – 08 and the lots and parcels of land therein, all as contained in the Engineer's Report, are approved and confirmed as the diagrams of the lots and parcels within Zones 01 – 08 to be assessed to pay the costs of the Services described in the Engineer's Report for the 2018-2019 fiscal year.
6. The assessment of the total amount of the costs and the individual assessments thereof on the lots and parcels within Zones 01 – 08 in proportion to the special benefits to be conferred on each such lot or parcel from the Services, and of the expenses incidental thereto, as set forth in the Engineer's Report as approved, are approved and confirmed as the annual assessments for Zones 01 – 08 for the 2018-2019 fiscal year to pay such costs.
7. The levy of the annual assessments within Zones 01 – 08 of the District for fiscal year 2018-2019, as described in the Engineer's Report as approved, are hereby ordered.
8. The City Clerk is authorized and directed to file the diagram of Zones 01 – 08 of the District and assessments therein, or a certified copy thereof, as approved and confirmed by the Council and containing all information and statements required by Streets & Highways Code Section 3114, with the Kings County Auditor immediately after adoption of this resolution.
9. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Lemoore at a regular meetings held on the 7th day of August 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



City of Lemoore

Landscape and Lighting Maintenance District No. 1

Engineer's Annual Report

Fiscal Year 2018/2019

Intent Meeting: June 19, 2018

Public Hearing: August 7, 2018

**CITY OF LEMOORE
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**JUNE 2018
PREPARED BY
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ENGINEER'S REPORT AFFIDAVIT

City of Lemoore
Landscape and Lighting Maintenance District No. 1
For
Fiscal Year 2018/2019

City of Lemoore,
Kings County, State of California

This Report and the enclosed descriptions, budgets and diagram outline the proposed improvements and assessments for the Landscape and Lighting Maintenance District No. 1 in the City of Lemoore for Fiscal Year 2018/2019, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 28th day of JUNE, 2018.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Lemoore

By: Jim McGuire
Jim McGuire
Principal Consultant, Project Manager

By: Richard Kopecky
Richard Kopecky
R. C. E. # 16742



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Introduction

The City of Lemoore ("City"), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIII D ("California Constitution") annually levies and collects special assessments for the City's maintenance assessment district designated as:

Landscape and Lighting Maintenance District No. 1

(hereafter referred to as "District" or "LLMD") to fund in whole or in part the maintenance and operation of local landscaping improvements that provide special benefits to properties within the District.

In accordance with the 1972 Act, the District utilizes benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefit to properties within that Zone.

As of Fiscal Year 2017/2018 the District was comprised of the following Zones and developments:

Zone 01 - Westfield Park/Windsor Court/Cambridge Park

Zone 03 - Silva Estates 1-9

Zone 05 - Wildflower Meadows

Zone 06 - Capistrano

Zone 07 - Silverado Estates

Zone 08 - County Club Villas and the Greens (08A and 08B)

Zone 09 - Manzanita at Lemoore 1-3 and La Dante Rose Subdivision

Zone 10 - Avalon Phases 1-3

Zone 11 - Self Help

Zone 12 - Summerwind and College Park

Zone 13 - Covington Place

District Changes

Previous District changes

In Fiscal Year 2016/2017, the City conduct a comprehensive review, analysis and evaluation of the District improvements, benefit zones, and budgets as part of an overall effort to clarify and ensure that the annual District assessments reflect the special benefits properties receive from the improvements provided and that those assessments are consistent with the provisions of the Landscape and Lighting Act of 1972 and the substantive provisions of the California Constitution

Article XIII D. In addition to creating a more comprehensive and detailed Engineer's Report ("Report"), the following District changes were implemented in Fiscal Year 2016/2017.

- Zone 01 (Westfield Park/Windsor Court/Cambridge Park) was established by consolidating the developments and properties previously identified as Zone 1 (Westfield Park) and Zone 2 (Windsor Court 5 and Cambridge Park 3) into a single Zone. These developments are contiguous developments that collectively benefit from similar and/or shared improvements.
- Zone 08 (County Club Villas) was established by consolidating the developments and properties previously identified as Zone 8 (County Club Villas Phase 1) and Zone 8A (County Club Villas Phase 2) into a single Zone. These developments collectively benefit from the same shared improvements.
- Zone 12 (Summerwind and College Park) was established by consolidating the developments properties previously identified as Zone 12 (Summerwind and College Park Phases 1-6) and Zone 12A (College Park Phase 7) into a single Zone. While most of the developments in this area are located north of Cinnamon Drive and only a portion is located south of Cinnamon Drive, both areas benefit from similar perimeter landscape improvements and are proportionately assessed for the overall improvements within and adjacent to those developments.

The above modifications to the District did not increase the amount paid annually by any property owner and did not change the nature or extent of the improvements or maintenance to be provided by the District. The location and extent of the improvements and boundaries of these Zones are shown in the District Diagrams contained in Part IV of this Report.

For Fiscal Year 2017/2018, in accordance with the provisions of the 1972 Act and the California Constitution, the City Council conducted proceedings to annex Tract No. 752 to the District, concurrently established two Sub-Zones within Zone 08 (Zone 08A and Zone 08B), and balloted all properties within the Zone for new or increased assessments which included an annual inflationary adjustment (Assessment Range Formula). Finding that the property owners supported the new assessments in the ballot proceedings, on May 2, 2017 the City Council approved the annexation of Tract No. 752 to the District; established Tract No. 704 (Country Club Villas Phase 1) and Tract No. 783 (Country Club Villas 2 Phase 1) as Zone 08A; established Tract No. 758 (Phases 1 and 2) and Tract No. 752 (the Greens) as Zone 08B; and adopted the new maximum assessments and Assessment Range Formula.

Fiscal Year 2018/2019 District Changes

For Fiscal Year 2018/2019, in accordance with the provisions of the 1972 Act and the California Constitution, the City Council conducted Property Owner Protest Ballot Proceedings for increased assessments for seven underfunded Zones within the LLMD including Zone Nos. 01, 05, 06, 07, 09, 10, and 11. Public hearings were held on May 15, 2018 for Zone Nos. 01 and 05, and on June 5, 2018 for Zone Nos. 06, 07, 09, 10, and 11. Based on the tabulation of the property owner protest ballots, a majority protest existed for each of the seven Zones balloted, and the City Council abandoned any further actions to implement the proposed assessment increases for Fiscal Year 2018/2019. As a result of those majority protests, the City will begin implementing steps to minimize service levels and reduce the overall cost of maintaining the improvements in each of those seven Zones over the course of Fiscal Year 2018/2019 and as part of that process, the estimated costs (budgets) and assessments for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 as described herein, are based on the previously approved and adopted maximum assessment rates and reflect the City's estimate of those reduced services and expenditures.

Report Content and Annual Proceedings

This Engineer's Annual Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2018/2019. This Report outlines the District zone structure, improvements, and proposed assessments to be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements for Fiscal Year 2018/2019. The annual assessments to be levied on properties within the District provide a source of funding to fund in whole or in part, the continued operation and maintenance of the landscaping improvements and the types of improvements and services to be provided by the District for the properties within each specified Zone for which properties in those respective Zones receive special benefits.

Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and additional City contributions and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves and/or periodic repairs, replacements and rehabilitation projects as authorized by the 1972 Act. The net annual cost to provide the improvements for each Zone and/or Sub-Zone (collectively referred to hereafter as "Zones") are allocated to the benefiting properties within those Zones using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the District improvements and services. Thus, each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefit.

Since Fiscal Year 2016/2017, the annual budgets for each Zone within the LLMD have reflected the estimated costs to fully and adequately provide for the maintenance and operation of the improvements, and in some cases, these estimated costs and associated services may not have been fully funded by the current special benefit assessment revenues and the City's contribution for general benefit costs. Therefore, in addition to the City's general benefit cost contribution, at the discretion of the City Council, in some Zones the City may have provide additional funding to support the improvements and/or implement service reductions. As previously indicated, for Fiscal Year 2018/2019, the City proposed assessment increases for Zone Nos. 01, 05, 06, 07, 09, 10, and 11, but there were majority protests for each of those proposed assessment increases and the budgets and assessments outlined in this Report for those Zones reflect a reduced level of service to keep within the currently authorized maximum assessments for each of those Zones. Zone No. 13 has also been identified as an underfunded Zone, but has not been balloted for a new or increased assessment at the time this Report was prepared. Therefore, the budgeted cost for that Zone reflect the full cost to adequately maintain the Zone improvements although much of the special benefit costs for this Zone cannot be recovered by the current assessments and at the discretion of the City Council the City may have provide additional funding to support the improvements and/or implement service reductions in this Zone for Fiscal Year 2018/2019. In the remaining three Zones (Zone Nos. 03, 08, and 12) the proposed budgeted special benefit expenses for Fiscal Year 2018/2019 are within the current maximum assessment limits for those

Zones and the maintenance and operation expenses proposed for those Zones should be fully funded for Fiscal Year 2018/2019.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Kings County Assessor's Office. The Kings County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the City Council will by Resolution, order the improvements to be made and confirm the levy and collection of assessments for Fiscal Year 2018/2019 pursuant to the 1972 Act. The assessments as approved will be submitted to the Kings County Auditor/Controller to be included on the property tax roll for each parcel.

This Report consists of five (5) parts:

Part I - Plans and Specifications:

Contains a general description of the District and Zones, and the improvements that provide special benefits to the parcels within those Zones which may include, but not limited to local landscaping, streetlights, and related amenities, services, and facilities authorized pursuant to the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction of the improvements in relationship to the properties in each Zone is provided in the Zone Diagrams contained in Part IV of this Report. The detailed plans and specifications for the improvements for the District and the Zones therein are on file in the Public Works Department of the City of Lemoore and by reference are made part of this Report.

Part II - Method of Apportionment:

Outlines the special and general benefits associated with the improvements to be provided within the District, and the basis upon which the estimated costs to provide such improvements has been apportioned to each parcel of land therein in proportion to the special benefits to be received.

Part III - Estimate of Costs

Identifies the estimated annual funding costs (Budgets) required for the maintenance and operation of the improvements in each Zone of the District, including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the 1972 Act and deemed appropriate to fully support the improvements, even though not all costs identified in these budgets are necessarily supported by the current assessment revenues. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. In addition to the general benefit costs, the City may provide additional funding to support the maintenance and operation of the improvements considered to be of special benefit, but City staff shall make the determination of which improvements, and the extent of the services and activities that shall be provided based on available revenues. These budgets establish the annual assessment rates for Fiscal Year 2018/2019, and these assessment rates along with the method of assessment outlined in Part II - Method of Apportionment, are the basis for calculating each parcels assessment to be submitted to the Kings County Auditor/Controller for inclusion on the Fiscal Year 2018/2019 tax rolls.

This section also identifies and outlines an Assessment Range Formula (inflationary adjust) that has been previously approved and adopted for Zone No. 08 (Sub-Zones 08A and 08B), which provides for an annual adjustment to the maximum assessment rates, which establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation.

Part IV – District/Zone Diagrams

Based on the improvements to be provided and maintained for each Zone in the District (refer to Part I - Plans and Specifications) and the proportional benefits established herein (refer to Part II - Method of Apportionment), an Assessment Diagram for each of the Zone has been established and presented in this section of the Report. The lines and dimensions of each lot, parcel, and subdivision of land contained in these diagrams are inclusive of all parcels listed in "Part V – Assessment Roll" of this Report and the corresponding County Assessor's Parcel Maps for said parcels as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District and Zones therein.

Part V - Assessment Roll:

The assessment amounts to be levied and collected in Fiscal Year 2018/2019 for each parcel is provided in the Assessment Roll, and these assessments are based on the parcel's calculated proportional special benefit as outlined in Part II - Method of Apportionment and the annual assessment rates established by the estimated budgets (refer to Part III Estimate of Costs).

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Engineer's Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Engineer's Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

Part I - Plans and Specifications

The purpose of this District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, neighborhood parks, and related appurtenant facilities and services in specified areas of the City. In addition to landscape improvements, the assessments for Zone 08B also fund public street lighting related appurtenant facilities within the Sub-Zone. The territory within the District consists of all lots or parcels of land within the City of Lemoore that receive special benefits from the maintenance, operation and servicing of local public improvements and related amenities which are provided through the District.

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone incorporate various local improvements and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within those Zones. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing, trail and path surfaces, stamped concrete, pavers, mulch or other hardscapes, irrigation and related electrical equipment and drainage systems, benches, play structures, picnic or other recreational facilities, monuments, signage, ornamental lighting, street lighting, and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

Improvements provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within designated street medians, parkway and streetscape side-panels, and entryways within the public right of ways or easements adjacent to public right of ways; and within public places including greenbelt areas, open spaces, and neighborhood parks within each respective Zone. These improvements may include, but are not limited to:
 - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perineal plantings;
 - irrigation and drainage systems;
 - structural amenities such as monuments, block walls, retaining walls, or other fencing;
 - hardscapes including mulch, trail and path surfaces, stamped concrete and pavers;
 - recreational amenities within the parks or greenbelts that may include benches, play structures, picnic or other recreational facilities, signage, and related appurtenances.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement; installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems; repair or replacement of hardscape improvements and recreational amenities. The City Public Works Department shall authorize and schedule such maintenance and servicing as need and based on available Zone funding.

- Street lighting improvements located in the public right of ways within and on the perimeter of the developments and associated with each Zone, Sub-Zone, and the parcels therein. Street light improvements include energy costs and maintenance of the lighting facilities including,

but not limited to the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and related equipment and materials. (Although street lights can be found in the various developments and District Zones, the operation and maintenance of the lights are only funded by District assessments in Zone 08B).

Zones of Benefit

In accordance with the 1972 Act, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels within the District. Each Zone is associated with specific improvements and/or types of improvements that provide special benefit to properties within that Zone.

For Fiscal Year 2018/2019 the District is comprised of the following Zones and developments:

Zone 01 - Westfield Park, Windsor Court, and Cambridge Park:

Zone 01 is comprised of the development areas referred to as Westfield Park and Windsor Court/Cambridge Park, which includes the eighty (80) multi-family residential unit parcel within the Alderwood Apartments; the fifteen (15) non-residential parcels (17.47 acres) of the Lemoore Plaza Shopping Center; and the five hundred fifty (550) single-family residential parcels within Tract No. 616 (Windsor Court Unit No. 1), Tract No. 640 (Windsor Court Unit No. 2), Tract No. 630 (Cambridge Park), Tract No. 630 (Cambridge Park Unit No. 2), Tract No. 685 (Windsor Court Unit No. 3), Tract No. 686 (Windsor Court Unit No. 4), Tract No. 691 (Cambridge Park Unit No. 3, Phase 1), Tract No. 707 (Windsor Court Unit No. 5, Phase 1), Tract No. 707 (Windsor Court Unit No. 5, Phase 2), and Tract No. 692 (Cambridge Park Unit No. 3, Phase 2).

Note: Tract No. 707 (Windsor Court Unit No. 5, Phase 2) and Tract No. 692 (Cambridge Park Unit No. 3, Phase 2) were previously identified as Zone 2, but were consolidated with the other parcels in Zone 01 into a single Zone in Fiscal Year 2016/2017.

Zone 03 - Silva Estates:

Zone 03 is comprised of the two hundred seventy (270) single-family residential parcels within Tract No. 639 (Silva Estates Unit No. 1), Tract No. 639 (Silva Estates Unit No. 2), Tract No. 666 (Silva Estates Unit No. 3), Tract No. 714 (Silva Estates Unit No. 4), Tract No. 731 (Silva Estates Unit No. 5), Tract No. 748 (Silva Estates Unit No. 6), Tract No. 773 (Silva Estates Unit No. 7), and Tract No. 793 (Silva Estates Unit No. 9); and the nineteen (19) parcels within Tract No. 781 (Silva Estates Unit No. 8) currently comprised of ten (10) developed multi-family residential parcels (4-units each) and nine (9) undeveloped multi-family residential parcels (each to be developed as 4-unit multi-family residential properties).

Zone 05 - Wildflower Meadows:

Zone 05 is comprised of twenty-nine (29) single-family residential parcels within Tract No. 668 (Wildflower Meadows).

Zone 06 - Capistrano:

Zone 06 is comprised of one hundred twenty-six (126) single-family residential parcels within Tract No. 700 (Capistrano Phases 1, 2, 3, and 4).

Zone 07 - Silverado Estates:

Zone 07 is comprised of fifty-three (53) single-family residential parcels within Tract No. 687 (Silverado Estates).

Zone 08 - County Club Villas and the Greens:

Zone 08 is comprised of the development areas referred to as Country Club Villas and the Greens. These two development areas receive special benefits from landscaping improvements that are proportionately shared by all properties in the Zone, but properties in Tract Nos. 758 and 752 also receive special benefits and are assessed for a neighborhood park and street light improvements. Therefore, parcels in Zone 08 are further identified as either Zone 08A or Zone 08B.

Zone 08A is comprised of the one hundred thirty-two (132) single-family residential lots within Tract No. 704 (Country Club Villas Phase 1) and Tract No. 783 (Country Club Villas 2 Phase 1).

Zone 08B is comprised of the one hundred forty (140) single-family residential lots within Tract No. 758 (Phases 1 and 2) and Tract No. 752 (the Greens) which was annexed to Zone 08 in May 2017.

Zone 9 - Manzanita at Lemoore and La Dante Rose Subdivision:

Zone 09 is comprised of one hundred thirty-four (134) single-family residential parcels within Tract No. 369 (Manzanita at Lemoore Phase 1A, Unit No. 2, and Unit No. 3), and Tract No. 763 (La Dante Rose Subdivision).

Zone 10 - Avalon:

Zone 10 is comprised of one hundred fifty-one (151) single-family residential parcels within Tract No. 717 (Avalon Phases 1, 2A, 2B, and 3).

Zone 11 - Self Help:

Zone 11 is comprised of thirty-six (36) single-family residential parcels within Tract No. 656 (Self Help).

Zone 12 - Summerwind and College Park:

Zone 12 is comprised of the development area referred to as Summerwind and College Park, which collectively includes five hundred fifty-two (552) single-family residential parcels within Tract No. 751 (Summerwind Unit 1), Tract No. 739 (College Park Phases 1 and 2), Tract No. 782 (College Park Phase 3), and Tract No. 789 (College Park Phases 4, 5, 6, and 7).

Note: Tract No. 789 (College Park Phase 7) was previously identified as Zone 12A, but was consolidated with the other parcels in Zone 12 into a single Zone in Fiscal Year 2016/2017.

Zone 13 - Covington Place:

Zone 13 is comprised of thirty-three (33) single-family residential parcels within Tract No. 733 (Covington Place).

Description of Improvements

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone may incorporate various landscaping, local parks, and street lighting that are maintained and serviced for the benefit of real property within the District. (Sub-Zone 08B within Zone 08 being the only parcels and developments being assessed for street light improvements). The various Zone improvements were either installed in direct connection with the development of properties within each Zone or were installed for the benefit of those properties resulting from property development or potential development of those properties and are considered necessary elements for the development of such properties to their full and best use. In connection with these improvements, the maintenance and servicing of the improvements within each Zone may also include various related appurtenances including, but not limited to block walls, retaining walls or other fencing; trail and path surfaces; stamped concrete, pavers, mulch or other hardscapes; irrigation and related electrical equipment and drainage systems; playground equipment, tables, trash receptacles, benches or other recreational facilities; monuments; signage; ornamental lighting; and related equipment. The work to be performed within each respective Zone may include, but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

For Fiscal Year 2018/2019 the District includes eleven (11) designated Zones, with Zone 08 having two Sub-Zone (Zone 08A and Zone 08B). The boundaries of each Zone and Sub-Zone is based on the improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements. The following is a brief description and summary of the improvements associated within each Zone and for which parcels receive special benefits. A visual depiction of the location of the landscape improvement areas and Zone boundaries are provided on the District Diagrams provided in Part IV of this Report.

Zone 01

The properties within Zone 01, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 378,692 square feet of landscaping and/or related improvement areas that includes the following:

- 948 square feet of median landscaping (turf with trees) on Bennington Avenue;
- 1,107 square feet of parkway landscaping (turf with trees) on Bennington Avenue;
- 97,075 square feet of open space/greenbelt area between Fallenleaf Drive and Cinnamon Avenue, including approximately 11,245 square feet of trail; and 85,830 square feet of landscaping which is mostly turf, but also includes some plant areas and trees;
- 1,053 square feet of median landscaping (turf with trees) on Brentwood Drive;
- 6,912 square feet of parkway and streetscape side-panel landscaping consisting of shrubs, plants, and/or ground cover with trees on Brentwood Drive;
- 2,557 square feet of parkway and streetscape side-panel landscaping on Coventry Drive, including approximately 1,220 square feet of shrubs, plants, and/or ground cover with trees; and 1,337 square feet of turf with trees;
- 1,433 square feet of median landscaping (turf) on Coventry Drive;

- 760 square feet of streetscape landscaping (shrubs, plants, and/or ground cover with trees) on Devon Drive;
- 15,549 square feet of parkway and streetscape side-panel landscaping on Eton Drive, including approximately 2,717 square feet of shrubs, plants, and/or ground cover with trees; and 12,832 square feet of turf with trees;
- 11,906 square feet of medians on Fallenleaf Drive, including approximately 9,766 square feet of turf with trees; and 2,140 square feet of stamped concrete, pavers, or other hardscape surface located;
- 69,492 square feet of parkway and streetscape side-panel landscaping on Fallenleaf Drive, including approximately 11,275 square feet of turf with trees; and 58,217 square feet of shrubs, plants, and/or ground cover with trees;
- 54,314 square feet of parkway and streetscape side-panel landscaping on Fox Street, including approximately 23,863 square feet of turf with trees; and 30,451 square feet of shrubs, plants, and/or ground cover with trees;
- 21,656 square feet of medians on Fox Street, including approximately 16,865 square feet of turf with trees; and 4,791 square feet of stamped concrete, pavers, or other hardscape surface located;
- 2,604 square feet of parkway landscaping (turf) on Hanover Avenue;
- 731 square feet of median landscaping (turf with trees) on Hill Street;
- 22,302 square feet of parkway and streetscape side-panel landscaping on Liberty Drive, including approximately 8,311 square feet of turf with trees; and 13,991 square feet of shrubs, plants, and/or ground cover with trees located;
- 13,106 square feet of parkway and streetscape side-panel landscaping on N Lemoore Avenue, including approximately 9,188 square feet of turf with trees; and 3,918 square feet of minimally landscaped area with trees;
- 30,215 square feet of parkway and streetscape side-panel landscaping on W Cinnamon Drive, including approximately 15,024 square feet of turf with trees; and 15,191 square feet of shrubs, plants, and/or ground cover with trees; and
- 24,972 square feet of parkway and streetscape side-panel landscaping on W Hanford Armona Road, including approximately 10,995 square feet of turf with trees; and 13,977 square feet of shrubs, plants, and/or ground cover with trees.

Zone 03

The properties within Zone 03, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 52,919 square feet of landscaping and/or related improvement areas that includes the following:

- 29,946 square feet of parkway landscaping (limited plants or bare ground) on S 19Th Avenue; and
- 22,973 square feet of parkway and streetscape side-panel landscaping on Silverado Drive, including approximately 15,698 square feet of a mix of shrubs, plants, and turf with trees; and 7,275 square feet of turf with trees.

Zone 05

The properties within Zone 05, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 8,651 square feet of landscaping and/or related improvement areas that includes the following:

- 8,651 square feet of parkway and streetscape side-panel landscaping on W Cinnamon Drive, including approximately 2,190 square feet of turf; and 6,461 square feet of a mix of shrubs, plants, and turf with trees.

Zone 06

The properties within Zone 06, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 5,071 square feet of landscaping and/or related improvement areas that includes the following:

- 5,071 square feet of parkway and streetscape side-panel landscaping on Bush Place/Barcelona Drive, consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,946 square feet of turf with trees.

Zone 07

The properties within Zone 07, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 22,172 square feet of landscaping and/or related improvement areas that includes the following:

- 2,783 square feet of streetscape landscaping (trees) on Cambria Lane;
- 10,555 square feet of parkway and streetscape side-panel landscaping on S 19th Avenue, including approximately 2,117 square feet of turf with trees; and 8,438 square feet of limited plants or bare ground with trees; and
- 8,834 square feet of parkway and streetscape side-panel landscaping on Silverado Drive, including approximately 3,716 square feet of turf; and 5,118 square feet of shrubs, plants, and/or ground cover with trees.

Zone 08

The properties within Zone 08 (Zone 08A and Zone 08B), collectively and proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 29,074 square feet of landscaping and/or related improvement areas that includes, but is not limited to the following:

- 12,379 square feet of medians on Golf Links Drive, including approximately 8,795 square feet of turf with trees; 2,482 square feet of shrubs, plants, and/or ground cover; and 1,102 square feet of stamped concrete, pavers, or other hardscape surface;
- 11,754 square feet of parkway and streetscape side-panel landscaping on Golf Links Drive, consisting of shrubs, plants, and/or ground cover with trees;
- 2,345 square feet of entryway feature landscaping on Golf Links Drive at Iona Avenue, including approximately 1,910 square feet of turf; and 435 square feet of shrubs, plants, and/or ground cover;

- 2,146 square feet of entryway feature landscaping on Golf Links Drive at S 18th Avenue, including approximately 1,483 square feet of turf; and 663 square feet of shrubs, plants, and/or ground cover.
- 450 square feet of parkway and streetscape side-panel landscaping on Vine Street, consisting of shrubs, plants, and/or ground cover with trees;

In addition to the above proportionately shared special benefit improvements, the parcels within Tract No. 758 and Tract No. 752 (Zone 08B) receive special benefit from the maintenance, servicing, and operation of the following improvements:

- Twenty-nine (29) street lights including:
 - 1 street light on the perimeter of the developments located on the east side of Vine Street at Caddie Loop; and
 - 28 street lights within Tract No. 758 and Tract No. 752 located on, but not limited to: Golf Avenue, Par Avenue, Highland Place, Hillcrest Street, and Caddie Loop.
- 9,715 square feet of park site improvements that includes, but is not limited to approximately:
 - 700 square feet of parkway and streetscape side-panel landscaping on Golf Avenue and Caddie Loop adjacent to the park, consisting of shrubs, plants, and/or ground cover with trees;
 - 1,965 square feet of shrubs, trees, plants, and/or ground cover area within the park site;
 - 5,125 square feet of turf area within the park site; and
 - 1,925 square feet of hardscape surface area that may include, but is not limited to concrete paths, play structures, tables, benches, and trash receptacles.

Zone 09

The properties within Zone 09, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 21,031 square feet of landscaping and/or related improvement areas that includes the following:

- 318 square feet of median landscaping (limited plants or bare ground) on Cinnamon Drive;
- 20,713 square feet of parkway and streetscape side-panel landscaping on E Hanford Armona Road, including approximately 15,095 square feet of a mix of shrubs, plants, and turf with trees; and 5,618 square feet of turf with trees.

Zone 10

The properties within Zone 10, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 70,972 square feet of landscaping and/or related improvement areas that includes the following:

- 2,654 square feet of streetscape landscaping (turf with trees) on Castle Way;
- 32,319 square feet of parkway and streetscape side-panel landscaping on Cinnamon Drive, including approximately 27,788 square feet of shrubs, plants, and/or ground cover with trees; and 4,531 square feet of turf with trees;

- 6,868 square feet of parkway and streetscape side-panel landscaping on Hearth Way, consisting of turf with trees;
- 1,152 square feet of parkway landscaping (turf) on Homestead Way;
- 2,911 square feet of parkway landscaping (shrubs, plants, and/or ground cover with trees) on Welcome Way;
- 25,068 square feet of parkway and streetscape side-panel landscaping on 19½ Avenue, including approximately 18,223 square feet of shrubs, plants, and/or ground cover with trees; and 6,845 square feet of turf with trees.

Zone 11

The properties within Zone 11, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 10,611 square feet of landscaping and/or related improvement areas that includes the following:

- 6,015 square feet of parkway and streetscape side-panel landscaping on Cabrillo Street, including approximately 4,654 square feet of turf with trees; and 1,361 square feet minimal landscaped area with trees;
- 4,596 square feet of parkway and streetscape side-panel landscaping on Vine Street, including approximately 1,725 square feet of turf; and 2,871 square feet of minimal landscaped area with trees.

Zone 12

The properties within Zone 12, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 99,477 square feet of landscaping and/or related improvement areas that includes the following:

- 3,365 square feet of streetscape landscaping (shrubs, plants, and/or ground cover) on Apricot Avenue;
- 52,598 square feet of parkway and streetscape side-panel landscaping on Cinnamon Drive, including approximately 10,820 square feet of turf with trees; and 41,778 square feet of shrubs, plants, and/or ground cover with trees;
- 19,101 square feet of parkway and streetscape side-panel landscaping on Hanford Armona Road, including approximately 11,369 square feet of shrubs, plants, and/or ground cover; and 7,732 square feet of turf with trees;
- 20,128 square feet of parkway and streetscape side-panel landscaping on N 19th Avenue, including approximately 12,428 square feet of shrubs, plants, and/or ground cover; and 7,700 square feet of turf with trees;
- 1,670 square feet of parkway and streetscape side-panel landscaping on N 19th Avenue, consisting of trees and limited plants or bare ground;
- 514 square feet of parkway and streetscape side-panel landscaping on Noble Street, consisting of shrubs, plants, and/or ground cover;
- 1,783 square feet of parkway landscaping (limited plants or bare ground) on Sunset Avenue;

- 318 square feet of streetscape landscaping (shrubs, plants, and/or ground cover) on Windy Lane.

Zone 13

The properties within Zone 13, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 12,603 square feet of landscaping and/or related improvement areas that includes the following:

- 8,667 square feet of parkway and streetscape side-panel landscaping on Hanford Armona Road, including approximately 2,249 square feet of turf with trees; and 6,418 square feet of shrubs, plants, and/or ground cover with trees;
- 3,936 square feet of parkway and streetscape side-panel landscaping on Liberty Drive, including approximately 1,817 square feet of turf with trees; and 2,119 square feet of shrubs, plants, and/or ground cover with trees.

Part II - Method of Apportionment

Legislative Requirements for Assessments

The estimated costs to provide the proposed improvements for Fiscal Year 2018/2019 have been identified and allocated to properties within the District based on special benefit, consistent with the requirements of the 1972 Act and the assessment provisions of Proposition 218 (being contained in Article XIII D of the California Constitution). The improvements provided by this District and for which properties are assessed are local public parks, landscaping, and lighting improvements including related amenities. The formulas used for calculating assessments and the designation of Zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

Provisions of the 1972 Act

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Section 22574 provides for zones as follows:

"The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements."

Provisions of the California Constitution

In addition to the provisions of the 1972 Act, the Article XIII D of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIII D Section 2d defines District as follows:

"District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

Article XIII D Section 2i defines Special Benefit as follows:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Article XIII D Section 4a defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Benefit Analysis

Special Benefits

Landscaping Special Benefit

The ongoing maintenance of landscaped areas within the District as addressed in this Report, provide aesthetic benefits to the properties and a more pleasant environment to walk, drive, live, and/or work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within each respective Zone. These landscape improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of the improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone and/or Sub-Zone (as may be applicable), that would be aesthetically burdened. Additionally, the street landscaping in these Zones serves as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District and serve as a pleasant aesthetic amenity that enhances the approach to the parcels. In some District Zones, such as Zone 08, the landscaped areas may include green space areas (neighborhood parks, greenbelts, open space and/or trails) that may provide a physical buffer between properties, overall open space within a development, and/or recreational areas and that serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. Thus, the maintenance of these landscaped improvements and the related amenities provide particular and distinct benefits to the properties and developments associated with those improvements within each Zone.

Street Lighting Special Benefit

The street lighting (localized street lighting), is primarily useful for illuminating the sidewalks and parking lanes on the streets used specifically to access the properties and/or is adjacent to those properties that comprise a particular Zone or Sub-Zone. This lighting is distinct from lights that may be installed that serve in large part to enhance traffic safety, such as traffic signals and intersection safety lights or the more sporadic lighting found on major thoroughfares outside the more concentrated development areas. These localized streetlights tend to be more closely spaced and of a lower intensity than streetlights installed primarily for traffic safety. These low-level, lower-intensity streetlights within a designated Zone or Sub-Zone provide three main special benefits: (i) property security benefit, (ii) pedestrian safety benefit, and (iii) parkway/roadway egress benefit. Because traffic to and from these parcels is largely limited to the residents and residents' guests, it is reasonable to assume that essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the properties in that area and that the vehicular traffic within the internal streets of that Zone or Sub-Zone is primarily for accessing the properties within that area. Therefore, street lighting on such streets is entirely a special benefit to those properties. While lighting located on the perimeter of a development also serves primarily for accessing the properties within that Zone or Sub-Zone, it is recognized that such lighting may benefit pass-through traffic as well and inherently there is some general benefits associated with those streetlights.

In addition, the streetlights for which properties within the District may be assessed, are consistent with the City's typical intensity and spacing standards for areas zoned for residential development and each parcel to be assessed is served directly by the system of streetlights providing appropriate lighting within these respective development areas. Furthermore, the cost of maintaining and operating each light is substantially the same, regardless of the location of the light within the District. Consequently, we conclude that each parcel to be assessed for street lighting receives substantially similar benefit from the streetlight improvements and the only notable distinctions in proportional special benefit to each parcel is related to the specific quantity of lights associated with each Zone or Sub-Zone and the overall location of those lights (internal development lights or perimeter lights).

General Benefit

Landscaping General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed (both District wide and Zone 08 specifically), it is evident these improvements were primarily installed in connection with the development of properties therein or are improvements that would otherwise be shared by and required for development of properties in each respective Zone. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Zone, the City would typically provide only limited (as needed) tree management, weed abatement, rodent control, and erosion control services for the landscape areas currently maintained within the District. This baseline level of service would typically provide for periodic servicing of the improvement areas on an as-needed basis, but typically not more than twice annually. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles

traveling on those roadways and potential property damage resulting from erosion or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance provided in the various Zones. Typically for most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$545 per acre (approximately \$0.0125 per square foot) including medians, parkway and streetscape side panels; less than \$435 per acre (approximately \$0.0100 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$215 per acre (approximately \$0.0050 per square foot) for natural open space areas or other limited access areas. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. These costs of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped street landscaped areas a rate of \$0.01325 per square foot ($\$0.0125 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01050 per square foot ($\$0.0100 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of \$0.00525 per square foot ($\$0.0050 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements.

Other Landscaping General Benefits

In addition to the general benefit identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefit of the landscape maintenance provided to parcels served by the District, for the purposes of this Report we assume these types of benefits to be general benefits, albeit general benefits that are extremely difficult to quantify. We estimate that the costs associated with these indirect benefits do not exceed one percent of the annual maintenance expenditures for Local Landscaping Zone improvements. Therefore, the costs associated with these indirect or incidental general benefits has been calculated based on 1.0% of the estimated "Total Annual Maintenance Expenditures" budgeted for each Zone. Together with the baseline general benefit costs previously identified, these indirect/incidental general benefit costs are excluded from the potential assessment funding and together are shown in the budgets (Part III of this Report) as the "Landscaping General Benefit - City Funded".

Street Lighting General Benefit

For Fiscal Year 2018/2019, Sub-Zone 08B is the only Zone that is currently assessed for street light improvements. While only one of the twenty-nine public street lights proposed to be included as part of the improvements for Zone 08B is identified as a perimeter street light (approximately 3.5% of the street lights), collectively throughout the City's various assessment districts, approximately 30% of the street lights identified as special benefit street lights are located on the perimeter of the various Zones, the remainder being internal residential streetlights.

These residential perimeter street lights, in contrast to the internal residential lights funded by the special benefit assessments, arguably provide some illumination that extends beyond the

boundaries of the developments and parcels being assessed, and these lights may also enhance the safety of members of the public unassociated with an assessed parcel by illuminating traffic lanes and/or parking on those streets, or that otherwise provides services to the general public. Although, in general, these streetlights exist solely because of the development of assessed parcels, and the primary purpose of these lights is to provide illumination to access the assessed parcels, these particular lights may provide some level of general benefit in addition to the special benefits provided to the assessed parcels. We estimate that these general benefits constitute not more than 25% of the total benefit associated with these perimeter lights. Although the number of perimeter street lights for Zone 08B represents far less than the 30% associated with other assessment districts in the City, for consistency purposes and to ensure that the general benefit costs associated with the Zone's street lights is not under estimated, the 30% allocation has been used which results in no more than 8% of the total benefit from all residential lights operated and maintained for Zone 08 being considered as general benefit (25% of 30% equals 7.5%). Therefore, it is reasonable to conclude that the total general benefit from the operation and maintenance activities associated with the street lights does not exceed 8% of the direct annual operating expenses for all combined residential streetlights. These general benefit costs are excluded from the potential assessment funding and are shown in the budgets (Part III of this Report) as the "Lighting General Benefit - City Funded".

Based on the general benefits outlined above and the improvement in each Zone, the following table summarizes the estimated general benefit costs calculated for each Zone:

Fiscal Year 2018/2019 Estimated General Benefit Costs

Zone	Street Lighting General Benefit	Landscaping General Benefit	Total General Benefit Cost ⁽¹⁾
Zone 01	\$ -	\$ (5,014.22)	\$ (5,014.22)
Zone 03	\$ -	\$ (532.06)	\$ (532.06)
Zone 05	\$ -	\$ (110.52)	\$ (110.52)
Zone 06	\$ -	\$ (58.85)	\$ (58.85)
Zone 07	\$ -	\$ (147.97)	\$ (147.97)
Zone 08 Sub-Zone A	\$ -	\$ (226.61)	\$ (226.61)
Zone 08 Sub-Zone B	\$ (425.43)	\$ (374.01)	\$ (799.43)
Zone 09	\$ -	\$ (278.46)	\$ (278.46)
Zone 10	\$ -	\$ (947.05)	\$ (947.05)
Zone 11	\$ -	\$ (102.64)	\$ (102.64)
Zone 12	\$ -	\$ (1,424.02)	\$ (1,424.02)
Zone 13	\$ -	\$ (2,399.41)	\$ (2,399.41)
Total General Benefit	\$ (425.43)	\$ (11,615.82)	\$ (12,041.24)

⁽¹⁾ As with most landscape maintenance costs, the General Benefit Costs shown above may be impacted by inflation and in subsequent fiscal years the General Benefit Cost contributions may be adjusted.

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it represents over 98% of the parcels to be assessed in the District. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. For this District, each parcel is assigned one of the following land use classifications:

Residential Single-Family - This land use classification may include, but is not limited to all subdivided residential tract lots with a single residential unit on the parcel (individual Assessor's Parcel Number) including attached and detached single-family residential units, condominiums or townhomes. As previously noted, the single family residential parcel has been selected as the basic unit for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Residential Multi-Family - This land use classification identifies properties that are used for residential purposes, but contain more than a single residential unit on the parcel (parcels with more than one dwelling). These parcels have been assigned a weighted proportional special benefit factor of 1.00 EBU per Unit. Therefore, the EBUs assigned to a multi-residential property is calculated based on the number of dwelling units identified for that parcel.

Residential Vacant Lot - This land use classification is defined as a fully subdivided residential parcel/lot within an approved Tract or subdivision for which the residential unit or units have not been constructed on the parcel (subdivided vacant lot). This land use classification is limited to fully subdivided residential parcels for which the number of residential units to be constructed on the parcel is four (4) units or less. This land use is assessed at 1.00 EBU per parcel.

Planned Residential Subdivision - This land use classification is defined as any property not fully subdivided, but a specific number of proposed lots and/or residential units to be developed

on the parcel has been identified as part of an approved Tract Map or Tentative Tract Map. This land use type is assessed at 1.0 EBU per planned (proposed) lot and/or residential unit.

Non-Residential Developed - This land use classification includes developed properties that are identified or zoned for commercial, industrial or other non-residential use which include, but is not limited to commercial uses (such as offices, restaurants, retail stores, parking lots, hotels, and service stations); industrial uses (such as manufacturing, warehousing, and storage facilities); and institutional facilities including hospitals, churches or facilities utilized by other non-profit organizations, whether those facilities are publicly owned (non-taxable) or privately owned. These parcels are assigned a weighted proportional special benefit factor of 3.50 EBU per acre, which is the comparable to the average number of single-family residential parcel developed on an acre of land within the City. Therefore, the EBU assigned to each non-residential property is 3.50 EBU per acre (e.g. A 2.50-acre parcel identified as non-residential is assigned 8.75 EBU).

Vacant/Undeveloped - This land use classification is defined as undeveloped property (vacant land) that can be developed (development potential), but a tract map or development plan has not been approved. Although it is recognized that the improvements provided within the various Zones of the District were primarily constructed and installed as the result of property development, it is also recognized that in most cases, these improvements were constructed in part to support the overall development of properties within the District and/or Zone to their full and best use, including undeveloped properties. This land use is assessed at 1.00 EBU per acre. Parcels less than 1 acre are assigned a minimum of 1.00 EBU.

Exempt - Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements and open spaces, rights-of-ways including public greenbelts and parkways or that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. (These types of properties are not usually assigned an Assessor's Parcel Number by the County). Also exempt from assessment are utility rights-of-ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or developed independent of an adjacent parcel. It has been determined that these types of properties receive no direct benefit from the improvements and receive no special benefit or general benefits from the operation and maintenance of the District improvements.

Special Case - In many assessment districts (particularly districts that have a wide range of land uses and property development) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefit received from the improvements. Properties that are typically classified as Special Case Parcels usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefit. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefit. Each such parcel shall be addressed on a case-by-case basis by the assessment engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefit compared to other properties that receive special benefits from the improvements.

A summary of the applied Equivalent Benefit Units (EBUs) for the various land use classifications within the District is shown in the following table:

Land Use Classification	Equivalent Benefit Unit Formula
Residential Single-Family	1.00 EBU per Parcel/Lot
Residential Multi-Family	1.00 EBU per Unit
Residential Vacant Lot	1.00 EBU per Parcel/Lot
Planned Residential Subdivision	1.00 EBU per Lot/Unit
Non-Residential Developed	3.50 EBU per Acre
Vacant/Undeveloped	1.00 EBU per Acre (Minimum 1.00 EBU)
Exempt	0.00 EBU per Parcel

Equivalent Benefit Unit Summary

The following is a summary of the land use classifications and Equivalent Benefit Units applicable to each of the District Zones:

Zone 01

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	550	550	550.00	550.000
Residential Multi-Family	1	1	80.00	80.000
Non-Residential Developed	15	15	17.47	61.145
Exempt	24	-	6.29	-
Totals	590	566	653.76	691.145

Zone 03

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	270	270	270.00	270.000
Residential Multi-Family	10	10	40.00	40.000
Residential Vacant Lot	9	9	9.00	9.000
Exempt	6	-	0.35	-
Totals	295	289	319.35	319.000

Zone 05

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	29	29	29.00	29.000
Exempt	3	-	0.15	-
Totals	32	29	29.15	29.000

Zone 06

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	126	126	126.00	126.000
Exempt	1	-	0.07	-
Totals	127	126	126.07	126.000

Zone 07

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	53	53	53.00	53.000
Exempt	3	-	0.36	-
Totals	56	53	53.36	53.000

Zone 08, Sub-Zone 08A

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	131	131	131.00	131.000
Residential Vacant Lot	1	1	1.00	1.000
Exempt	9	-	5.83	-
Totals	141	132	137.83	132.000

Zone 08, Sub-Zone 08B

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	137	137	137.00	137.000
Residential Vacant Lot	3	3	3.00	3.000
Exempt	1	-	0.21	-
Totals	141	140	140.21	140.000

Zone 09

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	134	134	134.00	134.000
Exempt	5	-	0.41	-
Totals	139	134	134.41	134.000

Zone 10

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	151	151	151.00	151.000
Exempt	8	-	1.53	-
Totals	159	151	152.53	151.000

Zone 11

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	36	36	36.00	36.000
Exempt	2	-	1.44	-
Totals	38	36	37.44	36.000

Zone 12

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	552	552	552.00	552.000
Exempt	18	-	2.05	-
Totals	570	552	554.05	552.000

Zone 13

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	33	33	33.00	33.000
Exempt	3	-	0.27	-
Totals	36	33	33.27	33.000

Calculation of Assessments

An assessment amount per EBU in each Zone is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)", to establish the "Total Eligible Special Benefit Expenses";

$$\text{Total Annual Expenses} - \text{General Benefit Expenses} = \text{Total Eligible Special Benefit Expenses}$$

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Unfunded Reserve Fund Collection", represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded Rehab-Renovation Funding", represents an adjustment (reduction) in the amount to be collected for "Total Rehab-Renovation Funding" that was budgeted as part of the Total Annual Expenses. (This does not include the amount budgeted for Planned Capital Expenditures).
- "Reserve Fund Transfer/Deduction", represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses"); and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two. If the City provides an additional City Contribution to support the operation and maintenance for a given fiscal year, that contribution may be carried forward as a deficit applied to the Beginning Fund Balance in the next fiscal year.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance to Levy";

$$\text{Eligible Special Benefit Expenses} \pm \text{Funding Adjustments/Contributions} = \text{Balance to Levy}$$

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment per EBU (Assessment Rate)}$$

$$\text{Assessment per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

Annual Inflationary Adjustment (Assessment Range Formula)

The maximum assessment rates identified in this Report for Zones 01, 03, 05, 06, 07, 09, 10, 11, 12, and 13 are fixed maximum assessment rates that do not include any inflationary adjustment. However, for Zone 08 (Zone 08A and Zone 08B) as part of a reorganization of the Zone and annexation of properties, the property owners were balloted for new assessments which included an inflationary adjustment. Based on the results of the protest ballot proceeding for those new assessments, on May 2, 2017 the City Council approved and adopted the new Fiscal Year 2017//2018 maximum assessment rates for Zone 08A and Zone 08B and the inflationary adjustment described below.

Pursuant to Article XIID of the California Constitution (Proposition 218), any "new or increased assessments" require certain noticing and balloting requirements. However, Government Code Section 54954.6(a) provides that a "new or increased assessment" does not include "an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition of a new or increased assessment is reaffirmed in the Proposition 218 Omnibus Implementation Act, Government Code Section 53753.5.

For Zone 08A and Zone 08B this inflationary adjustment (assessment range formula) provides for the Fiscal Year 2017/2018 maximum assessments (initial maximum assessment rates) established for Zone 08A and Zone 08B to be increased by a fixed 3.0% annual inflationary adjustment (Assessment Range Formula) which is consistent with the above-referenced Government Code sections.

The adoption of the maximum assessment rates and the Assessment Range Formula does not mean that the annual assessments will necessarily increase each fiscal year nor does it absolutely restrict the assessments to the annually adjusted maximum assessment rates. Although the maximum assessment rates that may be levied shall be increased by 3.0% each fiscal year, the actual amount to be assessed will be based on the Balance to Levy for that fiscal year. If the calculated assessment is less than the adjusted maximum assessment, then the calculated assessment may be approved by the City Council for collection. If the calculated assessment (based on the proposed budget) is greater than the adjusted maximum assessment for that fiscal year, then the assessment would be considered an increased assessment and would require property owner approval through another protest ballot proceeding before imposing such an increase. Otherwise, it would be necessary to reduce the budget or provide a contribution from the City to reduce the Balance to Levy (amount to be assessed) to an amount that can be supported by an assessment rate less than or equal to the adjusted maximum assessment rate authorized for that fiscal year.

The Assessment Range Formula (3.0% annual adjustment) shall be applied to the maximum assessment rates established for Zone 08A and Zone 08B in Fiscal Year 2017/2018 commencing in fiscal year 2018/2019, and shall be applied in each subsequent fiscal year unless the City Council formally suspends its application.

Part III – Estimate of Costs

The following budgets outline the estimated costs to maintain and service the various landscaping improvements described in this Report for Fiscal Year 2018/2019.

The budgeted expenses outlined in the following pages for each Zone or Sub-Zone reflect the estimated annual expenses required to support and maintain the improvements provided in those Zones. For Fiscal Year 2018/2019, the estimated costs for Zone Nos. 03, 08, and 12 are considered to be appropriate full-service level budgets. These full-service expenses, minus the City's general benefit costs (the City's financial obligation to support the improvements) result in the amount of funding the property owners should reasonably be assessed to fully fund their proportional special benefit from those improvements ("Special Benefit Expenses"). In Zone Nos. 01, 05, 06, 07, 09, 10, and 11, which were balloted for an increased assessment for Fiscal Year 2018/2019, but there was a majority protest for those proposed increased assessment, and thus the current maximum assessments (assessment revenue) that can be collected annually is less than the estimated Special Benefit Expenses necessary to provide full-service level maintenance. Therefore, commencing with Fiscal Year 2018/2019, the estimated costs and planned maintenance and servicing of the improvements has been reduced in these seven Zones to a level that can be supported by the special benefit assessment revenues and general benefit costs paid by the City. For Zone No. 13, which has not been balloted for a new or increased assessment, the budgeted maintenance costs reflect full services costs, but various "Funding Adjustments/Contributions" have been applied to reduce the amount to be assessed for the fiscal year ("Balance to Levy") to a dollar amount that can be supported at the current maximum assessment rate, including Funding Adjustments/Contributions identified as "Additional City Contribution and/or Service Reductions" which represents the amount of funding that needs to be eliminated from the budgeted expenses through service reductions and/or additional funding that the City would need to contribute to supplement the Zone's Special Benefit Expenses (excluding funding for operational reserves and rehabilitation). Whether the City chooses to contribute additional funds or implement service reductions is entirely at the discretion of the City Council.

Zones 01, 03, & 05 Budgets

BUDGET ITEMS	LLMD Zone 01 <small>Westfield Park, Windsor Court, & Cambridge Park</small>	LLMD Zone 03 <small>Silva Estates</small>	LLMD Zone 05 <small>Wildflower Meadows</small>
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Annual Lighting Operation & Maintenance Expenses	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 16,952	\$ 4,450	\$ 425
Tree Maintenance	789	197	23
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	65,648	5,093	941
Appurtenant Improvements or Services	\$ 170	\$ 45	\$ 4
Annual Landscaping Operation & Maintenance Expenses	\$ 83,558	\$ 9,785	\$ 1,394
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 83,558	\$ 9,785	\$ 1,394
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Lighting Rehabilitation/Renovation Funding	\$ -	\$ -	\$ -
Landscape Improvement Rehabilitation/Renovation Funding	-	656	-
Total Rehabilitation/Renovation Funding	\$ -	\$ 656	\$ -
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ -	\$ 656	\$ -
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 3,927	\$ 495	\$ 64
District Administration Expenses	10,283	4,746	431
County Administration Fee	547	279	28
Annual Administration Expenses	10,830	5,026	460
TOTAL INCIDENTAL EXPENSES	\$ 14,758	\$ 5,521	\$ 524
TOTAL ANNUAL EXPENSES	\$ 98,316	\$ 15,962	\$ 1,918
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ -	\$ -	\$ -
Landscaping General Benefit — City Funded	(5,014)	(532)	(111)
TOTAL GENERAL BENEFIT EXPENSES	\$ (5,014)	\$ (532)	\$ (111)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 93,302	\$ 15,430	\$ 1,807
FUNDING ADJUSTMENTS			
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -
Unfunded CIP/Rehabilitation Funding	-	-	-
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	\$ -	\$ -	\$ -
Advance Payment or Other Credit	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 93,302	\$ 15,430	\$ 1,807
DISTRICT STATISTICS			
Total Parcels	590	295	32
Assessed Parcels	566	289	29
Equivalent Benefit Units (EBU)	691.15	319.00	29.00
Calculated Full Special Benefit Cost Recovery Rate per EBU	\$135.00	\$48.38	\$62.32
Assessment Per EBU	\$135.00	\$48.38	\$62.32
Maximum Assessment Rate Per EBU	\$135.0000	\$55.4200	\$62.3200
FUND BALANCE			
Estimated Beginning Fund Balance	\$ (301,760)	\$ 3,790	\$ (34,280)
Operational Reserve & Rehabilitation Funding Collected	3,927	1,151	64
Estimated Ending Fund Balance	\$ (297,833)	\$ 4,941	\$ (34,216)

Zones 06, 07, & 08A Budgets

BUDGET ITEMS	LLMD Zone 06 Capistrano	LLMD Zone 07 Silverado Estates	LLMD Zone 08 Sub-Zone A Tracts 704 & 783
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Annual Lighting Operation & Maintenance Expenses	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 46	\$ 1,258	\$ 2,647
Tree Maintenance	3	61	119
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	-	1,965	2,634
Appurtenant Improvements or Services	\$ 0	\$ 13	\$ 26
Annual Landscaping Operation & Maintenance Expenses	\$ 49	\$ 3,296	\$ 5,427
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 49	\$ 3,296	\$ 5,427
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Lighting Rehabilitation/Renovation Funding	\$ -	\$ -	\$ -
Landscape Improvement Rehabilitation/Renovation Funding	-	-	441
Total Rehabilitation/Renovation Funding	\$ -	\$ -	\$ 441
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ -	\$ -	\$ 441
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ -	\$ 157	\$ 282
District Administration Expenses	1,875	789	1,964
County Administration Fee	122	51	128
Annual Administration Expenses	1,997	840	2,092
TOTAL INCIDENTAL EXPENSES	\$ 1,997	\$ 997	\$ 2,374
TOTAL ANNUAL EXPENSES	\$ 2,046	\$ 4,293	\$ 8,242
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ -	\$ -	\$ -
Landscaping General Benefit — City Funded	(59)	(148)	(227)
TOTAL GENERAL BENEFIT EXPENSES	\$ (59)	\$ (148)	\$ (227)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 1,987	\$ 4,145	\$ 8,015
FUNDING ADJUSTMENTS			
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -
Unfunded CIP/Rehabilitation Funding	-	-	-
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	\$ -	\$ -	\$ -
Advance Payment or Other Credit	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 1,987	\$ 4,145	\$ 8,015
DISTRICT STATISTICS			
Total Parcels	127	56	141
Assessed Parcels	126	53	132
Equivalent Benefit Units (EBU)	126.00	53.00	132.00
Calculated Full Special Benefit Cost Recovery Rate per EBU	\$15.78	\$78.22	\$60.74
Assessment Per EBU	\$15.78	\$78.22	\$60.74
Maximum Assessment Rate Per EBU	\$15.7800	\$78.2200	\$64.8900
FUND BALANCE			
Estimated Beginning Fund Balance	\$ (16,180)	\$ (27,170)	\$ 10,960
Operational Reserve & Rehabilitation Funding Collected	-	157	723
Estimated Ending Fund Balance	\$ (16,180)	\$ (27,013)	\$ 11,683

Zones 08B, 09 & 10 Budgets

BUDGET ITEMS	LLMD Zone 08 Sub-Zone B Tracts 758 & 752	LLMD Zone 09 Manzanita at Lemoore & La Dante Rose	LLMD Zone 10 Avalon
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Annual Lighting Operation & Maintenance Expenses	\$ 5,318	\$ -	\$ -
Landscape Maintenance	\$ 4,116	\$ 723	\$ 3,604
Tree Maintenance	165	38	205
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	4,438	3,437	12,907
Appurtenant Improvements or Services	\$ 203	\$ 7	\$ 36
Annual Landscaping Operation & Maintenance Expenses	\$ 8,922	\$ 4,205	\$ 16,753
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 14,240	\$ 4,205	\$ 16,753
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Lighting Rehabilitation/Renovation Funding	\$ 266	\$ -	\$ -
Landscape Improvement Rehabilitation/Renovation Funding	601	-	-
Total Rehabilitation/Renovation Funding	\$ 867	\$ -	\$ -
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 867	\$ -	\$ -
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 715	\$ 196	\$ 790
District Administration Expenses	2,083	1,994	2,247
County Administration Fee	135	130	146
Annual Administration Expenses	2,218	2,123	2,393
TOTAL INCIDENTAL EXPENSES	\$ 2,934	\$ 2,320	\$ 3,183
TOTAL ANNUAL EXPENSES	\$ 18,041	\$ 6,525	\$ 19,936
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ (425)	\$ -	\$ -
Landscaping General Benefit — City Funded	(374)	(278)	(947)
TOTAL GENERAL BENEFIT EXPENSES	\$ (799)	\$ (278)	\$ (947)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 17,241	\$ 6,246	\$ 18,989
FUNDING ADJUSTMENTS			
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -
Unfunded CIP/Rehabilitation Funding	-	-	-
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	\$ -	\$ -	\$ -
Advance Payment or Other Credit	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 17,241	\$ 6,246	\$ 18,989
DISTRICT STATISTICS			
Total Parcels	141	139	159
Assessed Parcels	140	134	151
Equivalent Benefit Units (EBU)	140.00	134.00	151.00
Calculated Full Special Benefit Cost Recovery Rate per EBU	\$123.16	\$46.62	\$125.76
Assessment Per EBU	\$123.16	\$46.62	\$125.76
Maximum Assessment Rate Per EBU	\$127.7200	\$46.6200	\$125.7600
FUND BALANCE			
Estimated Beginning Fund Balance	\$ 5,480	\$ 6,300	\$ (74,320)
Operational Reserve & Rehabilitation Funding Collected	1,582	196	790
Estimated Ending Fund Balance	\$ 7,062	\$ 6,496	\$ (73,530)

Zones 11, 12, & 13 Budgets and Total LLMD Budget, FY 2018/2019

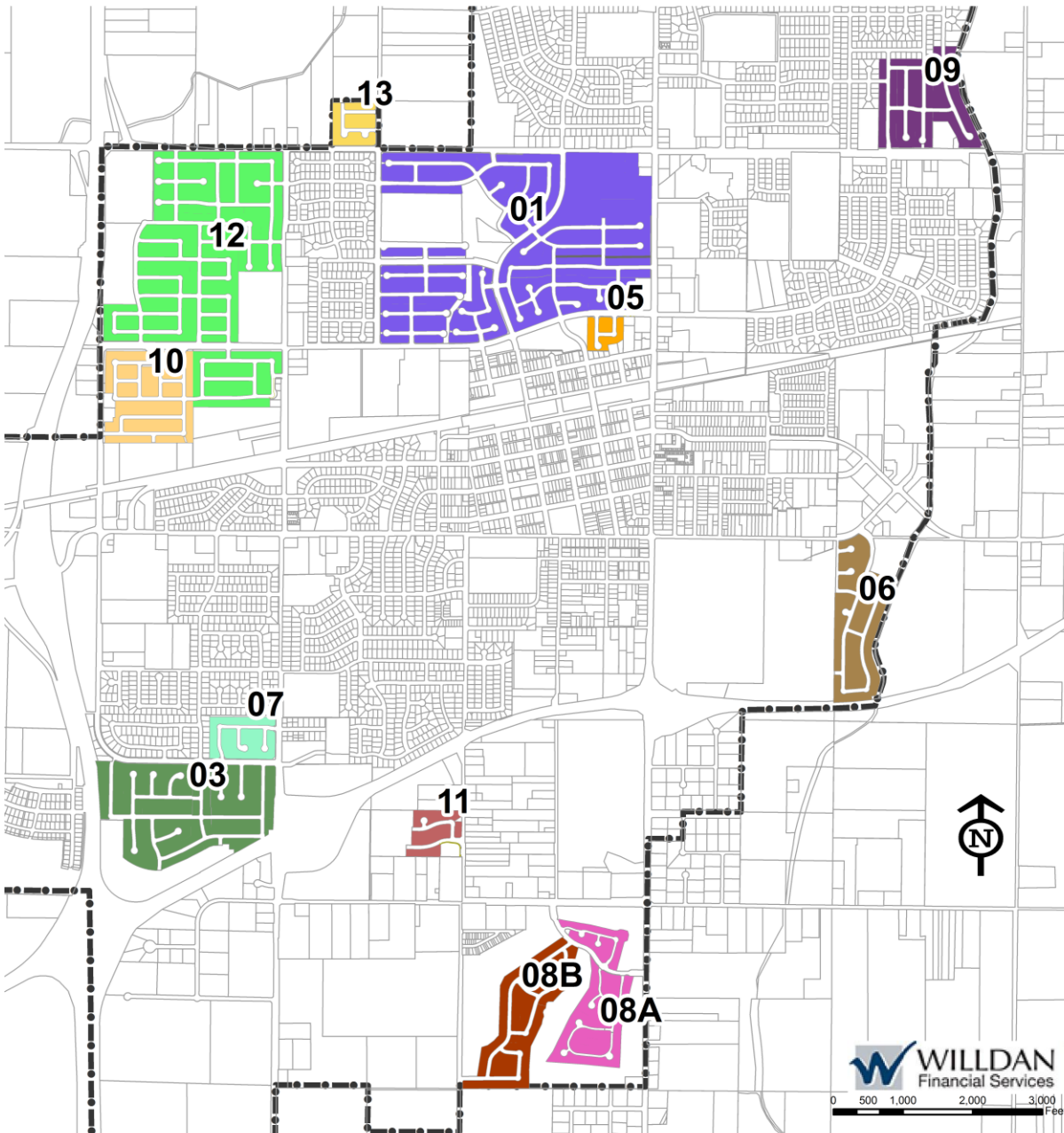
BUDGET ITEMS	LLMD Zone 11 Self Help	LLMD Zone 12 Summerwind & College Park	LLMD Zone 13 Covington Place	TOTAL BUDGET FISCAL YEAR 2018/2019
ANNUAL OPERATION & MAINTENANCE EXPENSES				
Annual Lighting Operation & Maintenance Expenses	\$ -	\$ -	\$ -	\$ 5,318
Landscape Maintenance	\$ 225	\$ 13,350	\$ 29,669	\$ 77,466
Tree Maintenance	12	727	1,336	3,674
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	1,148	17,101	22,626	137,939
Appurtenant Improvements or Services	\$ 2	\$ 133	\$ 297	\$ 937
Annual Landscaping Operation & Maintenance Expenses	\$ 1,387	\$ 31,311	\$ 53,927	\$ 220,016
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 1,387	\$ 31,311	\$ 53,927	\$ 225,334
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES				
Lighting Rehabilitation/Renovation Funding	\$ -	\$ -	\$ -	\$ 266
Landscape Improvement Rehabilitation/Renovation Funding	-	2,292	5,087	9,076
Total Rehabilitation/Renovation Funding	\$ -	\$ 2,292	\$ 5,087	\$ 9,342
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ -	\$ 2,292	\$ 5,087	\$ 9,342
INCIDENTAL EXPENSES				
Operational Reserves (Collection)	\$ 64	\$ 1,609	\$ 2,831	\$ 11,132
District Administration Expenses	536	8,213	491	35,651
County Administration Fee	35	534	32	2,167
Annual Administration Expenses	570	8,747	523	37,818
TOTAL INCIDENTAL EXPENSES	\$ 635	\$ 10,356	\$ 3,354	\$ 48,950
TOTAL ANNUAL EXPENSES	\$ 2,022	\$ 43,958	\$ 62,368	\$ 283,626
GENERAL BENEFIT EXPENSES				
Lighting General Benefit — City Funded	\$ -	\$ -	\$ -	\$ (425)
Landscaping General Benefit — City Funded	(103)	(1,424)	(2,399)	(11,616)
TOTAL GENERAL BENEFIT EXPENSES	\$ (103)	\$ (1,424)	\$ (2,399)	\$ (12,041)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 1,919	\$ 42,534	\$ 59,969	\$ 271,585
FUNDING ADJUSTMENTS				
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ (2,831)	\$ (2,831)
Unfunded CIP/Rehabilitation Funding	-	-	(5,087)	(5,087)
Reserve Fund Transfer/Deduction	-	(3,901)	-	(3,901)
Additional City Funding and/or Service Reductions*	\$ -	\$ -	\$ (47,101)	\$ (47,101)
Advance Payment or Other Credit	-	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ (3,901)	\$ (55,019)	\$ (58,919)
BALANCE TO LEVY	\$ 1,919	\$ 38,633	\$ 4,950	\$ 212,666
DISTRICT STATISTICS				
Total Parcels	38	570	36	2,324
Assessed Parcels	36	552	33	2,241
Equivalent Benefit Units (EBU)	36.00	552.00	33.00	2,396.15
Calculated Full Special Benefit Cost Recovery Rate per EBU	\$53.32	\$77.06	\$1,817.24	
Assessment Per EBU	\$53.32	\$77.06	\$150.00	
Maximum Assessment Rate Per EBU	\$53.3200	\$145.0000	\$150.0000	
FUND BALANCE				
Estimated Beginning Fund Balance	\$ (31,670)	\$ 268,230	\$ (30,920)	\$ (218,580)
Operational Reserve & Rehabilitation Funding Collected	64	-	-	8,656
Estimated Ending Fund Balance	\$ (31,606)	\$ 268,230	\$ (30,920)	\$ (209,924)

Part IV – District/Zone Diagrams

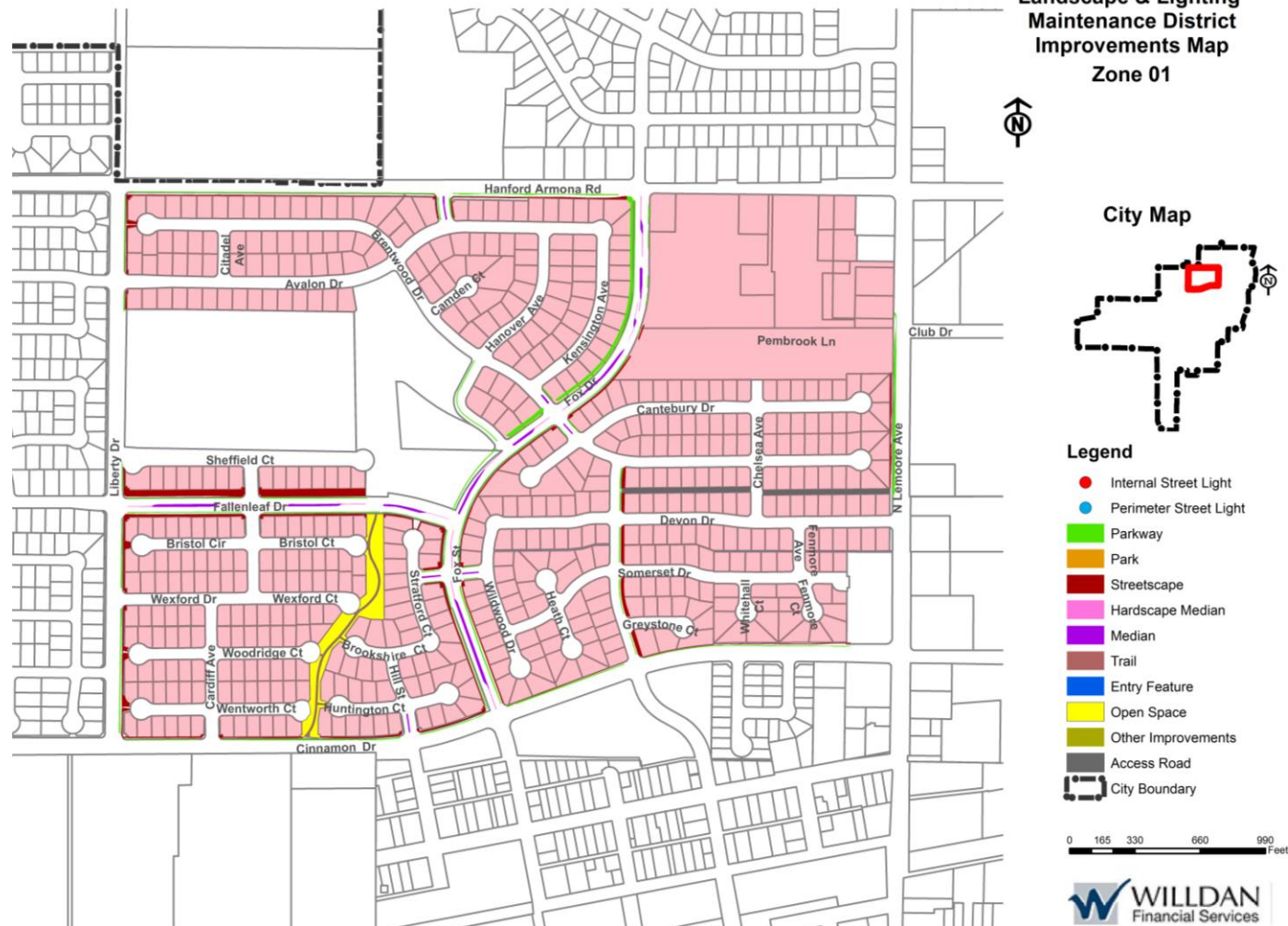
The following section contains a series of diagrams showing the boundaries of the Zones within the Lemoore Landscape and Lighting Maintenance District No. 1 District for Fiscal Year 2018/2019, which incorporates the parcels determined to receive special benefits from the District improvements. In addition to depicting the boundaries of the Zones, the diagrams also show the location of the landscaping and lighting improvements within the Zones. The parcels within each Zone consist of all lots, parcels and subdivisions of land within the boundaries as depicted by these diagrams and shall consist and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land shown on the Kings County Assessor's parcel maps for the current year and by reference the Kings County Assessor's parcel maps are incorporated herein and made part of this Report. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for Fiscal Year 2018/2019.

District Zone Overview

**City of Lemoore
Landscape & Lighting
Maintenance District No. 1
Zones 01-13**



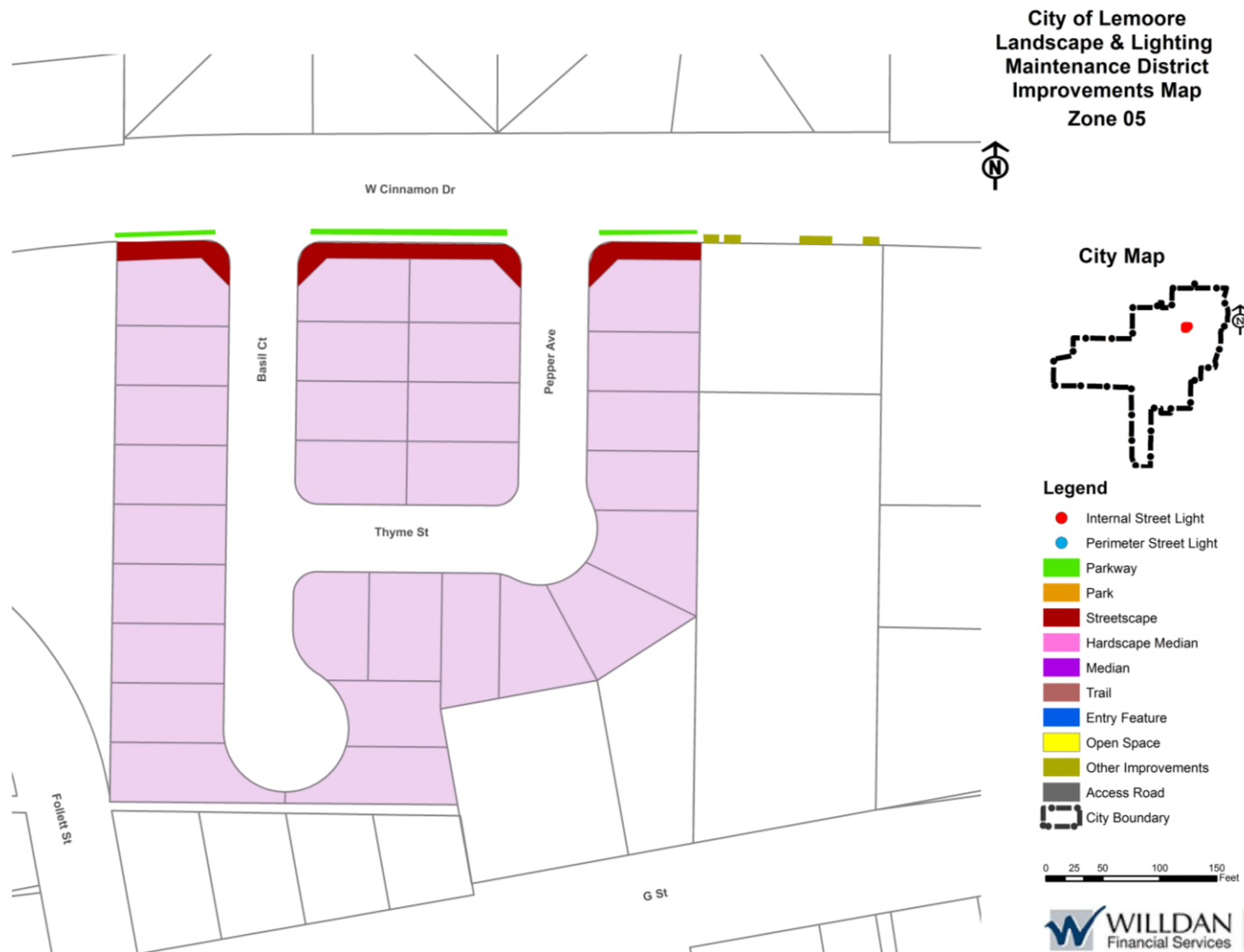
Zone 01 Diagram



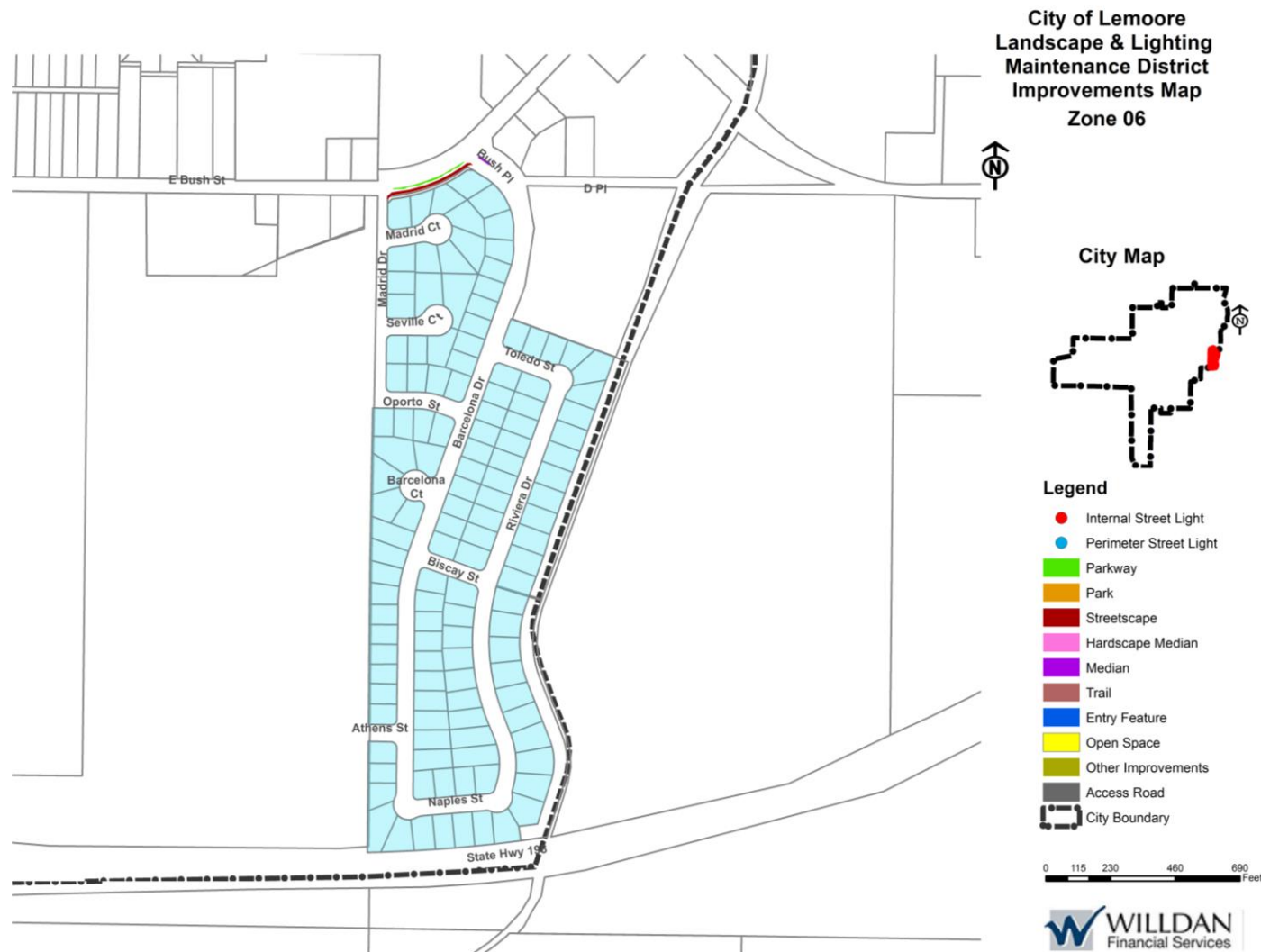
Zone 03 Diagram



Zone 05 Diagram



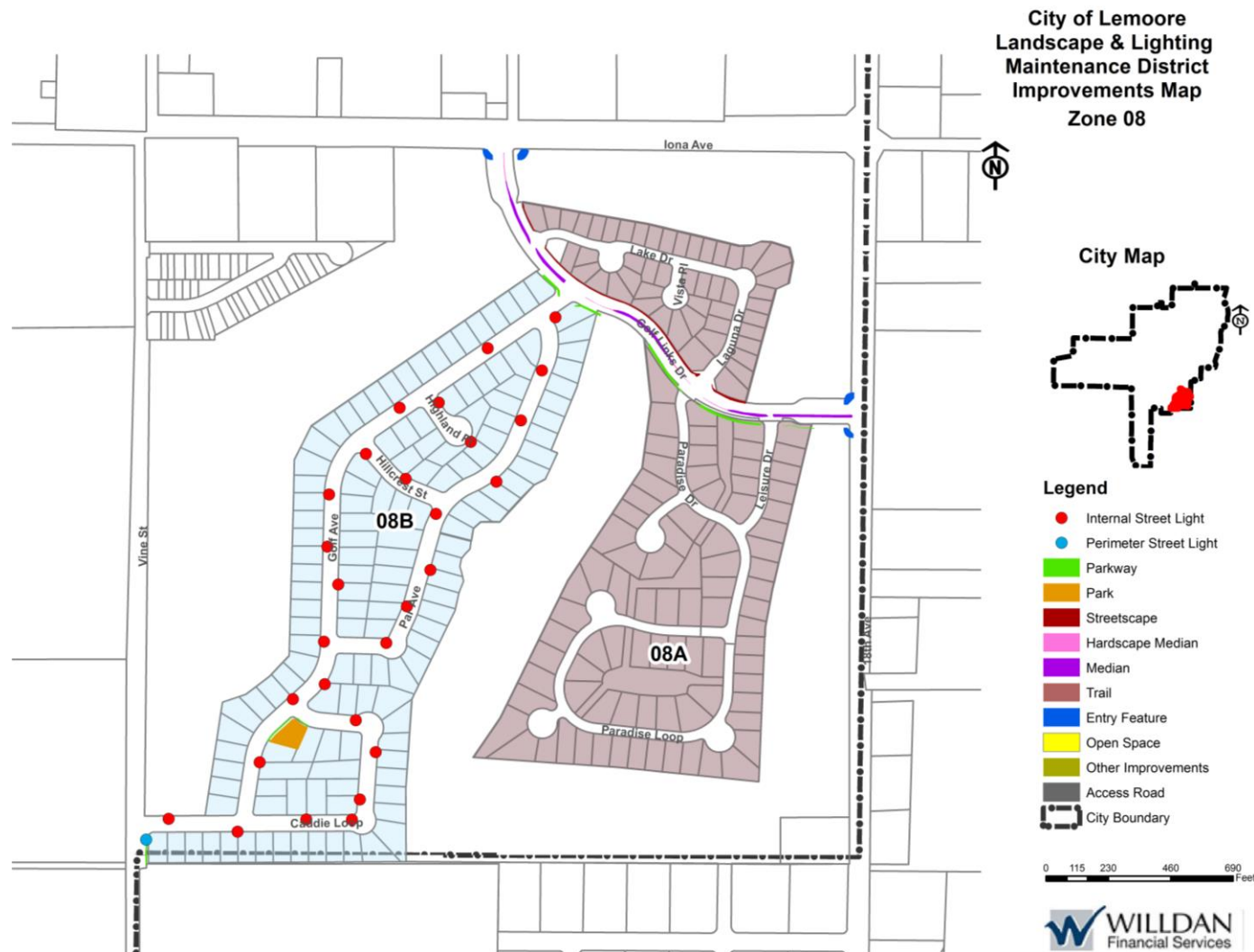
Zone 06 Diagram



Zone 07 Diagram



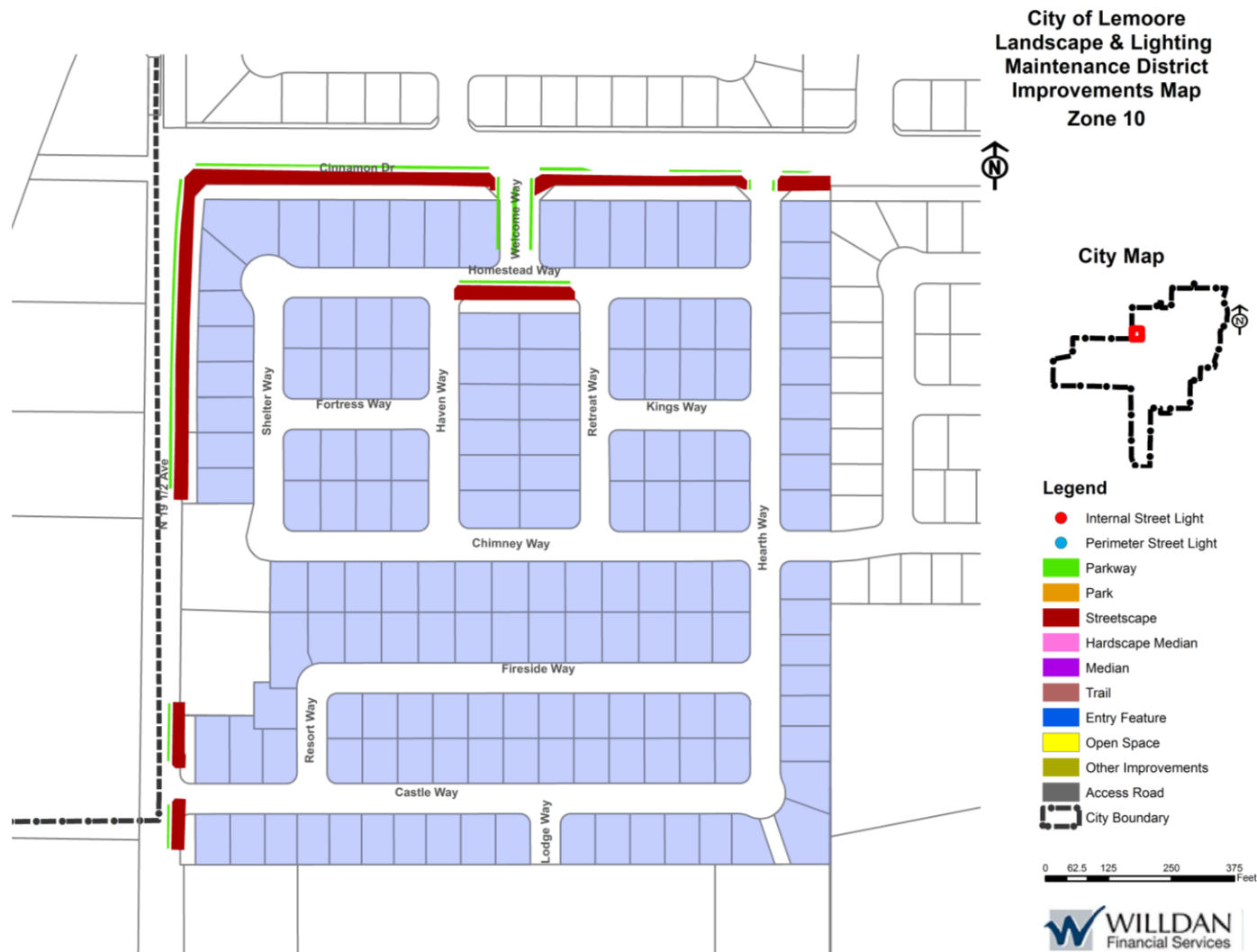
Zone 08 Diagram



Zone 09 Diagram



Zone 10 Diagram



Zone 11 Diagram



Zone 12 Diagram



Zone 13 Diagram



Part V - Assessment Rolls

The following Assessment Rolls incorporate all parcels identified as being within the District and the assessment amount for each parcel for Fiscal Year 2018/2019. Each parcel listed on the Assessment Roll for each Zone is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment rolls are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for Fiscal Year 2018/2019.

Zone 01 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-360-001	01	Residential Single-Family	1.00	\$135.00
021-360-002	01	Residential Single-Family	1.00	\$135.00
021-360-003	01	Residential Single-Family	1.00	\$135.00
021-360-004	01	Residential Single-Family	1.00	\$135.00
021-360-005	01	Residential Single-Family	1.00	\$135.00
021-360-006	01	Residential Single-Family	1.00	\$135.00
021-360-007	01	Residential Single-Family	1.00	\$135.00
021-360-008	01	Residential Single-Family	1.00	\$135.00
021-360-052	01	Residential Single-Family	1.00	\$135.00
021-360-055	01	Residential Single-Family	1.00	\$135.00
021-360-056	01	Residential Single-Family	1.00	\$135.00
021-360-057	01	Residential Single-Family	1.00	\$135.00
021-360-058	01	Residential Single-Family	1.00	\$135.00
021-360-059	01	Residential Single-Family	1.00	\$135.00
021-360-060	01	Residential Single-Family	1.00	\$135.00
021-360-061	01	Residential Single-Family	1.00	\$135.00
021-360-062	01	Residential Single-Family	1.00	\$135.00
021-360-063	01	Residential Single-Family	1.00	\$135.00
021-360-064	01	Residential Single-Family	1.00	\$135.00
021-360-065	01	Residential Single-Family	1.00	\$135.00
021-360-066	01	Residential Single-Family	1.00	\$135.00
021-360-067	01	Residential Single-Family	1.00	\$135.00
021-360-068	01	Residential Single-Family	1.00	\$135.00
021-370-001	01	Residential Single-Family	1.00	\$135.00
021-370-002	01	Residential Single-Family	1.00	\$135.00
021-370-003	01	Residential Single-Family	1.00	\$135.00
021-370-004	01	Residential Single-Family	1.00	\$135.00
021-370-005	01	Residential Single-Family	1.00	\$135.00
021-370-006	01	Residential Single-Family	1.00	\$135.00
021-370-007	01	Residential Single-Family	1.00	\$135.00
021-370-008	01	Residential Single-Family	1.00	\$135.00
021-370-009	01	Residential Single-Family	1.00	\$135.00
021-370-010	01	Residential Single-Family	1.00	\$135.00
021-370-011	01	Residential Single-Family	1.00	\$135.00
021-370-012	01	Residential Single-Family	1.00	\$135.00
021-370-013	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-370-014	01	Residential Single-Family	1.00	\$135.00
021-370-015	01	Residential Single-Family	1.00	\$135.00
021-370-016	01	Residential Single-Family	1.00	\$135.00
021-370-017	01	Residential Single-Family	1.00	\$135.00
021-370-018	01	Residential Single-Family	1.00	\$135.00
021-370-019	01	Residential Single-Family	1.00	\$135.00
021-370-020	01	Residential Single-Family	1.00	\$135.00
021-370-021	01	Residential Single-Family	1.00	\$135.00
021-370-022	01	Residential Single-Family	1.00	\$135.00
021-370-023	01	Residential Single-Family	1.00	\$135.00
021-370-024	01	Residential Single-Family	1.00	\$135.00
021-370-025	01	Residential Single-Family	1.00	\$135.00
021-370-026	01	Residential Single-Family	1.00	\$135.00
021-370-027	01	Residential Single-Family	1.00	\$135.00
021-370-028	01	Residential Single-Family	1.00	\$135.00
021-370-029	01	Residential Single-Family	1.00	\$135.00
021-370-030	01	Residential Single-Family	1.00	\$135.00
021-370-031	01	Residential Single-Family	1.00	\$135.00
021-370-032	01	Residential Single-Family	1.00	\$135.00
021-370-033	01	Residential Single-Family	1.00	\$135.00
021-370-034	01	Residential Single-Family	1.00	\$135.00
021-370-035	01	Residential Single-Family	1.00	\$135.00
021-370-036	01	Residential Single-Family	1.00	\$135.00
021-370-037	01	Residential Single-Family	1.00	\$135.00
021-370-038	01	Residential Single-Family	1.00	\$135.00
021-370-039	01	Residential Single-Family	1.00	\$135.00
021-370-040	01	Residential Single-Family	1.00	\$135.00
021-370-041	01	Residential Single-Family	1.00	\$135.00
021-370-042	01	Residential Single-Family	1.00	\$135.00
021-370-043	01	Residential Single-Family	1.00	\$135.00
021-370-044	01	Residential Single-Family	1.00	\$135.00
021-370-045	01	Residential Single-Family	1.00	\$135.00
021-370-046	01	Residential Single-Family	1.00	\$135.00
021-370-048	01	Residential Single-Family	1.00	\$135.00
021-370-049	01	Residential Single-Family	1.00	\$135.00
021-370-050	01	Residential Single-Family	1.00	\$135.00
021-370-051	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-370-052	01	Residential Single-Family	1.00	\$135.00
021-370-053	01	Residential Single-Family	1.00	\$135.00
021-370-054	01	Residential Single-Family	1.00	\$135.00
021-370-055	01	Residential Single-Family	1.00	\$135.00
021-370-056	01	Residential Single-Family	1.00	\$135.00
021-370-057	01	Residential Single-Family	1.00	\$135.00
021-370-058	01	Residential Single-Family	1.00	\$135.00
021-370-059	01	Residential Single-Family	1.00	\$135.00
021-370-060	01	Residential Single-Family	1.00	\$135.00
021-370-061	01	Residential Single-Family	1.00	\$135.00
021-370-062	01	Residential Single-Family	1.00	\$135.00
021-370-063	01	Residential Single-Family	1.00	\$135.00
021-370-064	01	Residential Single-Family	1.00	\$135.00
021-370-065	01	Residential Single-Family	1.00	\$135.00
021-370-066	01	Residential Single-Family	1.00	\$135.00
021-370-067	01	Residential Single-Family	1.00	\$135.00
021-370-068	01	Residential Single-Family	1.00	\$135.00
021-370-069	01	Residential Single-Family	1.00	\$135.00
021-370-070	01	Residential Single-Family	1.00	\$135.00
021-370-071	01	Residential Single-Family	1.00	\$135.00
021-370-072	01	Residential Single-Family	1.00	\$135.00
021-370-073	01	Residential Single-Family	1.00	\$135.00
021-370-074	01	Residential Single-Family	1.00	\$135.00
021-370-075	01	Residential Single-Family	1.00	\$135.00
021-370-076	01	Residential Single-Family	1.00	\$135.00
021-370-077	01	Residential Single-Family	1.00	\$135.00
021-370-078	01	Residential Single-Family	1.00	\$135.00
021-370-079	01	Residential Single-Family	1.00	\$135.00
021-370-080	01	Residential Single-Family	1.00	\$135.00
021-370-081	01	Residential Single-Family	1.00	\$135.00
021-370-082	01	Residential Single-Family	1.00	\$135.00
021-370-083	01	Residential Single-Family	1.00	\$135.00
021-370-084	01	Residential Single-Family	1.00	\$135.00
021-370-086	01	Residential Single-Family	1.00	\$135.00
021-370-087	01	Residential Single-Family	1.00	\$135.00
021-370-088	01	Residential Single-Family	1.00	\$135.00
021-370-089	01	Residential Single-Family	1.00	\$135.00
021-370-090	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-370-091	01	Residential Single-Family	1.00	\$135.00
021-370-092	01	Residential Single-Family	1.00	\$135.00
021-370-093	01	Residential Single-Family	1.00	\$135.00
021-370-094	01	Residential Single-Family	1.00	\$135.00
021-370-095	01	Residential Single-Family	1.00	\$135.00
021-370-096	01	Residential Single-Family	1.00	\$135.00
021-370-097	01	Residential Single-Family	1.00	\$135.00
021-370-098	01	Residential Single-Family	1.00	\$135.00
021-370-099	01	Residential Single-Family	1.00	\$135.00
021-370-100	01	Residential Single-Family	1.00	\$135.00
021-370-101	01	Residential Single-Family	1.00	\$135.00
021-370-102	01	Residential Single-Family	1.00	\$135.00
021-370-103	01	Residential Single-Family	1.00	\$135.00
021-380-001	01	Non-Residential Developed	2.03	\$274.05
021-380-002	01	Non-Residential Developed	26.64	\$3,595.72
021-380-003	01	Non-Residential Developed	2.42	\$326.02
021-380-004	01	Non-Residential Developed	2.66	\$359.10
021-380-005	01	Non-Residential Developed	13.41	\$1,809.67
021-380-006	01	Non-Residential Developed	1.05	\$141.75
021-380-007	01	Non-Residential Developed	1.47	\$198.45
021-380-010	01	Non-Residential Developed	1.51	\$203.17
021-380-011	01	Non-Residential Developed	1.05	\$141.75
021-380-012	01	Non-Residential Developed	0.42	\$56.70
021-380-013	01	Non-Residential Developed	1.05	\$141.75
021-380-014	01	Non-Residential Developed	2.70	\$363.82
021-380-015	01	Non-Residential Developed	2.24	\$302.40
021-380-016	01	Non-Residential Developed	1.82	\$245.70
021-380-017	01	Non-Residential Developed	0.70	\$94.50
021-380-018	01	Residential Multi-Family	80.00	\$10,800.00
021-470-001	01	Residential Single-Family	1.00	\$135.00
021-470-002	01	Residential Single-Family	1.00	\$135.00
021-470-003	01	Residential Single-Family	1.00	\$135.00
021-470-004	01	Residential Single-Family	1.00	\$135.00
021-470-005	01	Residential Single-Family	1.00	\$135.00
021-470-006	01	Residential Single-Family	1.00	\$135.00
021-470-007	01	Residential Single-Family	1.00	\$135.00
021-470-008	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-470-009	01	Residential Single-Family	1.00	\$135.00
021-470-010	01	Residential Single-Family	1.00	\$135.00
021-470-011	01	Residential Single-Family	1.00	\$135.00
021-470-012	01	Residential Single-Family	1.00	\$135.00
021-470-013	01	Residential Single-Family	1.00	\$135.00
021-470-014	01	Residential Single-Family	1.00	\$135.00
021-470-015	01	Residential Single-Family	1.00	\$135.00
021-470-016	01	Residential Single-Family	1.00	\$135.00
021-470-017	01	Residential Single-Family	1.00	\$135.00
021-470-018	01	Residential Single-Family	1.00	\$135.00
021-470-019	01	Residential Single-Family	1.00	\$135.00
021-470-020	01	Residential Single-Family	1.00	\$135.00
021-470-021	01	Residential Single-Family	1.00	\$135.00
021-470-022	01	Residential Single-Family	1.00	\$135.00
021-470-023	01	Residential Single-Family	1.00	\$135.00
021-470-024	01	Residential Single-Family	1.00	\$135.00
021-470-025	01	Residential Single-Family	1.00	\$135.00
021-470-026	01	Residential Single-Family	1.00	\$135.00
021-470-027	01	Residential Single-Family	1.00	\$135.00
021-470-028	01	Residential Single-Family	1.00	\$135.00
021-470-029	01	Residential Single-Family	1.00	\$135.00
021-470-030	01	Residential Single-Family	1.00	\$135.00
021-470-031	01	Residential Single-Family	1.00	\$135.00
021-470-032	01	Residential Single-Family	1.00	\$135.00
021-470-033	01	Residential Single-Family	1.00	\$135.00
021-470-034	01	Residential Single-Family	1.00	\$135.00
021-470-035	01	Residential Single-Family	1.00	\$135.00
021-470-036	01	Residential Single-Family	1.00	\$135.00
021-470-037	01	Residential Single-Family	1.00	\$135.00
021-470-038	01	Residential Single-Family	1.00	\$135.00
021-470-039	01	Residential Single-Family	1.00	\$135.00
021-470-040	01	Residential Single-Family	1.00	\$135.00
021-470-041	01	Residential Single-Family	1.00	\$135.00
021-470-042	01	Residential Single-Family	1.00	\$135.00
021-470-043	01	Residential Single-Family	1.00	\$135.00
021-470-044	01	Residential Single-Family	1.00	\$135.00
021-470-045	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-480-001	01	Residential Single-Family	1.00	\$135.00
021-480-002	01	Residential Single-Family	1.00	\$135.00
021-480-003	01	Residential Single-Family	1.00	\$135.00
021-480-004	01	Residential Single-Family	1.00	\$135.00
021-480-005	01	Residential Single-Family	1.00	\$135.00
021-480-006	01	Residential Single-Family	1.00	\$135.00
021-480-007	01	Residential Single-Family	1.00	\$135.00
021-480-008	01	Residential Single-Family	1.00	\$135.00
021-480-009	01	Residential Single-Family	1.00	\$135.00
021-480-010	01	Residential Single-Family	1.00	\$135.00
021-480-011	01	Residential Single-Family	1.00	\$135.00
021-480-012	01	Residential Single-Family	1.00	\$135.00
021-480-013	01	Residential Single-Family	1.00	\$135.00
021-480-014	01	Residential Single-Family	1.00	\$135.00
021-480-015	01	Residential Single-Family	1.00	\$135.00
021-480-016	01	Residential Single-Family	1.00	\$135.00
021-480-017	01	Residential Single-Family	1.00	\$135.00
021-480-018	01	Residential Single-Family	1.00	\$135.00
021-480-019	01	Residential Single-Family	1.00	\$135.00
021-480-020	01	Residential Single-Family	1.00	\$135.00
021-480-021	01	Residential Single-Family	1.00	\$135.00
021-480-022	01	Residential Single-Family	1.00	\$135.00
021-480-023	01	Residential Single-Family	1.00	\$135.00
021-480-024	01	Residential Single-Family	1.00	\$135.00
021-480-025	01	Residential Single-Family	1.00	\$135.00
021-480-026	01	Residential Single-Family	1.00	\$135.00
021-480-027	01	Residential Single-Family	1.00	\$135.00
021-480-028	01	Residential Single-Family	1.00	\$135.00
021-480-029	01	Residential Single-Family	1.00	\$135.00
021-480-030	01	Residential Single-Family	1.00	\$135.00
021-480-031	01	Residential Single-Family	1.00	\$135.00
021-480-032	01	Residential Single-Family	1.00	\$135.00
021-480-033	01	Residential Single-Family	1.00	\$135.00
021-480-034	01	Residential Single-Family	1.00	\$135.00
021-480-035	01	Residential Single-Family	1.00	\$135.00
021-480-036	01	Residential Single-Family	1.00	\$135.00
021-480-037	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-480-038	01	Residential Single-Family	1.00	\$135.00
021-480-039	01	Residential Single-Family	1.00	\$135.00
021-480-040	01	Residential Single-Family	1.00	\$135.00
021-480-041	01	Residential Single-Family	1.00	\$135.00
021-480-042	01	Residential Single-Family	1.00	\$135.00
021-490-001	01	Residential Single-Family	1.00	\$135.00
021-490-002	01	Residential Single-Family	1.00	\$135.00
021-490-003	01	Residential Single-Family	1.00	\$135.00
021-490-004	01	Residential Single-Family	1.00	\$135.00
021-490-005	01	Residential Single-Family	1.00	\$135.00
021-490-006	01	Residential Single-Family	1.00	\$135.00
021-490-007	01	Residential Single-Family	1.00	\$135.00
021-490-008	01	Residential Single-Family	1.00	\$135.00
021-490-009	01	Residential Single-Family	1.00	\$135.00
021-490-010	01	Residential Single-Family	1.00	\$135.00
021-490-011	01	Residential Single-Family	1.00	\$135.00
021-490-012	01	Residential Single-Family	1.00	\$135.00
021-490-013	01	Residential Single-Family	1.00	\$135.00
021-490-014	01	Residential Single-Family	1.00	\$135.00
021-490-015	01	Residential Single-Family	1.00	\$135.00
021-490-016	01	Residential Single-Family	1.00	\$135.00
021-490-017	01	Residential Single-Family	1.00	\$135.00
021-490-018	01	Residential Single-Family	1.00	\$135.00
021-490-019	01	Residential Single-Family	1.00	\$135.00
021-490-020	01	Residential Single-Family	1.00	\$135.00
021-490-021	01	Residential Single-Family	1.00	\$135.00
021-490-022	01	Residential Single-Family	1.00	\$135.00
021-490-023	01	Residential Single-Family	1.00	\$135.00
021-490-024	01	Residential Single-Family	1.00	\$135.00
021-490-025	01	Residential Single-Family	1.00	\$135.00
021-490-026	01	Residential Single-Family	1.00	\$135.00
021-490-027	01	Residential Single-Family	1.00	\$135.00
021-490-028	01	Residential Single-Family	1.00	\$135.00
021-490-029	01	Residential Single-Family	1.00	\$135.00
021-490-030	01	Residential Single-Family	1.00	\$135.00
021-490-031	01	Residential Single-Family	1.00	\$135.00
021-490-032	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-490-033	01	Residential Single-Family	1.00	\$135.00
021-490-034	01	Residential Single-Family	1.00	\$135.00
021-490-035	01	Residential Single-Family	1.00	\$135.00
021-490-036	01	Residential Single-Family	1.00	\$135.00
021-490-037	01	Residential Single-Family	1.00	\$135.00
021-490-038	01	Residential Single-Family	1.00	\$135.00
021-490-039	01	Residential Single-Family	1.00	\$135.00
021-490-040	01	Residential Single-Family	1.00	\$135.00
021-490-041	01	Residential Single-Family	1.00	\$135.00
021-490-042	01	Residential Single-Family	1.00	\$135.00
021-490-043	01	Residential Single-Family	1.00	\$135.00
021-490-044	01	Residential Single-Family	1.00	\$135.00
021-490-045	01	Residential Single-Family	1.00	\$135.00
021-490-046	01	Residential Single-Family	1.00	\$135.00
021-490-047	01	Residential Single-Family	1.00	\$135.00
021-490-048	01	Residential Single-Family	1.00	\$135.00
021-490-049	01	Residential Single-Family	1.00	\$135.00
021-490-050	01	Residential Single-Family	1.00	\$135.00
021-490-051	01	Residential Single-Family	1.00	\$135.00
021-490-052	01	Residential Single-Family	1.00	\$135.00
021-490-053	01	Residential Single-Family	1.00	\$135.00
021-490-054	01	Residential Single-Family	1.00	\$135.00
021-490-055	01	Residential Single-Family	1.00	\$135.00
021-490-056	01	Residential Single-Family	1.00	\$135.00
021-490-057	01	Residential Single-Family	1.00	\$135.00
021-490-058	01	Residential Single-Family	1.00	\$135.00
021-490-059	01	Residential Single-Family	1.00	\$135.00
021-490-060	01	Residential Single-Family	1.00	\$135.00
021-490-061	01	Residential Single-Family	1.00	\$135.00
021-490-062	01	Residential Single-Family	1.00	\$135.00
021-490-063	01	Residential Single-Family	1.00	\$135.00
021-510-001	01	Exempt	-	\$0.00
021-510-002	01	Residential Single-Family	1.00	\$135.00
021-510-003	01	Exempt	-	\$0.00
021-510-004	01	Residential Single-Family	1.00	\$135.00
021-510-005	01	Residential Single-Family	1.00	\$135.00
021-510-006	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-510-007	01	Exempt	-	\$0.00
021-510-008	01	Residential Single-Family	1.00	\$135.00
021-510-009	01	Residential Single-Family	1.00	\$135.00
021-510-010	01	Residential Single-Family	1.00	\$135.00
021-510-011	01	Residential Single-Family	1.00	\$135.00
021-510-012	01	Residential Single-Family	1.00	\$135.00
021-510-013	01	Residential Single-Family	1.00	\$135.00
021-510-014	01	Residential Single-Family	1.00	\$135.00
021-510-015	01	Residential Single-Family	1.00	\$135.00
021-510-016	01	Residential Single-Family	1.00	\$135.00
021-510-017	01	Residential Single-Family	1.00	\$135.00
021-510-018	01	Residential Single-Family	1.00	\$135.00
021-510-019	01	Residential Single-Family	1.00	\$135.00
021-510-020	01	Residential Single-Family	1.00	\$135.00
021-510-021	01	Exempt	-	\$0.00
021-510-022	01	Residential Single-Family	1.00	\$135.00
021-510-023	01	Residential Single-Family	1.00	\$135.00
021-510-024	01	Residential Single-Family	1.00	\$135.00
021-510-025	01	Residential Single-Family	1.00	\$135.00
021-510-026	01	Residential Single-Family	1.00	\$135.00
021-510-027	01	Residential Single-Family	1.00	\$135.00
021-510-028	01	Residential Single-Family	1.00	\$135.00
021-510-029	01	Residential Single-Family	1.00	\$135.00
021-510-030	01	Residential Single-Family	1.00	\$135.00
021-510-031	01	Residential Single-Family	1.00	\$135.00
021-510-033	01	Residential Single-Family	1.00	\$135.00
021-510-034	01	Residential Single-Family	1.00	\$135.00
021-510-035	01	Residential Single-Family	1.00	\$135.00
021-510-036	01	Residential Single-Family	1.00	\$135.00
021-510-037	01	Residential Single-Family	1.00	\$135.00
021-510-038	01	Residential Single-Family	1.00	\$135.00
021-510-039	01	Residential Single-Family	1.00	\$135.00
021-510-040	01	Residential Single-Family	1.00	\$135.00
021-510-041	01	Residential Single-Family	1.00	\$135.00
021-510-042	01	Exempt	-	\$0.00
021-510-043	01	Residential Single-Family	1.00	\$135.00
021-510-044	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-510-045	01	Residential Single-Family	1.00	\$135.00
021-510-046	01	Residential Single-Family	1.00	\$135.00
021-510-047	01	Residential Single-Family	1.00	\$135.00
021-510-048	01	Residential Single-Family	1.00	\$135.00
021-510-049	01	Residential Single-Family	1.00	\$135.00
021-510-050	01	Residential Single-Family	1.00	\$135.00
021-510-051	01	Residential Single-Family	1.00	\$135.00
021-510-052	01	Residential Single-Family	1.00	\$135.00
021-510-053	01	Residential Single-Family	1.00	\$135.00
021-510-054	01	Exempt	-	\$0.00
021-530-001	01	Residential Single-Family	1.00	\$135.00
021-530-002	01	Residential Single-Family	1.00	\$135.00
021-530-003	01	Residential Single-Family	1.00	\$135.00
021-530-004	01	Residential Single-Family	1.00	\$135.00
021-530-005	01	Residential Single-Family	1.00	\$135.00
021-530-006	01	Residential Single-Family	1.00	\$135.00
021-530-007	01	Exempt	-	\$0.00
021-530-008	01	Exempt	-	\$0.00
021-530-009	01	Residential Single-Family	1.00	\$135.00
021-530-010	01	Residential Single-Family	1.00	\$135.00
021-530-011	01	Residential Single-Family	1.00	\$135.00
021-530-012	01	Residential Single-Family	1.00	\$135.00
021-530-013	01	Residential Single-Family	1.00	\$135.00
021-530-015	01	Residential Single-Family	1.00	\$135.00
021-530-016	01	Residential Single-Family	1.00	\$135.00
021-530-017	01	Residential Single-Family	1.00	\$135.00
021-530-018	01	Residential Single-Family	1.00	\$135.00
021-530-019	01	Residential Single-Family	1.00	\$135.00
021-530-020	01	Residential Single-Family	1.00	\$135.00
021-530-021	01	Residential Single-Family	1.00	\$135.00
021-530-022	01	Residential Single-Family	1.00	\$135.00
021-530-023	01	Residential Single-Family	1.00	\$135.00
021-530-024	01	Residential Single-Family	1.00	\$135.00
021-530-025	01	Residential Single-Family	1.00	\$135.00
021-530-026	01	Residential Single-Family	1.00	\$135.00
021-530-027	01	Residential Single-Family	1.00	\$135.00
021-530-028	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-530-029	01	Residential Single-Family	1.00	\$135.00
021-530-030	01	Residential Single-Family	1.00	\$135.00
021-530-031	01	Residential Single-Family	1.00	\$135.00
021-530-032	01	Residential Single-Family	1.00	\$135.00
021-530-033	01	Residential Single-Family	1.00	\$135.00
021-530-034	01	Residential Single-Family	1.00	\$135.00
021-530-035	01	Residential Single-Family	1.00	\$135.00
021-530-036	01	Residential Single-Family	1.00	\$135.00
021-530-037	01	Residential Single-Family	1.00	\$135.00
021-580-001	01	Residential Single-Family	1.00	\$135.00
021-580-002	01	Residential Single-Family	1.00	\$135.00
021-580-003	01	Residential Single-Family	1.00	\$135.00
021-580-004	01	Residential Single-Family	1.00	\$135.00
021-580-005	01	Residential Single-Family	1.00	\$135.00
021-580-006	01	Residential Single-Family	1.00	\$135.00
021-580-007	01	Residential Single-Family	1.00	\$135.00
021-580-008	01	Residential Single-Family	1.00	\$135.00
021-580-009	01	Residential Single-Family	1.00	\$135.00
021-580-010	01	Residential Single-Family	1.00	\$135.00
021-580-011	01	Residential Single-Family	1.00	\$135.00
021-580-012	01	Residential Single-Family	1.00	\$135.00
021-580-013	01	Residential Single-Family	1.00	\$135.00
021-580-014	01	Residential Single-Family	1.00	\$135.00
021-580-015	01	Residential Single-Family	1.00	\$135.00
021-580-016	01	Residential Single-Family	1.00	\$135.00
021-580-017	01	Residential Single-Family	1.00	\$135.00
021-580-018	01	Residential Single-Family	1.00	\$135.00
021-580-019	01	Residential Single-Family	1.00	\$135.00
021-580-022	01	Residential Single-Family	1.00	\$135.00
021-580-023	01	Residential Single-Family	1.00	\$135.00
021-580-024	01	Residential Single-Family	1.00	\$135.00
021-580-025	01	Residential Single-Family	1.00	\$135.00
021-580-026	01	Residential Single-Family	1.00	\$135.00
021-580-027	01	Residential Single-Family	1.00	\$135.00
021-580-028	01	Residential Single-Family	1.00	\$135.00
021-580-029	01	Residential Single-Family	1.00	\$135.00
021-580-030	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-580-031	01	Residential Single-Family	1.00	\$135.00
021-580-033	01	Residential Single-Family	1.00	\$135.00
021-580-034	01	Residential Single-Family	1.00	\$135.00
021-580-035	01	Residential Single-Family	1.00	\$135.00
021-580-036	01	Residential Single-Family	1.00	\$135.00
021-580-037	01	Residential Single-Family	1.00	\$135.00
021-580-038	01	Residential Single-Family	1.00	\$135.00
021-580-039	01	Residential Single-Family	1.00	\$135.00
021-580-040	01	Residential Single-Family	1.00	\$135.00
021-580-041	01	Residential Single-Family	1.00	\$135.00
021-580-042	01	Residential Single-Family	1.00	\$135.00
021-580-043	01	Residential Single-Family	1.00	\$135.00
021-580-044	01	Residential Single-Family	1.00	\$135.00
021-580-045	01	Residential Single-Family	1.00	\$135.00
021-580-046	01	Residential Single-Family	1.00	\$135.00
021-580-047	01	Residential Single-Family	1.00	\$135.00
021-580-048	01	Exempt	-	\$0.00
021-580-049	01	Exempt	-	\$0.00
021-580-050	01	Residential Single-Family	1.00	\$135.00
021-580-051	01	Residential Single-Family	1.00	\$135.00
021-580-052	01	Residential Single-Family	1.00	\$135.00
021-580-053	01	Residential Single-Family	1.00	\$135.00
021-580-054	01	Residential Single-Family	1.00	\$135.00
021-580-055	01	Residential Single-Family	1.00	\$135.00
021-580-056	01	Residential Single-Family	1.00	\$135.00
021-580-057	01	Residential Single-Family	1.00	\$135.00
021-580-058	01	Residential Single-Family	1.00	\$135.00
021-580-059	01	Residential Single-Family	1.00	\$135.00
021-580-060	01	Residential Single-Family	1.00	\$135.00
021-580-061	01	Residential Single-Family	1.00	\$135.00
021-580-062	01	Residential Single-Family	1.00	\$135.00
021-580-063	01	Residential Single-Family	1.00	\$135.00
021-580-064	01	Residential Single-Family	1.00	\$135.00
021-600-001	01	Exempt	-	\$0.00
021-600-002	01	Residential Single-Family	1.00	\$135.00
021-600-003	01	Residential Single-Family	1.00	\$135.00
021-600-004	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-600-005	01	Residential Single-Family	1.00	\$135.00
021-600-006	01	Residential Single-Family	1.00	\$135.00
021-600-007	01	Residential Single-Family	1.00	\$135.00
021-600-008	01	Residential Single-Family	1.00	\$135.00
021-600-009	01	Residential Single-Family	1.00	\$135.00
021-600-010	01	Exempt	-	\$0.00
021-600-011	01	Exempt	-	\$0.00
021-600-012	01	Exempt	-	\$0.00
021-600-013	01	Residential Single-Family	1.00	\$135.00
021-600-014	01	Residential Single-Family	1.00	\$135.00
021-600-015	01	Residential Single-Family	1.00	\$135.00
021-600-016	01	Residential Single-Family	1.00	\$135.00
021-600-017	01	Residential Single-Family	1.00	\$135.00
021-600-018	01	Residential Single-Family	1.00	\$135.00
021-600-019	01	Residential Single-Family	1.00	\$135.00
021-600-020	01	Residential Single-Family	1.00	\$135.00
021-600-021	01	Exempt	-	\$0.00
021-600-022	01	Exempt	-	\$0.00
021-600-023	01	Residential Single-Family	1.00	\$135.00
021-600-024	01	Residential Single-Family	1.00	\$135.00
021-600-025	01	Residential Single-Family	1.00	\$135.00
021-600-026	01	Residential Single-Family	1.00	\$135.00
021-600-027	01	Residential Single-Family	1.00	\$135.00
021-600-028	01	Residential Single-Family	1.00	\$135.00
021-600-029	01	Residential Single-Family	1.00	\$135.00
021-600-030	01	Residential Single-Family	1.00	\$135.00
021-600-031	01	Residential Single-Family	1.00	\$135.00
021-600-032	01	Residential Single-Family	1.00	\$135.00
021-600-033	01	Residential Single-Family	1.00	\$135.00
021-600-034	01	Residential Single-Family	1.00	\$135.00
021-600-035	01	Residential Single-Family	1.00	\$135.00
021-600-036	01	Residential Single-Family	1.00	\$135.00
021-600-037	01	Residential Single-Family	1.00	\$135.00
021-600-038	01	Residential Single-Family	1.00	\$135.00
021-600-039	01	Residential Single-Family	1.00	\$135.00
021-600-040	01	Residential Single-Family	1.00	\$135.00
021-600-041	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-600-042	01	Residential Single-Family	1.00	\$135.00
021-600-043	01	Residential Single-Family	1.00	\$135.00
021-600-044	01	Residential Single-Family	1.00	\$135.00
021-600-045	01	Residential Single-Family	1.00	\$135.00
021-600-046	01	Residential Single-Family	1.00	\$135.00
021-600-047	01	Residential Single-Family	1.00	\$135.00
021-600-048	01	Residential Single-Family	1.00	\$135.00
021-600-049	01	Residential Single-Family	1.00	\$135.00
021-600-050	01	Residential Single-Family	1.00	\$135.00
021-600-051	01	Residential Single-Family	1.00	\$135.00
021-600-052	01	Residential Single-Family	1.00	\$135.00
021-600-053	01	Residential Single-Family	1.00	\$135.00
021-600-054	01	Residential Single-Family	1.00	\$135.00
021-600-055	01	Residential Single-Family	1.00	\$135.00
021-600-056	01	Residential Single-Family	1.00	\$135.00
021-600-057	01	Residential Single-Family	1.00	\$135.00
021-600-058	01	Residential Single-Family	1.00	\$135.00
021-600-059	01	Residential Single-Family	1.00	\$135.00
021-600-060	01	Residential Single-Family	1.00	\$135.00
021-600-061	01	Residential Single-Family	1.00	\$135.00
021-600-062	01	Exempt	-	\$0.00
021-600-063	01	Exempt	-	\$0.00
021-600-064	01	Residential Single-Family	1.00	\$135.00
021-600-065	01	Residential Single-Family	1.00	\$135.00
021-600-066	01	Residential Single-Family	1.00	\$135.00
021-600-067	01	Residential Single-Family	1.00	\$135.00
021-600-068	01	Residential Single-Family	1.00	\$135.00
021-600-069	01	Residential Single-Family	1.00	\$135.00
021-600-070	01	Residential Single-Family	1.00	\$135.00
021-600-071	01	Residential Single-Family	1.00	\$135.00
021-600-072	01	Residential Single-Family	1.00	\$135.00
021-600-073	01	Residential Single-Family	1.00	\$135.00
021-600-074	01	Residential Single-Family	1.00	\$135.00
021-600-075	01	Residential Single-Family	1.00	\$135.00
021-600-076	01	Residential Single-Family	1.00	\$135.00
021-600-077	01	Residential Single-Family	1.00	\$135.00
021-600-078	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-600-079	01	Residential Single-Family	1.00	\$135.00
021-600-080	01	Residential Single-Family	1.00	\$135.00
021-600-081	01	Residential Single-Family	1.00	\$135.00
021-600-082	01	Residential Single-Family	1.00	\$135.00
021-600-083	01	Residential Single-Family	1.00	\$135.00
021-600-084	01	Residential Single-Family	1.00	\$135.00
021-600-085	01	Residential Single-Family	1.00	\$135.00
021-600-086	01	Residential Single-Family	1.00	\$135.00
021-600-087	01	Residential Single-Family	1.00	\$135.00
021-600-088	01	Residential Single-Family	1.00	\$135.00
021-600-089	01	Residential Single-Family	1.00	\$135.00
021-600-090	01	Residential Single-Family	1.00	\$135.00
021-610-001	01	Residential Single-Family	1.00	\$135.00
021-610-002	01	Residential Single-Family	1.00	\$135.00
021-610-003	01	Residential Single-Family	1.00	\$135.00
021-610-004	01	Residential Single-Family	1.00	\$135.00
021-610-005	01	Residential Single-Family	1.00	\$135.00
021-610-006	01	Residential Single-Family	1.00	\$135.00
021-610-007	01	Residential Single-Family	1.00	\$135.00
021-610-008	01	Residential Single-Family	1.00	\$135.00
021-610-009	01	Residential Single-Family	1.00	\$135.00
021-610-010	01	Residential Single-Family	1.00	\$135.00
021-610-011	01	Residential Single-Family	1.00	\$135.00
021-610-012	01	Residential Single-Family	1.00	\$135.00
021-610-013	01	Residential Single-Family	1.00	\$135.00
021-610-014	01	Residential Single-Family	1.00	\$135.00
021-610-015	01	Exempt	-	\$0.00
021-610-016	01	Residential Single-Family	1.00	\$135.00
021-610-017	01	Residential Single-Family	1.00	\$135.00
021-610-018	01	Residential Single-Family	1.00	\$135.00
021-610-019	01	Residential Single-Family	1.00	\$135.00
021-610-020	01	Residential Single-Family	1.00	\$135.00
021-610-021	01	Residential Single-Family	1.00	\$135.00
021-610-022	01	Residential Single-Family	1.00	\$135.00
021-610-023	01	Residential Single-Family	1.00	\$135.00
021-610-024	01	Residential Single-Family	1.00	\$135.00
021-610-025	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-610-026	01	Residential Single-Family	1.00	\$135.00
021-610-027	01	Residential Single-Family	1.00	\$135.00
021-610-028	01	Residential Single-Family	1.00	\$135.00
021-610-029	01	Residential Single-Family	1.00	\$135.00
021-610-030	01	Residential Single-Family	1.00	\$135.00
021-610-031	01	Residential Single-Family	1.00	\$135.00
021-610-032	01	Residential Single-Family	1.00	\$135.00
021-610-033	01	Residential Single-Family	1.00	\$135.00
021-610-034	01	Residential Single-Family	1.00	\$135.00
021-610-035	01	Residential Single-Family	1.00	\$135.00
021-610-036	01	Exempt	-	\$0.00
021-610-037	01	Residential Single-Family	1.00	\$135.00
021-610-038	01	Residential Single-Family	1.00	\$135.00
021-610-039	01	Residential Single-Family	1.00	\$135.00
021-610-040	01	Residential Single-Family	1.00	\$135.00
021-610-041	01	Residential Single-Family	1.00	\$135.00
021-610-042	01	Residential Single-Family	1.00	\$135.00
021-610-043	01	Residential Single-Family	1.00	\$135.00
021-610-044	01	Residential Single-Family	1.00	\$135.00
021-610-045	01	Residential Single-Family	1.00	\$135.00
021-610-046	01	Residential Single-Family	1.00	\$135.00
021-610-047	01	Residential Single-Family	1.00	\$135.00
021-610-048	01	Residential Single-Family	1.00	\$135.00
021-610-049	01	Residential Single-Family	1.00	\$135.00
021-610-050	01	Residential Single-Family	1.00	\$135.00
021-610-051	01	Residential Single-Family	1.00	\$135.00
021-610-052	01	Residential Single-Family	1.00	\$135.00
021-610-053	01	Residential Single-Family	1.00	\$135.00
021-610-054	01	Residential Single-Family	1.00	\$135.00
021-610-055	01	Exempt	-	\$0.00
Totals			689.15	\$93,034.55

Zone 03 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-330-001	03	Residential Single-Family	1.00	\$48.38
023-330-002	03	Residential Single-Family	1.00	\$48.38
023-330-003	03	Residential Single-Family	1.00	\$48.38
023-330-004	03	Residential Single-Family	1.00	\$48.38
023-330-005	03	Residential Single-Family	1.00	\$48.38
023-330-006	03	Residential Single-Family	1.00	\$48.38
023-330-007	03	Residential Single-Family	1.00	\$48.38
023-330-008	03	Residential Single-Family	1.00	\$48.38
023-330-009	03	Residential Single-Family	1.00	\$48.38
023-330-010	03	Residential Single-Family	1.00	\$48.38
023-330-011	03	Residential Single-Family	1.00	\$48.38
023-330-012	03	Residential Single-Family	1.00	\$48.38
023-330-013	03	Residential Single-Family	1.00	\$48.38
023-330-014	03	Residential Single-Family	1.00	\$48.38
023-330-015	03	Residential Single-Family	1.00	\$48.38
023-330-016	03	Residential Single-Family	1.00	\$48.38
023-330-017	03	Residential Single-Family	1.00	\$48.38
023-330-018	03	Residential Single-Family	1.00	\$48.38
023-330-019	03	Residential Single-Family	1.00	\$48.38
023-330-020	03	Residential Single-Family	1.00	\$48.38
023-330-021	03	Residential Single-Family	1.00	\$48.38
023-330-022	03	Residential Single-Family	1.00	\$48.38
023-330-023	03	Residential Single-Family	1.00	\$48.38
023-330-024	03	Residential Single-Family	1.00	\$48.38
023-330-025	03	Residential Single-Family	1.00	\$48.38
023-330-026	03	Residential Single-Family	1.00	\$48.38
023-330-027	03	Residential Single-Family	1.00	\$48.38
023-330-028	03	Residential Single-Family	1.00	\$48.38
023-330-029	03	Residential Single-Family	1.00	\$48.38
023-330-030	03	Residential Single-Family	1.00	\$48.38
023-330-031	03	Residential Single-Family	1.00	\$48.38
023-330-032	03	Residential Single-Family	1.00	\$48.38
023-330-033	03	Residential Single-Family	1.00	\$48.38
023-330-034	03	Residential Single-Family	1.00	\$48.38
023-330-035	03	Residential Single-Family	1.00	\$48.38

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-330-036	03	Residential Single-Family	1.00	\$48.38
023-330-037	03	Residential Single-Family	1.00	\$48.38
023-330-038	03	Residential Single-Family	1.00	\$48.38
023-330-039	03	Residential Single-Family	1.00	\$48.38
023-330-040	03	Residential Single-Family	1.00	\$48.38
023-330-041	03	Residential Single-Family	1.00	\$48.38
023-330-042	03	Residential Single-Family	1.00	\$48.38
023-330-043	03	Residential Single-Family	1.00	\$48.38
023-330-044	03	Residential Single-Family	1.00	\$48.38
023-330-045	03	Residential Single-Family	1.00	\$48.38
023-330-046	03	Residential Single-Family	1.00	\$48.38
023-330-047	03	Residential Single-Family	1.00	\$48.38
023-330-048	03	Residential Single-Family	1.00	\$48.38
023-330-049	03	Residential Single-Family	1.00	\$48.38
023-330-050	03	Residential Single-Family	1.00	\$48.38
023-330-051	03	Residential Single-Family	1.00	\$48.38
023-330-052	03	Residential Single-Family	1.00	\$48.38
023-330-053	03	Residential Single-Family	1.00	\$48.38
023-330-054	03	Residential Single-Family	1.00	\$48.38
023-330-055	03	Residential Single-Family	1.00	\$48.38
023-330-056	03	Residential Single-Family	1.00	\$48.38
023-330-057	03	Residential Single-Family	1.00	\$48.38
023-330-058	03	Residential Single-Family	1.00	\$48.38
023-330-059	03	Residential Single-Family	1.00	\$48.38
023-330-060	03	Residential Single-Family	1.00	\$48.38
023-330-061	03	Residential Single-Family	1.00	\$48.38
023-330-062	03	Residential Single-Family	1.00	\$48.38
023-330-063	03	Residential Single-Family	1.00	\$48.38
023-330-064	03	Residential Single-Family	1.00	\$48.38
023-330-065	03	Residential Single-Family	1.00	\$48.38
023-330-066	03	Residential Single-Family	1.00	\$48.38
023-330-067	03	Residential Single-Family	1.00	\$48.38
023-330-068	03	Residential Single-Family	1.00	\$48.38
023-330-069	03	Residential Single-Family	1.00	\$48.38
023-330-070	03	Residential Single-Family	1.00	\$48.38
023-330-071	03	Residential Single-Family	1.00	\$48.38
023-330-072	03	Residential Single-Family	1.00	\$48.38

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-330-073	03	Residential Single-Family	1.00	\$48.38
023-330-074	03	Residential Single-Family	1.00	\$48.38
023-330-075	03	Residential Single-Family	1.00	\$48.38
023-330-076	03	Residential Single-Family	1.00	\$48.38
023-330-077	03	Residential Single-Family	1.00	\$48.38
023-330-078	03	Residential Single-Family	1.00	\$48.38
023-330-079	03	Residential Single-Family	1.00	\$48.38
023-330-080	03	Residential Single-Family	1.00	\$48.38
023-330-081	03	Residential Single-Family	1.00	\$48.38
023-330-082	03	Residential Single-Family	1.00	\$48.38
023-330-083	03	Residential Single-Family	1.00	\$48.38
023-330-084	03	Residential Single-Family	1.00	\$48.38
023-330-085	03	Residential Single-Family	1.00	\$48.38
023-330-086	03	Residential Single-Family	1.00	\$48.38
023-330-087	03	Residential Single-Family	1.00	\$48.38
023-330-088	03	Residential Single-Family	1.00	\$48.38
023-330-089	03	Residential Single-Family	1.00	\$48.38
023-330-090	03	Residential Single-Family	1.00	\$48.38
023-330-091	03	Residential Single-Family	1.00	\$48.38
023-330-092	03	Residential Single-Family	1.00	\$48.38
023-330-093	03	Residential Single-Family	1.00	\$48.38
023-330-094	03	Residential Single-Family	1.00	\$48.38
023-330-095	03	Residential Single-Family	1.00	\$48.38
023-340-001	03	Exempt	-	\$0.00
023-340-002	03	Exempt	-	\$0.00
023-340-003	03	Residential Single-Family	1.00	\$48.38
023-340-004	03	Residential Single-Family	1.00	\$48.38
023-340-005	03	Residential Single-Family	1.00	\$48.38
023-340-006	03	Residential Single-Family	1.00	\$48.38
023-340-007	03	Residential Single-Family	1.00	\$48.38
023-340-008	03	Residential Single-Family	1.00	\$48.38
023-340-009	03	Residential Single-Family	1.00	\$48.38
023-340-010	03	Residential Single-Family	1.00	\$48.38
023-340-011	03	Residential Single-Family	1.00	\$48.38
023-340-012	03	Residential Single-Family	1.00	\$48.38
023-340-013	03	Residential Single-Family	1.00	\$48.38
023-340-014	03	Residential Single-Family	1.00	\$48.38

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-340-015	03	Residential Single-Family	1.00	\$48.38
023-340-016	03	Residential Single-Family	1.00	\$48.38
023-340-017	03	Residential Single-Family	1.00	\$48.38
023-340-018	03	Residential Single-Family	1.00	\$48.38
023-340-019	03	Residential Single-Family	1.00	\$48.38
023-340-020	03	Residential Single-Family	1.00	\$48.38
023-340-021	03	Residential Single-Family	1.00	\$48.38
023-340-022	03	Residential Single-Family	1.00	\$48.38
023-340-023	03	Residential Single-Family	1.00	\$48.38
023-340-024	03	Residential Single-Family	1.00	\$48.38
023-350-003	03	Residential Single-Family	1.00	\$48.38
023-350-004	03	Residential Single-Family	1.00	\$48.38
023-350-005	03	Residential Single-Family	1.00	\$48.38
023-350-006	03	Residential Single-Family	1.00	\$48.38
023-350-007	03	Residential Single-Family	1.00	\$48.38
023-350-008	03	Residential Single-Family	1.00	\$48.38
023-350-009	03	Residential Single-Family	1.00	\$48.38
023-350-010	03	Residential Single-Family	1.00	\$48.38
023-350-011	03	Residential Single-Family	1.00	\$48.38
023-350-012	03	Residential Single-Family	1.00	\$48.38
023-350-013	03	Residential Single-Family	1.00	\$48.38
023-350-014	03	Residential Single-Family	1.00	\$48.38
023-350-015	03	Residential Single-Family	1.00	\$48.38
023-350-016	03	Residential Single-Family	1.00	\$48.38
023-350-017	03	Residential Single-Family	1.00	\$48.38
023-350-018	03	Residential Single-Family	1.00	\$48.38
023-350-019	03	Residential Single-Family	1.00	\$48.38
023-350-020	03	Residential Single-Family	1.00	\$48.38
023-350-021	03	Residential Single-Family	1.00	\$48.38
023-350-022	03	Residential Single-Family	1.00	\$48.38
023-350-023	03	Residential Single-Family	1.00	\$48.38
023-350-024	03	Exempt	-	\$0.00
023-350-028	03	Residential Single-Family	1.00	\$48.38
023-350-029	03	Residential Single-Family	1.00	\$48.38
023-350-030	03	Residential Single-Family	1.00	\$48.38
023-350-031	03	Residential Single-Family	1.00	\$48.38
023-350-032	03	Residential Single-Family	1.00	\$48.38

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-350-033	03	Residential Single-Family	1.00	\$48.38
023-350-034	03	Residential Single-Family	1.00	\$48.38
023-350-035	03	Residential Single-Family	1.00	\$48.38
023-350-036	03	Residential Single-Family	1.00	\$48.38
023-350-037	03	Residential Single-Family	1.00	\$48.38
023-350-038	03	Residential Single-Family	1.00	\$48.38
023-350-039	03	Residential Single-Family	1.00	\$48.38
023-350-040	03	Residential Single-Family	1.00	\$48.38
023-350-041	03	Residential Single-Family	1.00	\$48.38
023-350-042	03	Residential Single-Family	1.00	\$48.38
023-350-043	03	Residential Single-Family	1.00	\$48.38
023-350-045	03	Exempt	-	\$0.00
023-350-046	03	Residential Single-Family	1.00	\$48.38
023-350-047	03	Residential Single-Family	1.00	\$48.38
023-350-048	03	Residential Single-Family	1.00	\$48.38
023-350-049	03	Residential Single-Family	1.00	\$48.38
023-350-050	03	Residential Single-Family	1.00	\$48.38
023-350-051	03	Residential Single-Family	1.00	\$48.38
023-350-052	03	Residential Single-Family	1.00	\$48.38
023-350-053	03	Residential Single-Family	1.00	\$48.38
023-350-054	03	Residential Single-Family	1.00	\$48.38
023-350-055	03	Residential Single-Family	1.00	\$48.38
023-350-056	03	Residential Single-Family	1.00	\$48.38
023-350-057	03	Residential Single-Family	1.00	\$48.38
023-350-058	03	Residential Single-Family	1.00	\$48.38
023-350-059	03	Residential Single-Family	1.00	\$48.38
023-350-060	03	Residential Single-Family	1.00	\$48.38
023-350-061	03	Residential Single-Family	1.00	\$48.38
023-350-062	03	Residential Single-Family	1.00	\$48.38
023-350-063	03	Residential Single-Family	1.00	\$48.38
023-350-064	03	Residential Single-Family	1.00	\$48.38
023-350-065	03	Residential Single-Family	1.00	\$48.38
023-350-066	03	Residential Single-Family	1.00	\$48.38
023-350-067	03	Residential Single-Family	1.00	\$48.38
023-350-068	03	Residential Single-Family	1.00	\$48.38
023-350-069	03	Residential Single-Family	1.00	\$48.38
023-350-070	03	Residential Single-Family	1.00	\$48.38

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-350-071	03	Residential Single-Family	1.00	\$48.38
023-350-072	03	Residential Single-Family	1.00	\$48.38
023-350-073	03	Exempt	-	\$0.00
023-350-077	03	Residential Single-Family	1.00	\$48.38
023-530-001	03	Residential Single-Family	1.00	\$48.38
023-530-002	03	Residential Single-Family	1.00	\$48.38
023-530-003	03	Residential Single-Family	1.00	\$48.38
023-530-004	03	Residential Single-Family	1.00	\$48.38
023-530-005	03	Residential Single-Family	1.00	\$48.38
023-530-006	03	Residential Single-Family	1.00	\$48.38
023-530-007	03	Residential Single-Family	1.00	\$48.38
023-530-008	03	Residential Single-Family	1.00	\$48.38
023-530-009	03	Residential Single-Family	1.00	\$48.38
023-530-010	03	Residential Single-Family	1.00	\$48.38
023-530-011	03	Residential Single-Family	1.00	\$48.38
023-530-012	03	Residential Single-Family	1.00	\$48.38
023-530-013	03	Residential Single-Family	1.00	\$48.38
023-530-014	03	Residential Single-Family	1.00	\$48.38
023-530-015	03	Residential Single-Family	1.00	\$48.38
023-530-016	03	Residential Single-Family	1.00	\$48.38
023-530-017	03	Residential Single-Family	1.00	\$48.38
023-530-018	03	Residential Single-Family	1.00	\$48.38
023-530-019	03	Residential Single-Family	1.00	\$48.38
023-530-020	03	Residential Single-Family	1.00	\$48.38
023-530-021	03	Residential Single-Family	1.00	\$48.38
023-530-022	03	Residential Single-Family	1.00	\$48.38
023-530-023	03	Residential Single-Family	1.00	\$48.38
023-530-024	03	Residential Single-Family	1.00	\$48.38
023-530-025	03	Residential Single-Family	1.00	\$48.38
023-530-026	03	Residential Single-Family	1.00	\$48.38
023-570-001	03	Residential Single-Family	1.00	\$48.38
023-570-002	03	Residential Single-Family	1.00	\$48.38
023-570-003	03	Residential Single-Family	1.00	\$48.38
023-570-004	03	Residential Single-Family	1.00	\$48.38
023-570-005	03	Residential Single-Family	1.00	\$48.38
023-570-006	03	Residential Single-Family	1.00	\$48.38
023-570-007	03	Residential Single-Family	1.00	\$48.38

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-570-008	03	Residential Single-Family	1.00	\$48.38
023-570-009	03	Residential Single-Family	1.00	\$48.38
023-570-010	03	Residential Single-Family	1.00	\$48.38
023-580-001	03	Residential Single-Family	1.00	\$48.38
023-580-002	03	Residential Single-Family	1.00	\$48.38
023-580-003	03	Residential Single-Family	1.00	\$48.38
023-580-004	03	Residential Single-Family	1.00	\$48.38
023-580-005	03	Residential Single-Family	1.00	\$48.38
023-580-006	03	Residential Single-Family	1.00	\$48.38
023-580-007	03	Residential Single-Family	1.00	\$48.38
023-580-008	03	Residential Single-Family	1.00	\$48.38
023-580-009	03	Residential Single-Family	1.00	\$48.38
023-580-010	03	Residential Single-Family	1.00	\$48.38
023-580-011	03	Residential Single-Family	1.00	\$48.38
023-580-012	03	Residential Single-Family	1.00	\$48.38
023-580-013	03	Residential Single-Family	1.00	\$48.38
023-580-014	03	Residential Single-Family	1.00	\$48.38
023-580-015	03	Residential Single-Family	1.00	\$48.38
023-580-016	03	Residential Single-Family	1.00	\$48.38
023-580-017	03	Residential Single-Family	1.00	\$48.38
023-580-018	03	Residential Single-Family	1.00	\$48.38
023-580-019	03	Residential Single-Family	1.00	\$48.38
023-580-020	03	Residential Single-Family	1.00	\$48.38
023-580-021	03	Residential Single-Family	1.00	\$48.38
023-580-022	03	Residential Single-Family	1.00	\$48.38
023-580-023	03	Residential Single-Family	1.00	\$48.38
023-580-024	03	Residential Single-Family	1.00	\$48.38
023-580-025	03	Residential Single-Family	1.00	\$48.38
023-580-026	03	Residential Single-Family	1.00	\$48.38
023-580-027	03	Residential Single-Family	1.00	\$48.38
023-580-028	03	Residential Single-Family	1.00	\$48.38
023-580-029	03	Residential Single-Family	1.00	\$48.38
023-580-030	03	Residential Single-Family	1.00	\$48.38
023-580-031	03	Residential Single-Family	1.00	\$48.38
023-580-032	03	Residential Single-Family	1.00	\$48.38
023-580-033	03	Residential Single-Family	1.00	\$48.38
023-580-034	03	Residential Single-Family	1.00	\$48.38

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-580-035	03	Residential Single-Family	1.00	\$48.38
023-580-036	03	Residential Single-Family	1.00	\$48.38
023-580-037	03	Residential Single-Family	1.00	\$48.38
023-580-038	03	Residential Single-Family	1.00	\$48.38
023-580-039	03	Residential Single-Family	1.00	\$48.38
023-580-040	03	Residential Single-Family	1.00	\$48.38
023-580-041	03	Residential Single-Family	1.00	\$48.38
023-580-042	03	Residential Single-Family	1.00	\$48.38
023-580-043	03	Residential Single-Family	1.00	\$48.38
023-580-044	03	Residential Single-Family	1.00	\$48.38
023-580-045	03	Residential Single-Family	1.00	\$48.38
023-580-046	03	Residential Single-Family	1.00	\$48.38
023-580-047	03	Residential Single-Family	1.00	\$48.38
023-580-048	03	Residential Single-Family	1.00	\$48.38
023-580-049	03	Residential Single-Family	1.00	\$48.38
023-580-050	03	Residential Single-Family	1.00	\$48.38
023-580-051	03	Residential Single-Family	1.00	\$48.38
023-580-052	03	Residential Single-Family	1.00	\$48.38
023-590-003	03	Residential Multi-Family	4.00	\$193.52
023-590-004	03	Residential Multi-Family	4.00	\$193.52
023-590-005	03	Residential Multi-Family	4.00	\$193.52
023-590-006	03	Residential Multi-Family	4.00	\$193.52
023-590-007	03	Residential Multi-Family	4.00	\$193.52
023-590-008	03	Residential Multi-Family	4.00	\$193.52
023-590-009	03	Residential Multi-Family	4.00	\$193.52
023-590-010	03	Residential Multi-Family	4.00	\$193.52
023-590-011	03	Residential Multi-Family	4.00	\$193.52
023-590-012	03	Residential Vacant Lot	1.00	\$48.38
023-590-013	03	Residential Vacant Lot	1.00	\$48.38
023-590-014	03	Residential Vacant Lot	1.00	\$48.38
023-590-015	03	Residential Vacant Lot	1.00	\$48.38
023-590-016	03	Residential Vacant Lot	1.00	\$48.38
023-590-017	03	Residential Vacant Lot	1.00	\$48.38
023-590-018	03	Residential Vacant Lot	1.00	\$48.38
023-590-019	03	Residential Vacant Lot	1.00	\$48.38
023-590-020	03	Residential Vacant Lot	1.00	\$48.38
023-590-021	03	Residential Multi-Family	4.00	\$193.52

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
Totals			319.00	\$15,433.22

Zone 05 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-360-018	05	Exempt	-	\$0.00
021-360-019	05	Residential Single-Family	1.00	\$62.32
021-360-020	05	Residential Single-Family	1.00	\$62.32
021-360-021	05	Residential Single-Family	1.00	\$62.32
021-360-022	05	Residential Single-Family	1.00	\$62.32
021-360-023	05	Residential Single-Family	1.00	\$62.32
021-360-024	05	Residential Single-Family	1.00	\$62.32
021-360-027	05	Residential Single-Family	1.00	\$62.32
021-360-028	05	Residential Single-Family	1.00	\$62.32
021-360-029	05	Residential Single-Family	1.00	\$62.32
021-360-030	05	Residential Single-Family	1.00	\$62.32
021-360-031	05	Residential Single-Family	1.00	\$62.32
021-360-032	05	Residential Single-Family	1.00	\$62.32
021-360-033	05	Residential Single-Family	1.00	\$62.32
021-360-034	05	Residential Single-Family	1.00	\$62.32
021-360-035	05	Residential Single-Family	1.00	\$62.32
021-360-036	05	Residential Single-Family	1.00	\$62.32
021-360-037	05	Residential Single-Family	1.00	\$62.32
021-360-038	05	Residential Single-Family	1.00	\$62.32
021-360-039	05	Residential Single-Family	1.00	\$62.32
021-360-040	05	Residential Single-Family	1.00	\$62.32
021-360-041	05	Residential Single-Family	1.00	\$62.32
021-360-042	05	Exempt	-	\$0.00
021-360-043	05	Residential Single-Family	1.00	\$62.32
021-360-044	05	Residential Single-Family	1.00	\$62.32
021-360-045	05	Residential Single-Family	1.00	\$62.32
021-360-046	05	Residential Single-Family	1.00	\$62.32
021-360-047	05	Residential Single-Family	1.00	\$62.32

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-360-048	05	Residential Single-Family	1.00	\$62.32
021-360-049	05	Residential Single-Family	1.00	\$62.32
021-360-050	05	Residential Single-Family	1.00	\$62.32
021-360-051	05	Exempt	-	\$0.00
Totals			29.00	\$1,807.28

Zone 06 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-050-001	06	Exempt	-	\$0.00
023-050-002	06	Residential Single-Family	1.00	\$15.78
023-050-003	06	Residential Single-Family	1.00	\$15.78
023-050-004	06	Residential Single-Family	1.00	\$15.78
023-050-005	06	Residential Single-Family	1.00	\$15.78
023-050-006	06	Residential Single-Family	1.00	\$15.78
023-050-007	06	Residential Single-Family	1.00	\$15.78
023-050-008	06	Residential Single-Family	1.00	\$15.78
023-050-009	06	Residential Single-Family	1.00	\$15.78
023-050-010	06	Residential Single-Family	1.00	\$15.78
023-050-011	06	Residential Single-Family	1.00	\$15.78
023-050-012	06	Residential Single-Family	1.00	\$15.78
023-050-013	06	Residential Single-Family	1.00	\$15.78
023-050-014	06	Residential Single-Family	1.00	\$15.78
023-050-015	06	Residential Single-Family	1.00	\$15.78
023-050-016	06	Residential Single-Family	1.00	\$15.78
023-050-017	06	Residential Single-Family	1.00	\$15.78
023-050-018	06	Residential Single-Family	1.00	\$15.78
023-050-019	06	Residential Single-Family	1.00	\$15.78
023-050-020	06	Residential Single-Family	1.00	\$15.78
023-050-021	06	Residential Single-Family	1.00	\$15.78
023-050-022	06	Residential Single-Family	1.00	\$15.78
023-050-023	06	Residential Single-Family	1.00	\$15.78
023-050-024	06	Residential Single-Family	1.00	\$15.78

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-050-025	06	Residential Single-Family	1.00	\$15.78
023-050-026	06	Residential Single-Family	1.00	\$15.78
023-050-027	06	Residential Single-Family	1.00	\$15.78
023-050-028	06	Residential Single-Family	1.00	\$15.78
023-050-029	06	Residential Single-Family	1.00	\$15.78
023-050-030	06	Residential Single-Family	1.00	\$15.78
023-060-001	06	Residential Single-Family	1.00	\$15.78
023-060-002	06	Residential Single-Family	1.00	\$15.78
023-060-003	06	Residential Single-Family	1.00	\$15.78
023-060-004	06	Residential Single-Family	1.00	\$15.78
023-060-005	06	Residential Single-Family	1.00	\$15.78
023-060-006	06	Residential Single-Family	1.00	\$15.78
023-060-007	06	Residential Single-Family	1.00	\$15.78
023-060-008	06	Residential Single-Family	1.00	\$15.78
023-060-009	06	Residential Single-Family	1.00	\$15.78
023-060-010	06	Residential Single-Family	1.00	\$15.78
023-060-011	06	Residential Single-Family	1.00	\$15.78
023-060-012	06	Residential Single-Family	1.00	\$15.78
023-060-013	06	Residential Single-Family	1.00	\$15.78
023-060-014	06	Residential Single-Family	1.00	\$15.78
023-060-015	06	Residential Single-Family	1.00	\$15.78
023-060-016	06	Residential Single-Family	1.00	\$15.78
023-060-017	06	Residential Single-Family	1.00	\$15.78
023-060-018	06	Residential Single-Family	1.00	\$15.78
023-060-019	06	Residential Single-Family	1.00	\$15.78
023-060-020	06	Residential Single-Family	1.00	\$15.78
023-060-021	06	Residential Single-Family	1.00	\$15.78
023-060-022	06	Residential Single-Family	1.00	\$15.78
023-060-023	06	Residential Single-Family	1.00	\$15.78
023-060-024	06	Residential Single-Family	1.00	\$15.78
023-060-025	06	Residential Single-Family	1.00	\$15.78
023-060-026	06	Residential Single-Family	1.00	\$15.78
023-060-027	06	Residential Single-Family	1.00	\$15.78
023-060-028	06	Residential Single-Family	1.00	\$15.78
023-060-029	06	Residential Single-Family	1.00	\$15.78
023-060-030	06	Residential Single-Family	1.00	\$15.78
023-060-031	06	Residential Single-Family	1.00	\$15.78

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-060-032	06	Residential Single-Family	1.00	\$15.78
023-060-033	06	Residential Single-Family	1.00	\$15.78
023-060-034	06	Residential Single-Family	1.00	\$15.78
023-060-035	06	Residential Single-Family	1.00	\$15.78
023-060-036	06	Residential Single-Family	1.00	\$15.78
023-060-037	06	Residential Single-Family	1.00	\$15.78
023-060-038	06	Residential Single-Family	1.00	\$15.78
023-060-039	06	Residential Single-Family	1.00	\$15.78
023-060-040	06	Residential Single-Family	1.00	\$15.78
023-060-041	06	Residential Single-Family	1.00	\$15.78
023-060-042	06	Residential Single-Family	1.00	\$15.78
023-060-043	06	Residential Single-Family	1.00	\$15.78
023-060-044	06	Residential Single-Family	1.00	\$15.78
023-060-045	06	Residential Single-Family	1.00	\$15.78
023-060-046	06	Residential Single-Family	1.00	\$15.78
023-070-002	06	Residential Single-Family	1.00	\$15.78
023-070-003	06	Residential Single-Family	1.00	\$15.78
023-070-004	06	Residential Single-Family	1.00	\$15.78
023-070-005	06	Residential Single-Family	1.00	\$15.78
023-070-006	06	Residential Single-Family	1.00	\$15.78
023-070-007	06	Residential Single-Family	1.00	\$15.78
023-070-008	06	Residential Single-Family	1.00	\$15.78
023-070-009	06	Residential Single-Family	1.00	\$15.78
023-070-010	06	Residential Single-Family	1.00	\$15.78
023-070-011	06	Residential Single-Family	1.00	\$15.78
023-070-012	06	Residential Single-Family	1.00	\$15.78
023-070-013	06	Residential Single-Family	1.00	\$15.78
023-070-014	06	Residential Single-Family	1.00	\$15.78
023-070-015	06	Residential Single-Family	1.00	\$15.78
023-070-016	06	Residential Single-Family	1.00	\$15.78
023-070-017	06	Residential Single-Family	1.00	\$15.78
023-070-018	06	Residential Single-Family	1.00	\$15.78
023-070-019	06	Residential Single-Family	1.00	\$15.78
023-070-020	06	Residential Single-Family	1.00	\$15.78
023-070-021	06	Residential Single-Family	1.00	\$15.78
023-070-022	06	Residential Single-Family	1.00	\$15.78
023-070-023	06	Residential Single-Family	1.00	\$15.78

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-070-024	06	Residential Single-Family	1.00	\$15.78
023-070-025	06	Residential Single-Family	1.00	\$15.78
023-070-026	06	Residential Single-Family	1.00	\$15.78
023-070-027	06	Residential Single-Family	1.00	\$15.78
023-070-028	06	Residential Single-Family	1.00	\$15.78
023-070-029	06	Residential Single-Family	1.00	\$15.78
023-070-030	06	Residential Single-Family	1.00	\$15.78
023-070-031	06	Residential Single-Family	1.00	\$15.78
023-070-032	06	Residential Single-Family	1.00	\$15.78
023-070-033	06	Residential Single-Family	1.00	\$15.78
023-070-034	06	Residential Single-Family	1.00	\$15.78
023-070-035	06	Residential Single-Family	1.00	\$15.78
023-070-036	06	Residential Single-Family	1.00	\$15.78
023-070-037	06	Residential Single-Family	1.00	\$15.78
023-070-038	06	Residential Single-Family	1.00	\$15.78
023-070-039	06	Residential Single-Family	1.00	\$15.78
023-070-040	06	Residential Single-Family	1.00	\$15.78
023-070-041	06	Residential Single-Family	1.00	\$15.78
023-070-042	06	Residential Single-Family	1.00	\$15.78
023-070-043	06	Residential Single-Family	1.00	\$15.78
023-070-044	06	Residential Single-Family	1.00	\$15.78
023-070-045	06	Residential Single-Family	1.00	\$15.78
023-070-046	06	Residential Single-Family	1.00	\$15.78
023-070-047	06	Residential Single-Family	1.00	\$15.78
023-070-048	06	Residential Single-Family	1.00	\$15.78
023-070-049	06	Residential Single-Family	1.00	\$15.78
023-070-050	06	Residential Single-Family	1.00	\$15.78
023-070-051	06	Residential Single-Family	1.00	\$15.78
023-070-052	06	Residential Single-Family	1.00	\$15.78
Totals			126.00	\$1,988.28

Zone 07 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-370-001	07	Exempt	-	\$0.00
023-370-002	07	Residential Single-Family	1.00	\$78.22
023-370-003	07	Residential Single-Family	1.00	\$78.22
023-370-004	07	Residential Single-Family	1.00	\$78.22
023-370-005	07	Residential Single-Family	1.00	\$78.22
023-370-006	07	Residential Single-Family	1.00	\$78.22
023-370-007	07	Residential Single-Family	1.00	\$78.22
023-370-008	07	Residential Single-Family	1.00	\$78.22
023-370-009	07	Residential Single-Family	1.00	\$78.22
023-370-010	07	Residential Single-Family	1.00	\$78.22
023-370-011	07	Residential Single-Family	1.00	\$78.22
023-370-012	07	Residential Single-Family	1.00	\$78.22
023-370-013	07	Residential Single-Family	1.00	\$78.22
023-370-014	07	Residential Single-Family	1.00	\$78.22
023-370-015	07	Residential Single-Family	1.00	\$78.22
023-370-016	07	Residential Single-Family	1.00	\$78.22
023-370-017	07	Residential Single-Family	1.00	\$78.22
023-370-018	07	Residential Single-Family	1.00	\$78.22
023-370-019	07	Residential Single-Family	1.00	\$78.22
023-370-020	07	Residential Single-Family	1.00	\$78.22
023-370-021	07	Residential Single-Family	1.00	\$78.22
023-370-022	07	Exempt	-	\$0.00
023-370-023	07	Residential Single-Family	1.00	\$78.22
023-370-024	07	Residential Single-Family	1.00	\$78.22
023-370-025	07	Residential Single-Family	1.00	\$78.22
023-370-026	07	Residential Single-Family	1.00	\$78.22
023-370-027	07	Residential Single-Family	1.00	\$78.22
023-370-028	07	Residential Single-Family	1.00	\$78.22
023-370-029	07	Residential Single-Family	1.00	\$78.22
023-370-030	07	Residential Single-Family	1.00	\$78.22
023-370-031	07	Residential Single-Family	1.00	\$78.22
023-370-032	07	Residential Single-Family	1.00	\$78.22
023-370-033	07	Residential Single-Family	1.00	\$78.22
023-370-034	07	Residential Single-Family	1.00	\$78.22

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-370-035	07	Residential Single-Family	1.00	\$78.22
023-370-036	07	Residential Single-Family	1.00	\$78.22
023-370-037	07	Residential Single-Family	1.00	\$78.22
023-370-038	07	Residential Single-Family	1.00	\$78.22
023-370-039	07	Residential Single-Family	1.00	\$78.22
023-370-040	07	Residential Single-Family	1.00	\$78.22
023-370-041	07	Residential Single-Family	1.00	\$78.22
023-370-042	07	Residential Single-Family	1.00	\$78.22
023-370-043	07	Residential Single-Family	1.00	\$78.22
023-370-044	07	Residential Single-Family	1.00	\$78.22
023-370-045	07	Residential Single-Family	1.00	\$78.22
023-370-046	07	Residential Single-Family	1.00	\$78.22
023-370-047	07	Residential Single-Family	1.00	\$78.22
023-370-048	07	Residential Single-Family	1.00	\$78.22
023-370-049	07	Residential Single-Family	1.00	\$78.22
023-370-050	07	Residential Single-Family	1.00	\$78.22
023-370-051	07	Residential Single-Family	1.00	\$78.22
023-370-052	07	Residential Single-Family	1.00	\$78.22
023-370-053	07	Residential Single-Family	1.00	\$78.22
023-370-054	07	Residential Single-Family	1.00	\$78.22
023-370-055	07	Residential Single-Family	1.00	\$78.22
023-370-056	07	Exempt	-	\$0.00
Totals			53.00	\$4,145.66

Zone 08A Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-340-001	08A	Residential Single-Family	1.00	\$60.74
024-340-002	08A	Residential Single-Family	1.00	\$60.74
024-340-003	08A	Residential Single-Family	1.00	\$60.74
024-340-004	08A	Residential Single-Family	1.00	\$60.74
024-340-005	08A	Residential Single-Family	1.00	\$60.74
024-340-006	08A	Residential Single-Family	1.00	\$60.74

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-340-007	08A	Residential Single-Family	1.00	\$60.74
024-340-008	08A	Residential Single-Family	1.00	\$60.74
024-340-009	08A	Residential Single-Family	1.00	\$60.74
024-340-010	08A	Residential Single-Family	1.00	\$60.74
024-340-011	08A	Residential Single-Family	1.00	\$60.74
024-340-012	08A	Residential Single-Family	1.00	\$60.74
024-340-013	08A	Residential Single-Family	1.00	\$60.74
024-340-014	08A	Residential Single-Family	1.00	\$60.74
024-340-015	08A	Residential Single-Family	1.00	\$60.74
024-340-016	08A	Residential Single-Family	1.00	\$60.74
024-340-017	08A	Residential Single-Family	1.00	\$60.74
024-340-018	08A	Residential Single-Family	1.00	\$60.74
024-340-019	08A	Residential Single-Family	1.00	\$60.74
024-340-020	08A	Residential Single-Family	1.00	\$60.74
024-340-021	08A	Residential Single-Family	1.00	\$60.74
024-340-022	08A	Residential Single-Family	1.00	\$60.74
024-340-023	08A	Residential Single-Family	1.00	\$60.74
024-340-024	08A	Residential Single-Family	1.00	\$60.74
024-340-025	08A	Residential Single-Family	1.00	\$60.74
024-340-026	08A	Residential Single-Family	1.00	\$60.74
024-340-027	08A	Residential Single-Family	1.00	\$60.74
024-340-028	08A	Residential Single-Family	1.00	\$60.74
024-340-029	08A	Residential Single-Family	1.00	\$60.74
024-340-030	08A	Residential Single-Family	1.00	\$60.74
024-340-031	08A	Residential Single-Family	1.00	\$60.74
024-340-032	08A	Residential Single-Family	1.00	\$60.74
024-340-033	08A	Residential Single-Family	1.00	\$60.74
024-340-034	08A	Residential Single-Family	1.00	\$60.74
024-340-035	08A	Residential Single-Family	1.00	\$60.74
024-340-036	08A	Residential Single-Family	1.00	\$60.74
024-340-037	08A	Residential Single-Family	1.00	\$60.74
024-340-038	08A	Residential Single-Family	1.00	\$60.74
024-340-039	08A	Residential Single-Family	1.00	\$60.74
024-340-040	08A	Residential Single-Family	1.00	\$60.74
024-340-041	08A	Residential Single-Family	1.00	\$60.74
024-340-042	08A	Residential Single-Family	1.00	\$60.74
024-340-043	08A	Residential Single-Family	1.00	\$60.74

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-340-044	08A	Residential Single-Family	1.00	\$60.74
024-340-045	08A	Residential Single-Family	1.00	\$60.74
024-340-046	08A	Residential Single-Family	1.00	\$60.74
024-340-047	08A	Residential Single-Family	1.00	\$60.74
024-340-048	08A	Residential Single-Family	1.00	\$60.74
024-340-049	08A	Residential Single-Family	1.00	\$60.74
024-340-050	08A	Residential Single-Family	1.00	\$60.74
024-370-001	08A	Exempt	-	\$0.00
024-370-002	08A	Residential Single-Family	1.00	\$60.74
024-370-003	08A	Residential Single-Family	1.00	\$60.74
024-370-004	08A	Residential Single-Family	1.00	\$60.74
024-370-005	08A	Residential Single-Family	1.00	\$60.74
024-370-006	08A	Residential Single-Family	1.00	\$60.74
024-370-007	08A	Residential Single-Family	1.00	\$60.74
024-370-008	08A	Residential Single-Family	1.00	\$60.74
024-370-009	08A	Residential Single-Family	1.00	\$60.74
024-370-010	08A	Residential Single-Family	1.00	\$60.74
024-370-011	08A	Residential Single-Family	1.00	\$60.74
024-370-012	08A	Residential Single-Family	1.00	\$60.74
024-370-013	08A	Residential Single-Family	1.00	\$60.74
024-370-014	08A	Residential Single-Family	1.00	\$60.74
024-370-015	08A	Residential Single-Family	1.00	\$60.74
024-370-016	08A	Residential Single-Family	1.00	\$60.74
024-370-017	08A	Exempt	-	\$0.00
024-370-018	08A	Residential Single-Family	1.00	\$60.74
024-370-019	08A	Residential Single-Family	1.00	\$60.74
024-370-020	08A	Residential Single-Family	1.00	\$60.74
024-370-021	08A	Residential Single-Family	1.00	\$60.74
024-370-022	08A	Residential Single-Family	1.00	\$60.74
024-370-023	08A	Residential Single-Family	1.00	\$60.74
024-370-024	08A	Residential Single-Family	1.00	\$60.74
024-370-025	08A	Residential Single-Family	1.00	\$60.74
024-370-026	08A	Residential Single-Family	1.00	\$60.74
024-370-027	08A	Residential Single-Family	1.00	\$60.74
024-370-028	08A	Residential Single-Family	1.00	\$60.74
024-370-029	08A	Residential Single-Family	1.00	\$60.74
024-370-030	08A	Exempt	-	\$0.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-370-031	08A	Residential Single-Family	1.00	\$60.74
024-370-032	08A	Residential Single-Family	1.00	\$60.74
024-370-033	08A	Residential Single-Family	1.00	\$60.74
024-370-034	08A	Residential Single-Family	1.00	\$60.74
024-370-035	08A	Residential Single-Family	1.00	\$60.74
024-370-036	08A	Exempt	-	\$0.00
024-370-037	08A	Residential Single-Family	1.00	\$60.74
024-370-038	08A	Residential Single-Family	1.00	\$60.74
024-370-039	08A	Residential Single-Family	1.00	\$60.74
024-370-040	08A	Residential Single-Family	1.00	\$60.74
024-370-041	08A	Residential Single-Family	1.00	\$60.74
024-380-001	08A	Exempt	-	\$0.00
024-380-002	08A	Residential Single-Family	1.00	\$60.74
024-380-003	08A	Residential Single-Family	1.00	\$60.74
024-380-004	08A	Residential Single-Family	1.00	\$60.74
024-380-005	08A	Residential Single-Family	1.00	\$60.74
024-380-006	08A	Residential Single-Family	1.00	\$60.74
024-380-007	08A	Residential Single-Family	1.00	\$60.74
024-380-008	08A	Residential Vacant Lot	1.00	\$60.74
024-380-009	08A	Residential Single-Family	1.00	\$60.74
024-380-010	08A	Residential Single-Family	1.00	\$60.74
024-380-011	08A	Residential Single-Family	1.00	\$60.74
024-380-012	08A	Residential Single-Family	1.00	\$60.74
024-380-013	08A	Residential Single-Family	1.00	\$60.74
024-380-014	08A	Residential Single-Family	1.00	\$60.74
024-380-015	08A	Residential Single-Family	1.00	\$60.74
024-380-016	08A	Residential Single-Family	1.00	\$60.74
024-380-017	08A	Residential Single-Family	1.00	\$60.74
024-380-018	08A	Residential Single-Family	1.00	\$60.74
024-380-019	08A	Residential Single-Family	1.00	\$60.74
024-380-020	08A	Residential Single-Family	1.00	\$60.74
024-380-021	08A	Residential Single-Family	1.00	\$60.74
024-380-022	08A	Residential Single-Family	1.00	\$60.74
024-380-023	08A	Residential Single-Family	1.00	\$60.74
024-380-024	08A	Residential Single-Family	1.00	\$60.74
024-380-025	08A	Residential Single-Family	1.00	\$60.74
024-380-026	08A	Residential Single-Family	1.00	\$60.74

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-380-027	08A	Residential Single-Family	1.00	\$60.74
024-380-028	08A	Residential Single-Family	1.00	\$60.74
024-380-029	08A	Exempt	-	\$0.00
024-380-030	08A	Residential Single-Family	1.00	\$60.74
024-380-031	08A	Residential Single-Family	1.00	\$60.74
024-380-032	08A	Residential Single-Family	1.00	\$60.74
024-380-033	08A	Residential Single-Family	1.00	\$60.74
024-380-034	08A	Residential Single-Family	1.00	\$60.74
024-380-035	08A	Residential Single-Family	1.00	\$60.74
024-380-036	08A	Residential Single-Family	1.00	\$60.74
024-380-037	08A	Residential Single-Family	1.00	\$60.74
024-380-038	08A	Residential Single-Family	1.00	\$60.74
024-380-039	08A	Residential Single-Family	1.00	\$60.74
024-380-040	08A	Residential Single-Family	1.00	\$60.74
024-380-041	08A	Residential Single-Family	1.00	\$60.74
024-380-042	08A	Residential Single-Family	1.00	\$60.74
024-380-043	08A	Residential Single-Family	1.00	\$60.74
024-380-044	08A	Residential Single-Family	1.00	\$60.74
024-380-045	08A	Residential Single-Family	1.00	\$60.74
024-380-046	08A	Residential Single-Family	1.00	\$60.74
024-380-047	08A	Residential Single-Family	1.00	\$60.74
024-380-048	08A	Exempt	-	\$0.00
Totals			132.00	\$8,017.68

Zone 08B Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-350-001	08B	Residential Single-Family	1.00	\$123.16
024-350-002	08B	Residential Single-Family	1.00	\$123.16
024-350-003	08B	Residential Single-Family	1.00	\$123.16
024-350-004	08B	Residential Single-Family	1.00	\$123.16
024-350-005	08B	Residential Single-Family	1.00	\$123.16

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-350-006	08B	Residential Single-Family	1.00	\$123.16
024-350-007	08B	Residential Single-Family	1.00	\$123.16
024-350-008	08B	Residential Single-Family	1.00	\$123.16
024-350-009	08B	Residential Single-Family	1.00	\$123.16
024-350-010	08B	Residential Single-Family	1.00	\$123.16
024-350-011	08B	Residential Single-Family	1.00	\$123.16
024-350-012	08B	Residential Single-Family	1.00	\$123.16
024-350-013	08B	Residential Single-Family	1.00	\$123.16
024-350-014	08B	Residential Single-Family	1.00	\$123.16
024-350-015	08B	Residential Single-Family	1.00	\$123.16
024-350-016	08B	Residential Single-Family	1.00	\$123.16
024-350-017	08B	Residential Single-Family	1.00	\$123.16
024-350-018	08B	Residential Single-Family	1.00	\$123.16
024-350-019	08B	Residential Single-Family	1.00	\$123.16
024-350-020	08B	Residential Single-Family	1.00	\$123.16
024-350-021	08B	Residential Single-Family	1.00	\$123.16
024-350-022	08B	Residential Single-Family	1.00	\$123.16
024-350-023	08B	Residential Single-Family	1.00	\$123.16
024-350-024	08B	Residential Single-Family	1.00	\$123.16
024-350-025	08B	Residential Single-Family	1.00	\$123.16
024-350-026	08B	Residential Single-Family	1.00	\$123.16
024-350-027	08B	Residential Single-Family	1.00	\$123.16
024-350-029	08B	Residential Single-Family	1.00	\$123.16
024-350-030	08B	Residential Single-Family	1.00	\$123.16
024-350-031	08B	Residential Single-Family	1.00	\$123.16
024-350-032	08B	Residential Single-Family	1.00	\$123.16
024-350-033	08B	Residential Single-Family	1.00	\$123.16
024-350-034	08B	Residential Single-Family	1.00	\$123.16
024-360-002	08B	Residential Single-Family	1.00	\$123.16
024-360-003	08B	Residential Single-Family	1.00	\$123.16
024-360-004	08B	Residential Single-Family	1.00	\$123.16
024-360-005	08B	Residential Single-Family	1.00	\$123.16
024-360-006	08B	Residential Single-Family	1.00	\$123.16
024-360-007	08B	Residential Single-Family	1.00	\$123.16
024-360-008	08B	Residential Single-Family	1.00	\$123.16
024-360-009	08B	Residential Single-Family	1.00	\$123.16
024-360-010	08B	Residential Single-Family	1.00	\$123.16

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-360-011	08B	Residential Single-Family	1.00	\$123.16
024-360-012	08B	Residential Single-Family	1.00	\$123.16
024-360-013	08B	Residential Single-Family	1.00	\$123.16
024-360-014	08B	Residential Single-Family	1.00	\$123.16
024-360-017	08B	Residential Single-Family	1.00	\$123.16
024-360-018	08B	Residential Single-Family	1.00	\$123.16
024-360-019	08B	Residential Single-Family	1.00	\$123.16
024-360-020	08B	Residential Single-Family	1.00	\$123.16
024-360-021	08B	Residential Single-Family	1.00	\$123.16
024-360-024	08B	Residential Single-Family	1.00	\$123.16
024-360-025	08B	Residential Single-Family	1.00	\$123.16
024-360-026	08B	Residential Single-Family	1.00	\$123.16
024-360-027	08B	Residential Single-Family	1.00	\$123.16
024-360-028	08B	Residential Single-Family	1.00	\$123.16
024-360-029	08B	Residential Single-Family	1.00	\$123.16
024-360-030	08B	Residential Single-Family	1.00	\$123.16
024-360-031	08B	Residential Single-Family	1.00	\$123.16
024-360-032	08B	Residential Single-Family	1.00	\$123.16
024-360-033	08B	Residential Single-Family	1.00	\$123.16
024-360-034	08B	Residential Single-Family	1.00	\$123.16
024-360-036	08B	Residential Single-Family	1.00	\$123.16
024-410-001	08B	Residential Single-Family	1.00	\$123.16
024-410-002	08B	Residential Single-Family	1.00	\$123.16
024-410-003	08B	Residential Single-Family	1.00	\$123.16
024-410-004	08B	Residential Single-Family	1.00	\$123.16
024-410-005	08B	Residential Single-Family	1.00	\$123.16
024-410-006	08B	Residential Single-Family	1.00	\$123.16
024-410-007	08B	Residential Single-Family	1.00	\$123.16
024-410-008	08B	Residential Single-Family	1.00	\$123.16
024-410-009	08B	Residential Single-Family	1.00	\$123.16
024-410-010	08B	Residential Single-Family	1.00	\$123.16
024-410-011	08B	Residential Single-Family	1.00	\$123.16
024-410-012	08B	Residential Single-Family	1.00	\$123.16
024-410-013	08B	Residential Single-Family	1.00	\$123.16
024-410-014	08B	Residential Single-Family	1.00	\$123.16
024-410-015	08B	Residential Single-Family	1.00	\$123.16
024-410-016	08B	Residential Single-Family	1.00	\$123.16

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-410-017	08B	Residential Single-Family	1.00	\$123.16
024-410-018	08B	Residential Single-Family	1.00	\$123.16
024-410-019	08B	Residential Single-Family	1.00	\$123.16
024-410-020	08B	Residential Vacant Lot	1.00	\$123.16
024-410-021	08B	Residential Single-Family	1.00	\$123.16
024-410-022	08B	Residential Single-Family	1.00	\$123.16
024-410-023	08B	Residential Single-Family	1.00	\$123.16
024-410-024	08B	Residential Single-Family	1.00	\$123.16
024-410-025	08B	Residential Single-Family	1.00	\$123.16
024-410-026	08B	Residential Single-Family	1.00	\$123.16
024-410-027	08B	Residential Single-Family	1.00	\$123.16
024-410-028	08B	Residential Single-Family	1.00	\$123.16
024-410-029	08B	Residential Single-Family	1.00	\$123.16
024-410-030	08B	Residential Single-Family	1.00	\$123.16
024-410-031	08B	Residential Vacant Lot	1.00	\$123.16
024-410-032	08B	Residential Vacant Lot	1.00	\$123.16
024-420-001	08B	Residential Single-Family	1.00	\$123.16
024-420-002	08B	Residential Single-Family	1.00	\$123.16
024-420-003	08B	Residential Single-Family	1.00	\$123.16
024-420-004	08B	Residential Single-Family	1.00	\$123.16
024-420-005	08B	Residential Single-Family	1.00	\$123.16
024-420-006	08B	Residential Single-Family	1.00	\$123.16
024-420-007	08B	Residential Single-Family	1.00	\$123.16
024-420-008	08B	Residential Single-Family	1.00	\$123.16
024-420-009	08B	Residential Single-Family	1.00	\$123.16
024-420-010	08B	Residential Single-Family	1.00	\$123.16
024-420-011	08B	Residential Single-Family	1.00	\$123.16
024-420-012	08B	Residential Single-Family	1.00	\$123.16
024-420-013	08B	Residential Single-Family	1.00	\$123.16
024-420-014	08B	Residential Single-Family	1.00	\$123.16
024-420-015	08B	Residential Single-Family	1.00	\$123.16
024-420-016	08B	Residential Single-Family	1.00	\$123.16
024-420-017	08B	Residential Single-Family	1.00	\$123.16
024-420-018	08B	Residential Single-Family	1.00	\$123.16
024-420-019	08B	Residential Single-Family	1.00	\$123.16
024-420-020	08B	Residential Single-Family	1.00	\$123.16
024-420-021	08B	Residential Single-Family	1.00	\$123.16

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
024-420-022	08B	Residential Single-Family	1.00	\$123.16
024-420-023	08B	Residential Single-Family	1.00	\$123.16
024-420-024	08B	Residential Single-Family	1.00	\$123.16
024-420-025	08B	Residential Single-Family	1.00	\$123.16
024-420-026	08B	Residential Single-Family	1.00	\$123.16
024-420-027	08B	Residential Single-Family	1.00	\$123.16
024-420-028	08B	Residential Single-Family	1.00	\$123.16
024-420-029	08B	Residential Single-Family	1.00	\$123.16
024-420-030	08B	Residential Single-Family	1.00	\$123.16
024-420-031	08B	Residential Single-Family	1.00	\$123.16
024-420-032	08B	Residential Single-Family	1.00	\$123.16
024-420-033	08B	Residential Single-Family	1.00	\$123.16
024-420-034	08B	Residential Single-Family	1.00	\$123.16
024-420-035	08B	Residential Single-Family	1.00	\$123.16
024-420-036	08B	Residential Single-Family	1.00	\$123.16
024-420-037	08B	Residential Single-Family	1.00	\$123.16
024-420-038	08B	Residential Single-Family	1.00	\$123.16
024-420-039	08B	Residential Single-Family	1.00	\$123.16
024-420-040	08B	Residential Single-Family	1.00	\$123.16
024-420-041	08B	Residential Single-Family	1.00	\$123.16
024-420-042	08B	Residential Single-Family	1.00	\$123.16
024-420-043	08B	Residential Single-Family	1.00	\$123.16
024-420-044	08B	Residential Single-Family	1.00	\$123.16
024-420-045	08B	Residential Single-Family	1.00	\$123.16
024-420-046	08B	Exempt	-	\$0.00
Totals			140.00	\$17,242.40

Zone 09 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-080-053	09	Residential Single-Family	1.00	\$46.62
021-080-054	09	Residential Single-Family	1.00	\$46.62
021-080-055	09	Residential Single-Family	1.00	\$46.62
021-080-056	09	Residential Single-Family	1.00	\$46.62
021-080-057	09	Residential Single-Family	1.00	\$46.62
021-080-058	09	Residential Single-Family	1.00	\$46.62
021-080-059	09	Residential Single-Family	1.00	\$46.62
021-080-060	09	Residential Single-Family	1.00	\$46.62
021-080-061	09	Residential Single-Family	1.00	\$46.62
021-080-062	09	Residential Single-Family	1.00	\$46.62
021-080-063	09	Residential Single-Family	1.00	\$46.62
021-080-064	09	Residential Single-Family	1.00	\$46.62
021-080-065	09	Residential Single-Family	1.00	\$46.62
021-080-066	09	Residential Single-Family	1.00	\$46.62
021-080-067	09	Residential Single-Family	1.00	\$46.62
021-080-068	09	Residential Single-Family	1.00	\$46.62
021-080-069	09	Residential Single-Family	1.00	\$46.62
021-080-070	09	Exempt	-	\$0.00
021-080-071	09	Residential Single-Family	1.00	\$46.62
021-080-072	09	Residential Single-Family	1.00	\$46.62
021-080-073	09	Residential Single-Family	1.00	\$46.62
021-080-074	09	Residential Single-Family	1.00	\$46.62
021-080-075	09	Residential Single-Family	1.00	\$46.62
021-080-076	09	Residential Single-Family	1.00	\$46.62
021-080-077	09	Residential Single-Family	1.00	\$46.62
021-080-078	09	Residential Single-Family	1.00	\$46.62
021-080-079	09	Residential Single-Family	1.00	\$46.62
021-080-080	09	Residential Single-Family	1.00	\$46.62
021-080-081	09	Residential Single-Family	1.00	\$46.62
021-080-082	09	Residential Single-Family	1.00	\$46.62
021-080-083	09	Residential Single-Family	1.00	\$46.62
021-080-084	09	Residential Single-Family	1.00	\$46.62
021-080-085	09	Residential Single-Family	1.00	\$46.62
021-080-086	09	Residential Single-Family	1.00	\$46.62
021-080-087	09	Residential Single-Family	1.00	\$46.62

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-080-088	09	Residential Single-Family	1.00	\$46.62
021-080-089	09	Residential Single-Family	1.00	\$46.62
021-080-090	09	Residential Single-Family	1.00	\$46.62
021-080-091	09	Residential Single-Family	1.00	\$46.62
021-080-092	09	Residential Single-Family	1.00	\$46.62
021-170-001	09	Residential Single-Family	1.00	\$46.62
021-170-002	09	Residential Single-Family	1.00	\$46.62
021-170-003	09	Residential Single-Family	1.00	\$46.62
021-170-004	09	Residential Single-Family	1.00	\$46.62
021-170-005	09	Residential Single-Family	1.00	\$46.62
021-170-006	09	Residential Single-Family	1.00	\$46.62
021-170-007	09	Residential Single-Family	1.00	\$46.62
021-170-008	09	Residential Single-Family	1.00	\$46.62
021-170-009	09	Residential Single-Family	1.00	\$46.62
021-170-010	09	Residential Single-Family	1.00	\$46.62
021-170-011	09	Residential Single-Family	1.00	\$46.62
021-170-012	09	Residential Single-Family	1.00	\$46.62
021-170-013	09	Residential Single-Family	1.00	\$46.62
021-170-014	09	Residential Single-Family	1.00	\$46.62
021-170-015	09	Residential Single-Family	1.00	\$46.62
021-170-016	09	Exempt	-	\$0.00
021-170-034	09	Residential Single-Family	1.00	\$46.62
021-170-035	09	Residential Single-Family	1.00	\$46.62
021-170-036	09	Residential Single-Family	1.00	\$46.62
021-170-037	09	Residential Single-Family	1.00	\$46.62
021-170-038	09	Residential Single-Family	1.00	\$46.62
021-170-039	09	Residential Single-Family	1.00	\$46.62
021-170-040	09	Residential Single-Family	1.00	\$46.62
021-170-041	09	Residential Single-Family	1.00	\$46.62
021-170-042	09	Residential Single-Family	1.00	\$46.62
021-170-043	09	Residential Single-Family	1.00	\$46.62
021-170-044	09	Residential Single-Family	1.00	\$46.62
021-170-045	09	Residential Single-Family	1.00	\$46.62
021-170-046	09	Residential Single-Family	1.00	\$46.62
021-170-047	09	Residential Single-Family	1.00	\$46.62
021-170-048	09	Residential Single-Family	1.00	\$46.62
021-170-049	09	Residential Single-Family	1.00	\$46.62

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-170-050	09	Residential Single-Family	1.00	\$46.62
021-170-051	09	Exempt	-	\$0.00
021-680-001	09	Residential Single-Family	1.00	\$46.62
021-680-002	09	Residential Single-Family	1.00	\$46.62
021-680-003	09	Residential Single-Family	1.00	\$46.62
021-680-004	09	Residential Single-Family	1.00	\$46.62
021-680-006	09	Residential Single-Family	1.00	\$46.62
021-680-007	09	Residential Single-Family	1.00	\$46.62
021-680-008	09	Residential Single-Family	1.00	\$46.62
021-680-009	09	Residential Single-Family	1.00	\$46.62
021-680-010	09	Residential Single-Family	1.00	\$46.62
021-680-011	09	Residential Single-Family	1.00	\$46.62
021-680-012	09	Residential Single-Family	1.00	\$46.62
021-680-013	09	Residential Single-Family	1.00	\$46.62
021-680-014	09	Residential Single-Family	1.00	\$46.62
021-680-015	09	Residential Single-Family	1.00	\$46.62
021-680-016	09	Residential Single-Family	1.00	\$46.62
021-680-017	09	Residential Single-Family	1.00	\$46.62
021-680-018	09	Residential Single-Family	1.00	\$46.62
021-680-019	09	Residential Single-Family	1.00	\$46.62
021-680-020	09	Residential Single-Family	1.00	\$46.62
021-680-021	09	Residential Single-Family	1.00	\$46.62
021-680-022	09	Residential Single-Family	1.00	\$46.62
021-680-023	09	Residential Single-Family	1.00	\$46.62
021-680-024	09	Residential Single-Family	1.00	\$46.62
021-680-025	09	Residential Single-Family	1.00	\$46.62
021-680-026	09	Residential Single-Family	1.00	\$46.62
021-680-027	09	Residential Single-Family	1.00	\$46.62
021-680-028	09	Residential Single-Family	1.00	\$46.62
021-680-029	09	Residential Single-Family	1.00	\$46.62
021-680-030	09	Residential Single-Family	1.00	\$46.62
021-680-031	09	Residential Single-Family	1.00	\$46.62
021-680-032	09	Residential Single-Family	1.00	\$46.62
021-680-033	09	Residential Single-Family	1.00	\$46.62
021-680-034	09	Exempt	-	\$0.00
021-680-035	09	Residential Single-Family	1.00	\$46.62
021-680-036	09	Residential Single-Family	1.00	\$46.62

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-680-037	09	Residential Single-Family	1.00	\$46.62
021-680-038	09	Residential Single-Family	1.00	\$46.62
021-680-039	09	Residential Single-Family	1.00	\$46.62
021-680-040	09	Residential Single-Family	1.00	\$46.62
021-680-041	09	Residential Single-Family	1.00	\$46.62
021-680-042	09	Residential Single-Family	1.00	\$46.62
021-680-043	09	Residential Single-Family	1.00	\$46.62
021-680-044	09	Residential Single-Family	1.00	\$46.62
021-680-045	09	Residential Single-Family	1.00	\$46.62
021-680-046	09	Residential Single-Family	1.00	\$46.62
021-680-047	09	Residential Single-Family	1.00	\$46.62
021-680-048	09	Residential Single-Family	1.00	\$46.62
021-680-049	09	Residential Single-Family	1.00	\$46.62
021-680-050	09	Residential Single-Family	1.00	\$46.62
021-680-051	09	Residential Single-Family	1.00	\$46.62
021-680-052	09	Residential Single-Family	1.00	\$46.62
021-680-053	09	Residential Single-Family	1.00	\$46.62
021-680-054	09	Residential Single-Family	1.00	\$46.62
021-680-055	09	Residential Single-Family	1.00	\$46.62
021-680-056	09	Residential Single-Family	1.00	\$46.62
021-680-057	09	Residential Single-Family	1.00	\$46.62
021-680-058	09	Residential Single-Family	1.00	\$46.62
021-680-059	09	Residential Single-Family	1.00	\$46.62
021-680-060	09	Residential Single-Family	1.00	\$46.62
021-680-061	09	Residential Single-Family	1.00	\$46.62
021-680-062	09	Residential Single-Family	1.00	\$46.62
021-680-063	09	Residential Single-Family	1.00	\$46.62
021-680-064	09	Residential Single-Family	1.00	\$46.62
021-680-065	09	Residential Single-Family	1.00	\$46.62
021-680-066	09	Exempt	-	\$0.00
Totals			134.00	\$6,247.08

Zone 10 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-440-001	10	Residential Single-Family	1.00	\$125.76
023-440-002	10	Residential Single-Family	1.00	\$125.76
023-440-003	10	Residential Single-Family	1.00	\$125.76
023-440-004	10	Residential Single-Family	1.00	\$125.76
023-440-005	10	Residential Single-Family	1.00	\$125.76
023-440-006	10	Residential Single-Family	1.00	\$125.76
023-440-007	10	Residential Single-Family	1.00	\$125.76
023-440-008	10	Residential Single-Family	1.00	\$125.76
023-440-009	10	Residential Single-Family	1.00	\$125.76
023-440-010	10	Residential Single-Family	1.00	\$125.76
023-440-011	10	Residential Single-Family	1.00	\$125.76
023-440-012	10	Residential Single-Family	1.00	\$125.76
023-440-013	10	Residential Single-Family	1.00	\$125.76
023-440-014	10	Residential Single-Family	1.00	\$125.76
023-440-015	10	Residential Single-Family	1.00	\$125.76
023-440-018	10	Residential Single-Family	1.00	\$125.76
023-440-019	10	Residential Single-Family	1.00	\$125.76
023-440-020	10	Residential Single-Family	1.00	\$125.76
023-440-021	10	Residential Single-Family	1.00	\$125.76
023-440-022	10	Residential Single-Family	1.00	\$125.76
023-440-023	10	Residential Single-Family	1.00	\$125.76
023-440-024	10	Residential Single-Family	1.00	\$125.76
023-440-025	10	Residential Single-Family	1.00	\$125.76
023-440-026	10	Residential Single-Family	1.00	\$125.76
023-440-027	10	Residential Single-Family	1.00	\$125.76
023-440-028	10	Residential Single-Family	1.00	\$125.76
023-440-029	10	Residential Single-Family	1.00	\$125.76
023-440-030	10	Residential Single-Family	1.00	\$125.76
023-440-031	10	Residential Single-Family	1.00	\$125.76
023-440-032	10	Residential Single-Family	1.00	\$125.76
023-440-033	10	Residential Single-Family	1.00	\$125.76
023-440-034	10	Residential Single-Family	1.00	\$125.76
023-440-035	10	Residential Single-Family	1.00	\$125.76
023-440-036	10	Residential Single-Family	1.00	\$125.76
023-440-037	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-440-038	10	Residential Single-Family	1.00	\$125.76
023-440-039	10	Residential Single-Family	1.00	\$125.76
023-440-040	10	Residential Single-Family	1.00	\$125.76
023-440-041	10	Residential Single-Family	1.00	\$125.76
023-440-042	10	Residential Single-Family	1.00	\$125.76
023-440-043	10	Residential Single-Family	1.00	\$125.76
023-440-044	10	Exempt	-	\$0.00
023-440-045	10	Residential Single-Family	1.00	\$125.76
023-440-046	10	Residential Single-Family	1.00	\$125.76
023-440-047	10	Residential Single-Family	1.00	\$125.76
023-440-048	10	Residential Single-Family	1.00	\$125.76
023-440-049	10	Residential Single-Family	1.00	\$125.76
023-440-050	10	Residential Single-Family	1.00	\$125.76
023-440-051	10	Residential Single-Family	1.00	\$125.76
023-440-052	10	Residential Single-Family	1.00	\$125.76
023-440-053	10	Residential Single-Family	1.00	\$125.76
023-440-054	10	Residential Single-Family	1.00	\$125.76
023-440-055	10	Residential Single-Family	1.00	\$125.76
023-440-056	10	Exempt	-	\$0.00
023-440-057	10	Exempt	-	\$0.00
023-440-058	10	Exempt	-	\$0.00
023-440-059	10	Residential Single-Family	1.00	\$125.76
023-440-060	10	Residential Single-Family	1.00	\$125.76
023-550-001	10	Residential Single-Family	1.00	\$125.76
023-550-002	10	Residential Single-Family	1.00	\$125.76
023-550-003	10	Residential Single-Family	1.00	\$125.76
023-550-004	10	Residential Single-Family	1.00	\$125.76
023-550-005	10	Residential Single-Family	1.00	\$125.76
023-550-006	10	Residential Single-Family	1.00	\$125.76
023-550-007	10	Residential Single-Family	1.00	\$125.76
023-550-008	10	Residential Single-Family	1.00	\$125.76
023-550-009	10	Residential Single-Family	1.00	\$125.76
023-550-010	10	Residential Single-Family	1.00	\$125.76
023-550-011	10	Residential Single-Family	1.00	\$125.76
023-550-012	10	Residential Single-Family	1.00	\$125.76
023-550-013	10	Residential Single-Family	1.00	\$125.76
023-550-014	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-550-015	10	Residential Single-Family	1.00	\$125.76
023-550-016	10	Residential Single-Family	1.00	\$125.76
023-550-017	10	Residential Single-Family	1.00	\$125.76
023-550-018	10	Residential Single-Family	1.00	\$125.76
023-550-019	10	Residential Single-Family	1.00	\$125.76
023-550-020	10	Residential Single-Family	1.00	\$125.76
023-550-021	10	Residential Single-Family	1.00	\$125.76
023-550-022	10	Residential Single-Family	1.00	\$125.76
023-550-023	10	Residential Single-Family	1.00	\$125.76
023-550-024	10	Residential Single-Family	1.00	\$125.76
023-550-025	10	Residential Single-Family	1.00	\$125.76
023-550-026	10	Residential Single-Family	1.00	\$125.76
023-550-027	10	Residential Single-Family	1.00	\$125.76
023-550-028	10	Residential Single-Family	1.00	\$125.76
023-550-029	10	Residential Single-Family	1.00	\$125.76
023-550-030	10	Residential Single-Family	1.00	\$125.76
023-550-031	10	Residential Single-Family	1.00	\$125.76
023-550-032	10	Residential Single-Family	1.00	\$125.76
023-550-033	10	Residential Single-Family	1.00	\$125.76
023-550-034	10	Exempt	-	\$0.00
023-550-035	10	Residential Single-Family	1.00	\$125.76
023-550-036	10	Residential Single-Family	1.00	\$125.76
023-550-037	10	Residential Single-Family	1.00	\$125.76
023-550-038	10	Residential Single-Family	1.00	\$125.76
023-550-039	10	Residential Single-Family	1.00	\$125.76
023-550-040	10	Residential Single-Family	1.00	\$125.76
023-550-041	10	Residential Single-Family	1.00	\$125.76
023-550-042	10	Residential Single-Family	1.00	\$125.76
023-550-043	10	Residential Single-Family	1.00	\$125.76
023-550-044	10	Residential Single-Family	1.00	\$125.76
023-550-045	10	Residential Single-Family	1.00	\$125.76
023-550-046	10	Residential Single-Family	1.00	\$125.76
023-550-047	10	Residential Single-Family	1.00	\$125.76
023-550-048	10	Residential Single-Family	1.00	\$125.76
023-550-049	10	Residential Single-Family	1.00	\$125.76
023-550-050	10	Residential Single-Family	1.00	\$125.76
023-550-051	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-550-052	10	Residential Single-Family	1.00	\$125.76
023-550-053	10	Residential Single-Family	1.00	\$125.76
023-550-054	10	Residential Single-Family	1.00	\$125.76
023-550-055	10	Residential Single-Family	1.00	\$125.76
023-550-056	10	Residential Single-Family	1.00	\$125.76
023-550-057	10	Residential Single-Family	1.00	\$125.76
023-550-058	10	Residential Single-Family	1.00	\$125.76
023-550-059	10	Residential Single-Family	1.00	\$125.76
023-550-060	10	Residential Single-Family	1.00	\$125.76
023-550-061	10	Residential Single-Family	1.00	\$125.76
023-550-062	10	Residential Single-Family	1.00	\$125.76
023-560-001	10	Residential Single-Family	1.00	\$125.76
023-560-002	10	Residential Single-Family	1.00	\$125.76
023-560-003	10	Residential Single-Family	1.00	\$125.76
023-560-004	10	Residential Single-Family	1.00	\$125.76
023-560-005	10	Exempt	-	\$0.00
023-560-006	10	Exempt	-	\$0.00
023-560-007	10	Residential Single-Family	1.00	\$125.76
023-560-008	10	Residential Single-Family	1.00	\$125.76
023-560-009	10	Residential Single-Family	1.00	\$125.76
023-560-010	10	Residential Single-Family	1.00	\$125.76
023-560-011	10	Residential Single-Family	1.00	\$125.76
023-560-012	10	Residential Single-Family	1.00	\$125.76
023-560-013	10	Residential Single-Family	1.00	\$125.76
023-560-014	10	Residential Single-Family	1.00	\$125.76
023-560-015	10	Residential Single-Family	1.00	\$125.76
023-560-016	10	Residential Single-Family	1.00	\$125.76
023-560-017	10	Residential Single-Family	1.00	\$125.76
023-560-018	10	Residential Single-Family	1.00	\$125.76
023-560-019	10	Residential Single-Family	1.00	\$125.76
023-560-020	10	Residential Single-Family	1.00	\$125.76
023-560-021	10	Residential Single-Family	1.00	\$125.76
023-560-022	10	Residential Single-Family	1.00	\$125.76
023-560-024	10	Exempt	-	\$0.00
023-560-025	10	Residential Single-Family	1.00	\$125.76
023-560-026	10	Residential Single-Family	1.00	\$125.76
023-560-027	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-560-028	10	Residential Single-Family	1.00	\$125.76
023-560-029	10	Residential Single-Family	1.00	\$125.76
023-560-030	10	Residential Single-Family	1.00	\$125.76
023-560-031	10	Residential Single-Family	1.00	\$125.76
023-560-032	10	Residential Single-Family	1.00	\$125.76
023-560-033	10	Residential Single-Family	1.00	\$125.76
023-560-034	10	Residential Single-Family	1.00	\$125.76
023-560-035	10	Residential Single-Family	1.00	\$125.76
023-560-036	10	Residential Single-Family	1.00	\$125.76
023-560-037	10	Residential Single-Family	1.00	\$125.76
023-560-038	10	Residential Single-Family	1.00	\$125.76
023-560-039	10	Residential Single-Family	1.00	\$125.76
023-560-040	10	Residential Single-Family	1.00	\$125.76
Totals			151.00	\$18,989.76

Zone 11 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-160-001	11	Residential Single-Family	1.00	\$53.32
023-160-002	11	Residential Single-Family	1.00	\$53.32
023-160-003	11	Residential Single-Family	1.00	\$53.32
023-160-004	11	Residential Single-Family	1.00	\$53.32
023-160-005	11	Residential Single-Family	1.00	\$53.32
023-160-006	11	Residential Single-Family	1.00	\$53.32
023-160-007	11	Residential Single-Family	1.00	\$53.32
023-160-008	11	Residential Single-Family	1.00	\$53.32
023-160-009	11	Residential Single-Family	1.00	\$53.32
023-160-010	11	Residential Single-Family	1.00	\$53.32
023-160-011	11	Exempt	-	\$0.00
023-160-012	11	Residential Single-Family	1.00	\$53.32
023-160-013	11	Residential Single-Family	1.00	\$53.32
023-160-014	11	Residential Single-Family	1.00	\$53.32
023-160-015	11	Exempt	-	\$0.00
023-160-016	11	Residential Single-Family	1.00	\$53.32
023-160-017	11	Residential Single-Family	1.00	\$53.32
023-160-018	11	Residential Single-Family	1.00	\$53.32
023-160-019	11	Residential Single-Family	1.00	\$53.32
023-160-020	11	Residential Single-Family	1.00	\$53.32
023-160-021	11	Residential Single-Family	1.00	\$53.32
023-160-022	11	Residential Single-Family	1.00	\$53.32
023-160-023	11	Residential Single-Family	1.00	\$53.32
023-160-024	11	Residential Single-Family	1.00	\$53.32
023-160-025	11	Residential Single-Family	1.00	\$53.32
023-160-026	11	Residential Single-Family	1.00	\$53.32
023-160-027	11	Residential Single-Family	1.00	\$53.32
023-160-028	11	Residential Single-Family	1.00	\$53.32
023-160-029	11	Residential Single-Family	1.00	\$53.32
023-160-030	11	Residential Single-Family	1.00	\$53.32
023-160-031	11	Residential Single-Family	1.00	\$53.32
023-160-032	11	Residential Single-Family	1.00	\$53.32
023-160-033	11	Residential Single-Family	1.00	\$53.32
023-160-034	11	Residential Single-Family	1.00	\$53.32
023-160-035	11	Residential Single-Family	1.00	\$53.32
023-160-036	11	Residential Single-Family	1.00	\$53.32
023-160-037	11	Residential Single-Family	1.00	\$53.32
023-160-038	11	Residential Single-Family	1.00	\$53.32
Totals			36.00	\$1,919.52

Zone 12 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-690-001	12	Exempt	-	\$0.00
021-690-002	12	Residential Single-Family	1.00	\$77.06
021-690-003	12	Residential Single-Family	1.00	\$77.06
021-690-004	12	Residential Single-Family	1.00	\$77.06
021-690-005	12	Residential Single-Family	1.00	\$77.06
021-690-006	12	Residential Single-Family	1.00	\$77.06
021-690-007	12	Residential Single-Family	1.00	\$77.06
021-690-008	12	Residential Single-Family	1.00	\$77.06
021-690-009	12	Residential Single-Family	1.00	\$77.06
021-690-010	12	Residential Single-Family	1.00	\$77.06
021-690-011	12	Residential Single-Family	1.00	\$77.06
021-690-012	12	Residential Single-Family	1.00	\$77.06
021-690-013	12	Residential Single-Family	1.00	\$77.06
021-690-014	12	Residential Single-Family	1.00	\$77.06
021-690-015	12	Residential Single-Family	1.00	\$77.06
021-690-016	12	Residential Single-Family	1.00	\$77.06
021-690-017	12	Residential Single-Family	1.00	\$77.06
021-690-018	12	Residential Single-Family	1.00	\$77.06
021-690-019	12	Residential Single-Family	1.00	\$77.06
021-690-020	12	Residential Single-Family	1.00	\$77.06
021-690-021	12	Residential Single-Family	1.00	\$77.06
021-690-022	12	Residential Single-Family	1.00	\$77.06
021-690-023	12	Residential Single-Family	1.00	\$77.06
021-690-024	12	Residential Single-Family	1.00	\$77.06
021-690-025	12	Residential Single-Family	1.00	\$77.06
021-690-026	12	Residential Single-Family	1.00	\$77.06
021-690-027	12	Exempt	-	\$0.00
021-690-028	12	Exempt	-	\$0.00
021-690-029	12	Residential Single-Family	1.00	\$77.06
021-690-030	12	Residential Single-Family	1.00	\$77.06
021-690-031	12	Residential Single-Family	1.00	\$77.06
021-690-032	12	Residential Single-Family	1.00	\$77.06
021-690-033	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-690-034	12	Residential Single-Family	1.00	\$77.06
021-690-035	12	Residential Single-Family	1.00	\$77.06
021-690-036	12	Residential Single-Family	1.00	\$77.06
021-690-037	12	Residential Single-Family	1.00	\$77.06
021-690-038	12	Residential Single-Family	1.00	\$77.06
021-690-039	12	Residential Single-Family	1.00	\$77.06
021-690-040	12	Residential Single-Family	1.00	\$77.06
021-690-041	12	Residential Single-Family	1.00	\$77.06
021-690-042	12	Residential Single-Family	1.00	\$77.06
021-690-043	12	Residential Single-Family	1.00	\$77.06
021-690-044	12	Residential Single-Family	1.00	\$77.06
021-690-045	12	Residential Single-Family	1.00	\$77.06
021-690-046	12	Residential Single-Family	1.00	\$77.06
021-690-047	12	Residential Single-Family	1.00	\$77.06
021-690-048	12	Residential Single-Family	1.00	\$77.06
021-690-049	12	Residential Single-Family	1.00	\$77.06
021-690-050	12	Residential Single-Family	1.00	\$77.06
021-690-051	12	Residential Single-Family	1.00	\$77.06
021-690-052	12	Residential Single-Family	1.00	\$77.06
021-690-053	12	Residential Single-Family	1.00	\$77.06
021-700-001	12	Residential Single-Family	1.00	\$77.06
021-700-002	12	Residential Single-Family	1.00	\$77.06
021-700-003	12	Residential Single-Family	1.00	\$77.06
021-700-004	12	Residential Single-Family	1.00	\$77.06
021-700-005	12	Residential Single-Family	1.00	\$77.06
021-700-006	12	Residential Single-Family	1.00	\$77.06
021-700-007	12	Residential Single-Family	1.00	\$77.06
021-700-008	12	Residential Single-Family	1.00	\$77.06
021-700-009	12	Residential Single-Family	1.00	\$77.06
021-700-010	12	Residential Single-Family	1.00	\$77.06
021-700-011	12	Residential Single-Family	1.00	\$77.06
021-700-012	12	Residential Single-Family	1.00	\$77.06
021-700-013	12	Residential Single-Family	1.00	\$77.06
021-700-014	12	Residential Single-Family	1.00	\$77.06
021-700-015	12	Residential Single-Family	1.00	\$77.06
021-700-016	12	Residential Single-Family	1.00	\$77.06
021-700-017	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-700-018	12	Residential Single-Family	1.00	\$77.06
021-700-019	12	Residential Single-Family	1.00	\$77.06
021-700-020	12	Residential Single-Family	1.00	\$77.06
021-700-021	12	Residential Single-Family	1.00	\$77.06
021-700-022	12	Residential Single-Family	1.00	\$77.06
021-700-023	12	Residential Single-Family	1.00	\$77.06
021-700-024	12	Residential Single-Family	1.00	\$77.06
021-700-025	12	Residential Single-Family	1.00	\$77.06
021-700-026	12	Residential Single-Family	1.00	\$77.06
021-700-027	12	Residential Single-Family	1.00	\$77.06
021-700-028	12	Residential Single-Family	1.00	\$77.06
021-700-029	12	Residential Single-Family	1.00	\$77.06
021-700-030	12	Residential Single-Family	1.00	\$77.06
021-700-031	12	Residential Single-Family	1.00	\$77.06
021-700-032	12	Residential Single-Family	1.00	\$77.06
021-700-033	12	Residential Single-Family	1.00	\$77.06
021-700-034	12	Residential Single-Family	1.00	\$77.06
021-700-035	12	Residential Single-Family	1.00	\$77.06
021-700-036	12	Residential Single-Family	1.00	\$77.06
021-700-037	12	Residential Single-Family	1.00	\$77.06
021-700-038	12	Residential Single-Family	1.00	\$77.06
021-700-039	12	Residential Single-Family	1.00	\$77.06
021-700-040	12	Residential Single-Family	1.00	\$77.06
021-700-041	12	Residential Single-Family	1.00	\$77.06
021-700-042	12	Residential Single-Family	1.00	\$77.06
021-700-043	12	Residential Single-Family	1.00	\$77.06
021-700-044	12	Residential Single-Family	1.00	\$77.06
021-700-046	12	Residential Single-Family	1.00	\$77.06
021-700-047	12	Residential Single-Family	1.00	\$77.06
021-700-048	12	Residential Single-Family	1.00	\$77.06
021-700-049	12	Residential Single-Family	1.00	\$77.06
021-700-050	12	Residential Single-Family	1.00	\$77.06
021-700-051	12	Residential Single-Family	1.00	\$77.06
021-710-001	12	Residential Single-Family	1.00	\$77.06
021-710-002	12	Residential Single-Family	1.00	\$77.06
021-710-003	12	Residential Single-Family	1.00	\$77.06
021-710-004	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-710-005	12	Residential Single-Family	1.00	\$77.06
021-710-006	12	Residential Single-Family	1.00	\$77.06
021-710-007	12	Residential Single-Family	1.00	\$77.06
021-710-008	12	Residential Single-Family	1.00	\$77.06
021-710-009	12	Residential Single-Family	1.00	\$77.06
021-710-010	12	Residential Single-Family	1.00	\$77.06
021-710-011	12	Residential Single-Family	1.00	\$77.06
021-710-012	12	Residential Single-Family	1.00	\$77.06
021-710-013	12	Residential Single-Family	1.00	\$77.06
021-710-014	12	Residential Single-Family	1.00	\$77.06
021-710-015	12	Residential Single-Family	1.00	\$77.06
021-710-016	12	Residential Single-Family	1.00	\$77.06
021-710-017	12	Residential Single-Family	1.00	\$77.06
021-710-018	12	Residential Single-Family	1.00	\$77.06
021-710-019	12	Residential Single-Family	1.00	\$77.06
021-710-020	12	Residential Single-Family	1.00	\$77.06
021-710-021	12	Residential Single-Family	1.00	\$77.06
021-710-022	12	Residential Single-Family	1.00	\$77.06
021-710-023	12	Residential Single-Family	1.00	\$77.06
021-710-024	12	Residential Single-Family	1.00	\$77.06
021-710-025	12	Residential Single-Family	1.00	\$77.06
021-710-026	12	Residential Single-Family	1.00	\$77.06
021-710-027	12	Residential Single-Family	1.00	\$77.06
021-710-028	12	Residential Single-Family	1.00	\$77.06
021-710-029	12	Residential Single-Family	1.00	\$77.06
021-710-030	12	Residential Single-Family	1.00	\$77.06
021-710-031	12	Residential Single-Family	1.00	\$77.06
021-710-032	12	Residential Single-Family	1.00	\$77.06
021-710-033	12	Residential Single-Family	1.00	\$77.06
021-710-034	12	Residential Single-Family	1.00	\$77.06
021-710-035	12	Residential Single-Family	1.00	\$77.06
021-710-036	12	Residential Single-Family	1.00	\$77.06
021-710-037	12	Residential Single-Family	1.00	\$77.06
021-710-038	12	Residential Single-Family	1.00	\$77.06
021-710-039	12	Residential Single-Family	1.00	\$77.06
021-710-040	12	Residential Single-Family	1.00	\$77.06
021-710-041	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-710-042	12	Residential Single-Family	1.00	\$77.06
021-710-043	12	Exempt	-	\$0.00
021-720-001	12	Residential Single-Family	1.00	\$77.06
021-720-002	12	Residential Single-Family	1.00	\$77.06
021-720-003	12	Residential Single-Family	1.00	\$77.06
021-720-004	12	Residential Single-Family	1.00	\$77.06
021-720-005	12	Residential Single-Family	1.00	\$77.06
021-720-006	12	Residential Single-Family	1.00	\$77.06
021-720-007	12	Residential Single-Family	1.00	\$77.06
021-720-008	12	Residential Single-Family	1.00	\$77.06
021-720-009	12	Residential Single-Family	1.00	\$77.06
021-720-010	12	Residential Single-Family	1.00	\$77.06
021-720-011	12	Residential Single-Family	1.00	\$77.06
021-720-012	12	Residential Single-Family	1.00	\$77.06
021-720-013	12	Residential Single-Family	1.00	\$77.06
021-720-014	12	Residential Single-Family	1.00	\$77.06
021-720-015	12	Residential Single-Family	1.00	\$77.06
021-720-016	12	Residential Single-Family	1.00	\$77.06
021-720-017	12	Residential Single-Family	1.00	\$77.06
021-720-018	12	Residential Single-Family	1.00	\$77.06
021-720-019	12	Residential Single-Family	1.00	\$77.06
021-720-020	12	Residential Single-Family	1.00	\$77.06
021-720-021	12	Exempt	-	\$0.00
021-730-001	12	Residential Single-Family	1.00	\$77.06
021-730-002	12	Residential Single-Family	1.00	\$77.06
021-730-003	12	Residential Single-Family	1.00	\$77.06
021-730-004	12	Residential Single-Family	1.00	\$77.06
021-730-005	12	Residential Single-Family	1.00	\$77.06
021-730-006	12	Residential Single-Family	1.00	\$77.06
021-730-007	12	Residential Single-Family	1.00	\$77.06
021-730-008	12	Residential Single-Family	1.00	\$77.06
021-730-009	12	Residential Single-Family	1.00	\$77.06
021-730-010	12	Residential Single-Family	1.00	\$77.06
021-730-011	12	Residential Single-Family	1.00	\$77.06
021-730-012	12	Residential Single-Family	1.00	\$77.06
021-730-013	12	Residential Single-Family	1.00	\$77.06
021-730-014	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-730-015	12	Residential Single-Family	1.00	\$77.06
021-730-016	12	Residential Single-Family	1.00	\$77.06
021-730-017	12	Residential Single-Family	1.00	\$77.06
021-730-018	12	Residential Single-Family	1.00	\$77.06
021-730-019	12	Residential Single-Family	1.00	\$77.06
021-730-020	12	Residential Single-Family	1.00	\$77.06
021-730-021	12	Residential Single-Family	1.00	\$77.06
021-730-022	12	Residential Single-Family	1.00	\$77.06
021-730-023	12	Residential Single-Family	1.00	\$77.06
021-730-024	12	Residential Single-Family	1.00	\$77.06
021-730-025	12	Residential Single-Family	1.00	\$77.06
021-730-026	12	Residential Single-Family	1.00	\$77.06
021-730-027	12	Residential Single-Family	1.00	\$77.06
021-730-028	12	Residential Single-Family	1.00	\$77.06
021-730-029	12	Residential Single-Family	1.00	\$77.06
021-730-030	12	Residential Single-Family	1.00	\$77.06
021-730-031	12	Residential Single-Family	1.00	\$77.06
021-730-032	12	Residential Single-Family	1.00	\$77.06
021-730-033	12	Residential Single-Family	1.00	\$77.06
021-730-034	12	Residential Single-Family	1.00	\$77.06
021-730-035	12	Residential Single-Family	1.00	\$77.06
021-730-036	12	Residential Single-Family	1.00	\$77.06
021-730-037	12	Residential Single-Family	1.00	\$77.06
021-730-038	12	Residential Single-Family	1.00	\$77.06
021-730-039	12	Residential Single-Family	1.00	\$77.06
021-730-040	12	Residential Single-Family	1.00	\$77.06
021-730-041	12	Residential Single-Family	1.00	\$77.06
021-730-042	12	Residential Single-Family	1.00	\$77.06
021-730-043	12	Residential Single-Family	1.00	\$77.06
021-730-044	12	Residential Single-Family	1.00	\$77.06
021-730-045	12	Residential Single-Family	1.00	\$77.06
021-730-046	12	Residential Single-Family	1.00	\$77.06
021-730-047	12	Residential Single-Family	1.00	\$77.06
021-730-048	12	Residential Single-Family	1.00	\$77.06
021-730-049	12	Exempt	-	\$0.00
021-730-050	12	Exempt	-	\$0.00
021-730-051	12	Exempt	-	\$0.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-740-001	12	Residential Single-Family	1.00	\$77.06
021-740-002	12	Residential Single-Family	1.00	\$77.06
021-740-003	12	Residential Single-Family	1.00	\$77.06
021-740-004	12	Residential Single-Family	1.00	\$77.06
021-740-005	12	Residential Single-Family	1.00	\$77.06
021-740-006	12	Residential Single-Family	1.00	\$77.06
021-740-007	12	Residential Single-Family	1.00	\$77.06
021-740-008	12	Residential Single-Family	1.00	\$77.06
021-740-009	12	Residential Single-Family	1.00	\$77.06
021-740-010	12	Residential Single-Family	1.00	\$77.06
021-740-011	12	Residential Single-Family	1.00	\$77.06
021-740-012	12	Residential Single-Family	1.00	\$77.06
021-740-013	12	Residential Single-Family	1.00	\$77.06
021-740-014	12	Residential Single-Family	1.00	\$77.06
021-740-015	12	Residential Single-Family	1.00	\$77.06
021-740-016	12	Residential Single-Family	1.00	\$77.06
021-740-017	12	Residential Single-Family	1.00	\$77.06
021-740-018	12	Residential Single-Family	1.00	\$77.06
021-740-019	12	Residential Single-Family	1.00	\$77.06
021-740-020	12	Residential Single-Family	1.00	\$77.06
021-740-021	12	Residential Single-Family	1.00	\$77.06
021-740-022	12	Residential Single-Family	1.00	\$77.06
021-740-023	12	Residential Single-Family	1.00	\$77.06
021-740-024	12	Residential Single-Family	1.00	\$77.06
021-740-025	12	Residential Single-Family	1.00	\$77.06
021-740-026	12	Residential Single-Family	1.00	\$77.06
021-740-027	12	Residential Single-Family	1.00	\$77.06
021-740-028	12	Residential Single-Family	1.00	\$77.06
021-740-029	12	Residential Single-Family	1.00	\$77.06
021-740-030	12	Residential Single-Family	1.00	\$77.06
021-740-031	12	Residential Single-Family	1.00	\$77.06
021-740-032	12	Residential Single-Family	1.00	\$77.06
021-740-033	12	Residential Single-Family	1.00	\$77.06
021-740-034	12	Residential Single-Family	1.00	\$77.06
021-740-035	12	Residential Single-Family	1.00	\$77.06
021-740-036	12	Residential Single-Family	1.00	\$77.06
021-740-037	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-740-038	12	Residential Single-Family	1.00	\$77.06
021-740-039	12	Residential Single-Family	1.00	\$77.06
021-740-040	12	Residential Single-Family	1.00	\$77.06
021-740-041	12	Residential Single-Family	1.00	\$77.06
021-740-042	12	Residential Single-Family	1.00	\$77.06
021-740-043	12	Residential Single-Family	1.00	\$77.06
021-740-044	12	Residential Single-Family	1.00	\$77.06
021-740-045	12	Residential Single-Family	1.00	\$77.06
021-740-046	12	Residential Single-Family	1.00	\$77.06
021-740-047	12	Residential Single-Family	1.00	\$77.06
021-740-048	12	Residential Single-Family	1.00	\$77.06
021-740-049	12	Residential Single-Family	1.00	\$77.06
021-740-050	12	Residential Single-Family	1.00	\$77.06
021-740-051	12	Residential Single-Family	1.00	\$77.06
021-740-052	12	Residential Single-Family	1.00	\$77.06
021-750-001	12	Exempt	-	\$0.00
021-750-002	12	Residential Single-Family	1.00	\$77.06
021-750-003	12	Residential Single-Family	1.00	\$77.06
021-750-004	12	Residential Single-Family	1.00	\$77.06
021-750-005	12	Residential Single-Family	1.00	\$77.06
021-750-006	12	Residential Single-Family	1.00	\$77.06
021-750-007	12	Residential Single-Family	1.00	\$77.06
021-750-008	12	Residential Single-Family	1.00	\$77.06
021-750-009	12	Residential Single-Family	1.00	\$77.06
021-750-010	12	Residential Single-Family	1.00	\$77.06
021-750-011	12	Residential Single-Family	1.00	\$77.06
021-750-012	12	Residential Single-Family	1.00	\$77.06
021-750-013	12	Residential Single-Family	1.00	\$77.06
021-750-014	12	Residential Single-Family	1.00	\$77.06
021-750-015	12	Residential Single-Family	1.00	\$77.06
021-750-016	12	Residential Single-Family	1.00	\$77.06
021-750-017	12	Residential Single-Family	1.00	\$77.06
021-750-018	12	Residential Single-Family	1.00	\$77.06
021-750-019	12	Residential Single-Family	1.00	\$77.06
021-750-020	12	Residential Single-Family	1.00	\$77.06
021-750-021	12	Residential Single-Family	1.00	\$77.06
021-750-022	12	Exempt	-	\$0.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-750-023	12	Exempt	-	\$0.00
021-750-024	12	Residential Single-Family	1.00	\$77.06
021-750-025	12	Residential Single-Family	1.00	\$77.06
021-750-026	12	Residential Single-Family	1.00	\$77.06
021-750-027	12	Residential Single-Family	1.00	\$77.06
021-750-028	12	Residential Single-Family	1.00	\$77.06
021-750-029	12	Residential Single-Family	1.00	\$77.06
021-750-030	12	Residential Single-Family	1.00	\$77.06
021-750-031	12	Residential Single-Family	1.00	\$77.06
021-750-032	12	Residential Single-Family	1.00	\$77.06
021-750-033	12	Residential Single-Family	1.00	\$77.06
021-750-034	12	Residential Single-Family	1.00	\$77.06
021-750-035	12	Residential Single-Family	1.00	\$77.06
021-750-036	12	Residential Single-Family	1.00	\$77.06
021-750-037	12	Residential Single-Family	1.00	\$77.06
021-750-038	12	Residential Single-Family	1.00	\$77.06
021-750-039	12	Residential Single-Family	1.00	\$77.06
021-750-040	12	Residential Single-Family	1.00	\$77.06
021-750-041	12	Residential Single-Family	1.00	\$77.06
021-750-042	12	Residential Single-Family	1.00	\$77.06
021-750-043	12	Residential Single-Family	1.00	\$77.06
021-750-044	12	Residential Single-Family	1.00	\$77.06
021-750-045	12	Residential Single-Family	1.00	\$77.06
021-750-046	12	Residential Single-Family	1.00	\$77.06
021-750-047	12	Residential Single-Family	1.00	\$77.06
021-750-048	12	Residential Single-Family	1.00	\$77.06
021-750-049	12	Residential Single-Family	1.00	\$77.06
021-750-050	12	Residential Single-Family	1.00	\$77.06
021-750-051	12	Residential Single-Family	1.00	\$77.06
021-750-052	12	Residential Single-Family	1.00	\$77.06
021-750-053	12	Residential Single-Family	1.00	\$77.06
021-750-054	12	Residential Single-Family	1.00	\$77.06
021-750-055	12	Residential Single-Family	1.00	\$77.06
021-750-056	12	Residential Single-Family	1.00	\$77.06
021-750-057	12	Residential Single-Family	1.00	\$77.06
021-750-058	12	Residential Single-Family	1.00	\$77.06
021-750-059	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-750-060	12	Residential Single-Family	1.00	\$77.06
021-750-061	12	Residential Single-Family	1.00	\$77.06
021-750-062	12	Residential Single-Family	1.00	\$77.06
021-750-063	12	Residential Single-Family	1.00	\$77.06
021-750-064	12	Residential Single-Family	1.00	\$77.06
021-750-065	12	Residential Single-Family	1.00	\$77.06
021-750-066	12	Residential Single-Family	1.00	\$77.06
021-750-067	12	Residential Single-Family	1.00	\$77.06
021-750-068	12	Residential Single-Family	1.00	\$77.06
021-750-069	12	Residential Single-Family	1.00	\$77.06
021-750-070	12	Residential Single-Family	1.00	\$77.06
021-750-071	12	Residential Single-Family	1.00	\$77.06
021-750-072	12	Residential Single-Family	1.00	\$77.06
021-750-073	12	Residential Single-Family	1.00	\$77.06
021-750-074	12	Residential Single-Family	1.00	\$77.06
021-750-075	12	Residential Single-Family	1.00	\$77.06
021-750-076	12	Residential Single-Family	1.00	\$77.06
021-750-077	12	Residential Single-Family	1.00	\$77.06
021-750-078	12	Residential Single-Family	1.00	\$77.06
021-750-079	12	Residential Single-Family	1.00	\$77.06
021-750-080	12	Residential Single-Family	1.00	\$77.06
021-750-081	12	Residential Single-Family	1.00	\$77.06
021-750-082	12	Residential Single-Family	1.00	\$77.06
021-750-083	12	Residential Single-Family	1.00	\$77.06
021-750-084	12	Residential Single-Family	1.00	\$77.06
021-760-001	12	Residential Single-Family	1.00	\$77.06
021-760-002	12	Residential Single-Family	1.00	\$77.06
021-760-003	12	Residential Single-Family	1.00	\$77.06
021-760-004	12	Residential Single-Family	1.00	\$77.06
021-760-005	12	Residential Single-Family	1.00	\$77.06
021-760-006	12	Residential Single-Family	1.00	\$77.06
021-760-007	12	Residential Single-Family	1.00	\$77.06
021-760-008	12	Residential Single-Family	1.00	\$77.06
021-760-009	12	Residential Single-Family	1.00	\$77.06
021-760-010	12	Residential Single-Family	1.00	\$77.06
021-760-011	12	Residential Single-Family	1.00	\$77.06
021-760-012	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-760-013	12	Residential Single-Family	1.00	\$77.06
021-760-014	12	Residential Single-Family	1.00	\$77.06
021-760-015	12	Residential Single-Family	1.00	\$77.06
021-760-016	12	Residential Single-Family	1.00	\$77.06
021-760-017	12	Residential Single-Family	1.00	\$77.06
021-760-018	12	Residential Single-Family	1.00	\$77.06
021-760-019	12	Residential Single-Family	1.00	\$77.06
021-760-020	12	Residential Single-Family	1.00	\$77.06
021-760-021	12	Residential Single-Family	1.00	\$77.06
021-760-022	12	Residential Single-Family	1.00	\$77.06
021-760-023	12	Residential Single-Family	1.00	\$77.06
021-760-024	12	Residential Single-Family	1.00	\$77.06
021-760-025	12	Residential Single-Family	1.00	\$77.06
021-760-026	12	Residential Single-Family	1.00	\$77.06
021-760-027	12	Residential Single-Family	1.00	\$77.06
021-760-028	12	Residential Single-Family	1.00	\$77.06
021-760-029	12	Residential Single-Family	1.00	\$77.06
021-760-030	12	Residential Single-Family	1.00	\$77.06
021-760-031	12	Residential Single-Family	1.00	\$77.06
021-760-032	12	Residential Single-Family	1.00	\$77.06
021-760-033	12	Residential Single-Family	1.00	\$77.06
021-760-034	12	Residential Single-Family	1.00	\$77.06
021-760-035	12	Residential Single-Family	1.00	\$77.06
021-760-036	12	Residential Single-Family	1.00	\$77.06
021-760-037	12	Residential Single-Family	1.00	\$77.06
021-760-038	12	Residential Single-Family	1.00	\$77.06
021-760-039	12	Residential Single-Family	1.00	\$77.06
021-760-040	12	Residential Single-Family	1.00	\$77.06
021-760-041	12	Residential Single-Family	1.00	\$77.06
021-760-042	12	Residential Single-Family	1.00	\$77.06
021-760-043	12	Residential Single-Family	1.00	\$77.06
021-760-044	12	Residential Single-Family	1.00	\$77.06
021-760-045	12	Residential Single-Family	1.00	\$77.06
021-760-046	12	Residential Single-Family	1.00	\$77.06
021-760-047	12	Residential Single-Family	1.00	\$77.06
021-760-048	12	Residential Single-Family	1.00	\$77.06
021-760-049	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-760-050	12	Residential Single-Family	1.00	\$77.06
021-760-051	12	Residential Single-Family	1.00	\$77.06
021-770-001	12	Residential Single-Family	1.00	\$77.06
021-770-002	12	Residential Single-Family	1.00	\$77.06
021-770-003	12	Residential Single-Family	1.00	\$77.06
021-770-004	12	Residential Single-Family	1.00	\$77.06
021-770-005	12	Residential Single-Family	1.00	\$77.06
021-770-006	12	Residential Single-Family	1.00	\$77.06
021-770-007	12	Residential Single-Family	1.00	\$77.06
021-770-008	12	Residential Single-Family	1.00	\$77.06
021-770-009	12	Residential Single-Family	1.00	\$77.06
021-770-010	12	Residential Single-Family	1.00	\$77.06
021-770-011	12	Residential Single-Family	1.00	\$77.06
021-770-012	12	Residential Single-Family	1.00	\$77.06
021-770-013	12	Residential Single-Family	1.00	\$77.06
021-770-014	12	Residential Single-Family	1.00	\$77.06
021-770-015	12	Residential Single-Family	1.00	\$77.06
021-770-016	12	Residential Single-Family	1.00	\$77.06
021-770-017	12	Residential Single-Family	1.00	\$77.06
021-770-018	12	Residential Single-Family	1.00	\$77.06
021-770-019	12	Residential Single-Family	1.00	\$77.06
021-770-020	12	Residential Single-Family	1.00	\$77.06
021-770-021	12	Residential Single-Family	1.00	\$77.06
021-770-022	12	Residential Single-Family	1.00	\$77.06
021-770-023	12	Residential Single-Family	1.00	\$77.06
021-770-024	12	Residential Single-Family	1.00	\$77.06
021-770-025	12	Residential Single-Family	1.00	\$77.06
021-770-026	12	Residential Single-Family	1.00	\$77.06
021-770-027	12	Residential Single-Family	1.00	\$77.06
021-770-028	12	Residential Single-Family	1.00	\$77.06
021-770-029	12	Residential Single-Family	1.00	\$77.06
021-770-030	12	Residential Single-Family	1.00	\$77.06
021-770-031	12	Residential Single-Family	1.00	\$77.06
021-770-032	12	Residential Single-Family	1.00	\$77.06
021-770-033	12	Residential Single-Family	1.00	\$77.06
021-770-034	12	Residential Single-Family	1.00	\$77.06
021-770-035	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-770-036	12	Residential Single-Family	1.00	\$77.06
021-770-037	12	Residential Single-Family	1.00	\$77.06
021-770-038	12	Residential Single-Family	1.00	\$77.06
021-770-039	12	Residential Single-Family	1.00	\$77.06
021-770-040	12	Residential Single-Family	1.00	\$77.06
021-770-041	12	Residential Single-Family	1.00	\$77.06
021-770-042	12	Residential Single-Family	1.00	\$77.06
021-770-043	12	Residential Single-Family	1.00	\$77.06
021-770-044	12	Residential Single-Family	1.00	\$77.06
021-770-045	12	Residential Single-Family	1.00	\$77.06
021-770-046	12	Residential Single-Family	1.00	\$77.06
021-770-047	12	Residential Single-Family	1.00	\$77.06
021-770-048	12	Residential Single-Family	1.00	\$77.06
021-770-049	12	Residential Single-Family	1.00	\$77.06
021-770-050	12	Residential Single-Family	1.00	\$77.06
021-770-051	12	Residential Single-Family	1.00	\$77.06
021-770-052	12	Residential Single-Family	1.00	\$77.06
021-770-053	12	Residential Single-Family	1.00	\$77.06
021-770-054	12	Residential Single-Family	1.00	\$77.06
021-770-055	12	Residential Single-Family	1.00	\$77.06
021-770-056	12	Residential Single-Family	1.00	\$77.06
021-770-057	12	Residential Single-Family	1.00	\$77.06
021-770-058	12	Residential Single-Family	1.00	\$77.06
021-770-059	12	Residential Single-Family	1.00	\$77.06
021-770-060	12	Exempt	-	\$0.00
021-770-061	12	Exempt	-	\$0.00
023-540-001	12	Residential Single-Family	1.00	\$77.06
023-540-002	12	Residential Single-Family	1.00	\$77.06
023-540-003	12	Residential Single-Family	1.00	\$77.06
023-540-004	12	Residential Single-Family	1.00	\$77.06
023-540-005	12	Residential Single-Family	1.00	\$77.06
023-540-006	12	Residential Single-Family	1.00	\$77.06
023-540-007	12	Residential Single-Family	1.00	\$77.06
023-540-008	12	Residential Single-Family	1.00	\$77.06
023-540-009	12	Residential Single-Family	1.00	\$77.06
023-540-010	12	Residential Single-Family	1.00	\$77.06
023-540-011	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-540-012	12	Residential Single-Family	1.00	\$77.06
023-540-013	12	Exempt	-	\$0.00
023-540-014	12	Exempt	-	\$0.00
023-540-015	12	Residential Single-Family	1.00	\$77.06
023-540-016	12	Residential Single-Family	1.00	\$77.06
023-540-017	12	Residential Single-Family	1.00	\$77.06
023-540-018	12	Residential Single-Family	1.00	\$77.06
023-540-019	12	Residential Single-Family	1.00	\$77.06
023-540-020	12	Residential Single-Family	1.00	\$77.06
023-540-021	12	Residential Single-Family	1.00	\$77.06
023-540-022	12	Residential Single-Family	1.00	\$77.06
023-540-023	12	Residential Single-Family	1.00	\$77.06
023-540-024	12	Residential Single-Family	1.00	\$77.06
023-540-025	12	Residential Single-Family	1.00	\$77.06
023-540-026	12	Residential Single-Family	1.00	\$77.06
023-540-027	12	Residential Single-Family	1.00	\$77.06
023-540-028	12	Exempt	-	\$0.00
023-540-029	12	Exempt	-	\$0.00
023-540-030	12	Exempt	-	\$0.00
023-540-031	12	Residential Single-Family	1.00	\$77.06
023-540-032	12	Residential Single-Family	1.00	\$77.06
023-540-033	12	Residential Single-Family	1.00	\$77.06
023-540-034	12	Residential Single-Family	1.00	\$77.06
023-540-035	12	Residential Single-Family	1.00	\$77.06
023-540-036	12	Residential Single-Family	1.00	\$77.06
023-540-037	12	Residential Single-Family	1.00	\$77.06
023-540-038	12	Residential Single-Family	1.00	\$77.06
023-540-039	12	Residential Single-Family	1.00	\$77.06
023-540-040	12	Residential Single-Family	1.00	\$77.06
023-540-041	12	Residential Single-Family	1.00	\$77.06
023-540-042	12	Residential Single-Family	1.00	\$77.06
023-540-043	12	Residential Single-Family	1.00	\$77.06
023-540-044	12	Residential Single-Family	1.00	\$77.06
023-540-045	12	Residential Single-Family	1.00	\$77.06
023-540-046	12	Residential Single-Family	1.00	\$77.06
023-540-047	12	Residential Single-Family	1.00	\$77.06
023-540-048	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-540-049	12	Residential Single-Family	1.00	\$77.06
023-540-050	12	Residential Single-Family	1.00	\$77.06
023-540-051	12	Residential Single-Family	1.00	\$77.06
023-540-052	12	Residential Single-Family	1.00	\$77.06
023-540-053	12	Residential Single-Family	1.00	\$77.06
023-540-054	12	Residential Single-Family	1.00	\$77.06
023-540-055	12	Residential Single-Family	1.00	\$77.06
023-540-056	12	Residential Single-Family	1.00	\$77.06
023-540-057	12	Residential Single-Family	1.00	\$77.06
023-540-058	12	Residential Single-Family	1.00	\$77.06
023-540-059	12	Residential Single-Family	1.00	\$77.06
023-540-060	12	Residential Single-Family	1.00	\$77.06
023-540-061	12	Residential Single-Family	1.00	\$77.06
023-540-062	12	Residential Single-Family	1.00	\$77.06
023-540-063	12	Residential Single-Family	1.00	\$77.06
023-540-064	12	Residential Single-Family	1.00	\$77.06
023-540-065	12	Residential Single-Family	1.00	\$77.06
023-540-066	12	Residential Single-Family	1.00	\$77.06
023-540-067	12	Residential Single-Family	1.00	\$77.06
023-540-068	12	Residential Single-Family	1.00	\$77.06
023-540-069	12	Residential Single-Family	1.00	\$77.06
023-540-070	12	Residential Single-Family	1.00	\$77.06
023-540-071	12	Residential Single-Family	1.00	\$77.06
023-540-072	12	Residential Single-Family	1.00	\$77.06
023-540-073	12	Residential Single-Family	1.00	\$77.06
023-540-074	12	Residential Single-Family	1.00	\$77.06
023-540-075	12	Residential Single-Family	1.00	\$77.06
023-540-076	12	Residential Single-Family	1.00	\$77.06
023-540-077	12	Residential Single-Family	1.00	\$77.06
023-540-078	12	Residential Single-Family	1.00	\$77.06
023-540-079	12	Residential Single-Family	1.00	\$77.06
023-540-080	12	Residential Single-Family	1.00	\$77.06
023-540-081	12	Residential Single-Family	1.00	\$77.06
023-540-082	12	Residential Single-Family	1.00	\$77.06
023-540-083	12	Residential Single-Family	1.00	\$77.06
023-540-084	12	Residential Single-Family	1.00	\$77.06
023-540-085	12	Residential Single-Family	1.00	\$77.06

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-540-086	12	Residential Single-Family	1.00	\$77.06
023-540-087	12	Residential Single-Family	1.00	\$77.06
023-540-088	12	Residential Single-Family	1.00	\$77.06
023-540-089	12	Residential Single-Family	1.00	\$77.06
023-540-090	12	Residential Single-Family	1.00	\$77.06
023-540-091	12	Residential Single-Family	1.00	\$77.06
023-540-092	12	Residential Single-Family	1.00	\$77.06
023-540-093	12	Residential Single-Family	1.00	\$77.06
023-540-094	12	Residential Single-Family	1.00	\$77.06
023-540-095	12	Residential Single-Family	1.00	\$77.06
023-540-096	12	Residential Single-Family	1.00	\$77.06
023-540-097	12	Residential Single-Family	1.00	\$77.06
023-540-098	12	Residential Single-Family	1.00	\$77.06
023-540-099	12	Residential Single-Family	1.00	\$77.06
023-540-100	12	Residential Single-Family	1.00	\$77.06
023-540-101	12	Residential Single-Family	1.00	\$77.06
023-540-102	12	Residential Single-Family	1.00	\$77.06
023-540-103	12	Residential Single-Family	1.00	\$77.06
023-540-104	12	Residential Single-Family	1.00	\$77.06
Totals			552.00	\$42,537.12

Zone 13 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-630-003	13	Residential Single-Family	1.00	\$150.00
021-630-004	13	Residential Single-Family	1.00	\$150.00
021-630-005	13	Residential Single-Family	1.00	\$150.00
021-630-006	13	Residential Single-Family	1.00	\$150.00
021-630-007	13	Residential Single-Family	1.00	\$150.00
021-630-008	13	Residential Single-Family	1.00	\$150.00
021-630-009	13	Residential Single-Family	1.00	\$150.00
021-630-010	13	Residential Single-Family	1.00	\$150.00
021-630-011	13	Residential Single-Family	1.00	\$150.00
021-630-012	13	Residential Single-Family	1.00	\$150.00
021-630-013	13	Residential Single-Family	1.00	\$150.00
021-630-014	13	Residential Single-Family	1.00	\$150.00
021-630-015	13	Residential Single-Family	1.00	\$150.00
021-630-016	13	Residential Single-Family	1.00	\$150.00
021-630-017	13	Residential Single-Family	1.00	\$150.00
021-630-018	13	Residential Single-Family	1.00	\$150.00
021-630-019	13	Residential Single-Family	1.00	\$150.00
021-630-020	13	Residential Single-Family	1.00	\$150.00
021-630-021	13	Residential Single-Family	1.00	\$150.00
021-630-022	13	Residential Single-Family	1.00	\$150.00
021-630-023	13	Residential Single-Family	1.00	\$150.00
021-630-024	13	Residential Single-Family	1.00	\$150.00
021-630-025	13	Residential Single-Family	1.00	\$150.00
021-630-026	13	Residential Single-Family	1.00	\$150.00
021-630-027	13	Residential Single-Family	1.00	\$150.00
021-630-028	13	Residential Single-Family	1.00	\$150.00
021-630-029	13	Residential Single-Family	1.00	\$150.00
021-630-030	13	Residential Single-Family	1.00	\$150.00
021-630-031	13	Residential Single-Family	1.00	\$150.00
021-630-032	13	Residential Single-Family	1.00	\$150.00
021-630-033	13	Residential Single-Family	1.00	\$150.00
021-630-034	13	Residential Single-Family	1.00	\$150.00
021-630-035	13	Residential Single-Family	1.00	\$150.00
021-630-036	13	Exempt	-	\$0.00
021-630-037	13	Exempt	-	\$0.00
021-630-038	13	Exempt	-	\$0.00
Totals			33.00	\$4,950.00



City of Lemoore

Public Facilities Maintenance District No. 1

Engineer's Annual Report Fiscal Year 2018/2019

Intent Meeting: June 19, 2018

Public Hearing: August 7, 2018

**CITY OF LEMOORE
711 W CINNAMON DRIVE
LEMOORE, CA 93245**

**JUNE 2018
PREPARED BY
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ENGINEER'S REPORT AFFIDAVIT

City of Lemoore
Public Facilities Maintenance District No. 1
For
Fiscal Year 2018/2019

City of Lemoore,
Kings County, State of California

This Report and the enclosed descriptions, budgets and diagram outline the proposed improvements and assessments for the Public Facilities Maintenance District No. 1 in the City of Lemoore for Fiscal Year 2018/2019, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 11th day of JUNE, 2018.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Lemoore

By: Jim McGuire

Jim McGuire
Principal Consultant, Project Manager

By: Richard Kopecky

Richard Kopecky
R. C. E. # 16742



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Introduction

The City of Lemoore ("City"), pursuant to Chapter 10 of Title 7 of the Lemoore Municipal Code, ("Municipal Code") as enacted by Ordinance No. 2006-01 (the "Ordinance"), and to the extent not inconsistent with the Ordinance, the provisions and procedures of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIID ("California Constitution") established the assessment district designated as the:

Public Facilities Maintenance District No. 1

Pursuant to the provisions of the Municipal Code, the Ordinance, and 1972 Act (hereafter referred to collectively as "City Maintenance District Codes"), and in compliance with the substantive and procedural requirements of the California Constitution, the City has annually levied special benefit assessments within the Public Facilities Maintenance District No. 1 ("District") in order to fund in whole or in part the maintenance, operation, repair and periodic replacement of certain public improvements including landscaping, street lights, street paving, parks and appurtenant facilities that provide special benefits to properties within the District.

The City Council of the City of Lemoore adopted its General Plan with various elements to provide guidelines for orderly development of property within the City. The City Council further adopted ordinances and regulations governing the development of land providing for the installation and construction of certain lighting, landscaping, street paving, parks and appurtenant facilities to enhance the quality of life and to benefit the value of property.

The requirement for the installation of lighting, landscaping, streets and appurtenant facilities is a condition of development provided for in the City's Subdivision Ordinance and is a requirement for issuance of a permit for construction of commercial, residential, and planned unit development. These improvements generally include street lights and related equipment and fixtures; street paving that may include curbs, gutters and sidewalks; various landscape materials such as trees, turf, shrubs, vines, and ground cover; irrigation and drainage systems; structural amenities such as monuments, block walls, retaining walls, or other fencing; hardscapes including mulch, trail and path surfaces, stamped concrete and pavers; recreational amenities such as benches, picnic facilities, play structures; signage, and related appurtenances.

The installation of street lights, landscaping and appurtenant facilities is the responsibility of the subdivider or other development/applicant, triggered by the approval of a tentative subdivision map or other development application. After installation, it is City policy that the servicing, operation, maintenance, repair and replacement of the street lighting, landscaping, local street paving, parks and appurtenant facilities in turn become the financial responsibility of the properties that specially benefit from the facilities. Prior to the establishment of the District, the City recognized that the required ongoing maintenance, periodic repair and replacement of the facilities installed in connection with new developments could not feasibly be funded by the City and that such maintenance, operation, repair and replacement should be funded through special benefit assessments on properties within the boundaries of the District.

In accordance with the City Maintenance District Code, the District has been established utilizing benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefits to properties within that Zone.

As of Fiscal Year 2017/2018 the District was comprised of the following Zones and developments:

Zone 01 -- The Landing, Phases 1, 2, and 3

Zone 02 -- Liberty, Phases 1 and 2

Zone 03 -- Silva Estates, Phase 10

Zone 04 -- Parkview Estates

Zone 05 -- East Village Park/Aniston Place

Zone 06 -- Heritage Acres

District Changes

Previous District changes

In Fiscal Year 2016/2017, the City conduct a comprehensive review, analysis and evaluation of the District improvements, benefit zones, and budgets as part of an overall effort to clarify and ensure that the annual District assessments reflect the special benefits properties receive from the improvements provided and that those assessments are consistent with the provisions of the Municipal Code, the 1972 Act, and the substantive provisions of the California Constitution Article XIII D. In addition to creating a more comprehensive and detailed Engineer's Report ("Report"), the following District changes were implemented in Fiscal Year 2016/2017.

- The properties previously identified as Zone 6 (Heritage Acres) and Zone 6A (Heritage Acres Phase 2) located east of Cinnamon Drive, south of Boxwood Lane and north of Daphne Lane were identified contiguous developments that collectively benefit from similar and/or shared improvements. Therefore, it was determined that the properties within these two developments should be proportionately be assessed for the overall improvements within and adjacent to those developments and the two existing benefit zones were consolidated into a single Zone designated as "Zone 06 (Heritage Acres)".

This modification to the District did not increase the amount paid annually by any property owner and did not change the nature or extent of the improvements of maintenance to be provided by the District. The location and extent of the improvements and boundaries of the Zone is shown in the District Diagram contained in Part IV of this Report.

On December 6, 2016, in accordance with the provisions of the Municipal Code, the 1972 Act, and the California Constitution the City Council approved the annexation of territory (Tract No. 910) to Zone 05 of the District and approved the balloted maximum assessment rate and inflationary formula for the parcels (same maximum assessment previously adopted for Zone 05). This annexation incorporated the landscaping, street lighting and street improvements installed as part of Tract No. 910 into Zone 05. Both the existing parcels within Zone 05 and the annexation territory receive special benefits from similar and/or shared improvements and are assessed proportionately for those improvements. With the Annexation of Tract No. 910 to Zone, the Zone is now referred to as "Zone 05 (East Village Park/Aniston Place)". The location and extent of the improvements and boundaries of the Zone is shown in the District Diagram contained in Part IV of this Report.

Fiscal Year 2018/2019 District Changes

On January 16, 2018, in accordance with the provisions of the Municipal Code, the 1972 Act, and the California Constitution the City Council approved the annexation of territory (Tract No. 908) to the District, establishing the Tract as Zone 07 of the District and approved the balloted maximum assessment rate and inflationary formula as approved by the property owners of record in the protest ballot proceeding. This Annexation Territory referred to as "Zone 07 (Capistrano)" incorporates the landscaping, street lighting and street improvements to be installed as part of the development of Tract No. 908 and which provides special benefits to the parcels therein. The location of the planned improvements and boundaries of the Zone is shown in the District Diagram contained in Part IV of this Report.

On May 15, 2018, in accordance with the provisions of the Municipal Code, the 1972 Act, and the California Constitution the City Council approved the annexation of territory (Tract No. 921) to the District, establishing the Tract as Zone 08 of the District and approved the balloted maximum assessment rate and inflationary formula as approved by the property owners of record in the protest ballot proceeding. This Annexation Territory referred to as "Zone 08 (Woodside)" incorporates the landscaping, street lighting and street improvements to be installed as part of the development of Tract No. 921 and which provides special benefits to the parcels therein. The location of the planned improvements and boundaries of the Zone is shown in the District Diagram contained in Part IV of this Report.

On May 15, 2018, in accordance with the provisions of the Municipal Code, the 1972 Act, and the California Constitution the City Council approved the annexation of territory (Phase 2 of Tract No. 797) to Zone 04 of the District and approved the balloted new maximum assessment rate and inflationary formula for both the existing parcels within Zone 04 (Tract 797, Phase 1, Parkview Estates) and the parcels within the Zone 04 Annexation Territory (Tract 797, Phase 2, Heritage Park – Laredo). Both the existing parcels within Zone 04 and the Annexation Territory receive special benefits from similar and/or shared improvements and are assessed proportionately for those improvements which includes the landscaping, street lighting and street improvements installed collectively as part of Tract No. 797. With the Annexation of Tract No. 797 Phase 2 to Zone 04, the Zone is now referred to as "Zone 04 (Parkview Estates / Heritage Park – Laredo)". The location of the planned improvements and boundaries of the Zone is shown in the District Diagram contained in Part IV of this Report.

Report Content and Annual Proceedings

This Engineer's Annual Report (the "Report") has been prepared pursuant to the City Maintenance District Code and Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2018/2019. This Report outlines the District zone structure, improvements, and proposed assessments to be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements for Fiscal Year 2018/2019. The annual assessments to be levied on properties within the District provide a source of funding for the continued operation, maintenance and servicing of the landscaping, parks, streetlights, street paving, and appurtenant facilities (improvements) to be provided by the District for the properties within each specified Zone for which properties in those respective Zones receive special benefits.

Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and additional City contributions and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves and/or periodic repairs, replacements and rehabilitation projects as authorized by the City Maintenance District Code. The net annual cost to provide the improvements for each Zone are allocated to the benefiting properties within that Zone using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefits and assessment for each parcel as compared to other properties that benefit from the District improvements and services. Thus, each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefit.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Kings County Assessor's Office. The Kings County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council will by Resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to the City Maintenance District Code. The assessments as approved will be submitted to the Kings County Auditor/Controller to be included on the property tax roll for each parcel.

This Report consists of five (5) parts:

Part I

Plans and Specifications: This section provides a general description of the District and the improvements for which parcels are assessed. The proposed assessments as outlined in this

Report are based on the improvements and appurtenant facilities that provide special benefits to the properties within the District and generally include local landscaping, neighborhood parks, street lights, street paving, and related amenities including operational expenses and fund balances authorized by the City Maintenance District Code. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction of the improvements is provided in the District Diagrams contained in Part IV of this Report. More detailed information regarding the specific plans and specifications associated with each Zone are on file in the Public Works Department and by reference are made part of this Report.

Part II

Method of Apportionment: This section includes a discussion of the general and special benefits associated with the improvements to be provided within the District (Benefit Analysis), which includes a discussion of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section of the Report also outlines the method of calculating each property's proportional special benefits and related annual assessment. The method of apportionment described in this Report utilizes terminology that is slightly different than what has been presented in previous engineer's report, utilizing what is commonly referred to as a "Equivalent Benefit Unit" method of apportionment. Although the method of apportionment is described differently than in the past, the weighted proportionality to each parcel is consistent with the previously adopted method of apportionment for the District and does not change the proportional special benefits or assessments previously approved and adopted for the District.

Part III

Estimate of Costs: An estimate of the annual costs to operate, maintain, and service the improvements and appurtenant facilities. The budget for each Zone includes an estimate of the maintenance costs and incidental expenses including, but not limited to: labor, materials, utilities, equipment, and administration expenses as well as the collection of other appropriate funding authorized by the City Maintenance District Code and deemed appropriate to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. In addition to the general benefit costs, the City may provide additional funding to support the maintenance and operation of the improvements considered to be of special benefit, but City staff shall make the determination of which improvements, and the extent of the services and activities that shall be provided based on available revenues.

Part IV

District Diagrams: This section of the Report contains a series of diagrams showing the boundaries of the Zones within the District for Fiscal Year 2018/2019 which incorporate the parcels determined to receive special benefits from the District improvements. These diagrams also provide a visual depiction of the location of the improvements being maintained. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District and Zones are shown on the Kings County Assessor's Parcel Maps, and shall include any subsequent lot line adjustments or parcel changes therein. Reference is hereby made to the Kings County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

Part V

Assessment Rolls: The assessment amounts to be levied and collected in Fiscal Year 2018/2019 for each parcel is based on the parcel's calculated proportional special benefits as outlined in the Method of Apportionment (Part II of this Report) and the annual assessment rates established by the estimated budgets (Part III of this Report).

If any section, subsection, sentence, clause, phrase, portion, or zone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

Part I -- Plans and Specifications

The purpose of this District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, neighborhood park and street lighting improvements, street paving, and related appurtenant facilities and services in specified areas of the City. The territory within the District consists of those lots or parcels of land within the City of Lemoore for which the City, through the District maintains local landscaping, neighborhood parks, street lights, street paving, and related amenities installed in connection with the development of those properties and for the benefit of those lots or parcels. Improvements currently provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within designated street medians, parkway and streetscape side-panels, and entryways within the public right of ways or easements adjacent to public right of ways; and within public places including greenbelt areas, open spaces, and neighborhood parks within each Zone. These improvements may include, but are not limited to:
 - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perineal plantings;
 - irrigation and drainage systems;
 - structural amenities such as monuments, block walls, retaining walls, or other fencing;
 - hardscapes including mulch, trail and path surfaces, stamped concrete and pavers;
 - recreational amenities within the parks or greenbelts that may include benches, play structures, picnic or other recreational facilities, signage, and related appurtenances.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement; installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems; repair or replacement of hardscape improvements and recreational amenities. The City Public Works Department shall authorize and schedule such maintenance and servicing as need and based on available Zone funding.

- Street lighting improvements located in the public right of ways within and on the perimeter of the developments and associated with each Zone and the parcels therein. Streetlight improvements include energy costs and maintenance of the lighting facilities including, but not limited to the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and related equipment and materials.
- Street paving on the local streets within each respective Zone that may include but is not limited to the repair and servicing of street surfaces, curbs, gutters, driveway approaches, walkways, delineation, signage or other facilities within the public street right of ways. The street paving program may include, but is not limited to: the repair of potholes, cracks or other failures in the asphalt surface; repair or partial segment replacement of curbs, gutters, and driveway approaches as needed to ensure pedestrian and vehicle safety or the integrity of the street; repair or installation of street signs; slurry sealing, overlays and re-striping of the street surfaces. The specific activities and timing of various street and road maintenance services shall be determined by the City's Public Works Department as necessary to extend the life of the streets or to improve traffic circulation and safety as available funding permits.

Most of the services and activities described above are not performed on an annual basis, but rather on a periodic basis such as slurry sealing or overlaying the asphalt streets. The funds necessary for these activities are to be collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund for each Zone (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent when sufficient funds have been accumulated to perform the services deemed necessary by the City. This process of accumulating funds (installments) shall continue until such time the District or Zone is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase

Not included as part of the street paving program are the costs associated with major replacements or reconstruction. Although the District assessments will provide funding for regular maintenance of the improvements and scheduled slurry and resurfacing projects on a periodic basis that will extend the useful life of the street improvements, the assessments are not intended to fund a full replacement or reconstruction of the street surfaces or adjacent improvements such as curbs, gutters or driveway approaches. The costs of extensive replacement or reconstruction activities such as replacement of curbs, gutters and driveway approaches is significantly more than the amount that is typically collected annually. When such repairs or activities are deemed necessary, the City may consider various financing options including new or increased assessments for property owner approval.

Zones of Benefit

In accordance with the City Maintenance District Code and the 1972 Act, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Each Zone is associated with specific improvements and/or types of improvements that provide special benefits to properties within that Zone.

For Fiscal Year 2018/2019 the District is comprised of the following Zones and developments:

Zone 01 -- The Landing:

Comprised of one hundred twelve (112) single-family residential parcels within Tract No. 817 (The Landing, Phases 1 and 2).

Zone 02 -- Liberty:

Comprised of two hundred forty-two (242) single-family residential parcels within Tract No. 821 (Liberty, Phases 1 and 2).

Zone 03 -- Silva Estates, Phase 10:

Comprised of seventy-four (74) single-family residential parcels within Tract No. 838 (Silva Estates, Phase 10).

Zone 04 -- Parkview Estates / Heritage Park – Laredo:

Comprised of thirty-nine (39) single-family residential parcels within Tract No. 797 Phase 1 (Parkview Estates); and currently one parcel that will be subdivided into fifty-one single-family residential parcels within Tract No. 797 Phase 2 (Heritage Park – Laredo).

Zone 05 -- East Village Park:

Comprised of eighty-one (81) single-family residential parcels within Tract No. 791 (East Village Park).

Zone 06 -- Heritage Acres:

Comprised of ninety-seven (97) single-family residential parcels within Tract No. 872 (Heritage Acres, Phases 1 and 2).

Zone 07 -- Capistrano:

At the time this Report was prepared, this Zone is comprised one parcel that will be subdivided into twenty single-family residential parcels within Tract No. 908 (Capistrano).

Zone 08 -- Woodside:

At the time this Report was prepared, this Zone is comprised one parcel that will be subdivided into sixty-four single-family residential parcels within Tract No. 921 (Woodside).

Description of Improvements

As authorized by the City Maintenance District Code, the improvements provided by the District and associated with each Zone incorporate various local landscaping, neighborhood parks, street lights, street paving, and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within the Zone. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing, trail and path surfaces, stamped concrete, pavers, mulch or other hardscapes, irrigation and related electrical equipment and drainage systems, benches, play structures, picnic or other recreational facilities, monuments, signage, ornamental lighting, curbs, gutters, street lighting fixtures, and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

For Fiscal Year 2018/2019 the District includes eight (8) designated Zones. The boundaries of each Zone is based on the improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements. The following is a brief description and summary of the improvement associated within each Zone and for which parcels receive special benefits. A visual depiction of the location of the improvement areas and Zone boundaries are provided on the District Diagrams provided in Part IV of this Report. The improvements listed for each Zone incorporate those improvements currently maintained for the Zone and/or as is the case for Tract No. 908 (Zone 07), Tract No. 921 (Zone 08), and Tract No. 797 (Zone 04), which were annexed to the District for Fiscal Year 2018/2019, the improvement list includes those improvements anticipated to be maintained at

build-out, although only a portion of those improvements may be maintained for the fiscal year or may be maintained for a portion of the fiscal year.

Zone 01

The properties within Zone 01, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 31,989 square feet of landscaping and/or related improvement areas that includes the following:
 - 669 square feet of median landscaping (shrubs with trees) on Acacia Drive;
 - 833 square feet of median landscaping (shrubs with trees) on Atlantic Avenue;
 - 871 square feet of parkway landscaping (trees) on Atlantic Avenue;
 - 14,485 square feet of parkway and streetscape side-panel landscaping located on S 19Th Avenue, including approximately 4,073 square feet of turf with trees; and 10,412 square feet of shrubs with trees;
 - 15,131 square feet of park improvement area located on Augusta Drive. This park site generally includes 2,103 square feet of concrete or other hardscape surfaces; 2,870 square feet of shrubs and ground cover; and 10,158 square feet of turf with trees.
- Thirty-four (34) streetlights including:
 - 29 streetlights within the Zone located on, but not limited to: Acacia Drive, Atlantic Avenue, Augusta Drive, National Drive, Seminole Way, and Spyglass Drive;
 - 5 streetlights on the perimeter of the Zone located on S 19th Avenue.
- 355,598 Acacia Drive, Atlantic Avenue, Meadow Brook Way, National Drive, Seminole Way, and Spyglass Drive.

Zone 02

The properties within Zone 02, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 113,816 square feet of landscaping and/or related improvement areas that includes the following:
 - 4,934 square feet of parkway and streetscape side-panel landscaping located on Cinnamon Drive, including approximately 3,571 square feet of turf with trees; and 1,363 square feet of shrubs with trees;
 - 1,392 square feet of streetscape landscaping (shrubs with trees) on Cinnamon Drive at American Avenue;
 - 429 square feet of streetscape landscaping (turf) on Cinnamon Drive at Arlington Place;
 - 409 square feet of streetscape landscaping (turf) on Cinnamon Drive at Patriot Place;
 - 24,708 square feet of parkway and streetscape side-panel landscaping located on Liberty Drive, including approximately 11,810 square feet of turf with trees; and 12,898 square feet of shrubs with trees;
 - 1,644 square feet of streetscape landscaping (turf with trees) on Liberty Drive at Tranquility Court;

- 7,789 square feet of parkway and streetscape side-panel landscaping located on N 19Th Avenue, including approximately 4,734 square feet of turf with trees; and 3,055 square feet of shrubs with trees;
 - 1,194 square feet of streetscape landscaping (turf with trees) on N 19Th Avenue at Tranquility Circle;
 - 12,810 square feet of parkway and streetscape side-panel landscaping located on W Hanford Armona Road, including approximately 5,512 square feet of turf with trees; and 7,298 square feet of shrubs with trees;
 - 58,507 square feet of park improvement area located on Constitution Avenue between Jubilee Circle and Fallenleaf Drive. This park site generally includes 6,612 square feet of concrete or other hardscape surfaces; 197 square feet of shrubs; and 51,698 square feet of turf with trees.
- Ninety-three (93) streetlights including:
- 58 streetlights within the Zone located on, but not limited to: American Avenue, Arlington Place, Avalon Drive, Clawson Way, Columbus Way, Constitution Avenue, Fallenleaf Drive, Freedom Drive, Jubilee Court, Liberty Way, Nation Way, Patriot Place, Privilege Way, Prosperity Drive, Revere Way, Tranquility Circle, and Tranquility Court;
 - 35 streetlights on the perimeter of the Zone located on: Cinnamon Drive, Liberty Drive, N 19th Avenue, and W Hanford Armona Road.
- 729,025 American Avenue, Arlington Place, Avalon Drive, Clawson Way, Columbus Way, Constitution Avenue, Fallenleaf Drive, Freedom Drive, Jubilee Circle, Liberation Way, Nation Way, Patriot Place, Privilege Way, Prosperity Drive, Revere Way, Tranquility Circle, and Tranquility Court.

Zone 03

The properties within Zone 03, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 22,256 square feet of parkway and streetscape side-panel landscaping located on Silverado Drive, which includes approximately 9,703 square feet of turf with trees; and 12,553 square feet of shrubs with trees.
- Twenty-six (26) streetlights including:
- 12 streetlights within the Zone located on, but not limited to: Big Sur Drive, Cayucos Street, and Morro Lane;
 - 14 streetlights on the perimeter of the Zone located on Acacia Drive and Silverado Drive.
- Approximately 202,063 square feet of pavement surface area within the Zone located on Acacia Drive, Big Sur Drive, Cayucos Street, Morro Lane, and Santa Cruz Street.

Zone 04

The properties within Zone 04 including the recently annexed territory (Tract No 797 Phase 2), will proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 20,386 square feet of landscaping and/or related improvement areas on the perimeter of the developments that includes, but is not limited to the following:
 - Approximately 11,924 square feet of median landscaping located between East Hanford Armona Road and the frontage road that is used to access to the properties within the Zone;
 - Approximately 4,657 square feet of parkway/streetscape side-panel landscaping adjacent to the development located on the south side of the frontage road along East Hanford Armona Road, extending from Opal Drive, west to the western boundary of Tract No. 797 Phase 1 and the Zone;
 - Approximately 3,805 square feet of parkway/streetscape side-panel landscaping located on the west side of Opal Drive, extending from Ruby Drive, south to the southern boundary of Tract No. 797 Phase 2 and the Zone.
- Twenty (20) streetlights including:
 - 6 streetlights on the perimeter of the Zone located on Opal Drive;
 - 14 streetlights within the tracts located on, but not limited to: Jade Way, Pebble Drive, Ruby Drive, Pearl Drive, Granite Drive, Topaz Avenue, and Ivory Street.
- Approximately 284,387 square feet of pavement surface area on the East Hanford Armona Road frontage road and Opal Drive (perimeter streets); and Jade Way, Pebble Drive, Ruby Drive, Pearl Drive, Granite Drive, Topaz Avenue, and Ivory Street (internal streets). In addition to the pavement area, these streets incorporate approximately 9,051 linear feet of curb and gutter, and approximately 46,488 square feet of Sidewalk/Cross Gutter area.

Zone 05

The properties within Zone 05, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 61,882 square feet of landscaping and/or related improvement areas that includes the following:
 - 957 square feet of streetscape landscaping (shrubs with trees) on Cantera Avenue;
 - 15,716 square feet of parkway and streetscape side-panel landscaping located on D Street, including approximately 7,005 square feet of shrubs, plants, and/or ground cover with trees; and 8,711 square feet of shrubs;
 - 1,034 square feet of streetscape landscaping (shrubs) on Smith Avenue north of Siena Way;
 - 1,723 square feet of parkway and streetscape side-panel landscaping located on Smith Avenue between D Street and Siena Way, including approximately 1,300 square feet of turf with trees; and 423 square feet of shrubs, plants, and/or ground cover with trees;
 - 42,452 square feet of park improvement area located on Montego Way. This park site includes approximately 7,210 square feet of concrete or other hardscape surfaces; 850 square feet of shrubs and planters; and 34,392 square feet of turf with trees.

- Thirty (30) streetlights including:
 - 8 streetlights on the perimeter of Zone 05 located on D Street and Smith Avenue.
 - 15 streetlights within Tract No. 791 located on, but not limited to: Cantera Avenue, Firenze Street, Montego Way, Siena Way, and Visconti Street;
 - 7 streetlights within Tract No. 910 located on, but not limited to: Cantera Avenue, Portola Street, and Montego Way;
- Approximately 271,905 square feet of pavement surface area including 178,225 square feet within Tract No. 791 and 93,680 square feet within Tract No. 910 which collectively include Cantera Avenue, Firenze Street, Montego Way, Siena Way, Visconti Street, and Portola Street.

Zone 06

The properties within Zone 065, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Twenty-seven (27) streetlights within the Zone located on, but not limited to: Heirloom Way; Himalaya Lane; Legacy Drive; Tradition Drive; and Geneva Drive.
- Approximately 370,092 square feet of pavement surface area within the Zone located on Geneva Drive, Heirloom Way, Himalaya Drive, Himalaya Lane, Legacy Drive, Legend Drive, and Tradition Drive.

Zone 07

The properties within Zone 07, will proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 5,071 square feet of parkway and streetscape side-panel landscaping on East Bush Street consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,946 square feet of turf with trees. These improvements and the costs associated with the maintenance and operation of these improvements are proportionately shared by properties within LLMD Zone 06.
- Approximately 1,477 square feet of parkway side-panel landscaping on the northeast side of Bush Place between East Bush Street and Tract 908, including the entryway landscaping at the southeast corner of East Bush Street and Bush Place. These improvements and the costs associated with the maintenance and operation of these improvements are proportionately shared by properties within LLMD Zone 06.
- Approximately 2,341 square feet of parkway side-panel landscaping on the east side of Bush Place /Barcelona Drive adjacent to Tract 908, anticipated to be planted with shrubs, plants, and/or ground cover with trees.
- The median island on Bush Place/Barcelona Drive, just south of East Bush Street leading into the development (Approximately 427 square feet). This median and the costs associated with the maintenance and operation improvements are proportionately shared by properties within LLMD Zone 06.

- Eight (8) streetlights including:
 - Two (2) streetlights located on Bush place/Barcelona Drive directly adjacent to the perimeter of the development and one (1) street light at the southeast corner of East Bush Street and Bush Place. These three street lights also benefit properties within LLMD Zone 06 and are therefore partially funded by other revenue sources.
 - 5 streetlights within Tract 908 located on Tuscany Court;
- Approximately 26,060 square feet of pavement surface area on Tuscany Court.

Zone 08

The properties within Zone 08, will proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- 12,206 square foot neighborhood park site located at the corner of Daphne Lane and Sydney Way that may include, but is not limited to, turf, shrubs, trees, plants, and/or ground cover areas; and concrete paths, play structures, tables, benches, and trash receptacles.
- 82,540 square foot drainage basin site located in the southwest portion of Tract No. 921 that may include, but is not limited to, approximately 61,436 square feet of natural, non-irrigated area (basin floor); approximately 21,104 square feet of perimeter landscaping comprised of shrubs, trees, plants, and/or ground cover; and related drainage facilities and equipment which may include drainage inlet/outlet structures and pump.
- 4,340 square feet of paved access roads providing access to the drainage basin and the Lemoore Canal from Daphne Lane.
- 350 linear feet of block wall on the perimeter of the development along the Southern Pacific Railroad right-of-way and the Lemoore Canal.
- Nineteen (19) streetlights within Tract No. 921 located on Daphne Lane, Melbourne Way, Newcastle Street, and Sydney Way.
- Approximately 198,416 square feet of pavement surface area on Daphne Lane, Melbourne Way, Newcastle Street, and Sydney Way, which also incorporates approximately 5,804 linear feet of curb and gutter, and approximately 31,922 square feet of Sidewalk/Cross Gutter area.

Part II -- Method of Apportionment

Legislative Requirements for Assessments

The costs of the proposed improvements for Fiscal Year 2018/2019 have been identified and allocated to properties within the District based on special benefit, consistent with the provisions of the City Maintenance District Code, the 1972 Act, and the assessment provisions of Proposition 218 (being contained in Article XIII D of the California Constitution). The improvements provided by this District and for which properties are assessed are local landscaping, neighborhood parks, street lights, street paving, and related amenities that were either installed in direct connection with the development of properties within each Zone or were installed for the benefit of those properties as a result of property development or potential development of those properties and were considered necessary elements for the development of such properties to their full and best use. The formulas used for calculating assessments and the designation of zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

Provisions of the California Constitution

In addition to the provisions of the City Maintenance District Code, Article XIII D of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIII D Section 2d defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;

Article XIII D Section 2i defines Special Benefit as follows:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

Article XIII D Section 4a defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Benefit Analysis

Special Benefits

Landscaping Special Benefit

The ongoing maintenance of landscaped areas within the District provide aesthetic benefits to the properties within each respective Zone and a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within the Zones. These improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of these improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone that would be aesthetically burdened. Additionally, the street landscaping in these Zones serves as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District and serve as a pleasant aesthetic amenity that enhances the approach to the parcels. Likewise, in some of the zones, the landscaped areas may include green space areas (neighborhood parks, greenbelts, open space and/or trails) that provide a physical buffer and open space between properties and these areas serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. These green space areas may also provide a greater opportunity for recreation. Thus, the maintenance of these landscaped improvements and the related amenities provide particular and distinct benefits to the properties and developments within each Zone.

Street Lighting Special Benefit

The street lighting in the District (localized street lighting) is primarily useful for illuminating the sidewalks and parking lanes on the streets used specifically to access the properties and/or is adjacent to those properties that comprise the District. This lighting is distinct from lights that may be installed that serve in large part to enhance traffic safety, such as traffic signals and intersection safety lights or the more sporadic lighting found on major thoroughfares outside the more concentrated development areas. These localized streetlights tend to be more closely spaced and of a lower intensity than streetlights installed primarily for traffic safety. These low-level, lower-intensity streetlights within the District provide three main special benefits: (i) property security benefit, (ii) pedestrian safety benefit, and (iii) parkway/roadway egress benefit. Because traffic to and from these parcels is largely limited to the residents and residents' guests, it is reasonable to assume that essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the properties in the District and that the vehicular traffic within the internal streets of a Zone is primarily for accessing the properties within that Zone. Therefore, street lighting on such streets are entirely a special benefit to those properties. While lighting located on the perimeter of a development also serves primarily for accessing the properties within that Zone it is recognized that such lighting may benefit pass-through traffic as well and inherently there is some general benefits associated with those streetlights.

In addition, the streetlights within the District are consistent with the City's typical intensity and spacing standards for areas zoned for residential development areas and each parcel to be assessed is served directly by the system of streetlights providing appropriate lighting within these respective development areas. Furthermore, the cost of maintaining and operating each light is substantially the same, regardless of the location of the light within the District. Consequently, we conclude that each parcel within the District receives substantially similar benefit from the streetlight improvements and the only notable distinctions in proportional special benefits to each

parcel is related to the specific quantity of lights associated with each development (Zone) and the overall location of those lights (internal development lights or perimeter lights).

Street Paving Special Benefit

Like street lighting in the District, the streets and parking lanes on the streets that are to be maintained through the District are exclusively within the boundaries of each Zone and those streets were specifically constructed to access those properties. Furthermore, the maintenance of these streets or the lack thereof, only has an impact on the properties within the District. Because traffic on these streets is almost exclusively limited to the residents and residents' guests associated with the District parcels, it is reasonable to conclude that essentially all utilization of these streets is primarily for accessing the properties within each respective Zone. Therefore, the maintenance and preservation of these streets is entirely a special benefit to those properties.

General Benefit

Landscaping General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements were primarily installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for development of properties in those Zones. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Zone, the City would typically provide only limited (as needed) tree management, weed abatement, rodent control, and erosion control services for the landscape areas currently maintained within the District. This baseline level of service would typically provide for periodic servicing of the improvement areas on an as-needed basis, but typically not more than twice annually. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from erosion or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance provided in the various Zones. Typically for most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$545 per acre (approximately \$0.0125 per square foot) including medians, parkway and streetscape side panels; less than \$435 per acre (approximately \$0.0100 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$215 per acre (approximately \$0.0050 per square foot) for natural open space areas or other limited access areas. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. These costs of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped street landscaped areas a rate of \$0.01325 per square foot (\$0.0125 +5%) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01050 per square foot (\$0.0100 +5%) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas

a rate of \$0.00525 per square foot (\$0.0050 +5%) is applied to calculate the general benefit costs for the assessed improvements.

Other Landscaping General Benefits

In addition to the general benefit identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefits of the landscape maintenance provided to parcels served by the District, for the purposes of this Report we assume these types of benefits to be general benefits, albeit general benefits that are extremely difficult to quantify. We estimate that the costs associated with these indirect benefits do not exceed one percent of the annual maintenance expenditures for Local Landscaping Zone improvements. Therefore, the costs associated with these indirect or incidental general benefits has been calculated based on 1.0% of the estimated "Total Annual Maintenance Expenditures" budgeted for each Zone. Together with the baseline general benefit costs previously identified, these indirect/incidental general benefit costs are excluded from the potential assessment funding and together are shown in the budgets for each Zone (Part III of this Report) as the "General Benefit Expenses (City Funded)".

Street Lighting General Benefit

Collectively, there are a total of 255.5 streetlights to be operated and maintained through the District of which approximately 30% of those lights (28.4%) are located on the perimeter of the Zones, the remainder being internal residential streetlights.

These residential perimeter lights, in contrast to the internal residential lights funded by the District, arguably provide some illumination that extends beyond the boundaries of the developments and parcels being assessed, and these lights may also enhance the safety of members of the public unassociated with an assessed parcel by illuminating traffic lanes and/or parking on those streets, or that otherwise provides services to the general public. Although, in general, these streetlights exist solely because of the development of assessed parcels, and the primary purpose of these lights is to provide illumination to access the assessed parcels, these particular lights may provide some level of general benefit in addition to the special benefits provided to the assessed parcels. We estimate that these general benefits constitute not more than 25% of the total benefit associated with these perimeter lights, which is no more than 8% of the total benefit from all residential lights operated and maintained by the District (25% of 30% equals 7.5%). Therefore, it is reasonable to conclude that the total general benefit from the operation and maintenance activities associated with the District street lights does not exceed 8% of the direct annual operating expenses for all combined residential streetlights. The following table provides a summary of the proportional general benefit costs (amount not to be assessed as special benefit) for each of the Zones for streetlights.

Based on the general benefits outlined above and the improvement in each Zone, the following table summarizes the estimated general benefit costs calculated for each Zone:

Fiscal Year 2018/2019 Estimated General Benefit Costs

Zone	Lighting General Benefit	Landscaping General Benefit	Street Paving General Benefit	Total General Benefit Cost ⁽¹⁾
Zone 01	\$ (499)	\$ (503)	\$ -	\$ (1,002)
Zone 02	\$ (1,364)	\$ (1,883)	\$ -	\$ (3,247)
Zone 03	\$ (381)	\$ (354)	\$ -	\$ (736)
Zone 04	\$ (132)	\$ (303)	\$ -	\$ (435)
Zone 05	\$ (440)	\$ (924)	\$ -	\$ (1,364)
Zone 06	\$ (396)	\$ -	\$ -	\$ (396)
Zone 07	\$ (72)	\$ (42)	\$ -	\$ (114)
Zone 08	\$ (70)	\$ (174)	\$ -	\$ (244)
Total General Benefit	\$ (3,354)	\$ (4,183)	\$ -	\$ (7,537)

(1) As with most maintenance costs, the General Benefit Costs shown in the tables above may be impacted by inflation and in subsequent fiscal years and the General Benefit Cost contributions may be adjusted for inflation.

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for assessment districts, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it currently represents 100% of the parcels to be assessed in the District, although other land uses may be annexed to the District in the future. Thus, the "benchmark" or "base value" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property.

As of Fiscal Year 2018/2019 the parcels within the District are each identified as Residential Single-Family parcels or Exempt parcels. However, it is anticipated that as properties and developments are annexed into the District in subsequent fiscal years other land use classifications will be incorporated into the District. Therefore, in addition to the land uses currently applicable to parcels in the District, the following identifies other common land uses and assignment of proportional Equivalent Benefit Units anticipated for such land uses as compared to that of a Residential Single Family parcel. These land uses may be expanded to include additional land use classifications as developments are annexed to the District in the future and/or modified to ensure that the Equivalent Benefit Units assigned to each land use and parcel accurately reflects the proportional special benefits received.

Residential Single-Family -- This land use classification may include, but is not limited to all subdivided residential tract lots with a single residential unit on the parcel (individual Assessor's Parcel Number) including attached and detached single-family residential units, condominiums or townhomes. As previously noted, the single family residential parcel has been selected as the basic unit (base value) for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Residential Vacant Lot -- This land use classification is defined as a fully subdivided residential parcel/lot within an approved Tract or subdivision for which the residential unit or units have not been constructed on the parcel (subdivided vacant lot). This land use classification is limited to fully subdivided residential parcels for which the number of residential units to be constructed on the parcel is four (4) units or less. This land use is assessed at 1.00 EBU per parcel.

Multi-Family Residential -- This land use classification is defined as properties that are primarily used for residential purposes, but contain more than a single residential unit on the parcel (parcels with more than one dwelling) including apartments, duplexes, or other multi-unit structures. Due in part to the development and population densities associated with these types of dwelling units (reduced unit size compared to the typical density and size of single-family properties), studies have consistently shown that the average apartment unit impacts infrastructure approximately 80% as much as a single-family residence. (Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition, 1991; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition, 1991). Therefore, it is reasonable to conclude that the proportional special benefits these properties receive from the public improvements funded by the District assessments has a similar proportionality and these parcels shall be assigned a weighted proportional special benefit of 0.80 EBU per unit.

Planned Residential Subdivision -- This land use classification is defined as a parcel or group of parcels that may currently be identified as vacant undeveloped property, zoned for residential use, and the number of residential units to be developed on the property has been determined or identified as part of an approved Tract Map or Tentative Tract Map.

For balloting purposes to establish each property's maximum assessment and proportional special benefits, these parcels were assigned an EBU that reflected the total EBU's planned for that parcel at build-out (1.00 EBU per single-family residential lot and 0.80 per multi-family residential unit).

However, for calculation of the annual assessments each fiscal year, the Assessment Engineer shall apply to such parcels an EBU that best reflects that parcel's proportional special benefits from the improvements and services provided as compared to other properties in the Zone based on the type and location of the improvements to be maintained, the proximity of the property to those improvements, and the development status of the property. Because these factors can vary

from year to year and from parcel to parcel, the calculated EBU for each parcel originally balloted as Planned Residential Subdivision parcel may be different utilizing either the acreage of the parcel or number of planned units. The Assessment Engineer may identify the parcel and treat the parcel as a Vacant Undeveloped Property (assigned 1.00 EBU per acre); or may temporarily identify the parcel as a Special Case Parcel (refer to this land use classification below) assigning the parcel any proportional EBU up to the maximum EBU for which the property was ballot (1.0 EBU per single-family residential lot and 0.80 per multi-family residential unit).

Developed Non-Residential -- This land use is defined as a parcel and/or development (group of parcels) that has been developed primarily with a non-residential use including, but not limited to (both publicly owned and privately owned) commercial retail or service, office or professional service, hotel or motel, manufacturing, warehousing, parking lot, and/or institutional facilities including hospitals or other medical facilities, schools or education centers, churches or other non-profit organizations. Based on the single-family residential developments within Zones 01 through 06 of this District, it has been determined that on average there are approximately five dwelling units (residential lots) per acre within these residential developments. The calculated residential development density is approximately 5.24 lots per acre. Therefore, since the single family residential parcel (the base value for calculation of assessments) is assigned 1.0 Equivalent Benefit Unit, it is reasonable and appropriate to assign a developed non-residential property a weighted special benefit that reflects a similar and proportional development density. Therefore, the EBU assigned to each developed non-residential property is established by multiplying the parcel's applied acreage by 5.0 EBU per acre (e.g. a developed non-residential parcel of 4.25-acres would be assigned 21.25 EBU, $4.25 \text{ acres} \times 5.0 \text{ EBU/acre} = 21.25 \text{ EBU}$).

Vacant Undeveloped Property -- This land use classification includes undeveloped properties that were originally identified as Planned Residential Subdivision parcels, but have not yet been developed or subdivided. While many of the improvements within a Zone are considered shared improvements that collectively support the overall development of properties within a Zone to their full and best use and benefit each of the properties in the Zone, including the vacant undeveloped properties, some improvements are constructed and accepted for maintenance only when the properties are subdivided and/or developed. It is also recognized that some of the shared improvements within a Zone have a more direct and particular benefit to those developed properties directly adjacent to the improvements or in close proximity to those improvements than do the vacant undeveloped properties that are not actively being developed or are further from those shared improvements. Therefore, it has been determined that parcels identified as Vacant Undeveloped Property shall be assigned a proportional EBU that is 20% of that assigned to developed properties, which is 1.0 EBU per acre (20% of the 5.0 EBU per acre assigned to Developed Non-Residential property). (e.g. an Vacant Undeveloped Property which is 7.00-acres would be assigned 7.00 EBU [$7.0 \text{ acres} \times 1.0 \text{ EBU/acre}$]).

Exempt -- Within his District, there are lots or parcels of land that do not receive a special benefit from the improvements provided (exempt from assessment), which may include, but is not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, public rights-of-way, or utility rights-of-way; common areas, bifurcated lots; sliver parcels or any other parcel that has little or no assessed value and cannot be developed independently; parcels that are part of the improvements being maintained by the District or parcels that the City has determined cannot be developed. These types of parcels are considered to receive no direct benefit from the improvements and receive no special benefits or general benefits from the operation and maintenance of the District improvements and are assigned 0.00 EBU.

Special Case -- In many assessment districts (particularly districts that have a wide range of land uses, phased developments, and/or diversity in the location and type of improvements) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefits received from the improvements. Properties that are typically classified as Special Case parcels usually involve partial or mixed-use development of the property, or development restrictions whether those restrictions are temporary or permanent and affect the property's proportional special benefit. Examples of such restrictions may include situations where only a portion of the parcel's total acreage is or can be developed. In such a case, the net acreage of the parcel is utilized rather than the gross acreage of the parcel to calculate the parcel's proportional special. Likewise, in a case where a parcel which was identified as a Planned Residential Subdivision as part of an annexation proceeding and balloting is not anticipated to be subdivided for the upcoming fiscal year, the parcel may be assessed as Vacant Undeveloped Property or as a Special Case depending on the improvements that directly benefit the property. Each such parcel shall be addressed on a case-by-case basis by the Assessment Engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefit compared to other properties that receive special benefits from the improvements.

A summary of the Equivalent Benefit Units (EBUs) that may be applied to land use classifications within the District is shown in the following table:

Land Use Classification	Equivalent Benefit Unit Formula
Residential Single-Family	1.00 EBU per Parcel/Lot
Residential Vacant Lot	1.00 EBU per Parcel/Lot
Residential Multi-Family	1.00 EBU per Unit
Planned Residential Subdivision	1.00 EBU per Planned Lot/Unit
Developed Non-Residential	5.00 EBU per Acre
Vacant Undeveloped Property	1.00 EBU per Acre
Exempt	0.00 EBU per Parcel
Special Case	Varied EBU per Acre or Planned Units

Equivalent Benefit Unit Summary

The following is a summary of the land use classifications and Equivalent Benefit Units applicable to each of the District Zones:

Zone 01

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	112	112	112.00	112.00
Exempt	3	-	0.47	-
Totals	115	112	112.47	112.00

Zone 02

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	242	242	242.00	242.00
Exempt	11	-	2.90	-
Totals	253	242	244.90	242.00

Zone 03

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	74	74	74.00	74.00
Exempt	3	-	0.43	-
Totals	77	74	74.43	74.00

Zone 04

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	39	39	39.00	39.00
Special Case	1	1	51.00	25.50
Totals	40	40	90.00	64.50

Zone 05

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	120	120	120.00	120.00
Exempt	4	-	1.22	-
Totals	124	120	121.22	120.00

Zone 06

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	97	97	97.00	97.00
Totals	97	97	97.00	97.00

Zone 07

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Planned Residential Subdivision	1	1	20.00	20.00
Totals	1	1	20.00	20.00

Zone 08

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Planned Residential Subdivision	1	1	64.00	64.00
Totals	1	1	64.00	64.00

Calculation of Assessments

An assessment amount per EBU in each Zone is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)", to establish the "Total Eligible Special Benefit Expenses";

Total Annual Expenses – General Benefit Expenses = Total Eligible Special Benefit Expenses

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Unfunded Reserve Fund Collection", represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded Rehab-Renovation Funding", represents an adjustment (reduction) in the amount to be collected for "Total Rehab-Renovation Funding" that was budgeted as part of the Total Annual Expenses. (This does not include the amount budgeted for Planned Capital Expenditures).
- "Reserve Fund Transfer/Deduction", represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses"); and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two. If the City provides an additional City Contribution to support the operation and maintenance for a given fiscal year, that contribution may be carried forward as a deficit applied to the Beginning Fund Balance in the next fiscal year.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance to Levy";

Eligible Special Benefit Expenses +/- Funding Adjustments/Contributions = Balance to Levy

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefits and assessment for the improvements.

Balance to Levy / Total EBU = Assessment per EBU (Assessment Rate)

Assessment per EBU x Parcel EBU = Parcel Assessment Amount

Annual Inflationary Adjustment (Assessment Range Formula)

To assure continued adequacy of the financing of the improvement costs, when the District Zones were established, the assessments presented to the property owners included an annual inflationary adjustment (assessment range formula). This inflationary adjustment formula established that the Maximum Annual Assessment (maximum assessment rates) shall be comparably and automatically increased each fiscal year to cover the maintenance and replacement cost increases that naturally occur over time. The annual increase in the Maximum Annual Assessments shall be in accordance with the annual percentage increase (March to March) in the Employment Cost Index for Total Compensation for State and Local Government Workers (all Workers), published quarterly by the U.S. Bureau of Labor and Statistics (the "Index"). Increases in the Index will track comparably to increases in the costs of annual maintenance and periodic replacement of the described facilities and improvements, since the majority of the maintenance and replacement work is and will be done by City employees.

Each year, the percentage difference between the Index for March of the current year and the Index for the previous March shall be identified. This percentage difference shall then establish the range of increased assessments allowed based on the Index. If the percentage change from March to March is not available at the time the Engineer's Report is prepared a similar time period may be utilized. For Fiscal Year 2018/2019 the annual percentage change in the Index (March 2017 to March 2018) was 2.20 percent.

The Maximum Assessment Rates shall be calculated independent of the District's annual budget and proposed assessments. Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rates is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year.

The District is not required to adjust the assessments levied each year, nor does it restrict the assessments to the adjustment amount. If the budget and assessments for a given Zone does not require an increase or the increase is less than the allowed adjusted maximum assessment rate, then the budget and assessments shall be applied. If the budget and assessments for a given Zone require an increase greater than the allowed maximum assessment rate, then the proposed assessment is considered an increased assessment. In such cases, mailed notices and balloting to the property owners would be required pursuant to the provisions of the Article XIID prior to the imposition of that assessment.

Part III -- Estimate of Costs

The following budgets outline the estimated costs to maintain and service the various improvements described in this Report for Fiscal Year 2018/2019.

The budgeted expenses outlined in the following pages for each Zone reflect the estimated annual expenses needed to support and maintain the improvements provided in those Zone at an appropriate full-service level. These full-service expenses, minus the City's general benefit costs (the City's financial obligation to support the improvements) result in the amount of funding the property owners should reasonably be assessed to fully fund their proportional special benefits from those improvements ("Special Benefit Expenses"). However, if the maximum allowed assessment revenue (assessments being applied at the maximum assessment rate) that can be collected annually is less than the Special Benefit Expenses, various "Funding Adjustments/Contributions" may be applied to reduce the amount to be assessed for the fiscal year ("Balance to Levy") to a dollar amount that can be supported at the allowed maximum assessment rate.

These Funding Adjustments/Contributions may include an amount identified as "Additional City Contribution and/or Service Reductions" which represents the amount of funding that needs to be eliminated from the budgeted expenses through service reductions and/or additional funding that the City would need to contribute to supplement the Zone's Special Benefit Expenses (excluding funding for operational reserves and rehabilitation) to sustain full service maintenance. Whether the City chooses to contribute additional funds or implement service reductions is entirely at the discretion of the City Council.

Zones 01, 02, & 03 Budgets

BUDGET ITEMS	PFMD Zone 01 The Landing Tract 817	PFMD Zone 02 Liberty Tract 821	PFMD Zone 03 Silva Estates Phase 10 Tract 838
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Annual Lighting Operation & Maintenance Expenses	\$ 6,235	\$ 17,054	\$ 4,768
Landscape Maintenance	\$ 5,217	\$ 20,461	\$ 3,650
Tree Maintenance	244	1,197	270
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	6,649	26,347	4,261
Appurtenant Improvements or Services	\$ 2,606	\$ 6,617	\$ 1,215
Annual Landscaping Operation & Maintenance Expenses	\$ 14,717	\$ 54,623	\$ 9,396
Annual Street Operation & Maintenance Expenses	\$ 423	\$ 883	\$ 248
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 21,375	\$ 72,559	\$ 14,411
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Lighting Rehabilitation/Renovation Funding	\$ 312	\$ 853	\$ 238
Landscaping Rehabilitation/Renovation Funding	\$ 342	\$ 1,341	\$ 306
Tree Rehabilitation/Renovation Funding	218	1,145	270
Irrigation Rehabilitation/Renovation Funding	201	766	136
Landscape Improvement Rehabilitation/Renovation Funding	761	3,252	711
Street Rehabilitation/Renovation Funding	43,582	90,919	35,967
Total Rehabilitation/Renovation Funding	\$ 44,655	\$ 95,024	\$ 36,917
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 44,655	\$ 95,024	\$ 36,917
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 3,251	\$ 8,217	\$ 2,530
District Administration Expenses	4,043	8,736	2,671
County Administration Fee	105	227	69
Annual Administration Expenses	4,148	8,963	2,741
TOTAL INCIDENTAL EXPENSES	\$ 7,400	\$ 17,180	\$ 5,271
TOTAL ANNUAL EXPENSES	\$ 73,429	\$ 184,763	\$ 56,599
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ (499)	\$ (1,364)	\$ (381)
Landscaping General Benefit — City Funded	(503)	(1,883)	(354)
Street Paving General Benefit — City Funded	-	-	-
TOTAL GENERAL BENEFIT EXPENSES	\$ (1,002)	\$ (3,247)	\$ (736)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 72,427	\$ 181,516	\$ 55,863
FUNDING ADJUSTMENTS			
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -
Unfunded CIP/Rehabilitation Funding	-	-	-
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 72,427	\$ 181,516	\$ 55,863
DISTRICT STATISTICS			
Total Parcels	115	253	77
Assessed Parcels	112	242	74
Equivalent Benefit Units (EBU)	112.00	242.00	74.00
Assessment Per EBU	\$646.68	\$750.08	\$754.92
Maximum Assessment Rate Per EBU	\$825.3633	\$1,169.6384	\$1,098.0480
FUND BALANCE			
Estimated Beginning Fund Balance	\$ 434,480	\$ 1,404,330	\$ 441,470
Operational Reserve & Rehabilitation Funding Collected	47,906	103,241	39,447
Estimated Ending Fund Balance	\$ 482,386	\$ 1,507,571	\$ 480,917

Zones 04, 05, & 06 Budgets

BUDGET ITEMS	PFMD Zone 04 Parkview Estates & Heritage Park - Laredo Tract 797	PFMD Zone 05 East Village Park/Aniston Place Tracts 791 & 910	PFMD Zone 06 Heritage Acres Tracts 872, 872-2, & 872-3
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Annual Lighting Operation & Maintenance Expenses	\$ 1,650	\$ 5,501	\$ 4,951
Landscape Maintenance	\$ 3,783	\$ 9,909	\$ -
Tree Maintenance	165	271	-
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	2,643	12,486	-
Appurtenant Improvements or Services	\$ 1,931	\$ 6,352	\$ 684
Annual Landscaping Operation & Maintenance Expenses	\$ 8,522	\$ 29,018	\$ 684
Annual Street Operation & Maintenance Expenses	\$ 232	\$ 320	\$ 433
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 10,404	\$ 34,839	\$ 6,068
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Lighting Rehabilitation/Renovation Funding	\$ 83	\$ 275	\$ 248
Landscaping Rehabilitation/Renovation Funding	\$ 378	\$ 602	\$ -
Tree Rehabilitation/Renovation Funding	165	210	-
Irrigation Rehabilitation/Renovation Funding	96	366	-
Landscape Improvement Rehabilitation/Renovation Funding	639	1,177	-
Street Rehabilitation/Renovation Funding	23,903	40,040	44,550
Total Rehabilitation/Renovation Funding	\$ 24,625	\$ 41,492	\$ 44,798
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 24,625	\$ 41,492	\$ 44,798
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 1,730	\$ 3,748	\$ 2,523
District Administration Expenses	2,328	4,332	3,502
County Administration Fee	38	113	91
Annual Administration Expenses	2,366	4,445	3,593
TOTAL INCIDENTAL EXPENSES	\$ 4,096	\$ 8,193	\$ 6,116
TOTAL ANNUAL EXPENSES	\$ 39,125	\$ 84,524	\$ 56,982
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ (132)	\$ (440)	\$ (396)
Landscaping General Benefit — City Funded	(303)	(924)	-
Street Paving General Benefit — City Funded	-	-	-
TOTAL GENERAL BENEFIT EXPENSES	\$ (435)	\$ (1,364)	\$ (396)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 38,690	\$ 83,160	\$ 56,586
FUNDING ADJUSTMENTS			
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -
Unfunded CIP/Rehabilitation Funding	-	-	-
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 38,690	\$ 83,160	\$ 56,586
DISTRICT STATISTICS			
Total Parcels	40	124	97
Assessed Parcels	40	120	97
Equivalent Benefit Units (EBU)	64.50	120.00	97.00
Assessment Per EBU	\$599.86	\$693.02	\$583.36
Maximum Assessment Rate Per EBU	\$655.0000	\$1,398.65	\$724.6031
FUND BALANCE			
Estimated Beginning Fund Balance	\$ 52,380	\$ 287,000	\$ 130,080
Operational Reserve & Rehabilitation Funding Collected	26,355	45,240	47,322
Estimated Ending Fund Balance	\$ 78,735	\$ 332,240	\$ 177,402

Zones 07 & 08 Budgets and Total PFMD Budget, FY 2018/2019

BUDGET ITEMS	PFMD Zone 07 Capistrano Tract 908	PFMD Zone 08 Woodside Tract 921	TOTAL BUDGET FISCAL YEAR 2018/2019
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Annual Lighting Operation & Maintenance Expenses	\$ 894	\$ 871	\$ 41,924
Landscape Maintenance	\$ 506	\$ 886	\$ 44,412
Tree Maintenance	32	23	2,202
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	462	1,154	54,002
Appurtenant Improvements or Services	\$ -	\$ 1,318	\$ 20,723
Annual Landscaping Operation & Maintenance Expenses	\$ 1,000	\$ 3,380	\$ 121,339
Annual Street Operation & Maintenance Expenses	\$ 23	\$ 65	\$ 2,626
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 1,917	\$ 4,316	\$ 165,889
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Lighting Rehabilitation/Renovation Funding	\$ 45	\$ 44	\$ 2,096
Landscaping Rehabilitation/Renovation Funding	\$ 49	\$ 30	\$ 3,047
Tree Rehabilitation/Renovation Funding	32	11	2,051
Irrigation Rehabilitation/Renovation Funding	15	39	1,618
Landscape Improvement Rehabilitation/Renovation Funding	95	80	6,716
Street Rehabilitation/Renovation Funding	2,400	6,696	288,057
Total Rehabilitation/Renovation Funding	\$ 2,540	\$ 6,820	\$ 296,870
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 2,540	\$ 6,820	\$ 296,870
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 217	\$ 545	\$ 22,761
District Administration Expenses	722	2,310	28,645
County Administration Fee	20	60	723
Annual Administration Expenses	742	2,371	29,369
TOTAL INCIDENTAL EXPENSES	\$ 959	\$ 2,915	\$ 52,130
TOTAL ANNUAL EXPENSES	\$ 5,416	\$ 14,051	\$ 514,889
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ (72)	\$ (70)	\$ (3,354)
Landscaping General Benefit — City Funded	(42)	(174)	(4,183)
Street Paving General Benefit — City Funded	-	-	-
TOTAL GENERAL BENEFIT EXPENSES	\$ (114)	\$ (244)	\$ (7,537)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 5,303	\$ 13,807	\$ 507,352
FUNDING ADJUSTMENTS			
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -
Unfunded CIP/Rehabilitation Funding	-	-	-
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 5,303	\$ 13,807	\$ 507,352
DISTRICT STATISTICS			
Total Parcels	1	1	708
Assessed Parcels	1	1	687
Equivalent Benefit Units (EBU)	20.00	64.00	
Assessment Per EBU	\$265.14	\$215.74	
Maximum Assessment Rate Per EBU	\$339.0000	\$700.0000	
FUND BALANCE			
Estimated Beginning Fund Balance	\$ -	\$ -	\$ 2,749,740
Operational Reserve & Rehabilitation Funding Collected	2,757	7,364	319,631
Estimated Ending Fund Balance	\$ 2,757	\$ 7,364	\$ 3,069,371

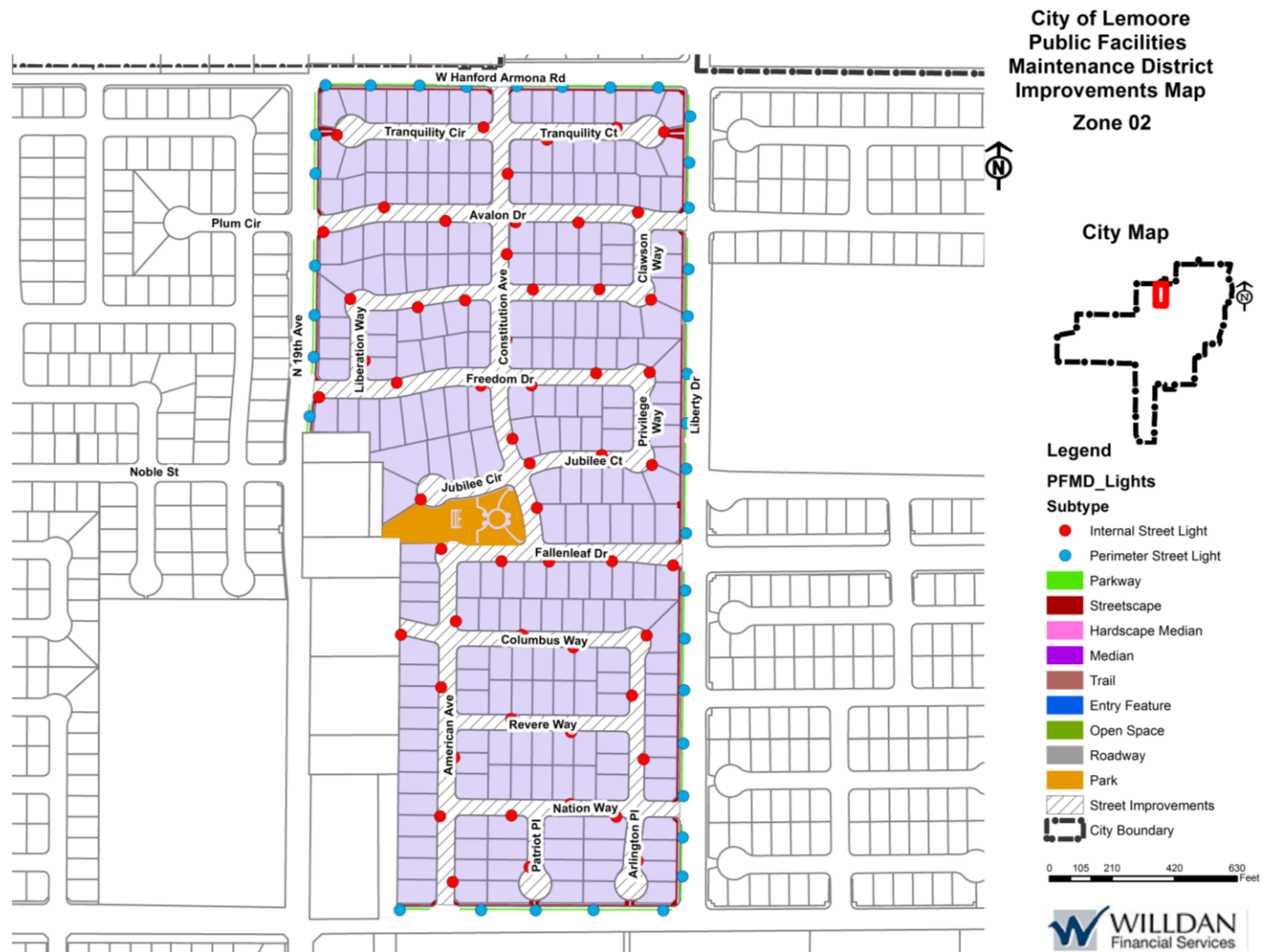
Part IV -- District Diagrams

The following section contains a series of diagrams showing the boundaries of the Zones within the Lemoore Public Facilities Maintenance District No. 1 District for Fiscal Year 2018/2019 which incorporate the parcels determined to receive special benefits from the District improvements. In addition to depicting the boundaries of the Zones, the diagrams also show the location of the improvements within the Zones. The parcels within each Zone consist of all lots, parcels and subdivisions of land within the boundaries as depicted by these diagrams and shall consist and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land shown on the Kings County Assessor's parcel maps for the current year and by reference the Kings County Assessor's parcel maps are incorporated herein and made part of this Report. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for Fiscal Year 2018/2019.

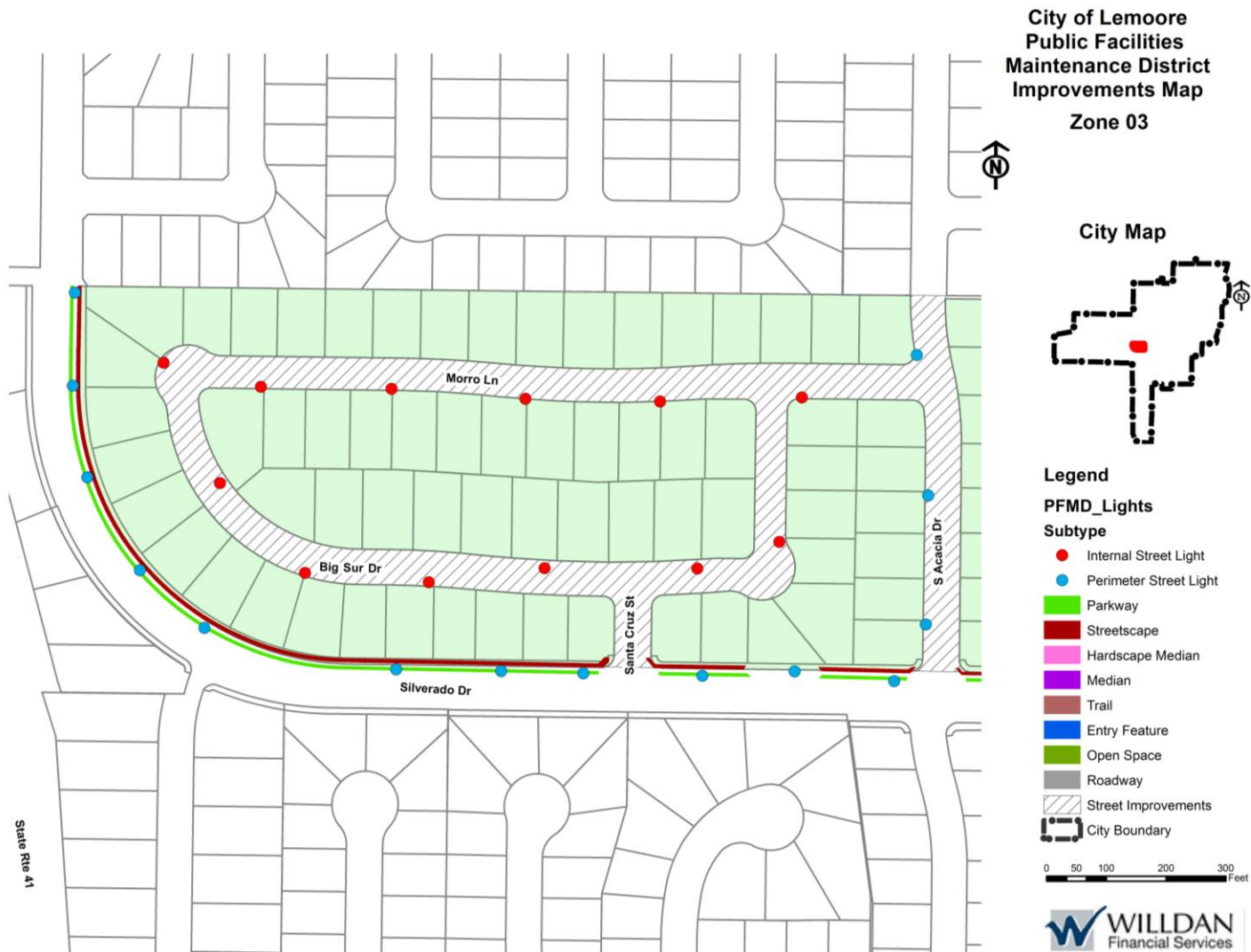
Zone 01 Diagram



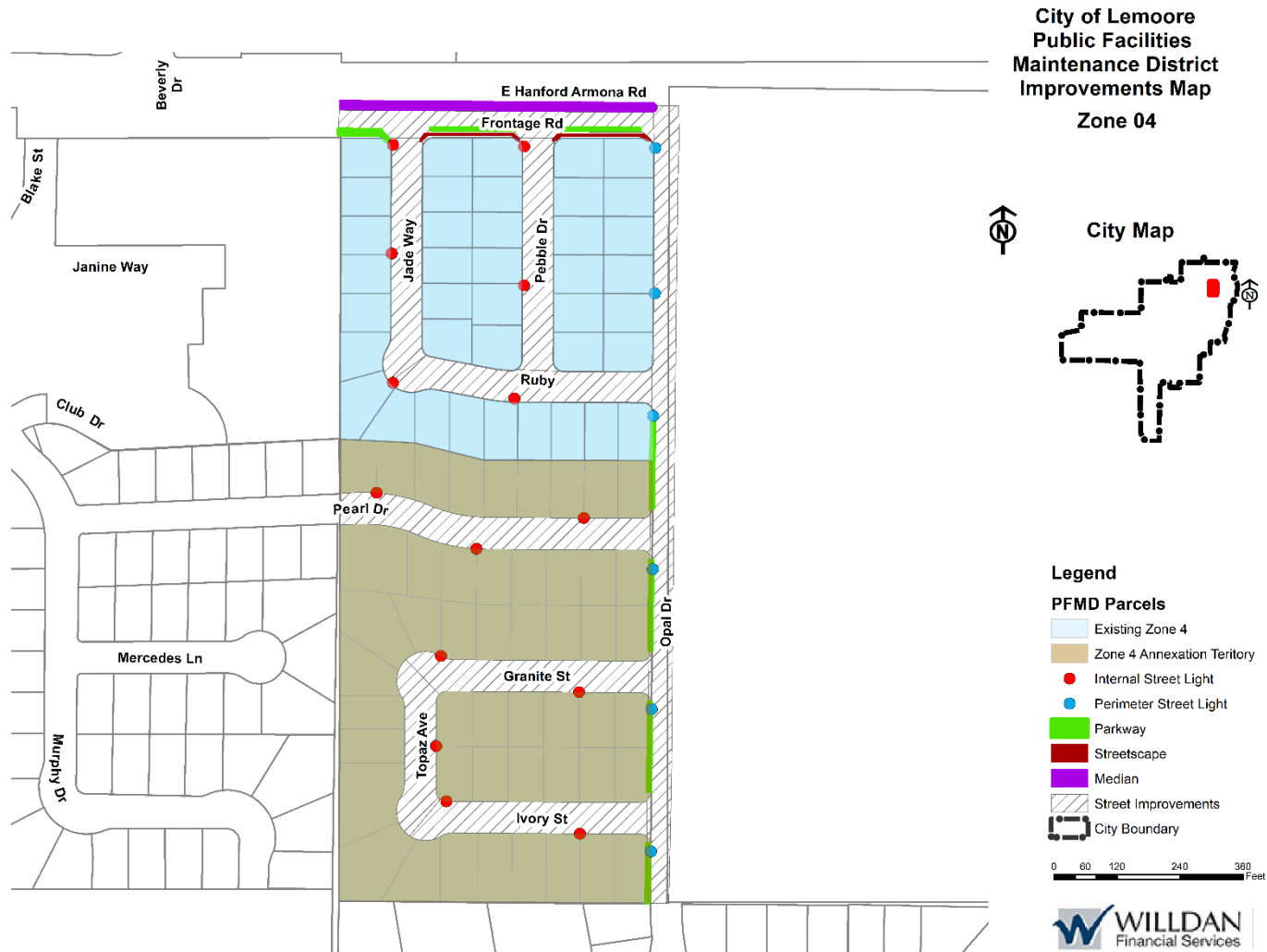
Zone 02 Diagram



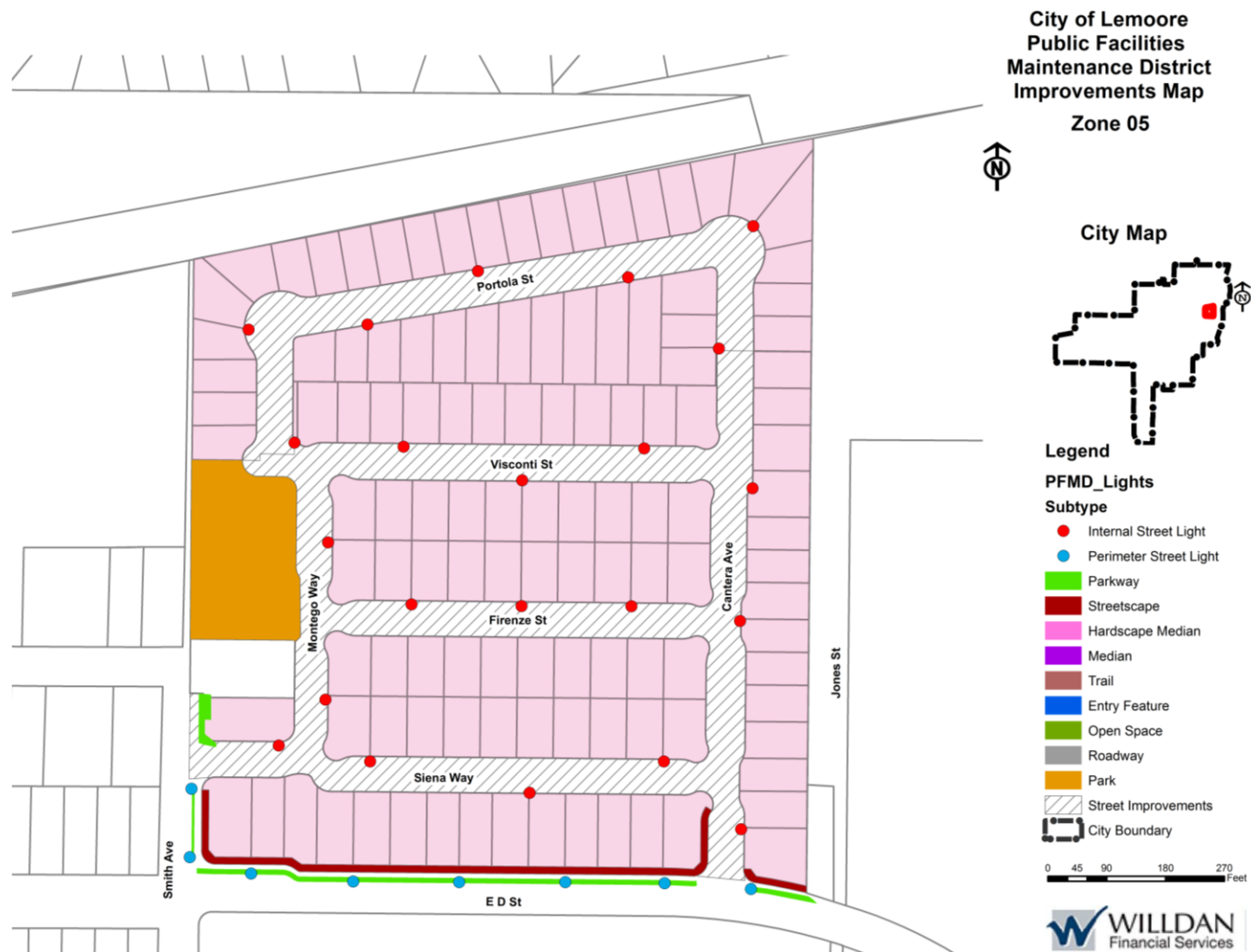
Zone 03 Diagram



Zone 04 Diagram



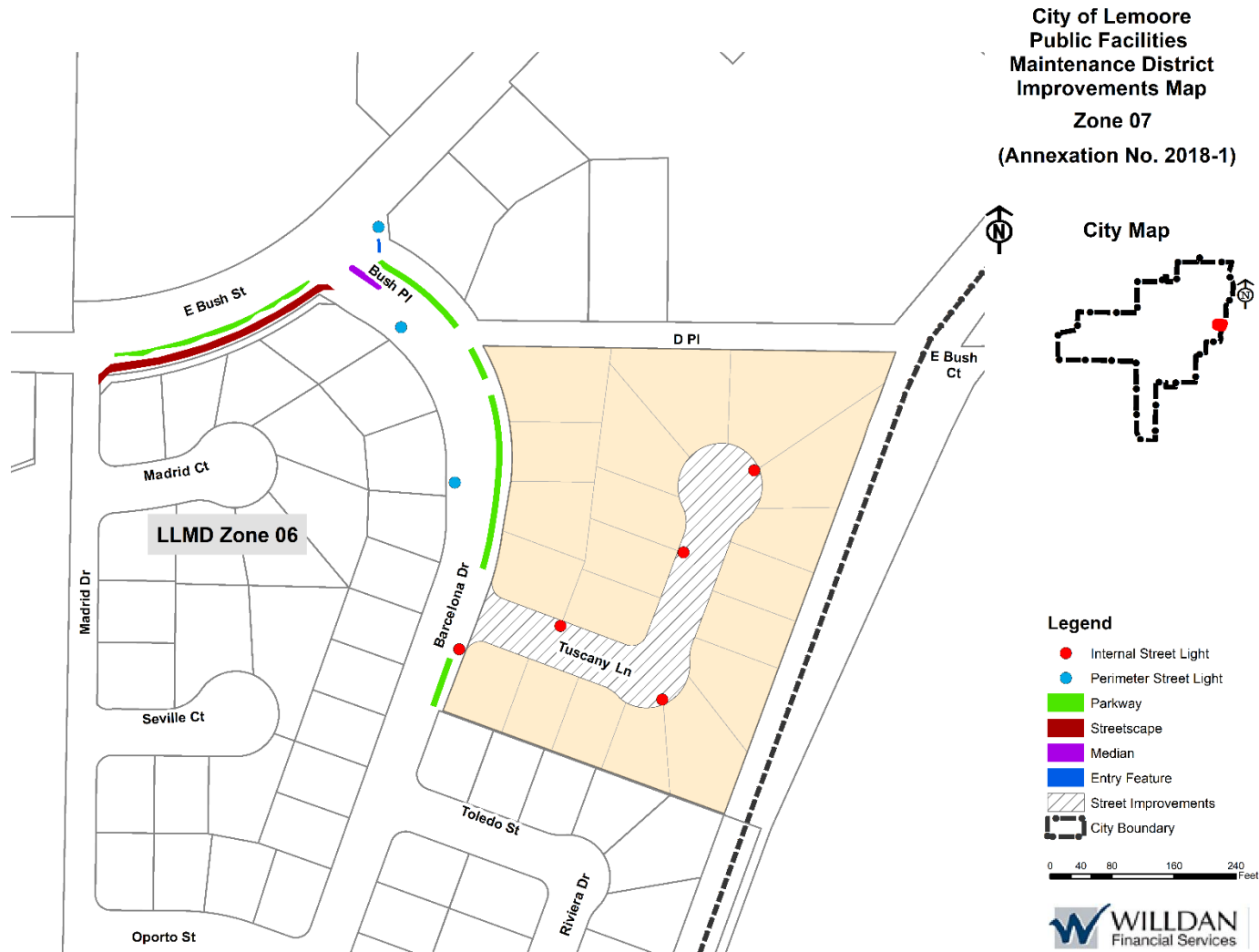
Zone 05 Diagram



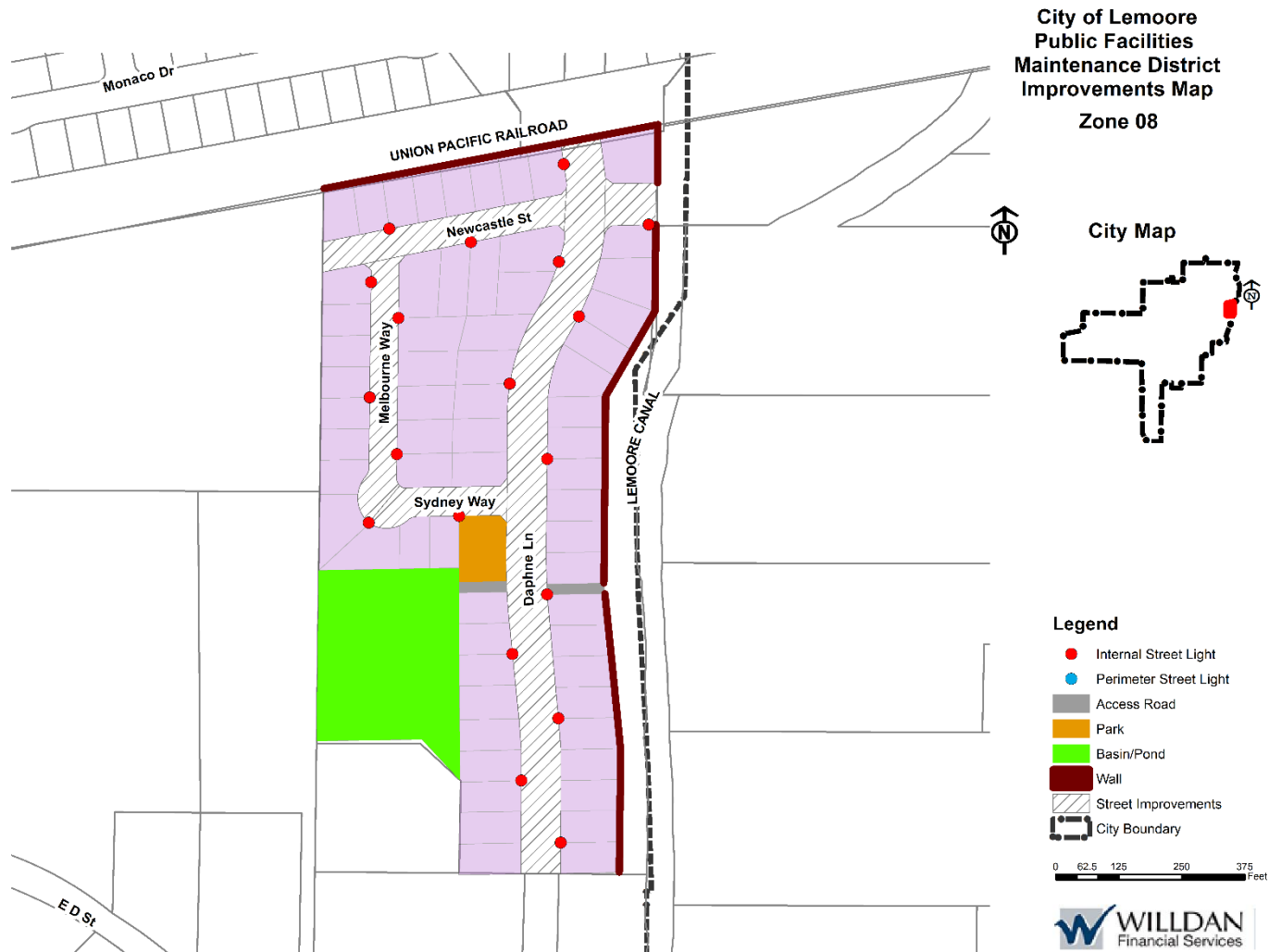
Zone 06 Diagram



Zone 07 Diagram



Zone No. 08 Diagram



Part V -- Assessment Rolls

The following Assessment Rolls incorporate all parcels identified as being within the District and the assessment amount for each parcel for Fiscal Year 2018/2019. Each parcel listed on the Assessment Roll for each Zone is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment rolls are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for Fiscal Year 2018/2019.

Zone 01 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-600-001	01	Residential Single-Family	1.00	\$646.68
023-600-002	01	Residential Single-Family	1.00	\$646.68
023-600-003	01	Residential Single-Family	1.00	\$646.68
023-600-004	01	Residential Single-Family	1.00	\$646.68
023-600-005	01	Residential Single-Family	1.00	\$646.68
023-600-006	01	Residential Single-Family	1.00	\$646.68
023-600-007	01	Residential Single-Family	1.00	\$646.68
023-600-008	01	Residential Single-Family	1.00	\$646.68
023-600-009	01	Residential Single-Family	1.00	\$646.68
023-600-012	01	Residential Single-Family	1.00	\$646.68
023-600-013	01	Residential Single-Family	1.00	\$646.68
023-600-014	01	Residential Single-Family	1.00	\$646.68
023-600-015	01	Residential Single-Family	1.00	\$646.68
023-600-016	01	Residential Single-Family	1.00	\$646.68
023-600-017	01	Residential Single-Family	1.00	\$646.68
023-600-018	01	Residential Single-Family	1.00	\$646.68
023-600-019	01	Residential Single-Family	1.00	\$646.68
023-600-020	01	Residential Single-Family	1.00	\$646.68
023-600-021	01	Residential Single-Family	1.00	\$646.68
023-600-022	01	Residential Single-Family	1.00	\$646.68
023-600-023	01	Residential Single-Family	1.00	\$646.68
023-600-024	01	Residential Single-Family	1.00	\$646.68
023-600-025	01	Residential Single-Family	1.00	\$646.68
023-600-026	01	Residential Single-Family	1.00	\$646.68
023-600-027	01	Residential Single-Family	1.00	\$646.68
023-600-028	01	Residential Single-Family	1.00	\$646.68
023-600-029	01	Residential Single-Family	1.00	\$646.68
023-600-030	01	Residential Single-Family	1.00	\$646.68
023-600-031	01	Residential Single-Family	1.00	\$646.68
023-600-032	01	Residential Single-Family	1.00	\$646.68
023-600-033	01	Residential Single-Family	1.00	\$646.68
023-600-034	01	Residential Single-Family	1.00	\$646.68
023-600-035	01	Residential Single-Family	1.00	\$646.68
023-600-036	01	Residential Single-Family	1.00	\$646.68
023-600-037	01	Residential Single-Family	1.00	\$646.68
023-600-038	01	Residential Single-Family	1.00	\$646.68

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-600-039	01	Residential Single-Family	1.00	\$646.68
023-600-040	01	Residential Single-Family	1.00	\$646.68
023-600-041	01	Residential Single-Family	1.00	\$646.68
023-600-043	01	Residential Single-Family	1.00	\$646.68
023-600-044	01	Residential Single-Family	1.00	\$646.68
023-600-045	01	Residential Single-Family	1.00	\$646.68
023-600-046	01	Residential Single-Family	1.00	\$646.68
023-600-047	01	Residential Single-Family	1.00	\$646.68
023-600-048	01	Residential Single-Family	1.00	\$646.68
023-600-049	01	Residential Single-Family	1.00	\$646.68
023-600-050	01	Residential Single-Family	1.00	\$646.68
023-600-051	01	Residential Single-Family	1.00	\$646.68
023-600-052	01	Residential Single-Family	1.00	\$646.68
023-600-053	01	Residential Single-Family	1.00	\$646.68
023-600-054	01	Residential Single-Family	1.00	\$646.68
023-600-055	01	Residential Single-Family	1.00	\$646.68
023-600-056	01	Residential Single-Family	1.00	\$646.68
023-600-057	01	Residential Single-Family	1.00	\$646.68
023-600-058	01	Residential Single-Family	1.00	\$646.68
023-600-059	01	Residential Single-Family	1.00	\$646.68
023-600-060	01	Residential Single-Family	1.00	\$646.68
023-600-061	01	Residential Single-Family	1.00	\$646.68
023-600-062	01	Residential Single-Family	1.00	\$646.68
023-600-063	01	Residential Single-Family	1.00	\$646.68
023-600-064	01	Residential Single-Family	1.00	\$646.68
023-600-065	01	Residential Single-Family	1.00	\$646.68
023-600-066	01	Residential Single-Family	1.00	\$646.68
023-600-067	01	Residential Single-Family	1.00	\$646.68
023-600-068	01	Residential Single-Family	1.00	\$646.68
023-600-069	01	Residential Single-Family	1.00	\$646.68
023-600-070	01	Residential Single-Family	1.00	\$646.68
023-600-071	01	Residential Single-Family	1.00	\$646.68
023-600-072	01	Residential Single-Family	1.00	\$646.68
023-600-073	01	Residential Single-Family	1.00	\$646.68
023-600-074	01	Residential Single-Family	1.00	\$646.68
023-620-001	01	Residential Single-Family	1.00	\$646.68
023-620-002	01	Residential Single-Family	1.00	\$646.68

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-620-003	01	Residential Single-Family	1.00	\$646.68
023-620-004	01	Residential Single-Family	1.00	\$646.68
023-620-005	01	Residential Single-Family	1.00	\$646.68
023-620-006	01	Residential Single-Family	1.00	\$646.68
023-620-007	01	Residential Single-Family	1.00	\$646.68
023-620-008	01	Residential Single-Family	1.00	\$646.68
023-620-009	01	Residential Single-Family	1.00	\$646.68
023-620-010	01	Residential Single-Family	1.00	\$646.68
023-620-011	01	Residential Single-Family	1.00	\$646.68
023-620-012	01	Residential Single-Family	1.00	\$646.68
023-620-013	01	Residential Single-Family	1.00	\$646.68
023-620-014	01	Residential Single-Family	1.00	\$646.68
023-620-015	01	Residential Single-Family	1.00	\$646.68
023-620-016	01	Residential Single-Family	1.00	\$646.68
023-620-017	01	Residential Single-Family	1.00	\$646.68
023-620-018	01	Exempt	-	\$0.00
023-620-019	01	Residential Single-Family	1.00	\$646.68
023-620-020	01	Residential Single-Family	1.00	\$646.68
023-620-021	01	Residential Single-Family	1.00	\$646.68
023-620-022	01	Residential Single-Family	1.00	\$646.68
023-620-023	01	Residential Single-Family	1.00	\$646.68
023-620-024	01	Residential Single-Family	1.00	\$646.68
023-620-025	01	Residential Single-Family	1.00	\$646.68
023-620-026	01	Residential Single-Family	1.00	\$646.68
023-620-027	01	Residential Single-Family	1.00	\$646.68
023-620-028	01	Residential Single-Family	1.00	\$646.68
023-620-029	01	Residential Single-Family	1.00	\$646.68
023-620-030	01	Residential Single-Family	1.00	\$646.68
023-620-031	01	Residential Single-Family	1.00	\$646.68
023-620-032	01	Residential Single-Family	1.00	\$646.68
023-620-033	01	Residential Single-Family	1.00	\$646.68
023-620-034	01	Residential Single-Family	1.00	\$646.68
023-620-035	01	Residential Single-Family	1.00	\$646.68
023-620-036	01	Residential Single-Family	1.00	\$646.68
023-620-037	01	Residential Single-Family	1.00	\$646.68
023-620-038	01	Residential Single-Family	1.00	\$646.68
023-620-039	01	Residential Single-Family	1.00	\$646.68
023-620-040	01	Residential Single-Family	1.00	\$646.68

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-620-041	01	Residential Single-Family	1.00	\$646.68
023-620-042	01	Residential Single-Family	1.00	\$646.68
Total			112.00	\$72,428.16

Zone 02 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-780-001	02	Residential Single-Family	1.00	\$750.08
021-780-002	02	Residential Single-Family	1.00	\$750.08
021-780-003	02	Residential Single-Family	1.00	\$750.08
021-780-004	02	Residential Single-Family	1.00	\$750.08
021-780-005	02	Residential Single-Family	1.00	\$750.08
021-780-006	02	Residential Single-Family	1.00	\$750.08
021-780-007	02	Residential Single-Family	1.00	\$750.08
021-780-008	02	Residential Single-Family	1.00	\$750.08
021-780-009	02	Residential Single-Family	1.00	\$750.08
021-780-010	02	Residential Single-Family	1.00	\$750.08
021-780-011	02	Residential Single-Family	1.00	\$750.08
021-780-012	02	Residential Single-Family	1.00	\$750.08
021-780-013	02	Residential Single-Family	1.00	\$750.08
021-780-014	02	Residential Single-Family	1.00	\$750.08
021-780-015	02	Residential Single-Family	1.00	\$750.08
021-780-016	02	Residential Single-Family	1.00	\$750.08
021-780-017	02	Exempt	-	\$0.00
021-780-018	02	Residential Single-Family	1.00	\$750.08
021-780-019	02	Residential Single-Family	1.00	\$750.08
021-780-020	02	Residential Single-Family	1.00	\$750.08
021-780-021	02	Residential Single-Family	1.00	\$750.08
021-780-022	02	Residential Single-Family	1.00	\$750.08
021-780-023	02	Residential Single-Family	1.00	\$750.08
021-780-024	02	Residential Single-Family	1.00	\$750.08
021-780-025	02	Residential Single-Family	1.00	\$750.08
021-780-026	02	Residential Single-Family	1.00	\$750.08
021-780-027	02	Residential Single-Family	1.00	\$750.08

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-780-028	02	Residential Single-Family	1.00	\$750.08
021-780-029	02	Residential Single-Family	1.00	\$750.08
021-780-030	02	Residential Single-Family	1.00	\$750.08
021-780-031	02	Residential Single-Family	1.00	\$750.08
021-780-032	02	Residential Single-Family	1.00	\$750.08
021-780-033	02	Residential Single-Family	1.00	\$750.08
021-780-034	02	Exempt	-	\$0.00
021-780-035	02	Residential Single-Family	1.00	\$750.08
021-780-036	02	Residential Single-Family	1.00	\$750.08
021-780-037	02	Residential Single-Family	1.00	\$750.08
021-780-038	02	Residential Single-Family	1.00	\$750.08
021-780-039	02	Residential Single-Family	1.00	\$750.08
021-780-040	02	Residential Single-Family	1.00	\$750.08
021-780-041	02	Residential Single-Family	1.00	\$750.08
021-780-042	02	Residential Single-Family	1.00	\$750.08
021-780-043	02	Residential Single-Family	1.00	\$750.08
021-780-044	02	Residential Single-Family	1.00	\$750.08
021-780-045	02	Residential Single-Family	1.00	\$750.08
021-780-046	02	Residential Single-Family	1.00	\$750.08
021-780-047	02	Residential Single-Family	1.00	\$750.08
021-780-048	02	Residential Single-Family	1.00	\$750.08
021-780-049	02	Residential Single-Family	1.00	\$750.08
021-780-050	02	Residential Single-Family	1.00	\$750.08
021-780-051	02	Residential Single-Family	1.00	\$750.08
021-780-052	02	Residential Single-Family	1.00	\$750.08
021-780-053	02	Exempt	-	\$0.00
021-780-054	02	Residential Single-Family	1.00	\$750.08
021-780-055	02	Residential Single-Family	1.00	\$750.08
021-780-056	02	Residential Single-Family	1.00	\$750.08
021-780-057	02	Residential Single-Family	1.00	\$750.08
021-780-058	02	Residential Single-Family	1.00	\$750.08
021-780-059	02	Residential Single-Family	1.00	\$750.08
021-780-060	02	Residential Single-Family	1.00	\$750.08
021-780-061	02	Residential Single-Family	1.00	\$750.08
021-780-062	02	Residential Single-Family	1.00	\$750.08
021-780-063	02	Residential Single-Family	1.00	\$750.08
021-780-064	02	Residential Single-Family	1.00	\$750.08

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-780-065	02	Residential Single-Family	1.00	\$750.08
021-780-066	02	Residential Single-Family	1.00	\$750.08
021-780-067	02	Exempt	-	\$0.00
021-780-068	02	Residential Single-Family	1.00	\$750.08
021-780-069	02	Residential Single-Family	1.00	\$750.08
021-780-070	02	Residential Single-Family	1.00	\$750.08
021-780-071	02	Residential Single-Family	1.00	\$750.08
021-780-072	02	Residential Single-Family	1.00	\$750.08
021-780-073	02	Residential Single-Family	1.00	\$750.08
021-780-074	02	Residential Single-Family	1.00	\$750.08
021-780-075	02	Residential Single-Family	1.00	\$750.08
021-780-076	02	Residential Single-Family	1.00	\$750.08
021-780-077	02	Residential Single-Family	1.00	\$750.08
021-780-078	02	Residential Single-Family	1.00	\$750.08
021-780-079	02	Residential Single-Family	1.00	\$750.08
021-780-080	02	Residential Single-Family	1.00	\$750.08
021-790-001	02	Residential Single-Family	1.00	\$750.08
021-790-002	02	Residential Single-Family	1.00	\$750.08
021-790-003	02	Residential Single-Family	1.00	\$750.08
021-790-004	02	Residential Single-Family	1.00	\$750.08
021-790-005	02	Residential Single-Family	1.00	\$750.08
021-790-006	02	Residential Single-Family	1.00	\$750.08
021-790-007	02	Residential Single-Family	1.00	\$750.08
021-790-008	02	Residential Single-Family	1.00	\$750.08
021-790-009	02	Residential Single-Family	1.00	\$750.08
021-790-010	02	Residential Single-Family	1.00	\$750.08
021-790-011	02	Residential Single-Family	1.00	\$750.08
021-790-012	02	Residential Single-Family	1.00	\$750.08
021-790-013	02	Residential Single-Family	1.00	\$750.08
021-790-014	02	Residential Single-Family	1.00	\$750.08
021-790-015	02	Residential Single-Family	1.00	\$750.08
021-790-016	02	Residential Single-Family	1.00	\$750.08
021-790-017	02	Residential Single-Family	1.00	\$750.08
021-790-018	02	Residential Single-Family	1.00	\$750.08
021-790-019	02	Residential Single-Family	1.00	\$750.08
021-790-020	02	Exempt	-	\$0.00
021-790-021	02	Residential Single-Family	1.00	\$750.08

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-790-022	02	Residential Single-Family	1.00	\$750.08
021-790-023	02	Residential Single-Family	1.00	\$750.08
021-790-024	02	Residential Single-Family	1.00	\$750.08
021-790-025	02	Residential Single-Family	1.00	\$750.08
021-790-026	02	Residential Single-Family	1.00	\$750.08
021-790-027	02	Residential Single-Family	1.00	\$750.08
021-790-028	02	Residential Single-Family	1.00	\$750.08
021-790-029	02	Residential Single-Family	1.00	\$750.08
021-790-030	02	Residential Single-Family	1.00	\$750.08
021-790-031	02	Residential Single-Family	1.00	\$750.08
021-790-032	02	Residential Single-Family	1.00	\$750.08
021-790-033	02	Exempt	-	\$0.00
021-790-034	02	Exempt	-	\$0.00
021-790-035	02	Residential Single-Family	1.00	\$750.08
021-790-036	02	Residential Single-Family	1.00	\$750.08
021-790-037	02	Residential Single-Family	1.00	\$750.08
021-790-038	02	Residential Single-Family	1.00	\$750.08
021-790-039	02	Residential Single-Family	1.00	\$750.08
021-790-040	02	Residential Single-Family	1.00	\$750.08
021-790-041	02	Residential Single-Family	1.00	\$750.08
021-790-042	02	Residential Single-Family	1.00	\$750.08
021-790-043	02	Residential Single-Family	1.00	\$750.08
021-790-044	02	Residential Single-Family	1.00	\$750.08
021-790-045	02	Residential Single-Family	1.00	\$750.08
021-790-046	02	Residential Single-Family	1.00	\$750.08
021-790-047	02	Residential Single-Family	1.00	\$750.08
021-790-048	02	Residential Single-Family	1.00	\$750.08
021-790-049	02	Residential Single-Family	1.00	\$750.08
021-790-050	02	Residential Single-Family	1.00	\$750.08
021-790-051	02	Residential Single-Family	1.00	\$750.08
021-790-052	02	Residential Single-Family	1.00	\$750.08
021-790-053	02	Residential Single-Family	1.00	\$750.08
021-790-054	02	Residential Single-Family	1.00	\$750.08
021-790-055	02	Residential Single-Family	1.00	\$750.08
021-790-056	02	Residential Single-Family	1.00	\$750.08
021-790-057	02	Residential Single-Family	1.00	\$750.08
021-790-058	02	Residential Single-Family	1.00	\$750.08

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-790-059	02	Residential Single-Family	1.00	\$750.08
021-790-060	02	Residential Single-Family	1.00	\$750.08
021-790-061	02	Residential Single-Family	1.00	\$750.08
021-790-062	02	Residential Single-Family	1.00	\$750.08
021-790-063	02	Exempt	-	\$0.00
021-790-064	02	Residential Single-Family	1.00	\$750.08
021-790-065	02	Residential Single-Family	1.00	\$750.08
021-790-066	02	Residential Single-Family	1.00	\$750.08
021-790-067	02	Residential Single-Family	1.00	\$750.08
021-790-068	02	Residential Single-Family	1.00	\$750.08
021-790-069	02	Residential Single-Family	1.00	\$750.08
021-790-070	02	Residential Single-Family	1.00	\$750.08
021-790-071	02	Residential Single-Family	1.00	\$750.08
021-790-072	02	Residential Single-Family	1.00	\$750.08
021-790-073	02	Residential Single-Family	1.00	\$750.08
021-790-074	02	Residential Single-Family	1.00	\$750.08
021-790-075	02	Residential Single-Family	1.00	\$750.08
021-800-001	02	Residential Single-Family	1.00	\$750.08
021-800-002	02	Residential Single-Family	1.00	\$750.08
021-800-003	02	Residential Single-Family	1.00	\$750.08
021-800-004	02	Residential Single-Family	1.00	\$750.08
021-800-005	02	Residential Single-Family	1.00	\$750.08
021-800-006	02	Residential Single-Family	1.00	\$750.08
021-800-007	02	Residential Single-Family	1.00	\$750.08
021-800-008	02	Residential Single-Family	1.00	\$750.08
021-800-009	02	Residential Single-Family	1.00	\$750.08
021-800-010	02	Residential Single-Family	1.00	\$750.08
021-800-011	02	Residential Single-Family	1.00	\$750.08
021-800-012	02	Residential Single-Family	1.00	\$750.08
021-800-013	02	Residential Single-Family	1.00	\$750.08
021-800-014	02	Residential Single-Family	1.00	\$750.08
021-800-015	02	Residential Single-Family	1.00	\$750.08
021-800-016	02	Residential Single-Family	1.00	\$750.08
021-800-017	02	Residential Single-Family	1.00	\$750.08
021-800-018	02	Residential Single-Family	1.00	\$750.08
021-800-019	02	Residential Single-Family	1.00	\$750.08
021-800-020	02	Residential Single-Family	1.00	\$750.08

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-800-021	02	Residential Single-Family	1.00	\$750.08
021-800-022	02	Residential Single-Family	1.00	\$750.08
021-800-023	02	Residential Single-Family	1.00	\$750.08
021-800-024	02	Residential Single-Family	1.00	\$750.08
021-800-025	02	Residential Single-Family	1.00	\$750.08
021-800-026	02	Residential Single-Family	1.00	\$750.08
021-800-027	02	Residential Single-Family	1.00	\$750.08
021-800-028	02	Residential Single-Family	1.00	\$750.08
021-800-029	02	Residential Single-Family	1.00	\$750.08
021-800-030	02	Residential Single-Family	1.00	\$750.08
021-800-031	02	Residential Single-Family	1.00	\$750.08
021-800-032	02	Residential Single-Family	1.00	\$750.08
021-800-033	02	Residential Single-Family	1.00	\$750.08
021-800-034	02	Residential Single-Family	1.00	\$750.08
021-800-035	02	Residential Single-Family	1.00	\$750.08
021-800-036	02	Residential Single-Family	1.00	\$750.08
021-800-037	02	Residential Single-Family	1.00	\$750.08
021-800-038	02	Residential Single-Family	1.00	\$750.08
021-800-039	02	Residential Single-Family	1.00	\$750.08
021-800-040	02	Residential Single-Family	1.00	\$750.08
021-800-041	02	Residential Single-Family	1.00	\$750.08
021-800-042	02	Residential Single-Family	1.00	\$750.08
021-800-043	02	Residential Single-Family	1.00	\$750.08
021-800-044	02	Residential Single-Family	1.00	\$750.08
021-800-045	02	Residential Single-Family	1.00	\$750.08
021-800-046	02	Residential Single-Family	1.00	\$750.08
021-800-047	02	Residential Single-Family	1.00	\$750.08
021-800-048	02	Residential Single-Family	1.00	\$750.08
021-800-049	02	Residential Single-Family	1.00	\$750.08
021-800-050	02	Residential Single-Family	1.00	\$750.08
021-800-051	02	Residential Single-Family	1.00	\$750.08
021-800-052	02	Residential Single-Family	1.00	\$750.08
021-800-053	02	Residential Single-Family	1.00	\$750.08
021-800-054	02	Residential Single-Family	1.00	\$750.08
021-800-055	02	Residential Single-Family	1.00	\$750.08
021-800-056	02	Residential Single-Family	1.00	\$750.08
021-800-057	02	Residential Single-Family	1.00	\$750.08

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-800-058	02	Residential Single-Family	1.00	\$750.08
021-800-059	02	Residential Single-Family	1.00	\$750.08
021-800-060	02	Residential Single-Family	1.00	\$750.08
021-800-061	02	Residential Single-Family	1.00	\$750.08
021-800-062	02	Residential Single-Family	1.00	\$750.08
021-800-063	02	Residential Single-Family	1.00	\$750.08
021-800-064	02	Residential Single-Family	1.00	\$750.08
021-800-065	02	Residential Single-Family	1.00	\$750.08
021-800-066	02	Residential Single-Family	1.00	\$750.08
021-800-067	02	Residential Single-Family	1.00	\$750.08
021-800-068	02	Residential Single-Family	1.00	\$750.08
021-800-069	02	Residential Single-Family	1.00	\$750.08
021-800-070	02	Residential Single-Family	1.00	\$750.08
021-800-071	02	Exempt	-	\$0.00
021-810-001	02	Residential Single-Family	1.00	\$750.08
021-810-002	02	Residential Single-Family	1.00	\$750.08
021-810-003	02	Residential Single-Family	1.00	\$750.08
021-810-004	02	Residential Single-Family	1.00	\$750.08
021-810-005	02	Residential Single-Family	1.00	\$750.08
021-810-006	02	Exempt	-	\$0.00
021-810-007	02	Residential Single-Family	1.00	\$750.08
021-810-008	02	Residential Single-Family	1.00	\$750.08
021-810-009	02	Residential Single-Family	1.00	\$750.08
021-810-010	02	Residential Single-Family	1.00	\$750.08
021-810-011	02	Residential Single-Family	1.00	\$750.08
021-810-012	02	Residential Single-Family	1.00	\$750.08
021-810-013	02	Residential Single-Family	1.00	\$750.08
021-810-014	02	Residential Single-Family	1.00	\$750.08
021-810-015	02	Exempt	-	\$0.00
021-810-016	02	Residential Single-Family	1.00	\$750.08
021-810-017	02	Residential Single-Family	1.00	\$750.08
021-810-018	02	Residential Single-Family	1.00	\$750.08
021-810-019	02	Residential Single-Family	1.00	\$750.08
021-810-020	02	Residential Single-Family	1.00	\$750.08
021-810-021	02	Residential Single-Family	1.00	\$750.08
021-810-022	02	Residential Single-Family	1.00	\$750.08
021-810-023	02	Residential Single-Family	1.00	\$750.08

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-810-024	02	Residential Single-Family	1.00	\$750.08
021-810-025	02	Residential Single-Family	1.00	\$750.08
021-810-026	02	Residential Single-Family	1.00	\$750.08
021-810-027	02	Residential Single-Family	1.00	\$750.08
Total			242.00	\$181,519.36

Zone 03 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-360-008	03	Residential Single-Family	1.00	\$754.92
023-360-009	03	Residential Single-Family	1.00	\$754.92
023-360-010	03	Residential Single-Family	1.00	\$754.92
023-360-011	03	Residential Single-Family	1.00	\$754.92
023-360-012	03	Residential Single-Family	1.00	\$754.92
023-360-013	03	Residential Single-Family	1.00	\$754.92
023-360-014	03	Residential Single-Family	1.00	\$754.92
023-360-015	03	Residential Single-Family	1.00	\$754.92
023-360-016	03	Residential Single-Family	1.00	\$754.92
023-360-017	03	Residential Single-Family	1.00	\$754.92
023-360-018	03	Residential Single-Family	1.00	\$754.92
023-360-019	03	Residential Single-Family	1.00	\$754.92
023-360-020	03	Residential Single-Family	1.00	\$754.92
023-360-021	03	Residential Single-Family	1.00	\$754.92
023-360-022	03	Residential Single-Family	1.00	\$754.92
023-360-023	03	Residential Single-Family	1.00	\$754.92
023-360-024	03	Residential Single-Family	1.00	\$754.92
023-360-025	03	Residential Single-Family	1.00	\$754.92
023-360-026	03	Residential Single-Family	1.00	\$754.92
023-360-027	03	Residential Single-Family	1.00	\$754.92
023-360-028	03	Residential Single-Family	1.00	\$754.92
023-360-029	03	Residential Single-Family	1.00	\$754.92
023-360-030	03	Residential Single-Family	1.00	\$754.92
023-360-031	03	Residential Single-Family	1.00	\$754.92
023-360-032	03	Residential Single-Family	1.00	\$754.92

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-360-033	03	Residential Single-Family	1.00	\$754.92
023-360-034	03	Residential Single-Family	1.00	\$754.92
023-360-035	03	Residential Single-Family	1.00	\$754.92
023-360-036	03	Residential Single-Family	1.00	\$754.92
023-360-037	03	Residential Single-Family	1.00	\$754.92
023-360-043	03	Residential Single-Family	1.00	\$754.92
023-360-044	03	Residential Single-Family	1.00	\$754.92
023-360-045	03	Residential Single-Family	1.00	\$754.92
023-360-046	03	Residential Single-Family	1.00	\$754.92
023-360-047	03	Residential Single-Family	1.00	\$754.92
023-360-048	03	Residential Single-Family	1.00	\$754.92
023-360-049	03	Residential Single-Family	1.00	\$754.92
023-360-050	03	Residential Single-Family	1.00	\$754.92
023-360-051	03	Residential Single-Family	1.00	\$754.92
023-360-052	03	Residential Single-Family	1.00	\$754.92
023-360-053	03	Residential Single-Family	1.00	\$754.92
023-360-054	03	Residential Single-Family	1.00	\$754.92
023-360-055	03	Residential Single-Family	1.00	\$754.92
023-360-056	03	Residential Single-Family	1.00	\$754.92
023-360-057	03	Residential Single-Family	1.00	\$754.92
023-360-058	03	Residential Single-Family	1.00	\$754.92
023-360-059	03	Residential Single-Family	1.00	\$754.92
023-360-060	03	Residential Single-Family	1.00	\$754.92
023-360-061	03	Residential Single-Family	1.00	\$754.92
023-360-062	03	Residential Single-Family	1.00	\$754.92
023-360-063	03	Residential Single-Family	1.00	\$754.92
023-360-064	03	Residential Single-Family	1.00	\$754.92
023-360-065	03	Residential Single-Family	1.00	\$754.92
023-360-066	03	Residential Single-Family	1.00	\$754.92
023-360-067	03	Residential Single-Family	1.00	\$754.92
023-360-068	03	Residential Single-Family	1.00	\$754.92
023-360-069	03	Residential Single-Family	1.00	\$754.92
023-360-070	03	Residential Single-Family	1.00	\$754.92
023-360-071	03	Residential Single-Family	1.00	\$754.92
023-360-072	03	Residential Single-Family	1.00	\$754.92
023-360-073	03	Residential Single-Family	1.00	\$754.92
023-360-074	03	Residential Single-Family	1.00	\$754.92

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-360-075	03	Residential Single-Family	1.00	\$754.92
023-360-076	03	Residential Single-Family	1.00	\$754.92
023-360-077	03	Residential Single-Family	1.00	\$754.92
023-360-078	03	Residential Single-Family	1.00	\$754.92
023-360-079	03	Residential Single-Family	1.00	\$754.92
023-360-080	03	Residential Single-Family	1.00	\$754.92
023-360-081	03	Residential Single-Family	1.00	\$754.92
023-360-082	03	Residential Single-Family	1.00	\$754.92
023-360-083	03	Residential Single-Family	1.00	\$754.92
023-360-084	03	Residential Single-Family	1.00	\$754.92
023-360-085	03	Residential Single-Family	1.00	\$754.92
023-360-086	03	Residential Single-Family	1.00	\$754.92
023-360-087	03	Exempt	-	\$0.00
023-360-088	03	Exempt	-	\$0.00
023-360-089	03	Exempt	-	\$0.00
Total			74.00	\$55,864.08

Zone 04 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-260-004	04	Residential Single-Family	1.00	\$599.86
021-260-005	04	Residential Single-Family	1.00	\$599.86
021-260-006	04	Residential Single-Family	1.00	\$599.86
021-260-007	04	Residential Single-Family	1.00	\$599.86
021-260-008	04	Residential Single-Family	1.00	\$599.86
021-260-009	04	Residential Single-Family	1.00	\$599.86
021-260-010	04	Residential Single-Family	1.00	\$599.86
021-260-011	04	Residential Single-Family	1.00	\$599.86
021-260-012	04	Residential Single-Family	1.00	\$599.86
021-260-013	04	Residential Single-Family	1.00	\$599.86
021-260-014	04	Residential Single-Family	1.00	\$599.86
021-260-015	04	Residential Single-Family	1.00	\$599.86
021-260-016	04	Residential Single-Family	1.00	\$599.86
021-260-017	04	Residential Single-Family	1.00	\$599.86

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-260-018	04	Residential Single-Family	1.00	\$599.86
021-260-019	04	Residential Single-Family	1.00	\$599.86
021-260-020	04	Residential Single-Family	1.00	\$599.86
021-260-021	04	Residential Single-Family	1.00	\$599.86
021-260-022	04	Residential Single-Family	1.00	\$599.86
021-260-023	04	Residential Single-Family	1.00	\$599.86
021-260-024	04	Residential Single-Family	1.00	\$599.86
021-260-025	04	Residential Single-Family	1.00	\$599.86
021-260-026	04	Residential Single-Family	1.00	\$599.86
021-260-027	04	Residential Single-Family	1.00	\$599.86
021-260-028	04	Residential Single-Family	1.00	\$599.86
021-260-029	04	Residential Single-Family	1.00	\$599.86
021-260-030	04	Residential Single-Family	1.00	\$599.86
021-260-031	04	Residential Single-Family	1.00	\$599.86
021-260-032	04	Residential Single-Family	1.00	\$599.86
021-260-033	04	Residential Single-Family	1.00	\$599.86
021-260-034	04	Residential Single-Family	1.00	\$599.86
021-260-035	04	Residential Single-Family	1.00	\$599.86
021-260-036	04	Residential Single-Family	1.00	\$599.86
021-260-037	04	Residential Single-Family	1.00	\$599.86
021-260-038	04	Residential Single-Family	1.00	\$599.86
021-260-039	04	Residential Single-Family	1.00	\$599.86
021-260-040	04	Residential Single-Family	1.00	\$599.86
021-260-041	04	Residential Single-Family	1.00	\$599.86
021-260-042	04	Residential Single-Family	1.00	\$599.86
021-260-043	04	Special Case	25.50	\$15,296.43
Total			64.50	\$38,690.97

Zone 05 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-610-001	05	Residential Single-Family	1.00	\$693.02
023-610-002	05	Residential Single-Family	1.00	\$693.02
023-610-003	05	Residential Single-Family	1.00	\$693.02

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-610-004	05	Residential Single-Family	1.00	\$693.02
023-610-005	05	Residential Single-Family	1.00	\$693.02
023-610-006	05	Residential Single-Family	1.00	\$693.02
023-610-007	05	Residential Single-Family	1.00	\$693.02
023-610-008	05	Residential Single-Family	1.00	\$693.02
023-610-009	05	Residential Single-Family	1.00	\$693.02
023-610-010	05	Residential Single-Family	1.00	\$693.02
023-610-011	05	Residential Single-Family	1.00	\$693.02
023-610-012	05	Residential Single-Family	1.00	\$693.02
023-610-013	05	Residential Single-Family	1.00	\$693.02
023-610-014	05	Residential Single-Family	1.00	\$693.02
023-610-015	05	Residential Single-Family	1.00	\$693.02
023-610-016	05	Residential Single-Family	1.00	\$693.02
023-610-017	05	Residential Single-Family	1.00	\$693.02
023-610-018	05	Residential Single-Family	1.00	\$693.02
023-610-019	05	Residential Single-Family	1.00	\$693.02
023-610-020	05	Residential Single-Family	1.00	\$693.02
023-610-021	05	Residential Single-Family	1.00	\$693.02
023-610-022	05	Residential Single-Family	1.00	\$693.02
023-610-023	05	Residential Single-Family	1.00	\$693.02
023-610-024	05	Residential Single-Family	1.00	\$693.02
023-610-025	05	Residential Single-Family	1.00	\$693.02
023-610-026	05	Residential Single-Family	1.00	\$693.02
023-610-027	05	Exempt	-	\$0.00
023-610-028	05	Exempt	-	\$0.00
023-610-033	05	Residential Single-Family	1.00	\$693.02
023-610-034	05	Residential Single-Family	1.00	\$693.02
023-610-035	05	Residential Single-Family	1.00	\$693.02
023-610-036	05	Residential Single-Family	1.00	\$693.02
023-610-037	05	Residential Single-Family	1.00	\$693.02
023-610-038	05	Residential Single-Family	1.00	\$693.02
023-610-039	05	Residential Single-Family	1.00	\$693.02
023-610-040	05	Residential Single-Family	1.00	\$693.02
023-610-041	05	Residential Single-Family	1.00	\$693.02
023-610-042	05	Residential Single-Family	1.00	\$693.02
023-610-044	05	Residential Single-Family	1.00	\$693.02
023-610-045	05	Residential Single-Family	1.00	\$693.02

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-610-046	05	Residential Single-Family	1.00	\$693.02
023-610-047	05	Residential Single-Family	1.00	\$693.02
023-610-048	05	Residential Single-Family	1.00	\$693.02
023-610-049	05	Residential Single-Family	1.00	\$693.02
023-610-050	05	Residential Single-Family	1.00	\$693.02
023-610-051	05	Residential Single-Family	1.00	\$693.02
023-610-052	05	Residential Single-Family	1.00	\$693.02
023-610-053	05	Residential Single-Family	1.00	\$693.02
023-610-054	05	Residential Single-Family	1.00	\$693.02
023-610-055	05	Residential Single-Family	1.00	\$693.02
023-610-056	05	Residential Single-Family	1.00	\$693.02
023-610-057	05	Residential Single-Family	1.00	\$693.02
023-610-058	05	Residential Single-Family	1.00	\$693.02
023-610-059	05	Residential Single-Family	1.00	\$693.02
023-610-060	05	Residential Single-Family	1.00	\$693.02
023-610-061	05	Residential Single-Family	1.00	\$693.02
023-610-062	05	Residential Single-Family	1.00	\$693.02
023-610-063	05	Residential Single-Family	1.00	\$693.02
023-610-065	05	Residential Single-Family	1.00	\$693.02
023-610-066	05	Residential Single-Family	1.00	\$693.02
023-610-067	05	Residential Single-Family	1.00	\$693.02
023-610-068	05	Residential Single-Family	1.00	\$693.02
023-610-069	05	Residential Single-Family	1.00	\$693.02
023-610-070	05	Residential Single-Family	1.00	\$693.02
023-610-071	05	Residential Single-Family	1.00	\$693.02
023-610-072	05	Residential Single-Family	1.00	\$693.02
023-610-073	05	Residential Single-Family	1.00	\$693.02
023-610-074	05	Residential Single-Family	1.00	\$693.02
023-610-075	05	Residential Single-Family	1.00	\$693.02
023-610-076	05	Residential Single-Family	1.00	\$693.02
023-610-077	05	Residential Single-Family	1.00	\$693.02
023-610-078	05	Residential Single-Family	1.00	\$693.02
023-610-079	05	Residential Single-Family	1.00	\$693.02
023-610-080	05	Residential Single-Family	1.00	\$693.02
023-610-081	05	Residential Single-Family	1.00	\$693.02
023-610-082	05	Residential Single-Family	1.00	\$693.02
023-610-083	05	Residential Single-Family	1.00	\$693.02

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-610-084	05	Residential Single-Family	1.00	\$693.02
023-610-090	05	Residential Single-Family	1.00	\$693.02
023-610-091	05	Residential Single-Family	1.00	\$693.02
023-610-092	05	Residential Single-Family	1.00	\$693.02
023-610-093	05	Residential Single-Family	1.00	\$693.02
023-610-095	05	Exempt	-	\$0.00
023-610-097	05	Residential Single-Family	1.00	\$693.02
023-630-001	05	Residential Single-Family	1.00	\$693.02
023-630-002	05	Residential Single-Family	1.00	\$693.02
023-630-003	05	Residential Single-Family	1.00	\$693.02
023-630-004	05	Residential Single-Family	1.00	\$693.02
023-630-005	05	Residential Single-Family	1.00	\$693.02
023-630-006	05	Residential Single-Family	1.00	\$693.02
023-630-007	05	Residential Single-Family	1.00	\$693.02
023-630-008	05	Residential Single-Family	1.00	\$693.02
023-630-009	05	Residential Single-Family	1.00	\$693.02
023-630-010	05	Residential Single-Family	1.00	\$693.02
023-630-011	05	Residential Single-Family	1.00	\$693.02
023-630-012	05	Residential Single-Family	1.00	\$693.02
023-630-013	05	Residential Single-Family	1.00	\$693.02
023-630-014	05	Residential Single-Family	1.00	\$693.02
023-630-015	05	Residential Single-Family	1.00	\$693.02
023-630-016	05	Residential Single-Family	1.00	\$693.02
023-630-017	05	Residential Single-Family	1.00	\$693.02
023-630-018	05	Residential Single-Family	1.00	\$693.02
023-630-019	05	Residential Single-Family	1.00	\$693.02
023-630-020	05	Residential Single-Family	1.00	\$693.02
023-630-021	05	Residential Single-Family	1.00	\$693.02
023-630-022	05	Residential Single-Family	1.00	\$693.02
023-630-023	05	Residential Single-Family	1.00	\$693.02
023-630-024	05	Residential Single-Family	1.00	\$693.02
023-630-025	05	Residential Single-Family	1.00	\$693.02
023-630-026	05	Residential Single-Family	1.00	\$693.02
023-630-027	05	Residential Single-Family	1.00	\$693.02
023-630-028	05	Residential Single-Family	1.00	\$693.02
023-630-029	05	Residential Single-Family	1.00	\$693.02
023-630-030	05	Residential Single-Family	1.00	\$693.02

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-630-031	05	Residential Single-Family	1.00	\$693.02
023-630-032	05	Residential Single-Family	1.00	\$693.02
023-630-033	05	Residential Single-Family	1.00	\$693.02
023-630-034	05	Residential Single-Family	1.00	\$693.02
023-630-035	05	Residential Single-Family	1.00	\$693.02
023-630-036	05	Residential Single-Family	1.00	\$693.02
023-630-037	05	Residential Single-Family	1.00	\$693.02
023-630-038	05	Residential Single-Family	1.00	\$693.02
023-630-039	05	Residential Single-Family	1.00	\$693.02
023-630-040	05	Exempt	-	\$0.00
Total			120.00	\$83,162.40

Zone 06 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-820-001	06	Residential Single-Family	1.00	\$583.36
021-820-002	06	Residential Single-Family	1.00	\$583.36
021-820-003	06	Residential Single-Family	1.00	\$583.36
021-820-004	06	Residential Single-Family	1.00	\$583.36
021-820-005	06	Residential Single-Family	1.00	\$583.36
021-820-006	06	Residential Single-Family	1.00	\$583.36
021-820-007	06	Residential Single-Family	1.00	\$583.36
021-820-008	06	Residential Single-Family	1.00	\$583.36
021-820-009	06	Residential Single-Family	1.00	\$583.36
021-820-010	06	Residential Single-Family	1.00	\$583.36
021-820-011	06	Residential Single-Family	1.00	\$583.36
021-820-012	06	Residential Single-Family	1.00	\$583.36
021-820-013	06	Residential Single-Family	1.00	\$583.36
021-820-014	06	Residential Single-Family	1.00	\$583.36
021-820-015	06	Residential Single-Family	1.00	\$583.36
021-820-016	06	Residential Single-Family	1.00	\$583.36
021-820-017	06	Residential Single-Family	1.00	\$583.36
021-820-018	06	Residential Single-Family	1.00	\$583.36
021-820-019	06	Residential Single-Family	1.00	\$583.36

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-820-020	06	Residential Single-Family	1.00	\$583.36
021-820-021	06	Residential Single-Family	1.00	\$583.36
021-820-022	06	Residential Single-Family	1.00	\$583.36
021-820-023	06	Residential Single-Family	1.00	\$583.36
021-820-024	06	Residential Single-Family	1.00	\$583.36
021-820-025	06	Residential Single-Family	1.00	\$583.36
021-820-026	06	Residential Single-Family	1.00	\$583.36
021-820-027	06	Residential Single-Family	1.00	\$583.36
021-820-028	06	Residential Single-Family	1.00	\$583.36
021-820-029	06	Residential Single-Family	1.00	\$583.36
021-820-030	06	Residential Single-Family	1.00	\$583.36
021-820-031	06	Residential Single-Family	1.00	\$583.36
021-820-032	06	Residential Single-Family	1.00	\$583.36
021-820-033	06	Residential Single-Family	1.00	\$583.36
021-830-002	06	Residential Single-Family	1.00	\$583.36
021-830-003	06	Residential Single-Family	1.00	\$583.36
021-830-004	06	Residential Single-Family	1.00	\$583.36
021-830-005	06	Residential Single-Family	1.00	\$583.36
021-830-006	06	Residential Single-Family	1.00	\$583.36
021-830-007	06	Residential Single-Family	1.00	\$583.36
021-830-008	06	Residential Single-Family	1.00	\$583.36
021-830-009	06	Residential Single-Family	1.00	\$583.36
021-830-010	06	Residential Single-Family	1.00	\$583.36
021-830-011	06	Residential Single-Family	1.00	\$583.36
021-830-012	06	Residential Single-Family	1.00	\$583.36
021-830-013	06	Residential Single-Family	1.00	\$583.36
021-830-014	06	Residential Single-Family	1.00	\$583.36
021-830-015	06	Residential Single-Family	1.00	\$583.36
021-830-016	06	Residential Single-Family	1.00	\$583.36
021-830-017	06	Residential Single-Family	1.00	\$583.36
021-830-018	06	Residential Single-Family	1.00	\$583.36
021-830-019	06	Residential Single-Family	1.00	\$583.36
021-830-020	06	Residential Single-Family	1.00	\$583.36
021-830-021	06	Residential Single-Family	1.00	\$583.36
021-830-022	06	Residential Single-Family	1.00	\$583.36
021-830-023	06	Residential Single-Family	1.00	\$583.36
021-830-024	06	Residential Single-Family	1.00	\$583.36

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-830-025	06	Residential Single-Family	1.00	\$583.36
021-830-026	06	Residential Single-Family	1.00	\$583.36
021-830-027	06	Residential Single-Family	1.00	\$583.36
021-830-028	06	Residential Single-Family	1.00	\$583.36
021-830-029	06	Residential Single-Family	1.00	\$583.36
021-830-030	06	Residential Single-Family	1.00	\$583.36
021-830-031	06	Residential Single-Family	1.00	\$583.36
021-830-032	06	Residential Single-Family	1.00	\$583.36
021-830-033	06	Residential Single-Family	1.00	\$583.36
021-830-034	06	Residential Single-Family	1.00	\$583.36
021-830-036	06	Residential Single-Family	1.00	\$583.36
021-830-037	06	Residential Single-Family	1.00	\$583.36
021-830-038	06	Residential Single-Family	1.00	\$583.36
021-830-039	06	Residential Single-Family	1.00	\$583.36
021-830-040	06	Residential Single-Family	1.00	\$583.36
021-830-041	06	Residential Single-Family	1.00	\$583.36
021-830-042	06	Residential Single-Family	1.00	\$583.36
021-830-043	06	Residential Single-Family	1.00	\$583.36
021-830-044	06	Residential Single-Family	1.00	\$583.36
021-830-045	06	Residential Single-Family	1.00	\$583.36
021-830-046	06	Residential Single-Family	1.00	\$583.36
021-830-047	06	Residential Single-Family	1.00	\$583.36
021-830-048	06	Residential Single-Family	1.00	\$583.36
021-830-049	06	Residential Single-Family	1.00	\$583.36
021-830-050	06	Residential Single-Family	1.00	\$583.36
021-830-051	06	Residential Single-Family	1.00	\$583.36
021-830-052	06	Residential Single-Family	1.00	\$583.36
021-830-053	06	Residential Single-Family	1.00	\$583.36
021-830-054	06	Residential Single-Family	1.00	\$583.36
021-830-055	06	Residential Single-Family	1.00	\$583.36
021-830-056	06	Residential Single-Family	1.00	\$583.36
021-830-057	06	Residential Single-Family	1.00	\$583.36
021-830-058	06	Residential Single-Family	1.00	\$583.36
021-830-059	06	Residential Single-Family	1.00	\$583.36
021-830-060	06	Residential Single-Family	1.00	\$583.36
021-830-061	06	Residential Single-Family	1.00	\$583.36
021-830-062	06	Residential Single-Family	1.00	\$583.36

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
021-830-063	06	Residential Single-Family	1.00	\$583.36
021-830-064	06	Residential Single-Family	1.00	\$583.36
021-830-065	06	Residential Single-Family	1.00	\$583.36
021-830-066	06	Residential Single-Family	1.00	\$583.36
Total			97.00	\$56,585.92

Zone 07 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-040-057	07	Planned Residential Subdivision	20.00	\$5,302.80
Total			20.00	\$5,302.80

Zone 08 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2018/2019 Assessment
023-020-010	08	Planned Residential Subdivision	64.00	\$13,807.36
Total			64.00	\$13,807.36



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

Staff Report

Item No: 5-1

To: Lemoore City Council

From: Heather J. Corder, Finance Director

Date: July 27, 2018 Meeting Date: August 7, 2018

Subject: Comprehensive Annual Finance Report for Year Ended June 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 Comprehensive Annual Finance Report for fiscal year ending June 30, 2017.

Subject/Discussion:

Staff is proud to present the City's Comprehensive Annual Finance Report (CAFR) for fiscal year ending June 30, 2017. The CAFR is more comprehensive than the basic financial statements prepared by a City under an annual audit.

The CAFR is a financial document prepared to comply with annual audit requirements. The financial results and analysis related to the financial statements of June 30, 2017 were reviewed and discussed with Price, Page and Company to ensure accuracy of reporting before submittal to the Government Finance Officers Association (GFOA)

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

Financial Consideration(s):

None

Alternatives or Pros/Cons:

None

Commission/Board Recommendation:**Staff Recommendation:**

Recommendation that the City Council receive and file the Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2017.

Attachments:

☐ Resolution:

☐ Ordinance:

☐ Map

☐ Contract

☒ Other

List: CAFR

Review:

☒ Asst. City Manager

☒ City Attorney

☒ City Clerk

☒ City Manger

☒ Finance

Date:

07/27/18

08/02/18

08/03/18

08/03/18

07/27/18

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2017



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

**CITY OF LEMOORE
CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2017**

**Prepared by
FINANCE DEPARTMENT**

**CITY OF LEMOORE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

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FOR THE YEAR ENDED JUNE 30, 2017**

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**CITY OF LEMOORE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION

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

June 27, 2018

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

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

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

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

INDEPENDENT AUDITS

The City contracted with Price, Paige & Company Accountancy Corporation, a firm of Certified Public Accountants licensed to practice in the State of California, to perform the annual independent audit. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Lemoore for the fiscal year ending June 30, 2017, are fairly presented in conformity with generally accepted accounting principles (GAAP).

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

KEY FINANCIAL REPORT SECTIONS

The CAFR is divided into the following sections:

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

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

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

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

CITY PROFILE

Lemoore was incorporated in 1900 as a general law city with a council-manager government. Lemoore is located in the middle of the state in the San Joaquin Valley. The Central Valley is considered to be a national and world leader in the agricultural industry. Lemoore is positioned at the crossroads of State Highways 198 and 41. The City of Lemoore is approximately 8.5 square miles and serves a population of 26,369.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

Local Economy

Lemoore enjoyed a one percent increase in population over the last year. This is the same as the average for the past nine years. The City of Lemoore is home to over 1,190 businesses (as measured by business licenses issued) with the top twenty five businesses generating approximately 68 percent of the City's total sales tax revenue. Additionally, the City's general economic base includes apparel stores, food and drug stores, building materials, auto dealers and supplies, service stations, restaurants and retail stores. The top three taxable sales earners for this fiscal year are restaurants, service stations and retail stores. The top three categories account for 50 percent of the total sales tax revenue.

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

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

Overall, the City has shown growth in some of the areas that impact economic growth. According to the State of California Employment Development Department (EDD) November 2016 preliminary numbers, California's unemployment rate fell to 4.9 percent. Kings County's unemployment rate fell from 10.2 percent as of June 2016 to 8.4 percent in December 2017. This is an excellent recovery from the City of Lemoore's all time high of 16.2 percent in June of 2011. For year-end 2016-2017, transit occupancy tax and business licenses revenues were higher than budgeted.

The top three revenues in the City's General Fund generate 58% of the funding for the budget. By focusing on these, the City can maximize the return on cash flows when making decisions that affect these revenue streams.

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

The second revenue source in Lemoore is Sales Tax revenue from retail sales generated from the 1% City share of the total 7.50% rate. The sales tax revenues average \$1.8 million per year sales tax has experienced a slight downward dip in the last couple of years. The drop in fuel prices at the pump is the largest impact on the sales tax revenues in Lemoore, due to the relative importance of gas stations to the City's retail sales.

The third revenue source is Property Tax, which was flat from 2007 through 2012, with a large increase in property revenues in 2013 related to the dissolution of the Redevelopment Agency in 2011. The property tax revenue had been steadily decreasing since 2014 until this year. Fiscal year 2017 showed a \$980,000 or 70% increase from the prior fiscal year. The City is watching this closely for the next fiscal year.

Financial Policies

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

Reserve Fund Policy

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

Debt Financing Policy

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

Risk Management Fund Policy

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

AWARDS

The City received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the CAFR for 2015/2016.

ACKNOWLEDGEMENTS

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

Respectfully Submitted,



Heather J. Corder
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Lemoore
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

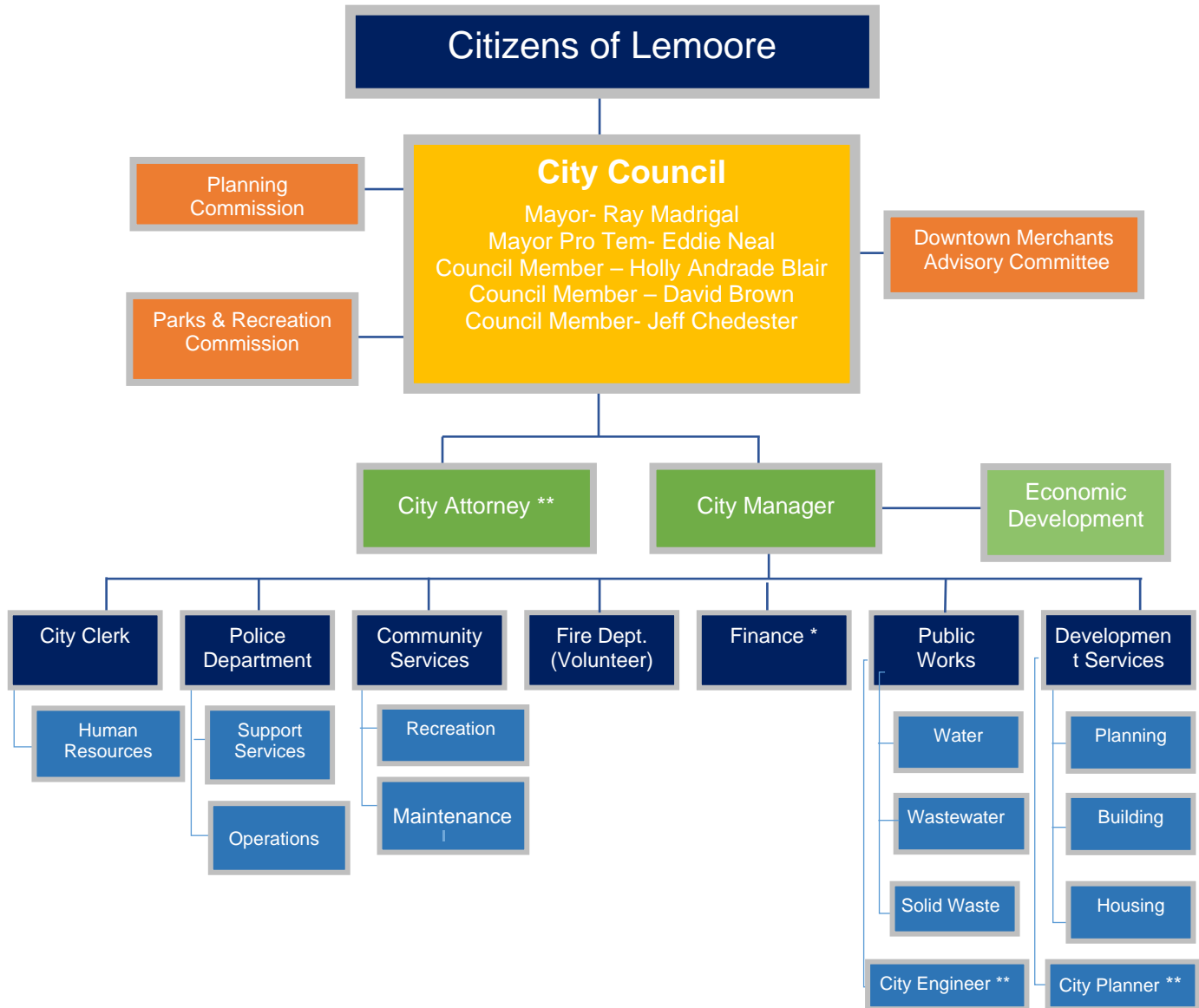
June 30, 2016

Christopher P. Morill

Executive Director/CEO

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CITY OF LEMOORE ORGANIZATION CHART



*City Treasurer
**Contract Person

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CITY OF LEMOORE, CALIFORNIA

FISCAL YEAR 2016-2017

CITY COUNCIL

MAYOR – RAY MADRIGAL
MAYOR PRO TEM – EDDIE NEAL
COUNCIL MEMBER – HOLLY ANDRADE BLAIR
COUNCIL MEMBER – DAVID BROWN
COUNCIL MEMBER – JEFF CHEDESTER

DIRECTORY OF CITY OFFICIALS

NATHAN OLSON – CITY MANAGER
MICHELLE SPEER – ASSISTANT CITY MANAGER
JANIE VENEGAS – CITY CLERK
HEATHER J. CORDER – FINANCE DIRECTOR
JASON GLICK – PARKS & REC DIRECTOR
DARRELL SMITH – POLICE CHIEF
FRANK RIVERA – PUBLIC WORKS DIRECTOR
JENELL VAN BINDSBERGERN – CITY ATTORNEY

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Lemoore, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore, California (the City) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the respective budgetary comparisons of the City of Lemoore, California, as of June 30, 2017, and, the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Gasoline Tax and Lemoore Housing Authority special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-9, the Proportionate Share of Net Pension Liability on page 64, and the Schedule of Contributions on page 65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the related budgetary comparison schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and related budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
June 27, 2018

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

This discussion and analysis of the City of Lemoore's (City) financial performance is for the fiscal year ended June 30, 2017. This Management's Discussion and Analysis (MD&A) provides a comparison of current year to prior year ending results based on the government-wide and major fund financial statements, and an analysis on the City's overall financial position and results of operations to assist users in evaluating the City's financial position as of June 30, 2017. Please read this MD&A in conjunction with the City's financial statements, notes and supplementary schedules.

FINANCIAL HIGHLIGHTS

- The City's governmental activities total assets exceeded liabilities by \$89,946,499, a decrease of \$2,050,299, compared to the prior fiscal year. This was due mostly to the City receiving a two grants from the State of California in the prior fiscal year.
- General Fund expenditures exceeded General Fund revenues by \$1,623,368. City General Fund revenue totaled \$8,837,637 and General Fund expenses totaled \$10,467,438 for fiscal year 2017. Public safety (police and fire protection) costs comprised \$5,925,328 (56.60%) of General Fund expenditures.
- The City's General Fund ended the year with a fund balance of \$9,183,761, a decrease of \$1,623,368 from the previous fiscal year. Revenues were \$745,603 less than budgeted. Expenditures were \$1,179,341 over budget due to an increase in professional services. Professional services was increased because of the increased amount of new construction. The amended budget for FY17 was reducing the General Fund in the amount of \$4,045,103.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Lemoore for the period July 1, 2016 through June 30, 2017 using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. The Statement of Net Assets and Statement of Activities provide information about the activities of the City as a whole and present a more comprehensive analysis of the City's finances, with an economic resources measurement focus. Fund financial statements show how City services are financed, with a measurement focus on spendable resources. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's major funds.

REPORTING THE CITY AS A WHOLE

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

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

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

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

REPORTING THE CITY AS A WHOLE (Continued)

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

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

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

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

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

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

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

Notes to the Financial Statements: The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30 – 62 of this report

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

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

Below is a table showing the City's net position as of June 30, 2017 compared to June 30, 2016.

**STATEMENT OF NET POSITION
JUNE 30, 2017 AND 2016**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 32,674,494	\$ 33,304,920	\$ 18,244,024	\$ 15,621,370	\$ 50,918,518	\$ 48,926,290
Capital assets, net of accumulated depreciation	65,054,544	66,120,166	34,449,922	35,217,344	99,504,466	101,337,510
Total assets	97,729,038	99,425,086	52,693,946	50,838,714	150,422,984	150,263,800
Deferred outflows of resources from pensions	2,159,890	830,907	696,368	293,977	2,856,258	1,124,884
Long-term liabilities outstanding	8,206,098	6,074,204	8,301,848	8,174,529	16,507,946	14,248,733
Other liabilities	1,216,579	1,256,001	2,759,777	2,935,561	3,976,356	4,191,562
Total liabilities	9,422,677	7,330,205	11,061,625	11,110,090	20,484,302	18,440,295
Deferred inflows of resources	519,752	928,990	350,259	505,362	870,011	1,434,352
Net position:						
Net investment in capital assets	65,054,544	66,120,166	28,618,553	28,963,532	93,673,097	95,083,698
Restricted	22,995,134	21,964,173	-	-	22,995,134	21,964,173
Unrestricted	1,896,821	3,912,459	13,359,877	10,553,707	15,256,698	14,466,166
Total net position	\$ 89,946,499	\$ 91,996,798	\$ 41,978,430	\$ 39,517,239	\$ 131,924,929	\$ 131,514,037

Compared to the prior year, total net position of the City's governmental activities decreased by \$2,050,299 due to an increase in deferred outflows of resources from pensions and an increase of long-term liabilities outstanding.

The City's total net position include three components: 1) Invested in capital assets (net of related debt), 2) restricted net assets, and 3) unrestricted net assets.

Of total net position, \$65,054,544 is the City's governmental activities investment in capital assets (e.g. land, buildings and improvements, vehicles and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. This is a decrease of \$1,065,622 from prior fiscal year.

Governmental activities restricted net position of \$22,995,134 represent 25.57% of total net position, an increase of \$1,030,961 from prior fiscal year. Restricted net assets are resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds by state or federal regulations. The increase in governmental activities total net position is due in part to a large number capital projects and improvements budgeted to be completed in the fiscal year.

Unrestricted net position are those resources that may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position is \$15,256,698. This is an increase from the prior fiscal year. The increase of unrestricted net position is due in part to an increase in current assets in the Business-type Activities for fiscal year 2017.

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Below is a table showing the government-wide changes in net position for fiscal year June 30, 2017 and 2016.

CITY OF LEMOORE CHANGES IN NET POSITION FOR THE YEARS ENDED JUNE 30, 2017 AND 2016						
	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program revenues:						
Charges for services, miscellaneous	\$ 1,875,100	\$ 1,865,580	\$11,824,581	\$11,791,727	\$ 13,699,681	\$ 13,657,307
Operating grants and contributions	1,843,904	2,118,359	-	-	1,843,904	2,118,359
Capital grants and contributions	404,215	1,568,238	133,590	548,312	537,805	2,116,550
General revenues:						
Property taxes	2,379,422	1,395,750	-	-	2,379,422	1,395,750
Other taxes	4,668,294	4,705,014	-	-	4,668,294	4,705,014
Use of money and property	6,433	16,067	-	54,521	6,433	70,588
Unrestricted investment earnings	334,829	355,254	54,462	159,513	389,291	514,767
Other revenue	235,139	532,324	832,020	456,185	1,067,159	988,509
Total revenues and transfers	<u>11,747,336</u>	<u>12,556,586</u>	<u>12,844,653</u>	<u>13,010,258</u>	<u>24,591,989</u>	<u>25,566,844</u>
Expenditures						
General government	1,261,457	1,198,510	-	-	1,261,457	1,198,510
Public safety	6,424,105	5,595,808	-	-	6,424,105	5,595,808
Public works	4,167,172	4,034,421	-	-	4,167,172	4,034,421
Community development	711,114	14,675	-	-	711,114	14,675
Parks and recreation	1,382,208	357,965	-	-	1,382,208	357,965
Water	-	-	4,068,306	4,132,417	4,068,306	4,132,417
Sewer	-	-	2,189,816	2,535,675	2,189,816	2,535,675
Refuse	-	-	2,897,227	3,098,749	2,897,227	3,098,749
Golf Course	-	-	1,228,113	1,190,227	1,228,113	1,190,227
Total expenses	<u>13,946,056</u>	<u>11,201,379</u>	<u>10,383,462</u>	<u>10,957,068</u>	<u>24,329,518</u>	<u>22,158,447</u>
Change in net position	(2,198,720)	1,355,207	2,461,191	2,053,190	262,471	3,408,397
Prior period adjustment	148,421	251,328	-	-	148,421	251,328
Net position, beginning	<u>91,996,798</u>	<u>90,390,263</u>	<u>39,517,239</u>	<u>37,464,049</u>	<u>131,514,037</u>	<u>127,854,312</u>
Net position, ending	<u>\$ 89,946,499</u>	<u>\$ 91,996,798</u>	<u>\$ 41,978,430</u>	<u>\$ 39,517,239</u>	<u>\$ 131,924,929</u>	<u>\$ 131,514,037</u>

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Total government-wide revenues for this fiscal year totaled \$24,591,987, a decrease of \$974,857 or 3.81% when compared to last fiscal year revenue of \$25,566,844. The overall decrease in revenue is a result of the City of Lemoore receiving two grants from the State of California in the prior fiscal year.

Total government-wide expenses for this fiscal year total \$24,329,518, an increase of \$2,171,071 or 9.80% when compared to last fiscal year revenue of \$22,158,447. The overall decrease is due to an increase in expenditures in all departments except Public Works.

Total governmental revenues for this fiscal year totaled \$11,747,336 a decrease of \$809,250 or 6.44% when compared to last fiscal year revenue of \$12,556,586. There was an increase in the revenues from taxes, however this was offset by the decrease in Capital Grants and Contributions.

Total governmental expenses for this fiscal year total \$13,946,056 an increase of \$2,744,677 or 24.5% when compared to last fiscal year of \$11,201,379. This was due to the large increase in expenditures in the Public Safety and Parks and Recreation Department.

Total business-type revenues for this fiscal year totaled \$12,844,653 a decrease of \$165,605 or 1.27% when compared to last fiscal year revenue of \$13,010,258. This decrease came in part from a reduced amount of funds being received from grants and contributions in 2017.

Total business-type expenses for this fiscal year total \$10,383,462, a decrease of \$573,606 or 5.24% when compared to last fiscal year of \$10,957,068. This is due in part to greater focus on the budget and a reduction in salaries and benefits.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds ended the year with a combined fund balance of \$31,276,343. This is a decrease of \$626,886 when compared to last fiscal year.

Major fund balance changes are noted below:

- General Fund expenditures exceeded revenues by \$1,629,801 with for a change in fund balance of a negative \$1,623,368. Total fund balance in the General Fund totals \$9,183,761 at June 30, 2017. This change in the General Fund was due to revenue falling short from budget by \$745,603 and expenditures exceeding the adjusted budget by \$1,179,341.
- Gasoline Tax Fund ended the year with \$1,106,293 in fund balance after \$114,877 excess of revenues over expenditures in the current fiscal year.
- Lemoore Housing Authority Fund ended the year with \$7,495,036 in fund balance due to the \$134,082 excess of revenues over expenditures.
- Other Governmental Funds combined ended the year with \$13,491,253 in fund balances due to the \$747,523 excess of revenues over expenditures.
- Business-Type Activities ended the year with \$41,978,430 in fund net position, which is an increase of \$2,461,190 or 6.23% increase over last year

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (Continued)

Total revenue in all governmental funds decreased by \$974,855 in 2017 compared to previous year due mostly to intergovernmental revenue (Contributions) for various projects from other agencies being reduced in the amount of \$1,400,204.

Total expenditures in all governmental funds increased by \$2,171,071 in current fiscal year when compared to the previous fiscal year, largely due to an increase in salaries and benefits and the addition of Capital Improvement Projects.

General Fund Budgetary Highlights. During the fiscal year, there were multiple amendments to the adopted budget for fiscal year 2016/17. The original expenditure budget was \$13,333,200 this amount was decreased in the amount of \$4,045,103 for a total expenditure budget of \$9,288,097. Actual expenditures were \$1,179,341 above the expenditure budget; this was due mostly to the cost allocation being changed mid-year. Also an increase in professional services due to an increased amount of construction inside city limits. The original revenue budget of \$9,587,900 and was amended to \$9,583,240. Actual revenues came in less than budget in the amount of \$745,603.

General Government expenditures were \$70,964 under the adjusted budget. Public Safety expenditures were under budget in the amount of \$91,372.

Public Works and Parks and Recreation were well over budget, with \$616,399 and \$270,043, respectively, in budget excess for each department. This is due to salaries and benefits and professional services exceeding the budget.

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

CAPITAL AND DEBT ADMINISTRATION

Capital Assets. As of June 30, 2017, the City had \$99,504,466 invested in a broad range of capital assets, including land, construction in progress, buildings, equipment and infrastructure. This amount represents a net of depreciation decrease of \$1,833,044 from the prior year.

The table below sets forth the City's capital assets as of June 30, 2017 and 2016.

**CITY OF LEMOORE
CAPITAL ASSETS (NET OF DEPRECIATION)
JUNE 30, 2017 AND 2016**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 2,815,713	\$ 2,815,713	\$ 2,053,591	\$ 2,053,591	\$ 4,869,304	\$ 4,869,304
Construction in progress	1,845,318	1,382,804	750,309	277,931	2,595,627	1,660,735
Buildings and improvements	11,588,657	11,872,651	16,631,110	17,281,646	28,219,767	29,154,297
Equipment and vehicles	2,781,673	2,782,067	15,014,912	15,604,176	17,796,585	18,386,243
Road network	43,637,952	44,580,778	-	-	43,637,952	44,580,778
Infrastructure	2,385,231	2,686,153	-	-	2,385,231	2,686,153
Total	<u>\$ 65,054,544</u>	<u>\$ 66,120,166</u>	<u>\$ 34,449,922</u>	<u>\$ 35,217,344</u>	<u>\$ 99,504,466</u>	<u>\$ 101,337,510</u>

Additional information on the City of Lemoore's capital assets can be found in **Note 6** of the footnotes to these financial statements on pages 47-49 of this report.

**CITY OF LEMOORE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

CAPITAL AND DEBT ADMINISTRATION (Continued)

The table below sets forth the City's long-term debt as of June 30, 2017 and 2016.

**CITY OF LEMOORE
LONG-TERM DEBT
JUNE 30, 2017 AND 2016**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Net pension liability	\$ 7,799,416	\$ 5,714,421	\$ 2,792,960	\$ 2,245,747	\$10,592,376	\$ 7,960,168
Series 2013 water loan	-	-	5,831,369	6,253,812	5,831,369	6,253,812
Total	<u>\$ 7,799,416</u>	<u>\$ 5,714,421</u>	<u>\$ 8,624,329</u>	<u>\$ 8,499,559</u>	<u>\$16,423,745</u>	<u>\$14,213,980</u>

The City's long-term liabilities primarily relate to CalPERS pension liabilities and enterprise loan. Total long-term debt increased from \$14,213,980 last fiscal year to \$16,423,745, which represents an increase of \$2,209,765. This is due to an increase in the net pension liability in the amount of \$2,632,208. This increase is offset by a decrease in the liability on the Series 2013 Water Loan in the amount of \$422,443.

NEXT YEAR'S BUDGETS – FISCAL YEAR 2017/18 ECONOMIC FACTORS

This financial report was prepared eleven months after the June 30, 2017 closing date. Most of next year's budget (fiscal year 2017/18) is completed, and revenue is expected to equal or slightly exceed expenses in the General Fund for fiscal year 2017/18.

For fiscal year 2018, the City's General Fund recurring revenues are projected to be \$12,250,000, compared to the 2018 budget of \$11,551,454, an increase of \$716,222.

General Fund expenditures are budgeted to be \$11,317,150 but are projected to be slightly higher due to a salary increase at midyear. The fiscal policy of maintaining a structurally balanced budget will continue to be upheld by the City.

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

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Lemoore's finances. If you have questions about this report or need additional information, contact the City's Finance Director at:

City of Lemoore
119 Fox Street
Lemoore, California 93245
(559) 924-6712

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BASIC FINANCIAL STATEMENTS

CITY OF LEMOORE
STATEMENT OF NET POSITION
JUNE 30, 2017

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 23,295,016	\$ 17,140,605	\$ 40,435,621
Restricted cash and investments	77,587	-	77,587
Receivables:			
Accounts, net	76,494	2,017,255	2,093,749
Notes	5,352,943	-	5,352,943
Intergovernmental	1,285,869	-	1,285,869
Other	1,314	-	1,314
Prepaid expenses	37,479	46,337	83,816
Internal balances	1,022,228	(1,022,228)	-
Inventory	-	62,055	62,055
Assets held for resale	1,485,564	-	1,485,564
Other assets	40,000	-	40,000
Capital assets:			
Nondepreciable	4,661,031	2,803,900	7,464,931
Depreciable, net of accumulated depreciation	60,393,513	31,646,022	92,039,535
Total assets	97,729,038	52,693,946	150,422,984
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources from pensions	2,159,890	696,368	2,856,258
Total deferred outflows of resources	2,159,890	696,368	2,856,258
LIABILITIES			
Accounts payable	1,036,859	399,870	1,436,729
Accrued interest payable	-	12,052	12,052
Deposits and other liabilities	25,469	45,061	70,530
Unearned revenue	52,581	-	52,581
Advances from successor agency	-	1,842,143	1,842,143
Noncurrent liabilities:			
Due within one year	101,670	460,651	562,321
Due in more than one year	406,682	5,508,888	5,915,570
Net pension liability	7,799,416	2,792,960	10,592,376
Total liabilities	9,422,677	11,061,625	20,484,302
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources from pensions	519,752	350,259	870,011
Total deferred inflows of resources	519,752	350,259	870,011
NET POSITION			
Net investment in capital assets	65,054,544	28,618,553	93,673,097
Restricted for:			
Public safety	438,618	-	438,618
Public works	7,828,298	-	7,828,298
Community development	8,639,440	-	8,639,440
Parks and recreation	40,663	-	40,663
Capital projects and improvements	6,048,115	-	6,048,115
Unrestricted	1,896,821	13,359,877	15,256,698
Total net position	\$ 89,946,499	\$ 41,978,430	\$ 131,924,929

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

**CITY OF LEMOORE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/programs:							
Primary government:							
Governmental activities:							
General government	\$ 1,261,457	\$ 216,006	\$ -	\$ -	\$ (1,045,451)	\$ -	\$ (1,045,451)
Public safety	6,424,105	217,687	412,234	5,373	(5,788,811)	-	(5,788,811)
Public works	4,167,172	299,850	1,177,098	398,842	(2,291,382)	-	(2,291,382)
Community development	711,114	776,209	254,572	-	319,667	-	319,667
Parks and recreation	1,382,208	365,348	-	-	(1,016,860)	-	(1,016,860)
Total governmental activities	<u>13,946,056</u>	<u>1,875,100</u>	<u>1,843,904</u>	<u>404,215</u>	<u>(9,822,837)</u>	<u>-</u>	<u>(9,822,837)</u>
Business-type activities:							
Water	4,068,306	4,248,572	-	-	-	180,266	180,266
Sewer	2,189,816	3,441,368	-	120,000	-	1,371,552	1,371,552
Refuse	2,897,227	3,020,063	-	13,590	-	136,426	136,426
Golf Course	1,228,113	1,114,578	-	-	-	(113,535)	(113,535)
Total business-type activities	<u>10,383,462</u>	<u>11,824,581</u>	<u>-</u>	<u>133,590</u>	<u>-</u>	<u>1,574,709</u>	<u>1,574,709</u>
Total primary government	<u>\$ 24,329,518</u>	<u>\$ 13,699,681</u>	<u>\$ 1,843,904</u>	<u>\$ 537,805</u>	<u>(9,822,837)</u>	<u>1,574,709</u>	<u>(8,248,128)</u>
General revenues:							
Property taxes					2,379,422	-	2,379,422
Sales taxes					1,752,910	-	1,752,910
Franchise taxes					625,638	-	625,638
Transient taxes					229,248	-	229,248
Motor vehicle in-lieu					2,060,498	-	2,060,498
Unrestricted investment earnings					334,829	54,462	389,291
Other revenue					235,139	832,020	1,067,159
Gain on sale of assets					6,433	-	6,433
Total general revenues and transfers					<u>7,624,117</u>	<u>886,482</u>	<u>8,510,599</u>
Changes in net position					(2,198,720)	2,461,191	262,471
Net position - beginning, restated					<u>92,145,219</u>	<u>39,517,239</u>	<u>131,662,458</u>
Net position - ending					<u>\$ 89,946,499</u>	<u>\$ 41,978,430</u>	<u>\$ 131,924,929</u>

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

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FUND FINANCIAL STATEMENTS

The funds described below were determined to be Major Funds by the City in fiscal year 2017. Individual nonmajor funds may be found in the supplemental section.

GENERAL FUND

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

GASOLINE TAX SPECIAL REVENUE FUND

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

LEMOORE HOUSING AUTHORITY SPECIAL REVENUE FUND

This fund has taken over the assets and associated functions of the Low/Moderate Income Housing Fund of the former Lemoore Redevelopment Agency and is used to account for current and future low-income households for the acquisition, rehabilitation, or new construction of single-family homes.

CITY OF LEMOORE
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2017

		Special Revenue Funds			
	General Fund	Gasoline Tax Fund	Lemoore Housing Authority Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 7,875,133	\$ 1,139,309	\$ 1,530,200	\$ 12,750,374	\$ 23,295,016
Restricted cash and investments	77,587	-	-	-	77,587
Receivables:					
Accounts	-	-	-	76,455	76,455
Notes	19,532	-	4,682,211	651,200	5,352,943
Intergovernmental	583,971	202	-	701,696	1,285,869
Other	1,314	-	-	-	1,314
Interfund receivables	815,799	-	-	-	815,799
Advances to other funds	740,653	-	-	-	740,653
Prepaid items	37,479	-	-	-	37,479
Other assets	40,000	-	-	-	40,000
Assets held for resale	-	-	1,485,564	-	1,485,564
Total assets	<u>\$ 10,191,468</u>	<u>\$ 1,139,511</u>	<u>\$ 7,697,975</u>	<u>\$ 14,179,725</u>	<u>\$ 33,208,679</u>
LIABILITIES					
Accounts payable	\$ 929,657	\$ 33,218	\$ 2,939	\$ 37,272	\$ 1,003,086
Deposits and other liabilities	25,469	-	-	-	25,469
Unearned revenue	52,581	-	-	-	52,581
Total liabilities	<u>1,007,707</u>	<u>33,218</u>	<u>2,939</u>	<u>37,272</u>	<u>1,081,136</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	200,000	651,200	851,200
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>651,200</u>	<u>851,200</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	37,479	-	-	-	37,479
Notes receivable	19,532	-	4,482,211	-	4,501,743
Long-term interfund advances	740,653	-	-	-	740,653
Restricted:					
Public safety	9,901	-	-	428,717	438,618
Public works	-	1,106,293	-	6,722,005	7,828,298
Community development	788	-	3,012,825	292,416	3,306,029
Parks and recreation	40,663	-	-	-	40,663
Capital projects and improvements	-	-	-	6,048,115	6,048,115
Committed:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Capital projects and improvements	-	-	-	-	-
Purchase of real estate	232,275	-	-	-	232,275
Assigned:					
Subsequent year's budget:					
Appropriation of fund balance	4,745,894	-	-	-	4,745,894
Unassigned	3,356,576	-	-	-	3,356,576
Total fund balances	<u>9,183,761</u>	<u>1,106,293</u>	<u>7,495,036</u>	<u>13,491,253</u>	<u>31,276,343</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,191,468</u>	<u>\$ 1,139,511</u>	<u>\$ 7,697,975</u>	<u>\$ 14,179,725</u>	<u>\$ 33,208,679</u>

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

CITY OF LEMOORE
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017

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

Total fund balances - governmental funds	\$ 31,276,343
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.	65,001,354
Compensated absences are not due and payable in the current period, and therefore are not reported in the funds.	(497,400)
Net pension liability and pension related deferred outflows and inflows of resources are not due in the current period and therefore are not reported in the funds. These amounts consist of:	
Net pension liability	(7,492,290)
Deferred outflows of resources	2,083,213
Deferred inflows of resources	(476,322)
	(5,885,399)
Certain assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.	851,200
Internal service funds are used by management to charge the costs of fleet maintenance services to individual funds. The assets and liabilities of the internal revenue service funds are included in the governmental activities in the statement of net position.	(799,599)
Net position of governmental activities	<u>\$ 89,946,499</u>

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

CITY OF LEMOORE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds				
	General	Gasoline	Lemoore	Other	Total
	Fund	Tax Fund	Housing	Governmental	Governmental
			Authority	Funds	Funds
			Fund		
REVENUES					
Property taxes	\$ 2,290,741	\$ -	\$ -	\$ -	\$ 2,290,741
Other taxes	2,573,569	-	-	-	2,573,569
Licenses and permits	691,486	-	-	9,024	700,510
Charges for services	576,716	-	-	-	576,716
Intergovernmental	2,259,702	475,636	-	1,641,316	4,376,654
Fees and assessments	23,522	-	-	502,357	525,879
Use of money and property	179,136	4,211	116,401	38,716	338,464
Other revenue	242,765	203	110,028	-	352,996
Total revenues	<u>8,837,637</u>	<u>480,050</u>	<u>226,429</u>	<u>2,191,413</u>	<u>11,735,529</u>
EXPENDITURES					
Current:					
General government	1,229,916	-	-	8,124	1,238,040
Public safety	5,925,328	-	-	-	5,925,328
Public works	1,145,509	328,155	-	397,084	1,870,748
Community development	314,793	-	92,347	-	407,140
Parks and recreation	1,099,643	-	-	80,766	1,180,409
Capital outlay	752,249	37,018	-	957,916	1,747,183
Total expenditures	<u>10,467,438</u>	<u>365,173</u>	<u>92,347</u>	<u>1,443,890</u>	<u>12,368,848</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,629,801)</u>	<u>114,877</u>	<u>134,082</u>	<u>747,523</u>	<u>(633,319)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	6,433	-	-	-	6,433
Total other financing sources (uses)	<u>6,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,433</u>
Net changes in fund balances	(1,623,368)	114,877	134,082	747,523	(626,886)
Fund balances, beginning, restated	<u>10,807,129</u>	<u>991,416</u>	<u>7,360,954</u>	<u>12,743,730</u>	<u>31,903,229</u>
Fund balances - ending	<u>\$ 9,183,761</u>	<u>\$ 1,106,293</u>	<u>\$ 7,495,036</u>	<u>\$ 13,491,253</u>	<u>\$ 31,276,343</u>

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

CITY OF LEMOORE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

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

Net change in fund balances - total governmental funds	\$ (626,886)
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is capitalized. This is the amount of capital assets recorded.	1,086,762
Depreciation expense on capital assets is reported on the government-wide statement of activities, but it does not require the use of current financial resources; therefore, depreciation expense is not reported as an expenditure in the governmental funds.	(2,139,604)
Compensated absences expense reported in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the governmental funds.	(75,223)
Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds.	(401,706)
Internal service funds are used by management to change the costs of fleet maintenance, employee benefits, liability and property insurance and general services to individual funds. The change in net position of certain activities of internal service funds is reported with governmental activities.	<u>(42,063)</u>
Change in net position of governmental activities	<u>\$ (2,198,720)</u>

**CITY OF LEMOORE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017**

	Budgeted Amount			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 1,997,900	\$ 2,354,700	\$ 2,290,741	\$ (63,959)
Other taxes	2,603,100	2,627,700	2,573,569	(54,131)
Licenses and permits	743,400	765,800	691,486	(74,314)
Charges for services	465,300	651,000	576,716	(74,284)
Intergovernmental	2,302,500	2,414,300	2,259,702	(154,598)
Fees and assessments	45,500	7,900	23,522	15,622
Use of money and property	180,000	162,500	179,136	16,636
Other revenue	<u>1,250,200</u>	<u>599,340</u>	<u>242,765</u>	<u>(356,575)</u>
Total revenues	<u>9,587,900</u>	<u>9,583,240</u>	<u>8,837,637</u>	<u>(745,603)</u>
EXPENDITURES				
Current:				
General government	953,100	1,300,880	1,229,916	70,964
Public safety	6,012,500	6,016,700	5,925,328	91,372
Public works	5,007,000	529,110	1,145,509	(616,399)
Community development	322,900	341,900	314,793	27,107
Parks and recreation	829,600	829,600	1,099,643	(270,043)
Capital outlay	<u>208,100</u>	<u>269,907</u>	<u>752,249</u>	<u>(482,342)</u>
Total expenditures	<u>13,333,200</u>	<u>9,288,097</u>	<u>10,467,438</u>	<u>(1,179,341)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,745,300)</u>	<u>295,143</u>	<u>(1,629,801)</u>	<u>(1,924,944)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	6,433	6,433
Transfers in	24,600	12,300	-	(12,300)
Transfers out	<u>(6,796,900)</u>	<u>(6,796,900)</u>	<u>-</u>	<u>6,796,900</u>
Total other financing sources (uses)	<u>(6,772,300)</u>	<u>(6,784,600)</u>	<u>6,433</u>	<u>6,791,033</u>
Net changes in fund balances	(10,517,600)	(6,489,457)	(1,623,368)	4,866,089
Fund balances, beginning, restated	<u>10,807,129</u>	<u>10,807,129</u>	<u>10,807,129</u>	<u>-</u>
Fund balances - ending	<u>\$ 289,529</u>	<u>\$ 4,317,672</u>	<u>\$ 9,183,761</u>	<u>\$ 4,866,089</u>

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

CITY OF LEMOORE
GASOLINE TAX SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ 534,000	\$ 755,880	\$ 475,636	\$ (280,244)
Use of money and property	300	7,400	4,211	(3,189)
Other revenue	<u>-</u>	<u>-</u>	<u>203</u>	<u>203</u>
Total revenues	<u>534,300</u>	<u>763,280</u>	<u>480,050</u>	<u>(283,230)</u>
EXPENDITURES				
Current:				
Public works	56,900	56,900	328,155	(271,255)
Capital outlay	<u>-</u>	<u>-</u>	<u>37,018</u>	<u>(37,018)</u>
Total expenditures	<u>56,900</u>	<u>56,900</u>	<u>365,173</u>	<u>(308,273)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>477,400</u>	<u>706,380</u>	<u>114,877</u>	<u>(591,503)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(507,500)</u>	<u>(507,500)</u>	<u>-</u>	<u>507,500</u>
Total other financing sources (uses)	<u>(507,500)</u>	<u>(507,500)</u>	<u>-</u>	<u>507,500</u>
Net change in fund balances	(30,100)	198,880	114,877	(84,003)
Fund balances - beginning	<u>991,416</u>	<u>991,416</u>	<u>991,416</u>	<u>-</u>
Fund balances - ending	<u>\$ 961,316</u>	<u>\$ 1,190,296</u>	<u>\$ 1,106,293</u>	<u>\$ (84,003)</u>

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

CITY OF LEMOORE
LEMOORE HOUSING AUTHORITY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Use of money and property	\$ -	\$ -	\$ 116,401	\$ 116,401
Other revenue	-	-	110,028	110,028
Total revenues	-	-	226,429	226,429
EXPENDITURES				
Current:				
Community development	75,000	75,000	92,347	(17,347)
Total expenditures	75,000	75,000	92,347	(17,347)
Excess (deficiency) of revenues over (under) expenditures	(75,000)	(75,000)	134,082	209,082
Net change in fund balances	(75,000)	(75,000)	134,082	209,082
Fund balances - beginning	7,360,954	7,360,954	7,360,954	-
Fund balances - ending	<u>\$ 7,285,954</u>	<u>\$ 7,285,954</u>	<u>\$ 7,495,036</u>	<u>\$ 209,082</u>

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

MAJOR PROPRIETARY FUNDS

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

The City reported all of its Enterprise Funds and its Internal Service Fund as major funds in fiscal year 2017.

ENTERPRISE FUNDS

WATER FUND

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

SEWER FUND

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

REFUSE FUND

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

GOLF COURSE FUND

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

INTERNAL SERVICE FUND

FLEET MAINTENANCE FUND

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

CITY OF LEMOORE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2017

	Business-type Activities					Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total	
ASSETS						
Current assets:						
Cash and investments	\$ 3,443,838	\$ 11,928,692	\$ 1,768,075	\$ -	\$ 17,140,605	\$ -
Receivables:						
Accounts	1,279,679	699,847	351,687	17	2,331,230	39
Less: allowance for doubtful accounts	(136,877)	(94,584)	(82,514)	-	(313,975)	-
Inventory	-	-	-	62,055	62,055	-
Prepaid expenses	-	-	-	46,337	46,337	-
Total current assets	<u>4,586,640</u>	<u>12,533,955</u>	<u>2,037,248</u>	<u>108,409</u>	<u>19,266,252</u>	<u>39</u>
Noncurrent assets:						
Advances to other funds	-	1,471,883	-	-	1,471,883	-
Capital assets:						
Nondepreciable	1,059,075	868,307	252,505	624,013	2,803,900	-
Depreciable, net of accumulated depreciation	<u>21,067,443</u>	<u>8,288,029</u>	<u>723,913</u>	<u>1,566,637</u>	<u>31,646,022</u>	<u>53,190</u>
Total noncurrent assets	<u>22,126,518</u>	<u>10,628,219</u>	<u>976,418</u>	<u>2,190,650</u>	<u>35,921,805</u>	<u>53,190</u>
Total assets	<u>26,713,158</u>	<u>23,162,174</u>	<u>3,013,666</u>	<u>2,299,059</u>	<u>55,188,057</u>	<u>53,229</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows from pensions	<u>247,759</u>	<u>237,846</u>	<u>210,763</u>	<u>-</u>	<u>696,368</u>	<u>76,677</u>
Total deferred outflows of resources	<u>247,759</u>	<u>237,846</u>	<u>210,763</u>	<u>-</u>	<u>696,368</u>	<u>76,677</u>
LIABILITIES						
Current liabilities:						
Accounts payable	200,329	43,598	85,100	70,843	399,870	33,774
Deposits and other liabilities	29,137	-	-	15,924	45,061	-
Compensated absences	8,319	8,403	10,912	-	27,634	2,190
Interfund payables	-	-	-	310,349	310,349	505,450
Accrued interest payable	12,052	-	-	-	12,052	-
Current portion of long-term liabilities	<u>433,017</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,017</u>	<u>-</u>
Total current liabilities	<u>682,854</u>	<u>52,001</u>	<u>96,012</u>	<u>397,116</u>	<u>1,227,983</u>	<u>541,414</u>
Noncurrent liabilities:						
Long-term liabilities	5,398,352	-	-	-	5,398,352	-
Advances from other funds	1,471,883	-	-	740,653	2,212,536	-
Advances from Successor Agency	-	148,380	-	1,693,763	1,842,143	-
Compensated absences	33,274	33,612	43,650	-	110,536	8,762
Net pension liability	<u>992,203</u>	<u>953,969</u>	<u>846,788</u>	<u>-</u>	<u>2,792,960</u>	<u>307,125</u>
Total noncurrent liabilities	<u>7,895,712</u>	<u>1,135,961</u>	<u>890,438</u>	<u>2,434,416</u>	<u>12,356,527</u>	<u>315,887</u>
Total liabilities	<u>8,578,566</u>	<u>1,187,962</u>	<u>986,450</u>	<u>2,831,532</u>	<u>13,584,510</u>	<u>857,301</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows from pensions	<u>122,875</u>	<u>126,120</u>	<u>101,264</u>	<u>-</u>	<u>350,259</u>	<u>43,430</u>
Total deferred inflows of resources	<u>122,875</u>	<u>126,120</u>	<u>101,264</u>	<u>-</u>	<u>350,259</u>	<u>43,430</u>
NET POSITION (DEFICIT)						
Net investment in capital assets	14,823,266	10,628,219	976,418	2,190,650	28,618,553	53,190
Unrestricted	<u>3,436,210</u>	<u>11,457,719</u>	<u>1,160,297</u>	<u>(2,723,123)</u>	<u>13,331,103</u>	<u>(824,015)</u>
Total net position (deficit)	<u>\$ 18,259,476</u>	<u>\$ 22,085,938</u>	<u>\$ 2,136,715</u>	<u>\$ (532,473)</u>	<u>41,949,656</u>	<u>\$ (770,825)</u>
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds					<u>28,774</u>	
Net position of business-type activities					<u>\$ 41,978,430</u>	

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

CITY OF LEMOORE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Business-type Activities				Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total
Operating revenues:					
Charges for services	\$ 4,158,338	\$ 3,354,837	\$ 2,952,842	\$ 1,114,578	\$ 11,580,595
Fines and forfeitures	89,933	65,210	58,855	-	213,998
Other revenues	301	21,321	8,366	-	29,988
Total operating revenues	<u>4,248,572</u>	<u>3,441,368</u>	<u>3,020,063</u>	<u>1,114,578</u>	<u>11,824,581</u>
Operating expenses:					
Salaries and benefits	970,618	662,676	730,643	23,014	2,386,951
Materials and supplies	395,469	157,604	142,925	286,275	982,273
Utilities	776,897	545,673	377,350	115,136	1,815,056
Contractual services	613,576	193,402	1,121,509	517,761	2,446,248
Repairs and maintenance	43,490	17,440	4,950	8,205	74,085
Other expenses	112,021	104,779	271,812	97,722	586,334
Depreciation and amortization	994,577	468,740	235,151	149,822	1,848,290
Total operating expenses	<u>3,906,648</u>	<u>2,150,314</u>	<u>2,884,340</u>	<u>1,197,935</u>	<u>10,139,237</u>
Operating income (loss)	<u>341,924</u>	<u>1,291,054</u>	<u>135,723</u>	<u>(83,357)</u>	<u>1,685,344</u>
Nonoperating revenues (expenses):					
Intergovernmental	-	120,000	13,590	-	133,590
Interest income	13,563	35,122	5,714	63	54,462
Interest expense	(150,313)	-	-	(30,178)	(180,491)
Solar rebate	807,501	-	-	-	807,501
Other nonoperating revenues	-	24,519	-	-	24,519
Total nonoperating revenues (expenses)	<u>670,751</u>	<u>179,641</u>	<u>19,304</u>	<u>(30,115)</u>	<u>839,581</u>
Changes in net position	1,012,675	1,470,695	155,027	(113,472)	2,524,925
Net position (deficit) - beginning	<u>17,246,801</u>	<u>20,615,243</u>	<u>1,981,688</u>	<u>(419,001)</u>	<u>(665,028)</u>
Net position (deficit) - ending	<u>\$ 18,259,476</u>	<u>\$ 22,085,938</u>	<u>\$ 2,136,715</u>	<u>\$ (532,473)</u>	<u>\$ (770,825)</u>
Adjustments to reflect consolidation of internal service fund activities related to enterprise funds					<u>(63,734)</u>
Change in net position of business-type activities					<u>\$ 2,461,191</u>

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

**CITY OF LEMOORE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

	Business-type Activities				Governmental Activities Internal Service Funds
	Water Fund	Sewer Fund	Refuse Fund	Golf Course Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipt from customers and users	\$ 3,583,636	\$ 3,402,218	\$ 2,986,526	\$ 1,117,295	\$ 11,089,675
Payments to suppliers and service providers	(1,986,725)	(1,017,410)	(2,007,223)	(998,862)	(6,010,220)
Payments to employees for salaries and benefits	(937,085)	(749,269)	(671,460)	(23,014)	(2,380,828)
Other receipts	301	21,321	8,366	-	29,988
Net cash provided (used) by operating activities	<u>660,127</u>	<u>1,656,860</u>	<u>316,209</u>	<u>95,419</u>	<u>2,728,615</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants	-	-	13,590	-	13,590
Advance from (to) other funds	(450,000)	450,000	-	(43,163)	(43,163)
Other nonoperating revenues	-	24,519	-	-	24,519
Net cash provided (used) by noncapital financing activities	<u>(450,000)</u>	<u>474,519</u>	<u>13,590</u>	<u>(43,163)</u>	<u>(5,054)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital grants and rebates	807,501	120,000	-	-	927,501
Principal paid on capital debt	(422,443)	-	-	-	(422,443)
Interest paid on capital debt	(151,186)	-	-	(30,178)	(181,364)
Acquisition and construction of capital assets	(373,345)	(654,635)	(30,747)	(22,141)	(1,080,868)
Net cash provided (used) by capital and related financing activities	<u>(139,473)</u>	<u>(534,635)</u>	<u>(30,747)</u>	<u>(52,319)</u>	<u>(757,174)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	<u>13,563</u>	<u>35,122</u>	<u>5,714</u>	<u>63</u>	<u>54,462</u>
Net cash provided (used) by investing activities	<u>13,563</u>	<u>35,122</u>	<u>5,714</u>	<u>63</u>	<u>54,462</u>
Increase (decrease) in cash and cash equivalents	84,217	1,631,866	304,766	-	2,020,849
Cash and cash investments, July 1	<u>3,359,621</u>	<u>10,296,826</u>	<u>1,463,309</u>	<u>-</u>	<u>15,119,756</u>
Cash and cash investments, June 30	<u>\$ 3,443,838</u>	<u>\$ 11,928,692</u>	<u>\$ 1,768,075</u>	<u>\$ -</u>	<u>\$ 17,140,605</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ 341,924	\$ 1,291,054	\$ 135,723	\$ (83,357)	\$ 1,685,344
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	994,577	468,740	235,151	149,822	1,848,290
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(667,123)	(17,829)	(25,171)	490	(709,633)
(Increase) decrease in inventory	-	-	-	5,336	5,336
(Increase) decrease in deferred outflows of resources	(146,292)	(128,022)	(128,077)	-	(402,391)
Increase (decrease) in accounts payable	(45,272)	1,488	(88,677)	20,901	(111,560)
Increase (decrease) in deposits and other liabilities	2,488	-	-	2,227	4,715
Increase (decrease) in compensated absences	7,516	(7,486)	16,374	-	16,404
Increase (decrease) in deferred inflows of resources	(52,734)	(62,133)	(40,236)	-	(155,103)
Increase (decrease) in net pension liability	225,043	111,048	211,122	-	547,213
Net cash provided (used) by operating activities	<u>\$ 660,127</u>	<u>\$ 1,656,860</u>	<u>\$ 316,209</u>	<u>\$ 95,419</u>	<u>\$ 2,728,615</u>

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

FIDUCIARY FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City administers the activity of a private purpose trust fund. The City uses an agency fund to account for assets which are custodial in nature and does not involve measurement of results of the operations. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the City's own programs.

LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND

This fund is used to account for assets and liabilities of the former Lemoore Redevelopment Agency until they are distributed to other units of state and local government as a result of the dissolution of the redevelopment agency.

AGENCY FUNDS

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

**CITY OF LEMOORE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2017**

	Lemoore Redevelopment Successor Agency Private Purpose Trust Fund	Agency Funds
ASSETS		
Cash and investments	\$ 4,219,098	\$ 451,505
Restricted cash with fiscal agent	2,325,871	-
Intergovernmental receivables	-	305,858
Advances to City of Lemoore	1,842,143	-
Notes receivable	1,225,798	-
Land held for resale	524,058	-
Other assets	-	28,800
	<u> </u>	<u> </u>
Total assets	<u>\$ 10,136,968</u>	<u>\$ 786,163</u>
LIABILITIES		
Accounts payable	\$ 1,004,168	\$ 323,758
Payable to State Department of Finance	18,050	-
Interest payable	270,448	-
Deposits and other liabilities	-	462,405
Long-term liabilities:		
Due within one year	806,612	-
Due in more than one year	16,699,171	-
	<u> </u>	<u> </u>
Total liabilities	<u>\$ 18,798,449</u>	<u>\$ 786,163</u>
NET POSITION		
Net position held in trust for the retirement of obligations of the Lemoore Successor Agency to the former Lemoore Redevelopment Agency	<u>\$ (8,661,481)</u>	

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

CITY OF LEMOORE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Lemoore Redevelopment Successor Agency Private Purpose Trust Fund
ADDITIONS	
Taxes	\$ 2,770,924
Investment earnings	98,604
Miscellaneous	113
Intrafund transfers	<u>2,000,508</u>
Total additions	<u>4,870,149</u>
DEDUCTIONS	
Community development	273,612
Transfer of loan receivable	2,000,508
Interest expense	<u>1,630,091</u>
Total deductions	<u>3,904,211</u>
Change in net position	965,938
Net position (deficit) - beginning	<u>(9,627,419)</u>
Net position (deficit) - ending	<u><u>\$ (8,661,481)</u></u>

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

The accompanying basic financial statements include the financial activities of the City, the primary government and its component units, the Lemoore Financing Authority (Financing Authority) and the Lemoore Housing Authority (Housing Authority). Financial information for the City and its component units are accounted for in the accompanying financial statements in accordance with principles defining the governmental reporting entity adopted by the Governmental Accounting Standards Board. The City Council members, in separate sessions, serve as the governing board of the component units. These entities are presented on a blended basis.

The **Lemoore Financing Authority** (Financing Authority) was formed in August 1989 for the purpose of assisting the financing or refinancing of certain public capital facilities within the City. The Financing Authority is governed by a five-member board of directors, which consists of the members of the City Council with the City Manager as the Executive Director. The financial transactions for the Financing Authority are recorded in the Water, Sewer, and Golf Course enterprise funds. The Financing Authority does not issue separate financial statements.

The **Lemoore Housing Authority** (Housing Authority) was formed in February 2011 for the purpose of providing sanitary and safe housing for people of very low, low, or moderate income within the City's territorial jurisdiction. The Housing Authority is governed by a five-member board of directors, which consists of the members of the City Council with the City Manager as the Executive Director. The financial transactions for the Housing Authority are recorded in the Lemoore Housing Authority special revenue fund. The Housing Authority does not issue separate financial statements.

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

Basis of Presentation

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

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

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

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

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

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

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

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

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

The **Lemoore Housing Authority Fund** has taken over the assets and associated functions of the Low/Moderate Income Housing Fund of the former Lemoore Redevelopment Agency and is used to account for current and future low-income households for the acquisition, rehabilitation, or new construction of single-family homes.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

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

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

The City reports the following major enterprise funds:

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

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

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

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

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

The City reports the following fiduciary funds:

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

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

Additionally, the City reports the following fund type:

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified basis of accounting*. Revenues, except for grants, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal year. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirement, and the amount is received during the period or within the availability period for this revenue resource (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenues items are considered to be measurable and available only when cash is received by the City.

The proprietary and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City applies all applicable GASB pronouncements in accounting and reporting for its proprietary operations as well as the following private sector standards issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements. Governments have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The City has elected not to follow subsequent private sector guidance.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the City considered all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Deposits and Investments

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

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

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

Restricted Assets

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

Interfund Transactions

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

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

Receivables

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

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Property Tax Calendar

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

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

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

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

Inventory of Supplies and Prepaid Items

Inventory is valued at the lower of cost, determined by the first-in, first-out method, or market and consists primarily of golf merchandise and food and beverage items sold at the golf course. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

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

Assets Held for Resale

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

Capital Assets

The City's assets are categorized at historical cost or estimated historical cost. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair value when received. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings and improvements	40 years
Machinery and equipment	5-15 years
Road network.....	25-50 years
Infrastructure.....	10-15 years

In accordance with GASB Statement No. 34, the City is required to account for and report infrastructure capital assets. The City's road network consists of seven subsystems which include sidewalk, curb and gutter, pavement, landscape zones, streetlights, railroad crossings, and traffic signals. Subsystem detail is not presented in these basic financial statements; however, the City maintains detailed information on these subsystems. The assets in these subsystems are depreciated using the straight-line method.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Risk Management

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

Interest Payable

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

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

Compensated Absences Payable

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

Unearned Revenue

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

Unavailable Revenue

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

Long-Term Debt

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Pensions

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

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

Deferred Outflows and Inflows of Resources

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

Budgetary Information

Budgetary and Budgetary Accounting

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

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

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Excess of Expenditures Over Appropriations

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

The following funds incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2017:

Major Funds:

General Fund:

Current:

Public works	\$ 616,399
Parks and recreation	270,043
Capital outlay	482,342

Gasoline Tax Special Revenue Fund:

Current:

Public works	271,255
Capital outlay	37,018

Lemoore Housing Authority Special Revenue Fund:

Community development	17,347
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Nonmajor Funds:

Grants Special Revenue Fund:

Current:

Parks and recreation	28,566
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Streets Grant Special Revenue Fund:

Current:

Parks and recreation	18,147
Capital outlay	186,571

Recreation Improvement Capital Project Fund:

Current:

Parks and recreation	37,500
Capital outlay	167,862

Capital Improvement Fees Capital Project Fund:

Capital outlay	602,783
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The excess expenditures were covered by available fund balance in the funds.

Use of Estimates

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Classification of Net Position

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

- ***Net investment in capital assets*** – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.
- ***Restricted net position*** – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- ***Unrestricted net position*** – This category represents the net position of the City, which is not restricted for any project or other purpose.

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

Fund Balances

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

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

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2017 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 40,435,621
Restricted cash and investments	77,587
Fiduciary funds:	
Cash and investments	4,670,603
Restricted cash with fiscal agents	<u>2,325,871</u>
 Total cash and investments	 <u><u>\$ 47,509,682</u></u>

Cash and investments as of June 30, 2017 consist of the following:

Cash on hand	\$ 6,050
Deposits with financial institutions	18,827,815
Investments	<u>28,675,817</u>
 Total cash and investments	 <u><u>\$ 47,509,682</u></u>

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

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

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments Authorized by Debt Agreements

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

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by maintaining funds in liquid, short-term investments which can be converted to cash when necessary to meet disbursement requirements.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Fair Value	Remaining Maturity (in months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
State Investment Pool	\$ 16,146,090	\$ 16,146,090	\$ -	\$ -	\$ -
Federal agency securities:					
Federal Home Loan Mortgage Corporation	4,988,333	-	-	4,988,333	-
Certificates of Deposits	5,215,523	1,080,548	2,394,608	1,740,367	-
Held by Bond Trustee:					
Money Market Funds	2,325,871	2,325,871	-	-	-
Total	<u>\$ 28,675,817</u>	<u>\$ 19,552,509</u>	<u>\$ 2,394,608</u>	<u>\$ 6,728,700</u>	<u>\$ -</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Ratings as of Year-End			
			AAA	AA+	A	Not Rated
State Investment Pool	\$ 16,146,090	N/A	\$ -	\$ -	\$ -	\$ 16,146,090
Federal agency securities:						
Federal Home Loan Mortgage Corporation	4,988,333	N/A	-	4,988,333	-	-
Certificates of Deposits	5,215,523	N/A	-	-	-	5,215,523
Held by Bond Trustee:						
Money Market Funds	<u>2,325,871</u>	A	<u>868,060</u>	<u>-</u>	<u>238,586</u>	<u>1,219,225</u>
Total	<u>\$ 28,675,817</u>		<u>\$ 868,060</u>	<u>\$ 4,988,333</u>	<u>\$ 238,586</u>	<u>\$ 22,580,838</u>

Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the City. The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. As of June 30, 2017, investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the total pooled investment in the following:

Issuer	Investment Type	Reported Amount
Federal Home Loan Mortgage Corporation	Federal agency securities	\$ 4,988,333

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a city will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterpart (e.g. broker-dealer) to a transaction, a city will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

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

As of June 30, 2017, the carrying amount of the City's bank deposits was \$18,827,815, and the respective bank balances totaled \$17,997,251. Of the total bank balance, \$933,122 was insured through the Federal Depository Insurance Company (FDIC). The remaining \$17,064,129 was collateralized with pooled securities held by the financial institution's trust department. These securities are held in the name of the financial institution and not in the name of the City.

In addition, as of June 30, 2017, none of the City's investments with financial institutions were held in uncollateralized accounts.

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

Local Agency Investment Fund

The City of Lemoore is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals to and from LAIF are transferred on the basis of \$1 and not fair value. Accordingly, under the fair value hierarchy, LAIF is uncategorized.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2 – CASH AND INVESTMENTS (Continued)

Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The City has the following recurring fair value measurements as of June 30, 2017:

Investments by Fair Value Level	Amount	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Certificates of Deposit	\$ 5,215,523	\$ -	\$ 5,215,523	\$ -
Federal agency securities:				
Federal Home Loan Mortgage Corporation	4,988,333	-	4,988,333	-
	<u>10,203,856</u>	<u>\$ -</u>	<u>\$ 10,203,856</u>	<u>\$ -</u>
State Investment Pool	16,146,090			
Money Market Funds	<u>2,325,871</u>			
	<u>\$ 28,675,817</u>			

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

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

NOTE 3 – FORGIVABLE LOANS

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

Forgivable loans are not required to be paid back unless the participating homeowner sells, transfers title to the rehabilitated property, or discontinues residence in the dwelling at which time the full amount of the deferred loan is due. These loans are "non-performing loans" and are not recorded as loans receivable in the financial statements. Such loans totaled \$1,883,761 as of June 30, 2017.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 4 – INTERFUND ACTIVITIES

Interfund balances for the purpose of the government-wide statements have been eliminated. The composition of interfund balances in the fund level statements as of June 30, 2017, is as follows:

Current Interfund Receivables/Payables

Current interfund balances are generally short-term loans to cover temporary cash deficits in various funds and are expected to be repaid shortly after the end of the fiscal year. The City's interfund receivables and payables consisted of the following at June 30, 2017.

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds		
Major Funds:		
General Fund	\$ 815,799	\$ -
Golf Course Fund	-	310,349
Internal Service Funds		
Fleet Maintenance Fund	-	505,450
Totals	<u>\$ 815,799</u>	<u>\$ 815,799</u>

Long-Term Interfund Advances

Long-term interfund advances are advances to other funds that are not expected to be repaid in one year or less. The City's long-term interfund advances consisted of the following at June 30, 2017:

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
Governmental Funds		
Major Funds:		
General Fund	\$ 740,653	\$ -
Enterprise Funds		
Major Funds:		
Water Fund	-	1,471,883
Sewer Fund	1,471,883	148,380
Golf Course Fund	-	2,434,416
Fiduciary Funds		
Successor Agency Private Purpose Trust Fund	1,842,143	-
Totals	<u>\$ 4,054,679</u>	<u>\$ 4,054,679</u>

On August 5, 2013, the City's General Fund loaned \$1,439,128 to the Golf Course enterprise fund to pay off the 1995 Golf Course Bonds and related expenses. The loan bears 1.35% interest, payable quarterly over an eight-year term. The final payment of the loan is scheduled for June 30, 2021. The loan balance is \$740,653 as of June 30, 2017.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 4 – INTERFUND ACTIVITIES (Continued)

Long-Term Interfund Advances (Continued)

On May 7, 2013, the City's Sewer Fund loaned \$2,371,883 to the Water Fund for the solar project. The loan is payable annually over a five-year term. The final payment of the loan is scheduled for June 30, 2020. The loan balance is \$1,471,883 as of June 30, 2017.

On June 30, 2005, the City's Golf Course Fund obtained a loan from the Lemoore Redevelopment Successor Agency for \$1,039,850 bearing 2.38% interest. This loan incurred interest beginning July 1, 2005. Payments of approximately \$300,000 per year will begin in fiscal year 2021. The loan was obtained to cover both direct expenses and debt service of the golf course. The final payment of the loan is scheduled for June 30, 2027. The loan balance is \$1,693,763 as of June 30, 2017.

On March 21, 2006, the City's Sewer Fund obtained a loan from the Lemoore Redevelopment Successor Agency for \$148,380. The loan was obtained for the installation of the oversized storm sewer improvements along 19½ Avenue. During the ten years immediately following payment of the loan, any new adjoining property development will reimburse the City its prorated share for oversizing; and the City will then reimburse the Successor Agency of the City of Lemoore annually for all funds collected for such oversizing. Any balance remaining on the loan to the Successor Agency, after the ten-year period, will be forgiven to the City, provided the non-payment is due to lack of development. The loan balance is \$148,380 as of June 30, 2017.

NOTE 5 – ASSETS HELD FOR RESALE

The following is a summary of changes in the assets held for resale during the 2016-2017 fiscal year:

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
Land held for resale	\$ 1,485,564	\$ -	\$ -	\$ 1,485,564

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6 – CAPITAL ASSETS

Capital assets activity of the governmental activities for the year ended June 30, 2017 is as follows:

Governmental Activities

	Balance (as restated) June 30, 2016	Additions	Reductions	Balance June 30, 2017
Capital assets, not being depreciated:				
Land	\$ 2,815,713	\$ -	\$ -	\$ 2,815,713
Construction in progress	1,478,728	707,144	(340,554)	1,845,318
Total capital assets, not being depreciated	<u>4,294,441</u>	<u>707,144</u>	<u>(340,554)</u>	<u>4,661,031</u>
Capital assets, being depreciated				
Buildings and improvements	16,451,735	197,794	-	16,649,529
Machinery and equipment	7,125,841	436,397	(309,850)	7,252,388
Road network	46,293,329	80,032	-	46,373,361
Infrastructure	4,791,535	5,949	-	4,797,484
Total capital assets, being depreciated	<u>74,662,440</u>	<u>720,172</u>	<u>(309,850)</u>	<u>75,072,762</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,579,084)	(481,788)	-	(5,060,872)
Machinery and equipment	(4,343,774)	(436,791)	309,850	(4,470,715)
Road network	(1,808,475)	(926,934)	-	(2,735,409)
Infrastructure	(2,105,382)	(306,871)	-	(2,412,253)
Total accumulated depreciated, net	<u>(12,836,715)</u>	<u>(2,152,384)</u>	<u>309,850</u>	<u>(14,679,249)</u>
Total capital assets, being depreciated, net	<u>61,825,725</u>	<u>(1,432,212)</u>	<u>-</u>	<u>60,393,513</u>
Governmental activities capital assets, net	<u>\$ 66,120,166</u>	<u>\$ (725,068)</u>	<u>\$ (340,554)</u>	<u>\$ 65,054,544</u>

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental Activities:	
General government	\$ 29,094
Public safety	326,646
Public works	1,737,038
Parks and recreation	46,470
Community development	356
Capital assets held by the Internal Service Funds were charged to the various functions based on their usage	<u>12,780</u>
Total depreciation expense - governmental activities	<u>\$ 2,152,384</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6 – CAPITAL ASSETS (Continued)

Capital assets activity of the business-type activities for the year ending June 30, 2017 is as follows:

Business-Type Activities

	Balance (as restated) June 30, 2016	Additions	Reductions	Transfers/ Adjustments	Balance June 30, 2017
Water Fund:					
Capital Assets, not being depreciated:					
Land	\$ 427,232	\$ -	\$ -	\$ -	\$ 427,232
Construction in progress	<u>252,416</u>	<u>379,427</u>	<u>-</u>	<u>-</u>	<u>631,843</u>
Total capital assets, not being depreciated	<u>679,648</u>	<u>379,427</u>	<u>-</u>	<u>-</u>	<u>1,059,075</u>
Capital assets, being depreciated:					
Buildings and improvements	16,795,957	-	-	-	16,795,957
Machinery and equipment	<u>14,325,091</u>	<u>-</u>	<u>(19,349)</u>	<u>-</u>	<u>14,305,742</u>
Total capital assets, being depreciated	<u>31,121,048</u>	<u>-</u>	<u>(19,349)</u>	<u>-</u>	<u>31,101,699</u>
Less accumulated depreciation for:					
Buildings and improvements	(6,762,617)	(256,918)	-	-	(7,019,535)
Machinery and equipment	<u>(2,295,209)</u>	<u>(737,659)</u>	<u>18,147</u>	<u>-</u>	<u>(3,014,721)</u>
Total accumulated depreciation, net	<u>(9,057,826)</u>	<u>(994,577)</u>	<u>18,147</u>	<u>-</u>	<u>(10,034,256)</u>
Total capital assets, being depreciated, net	<u>22,063,222</u>	<u>(994,577)</u>	<u>(1,202)</u>	<u>-</u>	<u>21,067,443</u>
Water fund capital assets, net	<u>\$ 22,742,870</u>	<u>\$ (615,150)</u>	<u>\$ (1,202)</u>	<u>\$ -</u>	<u>\$ 22,126,518</u>
Sewer Fund:					
Capital assets, not being depreciated:					
Land	\$ 749,841	\$ -	\$ -	\$ -	\$ 749,841
Construction in progress	<u>25,515</u>	<u>92,951</u>	<u>-</u>	<u>-</u>	<u>118,466</u>
Total capital assets, not being depreciated	<u>775,356</u>	<u>92,951</u>	<u>-</u>	<u>-</u>	<u>868,307</u>
Capital assets, being depreciated:					
Buildings and improvements	8,142,916	-	-	-	8,142,916
Machinery and equipment	<u>5,314,816</u>	<u>561,684</u>	<u>-</u>	<u>(20,442)</u>	<u>5,856,058</u>
Total capital assets, being depreciated	<u>13,457,732</u>	<u>561,684</u>	<u>-</u>	<u>(20,442)</u>	<u>13,998,974</u>
Less accumulated depreciation for:					
Buildings and improvements	(2,497,430)	(263,705)	-	-	(2,761,135)
Machinery and equipment	<u>(2,765,217)</u>	<u>(205,035)</u>	<u>-</u>	<u>20,442</u>	<u>(2,949,810)</u>
Total accumulated depreciation, net	<u>(5,262,647)</u>	<u>(468,740)</u>	<u>-</u>	<u>20,442</u>	<u>(5,710,945)</u>
Total capital assets, being depreciated, net	<u>8,195,085</u>	<u>92,944</u>	<u>-</u>	<u>-</u>	<u>8,288,029</u>
Sewer fund capital assets, net	<u>\$ 8,970,441</u>	<u>\$ 185,895</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,156,336</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6 – CAPITAL ASSETS (Continued)

Business-Type Activities (Continued)

	Balance June 30, 2016	Additions	Reductions	Transfers/ Adjustments	Balance June 30, 2017
Refuse Fund:					
Capital assets, not being depreciated:					
Land	\$ 252,505	\$ -	\$ -	\$ -	\$ 252,505
Total capital assets, not being depreciated	252,505	-	-	-	252,505
Capital assets, being depreciated					
Machinery and equipment	2,463,435	30,747	-	-	2,494,182
Total capital assets, being depreciated	2,463,435	30,747	-	-	2,494,182
Less accumulated depreciation for:					
Machinery and equipment	(1,535,118)	(235,151)	-	-	(1,770,269)
Total accumulated depreciation, net	(1,535,118)	(235,151)	-	-	(1,770,269)
Total capital assets, being depreciated, net	928,317	(204,404)	-	-	723,913
Refuse fund capital assets, net	\$ 1,180,822	\$ (204,404)	\$ -	\$ -	\$ 976,418
Golf Course Fund:					
Capital assets, not being depreciated:					
Land	\$ 624,013	\$ -	\$ -	\$ -	\$ 624,013
Total capital assets, not being depreciated	624,013	-	-	-	624,013
Capital assets, being depreciated					
Buildings and improvements	4,428,991	-	-	-	4,428,991
Machinery and equipment	561,443	22,141	(809)	20,441	603,216
Total capital assets, being depreciated	4,990,434	22,141	(809)	20,441	5,032,207
Less accumulated depreciation for:					
Buildings and improvements	(2,831,051)	(125,033)	-	-	(2,956,084)
Machinery and equipment	(465,065)	(24,789)	809	(20,441)	(509,486)
Total accumulated depreciation, net	(3,296,116)	(149,822)	809	(20,441)	(3,465,570)
Total capital assets, being depreciated, net	1,694,318	(127,681)	-	-	1,566,637
Golf course fund capital assets, net	\$ 2,318,331	\$ (127,681)	\$ -	\$ -	\$ 2,190,650
Business-type capital assets, net	\$ 35,212,464	\$ (761,340)	\$ (1,202)	\$ -	\$ 34,449,922

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

Business-Type Activities:

Water	\$ 994,577
Sewer	468,740
Refuse	235,151
Golf Course	149,822
Total	<u>\$ 1,848,290</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7 – DEPOSITS AND OTHER LIABILITIES

Deposits and other liabilities consist of the following at June 30, 2017:

	General Fund	Water Fund	Golf Course Fund	Total
Deposits	\$ 25,469	\$ -	\$ -	\$ 25,469
Other liabilities	<u>-</u>	<u>29,137</u>	<u>15,924</u>	<u>45,061</u>
Total deposits and other liabilities	<u>\$ 25,469</u>	<u>\$ 29,137</u>	<u>\$ 15,924</u>	<u>\$ 70,530</u>

NOTE 8 – COMPENSATED ABSENCES

The City's policy relating to compensated absences is described in Note 1. As shown in long-term liabilities (Note 9), the noncurrent portion of this debt at fiscal year-end was \$406,682 and \$110,535, for governmental activities and business-type activities, respectively. This obligation is expected to be paid in future years from the available resources derived from the respective funds to which the employee services are rendered.

Because of the nature of compensated absences and uncertainty over when vacations will be taken, a statement of debt service requirements to maturity of compensated absences has not been presented. At June 30, 2017, the balance is \$508,352 for governmental activities and \$138,170 for business-type activities.

NOTE 9 – LONG-TERM LIABILITIES

The following is a summary of the long-term liabilities transactions of the City for governmental activities for the year ended June 30, 2017:

	Balance June 30, 2016	Incurred or Issued	Satisfied or Matured	Balance June 30, 2017	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 449,729	\$ 339,399	\$ (280,776)	\$ 508,352	\$ 101,670
Governmental activities long-term liabilities	<u>\$ 449,729</u>	<u>\$ 339,399</u>	<u>\$ (280,776)</u>	<u>\$ 508,352</u>	<u>\$ 101,670</u>

The following is a summary of the long-term liabilities transactions of the City for business-type activities for the year ended June 30, 2017:

	Balance June 30, 2016	Incurred or Issued	Satisfied or Matured	Balance June 30, 2017	Due Within One Year
Business-Type Activities:					
Series 2013 water revenue loan	\$ 6,253,812	\$ -	\$ (422,443)	\$ 5,831,369	\$ 433,017
Compensated absences	<u>121,766</u>	<u>138,335</u>	<u>(121,931)</u>	<u>138,170</u>	<u>27,634</u>
Business-type activities long-term liabilities	<u>\$ 6,375,578</u>	<u>\$ 138,335</u>	<u>\$ (544,374)</u>	<u>\$ 5,969,539</u>	<u>\$ 460,651</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 – LONG-TERM LIABILITIES (Continued)

Series 2013 Water Revenue Loan

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

The following is a schedule of the future estimated minimum payments related to the Series 2013 Water Revenue Loan at June 30, 2017:

Fiscal Years Ending June 30	Series 2013 Water Revenue Loan		
	Principal	Interest	Total
2018	\$ 433,017	\$ 140,612	\$ 573,629
2019	443,856	129,773	573,629
2020	454,967	118,662	573,629
2021	466,355	107,274	573,629
2022	478,029	95,600	573,629
2023-2027	2,575,735	292,408	2,868,143
2028-2029	979,410	24,440	1,003,850
Totals	<u>\$ 5,831,369</u>	<u>\$ 908,769</u>	<u>\$ 6,740,138</u>

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has pension related items that qualify to be reported in deferred outflows of resources. The pension related deferred outflows of resources are described in detail in Note 12.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category and they are unavailable revenues and pension deferrals.

- Unavailable revenues arise only under a modified accrual basis of accounting and are reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Lemoore Housing Authority	Other Governmental Funds	Total Governmental Funds
Deferred housing loans	<u>\$ 200,000</u>	<u>\$ 651,200</u>	<u>\$ 851,200</u>
Total	<u>\$ 200,000</u>	<u>\$ 651,200</u>	<u>\$ 851,200</u>

- The City has pension related items that qualify to be reported in deferred inflows of resources. The pension related deferred inflows of resources are described in detail in Note 12.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 11 – POST-RETIREMENT BENEFITS

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

NOTE 12 – DEFINED BENEFIT PENSION PLAN

California Public Employees' Retirement Plan (CalPERS)

A. General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City of Lemoore's (City) sponsors four rate plans (two miscellaneous and two safety.) Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2017 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%
Required employer contribution rates	8.377%	6.555%

	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9.00%	11.50%
Required employer contribution rates	14.785%	12.082%

**CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

A. General Information about the Pension Plans (Continued)

***Benefits Provided* (Continued)**

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was \$449,754 for the fiscal year ended June 30, 2017.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The City's contributions to the plan for the year ended June 30, 2017 were \$1,088,741.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2017, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$10,592,376.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2015 and 2016 was as follows:

Proportion - June 30, 2015	0.1160%
Proportion - June 30, 2016	0.1224%
Change - Increase (Decrease)	0.0064%

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2017, the City recognized pension expense of \$1,372,268. At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,035,775	\$ -
Changes of assumptions	-	308,542
Differences between actual and expected experience	8,280	29,815
Net differences between projected and actual earnings on plan investments	1,562,054	-
Change in employer's proportion	250,149	350,635
Differences between the employer's actual contributions and the employer's proportionate share of contributions	-	181,019
Total	<u>\$ 2,856,258</u>	<u>\$ 870,011</u>

\$1,035,775 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2018	\$ (155,733)
2019	(44,563)
2020	745,206
2021	405,562
2022	-
Thereafter	-

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% ⁽¹⁾
Investment Rate of Return	7.5% ⁽²⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽³⁾

⁽¹⁾ Depending on age, service and type of employment

⁽²⁾ Net of pension plan investment expenses, including inflation

⁽³⁾ The mortality table was developed based on CalPERS specific data.
The table includes 20 years of mortality improvements using Society of Actuaries Scale BB

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

C. Actuarial Assumptions (Continued)

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2014 valuation were based on the results of January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experiences Study can be found on the CalPERS website.

D. Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the test revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

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

D. Discount Rate (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2015.

Asset Class	New Strategic Allocation	Real Return Years 1-10 ^(a)	Real Return Years 11+ ^(b)
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	12.00%	6.83%	6.95%
Real Estate	11.00%	4.50%	5.13%
Infrastructure and Forestland	3.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
Total	100.00%		

^(a)An expected inflation of 2.5% used for this period.

^(b)An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate –

The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate -1%	Current Discount Rate	Discount Rate +1%
6.65%	7.65%	8.65%
\$16,565,019	\$10,592,376	\$5,669,390

E. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

F. Payable to the Pension Plan

There was no outstanding amount of contributions to the pension plan required for the year ended June 30, 2017.

NOTE 13 – DEFERRED COMPENSATION

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 14 – RISK MANAGEMENT

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of 54 cities located in California's San Joaquin Valley. It was established under the provisions of California Government Code Section 6500 et. seq. CSJVRMA is governed by a Board of Directors consisting of one member appointed by each member city. The day-to-day business operations are handled by a management group employed by CSJVRMA. The relationship between the City and CSJVRMA is such that CSJVRMA is not considered a component unit of the City for financial reporting purposes.

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

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

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

The annual financial report may be obtained from the consortium's executive office at 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833. The following is a summary of financial information of the CSJVRMA as of and for the fiscal year ended June 30, 2017:

Total assets	\$ 100,984,219
Total liabilities	<u>83,009,648</u>
Member's equity	<u>\$ 17,974,571</u>
Total revenue for year	\$ 46,513,252
Total expenses for year	<u>43,973,513</u>
Change in net position	<u>\$ 2,539,739</u>

NOTE 15 – CONTINGENT LIABILITIES AND COMMITMENTS

General Liability

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

Federal Awards

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

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 16 – SEGMENT INFORMATION FOR WATER FUND

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

	<u>Water Fund</u>
CONDENSED STATEMENT OF NET POSITION	
Assets:	
Current assets	\$ 4,586,640
Noncurrent assets	22,126,518
Total assets	<u>26,713,158</u>
Deferred Outflows of Resources	<u>247,759</u>
Liabilities:	
Current liabilities	682,854
Noncurrent liabilities	7,895,712
Total liabilities	<u>8,578,566</u>
Deferred Inflows of Resources	<u>122,875</u>
Net Position:	
Net investment in capital assets	14,823,266
Unrestricted	3,436,210
Total net position	<u><u>\$ 18,259,476</u></u>
CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION	
Operating revenues	\$ 4,248,572
Depreciation expenses	(994,577)
Other operating expenses	<u>(2,912,071)</u>
Operating income (loss)	<u>341,924</u>
Nonoperating revenues (expenses)	
Other nonoperating revenue	807,501
Investing income	13,563
Interest expense	<u>(150,313)</u>
Total nonoperating revenues (expenses)	<u>670,751</u>
Changes in net position	1,012,675
Beginning net position	<u>17,246,801</u>
Ending net position	<u><u>\$ 18,259,476</u></u>
CONDENSED STATEMENT OF CASH FLOWS	
Net cash provided (used) by:	
Operating activities	\$ 660,127
Noncapital financing activities	(450,000)
Capital and related financing activities	(139,473)
Investing activities	<u>13,563</u>
Net increase (decrease) in cash and investments	84,217
Beginning cash and investments	<u>3,359,621</u>
Ending cash and investments	<u><u>\$ 3,443,838</u></u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 17 – LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND

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

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

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

Cash and Investments

A reconciliation of the Lemoore Redevelopment Successor Agency Private Purpose Trust Fund's cash and investments as of June 30, 2017 is as follows:

Cash on hand	\$ 4,219,098
Cash with fiscal agents	<u>2,325,871</u>
Total cash and investments	<u>\$ 6,544,969</u>

Receivables

A reconciliation of the Lemoore Redevelopment Successor Agency Private Purpose Trust Fund's receivables balances as of June 30, 2017 is as follows:

Advances to the City of Lemoore	\$ 1,842,143
Note receivable	<u>1,225,798</u>
Total receivables	<u>\$ 3,067,941</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 17 – LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND
(Continued)

Long-term Liabilities

The following is a summary of long-term liabilities transactions for the Lemoore Redevelopment Successor Agency Private Purpose Trust Fund at June 30, 2017:

	Balance June 30, 2016	Incurred or Issued	Satisfied or Matured	Balance June 30, 2017	Amounts Due Within One Year	Amounts Due in More Than One Year
Bonds payable:						
2011 RDA Tax Allocation	\$ 18,485,000	\$ -	\$ 17,320,000	\$ 1,165,000	\$ 180,000	\$ 985,000
Less: bond discount	(631,330)	-	(447,192)	(184,138)	-	(184,138)
2014 RDA Tax Allocation Refunding	<u>15,330,587</u>	<u>-</u>	<u>604,523</u>	<u>14,726,064</u>	<u>626,612</u>	<u>14,099,452</u>
Total bonds payable	<u>33,184,257</u>	<u>-</u>	<u>17,477,331</u>	<u>15,706,926</u>	<u>806,612</u>	<u>14,900,314</u>
Leprino Owner Participation Agreement Obligation	<u>2,801,525</u>	<u>-</u>	<u>1,002,668</u>	<u>1,798,857</u>	<u>-</u>	<u>1,798,857</u>
Business-type activities long-term liabilities	<u>\$ 35,985,782</u>	<u>\$ -</u>	<u>\$ 18,479,999</u>	<u>\$ 17,505,783</u>	<u>\$ 806,612</u>	<u>\$ 16,699,171</u>

Tax Allocation Refunding Bonds

2011 Tax Allocation Bonds

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

On December 5, 2016, the Agency participated in a partial defeasance of the 2011 Tax Allocation Bonds by placing cash in irrevocable escrow accounts held and managed by bank trustees. Accordingly, the escrow account and the defeased portion of the bonds are not included on the Agency's financial statements. The Agency's remaining bonds are payable through August 1, 2024.

The following is a schedule of the future estimated minimum payments related to the 2011 Bonds at June 30, 2017:

Fiscal Years Ending June 30	2011 Tax Allocation Refunding Bond		
	Principal	Interest	Total
2018	\$ 180,000	\$ 61,419	\$ 241,419
2019	180,000	52,306	232,306
2020	195,000	42,453	237,453
2021	195,000	31,728	226,728
2022	200,000	20,244	220,244
2023-2024	<u>215,000</u>	<u>21,697</u>	<u>236,697</u>
Totals	<u>\$ 1,165,000</u>	<u>\$ 229,847</u>	<u>\$ 1,394,847</u>

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 17 – LEMOORE REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND
(Continued)

Long-term Liabilities (Continued)

2014 RDA Tax Allocation Refunding Bonds

The Agency issued \$15,855,465 of its Tax Allocation Refunding Bonds on June 27, 2014 (the 2014 Bonds) to currently fund \$4,160,427 and \$10,269,654 of the Agency's remaining issuances of the 1998 RDA Tax Allocation Refunding Bond and the 2003 RDA Tax Allocations Refunding Bonds, and to fund issuance costs and a reserve account. Beginning February 1, 2015, interest and principal on the 2014 Bonds is payable semi-annually on February 1 and August 1 of each year at an interest rate of 3.960% per annum. Debt Service payments of the 2014 Bonds are secured by a pledge of the property tax revenue increments collected on properties within the redevelopment project area. The debt agreement requires a reserve account to be held by the trustee. The final payment of the loan is scheduled for August 1, 2033.

The following is a schedule of the future estimated minimum payments related to the 2014 Bonds at June 30, 2017:

Fiscal Years Ending June 30	2014 Tax Allocation Refunding Bond		
	Principal	Interest	Total
2018	\$ 626,612	\$ 570,745	\$ 1,197,357
2019	653,805	545,393	1,199,198
2020	675,446	519,074	1,194,520
2021	706,474	491,712	1,198,186
2022	736,800	463,135	1,199,935
2023-2027	4,117,091	1,846,793	5,963,884
2028-2032	4,947,189	953,059	5,900,248
2033-2034	2,262,647	90,390	2,353,037
Totals	<u>\$ 14,726,064</u>	<u>\$ 5,480,301</u>	<u>\$ 20,206,365</u>

Leprino Owner Participation Agreement Obligation

On March 7, 2000, the Agency entered into an owner participation agreement with Leprino Foods Company (Leprino) whereby Leprino was to construct a dairy and related products manufacturing and storage facility within the redevelopment project area. The City was to reimburse Leprino \$3 million for the cost of the infrastructure improvements which contributed to the elimination of blight in the project area. Subsequently, due to an expansion of the project scope requiring Leprino to increase its investment from \$125 million to more the \$250 million, the Agency's reimbursement obligation increased to \$6 million, payable in 10 annual installments of \$600,000 each year, subject to the Leprino facility having an assessed value in excess of \$250 million and verification of actual infrastructure costs incurred by Leprino. During the June 30, 2013 fiscal year, a final payment of \$1,613,666 was made. This payment was adjusted from \$600,000 because the facility's assessed value was \$413 million.

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

It has been acknowledged that the City will incur an additional liability of approximately \$6 million for wastewater improvements at the Leprino plant and this liability will be paid from the additional tax increments that the plant would generate based on this expansion.

The total liability to Leprino Foods Company at June 30, 2017 was \$1,798,857.

CITY OF LEMOORE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 18 – RESTATEMENT OF BEGINNING NET POSITION/FUND BALANCE

Prior Period Adjustments

Governmental Activities

Beginning net position of the Governmental Activities in the Government-Wide Statement of Activities has been restated to record a prior period adjustment as presented in the reconciliation below:

Beginning net position	\$ 91,996,798
Prior Period Adjustment:	
Overstatement of deposit	<u>148,421</u>
Total prior period adjustments	<u>148,421</u>
Beginning net position, as restated	<u><u>\$ 92,145,219</u></u>

Fund Financial Statements

The City has determined that certain transactions were recorded incorrectly in the prior year. The beginning fund balance of the General Fund has been restated as presented in the reconciliation below:

<u>Description</u>	<u>General Fund</u>
Beginning fund balance	\$ 10,658,708
Prior period adjustment:	
Overstatement of deposit	<u>148,421</u>
Total prior period adjustment	<u>148,421</u>
Beginning fund balance, as restated	<u><u>\$ 10,807,129</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LEMOORE
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 YEARS*
AS OF JUNE 30, 2017

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Proportion of the net pension liability	0.1197%	0.1160%	0.1224%
Proportionate share of the net pension liability	\$ 7,519,752	\$ 7,960,168	\$ 10,592,376
Covered payroll	\$ 5,076,165	\$ 5,273,173	\$ 5,467,395
Proportionate Share of the net pension liability as percentage of covered payroll	148.14%	150.96%	193.74%
Plan fiduciary net position as a percentage of the total pension liability	81.49%	80.97%	76.05%

Notes to Schedule:

Benefit changes. There were no changes in benefits.

Change in assumptions. The discount rate was changed from 7.5 percent (net of administrative expenses) to 7.65 percent to correct for an adjustment to exclude administrative expenses.

* Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF LEMOORE
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST 10 YEARS*
AS OF JUNE 30, 2017

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Actuarially determined contribution	\$ 1,048,489	\$ 1,067,105	\$ 1,088,741	\$ 1,035,775
Contributions in relation to the actuarially determined contributions	<u>1,048,489</u>	<u>1,067,105</u>	<u>1,088,741</u>	<u>1,035,775</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,076,165	\$ 5,273,173	\$ 5,467,395	\$ 5,850,364
Contributions as a percentage of covered payroll	20.66%	20.24%	19.91%	17.70%

* Schedule is intended to show information for 10 years commencing with the fiscal year ended June 30, 2015. Additional years will be displayed as they occur.

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SUPPLEMENTARY INFORMATION

**CITY OF LEMOORE
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

Nonmajor Special Revenue Funds

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

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

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

The **Grants Fund** is used to account for the City's receipts and expenditures of the state, federal, and other grants.

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

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

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

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

Nonmajor Capital Projects Funds

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

The **Street Improvement Fund** is used to account for improvements to local streets and roads using developer fees, grant proceeds, and other sources designated by the City Council for this purpose.

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

The **Facility Infrastructure Fund** is used to account for improvements to City buildings and improvements using developer fees, grant proceeds, and other sources designated by the City Council for this purpose.

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

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

	Combined Special Revenue Funds	Combined Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 6,779,624	\$ 5,970,750	\$ 12,750,374
Receivables:			
Accounts	7,273	69,182	76,455
Notes	651,200	-	651,200
Intergovernmental	<u>701,696</u>	<u>-</u>	<u>701,696</u>
Total assets	<u>\$ 8,139,793</u>	<u>\$ 6,039,932</u>	<u>\$ 14,179,725</u>
LIABILITIES			
Accounts payable	<u>\$ 35,833</u>	<u>\$ 1,439</u>	<u>\$ 37,272</u>
Total liabilities	<u>35,833</u>	<u>1,439</u>	<u>37,272</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>651,200</u>	<u>-</u>	<u>651,200</u>
Total deferred inflows of resources	<u>651,200</u>	<u>-</u>	<u>651,200</u>
FUND BALANCES			
Restricted:			
Public safety	428,717	-	428,717
Public works	6,722,005	-	6,722,005
Community development	292,416	-	292,416
Capital projects and improvements	<u>9,622</u>	<u>6,038,493</u>	<u>6,048,115</u>
Total fund balances	<u>7,452,760</u>	<u>6,038,493</u>	<u>13,491,253</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,139,793</u>	<u>\$ 6,039,932</u>	<u>\$ 14,179,725</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Combined Special Revenue Funds	Combined Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Licenses and permits	\$ 9,024	\$ -	\$ 9,024
From other agencies	1,631,520	9,796	1,641,316
Fees and assessments	254,275	248,082	502,357
Use of money and property	<u>18,103</u>	<u>20,613</u>	<u>38,716</u>
Total revenues	<u>1,912,922</u>	<u>278,491</u>	<u>2,191,413</u>
EXPENDITURES			
Current:			
General government	8,124	-	8,124
Public works	394,384	2,700	397,084
Parks and recreation	28,566	52,200	80,766
Capital outlay	<u>186,571</u>	<u>771,345</u>	<u>957,916</u>
Total expenditures	<u>617,645</u>	<u>826,245</u>	<u>1,443,890</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,295,277</u>	<u>(547,754)</u>	<u>747,523</u>
Net changes in fund balances	1,295,277	(547,754)	747,523
Fund balances - beginning	<u>6,157,483</u>	<u>6,586,247</u>	<u>12,743,730</u>
Fund balances - end of year	<u>\$ 7,452,760</u>	<u>\$ 6,038,493</u>	<u>\$ 13,491,253</u>

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017**

	Traffic Safety	Local Transportation	Grants Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Streets Grants Fund	Totals
ASSETS								
Cash and investments	\$ 428,380	\$ 1,997,977	\$ 251,604	\$ 2,849,448	\$ 982,571	\$ 9,925	\$ 259,719	\$ 6,779,624
Receivables:								
Accounts	337	-	-	6,936	-	-	-	7,273
Notes	-	-	651,200	-	-	-	-	651,200
Intergovernmental	-	453,381	40,812	-	-	-	207,503	701,696
Total assets	<u>\$ 428,717</u>	<u>\$ 2,451,358</u>	<u>\$ 943,616</u>	<u>\$ 2,856,384</u>	<u>\$ 982,571</u>	<u>\$ 9,925</u>	<u>\$ 467,222</u>	<u>\$ 8,139,793</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 27,826	\$ 3,037	\$ 303	\$ 4,667	\$ 35,833
Total liabilities	-	-	-	27,826	3,037	303	4,667	35,833
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	-	-	651,200	-	-	-	-	651,200
Total deferred inflows of resources	-	-	651,200	-	-	-	-	651,200
FUND BALANCES								
Restricted:								
Public safety	428,717	-	-	-	-	-	-	428,717
Public works	-	2,451,358	-	2,828,558	979,534	-	462,555	6,722,005
Community development	-	-	292,416	-	-	-	-	292,416
Capital projects and improvements	-	-	-	-	-	9,622	-	9,622
Total fund balances	<u>428,717</u>	<u>2,451,358</u>	<u>292,416</u>	<u>2,828,558</u>	<u>979,534</u>	<u>9,622</u>	<u>462,555</u>	<u>7,452,760</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 428,717</u>	<u>\$ 2,451,358</u>	<u>\$ 943,616</u>	<u>\$ 2,856,384</u>	<u>\$ 982,571</u>	<u>\$ 9,925</u>	<u>\$ 467,222</u>	<u>\$ 8,139,793</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Traffic Safety	Local Transportation	Grants Fund	Maintenance Assessment District	TE/STP Exchange Fund	Downtown Improvement	Streets Grants Fund	Totals
REVENUES								
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,024	\$ -	\$ 9,024
From other agencies	-	453,380	145,574	517,830	160,570	-	354,166	1,631,520
Fees and assessments	4,920	-	-	249,355	-	-	-	254,275
Use of money and property	1,294	6,053	-	8,095	2,666	32	(37)	18,103
Total revenues	6,214	459,433	145,574	775,280	163,236	9,056	354,129	1,912,922
EXPENDITURES								
Current:								
General government	-	-	-	-	-	8,124	-	8,124
Public works	-	-	-	364,776	11,461	-	18,147	394,384
Parks and recreation	-	-	28,566	-	-	-	-	28,566
Capital outlay	-	-	-	-	-	-	186,571	186,571
Total expenditures	-	-	28,566	364,776	11,461	8,124	204,718	617,645
Excess (deficiency) of revenues over (under) expenditures	6,214	459,433	117,008	410,504	151,775	932	149,411	1,295,277
Net change in fund balance	6,214	459,433	117,008	410,504	151,775	932	149,411	1,295,277
Fund balances - beginning	422,503	1,991,925	175,408	2,418,054	827,759	8,690	313,144	6,157,483
Fund balances - ending	\$ 428,717	\$ 2,451,358	292,416	\$ 2,828,558	\$ 979,534	\$ 9,622	\$ 462,555	\$ 7,452,760

**CITY OF LEMOORE
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2017**

	Street Improvement	Recreation Improvement	Facility Infrastructure	Capital Improvement Fees	Totals
ASSETS					
Cash and investments	\$ 121,794	\$ 2,124,904	\$ 443,019	\$ 3,281,033	\$ 5,970,750
Receivables:					
Accounts	<u>-</u>	<u>32,578</u>	<u>-</u>	<u>36,604</u>	<u>69,182</u>
Total assets	<u>\$ 121,794</u>	<u>\$ 2,157,482</u>	<u>\$ 443,019</u>	<u>\$ 3,317,637</u>	<u>\$ 6,039,932</u>
LIABILITIES					
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,439</u>	<u>\$ 1,439</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,439</u>	<u>1,439</u>
FUND BALANCES					
Restricted:					
Capital projects and improvements	<u>121,794</u>	<u>2,157,482</u>	<u>443,019</u>	<u>3,316,198</u>	<u>6,038,493</u>
Total fund balances	<u>121,794</u>	<u>2,157,482</u>	<u>443,019</u>	<u>3,316,198</u>	<u>6,038,493</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 121,794</u>	<u>\$ 2,157,482</u>	<u>\$ 443,019</u>	<u>\$ 3,317,637</u>	<u>\$ 6,039,932</u>

CITY OF LEMOORE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Street Improvement</u>	<u>Recreation Improvement</u>	<u>Facility Infrastructure</u>	<u>Capital Improvement Fees</u>	<u>Totals</u>
REVENUES					
From other agencies	\$ -	\$ -	\$ -	\$ 9,796	\$ 9,796
Fees and assessments	-	121,117	-	126,965	248,082
Use of money and property	<u>369</u>	<u>7,094</u>	<u>1,346</u>	<u>11,804</u>	<u>20,613</u>
Total revenues	<u>369</u>	<u>128,211</u>	<u>1,346</u>	<u>148,565</u>	<u>278,491</u>
EXPENDITURES					
Current:					
Public works	-	-	1,300	1,400	2,700
Parks and recreation	-	52,200	-	-	52,200
Capital outlay	<u>-</u>	<u>168,362</u>	<u>-</u>	<u>602,983</u>	<u>771,345</u>
Total expenditures	<u>-</u>	<u>220,562</u>	<u>1,300</u>	<u>604,383</u>	<u>826,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>369</u>	<u>(92,351)</u>	<u>46</u>	<u>(455,818)</u>	<u>(547,754)</u>
Net change in fund balances before extra ordinary item	<u>369</u>	<u>(92,351)</u>	<u>46</u>	<u>(455,818)</u>	<u>(547,754)</u>
Net change in fund balances	369	(92,351)	46	(455,818)	(547,754)
Fund balances - beginning	<u>121,425</u>	<u>2,249,833</u>	<u>442,973</u>	<u>3,772,016</u>	<u>6,586,247</u>
Fund balances - ending	<u>\$ 121,794</u>	<u>\$ 2,157,482</u>	<u>\$ 443,019</u>	<u>\$ 3,316,198</u>	<u>\$ 6,038,493</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS - TRAFFIC SAFETY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees and assessments	\$ 25,500	\$ 5,000	\$ 4,920	\$ (80)
Use of money and property	<u>1,000</u>	<u>800</u>	<u>1,294</u>	<u>494</u>
Total revenues	<u>26,500</u>	<u>5,800</u>	<u>6,214</u>	<u>414</u>
EXPENDITURES				
Current:				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,500</u>	<u>5,800</u>	<u>6,214</u>	<u>414</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(440,000)</u>	<u>(440,000)</u>	<u>-</u>	<u>440,000</u>
Total other financing sources (uses)	<u>(440,000)</u>	<u>(440,000)</u>	<u>-</u>	<u>440,000</u>
Net change in fund balances	(413,500)	(434,200)	6,214	440,414
Fund balances - beginning	<u>422,503</u>	<u>422,503</u>	<u>422,503</u>	<u>-</u>
Fund balances (deficit) - ending	<u>\$ 9,003</u>	<u>\$ (11,697)</u>	<u>\$ 428,717</u>	<u>\$ 440,414</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – LOCAL TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ -	\$ 501,500	\$ 453,380	\$ (48,120)
Use of money and property	-	-	6,053	6,053
Total revenues	-	501,500	459,433	(42,067)
EXPENDITURES				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	501,500	459,433	(42,067)
Net change in fund balances	-	501,500	459,433	(42,067)
Fund balances - beginning	1,991,925	1,991,925	1,991,925	-
Fund balances - ending	<u>\$ 1,991,925</u>	<u>\$ 2,493,425</u>	<u>\$ 2,451,358</u>	<u>\$ (42,067)</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ 1,419,400	\$ -	\$ 145,574	\$ 145,574
Total revenues	<u>1,419,400</u>	<u>-</u>	<u>145,574</u>	<u>145,574</u>
EXPENDITURES				
Current:				
Parks and recreation	<u>-</u>	<u>-</u>	<u>28,566</u>	<u>(28,566)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>28,566</u>	<u>(28,566)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,419,400</u>	<u>-</u>	<u>117,008</u>	<u>117,008</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>1,419,400</u>	<u>1,419,400</u>	<u>-</u>	<u>(1,419,400)</u>
Total other financing sources (uses)	<u>1,419,400</u>	<u>1,419,400</u>	<u>-</u>	<u>(1,419,400)</u>
Net change in fund balances	2,838,800	1,419,400	117,008	(1,302,392)
Fund balances - beginning	<u>175,408</u>	<u>175,408</u>	<u>175,408</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,014,208</u>	<u>\$ 1,594,808</u>	<u>\$ 292,416</u>	<u>\$ (1,302,392)</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – MAINTENANCE ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ 366,300	\$ -	\$ 517,830	\$ 517,830
Fees and assessments	212,600	243,910	249,355	5,445
Use of money and property	<u>11,000</u>	<u>-</u>	<u>8,095</u>	<u>8,095</u>
Total revenues	<u>589,900</u>	<u>243,910</u>	<u>775,280</u>	<u>531,370</u>
EXPENDITURES				
Current:				
Public works	<u>374,000</u>	<u>407,400</u>	<u>364,776</u>	<u>42,624</u>
Total expenditures	<u>374,000</u>	<u>407,400</u>	<u>364,776</u>	<u>42,624</u>
Excess (deficiency) of revenues over (under) expenditures	<u>215,900</u>	<u>(163,490)</u>	<u>410,504</u>	<u>573,994</u>
Net change in fund balances	215,900	(163,490)	410,504	573,994
Fund balances - beginning	<u>2,418,054</u>	<u>2,418,054</u>	<u>2,418,054</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,633,954</u>	<u>\$ 2,254,564</u>	<u>\$ 2,828,558</u>	<u>\$ 573,994</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – TE/STP EXCHANGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ 160,000	\$ 160,000	\$ 160,570	\$ 570
Use of money and property	<u>200</u>	<u>1,600</u>	<u>2,666</u>	<u>1,066</u>
Total revenues	<u>160,200</u>	<u>161,600</u>	<u>163,236</u>	<u>1,636</u>
EXPENDITURES				
Current:				
Public works	<u>12,900</u>	<u>12,900</u>	<u>11,461</u>	<u>1,439</u>
Total expenditures	<u>12,900</u>	<u>12,900</u>	<u>11,461</u>	<u>1,439</u>
Excess (deficiency) of revenues over (under) expenditures	<u>147,300</u>	<u>148,700</u>	<u>151,775</u>	<u>3,075</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>117,500</u>	<u>117,500</u>	<u>-</u>	<u>(117,500)</u>
Total other financing sources (uses)	<u>117,500</u>	<u>117,500</u>	<u>-</u>	<u>(117,500)</u>
Net change in fund balances	264,800	266,200	151,775	(114,425)
Fund balances - beginning	<u>827,759</u>	<u>827,759</u>	<u>827,759</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,092,559</u>	<u>\$ 1,093,959</u>	<u>\$ 979,534</u>	<u>\$ (114,425)</u>

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – DOWNTOWN IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Licenses and permits	\$ -	\$ 12,000	9,024	\$ (2,976)
Use of money and property	-	-	32	32
Total revenues	-	12,000	9,056	(2,944)
EXPENDITURES				
Current:				
General government	21,500	21,500	8,124	13,376
Total expenditures	21,500	21,500	8,124	13,376
Excess (deficiency) of revenues over (under) expenditures	(21,500)	(9,500)	932	10,432
Net change in fund balances	(21,500)	(9,500)	932	10,432
Fund balances - beginning	8,690	8,690	8,690	-
Fund balances (deficits) - ending	\$ (12,810)	\$ (810)	\$ 9,622	\$ 10,432

CITY OF LEMOORE
NONMAJOR SPECIAL REVENUE FUNDS – STREETS GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ 1,199,000	\$ -	\$ 354,166	\$ 354,166
Use of money and property	<u>-</u>	<u>-</u>	<u>(37)</u>	<u>(37)</u>
Total revenues	<u>1,199,000</u>	<u>-</u>	<u>354,129</u>	<u>354,129</u>
EXPENDITURES				
Current:				
Public works	-	-	18,147	(18,147)
Capital outlay	<u>-</u>	<u>-</u>	<u>186,571</u>	<u>(186,571)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>204,718</u>	<u>(204,718)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,199,000</u>	<u>-</u>	<u>149,411</u>	<u>149,411</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,199,000)</u>	<u>(1,199,000)</u>	<u>-</u>	<u>1,199,000</u>
Total other financing sources (uses)	<u>(1,199,000)</u>	<u>(1,199,000)</u>	<u>-</u>	<u>1,199,000</u>
Net change in fund balances	-	(1,199,000)	149,411	1,348,411
Fund balances - beginning	<u>313,144</u>	<u>313,144</u>	<u>313,144</u>	<u>-</u>
Fund balances (deficit) - ending	<u>\$ 313,144</u>	<u>\$ (885,856)</u>	<u>\$ 462,555</u>	<u>\$ 1,348,411</u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – STREET IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Use of money and property	\$ -	\$ -	\$ 369	\$ 369
Total revenues	-	-	369	369
EXPENDITURES				
Current:				
Public works	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	369	369
OTHER FINANCING SOURCES (USES)				
Transfers out	50,000	50,000	-	(50,000)
Total other financing sources (uses)	50,000	50,000	-	(50,000)
Net change in fund balances	50,000	50,000	369	(49,631)
Fund balances - beginning	121,425	121,425	121,425	-
Fund balances - ending	<u>\$ 171,425</u>	<u>\$ 171,425</u>	<u>\$ 121,794</u>	<u>\$ (49,631)</u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – RECREATION IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees and assessments	\$ -	\$ -	\$ 121,117	\$ 121,117
Use of money and property	<u>-</u>	<u>-</u>	<u>7,094</u>	<u>7,094</u>
Total revenues	<u>-</u>	<u>-</u>	<u>128,211</u>	<u>128,211</u>
EXPENDITURES				
Current:				
Parks and recreation	14,700	14,700	52,200	(37,500)
Capital outlay	<u>500</u>	<u>500</u>	<u>168,362</u>	<u>(167,862)</u>
Total expenditures	<u>15,200</u>	<u>15,200</u>	<u>220,562</u>	<u>(205,362)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,200)</u>	<u>(15,200)</u>	<u>(92,351)</u>	<u>(77,151)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(254,500)</u>	<u>(254,500)</u>	<u>-</u>	<u>254,500</u>
Total other financing sources (uses)	<u>(254,500)</u>	<u>(254,500)</u>	<u>-</u>	<u>254,500</u>
Net change in fund balances	(269,700)	(269,700)	(92,351)	177,349
Fund balances - beginning	<u>2,249,833</u>	<u>2,249,833</u>	<u>2,249,833</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,980,133</u>	<u>\$ 1,980,133</u>	<u>\$ 2,157,482</u>	<u>\$ 177,349</u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – FACILITY INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Use of money and property	\$ -	\$ -	\$ 1,346	\$ 1,346
Total revenues	-	-	1,346	1,346
EXPENDITURES				
Current:				
Public works	29,900	29,900	1,300	28,600
Total expenditures	29,900	29,900	1,300	28,600
Excess (deficiency) of revenues over (under) expenditures	(29,900)	(29,900)	46	29,946
OTHER FINANCING SOURCES (USES)				
Transfers out	(120,000)	(120,000)	-	120,000
Total other financing sources (uses)	(120,000)	(120,000)	-	120,000
Net change in fund balances	(149,900)	(149,900)	46	149,946
Fund balances - beginning	442,973	442,973	442,973	-
Fund balances - ending	<u>\$ 293,073</u>	<u>\$ 293,073</u>	<u>\$ 443,019</u>	<u>\$ 149,946</u>

CITY OF LEMOORE
NONMAJOR CAPITAL PROJECTS FUNDS – CAPITAL IMPROVEMENT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amount</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
From other agencies	\$ -	\$ -	\$ 9,796	\$ 9,796
Fees and assessments	-	-	126,965	126,965
Use of money and property	-	-	11,804	11,804
Total revenues	-	-	148,565	148,565
EXPENDITURES				
Current:				
Public works	10,100	10,100	1,400	8,700
Capital outlay	200	200	602,983	(602,783)
Total expenditures	10,300	10,300	604,383	(594,083)
Excess (deficiency) of revenues over (under) expenditures	(10,300)	(10,300)	(455,818)	(445,518)
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,653,000)	(1,653,000)	-	1,653,000
Total other financing sources (uses)	(1,653,000)	(1,653,000)	-	1,653,000
Net change in fund balances	(1,663,300)	(1,663,300)	(455,818)	1,207,482
Fund balances - beginning	3,772,016	3,772,016	3,772,016	-
Fund balances - ending	<u>\$ 2,108,716</u>	<u>\$ 2,108,716</u>	<u>\$ 3,316,198</u>	<u>\$ 1,207,482</u>

**CITY OF LEMOORE
FIDUCIARY FUNDS
JUNE 30, 2017**

Fiduciary Funds

The **Trust and Agency Funds** are used to account for assets held by a governmental unit in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units, and /or other funds. These include Successor Agency private purpose trust funds and agency funds.

Private Purpose Trust Funds

The **Lemoore Redevelopment Successor Agency Debt Service Fund** is used to retire debt obligations.

The **Lemoore Redevelopment Successor Agency Capital Projects Fund** is used to account for Successor Agency activities approved in the ROPS.

Agency Funds

The **Laguna Irrigation Fund** is used to account for an agreement to benefit water recharge or to purchase water.

The **Other Agency Funds** is used to account for development deposit amounts and a trust account for contributions to be used for special activities.

The **Insurance Fund** is used to account for dental benefits for employees.

CITY OF LEMOORE
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2017

	Lemoore Redevelopment Successor Agency Debt Service	Lemoore Redevelopment Successor Agency Capital Projects	Total Lemoore Redevelopment Successor Agency Private-Purpose Trust Fund
ASSETS			
Cash and investments	\$ 10,972	\$ 4,208,126	\$ 4,219,098
Restricted cash with fiscal agents	2,325,871	-	2,325,871
Advances to City of Lemoore	-	1,842,143	1,842,143
Notes receivable	-	1,225,798	1,225,798
Assets held for resale	-	524,058	524,058
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 2,336,843</u>	<u>\$ 7,800,125</u>	<u>\$ 10,136,968</u>
LIABILITIES			
Accounts payable	\$ -	\$ 1,004,168	\$ 1,004,168
Intergovernmental payable	-	18,050	18,050
Interest payable	270,448	-	270,448
Long-term liabilities:			
Due within one year	806,612	-	806,612
Due in more than one year	14,900,314	1,798,857	16,699,171
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>15,977,374</u>	<u>2,821,075</u>	<u>18,798,449</u>
NET POSITION			
Held in trust for the retirement of obligations of the former Lemoore Redevelopment Agency	<u>(13,640,531)</u>	<u>4,979,050</u>	<u>(8,661,481)</u>
	<u> </u>	<u> </u>	<u> </u>
Total net position (deficit)	<u>\$ (13,640,531)</u>	<u>\$ 4,979,050</u>	<u>\$ (8,661,481)</u>

**CITY OF LEMOORE
COMBINING STATEMENT OF
CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

	Lemoore Redevelopment Successor Agency Debt Service	Lemoore Redevelopment Successor Agency Capital Projects	Total Lemoore Redevelopment Successor Agency Private-Purpose Trust Fund
ADDITIONS			
Taxes	\$ -	\$ 2,770,924	\$ 2,770,924
Investment earnings	15,137	83,467	98,604
Miscellaneous	-	113	113
Intrafund transfers	<u>2,000,508</u>	<u>-</u>	<u>2,000,508</u>
Total additions	<u>2,015,645</u>	<u>2,854,504</u>	<u>4,870,149</u>
DEDUCTIONS			
Community development	3,000	270,612	273,612
Intrafund transfers	-	2,000,508	2,000,508
Interest expense	<u>1,630,091</u>	<u>-</u>	<u>1,630,091</u>
Total deductions	<u>1,633,091</u>	<u>2,271,120</u>	<u>3,904,211</u>
Changes in net position	382,554	583,384	965,938
Net position (deficit) - beginning	<u>(14,023,085)</u>	<u>4,395,666</u>	<u>(9,627,419)</u>
Net position (deficit) - ending	<u>\$ (13,640,531)</u>	<u>\$ 4,979,050</u>	<u>\$ (8,661,481)</u>

CITY OF LEMOORE
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2017

	Laguna Irrigation	Other Agency Funds	Insurance	Totals
ASSETS				
Cash and investments	\$ 64,404	\$ 257,552	\$ 129,549	\$ 451,505
Accounts receivable	-	305,858	-	305,858
Other assets	<u>28,800</u>	<u>-</u>	<u>-</u>	<u>28,800</u>
Total assets	<u>\$ 93,204</u>	<u>\$ 563,410</u>	<u>\$ 129,549</u>	<u>\$ 786,163</u>
LIABILITIES				
Accounts payable	\$ -	\$ 323,758	\$ -	\$ 323,758
Due to others	93,204	202,577	129,549	425,330
Deposits	<u>-</u>	<u>37,075</u>	<u>-</u>	<u>37,075</u>
Total liabilities	<u>\$ 93,204</u>	<u>\$ 563,410</u>	<u>\$ 129,549</u>	<u>\$ 786,163</u>

CITY OF LEMOORE
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2017

Laguna Irrigation

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
ASSETS				
Cash and investments	\$ 44,718	\$ 20,057	\$ 371	\$ 64,404
Other assets	28,800	-	-	28,800
Total assets	<u>\$ 73,518</u>	<u>\$ 20,057</u>	<u>\$ 371</u>	<u>\$ 93,204</u>
LIABILITIES				
Due to others	\$ 73,518	20,057	371	\$ 93,204
Total liabilities	<u>\$ 73,518</u>	<u>\$ 20,057</u>	<u>\$ 371</u>	<u>\$ 93,204</u>

Other Agency Funds

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
ASSETS				
Cash and investments	\$ 237,785	\$ 544,206	\$ 524,439	\$ 257,552
Accounts receivable	-	305,858	-	305,858
Total assets	<u>\$ 237,785</u>	<u>\$ 850,064</u>	<u>\$ 524,439</u>	<u>\$ 563,410</u>
LIABILITIES				
Accounts payable	\$ 23,944	\$ 801,698	\$ 501,884	\$ 323,758
Due to others	176,910	35,444	9,777	202,577
Deposits	36,931	24,088	23,944	37,075
Total liabilities	<u>\$ 237,785</u>	<u>\$ 861,230</u>	<u>\$ 535,605</u>	<u>\$ 563,410</u>

CITY OF LEMOORE
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2017
(Continued)

Insurance

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
ASSETS				
Cash and investments	\$ 117,931	\$ 819,894	\$ 808,276	\$ 129,549
Total assets	<u>\$ 117,931</u>	<u>\$ 819,894</u>	<u>\$ 808,276</u>	<u>\$ 129,549</u>
LIABILITIES				
Due to others	\$ 117,931	\$ 76,680	\$ 65,062	\$ 129,549
Total liabilities	<u>\$ 117,931</u>	<u>\$ 76,680</u>	<u>\$ 65,062</u>	<u>\$ 129,549</u>

Total

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
ASSETS				
Cash and investments	\$ 400,434	\$ 1,384,157	\$ 1,333,086	\$ 451,505
Accounts receivable	-	305,858	-	305,858
Other assets	28,800	-	-	28,800
Total assets	<u>\$ 429,234</u>	<u>\$ 1,690,015</u>	<u>\$ 1,333,086</u>	<u>\$ 786,163</u>
LIABILITIES				
Accounts payable	\$ 23,944	\$ 801,698	\$ 501,884	\$ 323,758
Due to others	368,359	132,181	75,210	425,330
Deposits	36,931	24,088	23,944	37,075
Total liabilities	<u>\$ 429,234</u>	<u>\$ 957,967</u>	<u>\$ 601,038</u>	<u>\$ 786,163</u>

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the **City of Lemoore's** comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

Contents

Financial Trends: These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity: These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity: These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information: These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information: These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CITY OF LEMOORE
NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities										
Net investment in capital assets	\$ 42,040,440	\$ 45,841,891	\$ 44,904,303	\$ 36,380,777	\$ 61,864,076	\$ 62,852,134	\$ 64,415,727	\$ 65,532,375	\$ 66,120,166	\$ 65,054,544
Restricted	29,521,460	31,758,572	32,151,791	35,119,950	19,545,949	10,447,890	5,900,358	12,592,988	21,112,973	22,995,134
Unrestricted	9,056,856	9,153,728	9,418,125	9,806,053	9,661,340	19,517,911	25,065,810	12,206,195	4,763,659	1,896,821
Total governmental activities net assets	<u>\$ 80,618,756</u>	<u>\$ 86,754,191</u>	<u>\$ 86,474,219</u>	<u>\$ 81,306,780</u>	<u>\$ 91,071,365</u>	<u>\$ 92,817,935</u>	<u>\$ 95,381,895</u>	<u>\$ 90,331,558</u>	<u>\$ 91,996,798</u>	<u>\$ 89,946,499</u>
Business-Type Activities										
Net investment in capital assets	\$ 11,418,932	\$ 11,435,322	\$ 16,260,519	\$ 17,266,866	\$ 21,892,596	\$ 23,444,815	\$ 21,533,822	\$ 30,015,455	\$ 28,963,532	\$ 28,618,553
Restricted	1,488,495	1,417,663	-	-	-	-	-	-	-	-
Unrestricted	(420,159)	1,306,625	4,251,948	6,027,206	10,323,565	11,763,520	16,709,167	7,217,352	10,553,707	13,359,877
Total business-type activities net assets	<u>\$ 12,487,268</u>	<u>\$ 14,159,610</u>	<u>\$ 20,512,467</u>	<u>\$ 23,294,072</u>	<u>\$ 32,216,161</u>	<u>\$ 35,208,335</u>	<u>\$ 38,242,989</u>	<u>\$ 37,232,807</u>	<u>\$ 39,517,239</u>	<u>\$ 41,978,430</u>
Primary Government:										
Net investment in capital assets	\$ 53,459,372	\$ 57,277,213	\$ 61,164,822	\$ 53,647,643	\$ 83,756,672	\$ 86,296,949	\$ 85,949,549	\$ 95,547,830	\$ 95,083,698	\$ 93,673,097
Restricted	31,009,955	33,176,235	32,151,791	35,119,950	19,545,949	10,447,890	5,900,358	12,592,988	21,112,973	22,995,134
Unrestricted	8,636,697	10,460,353	13,670,073	15,833,259	19,984,905	31,281,431	41,774,977	19,423,547	15,317,366	15,256,698
Total Primary Governmental activities net assets	<u>\$ 93,106,024</u>	<u>\$ 100,913,801</u>	<u>\$ 106,986,686</u>	<u>\$ 104,600,852</u>	<u>\$ 123,287,526</u>	<u>\$ 128,026,270</u>	<u>\$ 133,624,884</u>	<u>\$ 127,564,365</u>	<u>\$ 131,514,037</u>	<u>\$ 131,924,929</u>

**CITY OF LEMOORE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities:										
General government	\$ 3,337,096	\$ 3,193,542	\$ 3,096,277	\$ 6,725,881	\$ 4,487,075	\$ 2,057,530	\$ 1,632,438	\$ 1,246,579	\$ 1,198,510	\$ 1,261,457
Public safety	4,520,649	4,953,938	4,625,887	4,608,197	4,807,752	4,546,380	5,058,509	5,421,986	5,595,808	6,424,105
Public works	403,106	380,679	300,551	350,549	312,893	3,204,362	1,802,463	5,172,165	4,034,421	4,167,172
City Streets	525,633	562,662	487,812	-	-	-	-	-	-	-
Community development	3,381,788	4,317,676	7,134,297	13,191,774	4,439,747	2,069,524	2,258,286	158,908	14,675	711,114
Parks and Recreation	1,001,477	929,905	899,853	405,919	414,746	467,875	586,826	556,303	357,965	1,382,208
Interest on long-term debt	1,100,696	1,153,844	1,072,656	1,743,738	1,190,083	-	-	-	-	-
Unallocated depreciation	-	-	-	-	-	187,081	301,683	-	-	-
Total Governmental Activities Expenses	<u>14,270,445</u>	<u>15,492,246</u>	<u>17,617,333</u>	<u>27,026,058</u>	<u>15,652,296</u>	<u>12,532,752</u>	<u>11,640,205</u>	<u>12,555,941</u>	<u>11,201,379</u>	<u>13,946,056</u>
Business-Type Activities:										
Water	2,907,098	3,012,344	2,794,055	3,427,536	3,216,132	3,131,361	3,663,339	4,256,397	4,132,417	4,068,306
Sewer	1,794,460	1,755,303	1,729,026	1,792,761	1,895,857	1,654,160	1,744,294	2,286,071	2,535,675	2,189,816
Refuse	2,282,627	2,418,969	2,132,818	2,022,570	1,985,803	2,094,112	2,042,944	2,774,668	3,098,749	2,897,227
Golf Course	<u>1,540,356</u>	<u>1,546,483</u>	<u>1,530,665</u>	<u>1,450,794</u>	<u>1,393,917</u>	<u>1,269,053</u>	<u>1,291,826</u>	<u>1,116,532</u>	<u>1,190,227</u>	<u>1,228,113</u>
Total Business-Type Activities Expenses	<u>8,524,541</u>	<u>8,733,099</u>	<u>8,186,564</u>	<u>8,693,661</u>	<u>8,491,709</u>	<u>8,148,686</u>	<u>8,742,403</u>	<u>10,433,668</u>	<u>10,957,068</u>	<u>10,383,462</u>
 Total Primary Government Expenses	<u>\$ 22,794,986</u>	<u>\$ 24,225,345</u>	<u>\$ 25,803,897</u>	<u>\$ 35,719,719</u>	<u>\$ 24,144,005</u>	<u>\$ 20,681,438</u>	<u>\$ 20,382,608</u>	<u>\$ 22,989,609</u>	<u>\$ 22,158,447</u>	<u>\$ 24,329,518</u>

CITY OF LEMOORE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(CONTINUED)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ 125,791	\$ 106,515	\$ 131,662	\$ 142,139	\$ 110,700	\$ 112,078	\$ 329,690	\$ 119,061	\$ 171,887	\$ 216,006
Public safety	273,965	247,139	156,944	174,441	186,374	248,714	204,964	349,755	232,671	217,687
Public works	606,846	637,344	696,710	447,935	669,787	282,882	375,243	281,221	342,972	299,850
Community development	15,846	23,925	11,822	9,780	9,903	514,313	542,068	675,228	712,348	776,209
Parks and Recreation	81,751	79,996	126,182	176,923	219,804	325,469	380,335	382,980	405,702	365,348
Operating contributions and grants:										
General government	-	3,831	2,689	111,375	-	-	-	-	-	-
Public safety	261,215	236,716	357,666	432,888	244,082	265,459	307,629	433,986	487,641	412,234
Public works	-	-	-	-	-	-	-	-	1,594,088	1,177,098
City Streets	-	207,953	226,042	-	-	-	-	-	-	-
Community development	-	147,800	755,855	63,214	1,177,690	147,661	30,398	48,561	36,630	254,572
Capital contributions and grants:										
Public safety	-	44,658	50,585	-	-	-	-	-	-	5,373
Public works	-	-	108,364	850,513	1,026,752	1,280,749	1,194,454	337,260	1,568,238	398,842
City Streets	1,066,382	1,225,507	321,957	-	-	-	-	-	-	-
Community development	5,037	-	-	-	-	-	-	-	-	-
Parks and Recreation	109,649	492,340	-	-	-	-	-	-	-	-
Total Governmental Activities program revenues	2,546,482	3,453,724	2,946,478	2,409,208	3,645,092	3,177,325	3,364,781	2,628,052	5,552,177	4,123,219
Business-Type Activities:										
Charges for services:										
Water	3,194,438	4,105,646	3,790,398	5,008,749	4,128,405	4,145,592	4,182,222	3,942,183	3,762,207	4,248,572
Sewer	2,833,901	3,776,539	3,500,520	3,541,929	3,694,785	3,577,349	3,482,196	3,402,947	3,727,389	3,441,368
Refuse	2,567,235	2,685,981	2,825,938	2,865,372	2,889,494	2,948,335	2,906,828	2,950,079	3,010,489	3,020,063
Golf Course	1,443,786	1,373,493	1,384,200	1,372,337	1,406,092	1,319,848	1,299,190	1,102,945	1,291,642	1,114,578
Operating contributions and grants:										
Refuse	126,444	-	-	-	-	-	-	-	-	-
Capital contributions and grants:										
Water	-	-	4,925,785	707,835	24,178	-	38,196	-	-	-
Sewer	1,513,184	85,680	33,600	-	2,195,752	639,590	419,398	-	548,312	120,000
Refuse	-	-	5,000	6,952	306,160	290,256	570,919	149,610	-	13,590
Total Business-Type program revenues	11,678,988	12,027,339	16,465,441	13,503,174	14,644,866	12,920,970	12,898,949	11,547,764	12,340,039	11,958,171
Total Primary Government Program Revenues	\$ 14,225,470	\$ 15,481,063	\$ 19,411,919	\$ 15,912,382	\$ 18,289,958	\$ 16,098,295	\$ 16,263,730	\$ 14,175,816	\$ 17,892,216	\$ 16,081,390

CITY OF LEMOORE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(CONTINUED)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Net Revenues (Expenses)										
Governmental Activities	\$ (11,723,963)	\$ (12,038,522)	\$ (14,670,855)	\$ (24,616,850)	\$ (12,007,204)	\$ (9,355,427)	\$ (8,275,424)	\$ (9,927,889)	\$ (5,649,202)	\$ (9,822,837)
Business-Type Activities	<u>3,154,447</u>	<u>3,294,240</u>	<u>8,278,877</u>	<u>4,809,513</u>	<u>6,153,157</u>	<u>4,772,284</u>	<u>4,156,546</u>	<u>1,114,096</u>	<u>1,382,971</u>	<u>1,574,709</u>
Total Net Revenues (Expenses)	<u>\$ (8,569,516)</u>	<u>\$ (8,744,282)</u>	<u>\$ (6,391,978)</u>	<u>\$ (19,807,337)</u>	<u>\$ (5,854,047)</u>	<u>\$ (4,583,143)</u>	<u>\$ (4,118,878)</u>	<u>\$ (8,813,793)</u>	<u>\$ (4,266,231)</u>	<u>\$ (8,248,128)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property taxes	\$ 9,413,719	\$ 10,225,746	\$ 10,147,859	\$ 11,312,419	\$ 6,767,250	\$ 3,069,388	\$ 2,156,929	\$ 1,990,281	\$ 1,395,750	\$ 2,379,422
Sales taxes	1,730,663	1,979,203	1,768,904	1,597,534	1,768,113	2,014,040	2,122,348	2,081,582	1,821,904	1,752,910
Other taxes	3,166,748	3,385,656	3,621,897	3,786,700	4,303,681	3,888,353	4,341,569	4,690,086	2,883,110	2,915,384
Unrestricted investment earnings	1,510,852	1,041,178	520,767	388,377	286,623	195,537	207,775	173,184	355,254	334,829
Other revenue	74,541	219,723	233,226	256,065	3,136,138	537,498	465,649	753,415	532,324	235,139
Gain (Loss) on sale of assets	-	-	-	-	-	(997)	(57,342)	8,810	16,067	6,433
Capital contributions	-	-	-	-	-	-	812,613	-	-	-
Transfers	<u>1,663,416</u>	<u>1,895,744</u>	<u>2,005,911</u>	<u>2,108,316</u>	<u>1,347,974</u>	<u>1,398,178</u>	<u>1,348,085</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>17,559,939</u>	<u>18,747,250</u>	<u>18,298,564</u>	<u>19,449,411</u>	<u>17,609,779</u>	<u>11,101,997</u>	<u>11,397,626</u>	<u>9,697,358</u>	<u>7,004,409</u>	<u>7,624,117</u>
Business-Type Activities:										
Unrestricted investment earnings	230,422	162,906	79,891	80,428	56,592	31,507	37,239	87,024	159,513	54,462
Gain (Loss) on sale of assets	-	-	-	-	-	-	(14,381)	(39,811)	456,185	-
Capital contributions	-	-	-	-	-	-	357,036	125,879	54,521	-
Other revenue	-	-	-	-	-	-	-	-	-	832,020
Transfers	<u>(1,663,416)</u>	<u>(1,895,744)</u>	<u>(2,005,911)</u>	<u>(2,108,316)</u>	<u>(1,347,974)</u>	<u>(1,398,178)</u>	<u>(1,348,085)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>\$ (1,432,994)</u>	<u>\$ (1,732,838)</u>	<u>\$ (1,926,020)</u>	<u>\$ (2,027,888)</u>	<u>\$ (1,291,382)</u>	<u>\$ (1,366,671)</u>	<u>\$ (968,191)</u>	<u>\$ 173,092</u>	<u>\$ 670,219</u>	<u>\$ 886,482</u>
Extraordinary Item:										
Gain on dissolution of Redevelopment Agency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,268,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>\$ 7,557,429</u>	<u>\$ 8,270,130</u>	<u>\$ 9,980,566</u>	<u>\$ (2,385,814)</u>	<u>\$ 17,733,096</u>	<u>\$ 5,152,183</u>	<u>\$ 6,310,557</u>	<u>\$ 1,056,657</u>	<u>\$ 3,408,397</u>	<u>\$ 262,471</u>

CITY OF LEMOORE
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 1,769,055	\$ 1,755,299	\$ 1,733,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	8,729,139	8,051,020	8,485,175	-	-	-	-	-	-	-
Nonspendable	-	-	-	1,704,244	660,171	97,286	1,360,705	1,166,650	971,046	797,664
Restricted	-	-	-	-	-	-	-	80,257	16,873	51,352
Committed	-	-	-	2,374,959	2,593,761	1,321,595	-	-	-	232,275
Assigned	-	-	-	-	-	-	-	96,038	216,600	4,745,894
Unassigned	-	-	-	6,369,941	6,661,552	10,710,575	11,090,967	11,149,833	9,454,189	3,356,576
Total General Fund	<u>\$ 10,498,194</u>	<u>\$ 9,806,319</u>	<u>\$ 10,219,053</u>	<u>\$ 10,449,144</u>	<u>\$ 9,915,484</u>	<u>\$ 12,129,456</u>	<u>\$ 12,451,672</u>	<u>\$ 12,492,778</u>	<u>\$ 10,658,708</u>	<u>\$ 9,183,761</u>
All other governmental funds										
Reserved	\$ 9,309,943	\$ 10,262,432	\$ 11,611,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	4,452,044	5,382,553	5,652,401	-	-	-	-	-	-	-
Capital projects funds	15,499,703	15,868,676	14,177,260	-	-	-	-	-	-	-
Debt service	756,605	1,497,969	2,087,046	-	-	-	-	-	-	-
Nonspendable	-	-	-	6,535,121	-	-	4,405,474	8,816	651,200	4,482,211
Restricted	-	-	-	41,546,633	12,421,997	10,447,890	5,900,358	12,512,731	21,096,100	17,610,371
Committed	-	-	-	7,158,186	7,075,622	7,392,997	7,585,676	-	-	-
Assigned	-	-	-	-	-	369,110	398,946	-	-	-
Unassigned	-	-	-	(219,143)	535,184	-	(244,902)	5,918,314	(651,200)	-
Total all other governmental funds	<u>\$ 30,018,295</u>	<u>\$ 33,011,630</u>	<u>\$ 33,528,360</u>	<u>\$ 55,020,797</u>	<u>\$ 20,032,803</u>	<u>\$ 18,209,997</u>	<u>\$ 18,045,552</u>	<u>\$ 18,439,861</u>	<u>\$ 21,096,100</u>	<u>\$ 22,092,582</u>

CITY OF LEMOORE
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Property taxes	\$ 9,403,666	\$ 10,210,173	\$ 10,144,716	\$ 11,309,161	\$ 6,745,624	\$ 3,053,995	\$ 2,128,660	\$ 1,978,931	\$ 1,308,832	\$ 2,290,741
Other taxes	2,464,134	2,719,047	2,409,957	2,293,676	2,484,776	2,706,573	2,877,392	2,881,451	2,610,203	2,573,569
Licenses and permits	763,657	749,987	586,583	380,851	601,682	665,896	689,558	725,821	788,015	700,510
Charges for services	193,023	154,741	166,355	236,895	308,408	399,471	458,129	500,426	576,245	576,716
Intergovernmental	3,342,780	3,948,971	4,977,496	4,402,488	5,644,429	4,729,214	5,149,163	4,654,689	5,776,858	4,376,654
Fees and assessments	670,077	1,424,248	146,596	298,824	653,299	304,094	462,662	564,602	1,068,265	525,879
Use of money and property	1,513,388	1,021,490	497,277	393,764	294,163	211,195	216,489	173,184	355,255	338,464
Other revenue	961,704	936,751	1,091,559	1,294,820	511,698	555,868	618,937	878,158	536,987	352,996
Total revenues	<u>19,312,429</u>	<u>21,165,408</u>	<u>20,020,539</u>	<u>20,610,479</u>	<u>17,244,079</u>	<u>12,626,306</u>	<u>12,600,990</u>	<u>12,357,262</u>	<u>13,020,660</u>	<u>11,735,529</u>
Expenditures										
Current:										
General government	3,015,382	2,854,211	2,725,266	3,798,765	4,482,387	2,067,528	1,628,021	1,251,489	1,519,628	1,238,040
Public safety	4,356,897	4,906,949	4,602,554	4,503,385	4,755,182	4,639,315	4,979,815	5,189,952	6,146,235	5,925,328
Public works	389,709	381,075	300,608	345,426	339,296	354,785	401,503	1,651,697	1,674,726	1,870,748
City streets	451,519	517,262	456,177	-	-	-	-	-	-	-
Community development	4,190,892	5,264,786	8,041,554	5,533,770	3,128,090	1,609,414	1,775,792	158,909	14,675	407,140
Parks and recreation	828,596	811,872	793,389	408,167	414,165	462,244	578,425	524,344	630,886	1,180,409
Capital outlay	3,891,366	4,084,111	2,366,274	1,884,348	1,339,845	4,536,290	4,669,389	3,154,886	2,479,736	1,747,183
Debt service										
Bond issuance cost	-	-	-	1,009,397	-	-	-	-	-	-
Principal	854,439	890,980	922,521	1,401,199	455,000	-	-	-	-	-
Interest	1,096,855	1,151,191	1,070,658	1,364,557	960,869	-	-	-	-	-
Total expenditures	<u>19,075,655</u>	<u>20,862,437</u>	<u>21,279,001</u>	<u>20,249,014</u>	<u>15,874,834</u>	<u>13,669,576</u>	<u>14,032,945</u>	<u>11,931,277</u>	<u>12,465,886</u>	<u>12,368,848</u>
Excess (deficiency) of revenues over expenditures	<u>236,774</u>	<u>302,971</u>	<u>(1,258,462)</u>	<u>361,465</u>	<u>1,369,245</u>	<u>(1,043,270)</u>	<u>(1,431,955)</u>	<u>425,985</u>	<u>554,774</u>	<u>(633,319)</u>
Other financing sources (uses)										
Bond proceeds	-	-	-	19,150,000	-	-	-	-	-	-
Sale of capital assets	-	-	79,268	-	-	-	9,201	8,810	16,067	6,433
Operating transfers in	4,325,823	6,606,909	9,647,742	8,888,692	9,278,355	1,931,121	1,733,248	2,049,390	107,236	-
Operating transfers out	(2,575,974)	(4,608,418)	(7,539,084)	(6,677,629)	(7,827,634)	(496,685)	(282,416)	(503,186)	(107,236)	-
Total other financing sources (uses)	<u>1,749,849</u>	<u>1,998,491</u>	<u>2,187,926</u>	<u>21,361,063</u>	<u>1,450,721</u>	<u>1,434,436</u>	<u>1,460,033</u>	<u>1,555,014</u>	<u>16,067</u>	<u>6,433</u>
Extraordinary Item										
Gain/loss on dissolution of Redevelopment Agency	-	-	-	-	(35,550,894)	-	-	-	-	-
Net change in fund balances	<u>\$ 1,986,623</u>	<u>\$ 2,301,462</u>	<u>\$ 929,464</u>	<u>\$ 21,722,528</u>	<u>\$ 2,819,966</u>	<u>\$ 391,166</u>	<u>\$ 28,078</u>	<u>\$ 1,980,999</u>	<u>\$ 570,841</u>	<u>\$ (626,886)</u>
Debt service as a percentage of noncapital expenditures	12.85%	12.17%	10.54%	15.06%	9.74%	0.00%	0.00%	0.00%	0.00%	0.00%

**CITY OF LEMOORE
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year	Local Secured	Utility	Unsecured	Total
2008	1,476,908,563	857,527	42,301,715	1,520,067,805
2009	1,618,788,968	828,108	42,411,801	1,662,028,877
2010	1,626,916,526	825,630	39,269,425	1,667,011,581
2011	1,709,130,426	554,384	28,706,275	1,738,391,085
2012	1,758,796,967	574,763	26,393,761	1,785,765,491
2013	1,737,953,522	575,662	28,254,947	1,766,784,131
2014	1,751,569,065	574,057	27,317,455	1,779,460,577
2015	1,665,821,072	684,859	25,689,595	1,692,195,526
2016	1,797,274,999	680,243	23,520,387	1,821,475,629
2017	1,864,123,891	665,582	24,922,222	1,889,711,695

Source: MuniServices, LLC

NOTE:

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the Debt Service payment of Lemoore High School District, West Hills Community College District and Hills Community College District sfid No. 3.

**CITY OF LEMOORE
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
PER \$100 OF ASSESSED VALUE
LAST TEN FISCAL YEARS**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
City Direct Rates:										
City of Lemoore Basic Rate	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Overlapping Rates:										
Lemoore Union High School District				0.045187	0.044631	0.045886	0.046730	0.047924	0.043767	0.041812
West Hills Community College District				0.000004	0.002160	0.013878	0.011106	0.011206	0.017244	0.016254
West Hills College District SFID No. 3				0.001024	0.025856	0.018342	0.019058	0.016280	0.024884	0.016002
Total Direct Rate #	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.046215</u>	<u>1.072647</u>	<u>1.078106</u>	<u>1.076894</u>	<u>1.075410</u>	<u>1.085895</u>	<u>1.074068</u>

Source: MuniServices, LLC

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the Debt Service payment of Lemoore High School District, West Hills Community College District and Hills Community College District sfid No. 3

The City of Lemoore only has 7 years available for this table and has decided to present this statistical table as such.

**CITY OF LEMOORE
PRINCIPAL LOCAL SECURED TAXPAYERS
CURRENT YEAR AND 11 YEARS AGO**

Property Owner	Primary Land Use	2006-07		2016-17	
		Assessed Value	% of Total (1)	Assessed Value	% of Total (1)
Leprino Foods Company	Food Processing	\$291,472,873	22.07%	\$ 395,641,373	21.22%
Olam West Coast Inc.	Food Processing			80,282,651	4.31%
Agusa	Food Processing	11,766,949	0.89%	13,021,317	0.70%
GHQ Investments	Apartments			11,900,635	0.64%
Lemoore Properties II LP	Apartments			11,404,997	0.61%
Lemoore Apartments LLC	Apartments			11,031,501	0.59%
Paul and Vickie Daley LP	Residential Properties	4,744,507	0.36%	10,391,148	0.56%
Valley Oak Apartments LLC	Apartments			7,415,238	0.40%
Tanglewood Lemoore Ltd.	Apartments	4,527,849	0.34%	7,414,443	0.40%
Lemoore Cinemas	Movie Theater	3,868,024	0.29%	7,187,807	0.39%
Heritage Lemoore Ltd.	Apartments	5,464,492	0.41%	6,306,336	0.34%
South Coast Property Company	Apartments			6,032,180	0.32%
Winn California Properties LLC	Apartments	5,213,974	0.39%	6,021,525	0.32%
Lemoore Capital LP	Shopping Center			5,940,998	0.32%
Benderson-Lemoore Associates LP	Commercial	5,016,077	0.38%	5,790,611	0.31%
Carole D, Delap	Shopping Center			5,619,841	0.30%
Save Mart Supermarkets	Supermarket	4,650,081	0.35%	4,750,266	0.25%
Anand Investments LLC	Hotel/Motel	4,014,320	0.30%	4,278,718	0.23%
Michael A. Trebbow	Apartments			4,091,049	0.22%
JADJ Land Holdings LLC	RV/Boat Storage			3,992,500	0.21%
HR LLC	Commercial	3,428,876	0.26%		
Lemoore Center LLC	Shopping Center	4,531,155	0.34%		
Lemoore Rural LLC	Residential Properties	4,052,174	0.31%		
JB Moses Management Corp.	Hotel/Motel	3,972,205	0.30%		
Lemoore Hospitality LLC	Hotel/Motel	3,774,598	0.29%		
Lennar Fresno Inc.	Residential Properties	3,565,823	0.27%		
Devante Liberty LP	Residential land	3,488,400	0.26%		
Golden Gate Holdings LLC	Commercial	3,194,855	0.24%		
Principal Taxpayer Totals		<u>\$370,747,232</u>	<u>28.05%</u>	<u>\$ 608,515,134</u>	<u>32.64%</u>

Source: MuniServices, LLC

Note: (1) 2016-17 Local Secured Assessed Valuation : \$1,864,123,891

**CITY OF LEMOORE
TAX APPORTIONMENT
LAST EIGHT FISCAL YEARS**

	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>
Secured	\$ 688,035	\$ 775,359	\$ 795,210	\$ 854,481	\$ 943,748	\$ 930,083	\$ 714,846	\$ 848,432
Unsecured	37,138	35,556	36,832	37,360	38,081	38,750	40,909	30,137
Prior Secured	31,261	34,940	18,051	24,844	(6,229)	9,534	14,583	13,775
Prior Unsecured	104	623	-	442	106	(1,456)	1,023	-
SB813	17,266	36,616	16,808	9,335	15,582	34,903	44,938	46,769
Prior SB 813	18,340	15,343	-	8,926	6,252	4,689	893	-
Airplane	761	464	548	552	569	266	265	-
Transfer Tax	50,104	33,095	39,014	48,190	48,948	51,486	57,355	63,751
RDA RPTTF Residual (ABX1 26)	-	-	160,893	219,158	873,292	928,574	491,374	1,351,628
Lemoore RDA 25% Pass-through *	-	-	-	168,891	-	-	-	-
Total	<u>\$ 843,009</u>	<u>\$ 931,996</u>	<u>\$ 1,067,356</u>	<u>\$1,372,179</u>	<u>\$ 1,920,349</u>	<u>\$ 1,996,829</u>	<u>\$ 1,366,186</u>	<u>\$ 2,354,492</u>

Source: Kings County

* For FY2013-2014 and forward, this was included in Secured Tax.

The City of Lemoore only has 8 years available for this table and has decided to present this statistical table as such.

**CITY OF LEMOORE
RATIOS OF OUTSTANDING DEBT
BY TYPE
LAST FISCAL TEN YEARS**

Fiscal Year	Governmental Activities			Loans Payable	Total Business-Type	Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Certificates of Participation	Capital Leases	Total Government					
2008	-	-	-	-	-	-	0.00%	-
2009	-	-	-	-	-	-	0.00%	-
2010	-	-	-	-	-	-	0.00%	-
2011	-	-	-	-	-	-	0.00%	-
2012	2,275,000	12,855	2,287,855	-	-	2,287,855	0.31%	93
2013	2,070,000	8,353	2,078,353	7,068,000	7,068,000	9,146,353	1.23%	366
2014	-	4,183	4,183	7,068,000	7,068,000	7,072,183	0.93%	280
2015	-	-	-	6,665,937	6,665,937	6,665,937	0.81%	263
2016	-	-	-	6,375,578	6,375,578	6,375,578	0.73%	243
2017	-	-	-	5,831,369	5,831,369	5,831,369	0.64%	221

Source: City of Lemoore, Finance Department

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Also, Redevelopment Bonds prior to 2011 are removed for consistency in reporting after dissolution.

**CITY OF LEMOORE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2017**

2016-2017 Assessed Valuations:

2016-2017 Assessed Valuation	\$ 1,889,711,695
Redevelopment Incremental Valuation	-
Adjusted Assessed Valuation	\$ 1,889,711,695

	Total Debt 6/30/2017	% Applicable	District's Share of Debt 6/30/16
<u>Overlapping Debt Tax and Assessment Debt:</u>			
West Hills Community College District	\$ 15,565,000	18.15%	\$ 2,824,425
West Hills Community College District School Facilities Improvements District No. 3	36,650,626	40.03%	14,671,979
Lemoore Union High School District	12,644,317	69.30%	8,762,006
Total Overlapping Tax and Assessment Debt			<u>26,258,410</u>
<u>Direct and Overlapping General Fund Debt:</u>			
Kings County General Fund Obligation	\$ 15,710,000	18.76%	2,946,568
Kings County Pension Obligation Bonds	5,652,710	18.76%	1,060,222
West Hills Community College District General Fund Obligation	-	0.00%	-
Lemoore Union High School District Certificates of Participation	842,000	69.30%	583,472
City of Lemoore	-	100.00%	-
Total Direct and Overlapping General Fund Debt			<u>4,590,262</u>
Overlapping Tax Increment Debt (Successor Agency):	15,891,064	100.00%	<u>15,891,064</u>
Total Direct Debt			-
Total Overlapping Debt			<u>46,739,736</u>
Combined Total Debt			<u>\$ 46,739,736</u> (2)

Ratios to 2015-16 Assessed Valuations:

Total Overlapping Tax and Assessment Debt	1.39%
Total Direct Debt	0.00%
Combined Total Debt	2.47%

Ratios to Redevelopment Successor Agency Incremental Valuation (1,009,194,715):

Total Overlapping Tax Increment Debt	1.57%
--------------------------------------	-------

AB:(\$500)

Notes:

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city dividend by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: MuniServices, LLC

**CITY OF LEMOORE
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Gross Assessed Valuation	\$ -	\$ -	\$ -	\$ 1,738,391,085	\$ 1,785,765,491	\$ 1,766,784,131	\$ 1,779,460,577	\$ 1,692,195,526	\$ 1,821,475,629	\$ 1,889,711,695
Debt Margin Ratio (1)				3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Debt Margin	\$ -	\$ -	\$ -	\$ 65,189,666	\$ 66,966,206	\$ 66,254,405	\$ 66,729,772	\$ 63,457,332	\$ 68,305,336	\$ 70,864,189
Less Outstanding General Obligation Bonds				0%	0%	0%	0%	0%	0%	0%
Net Debt Margin	\$ -	\$ -	\$ -	\$ 65,189,666	\$ 66,966,206	\$ 66,254,405	\$ 66,729,772	\$ 63,457,332	\$ 68,305,336	\$ 70,864,189

(1) California Government Code, Section 43605 sets debt limit as 15% The code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).

The City of Lemoore only has 7 years available for this table and has decided to present this statistical table as such.

**CITY OF LEMOORE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Calendar Year	Population (1) City of Lemoore	Kings County				Unemployment Rate (3)	
		Population (1)	Personal Income (2) (thousands of dollars)	Per Capita Personal Income (2)	Personal Income (2)		
2008	24,502	154,434	3,968,492	26,383		10.60%	
2009	23,859	151,816	3,978,531	26,170		14.20%	-3%
2010	24,531	152,982	3,792,920	24,908		16.10%	3%
2011	24,700	152,533	4,051,300	26,580		16.20%	1%
2012	24,559	151,060	4,516,364	29,701		15.30%	-1%
2013	24,979	150,537	4,491,688	29,679		13.50%	2%
2014	25,225	149,942	4,533,297	30,049		12.10%	1%
2015	25,325	149,721	4,864,335	32,371		10.50%	0%
2016	26,199	150,373	5,000,842 (4)	33,126		10.20%	3%
2017	26,369	149,537	5,135,686 (4)	34,287		8.40%	1%

Sources: (1) California Department of Finance.
(2) U.S. Department of Commerce, Bureau of Economic Analysis (Kings County)
(3) California Employment Development Department.
(4) Per Capita Personal Income was computed using Census Bureau midyear population estimates. Estimates reflect county population estimates as of March 2016

**CITY OF LEMOORE
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR**

Business Name	2016-17	
	Number of Employees	Percent of Total Employment (%)
US Naval Air Station	5,758	48.80%
Leprino Foods CO (East & West locations)	1,308	11.08%
Lemoore Union Elementary School District *	323	2.74%
Lemoore Union High School District	230	1.95%
West Hills College-Lemoore	154	1.31%
Superior Truck Lines	120	1.02%
City of Lemoore **	119	1.01%
Kmart **	85	0.72%
Save Mart **	74	0.63%
Mc Donald's **	64	0.54%
Total Top Employers	8,235	69.79%
Total City Employment (1)	11,800	

Source: MuniServices, LLC

*Includes classified, certificated, and admin employees

** Includes full and part time

(1) Total City Labor Force provided by EDD Labor Force Data.

Note: Lemoore Naval Air Station (5,758) is a significant employer in the Lemoore area, however, they are not located within the City limits.

CITY OF LEMOORE
FULL-TIME AND PART-TIME CITY EMPLOYEES
BY FUNCTION
LAST TEN FISCAL YEARS

Function	FY 2007-08 Authorized Positions	FY 2008-09 Authorized Positions	FY 2009-10 Authorized Positions	FY 2010-11 Authorized Positions	FY 2011-12 Authorized Positions	FY 2012-13 Authorized Positions	FY 2013-14 Authorized Positions	FY 2014-15 Authorized Positions	FY 2015-16 Authorized Positions	FY 2016-17 Authorized Full Time Positions
City Manager	4.13	4.50	7.03	7.64	6.67	5.70	5.95	5.94	2.50	5.00
Finance Department	3.07	3.11	3.00	3.34	3.00	3.74	3.00	3.44	4.94	6.00
Public Works	2.70	2.70	2.70	2.70	2.70	2.70	3.75	3.75	3.00	7.00
Utility Department	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.75	6.01	3.00
Maintenance Division	10.65	9.10	6.90	10.68	7.15	11.76	8.15	12.95	5.82	3.00
Streets	5.25	5.37	4.89	0.22	0.00	0.00	0.00	0.00	3.00	3.00
Building Inspection	3.40	4.63	4.21	2.30	7.08	2.30	6.99	2.37	4.13	4.00
Police Department	39.68	39.67	40.59	37.17	37.34	37.09	38.73	40.73	48.35	39.00
Fire Department	1.68	1.64	1.46	1.40	1.36	1.25	1.25	1.25	0.50	0.00
Parks and Recreation Department	12.05	12.28	9.44	6.94	8.78	6.82	6.04	5.89	11.41	7.00
Planning Department	5.93	4.87	3.81	0.80	1.62	0.55	0.00	0.00	2.00	2.00
Water Department	10.40	13.47	13.30	12.94	16.33	12.79	15.46	11.92	19.22	12.50
Refuse Department	12.90	12.46	10.64	7.53	9.69	10.00	10.27	12.52	12.83	11.00
Sewer Department	10.33	10.60	11.54	9.75	10.65	10.65	11.85	12.68	13.20	11.50
Fleet Maintenance Department	4.66	5.48	4.24	3.33	3.20	3.30	3.53	3.66	3.57	3.00
Golf Course	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.48	0.00	0.00
LLMD Department	5.49	3.96	0.50	0.12	0.00	0.00	0.00	0.00	0.00	0.00
Redevelopment Department	4.42	4.09	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	<u>140.74</u>	<u>141.92</u>	<u>131.25</u>	<u>109.85</u>	<u>118.57</u>	<u>111.65</u>	<u>117.97</u>	<u>130.33</u>	<u>140.49</u>	<u>117.00</u>

Source: City of Lemoore, Finance Department

**CITY OF LEMOORE
OPERATING INDICATORS
BY FUNCTION
LAST TEN FISCAL YEARS**

Function:	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety:										
Police (1)										
Calls for Service	29,621	29,872	28,266	30,984	29,882	32,100	46,897	45,828	39,973	40,738
Citations	1,791	1,206	1,204	1,382	1,393	1,630	1,325	1,592	1,432	1,844
Cases assigned to detectives	299	292	307	420	305	544	2,622	2,844	1,013	206
Arrests	1,066	1,218	1,296	1,268	1,453	1,560	1,285	1,793	1,551	1,599
Fire (2)										
Calls for Service	1,403	1,359	1,465	N/A	907	1,854	1,736	1,694	1,655	1,863
Public Works (3)										
Miles of street resurfacing	0.00	1.01	7.55	2.34	18.72	12.41	12.86	1.47	0.00	0.00

(1) Source: City of Lemoore's Police Department.

(2) Source: City of Lemoore's Fire Department.

(3) Source: City of Lemoore's Public Works Department.

**CITY OF LEMOORE
CAPITAL ASSET STATISTICS
BY FUNCTION
LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety:										
Police Stations*	1	1	1	1	1	1	1	1	1	1
Fire Stations*	2	2	2	2	2	2	2	2	2	2
Community Development & Community Services:										
Parks and Open Space- Acreage	117	117	117	117	117	117	117	117	117	117
Community Center	1	1	1	1	1	1	1	1	1	1
Library (County)	1	1	1	1	1	1	1	1	1	1
Historic Stowe House	37	37	37	37	37	37	37	37	37	37
Elementary Schools (K-8)	8	8	8	8	8	8	8	8	8	8
Middle Schools (6-8)	1	1	1	1	1	1	1	1	1	1
High Schools (9-12)	3	3	3	3	3	3	3	3	3	3
College	1	1	1	1	1	1	1	1	1	1
Private Schools	2	2	2	2	2	2	2	2	2	2
Public Works:										
Area of City (square miles)	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84
Miles of streets										
Number of Street lights (1)	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433
Number of vehicles (city wide)	85	110	113	107	111	118	132	108	111	126

Source: Various City of Lemoore Departments

**CITY OF LEMOORE
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(IN THOUSANDS OF DOLLARS)**

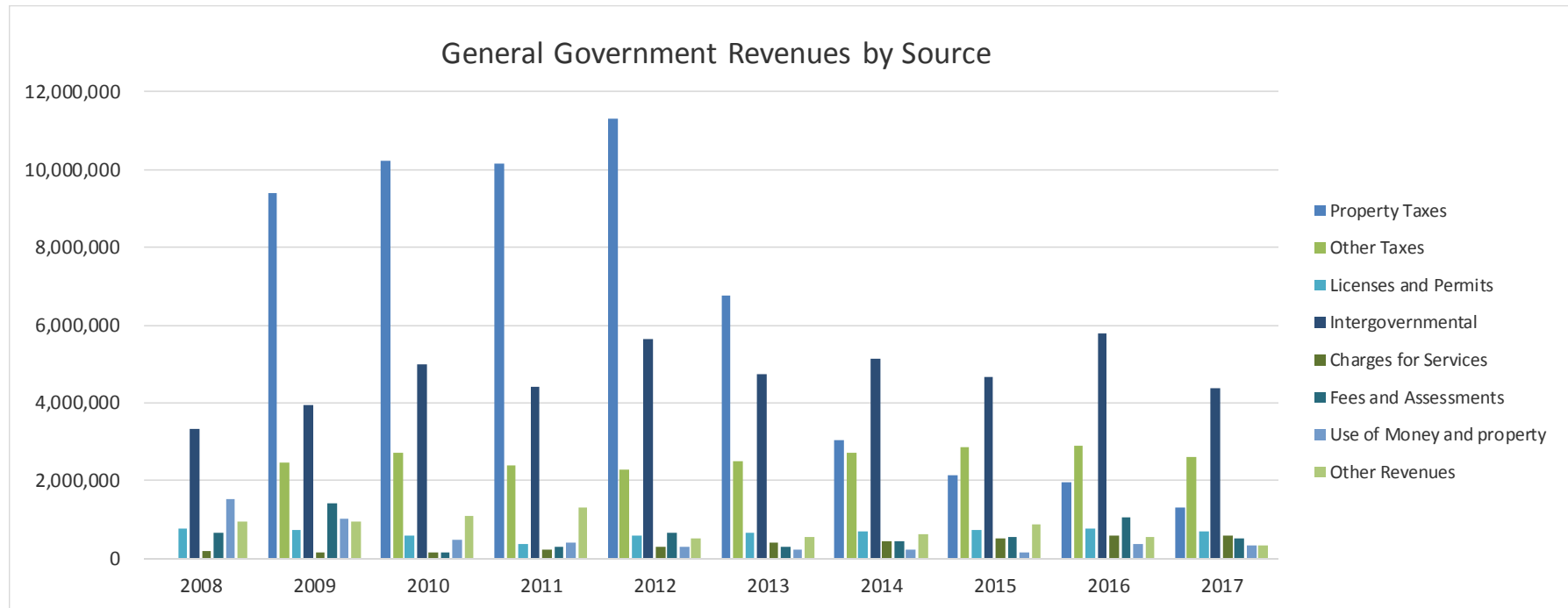
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Apparel Stores	\$ 382	\$ 348	\$ 390	\$ 281	\$ 599	\$ 639	\$ 681	\$ 559	\$ 346	\$ 337
Food Stores	9,121	9,272	9,482	9,671	9,696	10,782	11,553	11,767	12,433	7,874
Eating and Drinking Places	19,163	19,028	18,679	18,758	21,186	21,750	24,710	26,086	27,766	28,608
Building Materials	5,017	4,702	4,862	5,661	5,238	4,778	5,176	6,699	4,683	5,762
Auto Dealers and Supplies	18,150	12,721	7,860	8,164	9,390	9,916	10,702	10,508	10,804	13,509
Service Stations	28,163	30,450	25,344	29,167	35,073	35,102	37,653	39,520	32,458	31,684
Other Retail Stores	35,752	31,917	30,256	28,044	27,473	28,432	29,108	29,359	29,251	31,178
All other Outlets	<u>66,628</u>	<u>86,852</u>	<u>68,976</u>	<u>62,196</u>	<u>78,171</u>	<u>92,014</u>	<u>92,897</u>	<u>86,970</u>	<u>72,282</u>	<u>63,215</u>
Total Direct Rate	<u>\$ 182,376</u>	<u>\$ 195,290</u>	<u>\$ 165,849</u>	<u>\$ 161,942</u>	<u>\$ 186,826</u>	<u>\$ 203,413</u>	<u>\$ 212,480</u>	<u>\$ 211,468</u>	<u>\$ 190,022</u>	<u>\$ 182,167</u>

Source: State of California Board of Equalization and The HdI Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payer are not available, The categories presented are intended to provide alternative information regarding the sources of the City's revenue

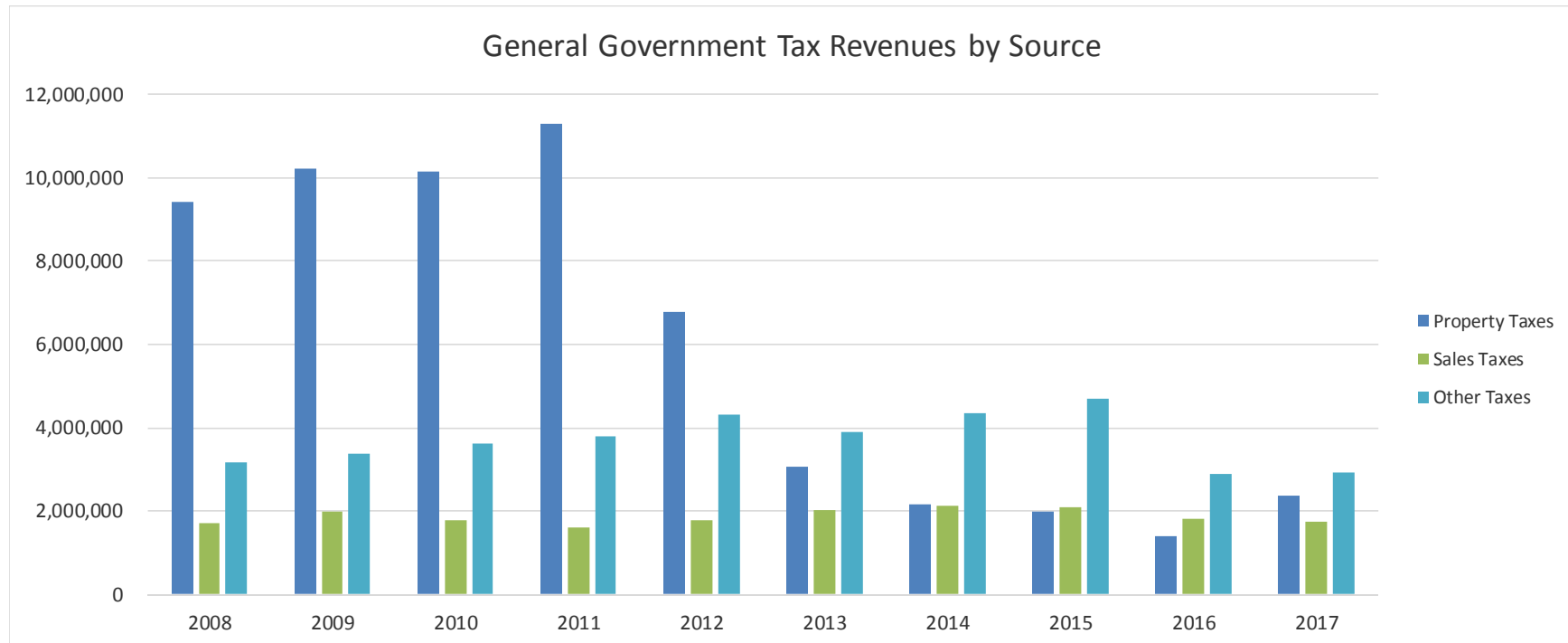
**CITY OF LEMOORE
GENERAL GOVERNMENT REVENUES
BY SOURCE
LAST TEN FISCAL YEARS**

Fiscal Year	Property Taxes	Other Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fees and Assessments	Use of Money and property	Other Revenues	Total
2008	9,403,666	2,464,134	763,657	3,342,780	193,023	670,077	1,513,388	961,704	19,312,429
2009	10,210,173	2,719,047	749,987	3,948,971	154,741	1,424,248	1,021,490	936,751	21,165,408
2010	10,144,716	2,409,957	586,583	4,977,496	166,355	146,596	497,277	1,091,559	20,020,539
2011	11,309,161	2,293,676	380,851	4,402,488	236,895	298,824	393,764	1,294,820	20,610,479
2012	6,745,624	2,484,776	601,682	5,644,429	308,408	653,299	294,163	511,698	17,244,079
2013	3,053,995	2,706,573	665,896	4,729,214	399,471	304,094	211,195	555,868	12,626,306
2014	2,128,660	2,877,392	689,558	5,149,163	458,129	462,662	216,489	618,937	12,600,990
2015	1,978,931	2,881,451	725,821	4,654,689	500,426	564,602	173,184	878,158	12,357,262
2016	1,308,832	2,610,203	788,015	5,776,858	576,245	1,068,265	355,255	536,987	13,020,660
2017	2,290,741	2,573,569	700,510	4,376,654	576,716	525,879	338,464	352,996	11,735,529



**CITY OF LEMOORE
GENERAL GOVERNMENT TAX REVENUE
BY SOURCE
LAST TEN FISCAL YEARS**

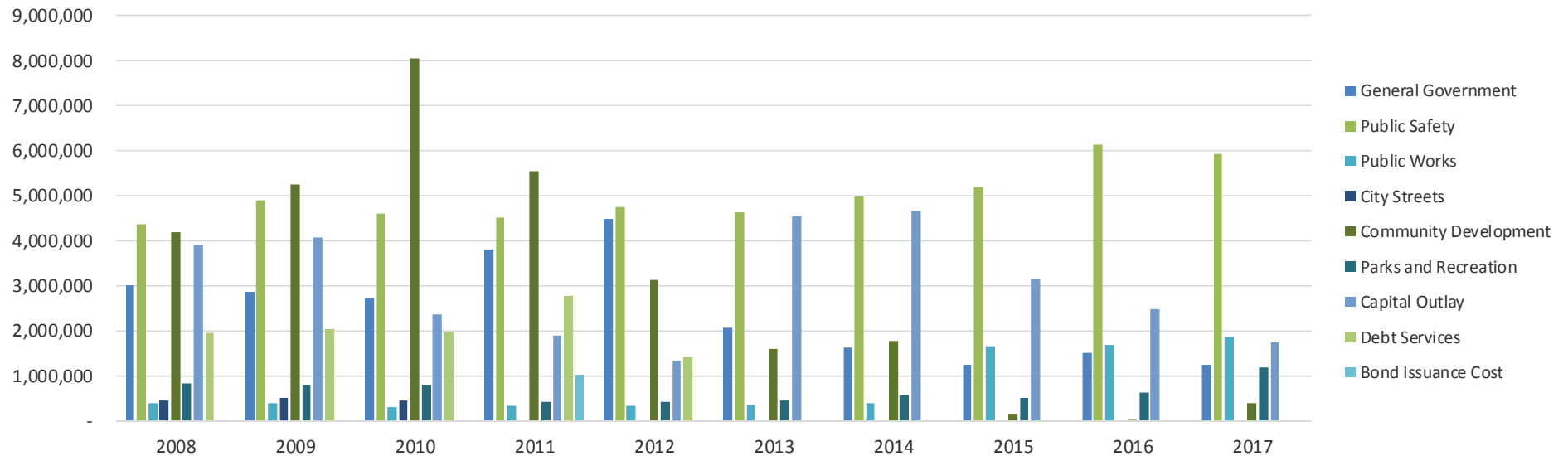
Fiscal Year	Property Taxes	Sales Taxes	Other Taxes	Total
2008	9,413,719	1,730,663	3,166,748	14,311,130
2009	10,225,746	1,979,203	3,385,656	15,590,605
2010	10,147,859	1,768,904	3,621,897	15,538,660
2011	11,312,419	1,597,534	3,786,700	16,696,653
2012	6,767,250	1,768,113	4,303,681	12,839,044
2013	3,069,388	2,014,040	3,888,353	8,971,781
2014	2,156,929	2,122,348	4,341,569	8,620,846
2015	1,990,281	2,081,582	4,690,086	8,761,949
2016	1,395,750	1,821,904	2,883,110	6,100,764
2017	2,379,421	1,752,910	2,915,384	7,047,715



**CITY OF LEMOORE
GENERAL GOVERNMENT EXPENDITURES
BY SOURCE
LAST TEN FISCAL YEARS**

Fiscal Year	General Government	Public Safety	Public Works	City Streets	Community Development	Parks and Recreation	Capital Outlay	Debt Services	Bond Issuance Cost	Total
2008	3,015,382	4,356,897	389,709	451,519	4,190,892	828,596	3,891,366	1,951,294	-	19,075,655
2009	2,854,211	4,906,949	381,075	517,262	5,264,786	811,872	4,084,111	2,042,171	-	20,862,437
2010	2,725,266	4,602,554	300,608	456,177	8,041,554	793,389	2,366,274	1,993,179	-	21,279,001
2011	3,798,765	4,503,385	345,426	-	5,533,770	408,167	1,884,348	2,765,756	1,009,397	20,249,014
2012	4,482,387	4,755,182	339,296	-	3,128,090	414,165	1,339,845	1,415,869	-	15,874,834
2013	2,067,528	4,639,315	354,785	-	1,609,414	462,244	4,536,290	-	-	13,669,576
2014	1,628,021	4,979,815	401,503	-	1,775,792	578,425	4,669,389	-	-	14,032,945
2015	1,251,489	5,189,952	1,651,697	-	158,909	524,344	3,154,886	-	-	11,931,277
2016	1,519,628	6,146,235	1,674,726	-	14,675	630,886	2,479,736	-	-	12,465,886
2017	1,238,040	5,925,328	1,870,748	-	407,140	1,180,409	1,747,183	-	-	12,368,848

General Government Expenditures by Source



**CITY OF LEMOORE
NAVY ACTIVE DUTY, RESERVISTS,
GUARDS, AND CIVILIANS AT
NAVAL AIR STATION
LEMOORE, CA**

Source: DMDC UICSS

Source: DMDC Self-Service

As of 31 October 2017

BASE NAME	SERVICE / COMPONENT	SERVICE MEMBER COUNT
LEMOORE NAS	NAVY ACTIVE DUTY ENLISTED	3,833
LEMOORE NAS	NAVY ACTIVE DUTY OFFICER	808
LEMOORE NAS	NAVY SELECTED RESERVE ENLISTED	497
LEMOORE NAS	NAVY SELECTED RESERVE OFFICER	55
LEMOORE NAS	NAVY APF CIVILIAN	340
LEMOORE NAS	NAVY NAF CIVILIAN	225
	TOTAL	5,758

Disclaimer: Defense Manpower Data Center (DMDC) owns the data provided in this report.
This office claims no ownership of any kind, expressed or implied of the information therein.

Source : NAS Lemoore Offices.

The City decided to only provide one year of dates for this statistic



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

To the Honorable Mayor and
Members of the City Council
City of Lemoore, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lemoore, California (the City), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 27, 2018.

Internal Control over Financial Reporting

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

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of current year findings as item 2017-001 to be a material weakness.

677 Scott Avenue
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A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of current year findings as items 2017-002, 2017-003 and 2017-004 to be significant deficiencies.

Compliance and Other Matters

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

City's Response to Findings

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

Purpose of this Report

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

Price Pange & Company

Clovis, California
June 27, 2018

**CITY OF LEMOORE
SCHEDULE OF CURRENT AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

Finding 2017-001 **Loan Payments (Material Weakness)**

- Condition:** The City improperly recorded a payment made on long-term debt relating to the Golf Course (Proprietary Fund) as an expense, instead of a reduction to the associated debt balance.
- Criteria:** Government Accounting Standards Board requires that proprietary funds should be accounted for on an accrual basis. In accrual basis accounting, payments made on capitalized debt should be recorded as a reduction to the associated liability (debt), and not expensed in the period paid.
- Cause:** The City improperly coded the payment as an expense in the current fiscal year. Current processes did not identify the loan payment as such and was never reclassified as a reduction to the associated debt balance.
- Effect:** As a result of this condition, long-term debt and expenses relating to the Golf Course Fund were overstated by \$94,596 at year-end.
- Recommendation:** We recommend that the City establish a process to identify all loan payments and ensure that the applicable classification is made for accrual basis funds.

Finding 2017-002 **Revenues Being Recorded as Deposits (Significant Deficiency)**

- Condition:** The City improperly recorded receipts received as a deposit (liability) instead of revenue.
- Criteria:** Governmental Accounting Standards Board Statement No. 33 requires that derived tax revenues should be recognized when the resources are received.
- Cause:** The City maintains certain funding sources as liabilities in its trial balance for internal tracking purposes.
- Effect:** As a result of this condition, deposits were overstated by \$201,196, expenses were understated by \$47,340, revenues were understated by \$107,920 and fund balance was overstated by \$140,616 in the General Fund.
- Recommendation:** We recommend that the City implement a process to prepare a year-end entry to reclassify the activity recorded in the deposit account from liability to revenues and expenses, respectively.

**CITY OF LEMOORE
SCHEDULE OF CURRENT AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

Finding 2017-003

Golf Course Inventory (Significant Deficiency)

Condition:	The physical count performed for inventory balances at the golf course was not adequately performed, which led to a misstated inventory balance at year-end.
Criteria:	A strong system of internal controls and management review should ensure that accurate and complete financial information is provided to the Finance Department in a timely manner and assets are being adequately safeguarded from theft.
Cause:	The system of internal control over the year-end closing process for the physical count of inventory at the golf course was not sufficient to produce accurate financial information and safeguarding of golf course assets.
Effect:	The effect of the lack of controls over inventory at the golf course, although immaterial in the current year, could result in a material misstatement of inventory and related cost of goods sold. Additionally, it exposed the golf course to the risk of stolen inventory.
Recommendation:	We recommend that the City implement a policy in which inventory balances are physically counted monthly by Finance Department staff and adjusted to actual with any variances promptly investigated. Additionally, we recommend that the City create a system to accurately track inventory purchases and sales so inventory balances remain accurate. Finally, once the system has been put in place, we recommend that adequate training is provided to golf course employees.

Finding 2017-004

Fund Balance/Net Position (Significant Deficiency)

Condition:	Fund balance and net position in various funds did not reconcile to the prior year financial statements.
Criteria:	A strong system of internal controls and management review should ensure that the financial records are adequately closed each year and reconciled to the City's prior year financial statements.
Cause:	An audit adjustment from the prior year audit was not recorded in the City's accounting system. Additionally, multiple journal entries recorded by the City during the 2018 fiscal year were incorrectly recorded to fund balance/net position.
Effect:	Fund balance/net position in total was understated by \$263,527.
Recommendation:	We recommend that the City create and implement controls to ensure that the City's fund balance and net position reconcile to the prior year financial records. Additionally, we recommend that the City create a method whereby all journal entries are reviewed by an appropriate level of management to ensure that fund balance/net position is not effected as a result of the journal entries.

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

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

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

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

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

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

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

Status: Implemented

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

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

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

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

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

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

Status: Not implemented (Finding 2017-001)

**CITY OF LEMOORE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

<u>Finding 2016-003</u>	<u>Revenues Being Recorded as Deposits (Significant Deficiency)</u>
Condition:	The City improperly recorded receipts received as a deposit (liability) instead of revenue.
Criteria:	Governmental Accounting Standards Board Statement No. 33 requires that derived tax revenues should be recognized when the resources are received.
Cause:	The City maintains certain funding sources as liabilities in its trial balance for internal tracking purposes.
Effect:	As a result of this condition, deposits were overstated by \$6,193, expenses were understated by \$56,599 and revenues understated by \$62,792 in the General Fund.
Recommendation:	We recommend that the City implement a process to prepare a year-end entry to reclassify the activity recorded in the deposit account from liability to revenues and expenses, respectively.
Status:	Not implemented (Finding 2017-002)



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

City of Lemoore
Corrective Action Plan
2017

<i>Finding Number</i>	<i>Planned Correction Action</i>	<i>Anticipated Completion Date</i>	<i>Responsible Contact Person</i>
2017-001	The City has created a closing year end checklist so that all these items will be coded correctly at the end of the fiscal year. All long-term debt is listed.	6/15/2018	Heather J. Corder - Finance Director
2017-002	The City has eliminated all the deposit liability accounts on the balance sheets. All revenues and expenses will be posted to the applicable accounts.	7/2/2017	Heather J. Corder - Finance Director
2017-003	The City will begin the process of doing monthly inventory checks with the Golf Course. Management or Finance personnel will count and verify the inventory in comparison to the inventory in the system. The City is also looking into purchasing a new inventory system for the Golf Course.	6/30/2018	Heather J. Corder - Finance Director
2017-004	The City will review and monitor the Fund balance accounts. The journal entries that were posted to these accounts were generated automatically by the system when a prior fiscal year check is voided. Management will ensure that these accounts balance to the financial statements and will monitor the accounts throughout the fiscal year.	6/30/2018	Heather J. Corder - Finance Director

Heather J. Corder
Finance Director

4/26/18



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Staff Report

Item No: 5-2

To: Lemoore City Council

From: Jenell Van Bindsbergen, City Attorney

Date: July 27, 2018

Meeting Date: August 7, 2018

Subject: Request for Censure

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 |

Proposed Motion:

Provide direction to City Attorney and Staff with regards to procedure, specific allegations, and process for a written censure Resolution.

Subject/Discussion:

On July 17, 2018, City Council directed City Staff and the City Attorney to bring forth an item for the next regularly scheduled City Council meeting related to the censure of Council Member Holly Blair.

Censure is an inherent power of a legislative body, to express its opinion on the conduct of one of its members and allows the City Council to publicly disapprove of the conduct of one of its members. One way to think of censure is as an expression by the Council that the statements or conduct of one member does not reflect the opinion of the majority. If the Council believes a member has acted outside of the scope of his/her authority, or otherwise engaged in inappropriate or unlawful conduct, a censure expresses the Council's public disapproval of the conduct.

If the Council elects to censure a Councilmember or other elected official, discussion and action must take place in open session. All Council discussions and the adoption of a censure resolution or other formal action requiring a Council vote must occur in open session with the vote of each member recorded.

"In God We Trust"

The City of Lemoore has adopted *Rosenberg's Rules of Order*, which does not have a specific procedural requirement on how to proceed with censure. Accordingly, any procedure that complies with the Council's rules, the Brown Act, and the minimal due process considerations required (as discussed below) can be used.

Minimum due process standards are typically applied to a public body's censure of one of its members. While there is no specific requirements, the accepted process required for censure is (1) notice and (2) an opportunity to refute the allegations prior to a public vote to adopt the resolution.

If a Council majority decides to move forward with the process, it could direct staff to prepare a written resolution, which can be served and voted upon at a subsequent Council meeting. It is recommended by staff that Council discuss, identify, and provide direction regarding which specific policies, regulations, or laws have been allegedly violated; specific factual descriptions of Council Member Blair's alleged misconduct; a description of how that alleged misconduct violates the cited policy, regulation, or law; and, any specific language for the proposed censure resolution.

Following the drafting of the resolution, the Resolution should be served on Council Member Blair prior to a subsequent Council meeting.

At the subsequent Council meeting in open session, and prior to a vote being conducted, Council Member Blair should be given an opportunity to explain her actions and defend herself against the allegations.

After Council Member Blair has been given a reasonable opportunity to respond to the allegations, the Council may vote on the resolution for censure.

If a majority of the Council votes to approve the resolution, it will be adopted.

Financial Consideration(s):

N/A

Staff Recommendation:

Recommend discussion and direction.

Attachments:

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

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 07/27/18
- 08/03/18
- 08/03/18
- 08/03/18
- 07/27/18



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Staff Report

To: Lemoore City Council
From: Janie Venegas, City Clerk / Human Resources Manager
Date: August 3, 2018 **Meeting Date:** August 7, 2018
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 | July 18, 2018 |
| ➤ Warrant Register – FY 18/19 | July 18, 2018 |
| ➤ Warrant Register – FY 17/18 | July 26, 2018 |
| ➤ Warrant Register – FY 18/19 | July 26, 2018 |

FY 17/18 Warrant Register 7-18-18

PEI
DATE: 07/20/2018
TIME: 09:06:24

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4380									
					RENTALS & LEASES				
13/18	07/18/18	21		58608	6861 MAILFINANCE		1.47	.00	CITY MANAGER
13/18	07/18/18	21		58608	6861 MAILFINANCE		4.96	.00	CITY COUNCIL
TOTAL					RENTALS & LEASES	.00	6.43	.00	
TOTAL					CITY COUNCIL	.00	6.43	.00	

PEI
DATE: 07/20/2018
TIME: 09:06:24

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 2
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4212 - CITY ATTORNEY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		.98	.00	CITY ATTORNEY
TOTAL						.00	.98	.00	
TOTAL						.00	.98	.00	

PEI
DATE: 07/20/2018
TIME: 09:06:24

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 3
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/18/18	21		58611	5396 OFFICE DEPOT		21.96	.00	BINDER
TOTAL						.00	21.96	.00	
TOTAL						.00	21.96	.00	

PEI
DATE: 07/20/2018
TIME: 09:06:24

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 4
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4214 - CITY CLERK'S OFFICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58575	4062 KINGS COUNTY		32.00	.00	CLERK RECORDER
TOTAL						.00	32.00	.00	
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		.39	.00	CITY CLERK
TOTAL						.00	.39	.00	
TOTAL					CITY CLERK'S OFFICE	.00	32.39	.00	

PEI
DATE: 07/20/2018
TIME: 09:06:24

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 5
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		196.84	.00	FINANCE
TOTAL						.00	196.84	.00	
TOTAL						.00	196.84	.00	

PEI
DATE: 07/20/2018
TIME: 09:06:24

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 6
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58618	0876 QUAD KNOPF, INC.		6,354.50	.00	PALNNING SERVICES
TOTAL						.00	6,354.50	.00	
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		8.88	.00	PLANNING
TOTAL						.00	8.88	.00	
TOTAL						.00	6,363.38	.00	

PEI
DATE: 07/20/2018
TIME: 09:06:24

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 7
AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		7.16	.00	MAINTENANCE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		7.50	.00	PVC TRAP
13/18	07/18/18	21		58581	5866 FASTENAL COMPANY		2.15	.00	1/2 -13X1/2
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		19.62	.00	DIAM BLADE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		4.82	.00	PLUMBERS PUTTY
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		14.99	.00	WHT PRIMER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		20.55	.00	PLEAT AIR FILTER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		20.89	.00	STAINABLE FILLER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		21.44	.00	BATTERY
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		21.44	.00	LOCKSET
13/18	07/18/18	21		58565	6081 ALL AMERICAN POO		34.32	.00	MURATIC ACID
13/18	07/18/18	21		58565	6081 ALL AMERICAN POO		34.32	.00	MURATIC ACID
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		30.01	.00	SELF TEST GFCI
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		31.09	.00	TOOL COMB SET
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		42.88	.00	SELF GFCI
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		47.35	.00	WIRE STRIPPER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		49.71	.00	BLDGWIRE, TAPE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		70.72	.00	SUMMER HAT
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		77.19	.00	CORD/STRIP
13/18	07/18/18	21		58620	0388 REED ELECTRIC, L		1,604.25	.00	LED 4' LAMP
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		142.50	.00	PLEAT FUR FILTER
TOTAL					OPERATING SUPPLIES	.00	2,304.90	.00	
4310					PROFESSIONAL CONTRACT SVC				
13/18	07/18/18	21		58622	5638 SHINEN LANDSCAPE		160.00	.00	MAINT PLAZA PARK
13/18	07/18/18	21		58622	5638 SHINEN LANDSCAPE		225.00	.00	MAINT TEEN CENTER
13/18	07/18/18	21		58625	6309 SOCIAL VOCATIONA		565.00	.00	JANITORIAL-PD
13/18	07/18/18	21		58622	5638 SHINEN LANDSCAPE		575.00	.00	MAINT S.M. MUSEUM
13/18	07/18/18	21		58622	5638 SHINEN LANDSCAPE		575.00	.00	MAINT CITY HALL/CIVIC
13/18	07/18/18	21		58622	5638 SHINEN LANDSCAPE		500.00	.00	MAINT PD
13/18	07/18/18	21		58622	5638 SHINEN LANDSCAPE		650.00	.00	MAINT TRAIN DEPOT
13/18	07/18/18	21		58625	6309 SOCIAL VOCATIONA		3,475.00	.00	JANITORIAL
13/18	07/18/18	21		58589	0242 JORGENSEN COMPAN		40.00	.00	FIRE EXT ANNUAL MAINT
TOTAL					PROFESSIONAL CONTRACT SVC	.00	6,765.00	.00	
4340					UTILITIES				
13/18	07/18/18	21		58613	0363 P G & E		13,094.20	.00	5/30/18-6/27/18
TOTAL					UTILITIES	.00	13,094.20	.00	
4350					REPAIR/MAINT SERVICES				
13/18	07/18/18	21		58564	6597 AIRWORX		3,680.00	.00	NEW AC TRAIN DEPOT
13/18	07/18/18	21		58564	6597 AIRWORX		625.00	.00	AC REPAIR AT CMC
13/18	07/18/18	21		58564	6597 AIRWORX		360.00	.00	SERVICED AC UNIT
13/18	07/18/18	21		58564	6597 AIRWORX		1,680.00	.00	AC REPAIR AT PD
13/18	07/18/18	21		58564	6597 AIRWORX		861.00	.00	AC REPAIR
13/18	07/18/18	21		58564	6597 AIRWORX		1,020.00	.00	AC REPAIR REC OFFICE

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4350									
									(cont'd)
13/18	07/18/18	21		58564	6597 AIRWORX		1,950.00	.00	AC REPAIR TRAIN DEPOT
13/18	07/18/18	21		58564	6597 AIRWORX		250.00	.00	AC REPAIR CITY HALL
13/18	07/18/18	21		58631	6123 VALLEY ELECTRIC		250.00	.00	METAL FLASHING
13/18	07/18/18	21		58631	6123 VALLEY ELECTRIC		275.00	.00	CRANE SERVICE
TOTAL					REPAIR/MAINT SERVICES	.00	10,951.00	.00	
TOTAL					MAINTENANCE DIVISION	.00	33,115.10	.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220	OPERATING SUPPLIES								
13/18	07/18/18	21	8516	-01 58576	6374 COOK'S COMMUNICA		628.00	-628.00	KENWOOD PROGRAMMING SOFTW
13/18	07/18/18	21	8516	-02 58576	6374 COOK'S COMMUNICA		158.50	-158.50	USB PROGRAMMING CABLE FOR
13/18	07/18/18	21	8516	-03 58576	6374 COOK'S COMMUNICA		62.72	-62.72	SALES TAX
TOTAL	OPERATING SUPPLIES					.00	849.22	-849.22	
4220U	OPERAT SUPPLIES- UNIFORMS								
13/18	07/18/18	21	8463	-01 58562	5357 AARDVARK TACTICA		4,100.00	-4,100.00	P7 ENTRY VEST LEVEL 3A
13/18	07/18/18	21	8463	-02 58562	5357 AARDVARK TACTICA		850.00	-850.00	P7 UPPER ARM/SX LEVEL 3A
13/18	07/18/18	21	8463	-03 58562	5357 AARDVARK TACTICA		1,750.00	-1,750.00	P7 PROTECH XCAL-US ICW
13/18	07/18/18	21	8463	-04 58562	5357 AARDVARK TACTICA		80.00	-80.00	PROJECT 7 ID PATCH SET
13/18	07/18/18	21	8463	-05 58562	5357 AARDVARK TACTICA		460.00	-460.00	P7 LIGHTWEIGHT POUCH SET
13/18	07/18/18	21	8463	-06 58562	5357 AARDVARK TACTICA		524.91	-524.91	SALES TAX
13/18	07/18/18	21		58561	6699 5.11 TACTICAL		181.39	.00	BLK BOOTS
13/18	07/18/18	21		58606	0650 LORD'S UNIFORMS		119.91	.00	UNIFORM
13/18	07/18/18	21		58606	0650 LORD'S UNIFORMS		650.79	.00	EXPLORERS
13/18	07/18/18	21		58606	0650 LORD'S UNIFORMS		36.89	.00	EXPLORERS
13/18	07/18/18	21		58606	0650 LORD'S UNIFORMS		78.08	.00	EXPLORERS
13/18	07/18/18	21		58606	0650 LORD'S UNIFORMS		53.63	.00	"VIP"
13/18	07/18/18	21		58606	0650 LORD'S UNIFORMS		94.27	.00	UNIFORM
13/18	07/18/18	21		58606	0650 LORD'S UNIFORMS		112.56	.00	TANNER JACQUES
TOTAL	OPERAT SUPPLIES- UNIFORMS					.00	9,092.43	-7,764.91	
4310	PROFESSIONAL CONTRACT SVC								
13/18	07/18/18	21		58583	6825 HEALTHWISE SERVI		125.00	.00	38 GAL CONTAINER
13/18	07/18/18	21		58623	5352 SHRED-IT USA INC		197.34	.00	CUST#11577033
13/18	07/18/18	21		58591	2540 COUNTY OF KINGS		2,365.67	.00	COMPUTER USAGE
TOTAL	PROFESSIONAL CONTRACT SVC					.00	2,688.01	.00	
4320	MEETINGS & DUES								
13/18	07/18/18	21		58635	6345 VOHNE LICHE KENN		300.00	.00	MONTHLY TRAINING PD
TOTAL	MEETINGS & DUES					.00	300.00	.00	
4340	UTILITIES								
13/18	07/18/18	21		58568	5516 AT&T		184.63	.00	5/25/18-6/24/18
TOTAL	UTILITIES					.00	184.63	.00	
4380	RENTALS & LEASES								
13/18	07/18/18	21		58608	6861 MAILFINANCE		204.26	.00	POLICE
13/18	07/18/18	21		58572	1817 C.A. REDING COMP		458.49	.00	PD PRINTER
TOTAL	RENTALS & LEASES					.00	662.75	.00	
TOTAL	POLICE					.00	13,777.04	-8,614.13	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
13/18	07/18/18	21		58611	5396 OFFICE DEPOT		81.08	.00	CRATE, STACK/FILING
13/18	07/18/18	21		58611	5396 OFFICE DEPOT		7.78	.00	DIVIDERS
TOTAL					OPERATING SUPPLIES	.00	88.86	.00	
4230					REPAIR/MAINT SUPPLIES				
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		9.11	.00	HORIZ FLIP COVER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		12.42	.00	BATTERY
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		13.27	.00	TIGHT CONNECTOR
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		15.00	.00	SCRUB BRUSH
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		30.01	.00	PINE SOL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		24.92	.00	STRAIGHT CONNECTOR
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		53.06	.00	NOZZLES,HOSE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		68.60	.00	SEALANT
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		51.47	.00	MOP KIT
13/18	07/18/18	21		58615	0370 PHIL'S LOCKSMITH		208.73	.00	STOREROOM LOCKS
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		184.36	.00	SEALANT
13/18	07/18/18	21		58595	0286 LAWRENCE TRACTOR		177.64	.00	FAN HOUSING W/ STARTE
TOTAL					REPAIR/MAINT SUPPLIES	.00	848.59	.00	
4360					TRAINING				
13/18	07/18/18	21	8557	-01 58587	6972 JESSICA BUEHLER		60.00	-60.00	6/14/2018-EMT REFRESHER O
13/18	07/18/18	21	8557	-02 58587	6972 JESSICA BUEHLER		240.00	-240.00	6/21/2018-EMT REFRESHER D
13/18	07/18/18	21	8557	-03 58587	6972 JESSICA BUEHLER		240.00	-240.00	6/28/2018-EMT REFRESHER D
TOTAL					TRAINING	.00	540.00	-540.00	
4380					RENTALS & LEASES				
13/18	07/18/18	21		58608	6861 MAILFINANCE		2.31	.00	FIRE
TOTAL					RENTALS & LEASES	.00	2.31	.00	
TOTAL					FIRE	.00	1,479.76	-540.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21	8359	-15 58585	6713 INTERWEST CONSUL		660.00	-660.00	BLANKET PURCHASE ORDER FY
13/18	07/18/18	21	8359	-15 58585	6713 INTERWEST CONSUL		660.00	-660.00	BLANKET PURCHASE ORDER FY
13/18	07/18/18	21	8359	-15 58585	6713 INTERWEST CONSUL		660.00	-660.00	BLANKET PURCHASE ORDER FY
13/18	07/18/18	21	8359	-15 58585	6713 INTERWEST CONSUL		960.00	-960.00	BLANKET PURCHASE ORDER FY
13/18	07/18/18	21	8359	-15 58585	6713 INTERWEST CONSUL		1,320.00	-1,320.00	BLANKET PURCHASE ORDER FY
TOTAL					PROFESSIONAL CONTRACT SVC	.00	4,260.00	-4,260.00	
4320									
13/18	07/18/18	21		58586	1893 INT'L ASSN OF EL		120.00	.00	RENEWAL FEES
TOTAL					MEETINGS & DUES	.00	120.00	.00	
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		.79	.00	BLDG INSPECTION
TOTAL					RENTALS & LEASES	.00	.79	.00	
TOTAL					BUILDING INSPECTION	.00	4,380.79	-4,260.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58618	0876 QUAD KNOPF, INC.		509.76	.00	TRACT 839
TOTAL						.00	509.76	.00	
4320									
13/18	07/18/18	21	8086	-02 58634	6783 VIRTUAL PROJECT		500.00	-500.00	MONTHLY BILLING FOR 1 YEA
TOTAL						.00	500.00	-500.00	
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		2.80	.00	PUBLIC WORKS
TOTAL						.00	2.80	.00	
TOTAL						.00	1,012.56	-500.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
									OPERATING SUPPLIES
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		25.73	.00	SPRING BRACE RAKE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		25.73	.00	SPRING BRACE RAKE
TOTAL						.00	51.46	.00	
4230									
									REPAIR/MAINT SUPPLIES
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		43.93	.00	DECK SCREW
TOTAL						.00	43.93	.00	
4380									
									RENTALS & LEASES
13/18	07/18/18	21		58608	6861 MAILFINANCE		2.31	.00	STREETS
TOTAL						.00	2.31	.00	
TOTAL						.00	97.70	.00	STREETS

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
					OPERATING SUPPLIES				
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		5.67	.00	DUCT TAPE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		28.90	.00	PRIMER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		31.09	.00	PUSH BROOM
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		46.10	.00	PUSH BROOM, NOZZLE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		98.74	.00	PASTEL BASE PAINT
13/18	07/18/18	21		58620	0388 REED ELECTRIC, L		7,695.19	.00	HERITAGE PARK
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		133.80	.00	TINT BASE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		138.88	.00	PAST SG ENAMEL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		153.23	.00	BASKETBALL NET
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		192.99	.00	MAINTENANCE
TOTAL					OPERATING SUPPLIES	.00	8,524.59	.00	
4340									
					UTILITIES				
13/18	07/18/18	21		58613	0363 P G & E		2,131.07	.00	5/30/18-6/27/18
TOTAL					UTILITIES	.00	2,131.07	.00	
TOTAL					PARKS	.00	10,655.66	.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
					OPERATING SUPPLIES				
13/18	07/18/18	21		58604	0306 LEMOORE HIGH SCH		2,154.67	.00	LEM REC JUNE TRIPS
13/18	07/18/18	21		58616	5829 JONES BOYS LLC		486.92	.00	SUPER HERO SHIRTS
13/18	07/18/18	21		58616	5829 JONES BOYS LLC		360.36	.00	FITNESS SHIRTS
13/18	07/18/18	21		58616	5829 JONES BOYS LLC		200.56	.00	SUPER HERO SHIRTS
13/18	07/18/18	21		58616	5829 JONES BOYS LLC		235.95	.00	LIFEGAURD SHIRTS
13/18	07/18/18	21		58616	5829 JONES BOYS LLC		129.77	.00	SUPER HERO SHIRTS
TOTAL					OPERATING SUPPLIES	.00	3,568.23	.00	
4310									
					PROFESSIONAL CONTRACT SVC				
13/18	07/18/18	21		58578	2399 DEPARTMENT OF JU		124.00	.00	FINGERPRINTS
13/18	07/18/18	21		58567	T1882 ANGEL PICENO		425.00	.00	SOCCER REFEREE
13/18	07/18/18	21		58577	T1444 JOE CORREIA		825.00	.00	SOCCER REFEREE
13/18	07/18/18	21		58607	6947 LUIS SANCHEZ		75.00	.00	SOCCER REFEREE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,449.00	.00	
4380									
					RENTALS & LEASES				
13/18	07/18/18	21		58608	6861 MAILFINANCE		18.11	.00	PARKS & REC
TOTAL					RENTALS & LEASES	.00	18.11	.00	
TOTAL					RECREATION	.00	5,035.34	.00	

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FUND - 001 - GENERAL FUND
BUDGET UNIT - 4296 - INFORMATION TECHNOLOGY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/18/18	21		58629	5818 UNWIRED BROADBAN		98.55	.00	ADDT DISK SPACE
TOTAL						.00	98.55	.00	
4310									
13/18	07/18/18	21		58596	6711 LEARNCOM, LLC		282.11	.00	TELEPHONE DESKSET
TOTAL						.00	282.11	.00	
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		.10	.00	IT
TOTAL						.00	.10	.00	
TOTAL						.00	380.76	.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58578	2399 DEPARTMENT OF JU		128.00	.00	FINGERPRINTS
TOTAL						.00	128.00	.00	
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		2.55	.00	HUMAN RESOURCES
TOTAL						.00	2.55	.00	
TOTAL						.00	130.55	.00	
TOTAL						.00	76,687.24	-13,914.13	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
13/18	07/18/18	21		58611	5396 OFFICE DEPOT		79.68	.00	INDEX CARDS,PAPER
13/18	07/18/18	21		58604	0306 LEMOORE HIGH SCH		4,698.45	.00	MAY-FASTFILL,TIMEFILL
TOTAL					OPERATING SUPPLIES	.00	4,778.13	.00	
4230					REPAIR/MAINT SUPPLIES				
13/18	07/18/18	21		58584	6715 INTERSTATE BILLI		321.07	.00	F778472,F779898,F7804
13/18	07/18/18	21		58632	0458 KELLER FORD LINC		77.43	.00	TUBE ASY
13/18	07/18/18	21		58569	6145 AUTO ZONE		62.71	.00	AMP ANTENNA, TAPE
13/18	07/18/18	21		58595	0286 LAWRENCE TRACTOR		17.24	.00	FUEL PUMP
TOTAL					REPAIR/MAINT SUPPLIES	.00	478.45	.00	
4350					REPAIR/MAINT SERVICES				
13/18	07/18/18	21		58588	2956 JONES COLLISION		7,861.83	.00	POLICE CAR REPAIR
13/18	07/18/18	21		58576	6374 COOK'S COMMUNICA		1,069.40	.00	KENWOOD MIC
TOTAL					REPAIR/MAINT SERVICES	.00	8,931.23	.00	
TOTAL					FLEET MAINTENANCE	.00	14,187.81	.00	
TOTAL					FLEET MAINTENANCE	.00	14,187.81	.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K									
13/18	07/18/18	21		58570	6438 PEPSI BEVERAGES		381.78	.00	SODA CASES
13/18	07/18/18	21		58627	6442 SLUSH PUPPIE PRO		145.80	.00	H/B SUPR FRENCH W/B
13/18	07/18/18	21	8541	-01 58626	6440 SYSCO		532.97	-532.97	FOOD FOR KITCHEN
TOTAL						.00	1,060.55	-532.97	
4000P									
13/18	07/18/18	21		58574	6476 CALLAWAY		135.62	.00	IR RH APEX
13/18	07/18/18	21		58633	6595 VERN WASKOM COMP		78.93	.00	GOLF EQUIP
TOTAL						.00	214.55	.00	
4220P									
13/18	07/18/18	21		58619	6672 RANGE SERVANT AM		297.83	.00	RS-H TOKENS SILVER
TOTAL						.00	297.83	.00	
TOTAL						.00	1,572.93	-532.97	
TOTAL						.00	1,572.93	-532.97	

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FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
13/18	07/18/18	21		58582	0188 FERGUSON ENTERPR		335.12	.00	FC8444NL,FINSERT52
13/18	07/18/18	21		58581	5866 FASTENAL COMPANY		496.26	.00	BOTTLED WATER
13/18	07/18/18	21	8243	-01 58628	6058 UNIVAR		904.48	-904.48	BLANKET PO MONTHLY PURCHA
13/18	07/18/18	21	8243	-01 58628	6058 UNIVAR		2,218.71	-2,218.71	BLANKET PO MONTHLY PURCHA
13/18	07/18/18	21	8243	-01 58628	6058 UNIVAR		353.82	-604.78	BLANKET PO MONTHLY PURCHA
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		76.12	.00	PIKSTICK
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		66.06	.00	BROOM, HARDWARE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		83.17	.00	QUICK LINK, DROPCLOTH
13/18	07/18/18	21		58582	0188 FERGUSON ENTERPR		90.36	.00	FNWNE1FFGAP,FNWNBSZ1P
13/18	07/18/18	21		58636	0474 WEST VALLEY SUPP		104.53	.00	1/2 THREADED VALVE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		39.66	.00	GORILLA TAPE
13/18	07/18/18	21		58582	0188 FERGUSON ENTERPR		52.77	.00	GTA17KK1L,GTA17KKM
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		48.23	.00	WHT PLAS PAIL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		48.39	.00	NIPPLES
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		38.86	.00	GALV NIPPLE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		44.12	.00	WALL SCRAPER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		45.48	.00	COVERS
13/18	07/18/18	21		58636	0474 WEST VALLEY SUPP		31.68	.00	PVC,SWEEP EL,COUPLING
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		32.16	.00	RESPIRATOR
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		32.16	.00	PIKSTICK
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		32.65	.00	NUTS BOLTS
13/18	07/18/18	21		58617	0020 PRAXAIR		34.41	.00	SAFETY & ENVIRO FEE
13/18	07/18/18	21		58581	5866 FASTENAL COMPANY		35.20	.00	8X1/2 HWSLSMS
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		17.32	.00	PLUGS & BUSHINGS
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		17.46	.00	UTILITY KNIFE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		17.77	.00	PVC
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		10.24	.00	MINI CLAMP
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		10.80	.00	GALV NIPPLE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		11.79	.00	TRASH BAGS
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		19.29	.00	FATMAX CHISEL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		19.29	.00	2GAL SPORT COOLER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		15.00	.00	COBWEB DUSTER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		15.00	.00	PINE SOL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		28.94	.00	BLADES
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		27.86	.00	SHOVEL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		25.73	.00	REPL CARTRIDGE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		25.73	.00	PARTY STACKER
13/18	07/18/18	21		58597	0314 LEMOORE AUTO SUP		20.15	.00	MIRROR
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		22.05	.00	HEX BUSHING
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		23.57	.00	GASKET MAKER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		24.65	.00	MASK TAPE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		24.66	.00	BYPASS LOPPER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		- .54	.00	COUPLING
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		3.40	.00	SXT ELL,WHT
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		1.31	.00	HARDWARE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		3.65	.00	NUT/SLEEVE

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FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
					(cont'd)				
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		5.34	.00	16OZ BOTTLE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		5.35	.00	GLUE SINGLES
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		5.89	.00	CHAIN OIL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		7.92	.00	SILLCOCK KEY
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		8.03	.00	FEM COUPLING
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		7.50	.00	MALE CONNECTOR
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		13.40	.00	TAPE MEASURE
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		13.40	.00	DEGREASER
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		13.88	.00	COUPLINGS,NIPPLES,INL
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		14.96	.00	CYC OIL
13/18	07/18/18	21		58610	0345 MORGAN & SLATES		9.15	.00	KEYSTOCK
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		9.20	.00	SPRING AIR SPRAY
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		10.16	.00	NUT/SLEEVE
TOTAL					OPERATING SUPPLIES	.00	5,753.70	-3,727.97	
4310									
					PROFESSIONAL CONTRACT SVC				
13/18	07/18/18	21		58566	2653 AMERIPRIDE		68.04	.00	UNIFORMS
13/18	07/18/18	21		58566	2653 AMERIPRIDE		68.04	.00	UNIFORMS
13/18	07/18/18	21	8029	-01 58571	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8029	-01 58571	1397 BSK ANALYTICAL L		84.00	-84.00	BLANKET PURCHASE ORDER FO
TOTAL					PROFESSIONAL CONTRACT SVC	.00	248.08	-112.00	
4313									
					DELINQUENCIES CHARGE				
13/18	07/18/18	21		58594	1966 LAGUNA IRRIGATIO		10,000.00	.00	17 RECHARGE PAYMENT
TOTAL					DELINQUENCIES CHARGE	.00	10,000.00	.00	
4320									
					MEETINGS & DUES				
13/18	07/18/18	21		58624	2344 STATE WATER RESO		70.00	.00	RENEWAL APPLICATION
TOTAL					MEETINGS & DUES	.00	70.00	.00	
4340									
					UTILITIES				
13/18	07/18/18	21		58614	6627 PG&E NON ENERGY		908.25	.00	DEPARTING LOAD FEES
TOTAL					UTILITIES	.00	908.25	.00	
4380									
					RENTALS & LEASES				
13/18	07/18/18	21		58608	6861 MAILFINANCE		3.44	.00	WATER
TOTAL					RENTALS & LEASES	.00	3.44	.00	
TOTAL					WATER	.00	16,983.47	-3,839.97	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		39.32	.00	UTILITY OFFICE
TOTAL						.00	39.32	.00	
TOTAL						.00	39.32	.00	

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FUND - 050 - WATER
BUDGET UNIT - 5211 - REPAINT WATER TANKS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
									OPERATING SUPPLIES
13/18	07/18/18	21	8493	-01 58621	6613 SHERWIN WILLIAMS		-1,662.38	1,662.38	PRO INDUSTRIAL DTM ACRYLI
13/18	07/18/18	21	8493	-01 58621	6613 SHERWIN WILLIAMS		1,340.86	-1,340.86	PRO INDUSTRIAL DTM ACRYLI
13/18	07/18/18	21	8493	-01 58621	6613 SHERWIN WILLIAMS		2,360.52	-2,360.52	PRO INDUSTRIAL DTM ACRYLI
TOTAL						.00	2,039.00	-2,039.00	
									OPERATING SUPPLIES
4380									
									RENTALS & LEASES
13/18	07/18/18	21	8494	-01 58563	5783 ACTION EQUIPMENT		2,839.02	-2,839.02	45' KNUCKLE BOOM D/F 4X2
TOTAL						.00	2,839.02	-2,839.02	
									RENTALS & LEASES
TOTAL						.00	4,878.02	-4,878.02	
									REPAINT WATER TANKS
TOTAL						.00	21,900.81	-8,717.99	
									WATER

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FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		36.42	.00	HORNET KILLER
TOTAL						.00	36.42	.00	
4230									
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		34.14	.00	PAINT, ENAMEL
TOTAL						.00	34.14	.00	
4310									
13/18	07/18/18	21	8053	-01 58593	0234 KINGS WASTE AND		83,468.04	-167,067.16	FISCAL 17-18 BLANKET PURC
13/18	07/18/18	21	8436	-01 58579	6869 MILLENNIUM FUNDI		700.80	-700.80	TEMP LABOR REMAINDER OF 2
TOTAL						.00	84,168.84	-167,767.96	
4380									
13/18	07/18/18	21		58608	6861 MAILFINANCE		.69	.00	REFUSE
TOTAL						.00	.69	.00	
TOTAL						.00	84,240.09	-167,767.96	
TOTAL						.00	84,240.09	-167,767.96	

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

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220				OPERATING SUPPLIES				
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		10.18	.00	WIREAIDE LUBRICANT
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		5.98	.00	NUT/SLEEVE
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		7.28	.00	DRY SCREW
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		15.00	.00	GRAFITI REMOVER
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		18.00	.00	SNAP KNIFE
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		30.02	.00	RESPIRATOR
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		31.09	.00	HOLE SAW
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		35.45	.00	HEAT GUN
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		32.11	.00	BATTERY
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		34.91	.00	CHAIN OIL
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		64.85	.00	PADLOCK
13/18 07/18/18 21			58566	2653 AMERIPRIDE		60.20	.00	UNIFORMS
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		114.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58603	0304 LEMOORE HARDWARE		98.08	.00	GLOVES
13/18 07/18/18 21			58630	6049 UNISAFE INC.		489.25	.00	LATEX GLOVES
13/18 07/18/18 21			58581	5866 FASTENAL COMPANY		496.26	.00	BOTTLED WATER
13/18 07/18/18 21			58605	6129 LEMOORE POWDER C		340.00	.00	2 ELBOWS 4 PIPES
TOTAL				OPERATING SUPPLIES	.00	1,882.66	.00	
4310				PROFESSIONAL CONTRACT SVC				
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		250.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		210.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		100.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		100.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		115.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		115.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		114.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		110.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		110.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		110.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58566	2653 AMERIPRIDE		55.89	.00	UNIFORMS
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		40.00	.00	WASTEWATER MONITORING
13/18 07/18/18 21			58609	6245 MOORE TWINING AS		40.00	.00	WASTEWATER MONITORING
TOTAL				PROFESSIONAL CONTRACT SVC	.00	1,469.89	.00	
4340				UTILITIES				
13/18 07/18/18 21			58613	0363 P G & E		9,678.23	.00	5/18/18-6/18/18
TOTAL				UTILITIES	.00	9,678.23	.00	
4380				RENTALS & LEASES				
13/18 07/18/18 21			58608	6861 MAILFINANCE		.69	.00	SEWER
TOTAL				RENTALS & LEASES	.00	.69	.00	
TOTAL				SEWER	.00	13,031.47	.00	

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FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5310 - SEWER LIFT STATION 9A

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
4310									
13/18	07/18/18	21		58618	0876 QUAD KNOFF, INC.		2,007.50	.00	LIFE STATION 9A
TOTAL						.00	2,007.50	.00	
TOTAL						.00	2,007.50	.00	
TOTAL						.00	15,038.97	.00	

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FUND - 068 - GENERAL FACILITIES CAP
BUDGET UNIT - 5700 - ADMIN OFFICE RELOCATION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21	8434	-01 58573	6719 CAL BENNETTS		2,062.87	-2,305.99	OFFICE FURNITURE FOR ASSI
TOTAL						.00	2,062.87	-2,305.99	
TOTAL						.00	2,062.87	-2,305.99	
TOTAL						.00	2,062.87	-2,305.99	

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FUND - 069 - STORM DRAIN CAP
BUDGET UNIT - 5505 - DAPHNE STORM DRAIN BASIN

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58618	0876 QUAD KNOPF, INC.		1,087.50	.00	DAPHNE STORM DRAIN
TOTAL						.00	1,087.50	.00	
TOTAL						.00	1,087.50	.00	
TOTAL						.00	1,087.50	.00	

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FUND - 085 - PBIA
BUDGET UNIT - 4270 - PBIA

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58612	5563 RUSTY DEROUIN		300.00	.00	DMA JUNE 2018
TOTAL						.00	300.00	.00	
TOTAL					PBIA	.00	300.00	.00	
TOTAL					PBIA	.00	300.00	.00	

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FUND - 090 - TRUST & AGENCY
BUDGET UNIT - 4295 - TRUST & AGENCY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4430									
13/18	07/18/18	21		58604	0306 LEMOORE HIGH SCH		20,380.89	.00	IMPACT FEE MAY 2018
13/18	07/18/18	21		58598	0301 LEMOORE UNION SC		28,976.91	.00	IMPACT FEES MAY 2018
TOTAL						.00	49,357.80	.00	
4432									
13/18	07/18/18	21		58592	5561 KINGS COUNTY TRE		11,212.04	.00	CTY IMPACT FEE MAY 18
TOTAL						.00	11,212.04	.00	
TOTAL						.00	60,569.84	.00	
TOTAL						.00	60,569.84	.00	

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FUND - 160 - 2016 BOND FUND
BUDGET UNIT - 5202 - TTHM PROJECT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		15.00	-15.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		17.00	-17.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		45.00	-45.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		84.00	-84.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		84.00	-84.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		112.00	-112.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		120.00	-120.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		120.00	-120.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		120.00	-120.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		120.00	-120.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		153.00	-153.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		252.00	-252.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		315.00	-315.00	BLANKET PURCHASE ORDER FO
13/18	07/18/18	21	8027	-02 58571	1397 BSK ANALYTICAL L		360.00	-360.00	BLANKET PURCHASE ORDER FO
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,973.00	-1,973.00	
TOTAL					TTHM PROJECT	.00	1,973.00	-1,973.00	
TOTAL					2016 BOND FUND	.00	1,973.00	-1,973.00	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/18/18	21		58603	0304 LEMOORE HARDWARE		28.70	.00	TRANSPLANTER
TOTAL						.00	28.70	.00	
TOTAL						.00	28.70	.00	
TOTAL						.00	28.70	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

FUND - 251 - PFMD ZONE 1
BUDGET UNIT - 4871 - PFMD ZONE 1

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21	8458	-01 58590	6459 CLEAN CUT LANDSC		724.33	-724.33	PFMD ZONE 1 THE LANDING
13/18	07/18/18	21		58590	6459 CLEAN CUT LANDSC		265.75	.00	PFMD ZONE 1
TOTAL					PROFESSIONAL CONTRACT SVC	.00	990.08	-724.33	
TOTAL					PFMD ZONE 1	.00	990.08	-724.33	
TOTAL					PFMD ZONE 1	.00	990.08	-724.33	

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ACCOUNTING PERIOD: 1/19

FUND - 252 - PFMD ZONE 2
BUDGET UNIT - 4872 - PFMD ZONE 2

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58580	5637 ELITE MAINTENANC		1,785.00	.00	DEVANTE/LENNAR
TOTAL						.00	1,785.00	.00	
TOTAL						.00	1,785.00	.00	
TOTAL						.00	1,785.00	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

FUND - 253 - PFMD ZONE 3
BUDGET UNIT - 4873 - PFMD ZONE 3

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58580	5637 ELITE MAINTENANC		952.00	.00	ZONE 3 SILVA ESTATES
TOTAL						.00	952.00	.00	
TOTAL						.00	952.00	.00	
TOTAL						.00	952.00	.00	

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ACCOUNTING PERIOD: 1/19

FUND - 254 - PFMD ZONE 4
BUDGET UNIT - 4874 - PFMD ZONE 4

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21	8457	-01 58590	6459 CLEAN CUT LANDSC		381.66	-381.66	PFMD ZONE 4 PARK VIEW EST
TOTAL						.00	381.66	-381.66	
TOTAL						.00	381.66	-381.66	
TOTAL						.00	381.66	-381.66	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

FUND - 255 - PFMD ZONE 5
BUDGET UNIT - 4875 - PFMD ZONE 5

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21	8459	-03 58590	6459 CLEAN CUT LANDSC		1,237.92	-1,237.92	PFMD ZONE 5 EAST VILLAGE
13/18	07/18/18	21	8459	-03 1441	6459 CLEAN CUT LANDSC		.00	.00	PFMD ZONE 5 EAST VILLAGE
13/18	07/18/18	21	8459	-04 58590	6459 CLEAN CUT LANDSC		91.00	-91.00	PFMD ZONE 5 EAST VILLAGE
13/18	07/18/18	21		58590	6459 CLEAN CUT LANDSC		144.00	.00	PFMD ZONE 5
TOTAL						.00	1,472.92	-1,328.92	
TOTAL									
TOTAL						.00	1,472.92	-1,328.92	
TOTAL						.00	1,472.92	-1,328.92	

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ACCOUNTING PERIOD: 1/19

FUND - 256 - PFMD ZONE 6
BUDGET UNIT - 4876 - PFMD ZONE 6

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/18/18	21		58580	5637 ELITE MAINTENANC		650.00	.00	SAGE CREST
TOTAL						.00	650.00	.00	
TOTAL			PFMD ZONE 6			.00	650.00	.00	
TOTAL			PFMD ZONE 6			.00	650.00	.00	
TOTAL			REPORT			.00	285,881.42	-197,646.95	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='18' and transact.period='13' and transact.batch='JL072018'
ACCOUNTING PERIOD: 1/19

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
13/18	07/18/18	21	58578	2399 DEPARTMENT OF JUSTIC		1,396.00	FINGERPRINTS
TOTAL			ACCOUNTS PAYABLE		.00	1,396.00	
2285			LIVE SCAN DEPOSITS--PD				
13/18	07/18/18	21	58578	2399 DEPARTMENT OF JUSTIC	1,396.00		FINGERPRINTS
TOTAL			LIVE SCAN DEPOSITS--PD		1,396.00	.00	
TOTAL			GENERAL FUND		1,396.00	1,396.00	
TOTAL REPORT					1,396.00	1,396.00	

FY 18/19 Warrant Register 7-18-18

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
					HEALTH INSURANCE				
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	MARY FRENCH
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	ALLEN GOODMAN
TOTAL					HEALTH INSURANCE	.00	250.00	.00	
TOTAL					CITY MANAGER	.00	250.00	.00	

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CITY OF LEMOORE
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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
1 /19	07/18/18	21		58555	6970 MARICRUZ FERNAND		440.00	.00	JANITORIAL WRK-7/15
TOTAL						.00	440.00	.00	
TOTAL						.00	440.00	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	PATRICK MUNDY
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	LAVERN PTERSON
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	CHARLES STULL
TOTAL						.00	375.00	.00	
4220U									
1 /19	07/18/18	21		58542	T946 YOLANDA BREWER		77.48	.00	REIMBURSE-BOOTS
TOTAL						.00	77.48	.00	
4310									
1 /19	07/18/18	21		58545	4056 COMCAST		548.69	.00	07/01/18-07/31/18
TOTAL						.00	548.69	.00	
4320									
1 /19	07/18/18	21		58544	6154 CALIFORNIA POLIC		440.00	.00	MEMBERSHIP DUES
TOTAL						.00	440.00	.00	
4360									
1 /19	07/18/18	21		58550	6348 JONATHAN GILES		112.00	.00	ADVANCE-TRVL EXPNSE
1 /19	07/18/18	21		58557	4094 NATIONAL TRAININ		275.00	.00	DEVICE INSTRUCTOR AUG
TOTAL						.00	387.00	.00	
TOTAL						.00	1,828.17	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4360		TRAINING							
1 /19	07/18/18	21	8563	-01 58549	6972 JESSICA BUEHLER		240.00	-240.00	07/12/18- EMT REFRESHER D
TOTAL		TRAINING				.00	240.00	-240.00	
TOTAL		FIRE				.00	240.00	-240.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	RONALD HENSON
TOTAL						.00	125.00	.00	
TOTAL						.00	125.00	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	THOMAS HERNANDEZ
TOTAL						.00	125.00	.00	
4310									
1 /19	07/18/18	21		58541	T2193 BREANNA BAZE		27.50	.00	FIRECRACKER 5K RUN
1 /19	07/18/18	21		58543	6763 BRYCE HERNANDEZ		44.00	.00	SOCCER REFEREE
1 /19	07/18/18	21		58558	6291 SANTIAGO COVARRU		60.00	.00	REFEREE
1 /19	07/18/18	21		58552	6947 LUIS SANCHEZ		65.00	.00	SOCCER REFEREE
1 /19	07/18/18	21		58548	T2044 ISAIAH JOHNSTON		71.50	.00	SOCCER SCOREKEEPER
1 /19	07/18/18	21		58554	6946 MANUEL AGUINIGA		90.00	.00	SOCCER REFEREE
1 /19	07/18/18	21		58553	6762 LUZ PULIDO		104.50	.00	SOCCER SCOREKEEPER
1 /19	07/18/18	21		58538	0040 LARRY AVILA		130.00	.00	SOCCER REFEREE
1 /19	07/18/18	21		58537	T1882 ANGEL PICENO		200.00	.00	SOCCER REFEREE
1 /19	07/18/18	21		58546	T1444 JOE CORREIA		200.00	.00	REFEREE
1 /19	07/18/18	21		58540	6099 BOCKYN,LLC		250.00	.00	AUG SOFTWARE MAINT
TOTAL						.00	1,242.50	.00	
TOTAL						.00	1,367.50	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4296 - INFORMATION TECHNOLOGY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
1 /19	07/18/18	21		58545	4056 COMCAST		1,646.07	.00	07/01/18-07/31/18
TOTAL						.00	1,646.07	.00	
4340									
1 /19	07/18/18	21		58560	5818 UNWIRED BROADBAN		210.00	.00	RECURRING CHRG
TOTAL						.00	210.00	.00	
TOTAL						.00	1,856.07	.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
1 /19	07/18/18	21		58539	0057 RICHARD A BLAK,		750.00	.00	PSYCH EVAL
TOTAL						.00	750.00	.00	
4320									
1 /19	07/18/18	21		58559	2836 THE BODY SHOP HE		200.00	.00	MEMBERSHIP
TOTAL						.00	200.00	.00	
TOTAL						.00	950.00	.00	
TOTAL						.00	7,056.74	-240.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

FUND - 042 - RISK MANAGEMENT
BUDGET UNIT - 4742 - RISK MANAGEMENT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
1 /19	07/18/18	21		58547	0123 CSJVRMA		354,749.00	.00	1ST QTR DEPOSITS
TOTAL						.00	354,749.00	.00	
TOTAL						.00	354,749.00	.00	
TOTAL						.00	354,749.00	.00	

SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4291									MISCELLANEOUS EXPENSES
1 /19	07/18/18	21		58551	6844 KNIGHT GUARD ALA		55.00	.00	ALARM-PRO SHOP
1 /19	07/18/18	21		58551	6844 KNIGHT GUARD ALA		55.00	.00	ALARM-BACK SHOP
1 /19	07/18/18	21		58551	6844 KNIGHT GUARD ALA		55.00	.00	ALARM-GOLF CART BARN
TOTAL						.00	165.00	.00	
TOTAL						.00	165.00	.00	GOLF COURSE-CITY
TOTAL						.00	165.00	.00	GOLF COURSE - CITY

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	MARY ESPINOZA
TOTAL						.00	125.00	.00	
TOTAL						.00	125.00	.00	
TOTAL						.00	125.00	.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
1 /19	07/18/18	21		58556	6800 AUL HEALTH BENEF		125.00	.00	DAN GARCIA
TOTAL						.00	125.00	.00	
TOTAL						.00	125.00	.00	
TOTAL						.00	125.00	.00	
TOTAL						.00	125.00	.00	
TOTAL						.00	362,220.74	-240.00	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='19' and transact.period='1' and transact.batch='JL72018'
ACCOUNTING PERIOD: 1/19

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
1 /19	07/18/18	21	58536	T2533 ANAIS MORENO		250.00	REFUND FOR AUDITORIUM
TOTAL			ACCOUNTS PAYABLE		.00	250.00	
2300			CUSTOMER DEPOSITS				
1 /19	07/18/18	21	58536	T2533 ANAIS MORENO	250.00		REFUND FOR AUDITORIUM
TOTAL			CUSTOMER DEPOSITS		250.00	.00	
TOTAL			TRUST & AGENCY		250.00	250.00	
TOTAL REPORT					250.00	250.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
1 /19	07/26/18	21	8572	-01 58697	6377 THE CRISCOM COMP		3,750.00	-3,750.00	CONTRACT SERVICES BILLED
1 /19	07/26/18	21	8573	-01 58712	2849 KINGS COUNTY ECO		1,666.67	-1,666.67	ANNUAL MEMBERSHIP FEE - \$
TOTAL						.00	5,416.67	-5,416.67	
TOTAL					CITY MANAGER	.00	5,416.67	-5,416.67	

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PEI - FUND ACCOUNTING

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4320									
1 /19	07/26/18	21		58703	5308 GOVERNMENT FINAN		190.00	.00	MEMBER# 300207436
TOTAL						.00	190.00	.00	
TOTAL						.00	190.00	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
1 /19	07/26/18	21		58700	1547 VERITIV OPERATIN		174.71	.00	LARGE MOP
TOTAL						.00	174.71	.00	
4310									
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		215.00	.00	CUST#LEM721
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		50.00	.00	CUST#LEM11901
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		60.00	.00	CUST#LEM11901
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		65.00	.00	CUST#LEM41
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		85.00	.00	CUST#LEM435
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		85.00	.00	CUST#LEM119
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		95.00	.00	CUST#LEM657
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		95.00	.00	CUST#LEM210
1 /19	07/26/18	21		58687	1259 ADVANCED PEST CO		100.00	.00	CUST#LEM721
TOTAL						.00	850.00	.00	
TOTAL						.00	1,024.71	.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220U									
1 /19	07/26/18	21		58713	T1836 KRISTEN NICHOLS		45.01	.00	REFUND UNIFORM SHIRTS
TOTAL						.00	45.01	.00	
4310									
1 /19	07/26/18	21		58705	1156 HANFORD VETERINA		62.00	.00	CLEINT#9679 EXAM/VAC
TOTAL						.00	62.00	.00	
4320									
1 /19	07/26/18	21		58711	6347 KEVIN COSPER		14.00	.00	ADVANCE-CEU CERT AUG
1 /19	07/26/18	21		58708	6329 JENNIFER CHRIS		170.00	.00	DJ/MC NATIONAL NIGHT
TOTAL						.00	184.00	.00	
4380									
1 /19	07/26/18	21		58694	1817 C.A. REDING COMP		199.33	.00	PD COPIER
TOTAL						.00	199.33	.00	
TOTAL					POLICE	.00	490.34	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4350									
1 /19	07/26/18	21		58721	0370 PHIL'S LOCKSMITH		106.84	.00	NEW LOCK TRAINING RM
TOTAL						.00	106.84	.00	
TOTAL						.00	106.84	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
1 /19	07/26/18	21		58701	6751 FURTADO WELDING		20.66	.00	SAFETY VESTS
TOTAL			OPERATING SUPPLIES			.00	20.66	.00	
4340			UTILITIES						
1 /19	07/26/18	21		58718	0363 P G & E		73.99	.00	6/13/18-7/12/18
TOTAL			UTILITIES			.00	73.99	.00	
TOTAL			STREETS			.00	94.65	.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
									OPERATING SUPPLIES
1 /19	07/26/18	21	8574	-01 58715	0286 LAWRENCE TRACTOR		1,719.80	-1,719.80	STIHL WEED EATERS AND BAC
1 /19	07/26/18	21	8574	-02 58715	0286 LAWRENCE TRACTOR		124.68	-124.68	TAX
1 /19	07/26/18	21	8578	-01 58715	0286 LAWRENCE TRACTOR		1,301.85	-1,301.85	WEED EATERS AND WALK BEHI
1 /19	07/26/18	21	8578	-02 58715	0286 LAWRENCE TRACTOR		94.39	-94.39	TAX
TOTAL						.00	3,240.72	-3,240.72	
4310									
									PROFESSIONAL CONTRACT SVC
1 /19	07/26/18	21		58685	2914 AAA QUALITY SERV		104.12	.00	POTTY RENTAL
TOTAL						.00	104.12	.00	
TOTAL						.00	3,344.84	-3,240.72	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
1 /19	07/26/18	21	8576	-01 58724	6669 RTS RACE TIMING		600.00	-600.00	RACE TIMING SERVICES FOR
1 /19	07/26/18	21		58693	2045 BUDDY'S TROPHIES		482.63	.00	AWARDS
1 /19	07/26/18	21		58689	6975 ANTERO M MENDONC		250.00	.00	BATMAN SHOW DAY CAMP
1 /19	07/26/18	21		58699	6856 DIZTINCT GRAFFIX		381.81	.00	GILDAN SHIRTS
TOTAL					OPERATING SUPPLIES	.00	1,714.44	-600.00	
4310					PROFESSIONAL CONTRACT SVC				
1 /19	07/26/18	21		58706	6865 HANNESLTHILL CAM		401.50	.00	WEEKEND ATTENDANT
1 /19	07/26/18	21		58725	6703 SALVADOR VARGAS		99.50	.00	SOFTBALL UMPIRE
1 /19	07/26/18	21		58692	T2193 BREANNA BAZE		167.75	.00	SCOREKEEPER/LEADER
1 /19	07/26/18	21		58686	6848 ADRIAN CALDERA		118.25	.00	SOFTBALL SCOREKEEPER
1 /19	07/26/18	21		58695	6976 CATHERINE H LOWA		75.00	.00	SOFTBALL UMPIRE
1 /19	07/26/18	21		58717	T2091 MARIAH RAMIREZ		82.50	.00	SOFTBALL SCOREKEEPER
1 /19	07/26/18	21		58726	6979 STEVE CUELLAR		50.00	.00	SOFTBALL UMPIRE
1 /19	07/26/18	21		58709	6888 JESSE CHAVARRIA		16.50	.00	SOFTBALL UMPIRE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,011.00	.00	
TOTAL					RECREATION	.00	2,725.44	-600.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4296 - INFORMATION TECHNOLOGY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
1 /19	07/26/18	21		58716	6711 LEARNCOM, LLC		90.00	.00	EXT712,711PROGRAMMING
TOTAL						.00	90.00	.00	
TOTAL						.00	90.00	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4534									
1 /19	07/26/18	21		58732	5583 WELLS FARGO BANK		10,000.00	.00	FILE#FWVI4101800463KB
TOTAL						.00	10,000.00	.00	
TOTAL						.00	10,000.00	.00	
TOTAL						.00	23,483.49	-9,257.39	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
1 /19	07/26/18	21		58701	6751 FURTADO WELDING		268.13	.00	WELDING HOOD
TOTAL						.00	268.13	.00	
4230									
1 /19	07/26/18	21		58702	0799 GOLDEN STATE PET		199.75	.00	ALTERNATOR
1 /19	07/26/18	21		58690	1908 BATTERY SYSTEMS		184.12	.00	MAINT FREE
1 /19	07/26/18	21		58704	5181 HAAKER EQUIPMENT		93.44	.00	GRILLE MASTER HSG
1 /19	07/26/18	21		58715	0286 LAWRENCE TRACTOR		11.30	.00	SPRK PLUG,FILTER,CAP
1 /19	07/26/18	21		58715	0286 LAWRENCE TRACTOR		11.30	.00	SPRK PLUG,FILTER,CAP
1 /19	07/26/18	21		58721	0370 PHIL'S LOCKSMITH		54.48	.00	KEYS,RINGS
TOTAL						.00	554.39	.00	
4310									
1 /19	07/26/18	21	8582	-01 58688	6728 ALLDATA LLC		1,500.00	-1,500.00	REPAIR SERIES -OL1 ALL MA
TOTAL						.00	1,500.00	-1,500.00	
4350									
1 /19	07/26/18	21		58731	6741 VISION GLASS WER		226.25	.00	UNIT#112 PETERBILT
1 /19	07/26/18	21		58727	5701 T.N.T. TOWING, L		437.50	.00	TOW 2016 MACK 600
1 /19	07/26/18	21		58714	6978 TULARE SAG, INC		51.10	.00	15 CHARGER INSPECTION
1 /19	07/26/18	21		58698	3088 JONES TOWING		60.00	.00	TOWING UNIT47 CHARGER
1 /19	07/26/18	21		58698	3088 JONES TOWING		60.00	.00	LOCKOUT UNIT#339
1 /19	07/26/18	21		58698	3088 JONES TOWING		75.00	.00	JUMPSTART 17 EXPLORER
TOTAL						.00	909.85	.00	
TOTAL						.00	3,232.37	-1,500.00	
TOTAL						.00	3,232.37	-1,500.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K									
	1 /19	07/26/18	21	58719	T1885 THOMAS RINGER		138.85	.00	VALLEY WIDE BEVERAGE
	1 /19	07/26/18	21	58691	6438 PEPSI BEVERAGES		485.93	.00	SODA CASES
TOTAL						.00	624.78	.00	
4000P									
	1 /19	07/26/18	21	58728	6443 TAYLORMADE GOLF		163.57	.00	GOLF CLUB
	1 /19	07/26/18	21	58733	6472 WEST COAST TREND		30.79	.00	GLOVESKIN IRON BLK
TOTAL						.00	194.36	.00	
4220K									
	1 /19	07/26/18	21	58696	6624 CINTAS		50.00	.00	CLEANING SUPPLIES
TOTAL						.00	50.00	.00	
4220M									
	1 /19	07/26/18	21	58719	T1885 THOMAS RINGER		53.86	.00	ANGEL MADRID
	1 /19	07/26/18	21	58710	6475 KERN TURF SUPPLY		92.21	.00	ACME ADAPTER
	1 /19	07/26/18	21	58730	5379 TURF STAR		124.50	.00	SVC NOZ ASSY, MAIN 31
TOTAL						.00	270.57	.00	
4309									
	1 /19	07/26/18	21	58719	T1885 THOMAS RINGER		451.41	.00	AFLAC
	1 /19	07/26/18	21	58719	T1885 THOMAS RINGER		1,485.13	.00	PAYROLL TAX
	1 /19	07/26/18	21	58719	T1885 THOMAS RINGER		14,878.02	.00	PAYROLL
TOTAL						.00	16,814.56	.00	
4310									
	1 /19	07/26/18	21	58723	6548 RINGER, TOM		6,500.00	.00	MANAGEMENT SVCS
TOTAL						.00	6,500.00	.00	
4316									
	1 /19	07/26/18	21	58722	6447 PNC EQUIPMENT FI		314.72	.00	CONTRACT 202900000
TOTAL						.00	314.72	.00	
4340									
	1 /19	07/26/18	21	58719	T1885 THOMAS RINGER		2,287.50	.00	CANAL WATER A DANIELS
	1 /19	07/26/18	21	58719	T1885 THOMAS RINGER		2,500.00	.00	MARDELL PEDERSEN
	1 /19	07/26/18	21	58718	0363 P G & E		4,146.36	.00	6/5/18-7/4/18
	1 /19	07/26/18	21	58729	0423 SOCALGAS		61.74	.00	6/12/18-7/12/18
	1 /19	07/26/18	21	58729	0423 SOCALGAS		30.68	.00	6/12/18-7/12/18
TOTAL						.00	9,026.28	.00	
TOTAL						.00	33,795.27	.00	
TOTAL						.00	33,795.27	.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
4340									
1 /19	07/26/18	21		58720	6627 PG&E NON ENERGY		481.72	.00	CUST#1212651
TOTAL						.00	481.72	.00	
TOTAL						.00	481.72	.00	
TOTAL						.00	481.72	.00	

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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230			REPAIR/MAINT	SUPPLIES					
1 /19	07/26/18	21		58701	6751 FURTADO WELDING		99.38	.00	DISC,NOZZLE,DIFFUSER
TOTAL			REPAIR/MAINT	SUPPLIES		.00	99.38	.00	
TOTAL			REFUSE			.00	99.38	.00	
TOTAL			REFUSE			.00	99.38	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='19' and transact.period='1' and transact.fund between '001' and '300' and transact.batch='JL72718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
1 /19	07/26/18	21		58707	0205 HELENA CHEMICAL		412.91	.00	ROUNDUP PRO, OXYSTAR
TOTAL						.00	412.91	.00	
TOTAL					SEWER	.00	412.91	.00	
TOTAL					SEWER& STORM WTR DRAINAGE	.00	412.91	.00	
TOTAL					REPORT	.00	61,505.14	-10,757.39	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718'
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		4,492.84	.00	CITY COUNCIL
TOTAL						.00	4,492.84	.00	
TOTAL						.00	4,492.84	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		5,765.94	.00	CITY MANAGER
13/18	07/26/18	21	8322	-01 58662	2849 KINGS COUNTY ECO		1,666.67	-3,333.36	CONTRACT PAYMENTS 6 MONTH
13/18	07/26/18	21	8357	-01 58670	0876 QUAD KNOFF, INC.		9,842.41	-4,842.41	80-ACRE DISPOSITION DEVEL
TOTAL					PROFESSIONAL CONTRACT SVC	.00	17,275.02	-8,175.77	
TOTAL					CITY MANAGER	.00	17,275.02	-8,175.77	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		1,200.00	.00	FINANCE
TOTAL						.00	1,200.00	.00	
TOTAL						.00	1,200.00	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58660	6181 KINGS COUNTY ASS		6,146.00	.00	KCAG SHARES
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		270.00	.00	COMM DEV
13/18	07/26/18	21		58670	0876 QUAD KNOFF, INC.		10,446.48	.00	17-18 GEN PLANNING
TOTAL					PROFESSIONAL CONTRACT SVC	.00	16,862.48	.00	
TOTAL					PLANNING	.00	16,862.48	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
									PROFESSIONAL CONTRACT SVC
13/18	07/26/18	21		58674	5638 SHINEN LANDSCAPE		500.00	.00	POLICE DEPT
13/18	07/26/18	21		58674	5638 SHINEN LANDSCAPE		575.00	.00	MOONEY MUSEUM
13/18	07/26/18	21		58674	5638 SHINEN LANDSCAPE		575.00	.00	CITY HALL
13/18	07/26/18	21		58674	5638 SHINEN LANDSCAPE		650.00	.00	TRAIN DEPOT
13/18	07/26/18	21		58674	5638 SHINEN LANDSCAPE		160.00	.00	PLAZA PARK
13/18	07/26/18	21		58674	5638 SHINEN LANDSCAPE		225.00	.00	TEEN CENTER
TOTAL					PROFESSIONAL CONTRACT SVC	.00	2,685.00	.00	
TOTAL					MAINTENANCE DIVISION	.00	2,685.00	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
13/18	07/26/18	21		58672	6368 SAN JOAQUIN PEST		75.00	.00	PD-CUST#0037882
13/18	07/26/18	21		58640	1250 KINGS CO. SHERIF		7,385.00	.00	GTF 17-18
13/18	07/26/18	21		58640	1250 KINGS CO. SHERIF		556.97	.00	NTF FY17-18
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		342.00	.00	POLICE
13/18	07/26/18	21		58640	1250 KINGS CO. SHERIF		43,175.89	.00	ANIMAL SHELTER QTR4
TOTAL					PROFESSIONAL CONTRACT SVC	.00	51,534.86	.00	
4340					UTILITIES				
13/18	07/26/18	21		58681	0116 VERIZON WIRELESS		737.98	.00	6/02/18-7/01/18
TOTAL					UTILITIES	.00	737.98	.00	
4825					MACHINERY & EQUIPMENT				
13/18	07/26/18	21		58647	6374 COOK'S COMMUNICA		125.00	.00	UNIT#23 LABOR RATE
TOTAL					MACHINERY & EQUIPMENT	.00	125.00	.00	
TOTAL					POLICE	.00	52,397.84	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
									OPERATING SUPPLIES
13/18	07/26/18	21	8528	-01 58649	0126 L.N. CURTIS & SO		1,625.00	-1,625.00	MEDIUM BLK FACEPIECE, MED
13/18	07/26/18	21	8528	-02 58649	0126 L.N. CURTIS & SO		2,900.00	-2,900.00	SMALLTALK PLUS
13/18	07/26/18	21	8528	-03 58649	0126 L.N. CURTIS & SO		328.06	-328.06	SALES TAX
13/18	07/26/18	21	8528	-04 58649	0126 L.N. CURTIS & SO		35.00	-35.00	TRANSPORTAION
13/18	07/26/18	21	8559	-01 58637	2182 ALERT-ALL CORPOR		585.00	-585.00	DIAL 9-1-1 SCHOOL KIT
13/18	07/26/18	21	8559	-02 58637	2182 ALERT-ALL CORPOR		60.00	-60.00	4 SHIELD DESIGN STOCK ROL
13/18	07/26/18	21	8559	-03 58637	2182 ALERT-ALL CORPOR		60.00	-60.00	MULTIPLE SHAPES ROLL STIC
13/18	07/26/18	21	8559	-04 58637	2182 ALERT-ALL CORPOR		60.00	-60.00	ASSORTED FIRE SAFETY ROLL
13/18	07/26/18	21	8559	-05 58637	2182 ALERT-ALL CORPOR		190.00	-190.00	RED FIRE HAT-JR FF BLK LE
13/18	07/26/18	21	8559	-06 58637	2182 ALERT-ALL CORPOR		190.00	-190.00	PINK FIRE HAT-JR FF BLK L
13/18	07/26/18	21	8559	-07 58637	2182 ALERT-ALL CORPOR		440.00	-440.00	CUSTOM AWARENESS BANDS RE
13/18	07/26/18	21	8559	-08 58637	2182 ALERT-ALL CORPOR		185.00	-185.00	POP-UP FIRE TRUCK
13/18	07/26/18	21	8559	-09 58637	2182 ALERT-ALL CORPOR		305.00	-305.00	PRACTICE FIRE SAFETY COLO
13/18	07/26/18	21	8559	-10 58637	2182 ALERT-ALL CORPOR		150.44	-150.44	SALES TAX
TOTAL					OPERATING SUPPLIES	.00	7,113.50	-7,113.50	
4310									
									PROFESSIONAL CONTRACT SVC
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		342.00	.00	FIRE
TOTAL					PROFESSIONAL CONTRACT SVC	.00	342.00	.00	
TOTAL					FIRE	.00	7,455.50	-7,113.50	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/26/18	21		58680	6405 I DESIGN & PRINT		166.84	.00	SELF INKING STAMP
TOTAL						.00	166.84	.00	
TOTAL						.00	166.84	.00	

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
13/18	07/26/18	21		58670	0876 QUAD KNOPF, INC.		81.00	.00	LEMOORE SUB TRACT 839
13/18	07/26/18	21		58642	6733 BLACKBURN CONSUL		870.00	.00	PROJECT MANAGEMENT
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		1,008.00	.00	PUB WORKS
13/18	07/26/18	21	8222	-01 58670	0876 QUAD KNOPF, INC.		162.00	-5,621.26	170152 TRACT 920 #1,2,3,4
13/18	07/26/18	21	8227	-01 58670	0876 QUAD KNOPF, INC.		319.50	-1,448.25	170077- #2 & 3 NEW ARCO G
13/18	07/26/18	21	8103	-01 58670	0876 QUAD KNOPF, INC.		1,404.18	-6,675.69	L170000.01 - GENERAL ENGI
13/18	07/26/18	21	8105	-01 58670	0876 QUAD KNOPF, INC.		639.00	-3,436.76	L170149 TRACT 921 #1,2,3
TOTAL					PROFESSIONAL CONTRACT SVC	.00	4,483.68	-17,181.96	
TOTAL					PUBLIC WORKS	.00	4,483.68	-17,181.96	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/26/18	21		58676	5306 T&T PAVEMENT MAR		870.44	.00	SIGN BLADES
TOTAL						.00	870.44	.00	
4310									
13/18	07/26/18	21		58670	0876 QUAD KNOFF, INC.		275.00	.00	FOX ST PO#7377
TOTAL						.00	275.00	.00	
4340									
13/18	07/26/18	21		58644	3072 CA DEPARTMENT OF		1,070.93	.00	SIGNAL&LIGHT APR-JUNE
TOTAL						.00	1,070.93	.00	
TOTAL					STREETS	.00	2,216.37	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/26/18	21		58638	6081 ALL AMERICAN POO		116.36	.00	MURATIC ACID
TOTAL						.00	116.36	.00	
4340									
13/18	07/26/18	21		58639	2653 AMERIPRIDE		18.95	.00	UNIFORMS
TOTAL						.00	18.95	.00	
TOTAL					PARKS	.00	135.31	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
13/18	07/26/18	21		58664	0306 LEMOORE HIGH SCH		1,653.00	.00	RESERV#CITY-2210
TOTAL						.00	1,653.00	.00	
4310									
13/18	07/26/18	21		58653	6283 ERIK SURWILL		1,171.50	.00	PAY-6/15-7-16 CMC
13/18	07/26/18	21		58666	6946 MANUEL AGUINIGA		165.00	.00	SOCCER REFEREE
13/18	07/26/18	21		58658	6888 JESSE CHAVARRIA		250.00	.00	SOFTBALL UMPIRE
TOTAL						.00	1,586.50	.00	
TOTAL					RECREATION	.00	3,239.50	.00	

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ACCOUNTING PERIOD: 1/19

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4296 - INFORMATION TECHNOLOGY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58657	5183 BRYCE JENSEN		1,717.50	.00	IT SERVICES JUNE18
TOTAL						.00	1,717.50	.00	
TOTAL						.00	1,717.50	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		5,689.00	.00	HUMAN RESOURCES
13/18	07/26/18	21		58677	0809 TAG-AMS, INC.		259.50	.00	DRUG TEST
13/18	07/26/18	21		58656	3015 UNITED STATES TR		31.07	.00	AFFORD CARE ACT
TOTAL					PROFESSIONAL CONTRACT SVC	.00	5,979.57	.00	
4360					TRAINING				
13/18	07/26/18	21		58641	6285 ANTHONY BRALY		900.00	.00	TUITION/BOOKS
TOTAL					TRAINING	.00	900.00	.00	
TOTAL					HUMAN RESOURCES	.00	6,879.57	.00	
TOTAL					GENERAL FUND	.00	121,207.45	-32,471.23	

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ACCOUNTING PERIOD: 1/19

FUND - 027 - TE/STP(RTPA)EXCHANGE FUND
BUDGET UNIT - 5006 - SLURRY SEAL PROJECTS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
13/18	07/26/18	21	8200	-05 58673	6896 SEAL RITE PAVING		105.51	-105.51	CCO#2 19 1/2 AVENUE SIDEW
TOTAL						.00	105.51	-105.51	
TOTAL						.00	105.51	-105.51	
TOTAL						.00	105.51	-105.51	

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ACCOUNTING PERIOD: 1/19

FUND - 028 - CITY GRANTS- CAP PROJ
BUDGET UNIT - 5024 - SIDEWALK 191-2 TO CINNAMO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8092	-01 58670	0876 QUAD KNOPF, INC.		1,606.29	-4,056.64	L140078- 19 1/2 AVENUE SI
TOTAL						.00	1,606.29	-4,056.64	
4317									
13/18	07/26/18	21	8200	-01 58673	6896 SEAL RITE PAVING		13,720.81	-13,720.81	19 1/2 AVENUE SIDEWALK
TOTAL						.00	13,720.81	-13,720.81	
TOTAL					SIDEWALK 191-2 TO CINNAMO	.00	15,327.10	-17,777.45	
TOTAL					CITY GRANTS- CAP PROJ	.00	15,327.10	-17,777.45	

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ACCOUNTING PERIOD: 1/19

FUND - 030 - OTHER GRANTS
BUDGET UNIT - 5010 - S. VINE ST RECONSTRUCTION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58670	0876 QUAD KNOPF, INC.		5,949.80	.00	SUMMER 18 P08356
TOTAL						.00	5,949.80	.00	
TOTAL					S. VINE ST RECONSTRUCTION	.00	5,949.80	.00	
TOTAL					OTHER GRANTS	.00	5,949.80	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
13/18	07/26/18	21		58667	0361 ORTON'S EQUIPMEN		32.97	.00	CNH 84405934 BOLT
TOTAL						.00	32.97	.00	
TOTAL						.00	32.97	.00	
TOTAL						.00	32.97	.00	

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ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K									
	13/18	07/26/18	21	8019 -01 58675	6440 SYSCO		512.57	-512.57	FOOD STUFF FOR RESTAURANT
TOTAL						.00	512.57	-512.57	
4000P									
	13/18	07/26/18	21	58682	6595 VERN WASKOM COMP		195.60	.00	MCC PLUS 4 GREY
TOTAL						.00	195.60	.00	
4220M									
	13/18	07/26/18	21	58684	6523 WEST VALLEY SUPP		193.97	.00	UNDERGROUND SPLICE
	13/18	07/26/18	21	58684	6523 WEST VALLEY SUPP		42.15	.00	COUPLING,NIPPLE
	13/18	07/26/18	21	58684	6523 WEST VALLEY SUPP		53.09	.00	COUPLING,TEFLON TAPE,
	13/18	07/26/18	21	58684	6523 WEST VALLEY SUPP		120.55	.00	CREDIT&COUPLING
	13/18	07/26/18	21	58684	6523 WEST VALLEY SUPP		20.16	.00	PVC PIPE
	13/18	07/26/18	21	58684	6523 WEST VALLEY SUPP		15.21	.00	PVC PIPE
	13/18	07/26/18	21	58684	6523 WEST VALLEY SUPP		419.78	.00	BURIAL WIRE
	13/18	07/26/18	21	8268 -01 58648	5663 CROP PRODUCTION		1,244.10	-1,244.10	GOLF COURSE MAINTENANCE S
TOTAL						.00	2,109.01	-1,244.10	
TOTAL						.00	2,817.18	-1,756.67	
TOTAL						.00	2,817.18	-1,756.67	

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ACCOUNTING PERIOD: 1/19

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220	OPERATING SUPPLIES								
13/18	07/26/18	21	8398	-01 58650	5335 ADVANCED FLOW ME		1,197.25	-1,469.00	MRP-MLI1-12
13/18	07/26/18	21	8398	-02 58650	5335 ADVANCED FLOW ME		276.00	-138.00	DRIVING & MILEAGE
13/18	07/26/18	21	8398	-03 58650	5335 ADVANCED FLOW ME		48.00	-116.50	SALES TAX
13/18	07/26/18	21	8177	-01 58654	0188 FERGUSON ENTERPR		928.44	-595.71	BLANKET PURCHASE ORDER PA
13/18	07/26/18	21		58679	6058 UNIVAR		640.17	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		456.61	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		530.03	.00	CHLORINE 12.5%
13/18	07/26/18	21		58683	0474 WEST VALLEY SUPP		16.83	.00	PVC PIPE
13/18	07/26/18	21		58679	6058 UNIVAR		1,043.98	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		1,043.98	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		897.14	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		750.30	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		1,073.34	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		1,117.39	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		1,043.98	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		1,190.82	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		1,212.84	.00	CHLORINE 12.5%
13/18	07/26/18	21		58679	6058 UNIVAR		1,484.50	.00	CHLORINE 12.5%
TOTAL	OPERATING SUPPLIES					.00	14,951.60	-2,319.21	
4230	REPAIR/MAINT SUPPLIES								
13/18	07/26/18	21	8177	-02 58654	0188 FERGUSON ENTERPR		344.50	-834.00	BLANKET PURCHASE ORDER RE
TOTAL	REPAIR/MAINT SUPPLIES					.00	344.50	-834.00	
4310	PROFESSIONAL CONTRACT SVC								
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		10.00	-10.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		63.00	-63.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		84.00	-84.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		84.00	-84.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		112.00	-112.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		120.00	-120.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		120.00	-120.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		120.00	-120.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		189.00	-189.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		224.00	-224.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		580.00	-580.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		1,628.50	-1,628.50	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21	8029	-01 58643	1397 BSK ANALYTICAL L		1,200.00	-33,951.00	BLANKET PURCHASE ORDER FO
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		4,039.32	.00	WATER
TOTAL	PROFESSIONAL CONTRACT SVC					.00	8,657.82	-37,369.50	
4392	SOLAR LOAN INTEREST EXP								
13/18	07/26/18	21		58668	6388 PINNACLE PUBLIC		33,469.78	.00	INTEREST

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PEI - FUND ACCOUNTING

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718'
ACCOUNTING PERIOD: 1/19

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4392									
					(cont'd)				
TOTAL						.00	33,469.78	.00	
4393									
13/18	07/26/18	21		58668	6388 PINNACLE PUBLIC		109,937.38	.00	PRINCIPAL
TOTAL						.00	109,937.38	.00	
TOTAL						.00	167,361.08	-40,522.71	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58655	5546 INFOSEND		3,965.91	.00	MAIL PREP
13/18	07/26/18	21		58669	6729 PRIDESTAFF, INC.		900.00	.00	ACCOUNTING CLERK
13/18	07/26/18	21		58669	6729 PRIDESTAFF, INC.		720.00	.00	ACCOUNTING CLERK
TOTAL					PROFESSIONAL CONTRACT SVC	.00	5,585.91	.00	
TOTAL					UTILITY OFFICE	.00	5,585.91	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 050 - WATER
BUDGET UNIT - 5208 - WATER MASTER PLAN

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8106	-01 58670	0876 QUAD KNOPF, INC.		6,183.54	-200,415.02	170160- WATER MASTER PLAN
TOTAL						.00	6,183.54	-200,415.02	
TOTAL						.00	6,183.54	-200,415.02	
TOTAL						.00	179,130.53	-240,937.73	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718'
ACCOUNTING PERIOD: 1/19

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8436	-01 58652	6869 MILLENNIUM FUNDI		586.92	-586.92	TEMP LABOR REMAINDER OF 2
TOTAL						.00	586.92	-586.92	
TOTAL						.00	586.92	-586.92	
TOTAL						.00	586.92	-586.92	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58665	5609 LOZANO SMITH, LL		540.00	.00	SEWER
TOTAL						.00	540.00	.00	
4320									
13/18	07/26/18	21		58678	T2407 THOMAS NULL		38.03	.00	REIMBURSE-HAAKER CLAS
13/18	07/26/18	21		58659	T2406 JOSE LEON		31.20	.00	REIMBURSE HAAKER CLAS
TOTAL						.00	69.23	.00	
TOTAL						.00	609.23	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718'
ACCOUNTING PERIOD: 1/19

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5301 - REPLACE SEWER LANE CIMARO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
13/18	07/26/18	21	8066	-01 58671	6750 ROCKEEZ ENGINEER		49,424.98	-49,424.98	CIMMARON PARK SEWER SYSTE
TOTAL						.00	49,424.98	-49,424.98	
TOTAL						.00	49,424.98	-49,424.98	

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EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5302 - REPLACE 10" SEWER LANE E

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8098	-01 58670	0876 QUAD KNOPF, INC.		1,572.84	-2,108.52	L160196 - E STREET AND OL
TOTAL						.00	1,572.84	-2,108.52	
TOTAL						.00	1,572.84	-2,108.52	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5305 - WASTEWATER & WATER MASTER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8106	-02 58670	0876 QUAD KNOPF, INC.		90.00	-483,131.20	170160 - WASTEWATER MASTE
TOTAL						.00	90.00	-483,131.20	
TOTAL						.00	90.00	-483,131.20	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718'
ACCOUNTING PERIOD: 1/19

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5310 - SEWER LIFT STATION 9A

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21		58670	0876 QUAD KNOPF, INC.		5,912.50	.00	LIFT STATION 9A
TOTAL						.00	5,912.50	.00	
TOTAL						.00	5,912.50	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718'
ACCOUNTING PERIOD: 1/19

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5506 - STORM DRAIN MASTER PLAN

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8106	-03 93996	0876 QUAD KNOPF, INC.		.00	-9,000.00	170160 - STORM WATER MAST
TOTAL						.00	.00	-9,000.00	
TOTAL						.00	.00	-9,000.00	
TOTAL						.00	57,609.55	-543,664.70	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 090 - TRUST & AGENCY
BUDGET UNIT - 4295 - TRUST & AGENCY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4430									
13/18	07/26/18	21		58664	0306 LEMOORE HIGH SCH		47,634.45	.00	APPORTIONMENT
13/18	07/26/18	21		58663	0301 LEMOORE UNION SC		67,725.16	.00	APPORTIONMENT
TOTAL						.00	115,359.61	.00	
4432									
13/18	07/26/18	21		58661	5561 KINGS COUNTY TRE		22,085.43	.00	IMPACT FEES JUNE 18
TOTAL						.00	22,085.43	.00	
TOTAL						.00	137,445.04	.00	
TOTAL						.00	137,445.04	.00	

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 160 - 2016 BOND FUND
BUDGET UNIT - 5202 - TTHM PROJECT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8388	-01 58646	2994 CAROLLO ENGINEER		722.25	-1,017.55	GROUNDWATER TREATMENT SYS
TOTAL						.00	722.25	-1,017.55	
TOTAL						.00	722.25	-1,017.55	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 160 - 2016 BOND FUND
BUDGET UNIT - 5205 - NEW WATER LINE N FIELD

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8095	-01 58670	0876 QUAD KNOPF, INC.		7,215.00	-80,328.61	L160089- NEW WATER LINE N
TOTAL						.00	7,215.00	-80,328.61	
TOTAL						.00	7,215.00	-80,328.61	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.fund between '001' and '300' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 160 - 2016 BOND FUND
BUDGET UNIT - 5222 - ADD WATER TANK WELL 7

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
13/18	07/26/18	21	8100	-01 58670	0876 QUAD KNOPF, INC.		221.85	-7,137.75	L160239 - WATER TANK WELL
TOTAL						.00	221.85	-7,137.75	
TOTAL						.00	221.85	-7,137.75	
TOTAL						.00	8,159.10	-88,483.91	
TOTAL						.00	528,371.15	-925,784.12	

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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.yr='18' and transact.period='13' and transact.batch='JL072718
ACCOUNTING PERIOD: 1/19

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
13/18	07/26/18	21	58645	5685 CALIFORNIA BUILDING		572.00	ADMIN FUND APR-JUN 18
TOTAL			ACCOUNTS PAYABLE		.00	572.00	
2243			CALIF.BSASF. SB1473				
13/18	07/26/18	21	58645	5685 CALIFORNIA BUILDING	572.00		ADMIN FUND APR-JUN 18
TOTAL			CALIF.BSASF. SB1473		572.00	.00	
TOTAL			GENERAL FUND		572.00	572.00	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='18' and transact.period='13' and transact.batch='JL072718'
ACCOUNTING PERIOD: 1/19

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
13/18	07/26/18	21 58651		0819 DEPT OF CONSERVATION		1,630.91	SEISMIC HAZARD FEE
TOTAL			ACCOUNTS PAYABLE		.00	1,630.91	
2256			STRONG MOTION				
13/18	07/26/18	21 58651		0819 DEPT OF CONSERVATION	1,630.91		SEISMIC HAZARD FEE
TOTAL			STRONG MOTION		1,630.91	.00	
TOTAL			TRUST & AGENCY		1,630.91	1,630.91	
TOTAL REPORT					2,202.91	2,202.91	

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CITY OF LEMOORE
 REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 1
 AUDIT31

SELECTION CRITERIA: transact.yr='18' and transact.period='13' and transact.account between '3000' and '3999' and transact.batch='JL0
 ACCOUNTING PERIOD: 1/19

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

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES	DESCRIPTION
3876A	CBSASRF	SB1473	ADMIN						
13/18	07/26/18	210		58645	5685 CALIFORNIA BUILDI		57.20		ADMIN FUND APR-JUN 18
TOTAL	CBSASRF	SB1473	ADMIN			.00	57.20	.00	
TOTAL	GENERAL	FUND				.00	57.20	.00	
TOTAL	GENERAL	FUND				.00	57.20	.00	
TOTAL	REPORT					.00	57.20	.00	