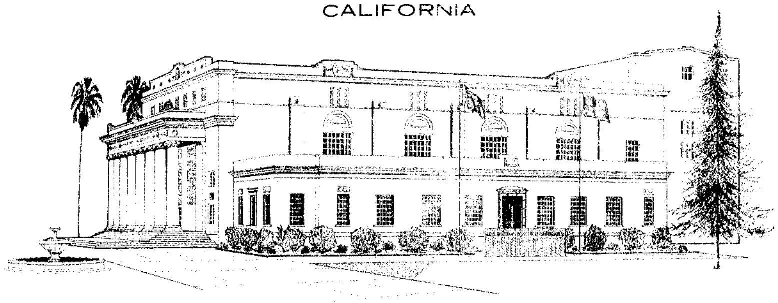
The City of Hanford

CALIFORNIA



City Council Meeting
Agenda

April 2, 2019
7:00 PM – Regular Meeting
Council Chambers
400 N. Douty St.

5:30 PM CALL TO ORDER STUDY SESSION & CLOSED SESSION:

ROLL CALL:

PUBLIC COMMENT:

*Comments from the public are limited to items on the agenda (GC 54954.3a). A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

STUDY SESSION:

A. Auditor's Report Presentation

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING:

A. CONFERENCE WITH LEGAL COUNSEL - REAL PROPERTY NEGOTIATONS (GC 54956.8)

Property: 109 E. 8th Street
Negotiating Party: Carnegie Museum
Agency Negotiators: Darrel Pyle, Darlene Mata, and Ty Mizote

Property: APN 012-086-004
Negotiating Party: Comfort Inn
Agency Negotiators: Darrel Pyle, Darlene Mata, and Ty Mizote

B. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (GC 54956.9(d)(1))

Medina v. City of Hanford
Kings County Case No. 18C0358

Avalos v. City of Hanford
Kings County Case No. 19C0096

Helena v. City of Hanford
Kings County Case No. 17C0102

Tafoya v. City of Hanford
Kings County Case No. 18C0379

C. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION (GC 54956.9(d)(2))

1 potential case

D. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATE LITIGATION (GC 54956(d)(4))

1 potential case

7:00 PM CALL TO ORDER REGULAR SESSION:

ROLL CALL:

INVOCATION:

Led by Pastor Walter Black.

FLAG SALUTE:

CLOSED SESSION ACTION REPORT:

RECOGNITIONS/PROCLAMATIONS:

A. Parks & Recreation: Arbor Day Celebration 2019.

STAFF COMMUNICATIONS:

PUBLIC COMMENT:

This is the time for citizens to comment on subject matters not on the agenda and that are within the jurisdiction of the Hanford City Council. This is also the public's opportunity to request an item from the Consent Calendar be pulled for discussion purposes or to comment on any item on the agenda. Comments related to Public Hearing items will be heard at the time the item is discussed.

*A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence*

COUNCIL RESPONSE TO PUBLIC COMMENT:

CONSENT CALENDAR:

Consent Calendar items are considered routine and will be enacted in one motion. There will be no separate discussion of these matters unless a request is made and then the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

A. City Clerk: Approve minutes from the City Council Meeting held on February 19, 2019.

B. Parks & Recreation: Approval of Contract for the 01-04 Silver Oaks Landscape Enhancement Project in the amount of and not to exceed $23,386.66.

C. Public Works: Raise manhole and water valve covers to finish pavement grade along portions of 10th Avenue, 11th Avenue and Fargo Avenue.

D. Utilities and Engineering: Continuance of Emergency Resolution for Treatment Project on Well No. 50.

E. Community Development: Approve the Draft Substantial Amendment to the Community Development Block Grant (CDBG) Action Plans for Fiscal Year 2018

F. Utilities and Engineering: Approve a Notice of Completion for the Grangeville Boulevard Road Failure Repair from University Avenue to BNSF R/R Tracks project, and authorize the Mayor to execute and the City Clerk to attest and file said Notice with the Kings County Recorder's Office.

G. Finance: Transportation Development Act Fund Audited Financial Statements For Fiscal Years Ended 2018 and 2017.

H. Finance: Accept and file the Fiscal Year 2018 audit reports and financial statements for the City of Hanford, the Single Audit Report, and the Appropriations Limit Report filed by the Public Accounting firm of Hudson, Henderson & Company, Inc., Certified Public Accountants.

I. Finance: Warrant Register

PUBLIC HEARINGS:

GENERAL BUSINESS:

A. City Attorney: Adoption of Ordinance No.19-02, amending Hanford Municipal Code Chapter 2.12.010 to 2.12.050 to address bonding requirements for the City Clerk, City Treasurer, and Director of Finance.

B. Community Development: Waive the second reading of Ordinance 19-03, an amendment to Chapter 5.56 of the Municipal Code to allow medical and adult use of cannabis, allow dispensaries and micro-businesses, and other various amendments to be consistent with the State of California regulations.

C. Community Development: A discussion on a proposed ordinance to regulate mobile vendors or food trucks and sidewalk vendors.

COUNCIL REPORTS/COMMENTS:

A. Council Comments

COUNCIL FUTURE AGENDA ITEMS:

A. Council Items

ADJOURNMENT:

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available to public inspection in the City Clerk's Office located at 319 N. Douty Street, Hanford, California 93230, during normal business hours. Such agendas are also available at the city's website, www.cityofhanfordca.com subject to staff's ability to post the agenda before the meeting.

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the City Clerk's office, 559-585-2515, 319 N. Douty Street, Hanford, California 93230, at least 2 days prior to the meeting {28 CFR 35.102.35.104 ADA Title II}

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	**AGENDA SECTION:** A

SUBJECT:
Parks & Recreation: Arbor Day Celebration 2019.

RECOMMENDATION:
That the City Council, by motion, designate Centennial Park as the site for the 2019 Arbor Day celebration on Thursday, April 11, 2019 at 10:30am.

BACKGROUND:
The Parks Division has held an Arbor Day Celebration for the past twenty three (23) years, as part of the Tree City USA certification. This Arbor Day will be the City of Hanford's 24th celebration. With the Tree City USA designation, the city is eligible for various Cal Fire Grants and is nationally recognized.

Parks staff tries to find areas in need of tree reforestation for the Arbor Day Celebration; areas that have had trees removed for various reasons, such as disease, drought and improvement projects. Staff identified Centennial Park as the park in most need of reforestation and would benefit most with Arbor Day.

FISCAL IMPACT:
The fiscal impact would be incumbered by the Parks Division Special Departmental Expenses, which has been budgeted in the account for the Arbor Day event.

ATTACHMENTS:
2019 Arbor Day Flyer

ARBOR DAY 2019

Plant Trees with Hanford Parks and Recreation at **Centennial Park** on **Thursday, April 11th** at **10:30 a.m.**

HANFORD Parks and Recreation

TREE CITY USA®
ARBOR DAY FO

HANFORD PARKS AND RECREATION
585-2525 / adias@cityofhanfordca.com

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	AGENDA SECTION: A

SUBJECT:
City Clerk: Approve minutes from the City Council Meeting held on February 19, 2019.

RECOMMENDATION:
Approve minutes from the City Council Meeting held on February 19, 2019.

FISCAL IMPACT:

ATTACHMENTS:
2.19.19 minutes

The City of Hanford
CALIFORNIA

CITY COUNCIL MEETING
MINUTES
February 19, 2019 7:00 PM
Council Chambers
400 N. Douty St.

5:30 PM CALL TO ORDER STUDY SESSION & CLOSED SESSION:

Mayor Sorensen called the Study Session and Closed Session to order at 5:32 p.m.

ROLL CALL:

Present: Sue Sorensen, John Draxler, Martin Devine, Francisco Ramirez, and Art Brieno.

PUBLIC COMMENT:

Comments from the public are limited to items on the agenda (GC 54954.3a). A maximum of three minutes is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.

Colby Wells, SoCal Gas - As a representative of the gas company, he spoke about Assembly Bill 3232.

Bob Ramos, Hanford - He stated that the Council should consider the public's input on the spending of the CDBG funds.

STUDY SESSION:

A. CDBG Action Plan Input on needs, priorities, and designated amounts

Sandra Lerma-Martinez presented the results of the community survey on how the funding from the Community Development Block Grant (CDBG) should be spent. A representative from the Ramsey Group was also present. The representative informed the Council of the Consolidated Plan (ConPlan) and Analysis of Impediment to Fair Housing Choice (AI). The ConPlan helps local governments assess their affordable housing and community development needs. Some sample CDBG activities may include Youth Services, Job Training, Homeless Services, and First-Time Homebuyers Assistance. In April the Council will be presented with the final ConPlan and it will be ready to submit to HUD by May 15, 2019. The Council Members expressed their appreciation for the work that has been done so far.

Mayor Sorensen adjourned to Closed Session at 6:34 p.m.

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING:

A. CONFERENCE WITH LEGAL COUNSEL - REAL PROPERTY NEGOTIATIONS - Government Code § 54956.8

Property: Bastille
APN: 010-265-001
Agency Negotiators: Darrel Pyle, Darlene Mata, John Doyel, and Ty Mizote

B. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION - Government Code § 54956.9(d)(1)

CASE NAME: Medina v. City of Hanford
CASE NUMBER: Kings County Case No. 18C0358

CASE NAME: Cervantes v. City of Hanford
CASE NUMBER: Eastern District Case No. 1:18-cv-00629

CASE NAME: Sara Perez v. City of Hanford
CASE NUMBER: Kings County Case No. 17C0335

CALL TO ORDER REGULAR SESSION:

Mayor Sorensen called the Regular Session to order at 7:03 p.m.

ROLL CALL:

Attendee Name	Title	Status	Arrived
John Draxler	Vice Mayor	Present	5:30 PM
Martin Devine	Council Member	Present	5:30 PM
Sue Sorensen	Mayor	Present	5:30 PM
Art Brieno	Council Member	Present	5:30 PM
Francisco Ramirez	Council Member	Present	5:30 PM

INVOCATION:

The invocation was led by Pastor Andrew Cromwell.

FLAG SALUTE:

CLOSED SESSION ACTION REPORT:

No action taken.

RECOGNITIONS/PROCLAMATIONS:

Mayor Sorensen issued a Proclamation for Naomi Tagawa in recognition of her 99th Birthday and declared Saturday, February 23, 2019 as Naomi Tagawa Day.

STAFF COMMUNICATIONS:

Police Chief Parker Sever - He stated that the department has two cadets starting the Academy.

Community Development Director, Darlene Mata - The City was awarded a $500,000 grant for first time home buyers.

Utilities & Engineering Director, John Doyel - Provided an update of current project.

Finance Director, Paula Lofgren - The Finance Department is finalizing year-end reports.

Parks & Recreation Director, Craig Miller - The Spring/Summer activity guide will being printed and will debut next week.

Fire Chief Chris Ekk - Starting interviews for firefighters this week. The anticipated delivery date for the ladder truck is May 5th.

PUBLIC COMMENT:

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*A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

Larry Peichoto, Hanford - He thanked the Police for patrolling near China Alley. He feels the homeless problem is getting worse.

Bob Ramos, Hanford - He asked about an expenditure of $979K on the Warrant Register. He also stated his opinion on the East Side Precise Plan. He asked that the Council and City consider videotaping the Council meetings.

Craig Johnson, Hanford - He attended a meeting with City officials to discuss homelessness. He said the homelessness is affecting the downtown.

CONSENT CALENDAR:

Consent Calendar items are considered routine and will be enacted in one motion. There will be no separate discussion of these matters unless a request is made and then the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

Council Member Brieno requested to pull Item D (Purchase of two 2019 Replacement Dodge Charger Patrol Cars).

Motion to approve.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Art Brieno, Council Member
SECONDER:	Martin Devine, Council Member
AYES:	Draxler, Devine, Sorensen, Brieno, Ramirez

A. City Clerk: Approve minutes from the City Council meeting held on January 15, 2019.

B. City Clerk: Approve minutes from the City Council meeting held on January 24, 2019.

C. City Clerk: Approve minutes from the City Council meeting held on January 25, 2019.

D. Repairs to Hanford Police Department Briefing Room.

E. Utilities and Engineering: Continuance of Emergency Resolution for Treatment Project on Well No. 50

F. Utilities and Engineering: Approve a Purchase Order for the replacement of water meter registers and/or Automated Meter Reading replacement units to make the system fully operational with West Valley Construction for a not to exceed price of $176,198.00.

G. Utilities and Engineering: As it relates to Landscape Assessment District Annexation No. 18-01-A located along Centennial Drive and Fargo Avenue, adopt the attached resolutions, Initiating Annexation Proceedings for Assessment District Annexation No. 18-01-A and Intention to Levy Assessments and Confirmation of Engineer's Report for Assessment District Annexation No. 18-01-A and set April 16, 2019 as the Public Hearing date to consider the Annexation.

H. Utilities and Engineering: Permission to Advertise the FY 18/19 Single and Double Fiberized Micro Surface Treatment Project and Pre-Authorize the City Manager to award and execute the contract on behalf of the City.

I. Finance: Warrant Register

ITEMS PULLED FROM CONSENT:

1. Public Works: Purchase of two 2019 Dodge Charger replacement patrol cars from Bravo Chrysler Dodge Jeep Ram, of Alhambra, Ca., in the amount of $98,297.06 (Includes vehicle outfitting costs).

(Item D)

Council Member Brieno asked if these cars are the same that are currently used by the whole department and if a Sport Utility Vehicle has been considered. Chief Sever said it is preferred to stick with one kind of car by the Fleet maintenance department. Chief Sever said he'll talk with Fleet about looking at SUVs.

Motion to approve.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Francisco Ramirez, Council Member
SECONDER:	Martin Devine, Council Member
AYES:	Draxler, Devine, Sorensen, Brieno, Ramirez

PUBLIC HEARINGS:

None.

GENERAL BUSINESS:

A. A2808 : IT: ERP Software Contract Amendment

City Manager, Darrel Pyle explained this item is a request to amend the contract with Tyler Technologies for an additional $110,080.00 so that Tyler can provide support during the manual implementation process. Vice Mayor Draxler noted that the quote from Tyler was based on 688 working hours and that gave him an idea of how big this project is and the importance of not pulling Staff from their regular duties. He thanked Director Lofgren for her work and effort into this project.

Motion to approve.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	John Draxler, Vice Mayor
SECONDER:	Martin Devine, Council Member
AYES:	Draxler, Devine, Sorensen, Brieno, Ramirez

B. Utilities and Engineering: Reimbursement to Carvalho Construction in the amount of $144,050.45 for water line improvements, and appropriate an additional $94,050.45 from Water Capital Reserves. (White Street between Florinda Street and Cameron Street)

Dir. Doyel stated that Carvalho Construction completed water line improvements on White Street as part of a multi-family construction project they were working on. Dir. Doyel said that the water line was on the City's schedule to be replaced and saw this as an opportunity to partner with Carvalho and complete the project. Dir. Doyel asked the Council to approve reimbursement to Carvalho for the amount of $144,050.45, and appropriate $94,050.45 from the Water Capital Reserves.

Motion to approve.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Art Brieno, Council Member
SECONDER:	Francisco Ramirez, Council Member
AYES:	Draxler, Devine, Sorensen, Brieno, Ramirez

C. Community Development: Discussion and direction on the repeal of the Downtown East Precise Plan and initiation of required actions to repeal the plan.

Dir. Mata stated that based on comments from the Goals and Objectives meeting she brought this item to begin a discussion. Dir. Mata provided a brief history of the East Precise Plan. Council Member Brieno asked if the businesses or projects find the plan to be too cumbersome; Dir. Mata answered that the City hasn't had any investment in the area. Vice Mayor Draxler asked if there would be a cost involved if the plan were to be repealed; Dir. Mata answered the cost would be her staff's time. Vice Mayor Draxler expressed that the City should be cautious of things they've spent money on and evaluate if it did any good. He further stated, that sometimes you just need to pull the plug and move on. He cautions against keeping the project just because money was spent on it. He said he would move toward repealing the plan with a caveat for the two businesses that are currently within the zone so that they did not risk becoming non-conforming.

Council Member Devine made a motion to initiate repeal of the East Precise Plan, seconded by Vice Mayor Draxler. Motion passed, 5-0.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Martin Devine, Council Member
SECONDER:	John Draxler, Vice Mayor
AYES:	Draxler, Devine, Sorensen, Brieno, Ramirez

COUNCIL REPORTS/COMMENTS:

A. Council Comments

Council Member Ramirez - Stated he went to the League of California Cities meeting and received awards for being newly elected.

Council Member Devine - Went to the Chamber of Commerce meeting.

Vice Mayor Draxler - He attended the Planning Commission meeting and reported on the reorganization; Travis Paden was elected Chairperson and Richard Douglass was elected as Vice Chairperson. He also attended the Wellness Bridge meeting and reported that they are going to push the water issue for homeless people. Donations are accepted through the Wellness Bridge website via Adventist Health.

Mayor Sorensen - She spoke about all the agencies and board meetings that the Council Members attend and her appreciation for her colleagues to attend these meetings for the community.

Council Member Brieno- He attended the Parks and Recreation Commission meeting and reminded the Council that Kids' Fest is on March 16th.

COUNCIL FUTURE AGENDA ITEMS:

A. Council Agenda Items

None of the Council Members had future agenda items at this time.

ADJOURNMENT:

Mayor Sorensen adjourned the meeting at 8:20 p.m.

Respectfully submitted,

Sarah Martinez
City Clerk

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	AGENDA SECTION: B

SUBJECT:
Parks & Recreation: Approval of Contract for the 01-04 Silver Oaks Landscape Enhancement Project in the amount of and not to exceed $23,386.66.

RECOMMENDATION:
That the City Council, by motion, approve the contract between, Westscapes, Inc, of Hanford, CA. and the City of Hanford, in the amount of and not to exceed $23,386.66 for the removal of the existing dead or dying plant material, grading, new plant material, walk on bark and replacement of missing trees.

BACKGROUND:
The Parks and Recreation Department manages the maintenance for the thirty six (36) landscape districts throughout the City. When there is a maintenance or enhancement need and funding is available in a district, an enhancement project is developed to improve the landscape. The Silver Oaks Landscape District is in need of an enhancement and has an ample amount of funding to perform the enhancement project, which will replace the plant material which has been lost due to drought and landscape age with new more drought tolerant shrubs and trees. With the 01-04 Silver Oaks District being very large, staff broke the area into two phases for bidding, hoping to maximize the landscape enhanced with the funding available. After receiving bids for the enhancements, it was determined that phase one and two could be completed with out depleting all the reserve funds. This project will replace the landscape along Centennial Drive from Berkshire Lane north to the end of the district landscape, at the 01-04 Silver Oaks District while retaining the existing trees, which are in good health and replenish the landscape with new walk on bark to help with weed control and moisture retention to conserve water.

FISCAL IMPACT:
There would be no fiscal impact to City budgets, with all funding ($23,386.66) for the project being provided by 01-04 Silver Oaks Landscape Assessment District's reserve funds.

ATTACHMENTS:
Enhancement Bid Calculations 2019

Landscape Assessment Districts - Enhancement Project Contract Bid Tabulation

District Enhancement Project - Lump Sums

CONTRACTOR	Silver Oaks Ph 1	Silver Oaks Ph 2				
Westscapes Inc.	$10,814.84	$12,571.82				
Clean Cut Landscape	$15,779.00	$20,904.00				
Elite Maintenance	$12,940.00	$19,919.00				

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	**AGENDA SECTION:** C

SUBJECT:
Public Works: Raise manhole and water valve covers to finish pavement grade along portions of 10th Avenue, 11th Avenue and Fargo Avenue.

RECOMMENDATION:
That the City Council, by motion,
Award a contract to raise manhole and gate valve covers to finish pavement grade along portions of 10th Avenue, 11th Avenue and Fargo Avenue, to Machado and Sons Construction Inc., of Turlock, Ca., in the amount of $50,650.00.

BACKGROUND:

The fiscal year 2017 /18 Streets Fiber Seal Project, which was completed last summer, left several manhole and water valve covers lower than finish pavement grade due to the application of two coats of fiber seal product. The streets that received a double coat of sealant were 10th Avenue, from Grangeville to Fargo; 11th Avenue, from Grangeville to Cortner; and Fargo Avenue, from 10th Avenue to Meadow View Lane. Double coating of these major thoroughfares was performed due to the amount of traffic that these roadways carry and roadway conditions. The result left some manhole and gate valve covers located in travel lanes low resulting in a rougher ride than normal. This project will raise these facility covers to finish pavement grade thereby eliminating bumps in the roadways.

The following companies have submitted bids for the above mentioned work:

1. Machado and Sons Construction Inc., of Turlock, Ca. - $50,650.00
2. Mattos Underground of Laton, Ca., - $91,370.50
3. Figueroa Concrete Partners of Hanford, Ca. - $98,138.00

If awarded, work on this project is estimated to begin in June 2019. Contractor will be responsible for all traffic control.

FISCAL IMPACT:
The FY 18/19 Streets Operations Budget provides approximately $400,000 for street construction and maintenance materials. The total price for raising manhole and gate valve covers within project limts is $ 50,650.00. Existing funds exist in the Streets Operations Budget to fund this project without impacting projects currently planned this fiscal year.

ATTACHMENTS:
Machado and Sons Quote
Mattos Underground Quote
Figueroa Quote
10th Ave. Facility Locations
11th Ave. Facility Locations
Fargo Avenue Faciltiy Locations
Budget Page

Machado & Sons
1000 South Kilroy Road
Turlock, CA 95380

Phone: 209-632-5260
Fax: 209-632-3963

License # 719936
SBE # 1732125
MBE # 110900683
DBE # 42253
DIR Reg # 1000013872

To:	City Of Hanford	**Contact:**	Russ Sterling
Address:	900 South 10th Avenue	**Phone:**	(559) 585-2565
	Hanford, CA 93230	**Fax:**	
Project Name:	Raise Manholes & Water Valves	**Bid Number:**	19021.1
Project Location:	10th, 11th, & Fargo Avenues, Hanford, CA	**Bid Date:**	3/15/2019

Machado & Sons Construction, Inc. proposes to furnish all labor, material and equipment necessary to complete the following work at the subject site.

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
1	Traffic Control	1.00	LS	$11,500.00	$11,500.00
2	Raise Manholes To Grade	29.00	EACH	$925.00	$26,825.00
3	Raise Water Valves To Grade	17.00	EACH	$725.00	$12,325.00

Total Bid Price: $50,650.00

Notes:

- Excludes any permits, fees, survey, or bond premiums
- Excludes any erosion control maintenance
- Excludes any work outside property lines
- Excludes any over excavation or re-compaction of existing ground
- Excludes any handling or removal of spoils generated by others
- Excludes an handling or removal of hazardous materials
- Excludes any storm water pollution control, temporary erosion control or water treatment
- Excludes any landscape, electrical, building or fence work
- Any unsuitable material encountered will be on time & material basis
- Excludes any damage to any roadways or landscape areas outside of our control.
- Excludes water, to be provided by others at no cost
- Excludes furnish or installation of handrails, sleeves, bollards, light poles, any associated foundations or excavation for those items
- Excludes furnish or installation of Waterproofing or Traffic Coatings of any kind
- Excludes any work associated with asphalt paving
- Excludes furnish & installation of drains, drain piping, DI, bubblers, man holes, culverts of any kind
- Excludes furnish or installation of any striping, signage, curb painting or wheel stops
- Excludes grading or backfill of any kind
- Prices subject to a mutually agreed upon contract.
- Owner agrees to protect our work from others.
- No weekend work included except for our convenience
- Unrestricted access for conventional trucks and equipment to be provided at all times.
- This bid is subject to acceptance within Thirty (30) days of its date.
- Machado and Sons Construction is signatory to the Cement Masons, Laborers, and Operating Engineers.

Payment Terms:

This proposal is based upon the following move-ins
Raise Iron: 1
Any phasing or additional move-ins may result in additional costs
Net 30 days: Overdue accounts will be charged 1.5% interest per month after 30 days pay terms on any unpaid balance, plus collection or legal fees required.

Price Escalation: Customer acknowledges that national and regional supply shortages for the raw material necessary for the production and delivery for the Material may occur and that the price for oil, liquid propane, gasoline, diesel, natural gas, and electricity (collectively "Fuel") as well as liquid asphalt, Portland cement, and lime (collectively "Elements") may increase during the term of this proposal and or contract. In the event that the MSC incurs cost increase(s) in Fuel or Elements such that if the purchase price of any Material to be supplied under this proposal or Contract is increased to reflect the same cost increase incurred by MSC for the Fuel and Elements of that Material and would result in an increase in the price of said Material of greater that (I) 5% for the aggregate type Material; (II) 1% for asphaltic concrete type material; or (III) 4% for Portland cement type Material, then Customer and MSC shall negotiate to mutually agree upon a revised price for such Material, then either Party may, upon two (2) days written notice, terminate this Proposal or Contract as to any material not delivered and or placed to Customer as of the date of termination.

This quotation applies only to the job described above. All work is to be performed in a workman like manner in accordance with standard practice. Proposal is based on working day shifts, Monday through Friday, day shift. Any alterations/deviations from specifications listed in quotation, involving extra costs will be executed upon written change order over and above the quotation.

In the event of any conflict between language of a contract or other document prepared as a result of this proposal and the language of this proposal, the language of this proposal including but not limited to any conditions or exclusions, shall control.

Scope letter to be incorporated into agreement; proposal is based on the signing of a mutually satisfactory contract.

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. **Buyer:** ____________ **Signature:** ____________ **Date of Acceptance:** ____________	**CONFIRMED:** **Machado & Sons Construction Inc.** **Authorized Signature:** ____________ **Estimator:** Ramon Medina 559-589-5016 rmedina@machadoandsons.com

Attachment: Machado and Sons Quote (PW: Raise manhole and water valve covers to finish pavement grade.)

Mattos Underground

819 E. Wood Ave
Laton, CA 93242

Estimate

Date	Estimate #
2/15/2019	379

Name / Address
City Of Hanford

Project

Description	Qty	Rate	Total
Manhole & Valve Can - Raise To Grade:			
10th Ave - Grangeville Blvd To Fargo Ave: Raise Twenty One (21) - 24" Manhole Frame & Covers To Grade With Concrete Collar - Per City Of Hanford Specification Raise Nineteen (19) - G-8 Water/Fire Valve Cans To Grade With Concrete Collars - Per City Of Hanford Specification	1	50,310.00	50,310.00
11th Ave - Grangeville Blvd To Cortner St: Raise Ten (10) - 24" Manhole Frame & Covers To Grade With Concrete Collar - Per City Of Hanford Specification Raise Fifteen (15) - G-8 Water/Fire Valve Cans To Grade With Concrete Collar - Per City Of Hanford Specification	1	40,750.50	40,750.50
24" Frame & Covers - * We Will Try To Reuse As Many As Possible But Some Will Have To Be Replaced* - **Price Reflects One (1) Frame & Cover As Needed**	1	310.00	310.00
EXCLUSIONS: Permits, Permit Fees, Governmental Agency Fees, Bonds, Engineering, Construction Surveying, Compaction Testing, Concrete Compression Testing, Hazardous Waste Removal/Disposal, Dust Control, Traffic Control, SWPP Plan/Prevention & 24" Frame & Covers			
		Total	$91,370.50

Attachment: Mattos Underground Quote (PW: Raise manhole and water valve covers to finish pavement grade.)

Figueroa Concrete Partners

14186 Grangeville Blvd
Hanford, CA 93230

Estimate

Date	Estimate #
1/29/2019	1160

Name / Address
City of Hanford 900 S. 10th Ave Hanford, Ca 93230

Project
Man Holes and Valv...

Description	Qty	Rate	Total
Manhole Covers and Valve Boxes			
Project Includes: traffic control, saw cutting, demo, manhole and valve box adjustment, grouting (non-shrink) and concrete (type III) placement for areas down 10th ave and 11th ave.		0.00	0.00
Manholes	31	1,888.00	58,528.00
Valve Boxes	34	1,165.00	39,610.00
Exclusions: permits, replacing manholes or valve boxes, saw cutting that exceeds 5"			
		Total	$98,138.00

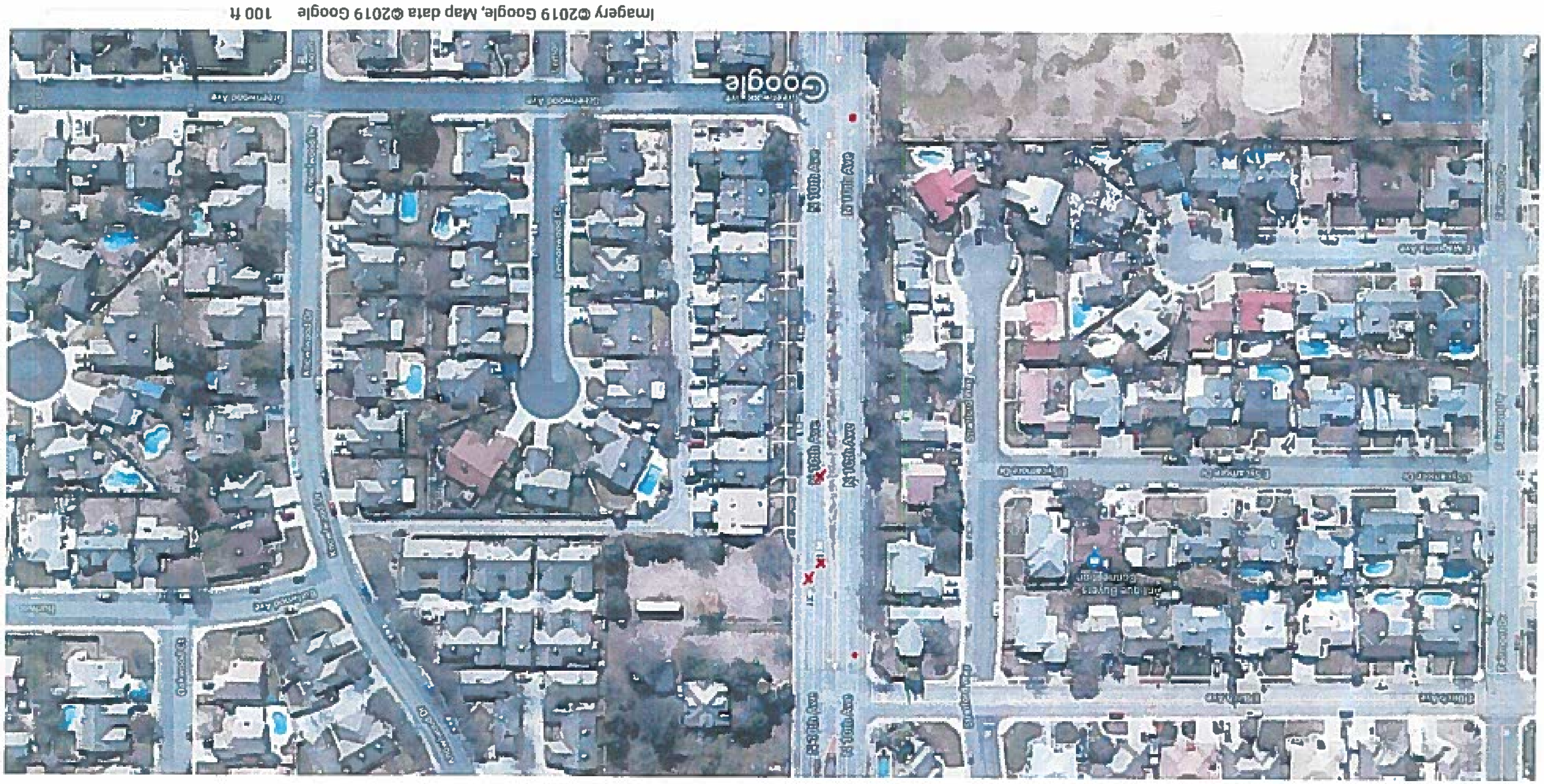
Attachment: Figueroa Quote (PW: Raise manhole and water valve covers to finish pavement grade.)

Google Maps

Imagery ©2019 Google, Map data ©2019 Google 100 ft

10th × manhole
• Value

Attachment: 10th Ave. Facility Locations (PW: Raise manhole and water valve covers to finish pavement grade.)



Google Maps

Attachment: 10th Ave. Facility Locations (PW: Raise manhole and water valve covers to finish pavement grade.)

Imagery ©2019 Google, Map data ©2019 Google 100 ft

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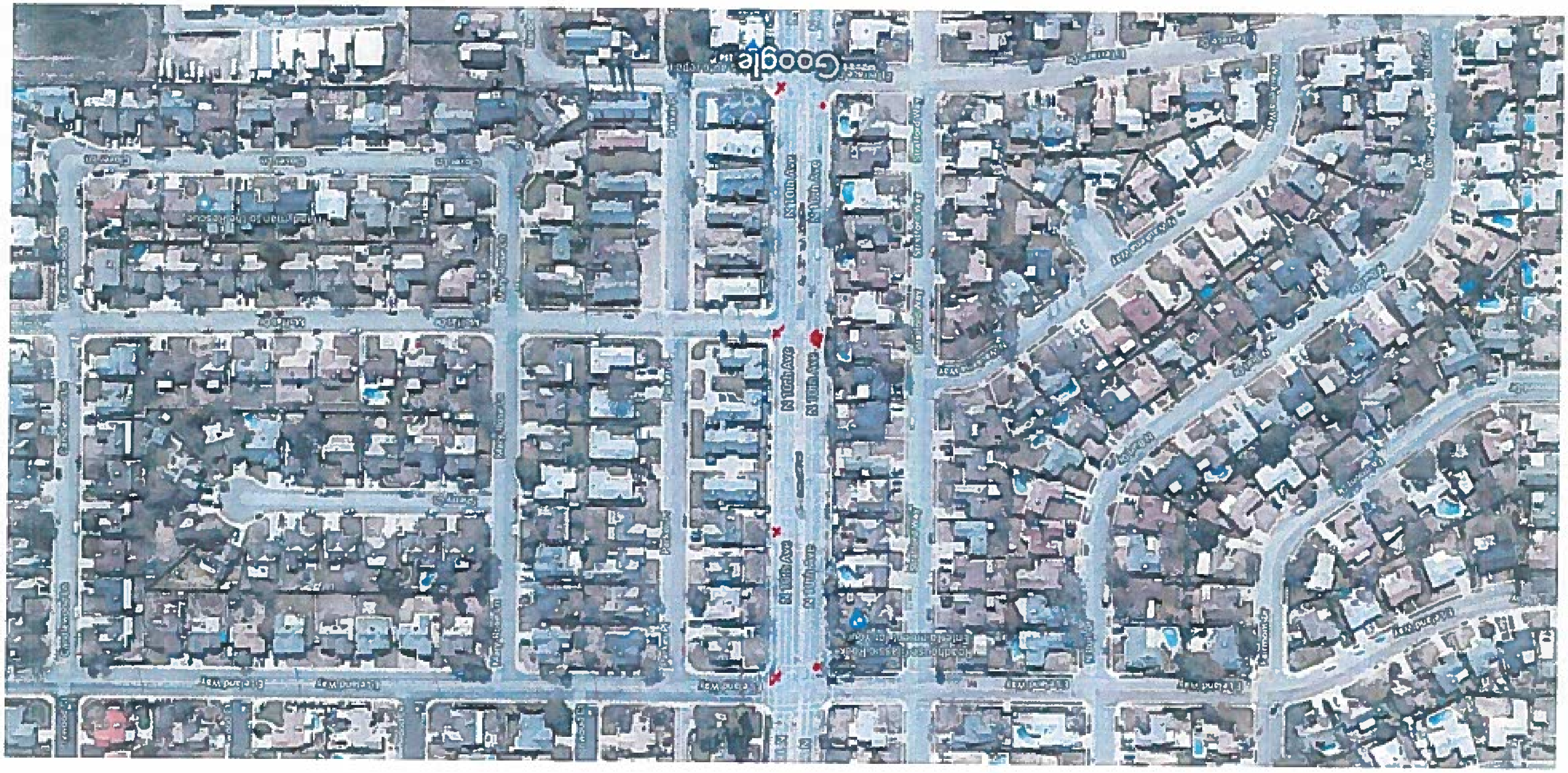

Attachment: 10th Ave. Facility Locations (PW: Raise manhole and water valve covers to finish pavement grade.)

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Google Maps

Imagery ©2019 Google, Map data ©2019 Google 50 ft

2/12/2019 11:44 AM

Google Maps

Imagery ©2019 Google, Map data ©2019 Google 100 ft

11th

x manhole

• valve

Attachment: 11th Ave. Facility Locations (PW: Raise manhole and water valve covers to finish pavement grade.)

Google Maps

Imagery ©2019 Google, Map data ©2019 Google 50 ft

Attachment: 11th Ave. Facility Locations (PW: Raise manhole and water valve covers to finish pavement grade.)

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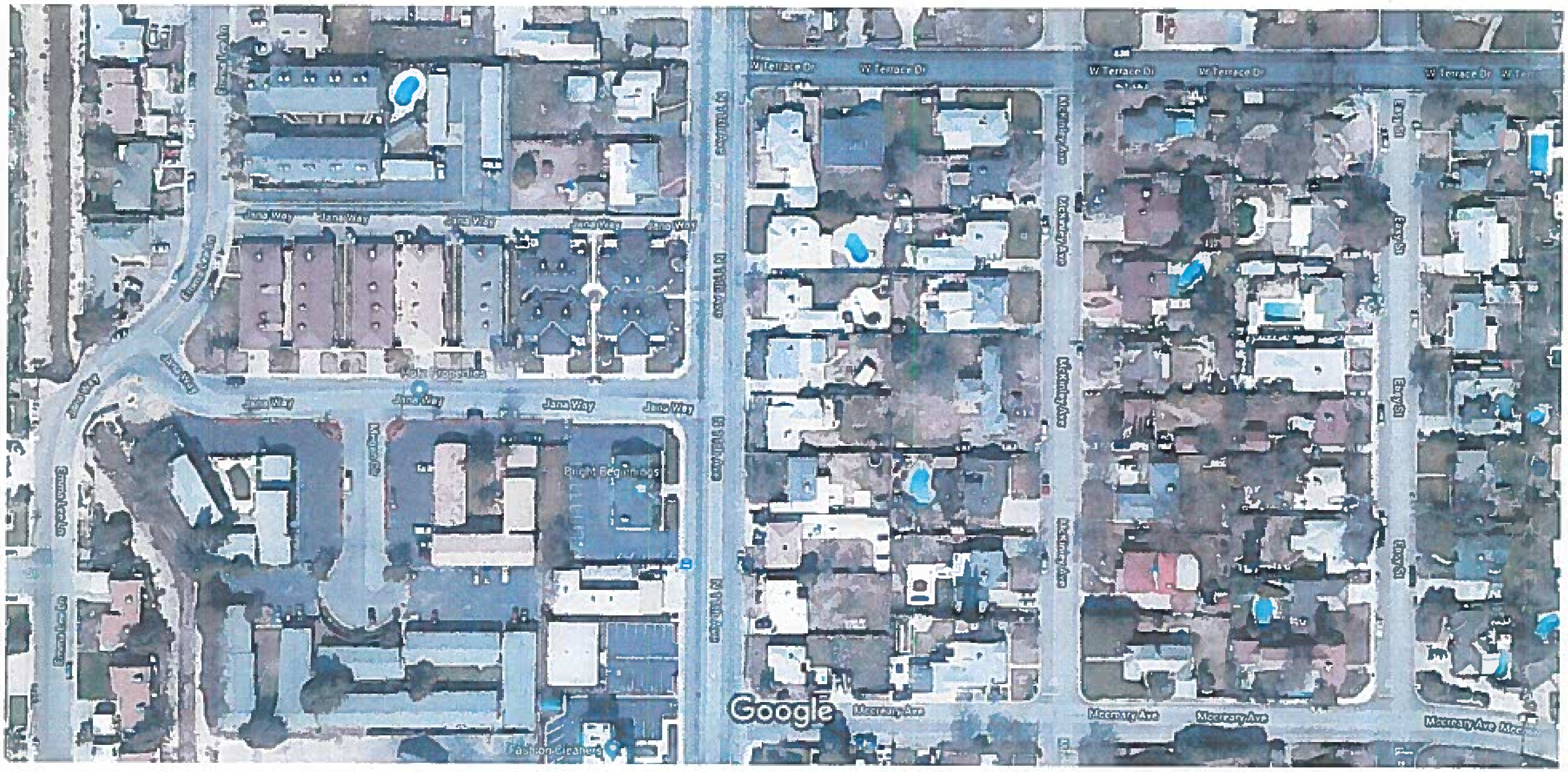
Google Maps



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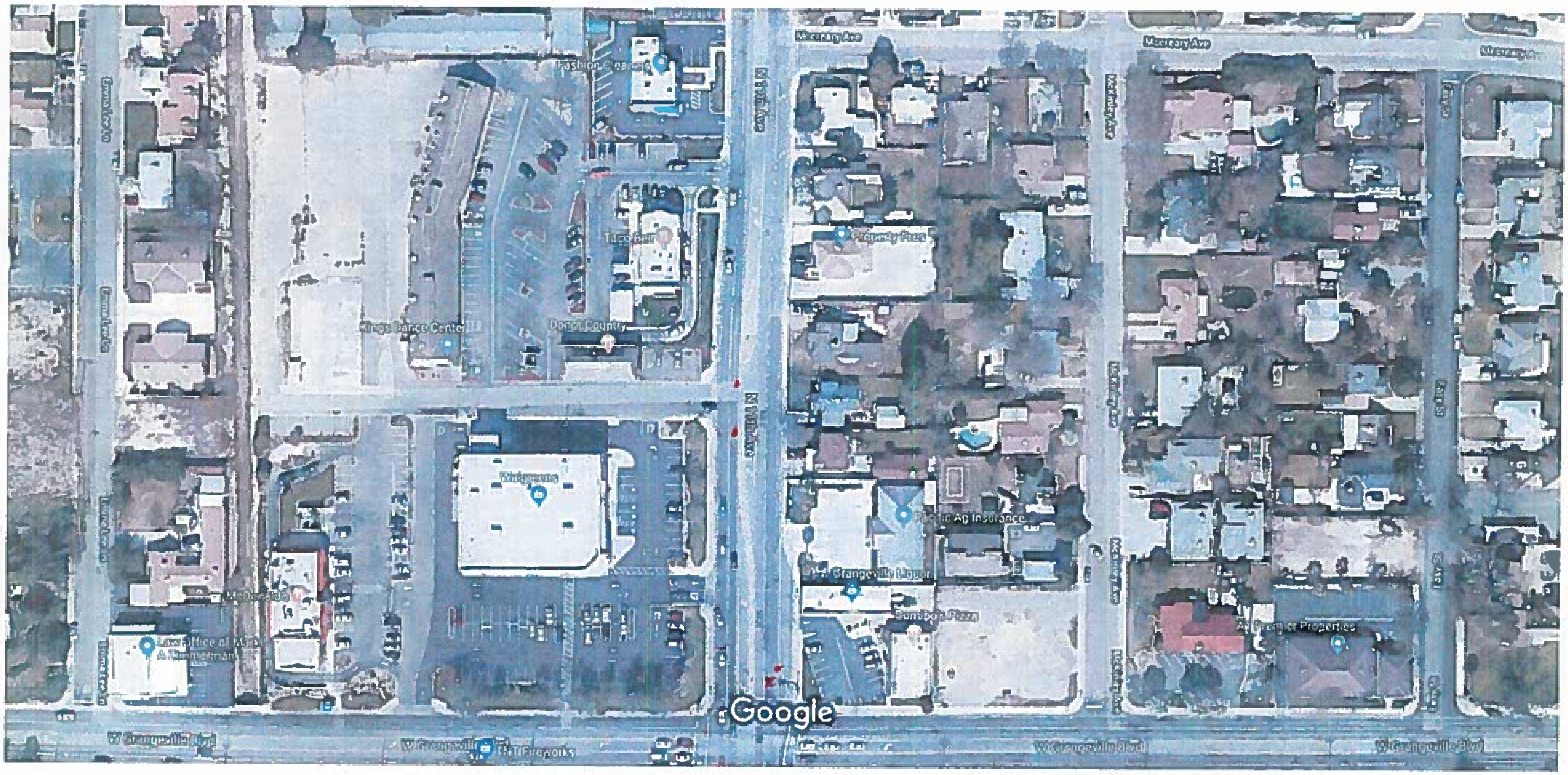
Google Maps



Imagery ©2019 Google, Map data ©2019 Google 50 ft

Attachment: 11th Ave. Facility Locations (PW: Raise manhole and water valve covers to finish pavement grade.)

Public Works - Street Maintenance

LINE ITEM SUMMARY

Fund: 001 Division: 2011

		FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY19 BUDGET
	PERSONNEL SERVICES				
2011 7010	Regular Employees	501,920	557,519	557,970	730,290
2011 7013	Part-Time Employees	37,123	37,796	49,500	54,000
2011 7015	Overtime	2,787	6,390	6,650	8,380
2011 7018	Incentive Pay	7,175	8,673	7,130	10,750
2011 7020	Holiday-In-Lieu	1,039	71	1,550	-
2011 7023	Differential	562	535	590	590
2011 7025	Out of Class	31	306	-	-
2011 7034	Cell Phone Allowance	610	648	600	750
2011 7110	Retirement	166,722	183,620	196,660	223,720
2011 7116	Retirement-Def Comp	3,930	3,894	3,900	4,390
2011 7149	Other Personnel Benefits	13,133	12,615	17,610	21,390
2011 7160	Group Insurance	39,346	50,202	51,980	54,780
2011 7161	Vision Care	1,098	1,015	1,390	-
2011 7169	Workers' Comp Insurance	48,175	33,629	33,660	38,950
	TOTAL PERSONNEL SERVICES	823,653	896,914	929,190	1,147,990
	SERVICES AND SUPPLIES				
2011 7300	Uniform Expense	3,654	5,239	4,940	4,940
2011 7320	Communications	808	551	1,180	1,180
2011 7330	Liability Insurance	14,410	15,210	15,930	16,410
2011 7400	Fleet Maintenance	181,520	179,520	179,770	191,050
2011 7410	Fleet Replacement Reserve	126,100	129,200	144,180	166,570
2011 7420	Building Rental	5,840	6,660	6,600	6,970
2011 7421	Building Capital/Eqpt Repl. Resv	600	600	600	610
2011 7430	Computer Maintenance	90	-	-	-
2011 7431	Computer Replacement Reserve	100	320	320	340
2011 7432	IT Services	1,800	2,690	2,350	3,200
2011 7440	Office Expense	395	245	360	360
2011 7450	Publications and Dues	50	100	320	320
2011 7495	Professional and Special Services	7,243	2,139	9,000	9,500
2011 7550	Other Contractual Service	-	-	11,600	11,600
2011 7580	Rents and Leases - Equipment	10,284	11,893	13,000	13,000
2011 7600	Special Departmental Expense	57,915	25,762	99,550	99,550
2011 7720	Street Constr & Maint Material	321,841	297,906	400,450	400,450
2011 7770	Training, Travel, and Meeting Expense	2,190	887	1,110	2,000
2011 7780	Utilities-Electricity	444,868	433,882	405,730	445,000
2011 7790	Utilities-Parking Lot Electricity	3,511	996	3,720	3,720
	TOTAL SERVICES AND SUPPLIES	1,183,219	1,113,800	1,300,710	1,376,770
	TOTAL FIXED ASSETS	-	21,364	61,000	37,000
	TOTAL TRANSFERS/REIMB.	(675,718)	(629,066)	(626,180)	(616,180)
	NET EXPENDITURE	1,331,154	1,403,011	1,664,720	1,945,580

Attachment: Budget Page (PW: Raise manhole and water valve covers to finish pavement grade.)

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	**AGENDA SECTION:** D

SUBJECT:
Utilities and Engineering: Continuance of Emergency Resolution for Treatment Project on Well No. 50.

RECOMMENDATION:
That the City Council, by motion, continue the Emergency Resolution for the Treatment Project at Well No. 50.

BACKGROUND:
The City Municipal Code requires the City Council to take action to continue the Emergency Resolution at each regular Council Meeting until the project is complete.

FISCAL IMPACT:
No fiscal impact is realized.

ATTACHMENTS:

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	AGENDA SECTION: E

SUBJECT:
Community Development: Approve the Draft Substantial Amendment to the Community Development Block Grant (CDBG) Action Plans for Fiscal Year 2018

See staff report, attached.

FISCAL IMPACT:
Approval of the action plans will result in the City meeting its expenditure milestones and will result in funding being recaptured

ATTACHMENTS:
4.2.19 Staff Report CDBG AP18 Amend
Attachment A cdbg AP18 Amendment Public Notice
Attachment B Final Action Plan 2018 Amendment

CITY OF HANFORD CITY COUNCIL
STAFF REPORT

MEETING DATE: Tuesday, April 2, 2019

SUBJECT: **SUBSTANTIAL AMENDMENT NO.1:** a request to review and approve a substantial amendment to the proposed Community Development Block Grant (CDBG) 2018 Action Plan Amendments

STAFF RECOMMENDATION

Staff recommends that the City Council:

1. Review and Approve the proposed 2018-19 Action Plan Amendments.

   a) Cancel Homeless Service Center Project

   b) Redirect $225,000 of Community Development Block Grant (CDBG) funds the Homeless Service Center Project and to First Homebuyers and Homeowner Housing Rehabilitation Programs

BACKGROUND

The U.S. Department of Housing and Urban Development (HUD) requires all entitlement communities receiving Community Development Block Grant (CDBG) funds to prepare and submit a Consolidated Plan every five years. The Consolidated Plan identifies broad housing and community development needs and establishes CDBG funding priorities for a period of five years. The City of Hanford City Council adopted the Five-Year Consolidated Plan for Fiscal Year 2014-18 on June 3, 2014. Each year, the Consolidated Plan is updated through the Annual Action Plan. The Annual Action Plan is the component of the Consolidated Plan that serves as the annual application to HUD for CDBG funds and identifies the CDBG-funded activities the City will undertake during a 12-month period. The City adopted its current 2018-19 Action Plan on May 1, 2018. Since that time, the City has identified the Homeless Service Center as a project that the City has been unable to complete. Due to the urgency of meeting HUD's timeliness spending ratio, this project is being canceled and the funds will be reallocated to the First Time Homebuyer and Housing Rehabilitation Programs. A total of $225,000 will be redirected to existing projects.

The proposed changes are considered a Substantial Amendment to the 2018-19 Annual Action Plan and require specific citizen participation actions before the changes may be approved by the City Council and submitted to HUD. To allow interested residents the opportunity to review and comment on the proposed changes, the City published a public notice in the *Hanford Sentinel* on March 2, 2019, informing residents of the availability of the Substantial Amendment document for public review and comment for a period of 30 days. To date, no comments have been received.

CURRENT 2018 ACTIVITIES AND REQUESTED 2018 ACTION PLAN AMENDMENTS

Acquisition-Homeless Service Center: The City proposes to cancel this project and redirect the $225,000 in CDBG funds previously allocated to the two activities below:

Affordable Housing First-Time Homebuyers: Funding will be utilized, to provide affordable housing opportunities to Hanford residents, by providing loans for eligible first-time homebuyers. [1]Activity delivery costs will be included for carrying out the activities. It is anticipated that four (4) families will receive down payment assistance through this program.

Original Allocation: $124,000
Proposed Increase: 150,000

April 2019 revised allocation: $274,000

Homeowner Housing Rehabilitation Grant Program: Through this program, qualifying residents are offered grants for emergency home repairs. The program offers up to $10,000 per household. Repairs include, but are not limited to, roof repair or replacement, water-meter replacements, heating and/or air repair or replacement, painting of exterior, and accessibility modifications. Activity delivery costs will be included for carrying out the activities. It is anticipated that 24 households would be assisted through the program.

Original Allocation: $195,978
Proposed Increase: 75,000

April 2019 revised allocation: $270, 978

FISCAL IMPACT

Approval of the action plans will result in the City meeting its expenditure milestones and will result in funding being recaptured.

ATTACHMENTS

Attachment A- Public Notice
Attachment B- 2018 Action Plan Substantial Amendment No.1.

[1] Activity delivery costs (ADC's). ADC's are those allowable costs incurred for implementing and carrying out eligible CDBG activities. All ADC's are allowable to a CDBG activity, including indirect and direct costs for integral to the delivery of the final CDBG -assisted activity. CDBG expenditures for activity delivery costs are not governed by 24 CFR 570.205 and 570.206.

*** Proof of Publication ***

The Sentinel
Lee Central California Newspapers
P.O. Box 9
Hanford, CALIFORNIA 93232
PHONE 888-790-0915
Sentinel_Finance@lee.net

ATTACHEMNT "A"

City of Hanford - Legals
Accounts Payable
315 N DOUTY ST
HANFORD CA 93230

ORDER NUMBER 88490

Publication- The Hanford Sentinel

State of California

County of Kings

I am a citizen of the United States and a resident of the county forsaid; I am over the age of eighteen years, and not a part to or interested in the above-entitled matter. I am the principal clerk of The Hanford Sentinel, a newspaper of general circulation, printed and published daily in the city of Hanford, County of Kings, and which newspaper has been adjudged a newspaper of general circulation by the superior court of the County of Kings, State of California, under the date of October 23, 1951, case number 11623.

That I know from my own personal knowledge the notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said nespaper and not in any supplement thereof on the following dates, to wit:

Section: Legals
Category: 201 Public Notices
PUBLISHED ON: 03/02/2019

TOTAL AD COST: 302.81
FILED ON: 3/4/2019

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Kings County, California

This Day 4 of March, 2019.

Signature ______

AD#88490

PUBLIC MEETING AND NOTICE
CITY OF HANFORD
AMENDMENT TO CDBG ANNUAL ACTION PLAN 2018-2019
30 Day Public Review – Public Meeting

The City of Hanford is considering a Substantial Amendment to its Community Development Block Grant (CDBG) allocations in the 2018-2019 Annual Action Plan of the 2014-2019 Consolidated Plan. In accordance with the Substantial Change Policy of the City's Citizen Participation Plan, a Substantial Amendment is required when there is an elimination of an activity originally included in the Annual Action Plan. The City of Hanford's Citizen Participation Plan requires approval by the City Commission after two public hearings and proper notice has been published for a 30-day comment period.

The proposed Substantial Amendment will reallocate funding from approved Annual Plan activities to existing Annual Action Plan activities. These are federal funds and have no impact to general fund budget.

The reallocation of CDBG funds for projects/activities will assist the City in meeting its federal spending requirements. To support these projects, the City is proposing the following amendments.

PROJECT	YEAR	APPROVED BY CITY COUNCIL ON [illegible]	PROPOSED	CHANGE W/ PROPOSED AMENDMENTS	ACTIVITY
Homeless Service Center	2018	[illegible]	$0.00	-$225,000	Acquisition CANCEL PROJECT
First Time Homebuyers	2018	[illegible]	[illegible]	+$132,880	Affordable Housing
Activity Delivery	2018		[illegible]	[illegible]	Project Delivery %16.5
Total First Time Homebuyers			[illegible]		
Homeowner Rehabilitation	2018	[illegible]	[illegible]	[illegible]	Affordable Housing
Activity Delivery	2018		[illegible]	[illegible]	Project Delivery %10
Total Homeowner Rehab			[illegible]		
TOTAL PROPOSED				[illegible]	

The Substantial Amendment may be publicly viewed during regular business houses at the City of Hanford, Community Development Department, located at 317 North Douty St., Hanford, CA 93230.

__COMMENT PERIOD:__ The City of Hanford must provide for and encourage public participation. The City will accept written comments on the proposed Substantial Amendment for 30 days, starting Saturday, **March 2, 2019 and ending at 5:00 p.m. on Tuesday, April 2, 2019.** Any interested party may submit their written comments via postal mail to Sandra Lerma, Housing, 317 N. Douty St., Hanford, CA 93230

Public Meeting: In addition to the 30-day comment period the proposed changes will come before the City Council for approval on April 2, 2019 at 7:00 p.m. The meeting will be in the City Council Chambers located at 400 North Douty St.. Hanford.

__CITIZEN COMMENTS__
If you have any questions or are in need of translator or special services, please call (559) 585-2582 or (559) 585-4766 at least (5) five days prior to meeting to make arrangements.

This project will be implemented in ways consistent with the City's commitment to Fair Housing. Applications will not be discriminated against on the basis of race, color, ancestry, religion, national origin, sex, marital status, or physical disabled.

Si desea información en español sobre este anuncio o si es una persona desventajas y requiere alojamientos especiales. Por favor de hacer llamadas al 559-585-4766.
Publish March 2, 2019

Attachment: Attachment A cdbg AP18 Amendment Public Notice (CD: CDBG Action Plan 18-19 Substantial Amendment No. 1)

“ATTACHMENT B”

2018 Action Plan-AMENDEMENT NO.1
Community Development Block Grant CDBG
Hanford, CA 93230

Prepared by:
City of Hanford
Community Development Department
HOUSING DIVISION

317 N. Douty Street

5th Year Action Plan

April 2, 2019

The City of Hanford does not discriminate in employment and/or housing program opportunities or practices on the basis of race, color, religion, national origin, age, sex, sexual orientation, marital status, disability, or any other characteristic protected by law. Darlene Mata is the City's Section 504 Coordinator and can assist you with this policy at (559) 585-2578. TDD/TYY, dial 711.

La ciudad de Hanford no discrimina en el empleo o vivienda oportunidades programa o prácticas sobre la base de raza, color, religión, origen nacional, edad, sexo, orientación sexual, estado civil, discapacidad o cualquier otra característica protegida por la ley. Darlene Mata es coordinador de sección 504 de la ciudad y le puede ayudar con esta política en (559) 585-2578. TDD/TYY, marque el 711.

Contents

AP-05 Executive Summary - 24 CFR 91.200(c), 91.220(b)

1. Introduction

City Overview

Hanford is located in Kings County, CA. Hanford is the largest city in Kings County, with a population of 55,200 (per the City's General Plan).

Hanford is located 30 miles south of Fresno and 20 miles west of Visalia. Hanford was incorporated in 1891 and is the county seat of Kings County. Hanford is located in the northern portion of Kings County, at an elevation of 249 feet above sea level. The city has a total area of 16.6 square miles, all of which is land not covered by water.

CDBG Overview

- In 2004, the City of Hanford (City) became an entitlement jurisdiction that receives federal funds from the U.S. Department of Housing Urban Development (HUD) funding under the Community Development Block Grant (CDBG), which is designed to assist low-and moderate-income (LMI) households, investing in Hanford's local community/neighborhoods.
- As an entitlement jurisdiction, HUD requires that the City prepare a Consolidated Plan (ConPlan) every five years to foster a community-wide dialogue regarding the market environment and affordable-housing community development needs of the City. The Strategic Plan is a specific course of action, which builds on local assets and coordinates a response to the needs of the community.
- As part of the Con Plan and Strategic Plan, the City also is required to prepare an annual Action Plan to report on the distribution of federal funding for the program year, which starts July 1st through June 30th the following year. The Annual Plan explains how the City of Hanford intends to use its CDBG funding and how the funded programs, projects, and activities will address the priorities identified in the ConPlan, more specifically the Strategic Plan. The Annual Plan also identifies the federal and non-federal resources that will be used to meet the goals of the approved Con Plan.
- This is the fifth Action Plan, and it reflects the goals and objectives for the period starting July 1, 2018 through June 30, 2019.

OMB Control No: 2506-0117 (exp. 07/31/2015)

Note: Amendment #1 of the 2018-2019 Action Plan covers the reallocation of approximately $225,000 in funds from a project that the City has been unable to complete and is canceling. The City plans to reallocate these funds to the City's First Time Homebuyer Program and Owner Rehabilitation Programs.

2. Summarize the objectives and outcomes identified in the Plan

This could be a restatement of items or a table listed elsewhere in the plan or a reference to another location. It may also contain any essential items from the housing and homeless needs assessment, the housing market analysis or the Strategic Plan.

A. Creation and preservation of affordable housing:

- Rehabilitate existing housing
- Support the development of affordable housing

B. Provide a suitable living environment:

- Support public improvement projects to qualifying neighborhoods' activities that will benefit communities, families, or individuals by addressing issues in their living environment

The Substantial Amendment to the 2018-19 Plan will not change the objectives and outcomes previously identified, but will provide additional funding to enhance the outcomes planned activities and support the goals identified in the approved plan.

C. Public services

3. Evaluation of past performance

This is an evaluation of past performance that helped lead the grantee to choose its goals or projects.

The City was successful in addressing the majority of the goals and objectives in the most recent reporting period for FY 2016-2017 Consolidated Annual Performance and Evaluation Report (CAPER). All funds were used to carry out activities that benefited very low- to moderate-income persons. CDBG funds were used to fulfill identified housing, public service, and neighborhood improvement needs. Some of the programs that were assisted during the FY 2016-2017, included: first-time homebuyer, housing rehabilitation, homeless support services, after-school youth activities, park improvements, and public street improvements.

The City conducts business on a fiscal cycle, from July 1 through June 30. Data results for the FY 2017-2018 are not yet available; however, they will be included in the upcoming CAPER. The following accomplishments were reached during the 2016-2017 Annual Action Plan period:

• Provided minor home rehabilitation to 37 Hanford homeowners

• Assisted 311 Hanford youth by providing them with education skills and skills to deter and prevent crime and delinquency

• Connected with 268 homeless Hanford residents to conduct comprehensive assessments, link them to housing navigation and other supports region wide

• Assisted 4 households with assistance to purchase their first home

4. Summary of Citizen Participation Process and consultation process

Summary from citizen participation section of plan.

A public notice requesting comments from citizens and agencies about the estimated City's CDBG funding allocations, and housing and community development needs and priorities for the 2018-2019 program year was published in English and Spanish in The Hanford Sentinel, on March 7, 2018. The notice informed the public about a public meeting to be held on March 20, 2018, the 30-day public review period beginning on March 30, 2018 and ending on April 30, 2018, and the Public Hearing scheduled for May 1, 2018.

At the March 20, 2018 public meeting, staff presented an overview of the 5-year Plan, high priorities, and proposed funding allocations for 2018 activities.

Upon completion of the Draft Action Plan, it was released for a 30-day public review period, beginning on March 30, 2018 and ending on April 30, 2018. Comments received during the public review period will be incorporated into the Final Action Plan.

The summary of the Substantial Amendment was made available for public review and comment from March 2, 2019 to April 2, 2019.

5. Summary of public comments

This could be a brief narrative summary or reference an attached document from the Citizen Participation section of the Con Plan.

At the first City Council public meeting on March 20, 2018, several comments were made regarding various organizations and projects. **No comments were received from the public at the meeting, letters in favor of the homeless support center were submitted.**

- Members of the Council had several questions for staff about the proposed funding allocations for Public Services
- Council commented on the homeless issues in the City.

Any public comments received during the public comment period from March 30, 2018 to April 30, 2018 will be included in the Plan, including any reasoning for not accepting certain comments, if applicable.

The City received one comment that requested more information about the eligibility of crosswalks in the CBDG eligible areas.

The City received one comment that requested more information about the Con

Plan and developing Community Partnerships. Particularly, with those that interested in working with the City on development of the new 2019-2013 ConPlan. Comments from May 1, 2018 - Public Hearing – will be included in the Plan, included.

The City received two comments regarding possibly using CDBG funds to add a crosswalk in a low-to moderate area, near a school crossing.

Two comments regarding the homeless problems and if the City is using the best practices for addressing.

Two comments about the availability of using Harris Street Ball Park and asked for clarification on who is permitted to use it.

Staff clarified that park is to remain open to all, however due to recent vandalism the park has been locked in the evenings. If anyone wishes to use it they are to contact the Parks and Recreation Department

The City received three comments that expressed concerns about the homeless population in the City.

6. Summary of comments or views not accepted and the reasons for not accepting them.

All comments are welcomed and appreciated.

Comments received on the Amendment during the public comment period from March 2, 2019 to April 2, 2019, will be included in the Plan, including any reasoning for not accepting certain comments, if applicable.

7. Summary

The Con Plan is a Strategic Plan that utilized data and public input to determine housing and community needs. The Action Plan is an expenditure plan for the use of CDBG funds to address identified needs. The City's overall objective for the CDBG program is to create a viable community by providing decent housing, a suitable living environment, and economic opportunities, principally for persons of low and moderate income. To accomplish this objective, the City of Hanford will fund a high and medium priority level of activities with CDBG funds during FY 2018-2019.

PR-05 Lead & Responsible Agencies – 91.200(b)

1. Agency/entity responsible for preparing/administering the Consolidated Plan

Describe the agency/entity responsible for preparing the Consolidated Plan and those responsible for administration of each grant program and funding source.

Agency Role	Name	Department/Agency
CDBG Administrator	City of Hanford	Community Development Housing

Table 1 – Responsible Agencies

Narrative

The Community Development Department, more particularly the City's Administrative Analyst, will be responsible for ensuring that programs, projects, and administration are carried out in compliance with CDBG and HOME Investment Partnership Funds program requirements. This includes, but is not limited to, ensuring each proposed project meets a national objective, all required records/documentation are maintained, environmental clearances have been completed, project costs and/or charges are eligible, and not less than 70 percent of CDBG funds benefit low- and moderate-income persons.

For matters concerning the Consolidated Plan and/or the City's CDBG program in general, contact the City's Housing Administrative Analyst at the number and email below:

Consolidated Plan Public Contact Information

Sandra Lerma-Martinez

559-585-4766 email: slerma@cityofhanfordca.com

AP-10 Consultation – 91.100, 91.200(b), 91.215(l)

1. Introduction

The City continues to work collaboratively with public officials, City departments, community residents, stakeholders, and beneficiaries of entitlement funds to address the priorities and strategies included in the ConPlan. Each meeting includes a speaker and information regarding services each agency provides. These collaborative efforts result in enhanced coordination, exchange of best practices, and a better understanding of community needs.

Provide a concise summary of the jurisdiction's activities to enhance coordination between public and assisted housing providers and private and governmental health, mental health and service agencies (91.215(l))

The ConPlan must provide a concise summary of the jurisdiction's activities to enhance coordination among the Continuum of Care, public-and-assisted -housing providers, and private and governmental health, mental health, and service agencies. The summary must address the jurisdiction's efforts to coordinate housing assistance and services for homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) and persons who were recently homeless but now live in permanent housing.

The "Wellness Bridge Group", related to homeless needs, formed in 2016, has been meeting monthly to identify the needs of our homeless population, with representatives from: City of Hanford's Police Department, Champions Recovery, Adventist Health, Kings Gospel Mission, Episcopal Church of the Savior, Kings View, Behavioral Health, Kings County Public Health, Kings Partnership for Prevention, United Way, and Kings Community Action Organization.

Describe coordination with the Continuum of Care and efforts to address the needs of homeless persons (particularly chronically homeless individuals and families, families with children, veterans, and unaccompanied youth) and persons at risk of homelessness.

The City of Hanford is an active partner with the Alliance. Together with other key stakeholders, the Alliance and City of Hanford are working on the program design and implementation of a Housing Support Center (HSC). The HSC is designed to serve as the first point of entry into the homeless social service system for many of Hanford's adults experiencing homelessness, whether for the first time or those who have been living on the streets for years. The HSC is designed to serve as a day center that offers basic services, such as showers, mail services, document storage, as well as telephone and computer access. These services will serve as a platform to build trust with those experiencing chronic homelessness. The overarching goal of the HSC is to assess client needs, provide information on how and where to access services, and meet the basic emergency needs of homeless adults.

Additionally, the Alliance hosts dozens of meetings each year with its members, community stakeholders, and providers, to elicit feedback and to ensure community-wide support of strategic initiatives. Areas addressed through these meetings include funding priorities, performance standards, local policies, and annual goals.

The City of Hanford provides funding and works closely with the Kings/Tulare Homeless Alliance (Alliance) in an effort to support, create, and sustain solutions that address homelessness within the city. As the designated Continuum of Care, the Alliance is responsible for the planning process for the bi-county region, which includes the City of Hanford.

The mission of the Alliance is to coordinate and leverage policy and resources that empower community partners to address homelessness in Kings and Tulare Counties. Through its mission, the Alliance sets funding priorities and local policies, facilitates initiatives, and tracks performance of homeless programs within the region.

Alliance membership meetings are held on a quarterly basis and include diverse representation such as Kings United Way, Kings Gospel Mission, Kings Community Action Organization, the Salvation Army, Turning Point, Westcare, Kingsview Behavioral Health, Kings County Behavioral Health, Kings County Commission on Aging, and the US Department of Veteran's Affairs. Additionally, the Alliance facilitates a monthly case-management roundtable where housing providers, healthcare providers, VA, mental health and other service providers meet to work cases and to place new clients into housing from the coordinated assessment system.

Describe consultation with the Continuum(s) of Care that serves the jurisdiction's area in determining how to allocate ESG funds, develop performance standards for and evaluate outcomes of projects and activities assisted by ESG funds, and develop funding, policies and procedures for the operation and administration of HMIS

Not applicable. The City does not receive ESG funding.

2. Describe Agencies, groups, organizations and others who participated in the process and describe the jurisdiction's consultations with housing, social service agencies and other entities

Table 2 – Agencies, groups, organizations who participated

1	**Agency/Group/Organization**	KINGS TULARE CONTINUUM OF CARE
	Agency/Group/Organization Type	Housing PHA Services - Housing Services-Children Services-Elderly Persons Services-Persons with Disabilities Services-Persons with HIV/AIDS Services-Victims of Domestic Violence Services-Homeless Services-Health Services-Education Services-Employment Services - Victims
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Non-Homeless Special Needs Anti-poverty Strategy
	Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?	A public notice was published inviting them to attend the public meeting to provide input.

2	**Agency/Group/Organization**	KINGS COMMUNITY ACTION ORGANIZATION
	Agency/Group/Organization Type	Housing Services-Children Services-Elderly Persons Services-Persons with Disabilities Services-Persons with HIV/AIDS Services-Victims of Domestic Violence Services-Homeless Services-Health Services-Education Services-Employment Services - Victims Utility assistance programs
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Public Housing Needs Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Homelessness Strategy Non-Homeless Special Needs Market Analysis
	Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?	Consultation, meeting to provide information with various departments.

3	**Agency/Group/Organization**	CHAMPIONS RECOVERY ALTERNATIVE PROGRAMS, INC.
	Agency/Group/Organization Type	Services-Victims of Domestic Violence Services-Education Recovery
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Homeless Needs - Chronically homeless Homelessness Needs - Unaccompanied youth Non-Homeless Special Needs Anti-poverty Strategy
	Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?	Consultation, meeting to provide information with various departments

Identify any Agency Types not consulted and provide rationale for not consulting

Consultation provided information with; continued partnership/collaboration. Presented in the ConPlan as a high priority need. A survey was distributed in February of 2014 to better understand the need of the population of the community.

Other local/regional/state/federal planning efforts considered when preparing the Plan

Name of Plan	Lead Organization	How do the goals of your Strategic Plan overlap with the goals of each plan?
Continuum of Care	Kings/Tulare Homeless Alliance (COC)	Connecting the Dots is a Ten-Year Plan to prevent homelessness in the Kings and Tulare Counties region. This effort is aligned with the Strategic Plan's goal to support activities that prevent and end homelessness.

Name of Plan	Lead Organization	How do the goals of your Strategic Plan overlap with the goals of each plan?
San Joaquin Valley Fair Housing and Equity FEHA	California Coalition for Rural Housing	The FEHA provides an overview of the racial and economic segregation patterns in the City and describes its impact on residential mobility. The report also includes a set of recommendations to promote integration in the City and lessen the negative consequences generated as a result of segregation identified within the report. Both plans focus on supporting and promoting the creation of affordable housing opportunities for LMI and special needs households.
City of Hanford General Plan HSH Element	City of Hanford	The Housing Element identifies the housing needs of the community, goals and objectives to address those needs, and outlines the efforts to pursue specific policies and programs to achieve its goals and objectives. The Strategic Plan supports in the Housing Elements plan to ensure that there is adequate supply of affordable housing to meet the current and future needs of population.

Table 3 – Other local / regional / federal planning efforts

Narrative

The City benefits from having a group of established non-profit organizations specializing in serving homeless, special needs, and other low-income populations.

The City has worked diligently to foster and develop relationships with the organizations that provide housing and supportive services to low-income and special-needs populations. City staff is accessible to housing and social-service providers and continue to develop the CDBG and HOME application process. These efforts will continue during the next action plan period and through the Consolidated Plan period.

AP-12 Participation – 91.105, 91.200(c)

1. Summary of citizen participation process/Efforts made to broaden citizen participation Summarize citizen participation process and how it impacted goal-setting

The City of Hanford increased its efforts to involve its residents in the development of the Consolidated and Action Plans. These efforts began with the distribution of a community-needs survey. Nine hundred surveys were returned, which was a higher number than projected. The results of the survey indicate that the community needs are similar to that of the previous ConPlan cycle, with housing being ranked the highest need. Two public forums were held at a venue located in a CDBG target area in hopes of attracting residents likely to qualify for CDBG funding; unfortunately, the turnout was minimal. Nine persons attended the forums; all comments were accepted and considered when preparing this Action Plan. The City issued a Notice of Funding Availability (NOFA) to non-profit service providers and City departments. Six applications for funding through the City's NOFA were received.

The public notice was posted for interested parties to attend the first public hearing held on March 20, 2018, to receive public comment. The notice included the date, time, and location of the meeting. Additional efforts will be made by providing notices to local non-profit service providers to share and publish viewing. The City offers several opportunities for comment throughout the Action Plan process.

The public hearing for adoption of the Action Plan is scheduled for May 1, 2018.

Citizen Participation Outreach

Sort Order	Mode of Outreach	Target of Outreach	Summary of response/ attendance	Summary of comments received	Summary of comments not accepted and reasons	URL (If applicable)
1	Newspaper Ad	Minorities Non-English Speaking - Specify other language: Spanish	Newspaper Ads in both English and Spanish were published	None received	None received	

		Persons with disabilities Non-targeted/broad community Residents of Public and Assisted Housing	for the Public Meeting, Public Comment Period and Public Hearing			
2	Message board at City Hall	Minorities Non-English Speaking - Specify other language: Spanish Persons with disabilities Non-targeted/broad community	None received	No Comments received to date	No Comments received to date	
3	Public Meeting	Minorities Non-English Speaking - Specify other language: Spanish Persons with disabilities Non-	An estimated 60 persons attended this meeting	No public comments were received	All comments are accepted and appreciated	

		targeted/broad community				
4	Newspaper Ad Hanford Sentinel Legal Section	Minorities Non-English Speaking - Specify other language: Spanish Persons with disabilities Non-targeted/ broad community Residents of Public and Assisted Housing	Public Notice was published on March 7, 2018 Estimated 60 persons were in attendance	4 letters of support were received in support of the Housing Support Center	All comments are accepted and appreciated	

Table 4 – Citizen Participation Outreach

-15 Expected Resources – 91.220(c) (1, 2)

Introduction

For Fiscal Year (FY) 2018-2019, the City will receive an estimated $599,519 in CDBG grant funds, based upon previous year award, to allocate towards activities. Since HUD had not announced the new funding allocations, the City used contingency language to estimate totals, based on prior year entitlement allocation.

The 2018 allocation is approximately $1,028,182. **Any increase or decrease in the actual 2018 CDBG allocations was noted to be directed toward Housing Rehab and First Time Homebuyer Programs**

Public Services not to exceed the 15% cap, Administration not to exceed the 20% cap.

The City of Hanford, as a Grantee, recognizes that under a Grant Agreement with HUD, it must reimburse the Federal Government for unsupported and/or ineligible project expenditures made with CDBG funds. The City has agreed to reimburse its local CDBG Program Account in the amount of $718,065 from non-federal funds.

Third payment of $239,355 is scheduled no later than September 30, 2018. The City of Hanford will allocate $239,355 in repayment funds to affordable housing. 570.201 (n) 570.202

- The City of Hanford will utilize up to 20% of the CDBG FY 2018-2019 budget to provide administration and oversight of the City CDBG Program:

The HOME NOFA is scheduled to be released soon. The City plans to apply for grant funds, amount to be determined.

Below is a list of potential financial resources considered a part of the City's overall financial plan to address priority needs and specific objectives identified in the five-year ConPlan. The number and availability of these programs to assist cities is limited, and funding new projects is unpredictable. The following programs are local, state, and federal programs.

Program	Source of Funds	Uses of Funds	Expected Amount Available Year 1				Expected Amount Available Remainder of ConPlan $	Narrative Description
			Annual Allocation: $	Program Income: $	Prior Year Resources: $	Total: $		
CDBG	public - federal	Acquisition Admin and Planning Economic Development Housing Public Improvements Public Services	$599,519 estimated allocation	$80,000 estimated	Total of $363,930 Breakdown $127,375 AP17 Carryover $239,355-3nd repayment	$1,028,182	$TBD	CDBG funds shall be used towards eligible projects and programs, such as housing, public services, public improvements, ADA sidewalk, facility improvement, street improvements and park improvements Con Plan funds The remaining two year estimated allocation, program income and repayment.

Table 5 - Expected Resources – Priority Table

Explain how federal funds will leverage those additional resources (private, state and local funds), including a description of how matching requirements will be satisfied

The funds will be utilized for providing affordable housing opportunities to Hanford residents, through homebuyer and home repair programs, as well as providing public services to very low- to moderate-income Hanford residents through partnership with various nonprofits that provide services to special-needs groups and/or individuals. In AP 2018, Hanford will fund activities in furtherance of the objectives and priorities identified in the Strategic Plan with the outcome of improving availability, accessibility, affordability and sustainability through activities which benefit the community. The activities for the 2018 AP will support at least one objective and one outcome. **If appropriate, describe publically owned land or property located within the**

jurisdiction that may be used to address the needs identified in the plan With the elimination of the City's Redevelopment Agency (RDA), the City has become the Successor Agency and will be moving forward on the next steps related to previously owned RDA land.

Discussion

The City attempts to maximize the use of all its available funding sources. Please see introduction for additional information.

AP-20 Annual Goals and Objectives - 91.420, 91.220(c) (3) & (e)

Goals Summary Information

Sort Order	Goal Name	Start Year	End Year	Category	Geographic Area	Needs Addressed	Funding	Goal Outcome Indicator
1	Affordable Housing	2014	2018	Affordable Housing	CITY OF HANFORD	Affordable Housing	CDBG: ~~$343,743~~ $568,743	Homeowner Housing Added: 4 Household Housing Unit Homeowner Housing Rehabilitated: 15 Household Housing Unit Direct Financial Assistance to Homebuyers: 6 Households Assisted
2	Suitable Living Environment	2014	2018	Affordable Housing Public Housing Homeless Non-Homeless Special Needs Non-Housing Community Development Public Improvements	CITY OF HANFORD	Public Services	CDBG: **$95,531**	Public service activities other than Low/Moderate Income Housing Benefit: 407 Persons Assisted Homelessness Prevention: 250 Persons Assisted Fair Housing:
3	Suitable Living Environment	2014	2018	Community Development Public Improvements	City Of Hanford	Public And Park Improvements	CDBG **$476,800**	Public Facility or Infrastructure Activities Other than Low/Moderate Income Housing Benefit:
4	Program Administration	2014	2018	Other Non-Housing Community Development	City Of Hanford	Program Administration Planning and management	CDBG **$127,375**	

Table 6 – Goals Summary

Goal Descriptions

1	**Goal Name**	Affordable Housing
	Description	Creation and preservation of decent affordable housing
2	**Goal Name**	Suitable Living Environment
	Description	Provide a suitable living environment
3	**Description**	Program administration, planning and management

Table 7 – Goal Descriptions
Estimate the number of extremely low-income, low-income, and moderate-income families to whom the jurisdiction will provide affordable housing as defined by HOME 91.215(b):

Please refer to Goal Outcome Indicators.

AP-35 Projects – 91.220(d)
Introduction

The City of Hanford proposes to use CDBG entitlement funds to continue its efforts in promoting decent, safe, and affordable housing opportunities for Hanford's low- and moderate-income persons, as well as building community through various public services.

CDBG funds will be utilized to focus on some the City's most critical needs, as determined by the various outreach efforts:

- Provision of affordable housing opportunities that benefit low- and moderate-income households, especially those with special needs.
- Provision of services and/or programs that benefit low- and moderate-income households, especially those with special needs.

This FY 2018-2019 Action Plan allocates funding to housing rehabilitation activities through the City's Emergency Repair Program. This program targets low- to moderate-income homeowners and offers financing for emergency repair needs, such as: roof replacement, heating and air repair or replacement, and reasonable modifications.

The Housing Staff will monitor, administer, and capture the accomplishments of its activities through a reporting process which requires City departments and partner agencies to report on the beneficiaries of U.S. Department of Housing and Urban Development (HUD) funded activities. Accomplishments of each project will be recorded in a quantitative manner that measures productivity by addressing the following categories: **The City of Hanford will utilize up to 20% ($135,903) of the CDBG FY 2018-2019 budget providing administration and oversight of the City CDBG Program:** Eligible projects that will be undertaken during fiscal year 2018-2019.

Table 8 – Project Information

#	**Project Name**
1	Public Improvements/Lacey Park Play Ground Improvements
2	Public Infrastructure Improvements-in Low- to Moderate- Income Census Tract Neighborhoods
~~3~~	~~Acquisition and Rehabilitation of Building – Housing Support Center~~
4	First Time Homebuyers
5	Public Service/ Utility Assistance Program
6	Housing Rehabilitation
7	Administration and Planning
8	Public Service/Fair Housing Program
9	Public Service/Kings-Tulare Continuum of Care
10	Public Service/ Kings Community Action Org. (KCAO)

Describe the reasons for allocation priorities and any obstacles to addressing underserved needs

The primary obstacle to addressing the underserved needs is lack of funding. The City relies on CDBG Entitlement funds, program income, and any State funds it can apply for to carry out the programs identified in this Action Plan.

The above projects and their allocations were selected primarily because they were identified as a higher need in the City's Consolidated Plan.

The public-service allocation is limited; therefore, not all applicants could be funded. While all three applications proposed CDBG-eligible activities, the projects selected for funding are those that, 1) ranked the higher need per recent community outreach, 2) propose to spend funding timely, and 3) have knowledge of CDBG regulations.

The City of Hanford must comply with various program requirements imposed by federal regulation for the award and expenditure of federal funds through CDBG. On occasion, the City experiences situations that require the reallocation of funds, if funds remain in a balance or if projects are stagnant and cannot expend the awarded funds. The City could also receive program income in the form of repaid loans, which the City must award and use immediately to comply with federal program requirements.

The City has developed a proactive solution to quickly award reallocated funds to alternative projects, for funding consideration. Identifying these alternative projects does not mean they will receive funding, but that they are on a list of potential projects that could receive an award of funds, should the funds become available and the projects identified in the Action Plan are approved by the City Council. If funds do become available, the City will re-evaluate the project needs and the maximum benefit the project could produce.

In the event that the proposed projects identified for this program are delayed, canceled, or are performed at a lower cost than the budgeted amount, the City of Hanford CDBG program plans to pursue one or more of the following projects: homebuyer assistance and/or homeowner rehabilitation.

Proposed Alternate Projects for 2018:

Homebuyer Assistance up to an additional $150,000

Homeowner Rehabilitation up to an additional $150,000

AP-35Projects Summary

Project Summary Information

Table 9 – Project Summary

1	**Project Name**	**Public Improvements / Lacey Park Play Ground Improvements phase two**
	Target Area	CITY OF HANFORD
	Goals Supported	Suitable Living Environment
	Needs Addressed	Public Services, Public and Park Improvements
	Funding	CDBG: $156,000
	Description	The City's Parks and Recreation Department enhances the quality-of-life of the residents of Hanford by managing park systems and public grounds in a manner that provides residents with safe, clean, and attractive outdoor open spaces. Removal of existing play equipment and installation of playground.
	Target Date	6/30/2019
	Estimate the number and type of families that will benefit from the proposed activities	6,465 very low to low income beneficiaries
	Location Description	This project is located in census tract 9 with 64% of residents being 64% low to moderate.

	Planned Activities	Removal of existing 20-year-old play equipment and installation of playground. The project scope would include demo of existing playground, excavation of fall surfacing, construction of new playground structure, replacing/replenishing fall surfacing and installation of shade structures.
2	**Project Name**	**Public Infrastructure Improvements- in Low to Moderate Income Census Tract Neighborhoods – Pedestrian Safety and Lighting project** **ADA Improvements**
	Target Area	CITY OF HANFORD
	Goals Supported	Suitable Living Environment
	Needs Addressed	Public Services, Public and Park Improvements
	Funding	CDBG: $95,800
	Description	Installation of sidewalk and street lights in areas currently void of such improvements to improve pedestrian walk ability and safety. Project to be completed in multiple phases as funding allows. Areas of project bounded by Florinda St. to the north; Seventh St to the South; Harris St to the west; and 10th Ave to the East. The proposed project area has been identified by the City of Hanford Police Department as a high crime area. The proposed project improvements will enhance pedestrian mobility and security by providing a safe pedestrian walkway and improved lighting. The improvements will also provide an incentive for in-fill development to occur on vacant lots. (Florinda, Seventh St., Harris St. and 10th Ave)
	Target Date	6/30/2019
	Estimate the number and type of families that will benefit from the proposed activities	An estimated 13,250 LMI persons will benefit from this activity.

	Location Description	Area of project is bounded by North East corner of Phillips Street, Scott Street and north and south of Redington Street
	Planned Activities	The proposed project will improve pedestrian accessibility and safety and provide additional street lighting on Phillips Street, Scott Street, and north and south Redington Street. There are six existing curb return locations where the ramps are out of ADA compliance. The project will construct new ramps and modify existing ramps at the returns to provide ADA accessibility and safe pedestrian travel and crossing at locations where pedestrians step into vehicle pathways.
3	~~**Project Name**~~	~~**Acquisition and Rehabilitation-Hanford Homeless Service Center**~~
	Target Area	~~CITY OF HANFORD~~
	Goals Supported	~~Suitable Living Environment~~
	Needs Addressed	~~Homeless, Public Facility Improvements~~
	Funding	~~CDBG: $225,000 - 2018~~ ~~The estimated cost of the project is $470,000 to be spread out over a two year period according to the proposed timeline. $245,000 in 2019~~
	Description	~~CDBG funds will be instrumental in acquiring and rehabilitate an existing building located at 421 East 6th Street, to be used for Hanford's Homeless Support Center, to improve health and social services to clients experiencing homelessness in the city. The one-stop will serve as the coordinated entry hub for offering a low barrier, Housing First Model designed to assist those individuals most in need.~~
	Target Date	~~12/30/2019~~
	Estimate the number and type of families that will benefit from the proposed activities	~~An estimated 248 LMI persons will benefit from this activity.~~

	Location Description	~~421 East 6th Street~~
4	**Project Name**	**First Time Homebuyers**
	Target Area	CITY OF HANFORD
	Goals Supported	Affordable Housing
	Needs Addressed	Affordable Housing
	Funding	CDBG: ~~$124,000~~ **April 2019, revised allocation: $274,000 Proposed Increase: $132,190 and $17,810, for activity delivery**
	Description	Current and anticipated CDBG program income funds will be used to facilitate movement of low income, renter households into the home ownership category with affordable mortgages through a revolving loan program.
	Target Date	6/30/2019
	Estimate the number and type of families that will benefit from the proposed activities	4 LMI families will benefit from the proposed activity.
	Location Description	The First-Time Homebuyer Program is designed to assist first-time very low and low-income families in purchasing a home. Up to $75,000 in down payment and closing cost assistance will be provided as secondary financing to each family utilizing CDBG Entitlement and program income funds. All entitlement funds will be eventually recaptured and deposited into a local CDBG Entitlement account for reuse on eligible programs and/or projects.
	Planned Activities	Using CDBG funds, the City plans to assist in the purchase of newly constructed or existing homes.
5	**Project Name**	**Public Service/ Utility Assistance Program**
	Target Area	CITY OF HANFORD
	Goals Supported	Suitable Living Environment
	Needs Addressed	Public Services, Public and Park Improvements

	Funding	CDBG: $10,000
	Description	With the recent authorized water utility rate increases, support was expressed for a payment assistance program. The program is available for low-income seniors (or people with disabilities) residential utility customers in the City of Hanford.
	Target Date	6/30/2019
	Estimate the number and type of families that will benefit from the proposed activities	66 very low- to low-income Residential Customers.
	Location Description	Citywide
	Planned Activities	The program has allocated $10,000 to assist with the increased costs of utilities. The assistance shall be for no more than three (3) consecutive months.
6	**Project Name**	**Housing Rehabilitation**
	Target Area	CITY OF HANFORD
	Goals Supported	Affordable Housing
	Needs Addressed	Affordable Housing
	Funding	CDBG: ~~$195,978~~ **April 2019, revised allocation: $270, 978 Proposed Increase: $47,902 and $27,098, for activity delivery**
	Description	The City of Hanford will continue to offer the Emergency Repair Program. Through this program, qualifying residents are offered financing for emergency home repairs. The program offers up to $10,000 per household. Repairs include, but are not limited to, roof repair or replacement, water meter replacements, heating and/or air repair or replacement, painting of exterior and including accessibility It is anticipated that 24 households will be assisted through the program

	Target Date	6/30/2019
	Estimate the number and type of families that will benefit from the proposed activities	The City anticipates 24 LMI families will benefit from this project
	Location Description	Citywide
	Planned Activities	Assist homeowners with the following repairs include, but are not limited to, roof repair or replacement, water-meter replacements, heating and/or air repair or replacement, painting of exterior and including accessibility.
7	**Project Name**	**Administration and Planning**
	Target Area	CITY OF HANFORD
	Goals Supported	
	Needs Addressed	Program Administration
	Funding	CDBG: $158,543
	Description	The City of Hanford will utilize up to 20% of the CDBG FY 2018-2019 budget to provide administration, oversight and the hiring of a consultant assist staff with the development of the 2019-2023 ConPlan of the City's CDBG Program.
	Target Date	6/30/2019
	Estimate the number and type of families that will benefit from the proposed activities	0
	Location Description	317 North Douty St. Hanford
	Planned Activities	Eligible costs include, but are not limited to, paying staff time for administrative duties associated with carrying out the grant, paying for training, materials, and advertising.
8	**Project Name**	**Public Service/Fair Housing Program**
	Target Area	**CITY OF HANFORD**

	Goals Supported	Affordable Housing
	Needs Addressed	Affordable Housing
	Funding	CDBG: $7,000
	Description	Provide Fair Housing Educational Services
	Target Date	6/30/2019
	Estimate the number and type of families that will benefit from the proposed activities	An estimated 7 persons are expected to benefit from this activity
	Location Description	Location to be determined
	Planned Activities	Grantees in the CDBG program have a responsibility to affirmatively further fair housing. The program will assist in providing fair housing education, training working professional, nonprofit dedicated to providing services regarding housing discrimination, fair housing outreach/education, and tenant landlord rights and responsibilities.
9	**Project Name**	**Public Service/Kings-Tulare Continuum of Care**
	Target Area	CITY OF HANFORD
	Goals Supported	Suitable Living Environment
	Needs Addressed	Affordable Housing
	Funding	CDBG: $10,000
	Description	The Kings Tulare Continuum of Care (COC) is a non-profit organization that partners with several area agencies to address the homeless needs in Hanford. CDBG funds will be used to help fund a variety of activities, including, but not limited to, the Annual Project Homeless Connect and the Point in Time census.
	Target Date	6/30/2019

	Estimate the number and type of families that will benefit from the proposed activities	Approximately 250 extremely low or very low income persons will benefit from Project Homeless Connect outreach.
	Location Description	No specific location has been determined
	Planned Activities	The City has a partnership with the Continuum of Care (COC) to support and address issues of homelessness. The COC is a consortium of housing providers, service providers and local governments that work together to end homelessness in Kings and Tulare Counties. To strengthen the continuum, it has a 501 (c) 3 status in order to competitively apply for foundation and corporate funding. The continuum is focused on systematically implementing systems and programs that help support existing homeless organizations and offer the resources that are locally needed to be successful. Project Homeless Connect Event is an event that allows homeless people to access several service providers in one day as opposed to mailings, calls and visits on their own, something that could normally take weeks or months. A wide array of free services are provided for the homeless individuals and families as well as those who are at-risk of homelessness.
10	**Project Name**	**Public Service/ Kings Community Action Org. (KCAO)**
	Target Area	CITY OF HANFORD
	Goals Supported	Suitable Living Environment
	Needs Addressed	Public Services, Public and Park Improvements
	Funding	CDBG: $68,531
	Description	KCAO is a non-profit organization that currently administers the Youth Lead Project. The project focuses and encourages academics, recreation, and enrichment.
	Target Date	6/30/2019

	Estimate the number and type of families that will benefit from the proposed activities	An estimated 150 at risk children for 2018/2019 will benefit.
	Location Description	543 S. Douty St. Hanford in Census tract 11.02
	Planned Activities	KCAO is a nonprofit organization that currently administers the Youth Lead Program. The program focuses on and encourages academics, recreation, and enrichment.

AP-50 Geographic Distribution – 91.220(f)

Description of the geographic areas of the entitlement (including areas of low-income and minority concentration) where assistance will be directed

The City of Hanford (City) is the seat of Kings County. It consists of 16.6 square miles, with a population of 55,200 people. Hanford has approximately 18,777 total housing units, with a residential vacancy rate of 5.4% per the City's General Plan Update.

IDIS Low/Mod Census Tracts (eligible CDBG Target Areas)

Low-Mod Income (LMI) concentration is defined as census tracts where at least 51% of the median household income is 80% or less than the jurisdiction as a whole. There are 13 census tracts identified meeting low/mod income areas.

Geographic Distribution

Target Area	Percentage of Funds
CITY OF HANFORD	80

Table 10 - Geographic Distribution

Rationale for the priorities for allocating investments geographically

CDBG Entitlement funds are limited to CDBG Target Areas (located within the Hanford city limits). This area is considered central Hanford and mostly encompasses areas North of Hanford-Armona Road and South of Grangeville Blvd., in between 8th and 13th Avenues. To insure compliance, the City will also refer to HUD's new mapping tool to identify qualifying areas. Currently, there are 14 identified census tracts in the City of Hanford: 800.4, 900.1, 900.4, 900.5, 900.6, 900.7, 1002.1, 1002.2, 1002.3, 1100.1 and 1100.2, 1100.3, 1100.4

The following census tracts within the CDBG Target Area are also identified as Minority Concentration areas, according to recent census maps: 800.3, 800.4, 900.1, 900.4, 900.5, 900.6, 900.7, 1001.1, 1002.1, 1002.2, 1100.1, 1100.2, 1100.3 and 1100.4.

Public services primarily serve low-income residential areas. Please note that the City has a significant low-income population and a significant population living within the predominately low- income areas.

Direct-benefit programs, such as housing rehabilitation programs, are administered city-wide, but are limited to very low- to moderate-income families that are at or below 80% of the Kings County median.

Discussion

Entitlement dollars will be distributed citywide, as eligible.

AP-55 Affordable Housing – 91.220(g)

Introduction

Although entitlement resources are limited, the City does anticipate expending a significant portion of its CDBG entitlement on the rehabilitation of existing housing. CDBG dollars will be used to support and enhance the community.

One Year Goals for the Number of Households to be Supported	
Homeless	0
Non-Homeless	19
Special-Needs	0
Total	19

Table 11 - One Year Goals for Affordable Housing by Support Requirement

One Year Goals for the Number of Households Supported Through	
Rental Assistance	0
The Production of New Units	4
Rehab of Existing Units	20
Acquisition of Existing Units	0
Total	24

Table 12 - One Year Goals for Affordable Housing by Support Type

Discussion

CDBG funding will be directed toward the following programs/projects this year:

It is anticipated that 20 units will be rehabbed under Homeowner Housing Rehabilitation.

Staff working with a non-profit partner, Self Help Enterprises (SHE) to expand projects. It is anticipated that 4 new units will be constructed by SHE/CHDO, the City of Hanford has allocated CDBG funds in support of this project.

AP-60 Public Housing – 91.220(h)

Introduction

Public housing is provided by Kings County Housing Authority. The provision of public housing is a function of county government; therefore, the City will not be supplying funding for this segment. The Housing Authority provides low-income families with affordable rental housing that is decent, safe, and sanitary. The Housing Authority provides rental assistance to individuals and families through Section 8 Housing Choice Voucher and affordable-housing programs.

Actions planned during the next year to address the needs to public housing

The City of Hanford encourages participation in homeownership by contacting managers and residents of public housing complexes every time funding is available through our homebuyers program. Flyers are created to be displayed in community centers, offices, or distributed individually.

Actions to encourage public housing residents to become more involved in management and participate in homeownership

N/A

If the PHA is designated as troubled, describe the manner in which financial assistance will be provided or other assistance

N/A

Discussion

AP-65 Homeless and Other Special Needs Activities – 91.220(I)

Introduction

Describe the jurisdictions one-year goals and actions for reducing and ending homelessness including Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

In the next year, the City and its partners will continue targeted outreach efforts of unsheltered homeless persons. The Hanford Police Department will be acquiring and rehabilitate an existing building located at 421 East 6th Street, to be used for Hanford's Homeless Support Center, to improve health and social services to clients experiencing homelessness in the city. The one-stop will serve as the coordinated entry hub for offering a low-barrier, Housing First Model designed to assist those individuals most in need.

The City provides support to the Alliance for conducting outreach efforts to persons experiencing homelessness. On an annual basis, the Alliance conducts the PHC event and PIT census. The one-day PIT survey provides a snapshot of the adults, children in households and unaccompanied youth living in the City of Hanford who meet HUD's definition of homelessness. Information gathered through the PIT is used to understand the causes and trends over time of homelessness, as well as to determine the unmet shelter and service needs of the homeless.

PHC is a national best practice that is a one-stop-shop of comprehensive support services for people experiencing homelessness. Guests attending the event are partnered with volunteers who assist in identifying and accessing necessary resources. The 2018 event was held on January 25, 2018 and served 248 persons either at-risk or experiencing homelessness in Hanford. Of those served at the event, 55% or 137 were literally homeless. The bi-county region now has the support of a housing navigator who spends two days per week in Hanford. The navigator visits known encampments and other hot spots to conduct assessments with people experiencing homelessness. The assessments are entered into the local HMIS and automatically placed into the housing priority list for potential placement into housing opportunities.

Other outreach efforts are regularly conducted by VA, emergency shelters, mental health centers, crisis hot lines, meals programs, and churches.

Addressing the emergency shelter and transitional housing needs of homeless persons.

The Alliance has worked diligently to establish the local coordinated intake and assessment strategy titled, Every Door Open. The Every Door Open strategy is a partnership of service and housing providers (collectively referred to as "Providers") and is structured to deliver a more consistent level of services and housing to those who are at risk of homelessness or experiencing homelessness in Kings/Tulare Counties. Every Door Open coordinates local investment towards ending homelessness, in order to increase our ability to prevent and reduce homelessness.

These efforts promote the Alliance's communitywide commitment of ending homelessness within Kings and Tulare Counties. The Housing Staff of the City's Community Development Department regularly attends Alliance meetings.

The Alliance also performs several other operational requirements as mandated by the HEARTH Act such as:

- Operating the Homeless Management Information System (HMIS);
- Measuring system and program level performance;
- Preparing and overseeing the annual CoC Program application for funds;
- Establishing local funding priorities for the geographic area; and

Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

One of the primary goals for the Alliance and City of Hanford is increasing access to housing for chronically homeless individuals and families, veterans, persons with disabilities and youth. Obtaining permanent housing for these individuals and families will shorten the length of time spent in emergency shelters and/or transitional housing.

The City of Hanford will continue to facilitate new permanent housing beds by partnering with the Continuum in providing leadership and technical assistance to agencies interested in the development of homeless housing units. This will be accomplished by partnering with existing under-utilized programs, as well as new programs to promote set-aside units for these target populations.

All programs within the Continuum, emergency, transitional, and permanent housing include supportive services for their clients. Each program designs and implements supportive services based on its target population and partnerships leveraged within the community. The overarching goal of the supportive services offered is to link individuals and/or families with mainstream benefits and income, support education, and employment services, as well as health and life skills services. These links are a critical component to assisting clients in self-sufficiency, reducing episodes of homelessness, and preventing recidivism.

Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); or, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or

youth needs.

The City of Hanford continues to support and collaborate with area service providers to help low-income individuals and families avoid becoming homeless.

Programs that serve these vulnerable subpopulations include:

Discussion

One year goals for the number of households to be provided housing through the use of HOPWA for:	
Short-term rent, mortgage, and utility assistance to prevent homelessness of the individual or family	
Tenant-based rental assistance	
Units provided in housing facilities (transitional or permanent) that are being developed, leased, or operated	
Units provided in transitional short-term housing facilities developed, leased, or operated with HOPWA funds	
Total	0

AP-75 Barriers to affordable housing – 91.220(j)

Introduction

The provision of affordable housing and the support of existing and new affordable housing are critical to assuring that all have access to quality housing. The City of Hanford is committed to removing or reducing barriers to affordable housing to produce a diversity of housing types, and has adequate land to support the projected housing needs of lower-income households. Per the City's Analysis of Impediments to Fair Housing Choice (AI) (2010), the City has housing affordability issues in both the ownership and rental sectors of the housing market. The current median sales price is $192,000, which is attainable for someone earning moderate income; however, likely out of reach for lower-income households. The City's AI identifies a lack of affordable housing supply in Hanford and has identified the following actions to be undertaken by the City:

<u>Provide assistance to preserve existing affordable housing</u>

- The City currently offers housing rehabilitation loans and/or grants to low- to moderate-income residents for home repairs, with the emphasis being the elimination of health and safety hazards. The City annually monitors two rental new construction projects funded with State HOME/City funds to ensure compliance and ensure that qualifying low-income families are occupying the

HOME-funded units.

<u>Create new affordable housing</u>

- In an effort to create affordable housing opportunities in Hanford, the City offers a mortgage assistance program. Program funding is proposed in this action plan; and the City will also apply for HOME funding in this FY to fund its mortgage assistance program.

<u>Offer regulatory relief and incentives for the development of affordable housing</u>

- The City annually offers a NOFA for HOME funding in an effort to bring additional affordable housing to Hanford.

<u>Provide adequate sites for the development of affordable housing</u>

Recent studies (AI (2010) and RHNA (2008)) have indicated that the City has adequate sites available for all types of housing development.

<u>Apply for private and public funding to support affordable homeownership programs.</u>

- The City has proposed mortgage assistance in this Action Plan. The City will also submit an application to the HOME program in the fiscal year for additional funding for mortgage-assistance programs.

<u>Adapt the homebuyer program to match the current market conditions.</u>

The City will continue to monitor the program's policies and procedures to ensure that the City is utilizing the funding effectively.

Actions it planned to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment

The City actively monitors its existing zoning and development standards for achieving the goal of safe and livable housing available for all income categories. The City is presently analyzing several potential zoning revisions to streamline the development process, or compromising housing or neighborhood livability.

Discussion

AP-85 Other Actions – 91.220(k)

Introduction

Actions planned to address obstacles to meeting underserved needs

The City strategies to address obstacles to meeting underserved needs include, but are not limited to: providing information and/or education about the City's programs to the public through forums, workshops, and a continued partnership with non-profit agencies. This will provide services to the underserved population and to leveraging their programs and/or projects with CDBG funding to the greatest extent possible.

Actions planned to foster and maintain affordable housing

Providing affordable housing opportunities and maintaining Hanford's existing housing stock are high priorities in Hanford. The City's strategies to foster and maintain affordable housing include:

- Implementing a first-time homebuyer program to assist low- to moderate-income persons with financing to ensure their housing costs are within their affordability range.
- Implementing an owner-occupied rehabilitation program to assist low-income homeowners preserve their homes.
- Implement ongoing code enforcement services.
- Continuing to support applications to HCD for rental of new construction projects that target low- to moderate-income families.

Actions planned to reduce lead-based paint hazards

The City's strategies to reduce the presence of lead-based paint include:

- Implementing the lead-based paint regulations of 24 CFR Part 92 in all federally assisted City housing programs.
- Enforcing federal laws through the permit process and code enforcement services by requiring contractors to be certified (if they are doing work that disturb paint surfaces).
- Providing "Renovate Right" pamphlets to homeowners, homebuyers, and contractors.
- Offering housing rehabilitation loans and/or grants to qualifying households to remove/remedy lead-based paint.
- Refer individuals, possibly affected by lead-based paint, to their doctors or to the Kings

County Health Department nurse.

Actions planned to reduce the number of poverty-level families

The City will continue its efforts to improve the quality of housing in Hanford, promoting safe, decent housing for Hanford residents and supporting public services agencies targeting poverty-level families.

The City's strategies are as follows:

- Continue to partner with KCAO, Kings-Tulare Continuum of Care, and other agencies providing services to homeless and low-income persons who do not have access otherwise. Funding has been allocated in this Action Plan for homeless prevention services.
- Continue to fund mortgage-assistance programs that help lower-income households buy in the current market.
- Continue to promote new rental construction activities targeted to lower-income households.
- Continue to fund revitalization programs, such as: housing rehabilitation and emergency repair programs, improving housing conditions for low- to moderate-income homeowners that could not afford to finance the repairs otherwise.
- Continue to promote educational services targeted to low-income youth and their families. Funding has been allocated in this Action Plan to provide educational services at Coe Park Center. This center is located in a CDBG-target area and primarily frequented by persons living in this area.

Actions planned to develop institutional structure

The Community Development Department, more particularly the City's Housing Section, oversee's the City's CDBG Program. This staff has worked diligently to improve policies, procedures, and practices so that the City's program remains compliant with CDBG program regulations. While there is much more work to do, the City's program has definitely improved overall. Staff is confident with the recent activities selected and with the manner funding has been expended.

Continue to use CDBG Administration funds to implement the Consolidated Plan and Annual Action Plans, address the Analysis of Impediments to Fair Housing, complete CAPER reports, and comply with HUD regulations. Continue to support institutions that provide housing and services for low income populations with CDBG Public Services funds, and by providing other forms of support available to the City.

Actions planned to enhance coordination between public and private housing and social service

agencies

The City of Hanford maintains a list of the area public and private housing and social services agencies and will include these agencies in the development of the Consolidated and Action Plans, as well as notify them of funding through the City's public services NOFA.

Discussion

See comments above

AP-90 Program Specific Requirements – 91.220(l) (1, 2, 4)

Introduction

In the event the

Community Development Block Grant Program (CDBG)
Reference 24 CFR 91.220(l) (1)

Projects planned with all CDBG funds expected to be available during the year are identified in the Projects Table. The following identifies program income that is available for use that is included in projects to be carried out.

1. The total amount of program income that will have been received before the start of the next program year and that has not yet been reprogrammed	0
2. The amount of proceeds from section 108 loan guarantees that will be used during the year to address the priority needs and specific objectives identified in the grantee's strategic plan	0
3. The amount of surplus funds from urban renewal settlements	0
4. The amount of any grant funds returned to the line of credit for which the planned use has not been included in a prior statement or plan	0
5. The amount of income from float-funded activities	0
Total Program Income:	**0**

Other CDBG Requirements

1. The amount of urgent need activities	0
2. The estimated percentage of CDBG funds that will be used for activities that benefit persons of low- and moderate income. Overall Benefit - A consecutive period of one, two or three years may be used to determine that a minimum overall benefit of 70% of CDBG funds is used to benefit persons of low- and moderate-income. Specify the years covered that include this Annual Action Plan.	80.00%

Discussion

Attachments

Proof of Publication

Letters of Support for Housing Support Center

Proposed 2018 Projects and Programs

LMI Maps

Con Plan Priority Needs 2014-2018

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	AGENDA SECTION: F

SUBJECT:
Utilities and Engineering: Approve a Notice of Completion for the Grangeville Boulevard Road Failure Repair from University Avenue to BNSF R/R Tracks project, and authorize the Mayor to execute and the City Clerk to attest and file said Notice with the Kings County Recorder's Office.

RECOMMENDATION:
That the City Council, by motion, approve a Notice of Completion for the Grangeville Boulevard Road Failure Repair from University Avenue to BNSF R/R Tracks project, and authorize the Mayor to execute and the City Clerk to attest and file said Notice with the Kings County Recorder¢s Office.

BACKGROUND:
On August 21st, 2018, the Council awarded the Grangeville Boulevard Road Failure Repair from University Avenue to BNSF R/R Tracks Project to Mattos Underground Construction, Inc. This Project consisted of removal and replacement of backfill and asphalt to fix the trench compaction failure which occurred along Grangeville Boulevard between the BNSF railroad tracks and University Avenue.

There is one proposed contract change order for a total increase amount of $24,415.81. Attached is the Construction and Finance History for Council review.

FISCAL IMPACT:
The FY 15/16 Capital Improvement Budget provides $82,500.00 for construction, including contingencies, for this project. An additional appropriation of $29,441.00 from the Storm Drainage Capital Fund was approved during award to fund the project, for a total of $111,941.00. A copy of the budget page is attached for Council review.

ATTACHMENTS:
Final Project Construction and Finance History

NOC - Recording Original

FINAL PROJECT CONSTRUCTION AND FINANCE HISTORY

PROJECT: Grangeville Boulevard Road Failure Repair from University Avenue to BNSF R/R Tracks Project
CONTRACTOR: Mattos Underground Construction, Inc.
819 E. Wood Ave
Laton CA, 93242

CONTRACT DATES:		
	Bid Date	August 10th, 2018
	Council Award	August 21st, 2018
	Contractor Started Work	September 26th, 2018
	Contract Time of Completion	October 26th, 2018
	Contractor Completed Work	October 26th, 2018

CONTRACT CHANGE ORDERS:

Contract Change Order No. 1: Balance of Quantities and delays for investigation. For a total Increase of $24,415.81.

FINANCIAL HISTORY:

SOURCE OF BUDGET FUNDING	AMOUNT
FY 15/16 Capital Improvement Budget	$ 82,500.00
Approved Appropriation from Storm Drainage Capital	$ 29,441.00
Proposed Additional Appropriation from Storm Drainage Capital	$ 14,315.81
Total Budget Funding	$ 126,256.81
CONSTRUCTION COST	
Original Contract – Total Bid Award	$ 101,841.00
Contract Change Order No. 1	$ 24,415.81
Total Construction Cost	$ 126,256.81
Fund Balance	$ 0.00

RECORDING REQUESTED BY:
CITY OF HANFORD

When recorded return to:

City Clerk
City of Hanford
315 North Douty Street
Hanford, California 93230-3951

G.C. 27361.3 - Fee NIL

NOTICE OF COMPLETION

TO WHOM IT MAY CONCERN:

YOU ARE HEREBY NOTIFIED AS FOLLOWS:

1. The work of Improvement is located: Grangeville Boulevard from University Avenue to BNSF R/R Tracks

2. The Improvement is particularly described as: Grangeville Boulevard Road Failure Repair from University Avenue to BNSF R/R Tracks

3. The date of completion of the work of Improvement: October 26, 2018

4. The Owner of the work of Improvement: City of Hanford.

5. The nature of the owner's interest or estate: Fee Simple Title.

6. The name of the original contractor for the work of Improvement:
Mattos Underground Construction, Inc.

7. The surety for the work of Improvement: Note required

8. All work for this project has been completed.

9. Accepted by minute action of the City Council of the City of Hanford on:
April 2nd, 2019

I certify under penalty of perjury that the foregoing is true and correct.
Dated this 2nd day of April, 2019.

BY: ______________________________________

Sue Sorensen, Mayor
City of Hanford, County of Kings, State of California

I, the undersigned, say:
I am the person who signed the foregoing notice. I have read the above notice and know its contents, and the facts stated therein are true of my own knowledge.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Hanford, California, this ____ day of ___________, 2019.

BY: ______________________________________
Sue Sorensen, Mayor
City of Hanford, County of Kings, State of California

Authority: Section 1181 Civil Code

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	AGENDA SECTION: G

SUBJECT:
Finance: Transportation Development Act Fund Audited Financial Statements For Fiscal Years Ended 2018 and 2017.

RECOMMENDATION:

That the City Council, by motion, accept and file the Transportation Development Act Fund Financial Statements and Independent Auditors' Report for Fiscal Years Ended June 30, 2018 and 2017.

BACKGROUND:
The Transportation Development Act (TDA) of 1971 was enacted by the California Legislature to improve existing public transportation services and encourage regional transportation coordination. The Law provides funding allocations to transit and non-transit related purposes that comply with regional transportation plans.

TDA provides two types of funding sources, of which the City of Hanford receives one of these sources - the Local Transportation Fund (LTF). This fund is generated through a ¼ cent of the general sales tax collected statewide.

The funds are collected by the State Board of Equalization and then distributed to the Counties LTF. In accordance with resolutions by the Kings County Association of Governments, the Kings County Auditor provides estimates of the LTF each fiscal year and the estimated distribution to the City of Hanford based on percentage of population. Expenditures in the TDA fund are made in accordance with the Public Utilities Code Section 99400(a) - Local streets and roads, and projects, which are provided for use by pedestrians and bicycles.

On March 21, 2019, the audit firm Hudson, Henderson & Company from Fresno, CA, completed the audit of financial statements for the TDA fund of the City of Hanford for the fiscal years ending June 30, 2018 and 2017. The final Transportation Development Act Fund Financial Statements with Independent Auditors' Report for fiscal years 2018 and 2017 is attached for review. Also attached is the representation letter submitted to Hudson, Henderson & Company, which is provided in connection with the completed audit.

FISCAL IMPACT:

ATTACHMENTS:
FY18 TDA Management Rep Letter-Hanford
Hanford TDA FS Final 2018

City of HANFORD
CALIFORNIA 93230
CITY OFFICES 319 NORTH DOUTY STREET
FINANCE DEPARTMENT 315 NORTH DOUTY STREET

March 21, 2019

Hudson Henderson & Company, Inc.
7473 Ingram Ave., Suite 102
Fresno, CA 93711

This representation letter is provided in connection with your audits of the financial statements of the Transportation Development Act (TDA) Fund of the City of Hanford, California, (the City) pertaining to Article 8 Section 99400(a) of the Public Utilities Code as recorded in the City's Local Transportation Fund (LTF) as of June 30, 2018 and 2017, and the respective changes in financial position for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 21, 2019, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the County of Kings' audit engagement letter dated July 11, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

3) We acknowledge our responsibility for 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.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

9) Guarantees, whether written or oral, under which the TDA is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

b) Additional information that you have requested from us for the purpose of the audit.

c) Unrestricted access to persons within the TDA from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings related to the TDA Fund of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the TDA and involves

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the TDA's financial statements communicated by employees, former employees, regulators, or others.

15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

17) We have disclosed to you the identity of the TDA's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20) The TDA has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

27) The TDA has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

28) The TDA has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

34) Provisions for uncollectible receivables have been properly identified and recorded.

35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

40) We have appropriately disclosed the TDA's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

41) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature:	Signature:
Name: Darrel L. Pyle	Name: Paula J. Lofgren
Title: City Manager	Title: Finance Director & Treasurer

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEARS ENDED
JUNE 30, 2018 AND 2017

TABLE OF CONTENTS

HUDSON HENDERSON & COMPANY INC.
certified public accountants

INDEPENDENT AUDITORS' REPORT

To the City Council
Hanford, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Transportation Development Act (TDA) Fund of the City of Hanford, California (the City), pertaining to Article 8 Section 99400(a) of the Public Utilities Code as recorded in the City's Local Transportation Fund (LTF) as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the TDA Fund of the City's 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

7473 N. INGRAM AVE., SUITE 102 • FRESNO, CA 93711
P (559) 412-7576 • F (559) 493-5325 • WWW.HHCCPAS.COM

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the TDA Fund of the City, as of June 30, 2018 and 2017, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Management has omitted such information. 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. Our opinion on the basic financial statements is not affected by this missing information.

As discussed in Note 1 to the financial statements, the financial statements present only the TDA Fund of the City referred to above and are not intended to present the financial position of the City as a whole and the respective changes in financial position, or where applicable, its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2019, on our consideration of the TDA Fund 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 the TDA Fund of the City's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 21, 2019

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
BALANCE SHEETS
JUNE 30, 2018 AND 2017

	2018	2017
ASSETS		
Current Assets		
Cash and Investments	$ 1,539,889	$ 1,675,487
Receivables	1,223,804	1,036,839
Total Assets	$ 2,763,693	$ 2,712,326
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	$ 327	$ 73,972
Advances - TDA Funding	2,404,166	2,289,183
Total Liabilities	2,404,493	2,363,155
Fund Balance		
Restricted	359,200	349,171
Total Fund Balance	359,200	349,171
Total Liabilities and Fund Balance	$ 2,763,693	$ 2,712,326

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

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
REVENUES		
Allocation from County of Kings Local Transportation Fund	$ 1,107,205	$ 1,649,991
Interest	10,029	8,700
Total Revenues	1,117,234	1,658,691
EXPENDITURES		
Street and Road Maintenance	1,107,205	1,649,991
Total Expenditures	1,107,205	1,649,991
Net Change in Fund Balance	10,029	8,700
Fund Balance, Beginning of Year	349,171	340,471
Fund Balance, End of Year	$ 359,200	$ 349,171

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

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: Article 8 allocations under Public Utilities Code Section 99400(a) of the Transportation Development Act (TDA) are recorded in the Local Transportation Fund (LTF) – Fund No. 50 (the Fund) of the City of Hanford, California (the City). The basic financial statements included in this report are intended to present the financial position and results of operations of only the transactions of the LTF of the City. They are not intended to present the financial position and the results of operations of the City taken as a whole. For additional information regarding the City, please refer to the Annual Financial Report available from the City.

Measurement Focus, Basis of Accounting and Financial Statement Presentation:

The basic financial statements of the TDA Fund of the City are prepared on the basis of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – Management Discussion and Analysis – for State and Local Governments*, and related standards.

The TDA Fund of the City is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheets. The Statements of Revenues, Expenditures and Changes in Fund Balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. Revenues 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 TDA Fund of the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under the accrual basis of accounting. However, compensated absences are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the TDA Fund of the City's policy to use restricted resources first, then unrestricted resources as they are needed. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for the governmental fund.

The TDA Fund of the City reports the following major governmental fund:

The ***Special Revenue Fund*** is the general operating fund of the TDA Fund of the City and accounts for all revenues and expenditures of the TDA Fund of the City.

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Investments: The TDA Fund of the City maintains its cash account with the City of Hanford Treasury as part of the common investment pool. The City is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

State statutes and the City's investment policy authorize the City Treasury to invest in U.S. Government Treasury and Agency Securities, bankers' acceptances, commercial paper, corporate bonds and notes, repurchase agreements, and the State Treasurer's Local Agency Investment Fund (LAIF). In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held by the City Treasury are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The balance available for withdrawal is based on the accounting records maintained by the City Treasury.

Credit quality ratings are not available for the TDA Fund of the City investments as all cash is invested as part of the common investment pool of the City. The TDA Fund of the City does not have any deposits with financial institutions as of June 30, 2018 and 2017.

Accounts Receivable: The TDA Fund of the City utilizes the allowance method of accounting for and reporting uncollectible or doubtful accounts. At June 30, 2018 and 2017, management considered all accounts to be fully collectible and, therefore, no allowance was recorded in the accompanying financial statements.

Non-Exchange Transactions: Non-exchange transactions, in which the TDA Fund of the City gives or receives value without directly receiving or giving equal value in exchange, include Article 8 allocations under Public Utilities Code Section 99400(a) of the TDA. With the accrual basis of accounting, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Deferred Outflows and Inflows of Resources: Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities,* the TDA Fund of the City recognizes deferred outflows and inflows of resources.

In addition to assets, the Balance Sheets will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the TDA Fund of the City that is applicable to a future reporting period.

In addition to liabilities, the Balance Sheets will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the TDA Fund of the City that is applicable to a future reporting period.

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates: The preparation of 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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fund Equity: In the fund financial statements, in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the TDA Fund of the City is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable* – Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed* – Amounts constrained to specific purposes by the TDA Fund of the City itself, using its highest level of decision-making authority (City Council). To be reported as committed, amounts cannot be used for any other purpose unless the TDA Fund of the City takes the same highest level action to remove or change the constraint.
- *Assigned* – Amounts the TDA Fund of the City intends to use for a specific purpose. Intent can be expressed by the TDA Fund of the City or by an official or body to which the City Council delegates the authority.
- *Unassigned* – Amounts that are available for any purpose. Positive amounts are reported only in the General Fund of the City.

The TDA Fund of the City establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved contracts. Assigned fund balance is established by the TDA Fund of the City through adoption or amendment of the budget, or future year budget, plan as intended for a specific purpose.

The TDA Fund of the City's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Budgeting Procedures: Each year management of the TDA Fund of the City prepares a proposed budget, which is presented to the City Council. The annual budget is then legally enacted through adoption of a budget resolution.

An operating budget is adopted each fiscal year on the modified accrual basis of accounting. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Operating budgets that have not been encumbered lapse at the end of the fiscal year.

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Accounting Standards Update: During the year ending June 30, 2017, the TDA Fund of the City implemented the following standards:

GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits other than Pension Plans*. The provisions of this statement are effective for financial statements for reporting periods beginning after June 15, 2017.

GASB Statement No. 81 – *Irrevocable Split-Interest Agreements.* The requirements of this statement are effective for reporting periods beginning after December 15, 2016.

GASB Statement No. 82 – *Pension Issues- an amendment of GASB Statements No. 67, No. 68, and No. 73.* The requirements of this statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

GASB Statement No. 85 – *Omnibus 2017.* The provisions of this statement are effective for reporting periods beginning after June 15, 2017.

GASB Statement No. 86 – *Certain Debt Extinguishment Issues.* The requirements of this statement are effective for reporting periods beginning after June 15, 2017.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 83 – *Certain Asset Retirement Obligations.* The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 84 – *Fiduciary Activities.* The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 87 – *Leases.* The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 88 – *Certain Disclosure Related to Debt, including Direct Borrowings and Direct Placements.* The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period.* The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 90 – *Majority Equity Interests- an amendment of GASB Statements No. 14 and No 61.* The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through March 21, 2019, which is the date the financial statements were available to be issued.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2018 and 2017, consist of the following:

	2018	2017
Cash in City of Hanford Treasury	$ 1,539,889	$ 1,675,487
Total Interest and Investment Earnings from City of Hanford	$ 10,029	$ 8,700

See the City of Hanford Annual Financial Report for disclosure related to risks and fair value measurements.

NOTE 3 – ADVANCES – TDA FUNDING

Advances – TDA Funding for the TDA Fund of the City for the years ended June 30, 2018 and 2017 are as follows:

	2018	2017
Local Transportation Fund		
Advances - TDA Funding, beginning of year	$ 2,289,183	$ 2,907,715
TDA funds allocated	1,222,188	1,031,459
TDA funds earned	(1,107,205)	(1,649,991)
Advances - TDA Funding, end of year	$ 2,404,166	$ 2,289,183

NOTE 4 – TRANSPORTATION DEVELOPMENT ACT ALLOCATIONS

The City receives TDA funds from the County of Kings LTF in accordance with resolutions by the Kings County Association of Governments. The amounts identified are to be expended in accordance with Public Utilities Code Section 99400(a).

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 5 – ECONOMIC DEPENDENCY

The TDA Fund of the City received the majority of its funding from one source, by Section 99400(a) of the Public Utilities Code. The total amount of revenue from the Public Utilities Code was $1,107,205 and $1,649,991, or 99.10% and 99.48%, of the total revenue for the years ending June 30, 2018 and 2017. The TDA Fund of the City is thus subject to possible risk of reductions in services and/or closure due to potential future changes of Section 99400(a) of the Public Utilities Code.

HUDSON HENDERSON& COMPANY INC.
certified public accountants

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE WITH THE TRANSPORTATION DEVELOPMENT ACT AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
Hanford, 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 Transportation Development Act (TDA) Fund of the City of Hanford, California (the City), pertaining to Article 8 Section 99400(a) of the Public Utilities Code as recorded in the City's Local Transportation Fund (LTF) as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the TDA Fund of the City's basic financial statements, and have issued our report thereon dated March 21, 2019.

Internal Control over Financial Reporting

In planning and performing our audits of the financial statements, we considered the TDA Fund of 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 TDA Fund of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the TDA Fund of the City's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the TDA Fund of 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, including, the applicable provisions of the TDA, including Public Utilities Code Section 99245 as enacted and amended by statute through June 30, 2018; and the allocation instructions and resolutions of the Transportation Planning Agency as required by Section 6666 of the California Administrative Code, 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 audits, 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*.

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 TDA Fund 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 21, 2019

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2018

FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported in accordance with *Government Accounting Standards.*

CITY OF HANFORD
TRANSPORTATION DEVELOPMENT ACT FUND
NON-TRANSIT OPERATIONS
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

FINANCIAL STATEMENT FINDINGS

There were no financial statement findings to be reported in accordance with *Government Accounting Standards.*

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	**AGENDA SECTION:** H

SUBJECT:
Finance: Accept and file the Fiscal Year 2018 audit reports and financial statements for the City of Hanford, the Single Audit Report, and the Appropriations Limit Report filed by the Public Accounting firm of Hudson, Henderson & Company, Inc., Certified Public Accountants.

RECOMMENDATION:
The City Council, by motion, accept and file the Fiscal Year 2018 audit reports and financial statements for the City of Hanford, the Single Audit Report, and the Appropriations Limit Report filed by the public accounting firm of Hudson, Henderson & Company, Inc.

BACKGROUND:
The public accounting firm of Hudson, Henderson & Company, Inc. was engaged by Council to audit the books, records, and accounts for the City of Hanford. Their audit was conducted pursuant to the Federal Single Audit Act and covered subject compliance matters and internal controls as well as financial statements and data. The financial statements are presented pursuant to U.S. Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board (GASB). An overview of the Fiscal Year 2018 Financial Statements and findings will be presented to Council during the study session. Copies of the final audit reports and financial statements are also included with this staff report.

The reports and opinions are favorable with certain recommendations in regard to:

§ past practices of recording capital assets,
§ adhering to accounts payable procedures for cutoff dates,
§ use of outdated parcel listings for utility billing,
§ timing of bank reconciliations,
§ inadequate or non-existent counts on fuel, parts and fleet inventory,
§ using insufficient amounts for blanket purchase orders,
§ lack of reconciliation of fleet inventory, and
§ lack of fleet information shared with finance department for recordkeeping.

FISCAL IMPACT:

ATTACHMENTS:
coh financial statements final 2018 (Temp) (Converted)

CITY OF HANFORD

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED
JUNE 30, 2018

TABLE OF CONTENTS

CITY OF HANFORD
PRINCIPAL CITY OFFICIALS
JUNE 30, 2018

CITY COUNCIL

NAME	POSITION
Sue Sorenson	Mayor
John Draxler	Vice Mayor
Martin Devine	Council Member
Francisco Ramirez	Council Member
Art Brieno	Council Member

ADMINISTRATION

Darrel Pyle	City Manager
Griswold, LaSalle, Cobb, Dowd & Ginn, LLP	City Attorneys
Jennifer Gomez	City Clerk
Paula Lofgren	Treasurer/Finance Director
Christopher Ekk	Fire Chief
Darlene Mata	Community Development Director
Parker Sever	Police Chief
John Doyel	City Engineer
Craig Miller	Parks & Recreation Director
Lou Camara	Public Works Director
Marissa Gonzales	Human Resources Manager

HUDSON HENDERSON & COMPANY INC.
certified public accountants

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Members of the City Council
City of Hanford
Hanford, 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 Hanford, California (the City), as of and for the year ended June 30, 2018, 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with accounting 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.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2018, the City adopted new accounting guidance, GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, schedule of the city's proportionate share of the net pension liability of related ratios, schedule of plan contributions, schedule of changes in net OPEB liability and related ratios, schedule of contributions - OPEB, and budgetary comparison schedules for the General Fund, CDBG Home/Housing Fund, Capital Projects Fund, and Transportation Impact Fees Fund, as listed in the table of contents, 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.

Other 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 principal city officials and combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The principal city officials 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 March 27, 2019, on our consideration of the City of Hanford'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 the City's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 27, 2019

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

This discussion and analysis of the City of Hanford's (the City) financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- Assets of the City exceed its liabilities at the close of the most recent fiscal year 2018 by about $288.6 million. Of this amount, about $17.0 million in unrestricted assets may be used to meet the City's ongoing obligations to citizens and creditors.

- As of June 30, 2018, the City's governmental funds reported combined ending fund balances of $46.4 million.

- Approximately 18.3% of the combined governmental fund balances is considered available for spending at the City's discretion.

- As of June 30, 2018, unassigned fund balance in the General Fund was $8.5 million, or 30.1% of total General Fund Expenditures.

- The City's total debt decreased by $2.8 million during the fiscal year 2018, which is due to the normal maturity of debt in the water system, the wastewater system, and the citywide solar energy system.

- The following pension liabilities totaling $49,728,732 are included in the financial statements as required by GASB 68: General Government $38,574,115; Water System Enterprise $2,890,664; Sewer Enterprise $1,983,359; Refuse Enterprise $3,755,643; Information Technology $324,704; Building $819,847; Fleet $1,045,818; and Storm Drainage $334,582.

THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the City of Hanford, California (the City) and its component units, using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

These **Government-Wide Financial Statements** are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The statements present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. Additionally, certain eliminations have occurred as prescribed by the GASB statements regarding inter-fund activity, payables and receivables.

The **Fund Financial Statements** include statements for each of the three categories of activities – governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities. These statements included all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. Net position is the difference between assets and liabilities, which is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the City's property tax base and sales tax base.

In the Statement of Net Position and the Statement of Activities, we separate the City activities as follows:

Governmental activities – Most of the City's basic services are reported in this category, including General Government, Police, Fire, Public Works, Parks and Recreation, and Community Development. Property and sales taxes, user fees, interest income, franchise fees, and state and federal shared revenues and grants generally finance these activities.

Business-Type activities – The City charges a fee to customers to cover all or most of the cost of certain services it provides. The City's Water, Sewer, Storm Drain, Refuse, Airport, Intermodal, and Courthouse Square Funds are reported in this category.

FUND FINANCIAL STATEMENTS

The City, like other state and local governments, uses fund accounting to account for a number of funding sources and activities. In general, fund accounting provides a mechanism for separately accounting for a variety of different funding sources, and enables the City to demonstrate compliance with legal and/or contractual requirements that may be associated with these funds. Thus, the accompanying fund financial statements present individual funds, organized into one of three groups based on the nature of the activities and their purpose: Governmental, Proprietary or Fiduciary Funds. Note that the fund financial statements only present the most significant (or "major") funds. In addition, the fund financial statements include a schedule that reconciles the fund financial statements to the Government-Wide Financial Statements. This is designed to explain the difference created by the integrated approach.

Governmental Funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into 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 assets 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 there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences between the results shown in the governmental fund financial statements and those shown in the government-wide financial statements are explained in a reconciliation schedule following each governmental fund financial statement.

Proprietary Funds – When the City charges customers for the services it provides, whether to outside customers or to other units of the City, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Fund Net Position. In fact, the City's enterprise funds are the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the City's other programs and activities – such as the City's self-insurance, fleet maintenance, and computer maintenance funds. The internal service funds are reported with governmental activities in the government-wide financial statements.

Fiduciary Funds – The City is the trustee, or fiduciary, for certain funds held on behalf of various third parties. The City's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Financial Statement – The notes to the financial statements provide information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain "required supplementary information" concerning the City's progress in funding its obligation to provide pension benefits to its employees, budgetary comparison schedules for the general fund and other major funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City presents its financial statements under the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. The City is presenting prior fiscal years' data for the purpose of providing comparative information for the Management Discussion and Analysis (MD&A).

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by $288,537,936 at the close of the 2017-18 fiscal year.

By far, the largest portion of the City's net position 81% reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure and equipment), less any outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, their value is not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the sources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

Of the total current assets $83,102,274, approximately 91% or $75,651,026, consists of unrestricted cash and investments. These funds are invested in accordance with State law and the City's investment policy and include funds legally and/or contractually restricted as to their use.

STATEMENT OF NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (restated)	2018	2017 (restated)	2018	2017 (restated)
ASSETS						
Current assets	$ 44,965,045	$ 45,198,603	$ 38,099,987	$ 32,433,156	$ 83,065,032	$ 77,631,759
Capital and non-current assets (net of depreciation)	168,098,689	161,003,326	126,302,118	125,483,165	294,400,807	286,486,491
Total Assets	213,063,734	206,201,929	164,402,105	157,916,321	377,465,839	364,118,250
Deferred outflows of resources	13,882,310	11,955,115	2,865,987	2,476,692	16,748,297	14,431,807
LIABILITIES						
Current and other liabilities	7,302,138	5,176,351	1,900,734	4,730,528	9,202,872	9,906,879
Long-term liabilities	43,057,624	41,036,807	49,078,803	49,369,116	92,136,427	90,405,923
Total Liabilities	50,359,762	46,213,158	50,979,537	54,099,644	101,339,299	100,312,802
Deferred inflows of resources	3,136,128	3,264,377	1,200,773	470,583	4,336,901	3,734,960
NET POSITION						
Net investment in capital assets	147,136,482	161,003,326	86,648,028	84,163,890	233,784,510	245,167,216
Restricted	37,759,964	40,033,008	2,419	2,420	37,762,383	40,035,428
Unrestricted	(11,446,292)	(32,356,825)	28,437,335	21,656,476	16,991,043	(10,700,349)
Total Net Position	$173,450,154	$168,679,509	$115,087,782	$105,822,786	$288,537,936	$274,502,295

An additional portion of the City's net position of $37,762,383 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $17,022,125, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report an overall positive balance in net position. This means the City has sufficient current assets to satisfy both its current and long-term liabilities and fulfill its obligations pursuant to external restriction imposed on City assets. In short, the City is in sound financial condition.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

Statement of Activities

As discussed earlier, the Statement of Net Position provides a measure of the financial health of an entity at a specific date in time. The Statement of Activities provides details of how net position changed from the beginning of the year to the end of the year, and whether net assets increased or decreased. From June 30, 2017 to June 30, 2018, the net position of the City as a whole increased, largely due to the increase in contributed capital.

STATEMENT OF ACTIVITIES

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (restated)	2018	2017 (restated)	2018	2017 (restated)
REVENUES						
Program Revenues:						
Charges for services	$ 5,117,638	$ 7,378,383	$ 25,347,121	$ 23,361,084	$ 30,464,759	$ 30,739,467
Operating grants and contributions	1,244,656	474,195	-	-	1,244,656	474,195
Capital grants and contributions	1,745,470	754,175	-	763,709	1,745,470	1,517,884
General Revenues:						
Taxes	27,244,529	26,478,336	-	-	27,244,529	26,478,336
Investment earnings	796,670	809,857	169,094	186,871	965,764	996,728
Other revenues	8,673,538	334,227	4,230,440	1,924,380	12,903,978	2,258,607
Total Revenues	44,822,501	36,229,173	29,746,655	26,236,044	74,569,156	62,465,217
EXPENSES						
Governmental Activities:						
General government	2,411,345	1,762,587	-	-	2,411,345	1,762,587
Public safety	17,908,901	16,605,006	-	-	17,908,901	16,605,006
Public works	9,665,063	7,970,040	-	-	9,665,063	7,970,040
Parks and recreation	2,986,101	3,577,165	-	-	2,986,101	3,577,165
Community development	5,255,402	9,419,387	-	-	5,255,402	9,419,387
Business-type Activities:						
Water system	-	-	6,897,804	7,039,637	6,897,804	7,039,637
Wastewater system	-	-	5,917,049	5,544,606	5,917,049	5,544,606
Storm drain	-	-	415,192	1,109,392	415,192	1,109,392
Refuse	-	-	8,488,643	7,117,331	8,488,643	7,117,331
Airport	-	-	408,718	366,610	408,718	366,610
Intermodal	-	-	68,237	111,455	68,237	111,455
Courthouse square	-	-	111,060	238,637	111,060	238,637
Total Expenses	38,226,812	39,334,185	22,306,703	21,527,668	60,533,515	60,861,853
Increase in Net Position Before Transfers	6,595,689	(3,105,012)	7,439,952	4,708,376	14,035,641	1,603,364
Transfers	(1,825,044)	(3,718,099)	1,825,044	3,718,099	-	-
Change in Net Position	4,770,645	(6,823,111)	9,264,996	8,426,475	14,035,641	1,603,364
Net Position, Beginning of Year, as Previously Reported	168,679,509	178,226,885	105,822,786	97,396,311	274,502,295	275,623,196
Prior Period Adjustment	-	(2,724,265)	-	-	-	(2,724,265)
Net Position, Beginning of Year, Restated	168,679,509	175,502,620	105,822,786	97,396,311	274,502,295	272,898,931
Net Position, End of Year	$173,450,154	$168,679,509	$115,087,782	$105,822,786	$288,537,936	$274,502,295

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

The City's revenue totaled $74,569,156 with 40.7% generated from charges for services and 36.5% generated from taxes. The largest source of revenues in Governmental Activities comes from taxes at 60.8%. This is typical in that traditional services provided by a city, such as public safety, parks, recreation, and public works, are primarily funded from property, sales, transient occupancy, and other local taxes. The largest source of revenues in Business-Type Activities comes from charges for services at 84.8%. The Business-Type Activities include enterprise fund operations, such as Water, Sewer, Refuse, Airport and Intermodal Funds, all of which recover their costs through fees and charges just like a normal business.

Expenses of the City totaled $60,533,515. The two largest categories of expense are public safety, which accounted for 29.5% of total costs, and public works, which represents 15.9% of total costs. However, in relation to Governmental Activity expenses only, public safety makes up 46.8% of the total and public works makes up for 25.3%.

As shown in the Statement of Activities, net position increased from the prior year. In those funds included within the Governmental Activities category, net position increased by $4,770,645, an increase of 2.8%. The net position increased in those funds included within the Business-Type Activities category by $9,264,996, or 8.8%.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS
As previously noted, the City of Hanford uses fund accounting to demonstrate compliance with legal and contractual requirements. This section provides an analysis and discussion of individual funds and fund types presented in the financial statements.

Governmental Funds – The Focus of the City of Hanford's governmental funds is on short-term inflows and outflows and balances of spendable resources. Such information is useful in assessing the City's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The remainder of fund balance is reserved or designated to indicate that it is not available for new spending because it has already been committed to a specific future use.

The General Fund is the primary operating fund of the City of Hanford. At the end of the fiscal year, unassigned fund balance of the General Fund was $8,504,194 while total fund balance was $8,606,694. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total expenditures. The unassigned fund balance of the general fund represents approximately 30.1% of general fund expenditures.

Capital Improvement Funds, which are categorized as governmental funds, show fluctuations in their ending fund balances because they are primarily used to account for capital improvement projects that span more than one year. Therefore, the change in fund balance is generally due to the timing of funding, which generally occurs in one year, in relation to the timing of expenditures, which occur over more than one year. Any remaining fund balances are either reserved or earmarked specifically for the continuing cost of the related projects.

Proprietary Funds – The City proprietary funds include the Water, Wastewater, Storm Drain, Refuse, Airport, Intermodal, and Courthouse Square Funds. All of the proprietary funds are highly capital intensive, requiring a significant investment in capital equipment and facilities to conduct their operations, whether it be in water and sewer lines, water and wastewater treatment facilities or runways.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

The Water System Fund has a total net position of $41,710,183 at the end of the fiscal year. Total net position includes $33,578,521 invested in capital assets and $39 restricted for debt service, which are not available to pay for current expenses. The remaining net position of $8,131,623 is unrestricted and available to cover current operating and capital needs of the fund.

The Refuse Fund has a total net position of $1,157,756 at the end of the fiscal year. Total net position includes $2,798,620 invested in capital assets, which are not available to cover current expenses.

The Wastewater Fund has a total net position of $34,991,128 at the end of the fiscal year. Total net position includes $24,955,667 invested in capital assets and $2,380 restricted for debt service, which are not available to cover current expenses. The fund has $10,033,081 available to cover current operating and capital needs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets – The City of Hanford's investment in capital assets for its governmental and business type activities as of June 30, 2018 amounts to $273,436,181 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities and roads. The net increase in the City's investment in capital assets for the current fiscal year was $8,113,740. This increase is a net result of annual depreciation, land acquisition, normal equipment replacement, and construction of typical capital assets. Significant capital asset events during the fiscal year included the following:

- Purchase and installation of new Financial System Software $469,568;
- Refuse containers and vehicles $704,225;
- Fire Station Construction $800,102;
- Veterans Building Truss Repair $117,198;
- Airport Hanger Taxi Lane Rehabilitation $1,552,500;
- Longfield Center and Police Department Roof and Cooler Replacements $431,749;
- Purchase of fleet vehicles and equipment $1,761,784;
- Police Department Building Remodel and Civic Center Exterior Painting $1,180,574;
- Various street construction projects, alignments, rehabilitation and betterments for $4,750,758; and
- Depreciation for fiscal year 2017-18 of $11,129,749.

Capital Assets

CAPITAL ASSETS
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (restated)	2018	2017 (restated)	2018	2017 (restated)
Land	$ 60,610,127	$ 61,016,923	$ 10,845,543	$ 10,958,043	$ 71,455,670	$ 71,974,966
Buildings	13,340,824	11,860,786	5,817,284	6,124,148	19,158,108	17,984,934
Infrastructure	62,679,197	60,802,030	86,706,285	87,147,695	149,385,482	147,949,725
Equipment	8,014,030	5,747,029	15,775,147	16,678,417	23,789,177	22,425,446
Construction in progress	2,492,304	414,928	7,155,440	4,572,442	9,647,744	4,987,370
Total Capital Assets	$147,136,482	$139,841,696	$126,299,699	$125,480,745	$273,436,181	$265,322,441

Long-Term Debt - At the end of the current fiscal year, the City, had a total debt outstanding of $41,127,264.

OUTSTANDING DEBT

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (restated)	2018	2017 (restated)	2018	2017 (restated)
Compensated absences	$1,259,950	$1,149,787	$ 215,643	$ 207,280	$ 1,475,593	$ 1,357,067
Revenue bonds payable	-	-	22,605,000	24,055,000	22,605,000	24,055,000
Unamortized bond premium	-	-	849,653	922,960	849,653	922,960
Notes payable	-	246,450	6,181,303	6,519,159	6,181,303	6,765,609
Lease purchase	-	-	10,015,715	10,748,627	10,015,715	10,748,627
Total Outstanding Debt	$1,259,950	$1,396,237	$39,867,314	$42,453,026	$41,127,264	$43,849,263

In the Business-Type Activities, the revenue bonds payable consists of three bond issues. In 2013, for the water system, the city received $12,725,000 from the issuance of Water Revenue Bonds for the purpose of refinancing a 2003 Revenue Bond and 2007 note payable, of which $9,110,000 remains. For the sewer system there remains a 2015 $3,375,000 Refunding Revenue Bond, and a 2012 $10,120,000 Refunding Revenue Bond.

The notes payable portion of the outstanding debt totaling $6,181,303 consists of one loan. In 2002, the City obtained a $10,000,000 loan for the purpose of expanding the wastewater treatment plant.

The outstanding lease purchase amount, $10,015,715, is comprised of three different capital leases. The first was for an original lease amount of $3,050,000 to lease water meters and AMR devices. The second lease was for an energy efficient solar tracker system at the wastewater treatment plant for $4,325,556. The third lease was for a second energy efficient solar tracking system in the amount of $8,495,138. This system is located at the wastewater treatment plant but is serving the whole city.

For detail information regarding each of these bonds or notes, please refer to Note 5 – Long-Term Debt, pages 44-49.

GENERAL FUND BUDGETARY HIGHLIGHTS

The fiscal year budget did not have any significant changes made from the beginning of the fiscal year. Actual revenues, however, were $2,140,356 over estimated budget amounts. This was partially due to some funds that did not have beginning revenue budget estimates when the fiscal year 2018 budget was developed in fiscal years 2016 and 2017. Other causes of the additional revenues were underestimated property tax revenues and the increase in sales tax revenue generated by the newly constructed Costco Shopping Mall area. Expenditures for the fiscal year were more than estimated in the original FY18 budget. This was a result of additional allocations recommended and approved by the City Council for building repairs and various building rehab projects.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The key assumptions in the General Fund revenue forecast for fiscal year 2017-2018 were similar to the 2016-2017 budget as part of the biannual budget process. These were:

- Service charges will increase due to new services and rate increases that went into effect during the fiscal year and last fiscal year.
- Property tax revenues will increase about 4% with assessed valuation and general growth.
- Sales tax revenues will grow by about 4%.
- State budget actions will not negatively affect general fund revenues.

Items addressed in the budget were:

Wastewater – Complete upgrades to sewer stations and perform inspection on Sanitary Sewer systems.

Airport – Continuation of the Hanger Taxi Lane Rehabilitation project.

Water – The completion of various water main replacements and additions, the addition of a new water supply well, water system security upgrade, and the continuation of meter purchases and the flat-to-meter conversion process.

Storm Drain – Curb and gutter installation, increased flow capacity in Peoples ditch, storm drain oversizing, and flat grate conversion.

Building – Replacement of various roofs and cooling/heating systems.

Streets – Resurfacing, sealing, and maintenance on several streets, replacing curb, gutters, and sidewalks, lane widening, signage replacement and installing/replacing traffic signals at various locations.

General Fund Operations – Maintain current services with the same level of employees, decrease expenses where possible, and anticipate minimal revenue growth with no draw from reserves. Also addressed are various ADA modifications, energy conservation projects, expansion and remodeling of public safety buildings, and technology system upgrades.

Parks and Recreation – Continue with a variety of recreation programs and activities and look for more opportunities to involve the community. Also ensure ADA compliance in all Parks, renovate median landscaping, and modification and upgrade in parks and recreational facilities.

REQUESTS FOR INFORMATION

This Financial Report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. Questions concerning any of the information provided in the report or requests for additional financial information can be sent via e-mail to finance@cityofhanfordca.com. Formal written requests should be addressed to: City of Hanford, Attn: Finance Department, 315 N. Douty Street, Hanford, California 93230.

FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF HANFORD
STATEMENT OF NET POSITION
JUNE 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 46,061,155	$ 29,552,629	$ 75,613,784
Receivables	4,043,448	2,219,108	6,262,556
Internal balances	(5,750,832)	5,750,832	-
Inventory	320,820	243,210	564,030
Deposits	285,297	-	285,297
Prepaid expenses and other assets	5,157	247,806	252,963
Deferred charges	-	86,402	86,402
Long-term notes receivable	20,962,207	-	20,962,207
Restricted cash and investments	-	2,419	2,419
Capital Assets:			
Nondepreciable assets	63,102,431	18,000,983	81,103,414
Depreciable assets, net of depreciation	84,034,051	108,298,716	192,332,767
Total Assets	213,063,734	164,402,105	377,465,839
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	13,882,310	2,865,987	16,748,297
Total Deferred Outflows of Resources	13,882,310	2,865,987	16,748,297
LIABILITIES			
Accounts payable	3,522,078	954,020	4,476,098
Salary and benefits payable	1,220,585	143,115	1,363,700
Accrued interest payable	-	455,240	455,240
Deposits and unearned revenue	2,471,278	341,890	2,813,168
Compensated absences - current portion	88,197	6,469	94,666
Compensated absences - noncurrent portion	1,171,753	209,174	1,380,927
Long-term debt - current	-	2,649,687	2,649,687
Long-term debt - noncurrent	-	36,152,331	36,152,331
Unamortized bond premium	-	849,653	849,653
Net OPEB liability	1,121,387	253,710	1,375,097
Net pension liability	40,764,484	8,964,248	49,728,732
Total Liabilities	50,359,762	50,979,537	101,339,299
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	3,136,128	1,200,773	4,336,901
Total Deferred Inflows of Resources	3,136,128	1,200,773	4,336,901
NET POSITION			
Net investment in capital assets	147,136,482	86,648,028	233,784,510
Restricted for:			
Streets	3,150,066	-	3,150,066
Debt service	-	2,419	2,419
Housing	22,320,503	-	22,320,503
Public safety	847,555	-	847,555
Parks and recreation	3,912,502	-	3,912,502
Capital projects	7,529,338	-	7,529,338
Unrestricted	(11,446,292)	28,437,335	16,991,043
Total Net Position	$ 173,450,154	$ 115,087,782	$ 288,537,936

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues Charges for Services	Program Revenues Operating Grants and Contributions	Program Revenues Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	$ 2,411,345	$ 81,412	$ -	$ -
Public safety	17,908,901	1,654,733	604,643	-
Public works	9,665,063	1,484,121	-	1,745,470
Recreation	2,986,101	315,650	-	-
Community development	5,255,402	1,581,722	640,013	-
Total Governmental Activities	38,226,812	5,117,638	1,244,656	1,745,470
Business-type Activities:				
Water system	6,897,804	9,932,009	-	-
Wastewater system	5,917,049	5,708,480	-	-
Storm drain	415,192	1,983,021	-	-
Refuse	8,488,643	7,484,386	-	-
Airport	408,718	115,608	-	-
Intermodal	68,237	34,961	-	-
Courthouse square	111,060	88,656	-	-
Total Business-type Activities	22,306,703	25,347,121	-	-
Total Primary Government	$ 60,533,515	$ 30,464,759	$ 1,244,656	$ 1,745,470

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF ACTIVITIES (continued)
FOR THE YEAR ENDED JUNE 30, 2018

		Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Net (Expense) Revenue	Governmental Activities	Business-type Activities	Total
Primary Government:				
Governmental Activities:				
General government	$ (2,329,933)	$ (2,329,933)	$ -	$ (2,329,933)
Public safety	(15,649,525)	(15,649,525)	-	(15,649,525)
Public works	(6,435,472)	(6,435,472)	-	(6,435,472)
Recreation	(2,670,451)	(2,670,451)	-	(2,670,451)
Community development	(3,033,667)	(3,033,667)	-	(3,033,667)
Total Governmental Activities	(30,119,048)	(30,119,048)	-	(30,119,048)
Business-type Activities:				
Water system	3,034,205	-	3,034,205	3,034,205
Wastewater system	(208,569)	-	(208,569)	(208,569)
Storm drain	1,567,829	-	1,567,829	1,567,829
Refuse	(1,004,257)	-	(1,004,257)	(1,004,257)
Airport	(293,110)	-	(293,110)	(293,110)
Intermodal	(33,276)	-	(33,276)	(33,276)
Courthouse square	(22,404)	-	(22,404)	(22,404)
Total Business-type Activities	3,040,418	-	3,040,418	3,040,418
Total Primary Government	$ (33,159,466)	$ (30,119,048)	$ 3,040,418	$ (27,078,630)
General Revenues:				
Taxes:				
Property taxes		11,369,719	-	11,369,719
Sales and use tax		13,737,784	-	13,737,784
Franchise taxes		1,080,031	-	1,080,031
Other taxes		1,056,995	-	1,056,995
Revenue from use of money and property		796,670	169,094	965,764
Impact fees		2,602,398	1,543,490	4,145,888
Contributed Capital		4,993,434	1,591,676	6,585,110
Miscellaneous/other		1,077,706	1,095,274	2,172,980
Transfers - interfund		(1,825,044)	1,825,044	-
Total General Revenues and Transfers		34,889,693	6,224,578	41,114,271
Change in Net Position		4,770,645	9,264,996	14,035,641
Net Position, Beginning of Year, as Previously Reported		171,764,715	102,613,682	274,378,397
Prior Period Adjustments		(3,085,206)	3,209,104	123,898
Net Position, Beginning of Year, Restated		168,679,509	105,822,786	274,502,295
Net Position, End of Year		$ 173,450,154	$ 115,087,782	$ 288,537,936

The notes to the basic financial statements are an integral part of this statement.

GOVERNMENTAL FUNDS

FINANCIAL STATEMENTS

CITY OF HANFORD
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	CDBG Home/Housing Fund	Capital Projects Fund	Transportation Impact Fees	All Other Governmental Funds	Total
ASSETS						
Cash and investments	$ 9,270,774	$ 485,913	$ 5,642,305	$ 3,548,850	$ 10,342,770	$ 29,290,612
Receivables	485,858	29,144	2,496	3,261	3,506,981	4,027,740
Loan receivable	-	18,675,390	-	-	2,286,817	20,962,207
Due from other funds	6,147	-	1,793,866	-	-	1,800,013
Deposits	160,297	-	-	-	-	160,297
Prepaid expenses and other assets	4,057	-	1,100	-	-	5,157
Total Assets	$ 9,927,133	$ 19,190,447	$ 7,439,767	$ 3,552,111	$ 16,136,568	$ 56,246,026
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 510,042	$ 12,617	$ 269,580	$ 19,488	$ 2,456,658	$ 3,268,385
Accrued wages payable	586,798	-	-	-	4,944	591,742
Unearned revenue	-	-	-	-	2,404,166	2,404,166
Consumer deposits	64,849	2,263	-	-	-	67,112
Due to other funds	158,750	-	-	3,398,446	6,148	3,563,344
Total Liabilities	1,320,439	14,880	269,580	3,417,934	4,871,916	9,894,749
FUND BALANCES						
Nonspendable:						
Long-term receivables	-	-	-	-	2,252,474	2,252,474
Insurance deposits	102,500	-	-	-	-	102,500
Restricted for:						
Community development	-	19,175,567	-	-	275,700	19,451,267
Streets and roads	-	-	-	134,177	3,015,889	3,150,066
Recreation	-	-	-	-	3,442,097	3,442,097
Landscape maintenance	-	-	-	-	470,405	470,405
Public safety	-	-	-	-	847,555	847,555
Committed for:						
Parking and business improvemer	-	-	7,170,187	-	359,151	7,529,338
Community development	-	-	-	-	616,762	616,762
Unassigned	8,504,194	-	-	-	(15,381)	8,488,813
Total Fund Balances	8,606,694	19,175,567	7,170,187	134,177	11,264,652	46,351,277
Total Liabilities and Fund Balances	$ 9,927,133	$ 19,190,447	$ 7,439,767	$ 3,552,111	$ 16,136,568	$ 56,246,026

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2018

Total Fund Balances Governmental Funds		$ 46,351,277
Amounts Reported for Governmental Activities in the Statement of Net Position are different Because:		
Capital assets: In governmental funds, only current assets are reported. In the Statement of Net Position, all assets are reported, including capital assets and accumulated depreciation:		
Capital assets at historical cost	$ 235,526,610	
Accumulated depreciation	(95,094,766)	140,431,844
Internal service funds are used by management to charge the costs of fleet maintenance, purchasing, risk management, building usage, and computer maintenance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		17,234,646
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Compensated absences	$ (1,205,282)	
Net OPEB liability	(1,121,387)	
Net pension liability	(38,574,115)	(40,900,784)
Deferred outflows related to pensions		13,189,598
Deferred inflows related to pensions		(2,856,427)
Total Net Position - Governmental Activities		$ 173,450,154

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	CDBG Home/Housing Fund	Capital Projects Fund	Transportation Impact Fees	All Other Governmental Funds	Total
REVENUES						
Taxes and special assessments	$ 24,485,451	$ -	$ -	$ 1,902,902	$ 4,210,588	$ 30,598,941
Aid from other government agencies	1,467,731	467,973	20,500	-	2,735,703	4,691,907
Licenses and permits	844,802	-	-	-	-	844,802
Fines and forfeitures	153,935	-	-	-	29,669	183,604
Charges for services	1,377,615	-	-	-	-	1,377,615
Revenue from use of money and property	292,171	340,415	(3,036)	14,703	220,906	865,159
Miscellaneous	513,061	28,635	104,030	657,494	338,427	1,641,647
Total Revenues	29,134,766	837,023	121,494	2,575,099	7,535,293	40,203,675
EXPENDITURES						
General government	2,513,444	-	75,761	-	198,067	2,787,272
Public safety	17,772,608	-	-	-	-	17,772,608
Public works	2,509,556	-	31	-	1,595,812	4,105,399
Recreation	3,406,649	-	-	-	912,125	4,318,774
Community development	1,866,323	525,903	94,437	-	317,186	2,803,849
Capital outlay	167,433	170,524	1,385,842	722,849	4,739,160	7,185,808
Total Expenditures	28,236,013	696,427	1,556,071	722,849	7,762,350	38,973,710
Excess (Defiency) of Revenues Over Expenditures	898,753	140,596	(1,434,577)	1,852,250	(227,057)	1,229,965
Other Financing Sources (Uses)						
Operating transfers in	854,539	1,265,526	1,926,595	1,016,233	109,298	5,172,191
Operating transfers out	(2,421,343)	(1,026,171)	(110,094)	(1,020,000)	(3,517,885)	(8,095,493)
Total Other Financing Sources (Uses)	(1,566,804)	239,355	1,816,501	(3,767)	(3,408,587)	(2,923,302)
Net Change in Fund Balance	(668,051)	379,951	381,924	1,848,483	(3,635,644)	(1,693,337)
Net Position (Deficit), Beginning of Year	9,227,272	18,816,754	6,842,443	(1,714,306)	14,845,150	48,017,313
Prior Period Adjustment	47,473	(21,138)	(54,180)	-	55,146	27,301
Net Position (Deficit), Beginning of Year (Restated)	9,274,745	18,795,616	6,788,263	(1,714,306)	14,900,296	48,044,614
Net Position (Deficit), End of Year	$ 8,606,694	$ 19,175,567	$ 7,170,187	$ 134,177	$ 11,264,652	$ 46,351,277

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Total Net Change in Fund Balances - Governmental Funds		$ (1,693,337)
Amounts Reported for Governmental Activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and contributed capital exceeded depreciation in the current period:		
Expenditures for capital outlay	$ 7,185,808	
Contributed capital and sale of assets	4,353,776	
Depreciation expense	(6,657,734)	4,881,850
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the Statement of Activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and those earned was:		(55,495)
Internal service funds are used by management to charge the costs of fleet maintenance, purchasing, employee welfare, workers' compensation, general and unemployment insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities:		1,811,781
Net OPEB liability: The expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		103,241
Pension contributions are reported as expenditures in the governmental funds, but contributions are reported as deferred outflows in the Statement of Net Position.		(277,395)
Change in Net Position of Governmental Activities		$ 4,770,645

The notes to the basic financial statements are an integral part of this statement.

PROPRIETARY FUNDS

FINANCIAL STATEMENTS

CITY OF HANFORD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2018

		Sewer Improvement Funds		
	Water System Fund	Wastewater Fund	Storm Drain Fund	Refuse Fund
ASSETS				
Current Assets:				
Cash and investments	$ 10,576,029	$ 11,463,497	$ 6,302,284	$ 1,190,051
Restricted cash and investments	39	2,380	-	-
Receivables, net	871,156	519,974	131,262	692,304
Deposits	-	-	-	-
Prepaid expenses	10,000	237,806	-	-
Inventory	243,210	-	-	-
Debt issuance costs	18,304	68,098	-	-
Due from other funds	1,042,708	-	-	-
Total current assets	12,761,446	12,291,755	6,433,546	1,882,355
Noncurrent Assets:				
Capital Assets:				
Land	211,614	4,135,650	3,622,772	-
Buildings and improvements	51,004,306	74,664,956	18,249,145	797,446
Machinery and equipment	15,552,216	2,286,818	607,339	6,142,740
Construction in progress	4,398,911	138,555	102,884	26,817
Less accumulated depreciation	(20,417,483)	(33,789,684)	(5,441,295)	(4,168,383)
Capital assets, net	50,749,564	47,436,295	17,140,845	2,798,620
Total noncurrent assets	50,749,564	47,436,295	17,140,845	2,798,620
Total Assets	63,511,010	59,728,050	23,574,391	4,680,975
DEFERRED OUTFLOWS OF RESOURCES				
Deferred ouflows related to pensions	924,998	625,509	104,857	1,210,623
Total Deferred Outflows of Resources	924,998	625,509	104,857	1,210,623
LIABILITIES				
Current Liabilities:				
Accounts payable	496,927	222,432	2,136	226,280
Salaries and benefits payable	50,041	32,467	6,162	54,265
Deposits and unearned revenue	335,293	1,721	785	1,388
Due to other funds	1,042,708	-	-	-
Interest payable	167,060	288,180	-	-
Compensated absences - current portion	2,927	1,398	214	1,930
Current portion of long-term debt	1,397,179	1,252,508	-	-
Total current liabilities	3,492,135	1,798,706	9,297	283,863
Noncurrent Liabilities:				
Compensated absences payable	94,631	45,209	6,916	62,418
Net OPEB liability	85,849	56,909	-	110,952
Unamortized bond premium	327,031	522,622	-	-
Bonds and notes payable	15,446,833	20,705,498	-	-
Net pension liability	2,890,664	1,983,359	334,582	3,755,643
Total noncurrent liabilities	18,845,008	23,313,597	341,498	3,929,013
Total Liabilities	22,337,143	25,112,303	350,795	4,212,876
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	388,682	250,128	40,997	520,966
Total Deferred Inflows of Resources	388,682	250,128	40,997	520,966
NET POSITION				
Net investment in capital assets	33,578,521	24,955,667	17,140,845	2,798,620
Restricted for debt service	39	2,380	-	-
Unrestricted	8,131,623	10,033,081	6,146,611	(1,640,864)
Total net position	$ 41,710,183	$ 34,991,128	$ 23,287,456	$ 1,157,756

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (continued)
JUNE 30, 2018

	Airport Fund	Intermodal Fund	Courthouse Square	Total	Governmental Activities Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	$ 19,947	$ 235	$ 586	$ 29,552,629	$ 16,770,543
Restricted cash and investments	-	-	-	2,419	-
Receivables, net	2,747	69	1,596	2,219,108	15,708
Deposits	-	-	-	-	125,000
Prepaid expenses	-	-	-	247,806	-
Inventory	-	-	-	243,210	320,820
Debt issuance costs	-	-	-	86,402	-
Due from other funds	-	-	-	1,042,708	3,398,446
Total current assets	22,694	304	2,182	33,394,282	20,630,517
Noncurrent Assets:					
Capital Assets:					
Land	2,596,623	278,884	-	10,845,543	-
Buildings and improvements	6,880,359	1,305,817	-	152,902,029	-
Machinery and equipment	54,971	-	-	24,644,084	14,309,242
Construction in progress	2,488,273	-	-	7,155,440	-
Less accumulated depreciation	(4,844,050)	(586,502)	-	(69,247,397)	(7,604,604)
Capital assets, net	7,176,176	998,199	-	126,299,699	6,704,638
Total other noncurrent assets	7,176,176	998,199	-	126,299,699	6,704,638
Total Assets	7,198,870	998,503	2,182	159,693,981	27,335,155
DEFERRED OUTFLOWS OF RESOURCES					
Deferred ouflows related to pensions	-	-	-	2,865,987	692,712
Total Deferred Outflows of Resources	-	-	-	2,865,987	692,712
LIABILITIES					
Current Liabilities:					
Accounts payable	3,895	37	2,313	954,020	253,693
Salaries and benefits payable	180	-	-	143,115	628,843
Deposits and unearned revenue	2,703	-	-	341,890	-
Due to other funds	375,468	271,723	987,924	2,677,823	-
Interest payable	-	-	-	455,240	-
Compensated absences - current portion	-	-	-	6,469	3,826
Current portion of long-term debt	-	-	-	2,649,687	-
Total current liabilities	382,246	271,760	990,237	7,228,244	886,362
Noncurrent Liabilities:					
Compensated absences payable	-	-	-	209,174	50,842
Net OPEB liability	-	-	-	253,710	-
Unamortized bond premium	-	-	-	849,653	-
Bonds and notes payable	-	-	-	36,152,331	-
Net pension liability	-	-	-	8,964,248	2,190,369
Total noncurrent liabilities	-	-	-	46,429,116	2,241,211
Total Liabilities	382,246	271,760	990,237	53,657,360	3,127,573
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	-	-	-	1,200,773	279,701
Total Deferred Inflows of Resources	-	-	-	1,200,773	279,701
NET POSITION					
Net investment in capital assets	7,176,176	998,199	-	86,648,028	6,704,638
Restricted for debt service	-	-	-	2,419	-
Unrestricted	(359,552)	(271,456)	(988,055)	21,051,388	17,915,955
Total net position	$ 6,816,624	$ 726,743	$ (988,055)	107,701,835	$ 24,620,593
Adjustment to reflect the consolidation of internal service fund activities				7,385,947	
Net Position of Business-type Activities				$ 115,087,782	

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Water System Fund	Sewer Improvement Funds: Wastewater Fund	Sewer Improvement Funds: Storm Drain Fund	Refuse Fund
OPERATING REVENUES				
Charges for services	$ 9,932,009	$ 5,708,480	$ 1,983,021	$ 7,484,386
Other revenues	828,680	1,339,193	89,107	178,140
Total Operating Revenues	10,760,689	7,047,673	2,072,128	7,662,526
OPERATING EXPENSES				
Personnel services	1,941,905	1,200,694	272,582	2,588,310
Services and supplies	2,479,943	2,416,241	468,901	5,513,107
Depreciation	1,849,552	1,582,030	240,904	434,750
Total Operating Expenses	6,271,400	5,198,965	982,387	8,536,167
Operating Income (Loss)	4,489,289	1,848,708	1,089,741	(873,641)
NONOPERATING REVENUES (EXPENSES)				
Interest income	86,995	111,472	60,247	16,643
Interest expense	(663,413)	(762,870)	-	-
Unrealized gain (loss) on investments	(71,356)	(68,733)	(38,038)	(3,596)
Total Nonoperating Revenues (Expenses)	(647,774)	(720,131)	22,209	13,047
Income (Loss) Before Capital Contributions and Transfers	3,841,515	1,128,577	1,111,950	(860,594)
Capital contributions	893,301	698,375	-	-
Transfers in (out)	156,992	(12,548)	-	10,065
Change in Net Position	4,891,808	1,814,404	1,111,950	(850,529)
Net Position (Deficit), Beginning of Year	36,346,800	32,534,055	22,114,464	(25,533)
Prior Period Adjustment	471,575	642,669	61,042	2,033,818
Net Position (Deficit), Beginning of Year (Restated)	36,818,375	33,176,724	22,175,506	2,008,285
Net Position (Deficit), End of Year	$ 41,710,183	$ 34,991,128	$ 23,287,456	$ 1,157,756

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Airport Fund	Intermodal Fund	Courthouse Square	Total	Governmental Activities Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 115,608	$ 34,961	$ 88,656	$ 25,347,121	$ 6,734,570
Other revenues	95,521	543	425	2,531,609	193,359
Total Operating Revenues	211,129	35,504	89,081	27,878,730	6,927,929
OPERATING EXPENSES					
Personnel services	15,483	-	-	6,018,974	1,326,943
Services and supplies	163,098	42,120	113,893	11,197,303	3,605,780
Depreciation	235,803	26,117	-	4,369,156	659,999
Total Operating Expenses	414,384	68,237	113,893	21,585,433	5,592,722
Operating Income (Loss)	(203,255)	(32,733)	(24,812)	6,293,297	1,335,207
NONOPERATING REVENUES (EXPENSES)					
Interest income	-	-	-	275,357	135,817
Interest expense	-	-	-	(1,426,283)	-
Unrealized gain (loss) on investments	784	64	44	(180,831)	(86,984)
Total Nonoperating Revenues (Expenses)	784	64	44	(1,331,757)	48,833
Income (Loss) Before Capital Contributions and Transfers	(202,471)	(32,669)	(24,768)	4,961,540	1,384,040
Capital contributions	-	-	-	1,591,676	216,219
Transfers in (out)	1,639,102	7,568	23,865	1,825,044	1,098,258
Change in Net Position	1,436,631	(25,101)	(903)	8,378,260	2,698,517
Net Position (Deficit), Beginning of Year	5,379,993	751,844	(987,152)		25,134,127
Prior Period Adjustment	-	-	-		(3,212,051)
Net Position (Deficit), Beginning of Year (Restated)	5,379,993	751,844	(987,152)		21,922,076
Net Position (Deficit), End of Year	$ 6,816,624	$ 726,743	$ (988,055)		$ 24,620,593
Adjustment to reflect the consolidation of internal service funds				886,736	
Change in Net Position of Business-type Activities				$ 9,264,996	

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

		Sewer Improvement Funds		
	Water System Fund	Wastewater Fund	Storm Drain Fund	Refuse Fund
Cash Flows from Operating Activities:				
Cash received for current services	$ 10,067,302	$ 5,716,371	$ 2,006,591	$ 7,426,357
Cash received for other operating revenues	828,680	1,339,193	89,107	178,140
Cash paid to suppliers for goods and services	(2,816,082)	(2,645,017)	(532,049)	(5,511,901)
Cash paid for salaries and benefits	(1,844,761)	(1,150,820)	(259,393)	(2,492,983)
Net Cash Provided (Used) by Operating Activities	6,235,139	3,259,727	1,304,256	(400,387)
Cash Flows from Non-Capital Financing Activities:				
Transfers (to) from other funds	156,992	(12,548)	-	10,065
Loans from/(to) other funds	-	-	-	-
Net Cash Provided (Used) by Non-capital financing Activities	156,992	(12,548)	-	10,065
Cash Flows from Capital and Related Financing Activities:				
Principal payments on long-term debt	(1,324,225)	(1,196,543)	-	-
Interest payments on long-term debt	(689,632)	(811,189)	-	-
Capital expenditures	(521,865)	(168,758)	(649,410)	(470,690)
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,535,722)	(2,176,490)	(649,410)	(470,690)
Cash Flows from Investing Activities:				
Unrealized gain (loss) on investments	(71,356)	(68,733)	(38,038)	(3,596)
Interest received on investments	86,995	111,472	60,247	16,643
Net Cash Provided (Used) by Investing Activities	15,639	42,739	22,209	13,047
Net Increase (Decrease) in Cash and Investments	3,872,048	1,113,428	677,055	(847,965)
Cash and Investments, Beginning of Year	6,704,020	10,352,449	5,625,229	2,038,016
Cash and Investments, End of Year	$ 10,576,068	$ 11,465,877	$ 6,302,284	$ 1,190,051
Reconciliation to Statement of Net Position:				
Cash and investments	$ 10,576,029	$ 11,463,497	$ 6,302,284	$ 1,190,051
Restricted cash and investments	39	2,380	-	-
Total Cash and Investments	$ 10,576,068	$ 11,465,877	$ 6,302,284	$ 1,190,051

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Water System Fund	Sewer Improvement Funds: Wastewater Fund	Sewer Improvement Funds: Storm Drain Fund	Refuse Fund
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 4,489,289	$ 1,848,708	$ 1,089,741	$ (873,641)
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:				
Depreciation	1,849,552	1,582,030	240,904	434,750
(Increase) decrease in:				
Accounts receivables, net	105,584	6,170	23,705	(58,157)
Prepaid expenses	-	(233,806)	-	-
Inventory	23,862	-	-	-
Deferred outflows of resources	(126,317)	(77,879)	(12,501)	(172,598)
Accounts payable	(360,001)	11,190	(63,148)	1,206
Salaries and benfits payable	(706)	(287)	(2,992)	(15,686)
Compensated absences	12,623	(6,160)	7,130	(5,230)
Deposits and unearned revenue	29,709	1,721	(135)	128
Net OPEB liability	(6,219)	(6,219)	-	(8,707)
Net pension liability	(19,166)	(11,817)	(1,897)	(26,188)
Deferred inflows of resources	236,929	146,076	23,449	323,736
Net Cash Provided (Used) by Operating Activities	$ 6,235,139	$ 3,259,727	$ 1,304,256	$ (400,387)
Noncash investing, capital, and financing activities:				
Contribution of capital assets	$ 893,301	$ 698,375	$ -	$ -

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities:					
Cash received for current services	$ 113,746	$ 34,892	$ 88,656	$ 25,453,915	$ 6,765,394
Cash received for other operating revenues	95,521	543	425	2,531,609	193,359
Cash paid to suppliers for goods and services	(167,889)	(43,378)	(153,342)	(11,869,658)	(3,681,657)
Cash paid for salaries and benefits	(15,827)	-	-	(5,763,784)	(856,395)
Net Cash Provided (Used) by Operating Activities	25,551	(7,943)	(64,261)	10,352,082	2,420,701
Cash Flows from Non-Capital Financing Activities:					
Transfers (to) from other funds	1,639,102	7,568	23,865	1,825,044	1,098,258
Loans from/(to) other funds	-	-	-	-	(531,308)
Net Cash Provided (Used) by Non-capital financing Activities	1,639,102	7,568	23,865	1,825,044	566,950
Cash Flows from Capital and Related Financing Activities:					
Principal payments on long-term debt	-	-	-	(2,520,768)	-
Interest payments on long-term debt	-	-	-	(1,500,821)	-
Capital expenditures	(1,785,711)	-	-	(3,596,434)	(2,856,716)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,785,711)	-	-	(7,618,023)	(2,856,716)
Cash Flows from Investing Activities:					
Unrealized gain (loss) on investments	784	64	44	(180,831)	(86,984)
Interest received on investments	-	-	-	275,357	135,817
Net Cash Provided (Used) by Investing Activities	784	64	44	94,526	48,833
Net Increase (Decrease) in Cash and Investments	(120,274)	(311)	(40,352)	4,653,629	179,768
Cash and Investments, Beginning of Year	140,221	546	40,938	24,901,419	16,590,775
Cash and Investments, End of Year	$ 19,947	$ 235	$ 586	$ 29,555,048	$ 16,770,543
Reconciliation to Statement of Net Position:					
Cash and investments	$ 19,947	$ 235	$ 586	$ 29,552,629	$ 16,770,543
Restricted cash and investments	-	-	-	2,419	-
Total Cash and Investments	$ 19,947	$ 235	$ 586	$ 29,555,048	$ 16,770,543

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	$ (203,255)	$ (32,733)	$ (24,812)	$ 6,293,297	$ 1,335,207
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:					
Depreciation	235,803	26,117	-	4,369,156	659,999
(Increase) decrease in:					
Accounts receivables, net	(865)	(69)	-	76,368	30,824
Prepaid expenses	-	-	-	(233,806)	-
Inventory	-	-	-	23,862	(45,469)
Deferred outflows of resources	-	-	-	(389,295)	(87,548)
Accounts payable	(4,791)	(1,258)	(39,449)	(456,251)	(30,408)
Salaries and benfits payable	(344)	-	-	(20,015)	399,877
Compensated absences	-	-	-	8,363	6,775
Deposits and unearned revenue	(997)	-	-	30,426	-
Net OPEB liability	-	-	-	(21,145)	-
Net pension liability	-	-	-	(59,068)	(13,329)
Deferred inflows of resources	-	-	-	730,190	164,773
Net Cash Provided (Used) by Operating Activities	$ 25,551	$ (7,943)	$ (64,261)	$ 10,352,082	$ 2,420,701
Noncash investing, capital, and financing activities:					
Contribution of capital assets	$ -	$ -	$ -	$ 1,591,676	$ 216,219

The notes to the basic financial statements are an integral part of this statement.

FIDUCIARY FUNDS

FINANCIAL STATEMENTS

CITY OF HANFORD
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
JUNE 30, 2018

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Agency Funds
ASSETS		
Cash and investments	$ 242,434	$ 567,694
Accounts receivable	250	4,470
Assets held for resale	135,265	-
Total Assets	377,949	572,164
LIABILITIES		
Accounts payable	-	154,613
Deposits held for others	-	420,042
Bonds/notes payable	48,384	-
Total Liabilities	48,384	574,655
NET POSITION (DEFICIT)		
Held in trust for the retirement of obligations of the former Hanford Redevelopment Agency and other purposes	329,565	-
Unrestricted	-	(2,491)
Total Net Position	$ 329,565	$ (2,491)

The notes to the basic financial statements are an integral part of this statement.

CITY OF HANFORD
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Agency Funds
ADDITIONS		
Investment earnings	$ 2,440	$ -
Total Additions	2,440	-
DEDUCTIONS		
General government	887	-
Unrealized (gain) loss on investments	1,374	1,547
Total Deductions	2,261	1,547
Change in Net Position	179	(1,547)
Net Position (Deficit) - Beginning of Year	329,386	(944)
Net Position (Deficit) - End of Year	$ 329,565	$ (2,491)

The notes to the basic financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City of Hanford (the City) have been prepared in conformity with U.S. Generally Accepted Accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The accompanying financial statements present the financial position of the City and the various funds and fund types, the results of operations of the City and the various funds and fund types, and the cash flows of the proprietary funds. The financial statements are presented as of June 30, 2018 and for the year then ended.

Description of the Reporting Entity: The City was incorporated as a General Law city in 1891. The City operates under a Council-Administrator form of government and provides the following services: Public safety (police and fire), community development, community services, public works, cultural, general administrative services, and capital improvements.

As required by accounting principles generally accepted in the United States of America, these financial statements present the City (the primary government) and its component units. The component units discussed below is included in the City's reporting entity because of the significance of their operational or financial relationship with the City. However, elected officials of the City of have a continuing accountability for fiscal matters of the other entities. The financial reporting entity consists of: (1) the City (2) organizations for which the City is financially accountable and (3) organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete.

An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the primary government. In a blended presentation, component unit balances and transactions are reported in a manner similar to the balances and transactions of the City. A component unit is presented on a blended basis when the component unit's governing body is substantially the same as the City's or the component unit provides services almost entirely to the City; otherwise the component unit is presented discretely.

Blended Component Unit: The financial statements of the City of include the financial activities of the City as well as of the Hanford Improvement Corporation. Although the Hanford Improvement Corporation is a legally distinct unit from the City, their financial operations are overseen by the City and the City Council is the board of directors of the Corporation.

Basis of Presentation

Government-Wide Financial Statements: The Government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information of all of the non-fiduciary activities of the primary government and its component units. For the most part, eliminations have been made to minimize the double counting on internal activities. These statements distinguish between the governmental and business type activities of the City. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City 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 clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-Wide Financial Statements (continued): Net assets are restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net assets. When both restricted and unrestricted resources are available for use, generally it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental Fund Financial Statements: The fund financial statements provide information about the City's funds, with separate statements presented for each fund category – governmental, proprietary and fiduciary. 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 separately aggregated and reported as non-major funds.

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 each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The City reports the following major governmental funds:

General Fund - The General Fund is the principle operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds. For the City, the general fund includes basic governmental activities such as general government, public safety, public works, recreation and community development.

CDBG Home/Housing Fund – This fund is used to receive and disburse funds in accordance with grants received from the Department of Housing and Urban Development for the repair and improvement of targeted housing areas.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Transportation Impact Fees – This fund is used to hold and account for transportation development impact fees levied by city ordinance on development activities and collected for the purpose of financing construction of transportation facilities necessary to reduce impacts caused by growth or new development.

The City reports the following major enterprise funds:

Water System Fund – The Water System Fund is used to account for the financial activities of water utility of the City.

Wastewater Fund – The Wastewater Fund is used to account for financial activities of sewage collection and wastewater treatment utility of the City.

Storm Drain Fund – The Storm Drain Fund is used to account for the financial activities of the City's storm drains.

Refuse Fund – The Refuse Fund is used to account for the financial activities of the collection of solid waste and disposal utility of the City.

Airport Fund – To account for all activities necessary to provide an airport to the residents of the City and surroundings areas.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The City reports the following major enterprise funds (continued):

Intermodal Fund – The Intermodal Fund is used to account for the financial activities of a building used to support state regional and local transportation.

Courthouse Square Fund – The Courthouse Square Fund is used to account for the financial activities of the maintenance and improvement of the property known as the Courthouse Square in downtown Hanford.

The City reports the following fund types in aggregate as part of other non-major governmental funds:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Additionally, the City reports the following fund types:

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of the City to another on a cost-reimbursement basis.

Private-Purpose Trust Fund – The Private Purpose Trust Fund is used to account for the activities of the former Hanford Redevelopment Agency during the wind down period.

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and/or other governments.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation: In accordance with GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources – This amount represents outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources – This amount represents inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

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

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

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued): Proprietary funds distinguish operating revenues and expenses from non-operating 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. Revenues and expenses not meeting this definition are reported as non-operating.

Assets, Liabilities, Net Assets or Equity, and Other Financial Statement Items

Cash and Cash Equivalents: For purposes of the Statement of Cash Flows, the City considers all short term and highly liquid investments (including restricted assets) to be cash and cash equivalents, as reported on the Statement of Net Position and Balance Sheet as cash and investments.

Investments: Investments are stated at fair value (the value at which a financial instrument could be exchanged in a current transaction between willing parties, other than a forced or liquidation sale).

Further cash and investment disclosures are presented in Note 2.

Interfund Transactions: Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are 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 non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statement as "internal balances." Advances between funds, as reported in the fund financial statements, 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, deemed to be a market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are 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: In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include intergovernmental and tax revenue receivable. Business-type activities report trade and intergovernmental revenue as their major receivables.

Inventory: Inventories of materials and supplies in the proprietary and internal services funds are valued at the lower of cost or market, carried on a first-in, first-out (FIFO) basis.

Capital Assets: The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

The City's capitalization threshold is $5,000. In other words, fixed assets are capitalized only if they have a cost in excess of $5,000 and have an expected useful life of three years or more. Fixed assets that have a cost below $5,000 are expended during the fiscal year they are acquired.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (continued): The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized.

Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

Infrastructure	20 to 50 years
Buildings	20 to 50 years
Improvements other than buildings	20 to 50 years
Machinery and equipment	4 to 20 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Fund Financial Statements: In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences: It is the City's policy to permit employees to accumulate earned but unused vacation, sick pay benefits and compensatory time. All vacation and compensatory pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements. For additional information regarding compensated absences, see Note 5.

Long-Term Obligations: In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Debt principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid. Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pensions (continued): For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit items. Investments are reported at fair value.

The following timeframes are used for pension reporting:

CalPERS	
Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Measurement Period	June 30, 2016 to June 30, 2017

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Net Position: In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows:

- 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 the balance in this category.

- Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constructional provisions or enabling legislation.

- Unrestricted Net Position – This category represents net position of the City, not restricted for any project or other purpose.

Fund Balance: In the fund financial statements, governmental funds report fund balances as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority (the City Council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance – amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established by either the highest level of decision making, or by a body or an official designated for that purpose.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance (continued):

- Unassigned fund balance – the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted, committed, assigned and unassigned resources as they are needed.

Property Taxes: In 1978, a state constitutional amendment (Proposition 13) provided that the tax rate be limited to 1% of market value, levied only by the County and shared with all other jurisdictions. Such limitation on the rate may only be increased through voter approval. The County Collects property taxes and distributes them to taxing jurisdictions on the basis of the taxing jurisdiction's assessed valuations and on the tax rate for voter-approved debt. In the fund financial statements, property tax is recorded as revenue in the period levied to the extent they are collected within 60 days of year-end.

The property tax calendar for the City and the Discretely Presented Component Unit is as follows:

Lien date	January 1
Levy dates	September 1
Due dates	November 1 – 1st installment
	February 1 – 2nd installment
Collection dates	December 10 – 1st installment
	April 12 – 2nd installment

Unearned Revenue: The City reports unearned revenue in its financial statements. Unearned revenue arises when resources are recovered by the government before it has legal claim to them.

Use of Estimates: The preparation of 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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Stewardship, Compliance, and Accountability

Budgets and Budgetary Accounting: The procedures established by the City Council in adopting the budgetary data reflected in the financial statements are as follows:

On or before the second meeting in May, the City Manager submits to the City Council a proposed operating and capital projects budget for the fiscal year commencing the following July 1. Following publication and public hearings, the budget is legally enacted by resolution.

The City Manager is authorized to transfer funds appropriated with respect to all classifications within the same department. The City Manager may transfer appropriated funds from any classification within other expenditure categories to existing capital outlay and capital projects classifications within the same department only; however, any revisions that alter the total expenditures of any department or create additional projects must be approved by the City Council.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting (continued): Supplemental budgetary appropriations were negligible for the fiscal year ended June 30, 2018. All unencumbered appropriations lapse at year-end.

For budgeting purposes, the General Fund is composed of several departments while all other budgeted funds are considered a single department. Revenues are budgeted on a line item basis. A comparison of budgeted and actual revenues by line item would be too voluminous for this report.

Budgets for the General and major Special Revenue Funds are presented in the accompanying general purpose financial statements on a basis consistent with accounting principles generally accepted in the United States of America. Budgets for Capital Projects Funds are not presented because they are budgeted on a project basis rather than on an annual basis. No budgets are adopted for the Proprietary and Fiduciary Fund types.

Deficit Fund Equity/Net Position: At June 30, 2018, the Courthouse Square proprietary fund had a net position deficit of $988,055. The Learning Center Operation and Traffic Safety special revenue funds had fund balance deficits of $11,047 and $315, respectively, and the City Payroll internal service fund had a net position deficit of $5,417.

Reclassification and Eliminations: Interfund balances must generally be eliminated in the government-wide financial statements, except for net residual amounts due between governmental activities. Amounts involving fiduciary funds should be reported as external transactions. Any allocations must reduce the expense of the function from which the expenses are being allocated, so that expenses are reported only once – in the function in which they are allocated.

Governmental Accounting Standards Update: During the year ending June 30, 2018, the City implemented the following standards:

GASB Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits other than Pension Plans. The provisions of this statement are effective for financial statements for reporting periods beginning after June 15, 2017.

GASB Statement No. 82 – Pension Issues- an amendment of GASB Statements No. 67, No. 68, and No. 73. The requirements of this statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

GASB Statement No. 85 – Omnibus 2017. The provisions of this statement are effective for reporting periods beginning after June 15, 2017.

GASB Statement No. 86 – Certain Debt Extinguishment Issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2017

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 83 – Certain Asset Retirement Obligations. The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 84 – Fiduciary Activities. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 87 – Leases. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Accounting Standards Update (continued):
GASB Statement No. 88 – Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 89 – Accounting for Interest Cost Incurred before the End of a Construction Period. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 90 – Majority Equity Interests- an amendment of GASB Statements No.14 and No 61. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through March 27, 2019, which is the date the financial statements were available to be issued.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:		
Cash and investments	$	75,613,784
Restricted cash and investments		2,419
Fiduciary funds:		
Cash and investments		810,128
Total Cash and Investments	$	76,426,331

Cash and investments as of June 30, 2018 consist of the following:

Cash on hand	$	3,405
Deposits with financial institutions		15,257,907
Investments		61,165,019
Total Cash and Investments	$	76,426,331

NOTE 2 – CASH AND INVESTMENTS (continued)

The table below identifies the **investment types** that are authorized for the City by the California Government Code (or the City's investment 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. This table does not address investments of debt proceeds held by bond trustees 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*	Maximum Investment in One Issuer
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%
Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None

*Excluding amounts held by bond trustees that are not subject to California Government Code Restrictions.

<u>Investments Authorized by Debt Agreements</u>: Investments of debt proceeds held by 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 risk**, **credit risk**, and **concentration of credit risk**.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	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

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 2 – CASH AND INVESTMENTS (continued)

Disclosure 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 purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing and coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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	Total	Remaining Maturity (in Months) 12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
Federal Agency Securities	$15,338,938	$ -	$ -	$15,338,938	$ -
State and County Investment Pools	39,923,941	-	-	39,923,941	-
Negotiable Certificates of Deposits	5,893,517	-	-	5,893,517	-
Held by bond trustee:					
Money Market Funds	8,623	8,623	-	-	-
	$61,165,019	$ 8,623	$ -	$61,156,396	$ -

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	Standards & Poors Ratings as of Year End AAA	AA	Unrated
Federal Agency Securities	$ 15,338,938	AA	$ -	$ 15,338,938	$ -
State and County Investment Pools	39,923,941	N/A	-	-	39,923,941
Negotiable Certificates of Deposits	5,893,517	N/A	-	-	5,893,517
Held by bond trustee:					
Money Market Funds	8,623	N/A	-	-	8,623
	$ 61,165,019		$ -	$ 15,338,938	$ 45,826,081

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 2 – CASH AND INVESTMENTS (continued)

Concentration of Credit Risk: The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (other than U.S. Treasury Securities, mutual funds, and external investment pools) that represent 5% or more of **total City investments** are as follows:

Issuer	Investment Type	Reported Amount	% of Total Investments
FHLB	Federal Agency Securities	$ 5,728,768	9.4%
FNMA	Federal Agency Securities	3,924,248	6.4%
FHLMC	Federal Agency Securities	3,368,045	5.5%

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party (e.g., broker-dealer) to a transaction, a government 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 provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental 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 that the following disclosure be made with respect to custodial credit risks relating to deposits and investments: $12,469,976 of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

Investment in State and County Investment Pools: The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by 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.

The City is also a voluntary participant in the County of Tulare Investment Pool. Assumptions made in determining the fair value of the investment portfolio are available from the County Treasurer.

Fair Value Measurements: The City Categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 2 – CASH AND INVESTMENTS (continued)

Fair Value Measurements (continued):

The City has the following recurring fair value measurements as of June 30, 2018:

Debt Securities	Level 1	Level 2	Level 3	Total
Federal Agency Securities	$ -	$ 15,338,938	$ -	$ 15,338,938
Certificates of Deposit	-	5,893,517	-	5,893,517
State and County Investment Pools	-	39,923,941	-	39,923,941

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique.

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2018 for the City's individual major funds, nonmajor funds and internal service funds in the aggregate are as follows:

	Accounts	Taxes	Grants	Interest	Loans	Total
Governmental Funds						
General	$ 469,003	$ -	$ -	$ 16,855	$ -	$ 485,858
CDBG Home/Housing	28,730	-	-	414	18,675,390	18,704,534
Capital Projects Fund	-	-	-	2,496	-	2,496
Transportation Impact Fees	-	-	-	3,261	-	3,261
Nonmajor and Other	15,053	1,274,039	2,206,487	11,402	2,286,817	5,793,798
Total	512,786	1,274,039	2,206,487	34,428	20,962,207	24,989,947
Enterprise Funds						
Water System	862,258	-	-	8,898	-	871,156
Wastewater	508,550	-	-	11,424	-	519,974
Storm Drain	125,081	-	-	6,181	-	131,262
Refuse	690,597	-	-	1,707	-	692,304
Airport Fund	2,747	-	-	-	-	2,747
Intermodal	-	-	-	69	-	69
Courthouse Square	1,596	-	-	-	-	1,596
Total	2,190,829	-	-	28,279	-	2,219,108
Internal Service Funds						
Fleet Maintenance Fund	231	-	-	15,477	-	15,708
Total	$ 2,703,846	$ 1,274,039	$ 2,206,487	$ 78,184	$ 20,962,207	$ 27,224,763

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 4 – CAPITAL ASSETS

Capital assets activities for the year ended June 30, 2018 were as follows:

	Balance July 1, 2017	Additions/ Completions	Retirements/ Adjustments	Balance June 30, 2018
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 61,016,923	$ -	$ (406,796)	$ 60,610,127
Construction in Progress	414,928	2,077,376	-	2,492,304
Total capital assets not being depreciated	61,431,851	2,077,376	(406,796)	63,102,431
Capital assets being depreciated:				
Buildings	20,190,362	1,859,698	(778,060)	21,272,000
Infrastructure	139,697,995	7,894,160	(19,576)	147,572,579
Equipment	23,161,431	3,259,552	(8,532,141)	17,888,842
Total capital assets being depreciated	183,049,788	13,013,410	(9,329,777)	186,733,421
Less accumulated depreciation:				
Buildings	(8,329,576)	(379,660)	778,060	(7,931,176)
Infrastructure	(78,895,965)	(6,000,353)	2,936	(84,893,382)
Equipment	(14,202,351)	(937,720)	5,265,259	(9,874,812)
Total accumulated depreciation	(101,427,892)	(7,317,733)	6,046,255	(102,699,370)
Total capital assets being depreciated, net	81,621,896	5,695,677	(3,283,522)	84,034,051
Governmental Activities capital assets, net	$ 143,053,747	$ 7,773,053	$ (3,690,318)	$ 147,136,482
Business-type Activities				
Capital assets not being depreciated:				
Land	$ 10,958,043	$ -	$ (112,500)	$ 10,845,543
Construction in Progress	4,572,442	2,582,998	-	7,155,440
Total capital assets not being depreciated	15,530,485	2,582,998	(112,500)	18,000,983
Capital assets being depreciated:				
Buildings and improvements	150,689,196	2,212,833	-	152,902,029
Machinery and equipment	16,405,591	504,779	7,733,714	24,644,084
Total capital assets being depreciated	167,094,787	2,717,612	7,733,714	177,546,113
Less accumulated depreciation:				
Buildings and improvements	(57,417,354)	(2,961,106)	-	(60,378,460)
Machinery and equipment	(2,939,224)	(1,408,050)	(4,521,663)	(8,868,937)
Total accumulated depreciation	(60,356,578)	(4,369,156)	(4,521,663)	(69,247,397)
Total capital assets being depreciated, net	106,738,209	(1,651,544)	3,212,051	108,298,716
Business-type Activities capital assets, net	$ 122,268,694	$ 931,454	$ 3,099,551	$ 126,299,699

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense for the fiscal year ending June 30, 2018 was charged to the following activities:

Governmental Activities:	
General governmental	$ 109,950
Public safety	174,285
Culture and recreation	851,417
Public works	5,404,769
Community development	117,313
Capital assets held by the internal service funds that were charged to the various functions based on their usage	659,999
Total	$ 7,317,733
Business-type Activities:	
Water system	$ 1,849,552
Wastewater	1,582,030
Storm drain	240,904
Refuse	434,750
Airport	235,803
Intermodal	26,117
Total	$ 4,369,156

NOTE 5 – LONG-TERM DEBT

The following is a summary of the long-term debt activity for the year ended June 30, 2018:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018	Due Within One Year
Governmental Activities					
Notes payable	$ 246,450	$ -	$ (246,450)	$ -	$ -
Compensated absences	1,149,787	169,222	(59,059)	1,259,950	88,197
Total Governmental Activities	1,396,237	169,222	(305,509)	1,259,950	88,197
Business-type Activities					
Bonds payable	24,055,000	-	(1,450,000)	22,605,000	1,495,000
Bond premiums	922,960	-	(73,307)	849,653	-
Note payable	6,519,159	-	(337,856)	6,181,303	349,681
Capital leases	10,748,627	-	(732,912)	10,015,715	805,006
Compensated absences	207,280	15,542	(7,179)	215,643	6,469
Total Business-type Activities	42,453,026	15,542	(2,601,254)	39,867,314	2,656,156
Total Primary Government	$ 43,849,263	$ 184,764	$ (2,906,763)	$ 41,127,264	$ 2,744,353

NOTE 5 – LONG-TERM DEBT (continued)

Governmental Activities –

Notes Payable: On September 20, 2011, the City entered into a loan agreement with the Kings County Economic Development Corporation in the amount of $246,450 to fund 50% of the purchase price of 16.43 acres of vacant land for the Kings County Industrial Park Project. The note does not accrue interest at a fixed rate, but instead will pay a contingent deferred interest for a price in excess of $30,000 per acre. The note represents a shared appreciation loan and the City is required to pay $15,000 in principal for each acre it sells. This property was sold in the current year with the full balance of the note payable being paid off concurrently. The balance as of June 30, 2018 was $0.

Compensated Absences:

The City accounts for compensated absences (unpaid vacation, sick leave, and compensatory time) in accordance with GASB Codification Sec. C60. In governmental funds, compensated absences are recorded as expenditures in the year paid, as it is the City's intention to liquidate any unpaid compensated absences at June 30 from future resources, rather than current available financial resources. Accordingly, the unpaid liability for governmental funds is recorded in the government-wide statement of net assets.	$ 1,259,950

Business Type Activities –

Bonds Payable:
On July 1, 2012, the City of Hanford issued $13,165,000 Wastewater Revenue Refunding Bonds Series 2012 bearing interest of 3.0% to 5.0% payable semi-annually on April 1 and October 1 commencing October 1, 2012. The bonds mature annually at various amounts through October 1, 2032. The bonds are payable from net revenues of the City's Wastewater System and from amounts on deposit in certain funds and accounts created under the Indenture.

The Bonds were issued to refinance the City's previously issued $5,000,000 CSCDA Water and Wastewater Revenue Bonds, dated October 1, 1999 and the $10,555,000 CSCDA Water and Wastewater Revenue Bonds dated April 16, 2002. As a result the 1999 and 2002 Revenue Bonds are considered to be defeased and the liability for those bonds has been removed from the long-term liabilities of the Business Activities Debt.

The aggregate debt service payments of the new debt is $2,121,034 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the present value of the old debt and new debt payments) of approximately $1,537,677.

Wastewater revenue bonds outstanding at June 30, 2018 are $10,120,000.

NOTE 5 – LONG-TERM DEBT (continued)

Bonds Payable (continued):

The future maturities of the wastewater revenue bonds payable are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 565,000	$ 366,656	$ 931,656
2020	590,000	340,606	930,606
2021	620,000	313,456	933,456
2022	640,000	293,456	933,456
2023	655,000	249,959	904,959
2024-2028	3,625,000	953,267	4,578,267
2029-2033	3,425,000	316,590	3,741,590
	$ 10,120,000	$ 2,833,990	$ 12,953,990

On July 1, 2013, the City of Hanford issued $12,725,000 Water Revenue Refunding Bonds Series 2013 bearing interest of 2.0% to 5.0% payable semi-annually on April 1 and October 1, commencing October 1, 2013. The bonds mature annually at various amounts through October 1, 2028. The bonds are payable from net revenues of the City's Water System and from amounts on deposit in certain funds and accounts created under the Indenture.

The Bonds are being issued to refinance the City's previously issued to refinance the City's previously issued $8,925,000 CSDA Water and Wastewater Revenue Bonds, dated December 9, 2003 and the $8,150,000 Installment Sale Agreement – Water System dated December 20, 2007. As a result the 2003 Revenue Bond and 2007 Installment Sale Agreement are considered defeased and the liability for those issues has been removed from the long-term liabilities of the Business Activities Debt.

The aggregate debt service payments of the new debt are $1,430,167 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the present value of the old debt and new debt payments) of approximately $567,774.

Water revenue bonds outstanding at June 30, 2018 are $9,110,000.

The future maturities of the water revenue bonds payable are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 750,000	$ 381,600	$ 1,131,600
2020	775,000	354,850	1,129,850
2021	805,000	323,250	1,128,250
2022	840,000	286,150	1,126,150
2023	885,000	243,025	1,128,025
2024-2028	4,500,000	574,987	5,074,987
2029	555,000	12,487	567,487
	$ 9,110,000	$ 2,176,349	$ 11,286,349

NOTE 5 – LONG-TERM DEBT (continued)

Bonds Payable (continued): On January 28, 2015, the City of Hanford issued $3,885,000 Wastewater Revenue Refunding Bonds, Series 2015, bearing interest of 2.0% to 4.0% payable semi-annually on April 1 and October 1, commencing April 1, 2015. The bonds mature annually at various amounts through October 1, 2032. The bonds are payable from net revenues of derived from charges and revenues received by the City from the operation of the Wastewater System.

The Bonds are being issued to provide funds to refund the City's outstanding City of Hanford, Variable Rate Demand Sewer System Refunding Revenue Bonds, 1996 Series A, to purchase a reserve fund municipal bond insurance policy in lieu of cash funding a bond reserve fund for the Bonds, and to pay the cost of issuing the Bonds. As a result the 1996 Revenue Bonds are considered to be defeased and the liability for those bonds has been removed from the long-term liabilities of the Business Activities Debt.

The aggregate debt service payments of the new debt are $644,540 more than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic loss (the difference between the present value of the old debt and new debt payments) of approximately $621,656.

Wastewater revenue bonds outstanding at June 30, 2018 are $3,375,000.

The future maturities of the wastewater revenue bonds payable are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 180,000	$ 114,150	$ 294,150
2020	185,000	108,675	293,675
2021	190,000	103,050	293,050
2022	195,000	97,275	292,275
2023	200,000	91,350	291,350
2024-2028	1,100,000	360,175	1,460,175
2029-2033	1,325,000	136,500	1,461,500
	$ 3,375,000	$ 1,011,175	$ 4,386,175

Notes Payable:

On May 28, 2002, the City of Hanford obtained a loan from the California Infrastructure and Economic Development Bank in the amount of $10,000,000. The term of the agreement is thirty (30) years with a maturity date of February 1, 2034, and an annual interest rate of 3.50%. Prior to the Bond Date, there is a .26% reduction in the interest rate, resulting in an initial rate of 3.24%. Interest on the loan is payable semi-annually on each February 1 and August 1, commencing August 1, 2003. As of June 30, 2018, the balance outstanding was $6,181,303.

The future maturities of the Note payable are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 349,681	$ 210,225	$ 559,906
2020	361,920	197,772	559,692
2021	374,587	184,884	559,471
2022	387,697	171,544	559,241
2023	401,266	157,737	559,003
2024-2028	2,227,090	564,064	2,791,154
2029-2033	2,079,062	148,662	2,227,724
	$ 6,181,303	$ 1,634,888	$ 7,816,191

NOTE 5 – LONG-TERM DEBT (continued)

Capital Leases: In August, 2009, the City entered into a capital lease agreement with Government Capital Corporation, to lease water meters and AMR devices. The purchase price of the equipment was approximately $3,050,000 and a down payment of $950,000 was applied to the purchase. Semi-annual payments commenced on February, 2010, were $151,096 including interest of 4.668%, with a final payment in August, 2017.

On August 28, 2014 the City refinanced the 2009 capital lease to add an Automated Reading System (ARS). The purchase price was approximately $400,000 and was added to the current balance of the prior capital lease. The revised principal balance is $1,246,352 and commenced on February 18, 2015, with semi-annual payments of $148,253 including interest of 2.79%, with a final payment in February, 2019. The balance outstanding as of June 30, 2018 was $290,415.

The annual debt service requirements for the 2014 Capital Lease outstanding at June 30, 2018 are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 290,415	$ 6,091	$ 296,506
	$ 290,415	$ 6,091	$ 296,506

In November, 2011, the City entered into a capital lease agreement with Bank of America to design and construct an energy efficient tracker system for the City's wastewater treatment plant. The purchase price of this project is $4,325,556, with annual payments in varying amounts including interest at 3.33% commencing on July 8, 2012 with a final payment in July, 2026. The balance outstanding as of June 30, 2018 was $2,281,703.

The annual debt service requirements for the 2011 Capital Lease outstanding at June 30, 2018 are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 157,827	$ 75,981	$ 233,808
2020	178,265	70,725	248,990
2021	200,075	64,789	264,864
2022	223,336	58,126	281,462
2023	248,126	50,689	298,815
2024-2028	1,274,074	111,052	1,385,126
	$ 2,281,703	$ 431,362	$ 2,713,065

In March 2014, the City entered into a capital lease agreement with Bank of America National Association to design and construct a solar photovoltaic energy system using an energy service contract with Chevron Energy Solutions Company for several facilities throughout the City. The purchase price of this contract is $8,495,138, with semi-annual payments in varying amounts including interest at 3.54% commencing on October 26, 2014 with a final payment in April, 2029. The balance outstanding as of June 30, 2018 was $7,433,597.

NOTE 5 – LONG-TERM DEBT (continued)

Capital Leases (continued):
The annual debt service requirements for the 2014 Capital Lease outstanding at June 30, 2018 are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 356,764	$ 260,374	$ 617,138
2020	421,474	247,176	668,650
2021	474,517	231,791	706,308
2022	531,208	214,496	745,704
2023	591,758	195,160	786,918
2024-2028	4,018,412	604,174	4,622,586
2029	1,049,464	27,945	1,077,409
	$ 7,443,597	$ 1,781,116	$ 9,224,713

NOTE 6 – PENSION PLAN

General Information

Plan Descriptions: The City's defined benefit plans, the Miscellaneous, Police Safety and Fire Safety Plans of the City, are open to all qualified permanent and probationary employees. The miscellaneous plan is an agent multiple – employer plan and the police and fire safety plans are cost-sharing multiple – employer plans. The Plans are administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating public employers within the State of California. Benefit provisions under the Plans are established by State Statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans 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 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 to 62 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefits 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 each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2018, are summarized as follows:

	Miscellaneous	
		PEPRA
	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	3.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years' service	5 years' service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.500%
Required employee contribution rates	8.0%	8.0%
Required employer contribution rates	27.327%	28.226%

NOTE 6 – PENSION PLAN (continued)

	Safety Police	
		PEPRA
	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	3% @ 55	2.0% @ 62
Benefit vesting schedule	5 years' service	5 years' service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50
Monthly benefits as a % of eligible compensation	3.0%	1.000% - 2.500%
Required employee contribution rates	9.0%	6.25%
Required employer contribution rates	31.532%	6.25%

	Safety Fire	
		PEPRA
	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	3% @ 55	2.0% @ 62
Benefit vesting schedule	5 years' service	5 years' service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50
Monthly benefits as a % of eligible compensation	3.0%	1.000% - 2.500%
Required employee contribution rates	9.0%	6.25%
Required employer contribution rates	29.883%	6.25%

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 July 1 following notice of a change in the rate. Funding contributions for the Plans 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 unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees.

For the year ended June 30, 2018, the contributions recognized as part of pension expense for the Plans are as follows:

	Plans
Contributions - Employer	$ 5,892,264

NOTE 6 – PENSION PLAN (continued)

Contributions (continued):
As of June 30, 2018, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of net Pension Liability
Miscellaneous	$ 28,756,485
Safety Plans	20,972,247
	$ 49,728,732

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2016, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 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 plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2016 and 2017 was as follows:

	Miscellanous	Safety Plans
Proportion - June 30, 2016	N/A	35.700%
Proportion - June 30, 2017	N/A	35.100%
Change - Increase (Decrease)	N/A	-0.600%

Deferred Outflows of Resources

	Miscellaneous	Safety Plans
Changes in assumptions	$ 4,240,174	$ 3,426,097
Differences between expected and actual experiences	-	236,241
Net differences between projected and actual earnings on investments	988,815	747,024
Adjustment due to differences in proportions	-	205,707
Adjustment due to differences between actual and proportionate share of contributions	-	1,011,975
Pension contributions subsequent to measurement date	2,827,639	3,064,625
Total	$ 8,056,628	$ 8,691,669

NOTE 6 – PENSION PLAN (continued)

Deferred Inflows of Resources

	Miscellaneous	Safety Plans
Changes in assumptions	$ 283,096	$ 262,859
Differences between expected and actual experiences	3,075,982	61,594
Adjustment due to differences in proportions	-	653,370
Total	$ 3,359,078	$ 977,823

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expense (not including contributions subsequent to the measurement date) as follows:

Measurement Period	Deferred Outflows (Inflows) of Resources	
Ended June 30	Miscellaneous Plans	Safety Plans
2019	$ 49,904	$ 1,074,508
2020	1,698,130	2,432,622
2021	676,005	1,579,199
2022	(554,128)	(437,108)

Change of Assumption: GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.65 percent (net of administrative expense in 2014) to 7.15 percent as of June 30, 2016 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability: For the measurement period ended June 30, 2017, the total pension liability was determined by rolling forward the June 30, 2016 total pension liability. The June 30, 2017 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the Requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.375% Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality Rate Table	Derived from the January 2014 CalPERS Experience Study of the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.
Retirement Age	Derived from the January 2014 CalPERS Experience Study of the period from 1997 to 2011.

The experience study report can be obtained at CalPERS' website.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 6 – PENSION PLAN (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (continued):

(1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation
(3) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.
(4) All of the City's plan for Miscellaneous and Safety employed the same assumptions

All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS website under Forms and Publications.

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rates should be used in the calculation of a discount rate for public agency plans (including PERF C), 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 tests revealed the assets would not run out. Therefore, the current 7.15 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 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover testing Report" that can be obtained on 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 pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. 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.

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. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10*	Real Return Years 11+**
Global Equity	51.00%	5.25%	5.71%
Global Fixed Income	20.00	0.99	2.43
Inflation Sensitive	6.00	0.45	3.36
Private Equity	10.00	6.83	6.95
Real Estate	12.00	4.50	5.13
Liquidity	1.00	(0.55)	(1.05)
Total	100%		

*An expected inflation of 2.5% used for this period

**An expected inflation of 3.0% used for this period

NOTE 6 – PENSION PLAN (continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Change 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:

	Miscellaneous	Safety Plans
1% Decrease	6.15%	6.15%
Net Pension Liability	$43,576,702	$32,290,650
Current Discount Rate	7.15%	7.15%
Net Pension Liability	$28,756,485	$20,972,247
1% Increase	8.15%	8.15%
Net Pension Liability	$16,640,074	$11,720,015

Pension Plan Fiduciary Net Position: Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 7 – POST EMPLOYMENT HEALTH CARE BENEFITS

Plan Description: The City participates in the CalPERS medical program under the Public Employees' Medical and Hospital and Care Act (PEMHCA). As such, the City is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The City has selected the equal contribution method, where it resolves to contribute the same amount for retirees as is contributed toward active employee medical plan coverage. The City currently pays the minimum employer contribution (MEC) for both active and retired employees as well as their survivors, if covered at the time of the employee's death. The MEC is $119 per month for 2017.

Dental insurance is available to retired employees as well, though the cost of coverage is paid entirely by the retiree. Once the retiree reaches age 65 the City no longer allows the retiree to stay on the dental plan.

The above coverage is available for employees who satisfy the requirements for retirement under CalPERS (attained age 50 with 5 years of State or public agency service or approved disability retirement). An employee cannot terminate employment before meeting the age condition and be entitled to receive benefits. As of January 1, 2016, the City terminated its healthcare contract with CalPERS. No future retirees are eligible for healthcare coverage or benefits from the City toward the cost of retiree medical coverage.

Employees Covered: As of the June 30, 2018 actuarial valuation, the following current and former City employees were covered by the OPEB plan membership:

Inactive employees or beneficiaries currently receiving benefit payments	42
Active employees	-
	42

NOTE 7 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

Contributions: Currently the City funds retiree healthcare benefits on a pay-as-you-go basis, paying a maximum of $119 per month for retiree benefits from the City funds as they are due with no prefunding for future years. The City recognizes expenditures for its share of the annual premiums as these benefits become due. For fiscal years 2016-2017, the City paid approximately $67,000 for benefits of 42 retirees or their beneficiaries receiving benefits.

Total OPEB Liability: The City's total OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2017 that rolled forward to determine the June 30, 2018 total OPEB liability, based on the following actuarial methods and assumptions.

Salary increases	N/A - there are no active participants covered by this plan
Inflation	2.75%
Discount rate	3.62%
Medical/Rx trend rate	8.50% for 2018, 8.00% for 2019, 7.50% for 2020, 7.00% for 2021, decreasing to 5.00% for subsequent years

Discount Rate: The discount rate used to measure the total OPEB liability was 3.62 percent. The projection of the cash flows used to determine the discount rate assumed that the City contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the OPEB City's net position was projected to be available to make all projected OPEB payments for inactive employees and beneficiaries based on the "pay as you go" annual contributions.

Changes in the Net OPEB Liability:

The change in the Net OPEB liability is as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2017	$ 1,499,483	$ -	$ 1,499,483
Changes in the year:			
Interest on the total OPEB liability	50,391	-	50,391
Changes in assumptions	(6,734)	-	(6,734)
Contributions from the employer	-	168,043	(168,043)
Benefit Payments	(168,043)	(168,043)	-
Net change	(124,386)	-	(124,386)
Balance at June 30, 2018	$ 1,375,097	$ -	$ 1,375,097

NOTE 7 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB liability of the Plan as of the measurement date, calculated using the discount rate of 3.62 percent, if it were calculated using a discount rate that is 1 percentage-point lower (2.62 percent) or 1 percentage-point higher (4.62 percent) than the current rate:

	Discount Rate - 1% (2.62%)	Current Discount Rate 3.62%	Discount Rate + 1% (4.62%)
Net OPEB Liability	$ 1,496,065	$ 1,375,097	$ 1,271,576

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate: The following presents the net OPEB liability of the Plan if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current rate:

	- 1% (7.50%)	Current Trend Rate 8.50%	+ 1% (9.50%)
Net OPEB Liability	$ 1,262,521	$ 1,375,097	$ 1,505,454

OPEB Expense:

As of the start of the measurement period (July 1, 2017), the Net OPEB liability was $1,499,483.

For the measurement period ended June 30, 2018 (the measurement date), the City incurred an OPEB expense of $43,656.

Change in Net OPEB Liability	$ (124,386)
Employer Contributions	168,043
OPEB Expense	$ 43,657

NOTE 8 – RISK MANAGEMENT

The City is partially self-insured for workers' compensation and general liability insurance. For worker's compensation, the City is responsible for claims up to $250,000 per occurrence. Coverage in excess of the City's self-insured retention is purchased through CSAC Excess Insurance Authority (CSAC-EIA) up to the statutory limits. The City participates in a risk pool for general liability insurance through CSAC-EIA above the City's self-insured retention of $100,000 up to $5,000,000 per occurrence. Reinsurance coverage in excess of the pool layer up to $25,000,000 is purchased through CSAC-EIA. For both workers' compensation and general liability insurance, CSAC-EIA retains responsibility for claims in excess of each member's self-insured retention. There were no reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage for the past three fiscal years.

NOTE 8 – RISK MANAGEMENT (continued)

Workers' compensation and general liability claims incurred prior to July 1, 2012 were covered through the City's participation in the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool. For workers' compensation insurance, the City is self-insured up to $200,000. Coverage between $200,000 and $500,000 is provided through a risk pool. CSJVRMA participates in an excess pool which provides coverage from $500,000 to $5,000,000 and purchases excess insurance above $5,000,000 to the statutory limit. For general liability insurance, the City participates in a risk pool which covers the City above its self-insurance retention level of $100,000 up to $1,000,000. CSJVRMA participates in an excess pool which provides coverage from $1,000,000 to $29,000,000. CSJVRMA members may receive rebates or be required to make additional contributions through a retrospective adjustment process.

NOTE 9 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, service provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/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 among governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund due from/to other funds at June 30, 2018 were as follows:

	Due From Other Funds	Due To Other Funds
Governmental Funds		
General Fund	$ 6,147	$ 158,750
Capital Projects Fund	1,793,866	-
Transportation Impact Fees	-	3,398,446
Other Governmental Funds	-	6,148
Proprietary Funds		
Water System Fund	1,042,708	1,042,708
Airport Fund	-	375,468
Intermodal Fund	-	271,723
Courthouse Square	-	987,924
Fleet Maintenance Fund	3,398,446	-
Total	$ 6,241,167	$ 6,241,167

NOTE 9 – INTERFUND TRANSACTIONS (continued)

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. Interfund transfers for the 2017/18 fiscal year were as follows:

	Transfers In	Transfers Out
Governmental Funds		
General Fund	$ 854,539	$ 2,421,343
CDBG Home/Housing Fund	1,265,526	1,026,171
Capital Projects Fund	1,926,595	110,094
Transportation Impact Fees	1,016,233	1,020,000
Other Governmental Funds	109,298	3,517,885
Proprietary Funds		
Water System Fund	9,699,476	9,542,484
Wastewater Fund	4,903,621	4,916,169
Refuse Fund	610,065	600,000
Airport Fund	1,642,253	3,151
Intermodal Fund	7,568	-
Courthouse Square	23,865	-
Computer Maintenance Fund	930,321	50,321
Building Fund	150,000	31,453
Fleet Maintenance Fund	99,711	-
Total	$ 23,239,071	$ 23,239,071

NOTE 10 – CONTINGENT LIABILITIES

Litigation: The City is involved as a defendant in various legal proceedings. While it is not feasible to predict or determine the outcome in these cases, it is the opinion of the City that the outcome will have no material effect on the financial position of the City.

Special Tax Bond Series 1998: The City, by resolution, issued $5,365,000 of "Special Tax Bonds, Series 1998," pursuant to the Mello-Roos Community Facilities Act of 1982, as amended commencing with Section 53311, et seq., of the Government Code of the State of California. Neither the full faith and credit nor the taxing power (except with respect to the special taxes) of the City of Hanford, the State of California or any political subdivision thereof is pledged to the payment of the bonds. The bonds are not general or special obligations of the City or general obligations of the Community Facilities District No. 91-1, but are limited obligations of the district payable solely from the special taxes and funds held pursuant to that agreement. The City is acting only as an agent for the property owners.

Other: The City participates in a number of programs that are fully or partially funded by grants received from federal, state, and county governments. Expenditures financed by grants are subject to audit by the appropriate grantor agency. If expenditures are disallowed due to non-compliance with grant program regulations, the City may be required to reimburse the grantor agency. As of June 30, 2018, significant amounts of grant expenditures have not been audited by the grantor agencies, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the City's overall financial position.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 11 – PRIOR PERIOD ADJUSTMENTS

The beginning fund balances/net position of various funds and activities have been adjusted as follows:

	Government-Wide Financial Statements	Business-Type Financial Statements
Net position beginning of the year as previously reported	$ 171,764,715	$ 102,613,682
Program income revenues	(27,845)	-
Internal service fund capital assets	(3,212,051)	3,212,051
Deferred inflows/outflows related to pensions	160,568	-
Compensated absences	(47,893)	-
Unearned revenues	55,146	-
Net OPEB liability adjustment	(13,131)	(2,947)
Net assets/fund balances, beginning - restated	$ 168,679,509	$ 105,822,786

NOTE 12 – EXCESS EXPENDITURES OVER APPROPRIATIONS

For the fiscal year ended June 30, 2018, expenditures exceeded appropriations as follows:

Fund	Amount
General Fund	
General government	$ 646,503
Public safety	393,245
Recreation	52,009
Community development	252,423
Capital outlay	167,433
CDBG Home/Housing Fund	
Capital Outlay	170,524
Capital Projects Fund	
General government	75,761
Public works	31
Community development	94,437
Transportation Impact Fees	
Capital Outlay	345,449

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF HANFORD
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

Miscellaneous Plan

	2018	2017	2016	2015
Total Pension Liability				
Service cost	$ 2,090,309	$ 1,914,877	$ 1,859,399	$ 1,803,855
Interest	7,021,932	6,976,069	6,689,193	6,381,234
Change of benefit terms	-	-	-	-
experience	(3,768,183)	(831,190)	(443,007)	-
Changes in assumptions	6,006,913	-	(1,698,571)	-
Benefit payments, including refunds of employee contributions	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Net change in total pension liability	7,159,558	3,853,169	2,623,342	4,540,837
Total pension liability- beginning	97,020,657	93,167,488	90,544,146	86,003,309
Total pension liability- ending (a)	104,180,215	97,020,657	93,167,488	90,544,146
Plan Fiduciary Net Position				
Contributions- employer	3,213,198	2,957,917	2,837,484	2,451,408
Contributions- employees	760,087	709,460	712,929	686,870
Net investment income[1]	7,625,528	366,113	1,494,371	10,020,177
Benefit payments	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Administrative expense	(100,570)	(41,645)	(76,906)	-
Net change in plan fiduciary net position	7,306,830	(214,742)	1,184,206	9,514,203
Total plan fiduciary net position- beginning	68,116,900	68,331,642	67,147,436	57,633,233
Total plan fiduciary net position- ending (b)	75,423,730	68,116,900	68,331,642	67,147,436
Net pension liability- ending (a)-(b)	$ 28,756,485	$ 28,903,757	$ 24,835,846	$ 23,396,710
Plan fiduciary net position as a percentage of the total pension liability	72.40%	70.21%	73.34%	74.16%
District's covered-employee payroll	$ 9,434,933	$ 9,643,787	$ 9,090,194	$ 8,260,542
Net pension liability as a percentage of covered-employee payroll	304.79%	299.71%	273.22%	283.23%

[1] Net of administrative expenses.

Notes to Schedule:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes.

Changes of Assumptions: The discount rate was changed from 7.65 percent (net of administrative expense) to 7.15 percent.

*The pension schedules are required to show ten years of data and the additional years' information will be displayed as it becomes available.

CITY OF HANFORD
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST TEN FISCAL YEARS*

Safety Plans

	2018	2017	2016	2015
Plan's Proportion of the Net Pension Liability/(Asset)	0.2115%	0.2559%	0.3530%	0.2402%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$ 20,972,247	$ 18,487,608	$ 14,547,173	$ 14,946,492
Plan's Covered-Employee Payroll	$ 6,692,475	$ 6,409,767	$ 6,897,272	$ 6,602,409
Plan's Proportionate Share of the Net Pension Liability/(Asset)as a Percentage of its Covered-Employee Payroll	313.37%	288.43%	210.91%	226.38%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	74.07%	74.41%	78.71%	77.21%

*The pension schedules are required to show ten years of data and the additional years' information will be displayed as it becomes available.

CITY OF HANFORD
SCHEDULE OF PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS *

Miscellaneous Plan

	2018	2017	2016	2015
Actuarially determined contribution	$ 3,213,198	$ 2,957,917	$ 2,837,484	$ 2,451,408
Contributions in relation to the actuarially determined contribution	(3,213,198)	(2,957,917)	(2,837,484)	(2,451,408)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 9,434,933	$ 9,643,787	$ 9,090,194	$ 8,260,542
Contributions as a percentage of covered-employee payroll	34.06%	30.67%	31.21%	29.68%

Safety Plan

	2018	2017	2016	2015
Actuarially determined contribution	$ 3,064,625	$ 3,728,697	$ 2,859,367	$ 1,937,233
Contributions in relation to the actuarially determined contribution	(3,064,625)	(3,728,697)	(2,859,367)	(1,937,233)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 6,692,475	$ 6,409,767	$ 6,897,272	$ 6,602,409
Contributions as a percentage of covered-employee payroll	45.79%	58.17%	41.46%	29.34%

Notes to Schedule:

Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

*The pension schedules are required to show ten years of data and the additional years' information will be displayed as it becomes available.

CITY OF HANFORD
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS *

	2018
Total OPEB Liability	
Interest on total OPEB liability	$ 50,391
Changes in assumptions	(6,734)
Benefit payments, including refunds of employee contributions	(168,043)
Net change in total OPEB liability	(124,386)
Total Net OPEB liability- beginning	1,499,483
Total Net OPEB liability- ending (a)	1,375,097
Plan Fiduciary Net Position	
Contributions- employer	168,043
Contributions- employees	-
Net investment income	-
Benefit payments	(168,043)
Trustee fees	-
Administrative expense	-
Net change in plan fiduciary net position	-
Total plan fiduciary net position- beginning	-
Total plan fiduciary net position- ending (b)	-
Net OPEB liability- ending (a)-(b)	$ 1,375,097
Plan fiduciary net position as a percentage of the total OPEB liability	-
District's covered-employee payroll	-
Net OPEB liability as a percentage of covered-employee payroll	-

Notes to Schedule:

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to ten years as information becomes available.

CITY OF HANFORD
SCHEDULE OF CONTRIBUTIONS – OPEB
LAST TEN FISCAL YEARS *

	2018
Actuarially determined contribution	$ 168,043
Contributions in relation to the actuarially determined contribution	(168,043)
Contribution deficiency (excess)	$ -
District's covered-employee payroll	$ -
Contributions as a percentage of covered-employee payroll	-

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2017-2018 were as follows for the June 30, 2018 measurement date actuarial valuations.

Valuation Date	June 30, 2017
Funding Method	Entry Age Normal Cost, level percent of pay
Asset valuation method	Market value of assets ($0; plan is not yet funded)
Discount Rate	3.56% as of June 30, 2017 3.62% as of June 30, 2018
Participants Valued	This is a closed plan. Only retired participants and their dependents eligible for coverage and benefits are valued.
Assumed Wage Inflation	Not applicable; there are no active participants covered by this program.
General Inflation Rate	2.75% per year; a component of the discount rate
Mortality	MacLeod Watts Scale 2017 applied generationally
Healthcare Trend	Medical: Graded from 8.50% to ultimate 5.00% over 8 years

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to ten years as information becomes available.

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund			Variance With Final Budget
	Original Budget	Final Budget	Actual	Positive (Negative)
REVENUES				
Taxes and special assessments	$ 23,344,680	$ 23,344,680	$ 24,485,451	$ 1,140,771
Aid from other government agencies	780,240	780,240	1,467,731	687,491
Licenses and permits	1,046,920	1,046,920	844,802	(202,118)
Fines and forfeitures	208,600	208,600	153,935	(54,665)
Charges for services	1,222,610	1,217,610	1,377,615	160,005
Revenue from use of money and property	361,540	366,540	292,171	(74,369)
Miscellaneous	29,820	29,820	513,061	483,241
Total Revenues	26,994,410	26,994,410	29,134,766	2,140,356
EXPENDITURES				
General government	1,858,280	1,866,941	2,513,444	(646,503)
Public safety	17,146,470	17,379,363	17,772,608	(393,245)
Public works	2,625,240	2,625,240	2,509,556	115,684
Recreation	3,162,907	3,354,640	3,406,649	(52,009)
Community development	1,598,900	1,613,900	1,866,323	(252,423)
Capital outlay	-	-	167,433	(167,433)
Total Expenditures	26,391,797	26,840,084	28,236,013	(1,395,929)
Excess (Defiency) of Revenues Over Expenditures	602,613	154,326	898,753	3,536,285
Other Financing Sources (Uses)				
Operating transfers in	65,000	65,000	854,539	789,539
Operating transfers out	(320,060)	(320,060)	(2,421,343)	(2,101,283)
Total Other Financing Sources (Uses)	(255,060)	(255,060)	(1,566,804)	(1,311,744)
Net Change in Fund Balance	347,553	(100,734)	(668,051)	(567,317)
Net Position (Deficit), Beginning of Year	9,227,272	9,227,272	9,227,272	-
Prior Period Adjustment	-	-	47,473	(47,473)
Net Position, Beginning of Year (Restated)	9,227,272	9,227,272	9,274,745	(47,473)
Net Position (Deficit), End of Year	$ 9,574,825	$ 9,126,538	$ 8,606,694	$ (614,790)

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
CDBG HOME/HOUSING FUND
FOR THE YEAR ENDED JUNE 30, 2018

	CDBG Home/Housing Fund			Variance With Final Budget
	Original Budget	Final Budget	Actual	Positive (Negative)
REVENUES				
Aid from other government agencies	$ 115,740	$ 397,327	$ 467,973	$ 70,646
Revenue from use of money and property	269,900	292,857	340,415	47,558
Miscellaneous	-	-	28,635	28,635
Total Revenues	385,640	690,184	837,023	146,839
EXPENDITURES				
Community development	385,640	1,911,842	525,903	1,385,939
Capital outlay	-	-	170,524	(170,524)
Total Expenditures	385,640	1,911,842	696,427	1,215,415
Excess (Defiency) of Revenues Over Expenditures	-	(1,221,658)	140,596	(1,068,576)
Other Financing Sources (Uses)				
Operating transfers in	-	-	1,265,526	1,265,526
Operating transfers out	-	-	(1,026,171)	(1,026,171)
Total Other Financing Sources (Uses)	-	-	239,355	239,355
Net Change in fund balance	-	(1,221,658)	379,951	(829,221)
Net Position (Deficit), Beginning of Year	18,816,754	18,816,754	18,816,754	-
Prior Period Adjustment	-	-	(21,138)	21,138
Net Position, Beginning of Year (Restated)	18,816,754	18,816,754	18,795,616	21,138
Net Position (Deficit), End of Year	$ 18,816,754	$ 17,595,096	$ 19,175,567	$ (808,083)

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Capital Projects Fund			Variance With Final Budget
	Original Budget	Final Budget	Actual	Positive (Negative)
REVENUES				
Aid from other government agencies	$ 56,680	$ 56,680	$ 20,500	$ (36,180)
Revenue from use of money and property	-	-	(3,036)	(3,036)
Miscellaneous	-	-	104,030	104,030
Total Revenues	56,680	56,680	121,494	64,814
EXPENDITURES				
General government	-	-	75,761	(75,761)
Public works	-	-	31	(31)
Community development	-	-	94,437	(94,437)
Capital outlay	943,000	4,330,610	1,385,842	2,944,768
Total Expenditures	943,000	4,330,610	1,556,071	2,774,539
Excess (Defiency) of Revenues Over Expenditures	(886,320)	(4,273,930)	(1,434,577)	(2,709,725)
Other Financing Sources (Uses)				
Operating transfers in	-	-	1,926,595	(1,926,595)
Operating transfers out	(134,560)	(134,560)	(110,094)	(24,466)
Total Other Financing Sources (Uses)	(134,560)	(134,560)	1,816,501	(1,951,061)
Net Change in Fund Balance	(1,020,880)	(4,408,490)	381,924	(4,660,786)
Net Position (Deficit), Beginning of Year	6,842,443	6,842,443	6,842,443	-
Prior Period Adjustment	-	-	(54,180)	54,180
Net Position, Beginning of Year (Restated)	6,842,443	6,842,443	6,788,263	54,180
Net Position (Deficit), End of Year	$ 5,821,563	$ 2,433,953	$ 7,170,187	$ (4,606,606)

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
TRANSPORTATION IMPACT FEES
FOR THE YEAR ENDED JUNE 30, 2018

	Transportation Impact Fees			Variance With Final Budget
	Original Budget	Final Budget	Actual	Positive (Negative)
REVENUES				
Taxes and special assessments	$ 1,044,160	$ 1,044,160	$ 1,902,902	$ 858,742
Revenue from use of money and property	38,730	38,730	14,703	(24,027)
Miscellaneous	-	-	657,494	657,494
Total Revenues	1,082,890	1,082,890	2,575,099	1,492,209
EXPENDITURES				
Capital outlay	150,000	377,400	722,849	(345,449)
Total Expenditures	150,000	377,400	722,849	(345,449)
Excess (Defiency) of Revenues Over Expenditures	932,890	705,490	1,852,250	1,837,658
Other Financing Sources (Uses)				
Operating transfers in	-	-	1,016,233	(1,016,233)
Operating transfers out	-	-	(1,020,000)	1,020,000
Total Other Financing Sources (Uses)	-	-	(3,767)	3,767
Net Change in Fund Balance	932,890	705,490	1,848,483	1,841,425
Net Position (Deficit), Beginning of Year	(1,714,306)	(1,714,306)	(1,714,306)	-
Net Position (Deficit), End of Year	$ (781,416)	$ (1,008,816)	$ 134,177	$ 1,841,425

SUPPLEMENTARY INFORMATION SECTION

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	Transportation Funds	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
ASSETS					
Cash and investments	$ 1,349,640	$ 3,452,701	$ 107,368	$ 118,111	$ 485,046
Receivables	2,113,031	3,787	9,684	119	5,674
Loan receivable	-	-	-	34,343	-
Total Assets	$ 3,462,671	$ 3,456,488	$ 117,052	$ 152,573	$ 490,720
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 183,775	$ 14,391	$ -	$ -	$ 21,504
Accrued wages payable	-	-	-	-	-
Unearned revenue	2,404,166	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	2,587,941	14,391	-	-	21,504
FUND BALANCES					
Nonspendable:					
Long-term receivables	-	-	-	-	-
Restricted for:					
Community development	-	-	-	-	-
Streets and roads	874,730	-	-	-	-
Recreation	-	3,442,097	-	-	-
Landscape maintenance	-	-	-	-	469,216
Public safety	-	-	-	-	-
Committed for:					
Parking and business improvement	-	-	117,052	152,573	-
Community development	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	874,730	3,442,097	117,052	152,573	469,216
Total Liabilities and Fund Balances	$ 3,462,671	$ 3,456,488	$ 117,052	$ 152,573	$ 490,720

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2018

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
ASSETS				
Cash and investments	$ 615,870	$ 89,372	$ 745,011	$ 508,398
Receivables	892	154	1,047	637
Loan receivable	1,167,658	-	-	-
Total Assets	$ 1,784,420	$ 89,526	$ 746,058	$ 509,035
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 269,256	$ 227,308
Accrued wages payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	269,256	227,308
FUND BALANCES				
Nonspendable:				
Long-term receivables	1,167,658	-	-	-
Restricted for:				
Community development	-	-	-	-
Streets and roads	-	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	-	-
Public safety	-	-	476,802	281,727
Committed for:				
Parking and business improvement	-	89,526	-	-
Community development	616,762	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	1,784,420	89,526	476,802	281,727
Total Liabilities and Fund Balances	$ 1,784,420	$ 89,526	$ 746,058	$ 509,035

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2018

	Special Aviation	Learning Center Operation	Traffic Safety	Street Tree Committee
ASSETS				
Cash and investments	$ (485,916)	$ 4,319	$ 4,615	$ 1,188
Receivables	986,608	4	3,481	1
Loan receivable	-	-	-	-
Total Assets	$ 500,692	$ 4,323	$ 8,096	$ 1,189
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 224,992	$ 15,370	$ 2,263	$ -
Accrued wages payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	6,148	-
Total Liabilities	224,992	15,370	8,411	-
FUND BALANCES				
Nonspendable:				
Long-term receivables	-	-	-	-
Restricted for:				
Community development	275,700	-	-	-
Streets and roads	-	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	-	1,189
Public safety	-	-	-	-
Committed for:				
Parking and business improvement	-	-	-	-
Community development	-	-	-	-
Unassigned	-	(11,047)	(315)	-
Total Fund Balances	275,700	(11,047)	(315)	1,189
Total Liabilities and Fund Balances	$ 500,692	$ 4,323	$ 8,096	$ 1,189

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2018

	State Gas Tax Fund	Grants	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
ASSETS					
Cash and investments	$ 3,256,975	$ -	$ 1,092	$ 88,980	$ 10,342,770
Receivables	381,816	-	-	46	3,506,981
Loan receivable	-	-	1,084,816	-	2,286,817
Total Assets	$ 3,638,791	$ -	$ 1,085,908	$ 89,026	$ 16,136,568
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 1,497,632	$ -	$ 167	$ -	$ 2,456,658
Accrued wages payable	-	-	4,944	-	4,944
Unearned revenue	-	-	-	-	2,404,166
Due to other funds	-	-	-	-	6,148
Total Liabilities	1,497,632	-	5,111	-	4,871,916
FUND BALANCES					
Nonspendable:					
Long-term receivables	-	-	1,084,816	-	2,252,474
Restricted for:					
Community development	-	-	-	-	275,700
Streets and roads	2,141,159	-	-	-	3,015,889
Recreation	-	-	-	-	3,442,097
Landscape maintenance	-	-	-	-	470,405
Public safety	-	-	-	89,026	847,555
Committed for:					
Parking and business improvement	-	-	-	-	359,151
Community development	-	-	-	-	616,762
Unassigned	-	-	(4,019)	-	(15,381)
Total Fund Balances	2,141,159	-	1,080,797	89,026	11,264,652
Total Liabilities and Fund Balances	$ 3,638,791	$ -	$ 1,085,908	$ 89,026	$ 16,136,568

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Transportation Fund	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
REVENUES					
Taxes and special assessments	$ 1,107,205	$ 515,966	$ -	$ -	$ 469,219
Aid from other government agencies	818,893	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Revenue from use of money and property	13,070	18,859	9,563	1,447	120
Miscellaneous	-	-	-	-	7,000
Total Revenues	1,939,168	534,825	9,563	1,447	476,339
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	149,262	-	-	-	576,424
Recreation	-	896,755	-	-	-
Community development	-	-	-	-	-
Capital outlay	1,322,325	74,000	-	-	-
Total Expenditures	1,471,587	970,755	-	-	576,424
Excess (Defiency) of Revenues Over Expenditures	467,581	(435,930)	9,563	1,447	(100,085)
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	
Operating transfers out	-	(5,287)	-	-	
Total Other Financing Sources (Uses)	-	(5,287)	-	-	-
Net Change in Fund Balance	467,581	(441,217)	9,563	1,447	(100,085)
Net Position (Deficit), Beginning of Year	352,003	3,883,314	107,489	151,126	569,301
Prior Period Adjustment	55,146	-	-	-	-
Net Position (Deficit), Beginning of Year (Restated)	407,149	3,883,314	107,489	151,126	569,301
Net Position (Deficit), End of Year	$ 874,730	$ 3,442,097	$ 117,052	$ 152,573	$ 469,216

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
REVENUES				
Taxes and special assessments	$ -	$ 105,720	$ 183,530	$ 124,526
Aid from other government agencies	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Revenue from use of money and property	7,052	1,412	117,975	6,970
Miscellaneous	29,064	-	-	-
Total Revenues	36,116	107,132	301,505	131,496
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	91,002	-	-
Recreation	-	-	-	-
Community development	19,625	-	-	-
Capital outlay	-	135,290	800,102	774,764
Total Expenditures	19,625	226,292	800,102	774,764
Excess (Defiency) of Revenues Over Expenditures	16,491	(119,160)	(498,597)	(643,268)
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	(1,919,355)	-	(989)	(85)
Total Other Financing Sources (Uses)	(1,919,355)	-	(989)	(85)
Net Change in Fund Balance	(1,902,864)	(119,160)	(499,586)	(643,353)
Net Position (Deficit), Beginning of Year	3,687,284	208,686	976,388	925,080
Prior Period Adjustment	-	-	-	-
Net Position (Deficit), Beginning of Year (Restated)	3,687,284	208,686	976,388	925,080
Net Position (Deficit), End of Year	$ 1,784,420	$ 89,526	$ 476,802	$ 281,727

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Special Aviation	Learning Center Operation	Traffic Safety	Street Tree Committee
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Aid from other government agencies	1,745,470	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	29,669	-
Charges for services	-	-	-	-
Revenue from use of money and property	5,436	18	(115)	(7)
Miscellaneous	-	-	-	-
Total Revenues	1,750,906	18	29,554	(7)
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Recreation	-	15,370	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	15,370	-	-
Excess (Defiency) of Revenues Over Expenditures	1,750,906	(15,352)	29,554	(7)
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	(1,562,500)	-	(29,669)	-
Total Other Financing Sources (Uses)	(1,562,500)	-	(29,669)	-
Net Change in Fund Balance	188,406	(15,352)	(115)	(7)
Net Position (Deficit), Beginning of Year	87,294	4,305	(200)	1,196
Prior Period Adjustment	-	-	-	-
Net Position (Deficit), Beginning of Year (Restated)	87,294	4,305	(200)	1,196
Net Position (Deficit), End of Year	$ 275,700	$ (11,047)	$ (315)	$ 1,189

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	State Gas Tax Fund	Grants	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
REVENUES					
Taxes and special assessments	$ 1,704,422	$ -	$ -	$ -	$ 4,210,588
Aid from other government agencies	-	-	171,340	-	2,735,703
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	29,669
Charges for services	-	-	-	-	-
Revenue from use of money and property	22,294	67	17,114	(369)	220,906
Miscellaneous	14,901	-	-	287,462	338,427
Total Revenues	1,741,617	67	188,454	287,093	7,535,293
EXPENDITURES					
General government	-	-	-	198,067	198,067
Public safety	-	-	-	-	-
Public works	779,124	-	-	-	1,595,812
Recreation	-	-	-	-	912,125
Community development	-	-	297,561	-	317,186
Capital outlay	1,632,679	-	-	-	4,739,160
Total Expenditures	2,411,803	-	297,561	198,067	7,762,350
Excess (Defiency) of Revenues Over Expenditures	(670,186)	67	(109,107)	89,026	(227,057)
Other Financing Sources (Uses)					
Operating transfers in	-	-	109,298	-	109,298
Operating transfers out	-	-	-	-	(3,517,885)
Total Other Financing Sources (Uses)	-	-	109,298	-	(3,408,587)
Net Change in Fund Balance	(670,186)	67	191	89,026	(3,635,644)
Net Position (Deficit), Beginning of Year	2,811,345	(67)	1,080,606	-	14,845,150
Prior Period Adjustment	-	-	-	-	55,146
Net Position (Deficit), Beginning of Year (Restated)	2,811,345	(67)	1,080,606	-	14,900,296
Net Position (Deficit), End of Year	$ 2,141,159	$ -	$ 1,080,797	$ 89,026	$ 11,264,652

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2018

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
ASSETS			
Current assets			
Cash and investments	$ 588,581	$ 4,010,385	$ 986,642
Receivables, net	231	2,081	513
Deposits	-	125,000	-
Inventory	-	-	-
Due from other funds	-	-	-
Total Assets	588,812	4,137,466	987,155
Noncurrent assets			
Capital assets:			
Machinery and equipment	-	-	519,889
Accumulated depreciation	-	-	-
Total Capital Assets (Net of Accumulated Depreciation)	-	-	519,889
Total Noncurrent Assets	-	-	519,889
Total Assets	588,812	4,137,466	1,507,044
Deferred Outflows of Resources			
Deferred outflows related to pensions	-	-	104,888
Total Deferred Outflows of Resources	-	-	104,888
LIABILITIES			
Current Liabilities			
Accounts payable	-	98,585	30,350
Salaries and benefits payable	594,229	-	5,624
Compensated absences - current portion	-	-	-
Total Current Liabilities	594,229	98,585	35,974
Noncurrent Liabilities			
Compensated absences payable	-	-	-
Net pension liability	-	-	324,704
Total Noncurrent Liabilities	-	-	324,704
Total Liabilities	594,229	98,585	360,678
Deferred Inflows of Resources			
Deferred inflows related to pensions	-	-	45,440
Total Deferred Inflows of Resources	-	-	45,440
NET POSITION			
Net invested in capital assets	-	-	519,889
Unrestricted	(5,417)	4,038,881	685,925
Total Net Position	$ (5,417)	$ 4,038,881	$ 1,205,814

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS (continued)
JUNE 30, 2018

	Building Fund	Fleet Management Fund	Totals
ASSETS			
Current assets			
Cash and investments	$ 1,237,933	$ 9,947,002	$ 16,770,543
Receivables, net	672	12,211	15,708
Deposits	-	-	125,000
Inventory	-	320,820	320,820
Due from other funds	-	3,398,446	3,398,446
Total Assets	1,238,605	13,678,479	20,630,517
Noncurrent assets			
Capital assets:			
Machinery and equipment	372,946	13,416,407	14,309,242
Accumulated depreciation	(44,030)	(7,560,574)	(7,604,604)
Total Capital Assets (Net of Accumulated Depreciation)	328,916	5,855,833	6,704,638
Total Noncurrent Assets	328,916	5,855,833	6,704,638
Total Assets	1,567,521	19,534,312	27,335,155
Deferred Outflows of Resources			
Deferred outflows related to pensions	257,725	330,099	692,712
Total Deferred Outflows of Resources	257,725	330,099	692,712
LIABILITIES			
Current Liabilities			
Accounts payable	12,659	112,099	253,693
Salaries and benefits payable	12,600	16,390	628,843
Compensated absences - current portion	945	2,881	3,826
Total Current Liabilities	26,204	131,370	886,362
Noncurrent Liabilities			
Compensated absences payable	12,560	38,282	50,842
Net pension liability	819,847	1,045,818	2,190,369
Total Noncurrent Liabilities	832,407	1,084,100	2,241,211
Total Liabilities	858,611	1,215,470	3,127,573
Deferred Inflows of Resources			
Deferred inflows related to pensions	101,880	132,381	279,701
Total Deferred Inflows of Resources	101,880	132,381	279,701
NET POSITION			
Net invested in capital assets	328,916	5,855,833	6,704,638
Unrestricted	535,839	12,660,727	17,915,955
Total Net Position	$ 864,755	$ 18,516,560	$ 24,620,593

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
OPERATING REVENUES			
Charges for services	$ -	$ 1,970,574	$ 289,040
Other revenues	-	168,199	-
Total Operating Revenues	-	2,138,773	289,040
OPERATING EXPENSES			
Personnel services	-	-	176,870
Services and supplies	-	1,847,334	158,811
Depreciation	-	-	-
Total Operating Expenses	-	1,847,334	335,681
Operating Income (Loss)	-	291,439	(46,641)
NON-OPERATING REVENUES (EXPENSES)			
Interest income	-	20,289	4,991
Unrealized gain (loss) on investments	214	(28,416)	(3,694)
Total Non-operating Revenue (Expenses)	214	(8,127)	1,297
Income (Loss) Before Capital Contributions and Transfers	214	283,312	(45,344)
Capital contributions	-	-	-
Transfers in/(out)	-	-	880,000
Change in Net Position	214	283,312	834,656
Net Position (Deficit), Beginning of Year	(5,631)	3,755,569	371,158
Prior Period Adjustment	-	-	-
Net Position (Deficit), Beginning of Year (Restated)	(5,631)	3,755,569	371,158
Net Position (Deficit), End of Year	$ (5,417)	$ 4,038,881	$ 1,205,814

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Building Fund	Fleet Management Fund	Totals
OPERATING REVENUES			
Charges for services	$ 844,978	$ 3,629,978	$ 6,734,570
Other revenues	-	25,160	193,359
Total Operating Revenues	844,978	3,655,138	6,927,929
OPERATING EXPENSES			
Personnel services	512,791	637,282	1,326,943
Services and supplies	250,687	1,348,948	3,605,780
Depreciation	22,644	637,355	659,999
Total Operating Expenses	786,122	2,623,585	5,592,722
Operating Income (Loss)	58,856	1,031,553	1,335,207
NON-OPERATING REVENUES (EXPENSES)			
Interest income	6,559	103,978	135,817
Unrealized gain (loss) on investments	(7,729)	(47,359)	(86,984)
Total Non-operating Revenue (Expenses)	(1,170)	56,619	48,833
Income (Loss) Before Capital Contributions and Transfers	57,686	1,088,172	1,384,040
Capital contributions	-	216,219	216,219
Transfers in/(out)	118,547	99,711	1,098,258
Change in Net Position	176,233	1,404,102	2,698,517
Net Position (Deficit), Beginning of Year	688,522	20,324,509	25,134,127
Prior Period Adjustment	-	(3,212,051)	(3,212,051)
Net Position (Deficit), Beginning of Year (Restated)	688,522	17,112,458	21,922,076
Net Position (Deficit), End of Year	$ 864,755	$ 18,516,560	$ 24,620,593

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
Cash Flows from Operating Activities:			
Cash received for current services	$ (231)	$ 1,968,493	$ 288,527
Cash received for other operating revenues	-	168,199	-
Cash paid for services and supplies	-	(1,903,598)	(133,248)
Cash paid for salaries and benefits	398,968	-	(166,050)
Net Cash Provided (Used) by Operating Activities	398,737	233,094	(10,771)
Cash Flows from Non-Capital Financing Activities:			
Transfers (to)/from other funds	-	-	880,000
Loans from/(to) other funds	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	880,000
Cash Flows from Capital and Related Financing Activities:			
Capital expenditures	-	-	(519,889)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(519,889)
Cash Flows from Investing Activities:			
Unrealized gain (loss) on investments	214	(28,416)	(3,694)
Interest received	-	20,289	4,991
Net Cash Provided (Used) by Investing Activities	214	(8,127)	1,297
Net Increase (Decrease) in Cash and Investments	398,951	224,967	350,637
Cash and Investments, Beginning of Year	189,630	3,785,418	636,005
Cash and Investments, End of Year	$ 588,581	$ 4,010,385	$ 986,642
Reconciliation to Statement of Net Position:			
Cash and investments	$ 588,581	$ 4,010,385	$ 986,642
Total Cash and Investments	$ 588,581	$ 4,010,385	$ 986,642

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income/(loss)	$ -	$ 291,439	$ (46,641)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	-
(Increase) decrease in:			
Receivables, net	(231)	(2,081)	(513)
Inventory	-	-	-
Deferred outflow of resources	-	-	(15,134)
Accounts payable	-	(56,264)	25,563
Salaries and benefits payable	398,968	-	(136)
Compensated absences	-	-	-
Net pension liability	-	-	(2,296)
Deferred inflow of resources	-	-	28,386
Total Adjustments	398,737	(58,345)	35,870
Net Cash Provided (Used) by Operating Activities	$ 398,737	$ 233,094	$ (10,771)
Noncash investing, capital, and financing activities:			
Contribution of capital assets	$ -	$ -	$ -

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Building Fund	Fleet Management Fund	Totals
Cash Flows from Operating Activities:			
Cash received for current services	$ 844,306	$ 3,664,299	$ 6,765,394
Cash received for other operating revenues	-	25,160	193,359
Cash paid for services and supplies	(268,536)	(1,376,275)	(3,681,657)
Cash paid for salaries and benefits	(489,999)	(599,314)	(856,395)
Net Cash Provided (Used) by Operating Activities	85,771	1,713,870	2,420,701
Cash Flows from Non-Capital Financing Activities:			
Transfers (to)/from other funds	118,547	99,711	1,098,258
Loans from/(to) other funds	-	(531,308)	(531,308)
Net Cash Provided (Used) by Noncapital Financing Activities	118,547	(431,597)	566,950
Cash Flows from Capital and Related Financing Activities:			
Capital expenditures	(151,046)	(2,185,781)	(2,856,716)
Net Cash Provided (Used) by Capital and Related Financing Activities	(151,046)	(2,185,781)	(2,856,716)
Cash Flows from Investing Activities:			
Unrealized gain (loss) on investments	(7,729)	(47,359)	(86,984)
Interest received	6,559	103,978	135,817
Net Cash Provided (Used) by Investing Activities	(1,170)	56,619	48,833
Net Increase (Decrease) in Cash and Investments	52,102	(846,889)	179,768
Cash and Investments, Beginning of Year	1,185,831	10,793,891	16,590,775
Cash and Investments, End of Year	$ 1,237,933	$ 9,947,002	16,770,543
Reconciliation to Statement of Net Position:			
Cash and investments	$ 1,237,933	$ 9,947,002	$ 16,770,543
Total Cash and Investments	$ 1,237,933	$ 9,947,002	$ 16,770,543

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

	Building Fund	Fleet Management Fund	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income/(loss)	$ 58,856	$ 1,031,553	$ 1,335,207
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	22,644	637,355	659,999
(Increase) decrease in:			
Receivables	(672)	34,321	30,824
Inventory	-	(45,469)	(45,469)
Deferred outflow of resources	(31,089)	(41,325)	(87,548)
Accounts payable	(17,849)	18,142	(30,408)
Salaries and benefits payable	(242)	1,287	399,877
Compensated absences	11	6,764	6,775
Net pension liability	(4,763)	(6,270)	(13,329)
Deferred inflow of resources	58,875	77,512	164,773
Total Adjustments	26,915	682,317	1,085,494
Net Cash Provided (Used) by Operating Activities	$ 85,771	$ 1,713,870	$ 2,420,701
Noncash investing, capital, and financing activities:			
Contribution of capital assets	$ -	$ 216,219	$ 216,219

CITY OF HANFORD
COMBINING STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
JUNE 30, 2018

	Civil Subpoena	Renters' Insurance Deposits	COE Park Deposits	Miscellaneous Deposits Trust	Total
ASSETS					
Cash and investments	$ 132,638	$ 3,868	$ 476	$ 430,712	$ 567,694
Accounts receivable	137	2	-	4,331	4,470
Total Assets	132,775	3,870	476	435,043	572,164
LIABILITIES					
Accounts payable	-	-	-	154,613	154,613
Deposits held for others	132,775	3,870	476	282,921	420,042
Bonds/notes payable	-	-	-	-	-
Total Liabilities	132,775	3,870	476	437,534	574,655
NET POSITION (DEFICIT)					
Unreserved	-	-	-	(2,491)	(2,491)
Total Net Position	$ -	$ -	$ -	$ (2,491)	$ (2,491)

CITY OF HANFORD
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Community Facilities District	Miscellaneous Deposits Trust	Total
ADDITIONS			
Other additions	$ -	$ -	$ -
Total Additions	-	-	-
DEDUCTIONS			
Unrealized (gain) loss on investments	-	1,547	1,547
Total Deductions	-	1,547	1,547
Change in Net Position	-	(1,547)	(1,547)
Net Position (Deficit) - Beginning of Year	-	(944)	(944)
Net Position (Deficit) - End of Year	$ -	$ (2,491)	$ (2,491)

SINGLE AUDIT REPORTS

HUDSON HENDERSON & COMPANY INC.
certified public accountants

INDEPENDENT AUDITORS' 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

The Honorable Mayor and Members of the City Council
City of Hanford
Hanford, 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 Hanford, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of Hanford's basic financial statements, and have issued our report thereon dated March 27, 2019.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the City of Hanford'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 of Hanford's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Hanford's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did identify deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-003 through 2018-007 that we consider to be significant deficiencies. We also identified certain deficiencies in internal control as described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002 that we consider to be material weaknesses.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Hanford's financial statements are free of 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 of Hanford's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 27, 2019

HUDSON HENDERSON & COMPANY INC.
certified public accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Mayor and Members of the City Council
City of Hanford
Hanford, California

Report on Compliance for Each Major Federal Program

We have audited the City of Hanford's compliance with the types of compliance requirements described in OMB Compliance Supplement that could have a direct and material effect on each of the City of Hanford's major federal programs for the year ended June 30, 2018. City of Hanford's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs and Uniform Guidance.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of City of Hanford's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Hanford's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, City of Hanford complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

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Report on Internal Control Over Compliance

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

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

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

Purpose of Report

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

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 27, 2019

CITY OF HANFORD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA No.	Supplemental Indentifying Number	Pass-Through to Sub-recipients	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs				
CDBG/Entitlement Grants (A)	14.218	B-13-MC-0061	$ -	$ 33,301
CDBG/Entitlement Grants (A)	14.239	B-16-MC-0061	-	581,142
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			**-**	**614,443**
U.S. DEPARTMENT OF JUSTICE				
Direct Program				
Bulletproof Vest Partnership Program	16.607	1121-0235	-	1,285
TOTAL U.S. DEPARTMENT OF JUSTICE			**-**	**1,285**
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Program - Federal Aviation Administration				
Airport Improvement	20.106	3-06-0098-023	-	1,552,500
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	CML-5091(060)	-	298,480
Highway Planning and Construction	20.205	CML-5091(061)	-	5,901
Highway Planning and Construction	20.205	CML-5091(062)	-	2,342
Subtotal			-	306,723
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**-**	**1,859,223**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs				
Homeland Security Grant	97.067	2014-00093-031	-	70,328
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	**70,328**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ -**	**$ 2,545,279**

The accompanying notes are an integral part to the Schedule of Expenditures of Federal Awards.

CITY OF HANFORD
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the awards transactions of the City of Hanford (the City) recorded in the governmental and proprietary fund types.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected 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 period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The accrual basis of accounting is utilized by proprietary funds. Under this method revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds distinguish operating revenues and expenses for nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

NOTE 3 – INDIRECT COST RATE

The City has elected not to use the 10-percent de minimus indirect cost rate allowed under the uniform Guidance.

CITY OF HANFORD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
· Material weakness identified?	X Yes ____ No
· Significant deficiency(ies) identified that are not considered to be material weaknesses?	X Yes ____ No
Noncompliance material to financial statements noted?	____ Yes X No

Federal Awards

Internal control over major federal programs:	
· Material weakness identified?	____ Yes X No
· Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes X No
Noncompliance material to federal awards?	____ Yes X No
Type of auditors' report issued on compliance for major Federal programs:	Unmodified

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Airport Improvement

Dollar threshold used to distinguish Between Type A and Type B programs:	$750,000
Auditee qualified as a low-risk auditee?	____ Yes X No

CITY OF HANFORD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2018-001 – Material Weakness
Capital Assets

Criteria:
In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all capital asset purchases are identified, capitalized, and recorded in the proper fund. Furthermore, proper accounting principles should be applied to all asset disposals/deletions when that property is sold. This will ensure that all capital asset balances are properly recorded, thus resulting in the proper presentation of all City activities and/or funds.

Condition:
Per audit procedures performed over capital assets, we noted the following conditions:

1. The City sold parcels of land in the current year that was previously recorded as part of the City's Water Fund. However, when recording the disposal of this asset, the City did not record the loss of the land sale as required in proper Water fund.
2. Assets purchased in the City's Computer Maintenance internal service fund recorded the expense of capital asset purchases, however, these amounts were not properly recorded as the expenses were not capitalized into the same fund. Instead the asset was capitalized as part of the City's governmental fund asset additions added as part of the City's government-wide conversion.
3. It has been the City's practice to improperly record the expense of the purchase of vehicles in one fund and capitalize the vehicle in the City's Fleet Management internal service fund without proper transfers between the funds.

Cause of Condition:
The City lacked proper internal controls to identify these assets and properly record the capitalization and/or disposal of the City's assets.

Effect of Condition:
In the current and prior year financial statements, the City's individual fund financial statements were not properly reported, resulting in material adjustments to correct these funds in the current and prior year.

Recommendation:
We recommend that the City implement different levels or review and/or obtain consultation when recording capital assets to ensure that current year activity is reported correctly and all capital assets are reported in the correct fund.

Management Response:
We agree with the recommendation and have already made changes to the way that assets are recorded in the various funds. Originally, these were being recorded based on past practices, however, these procedures have been updated and will be recorded in a manner that ensures all assets are recorded and capitalized in the proper funds. Additionally, entries done in prior years have been corrected to reflect the accurate recording of assets.

Finding 2018-002 – Material Weakness
Accounts Payable Cutoff Procedures

Criteria:
In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all accruals are recorded as part of the financial close process.

Condition:
Per testing performed over subsequent disbursements, we noted several expenditures for goods and services that were incurred prior to the end of the fiscal year that were not properly recorded in the correct accounting period. This resulted in material adjustments to accrue those expenses as accounts payable as of the fiscal year-end.

Cause of Condition:
The City lacked a properly cut-off financial closing procedure that identified all payables that should be recorded back in the current fiscal year.

Effect of Condition:
This resulted in expenditures not being accrued or posted to the correct fiscal year and thus materially misstating the financial statements of the City's funds.

Recommendation:
We recommend that the City implement as part of the year-end closing procedures, a process to review subsequent disbursements in order to identify those disbursements that were incurred in the previous fiscal year.

Management Response:
We agree with this recommendation. Careful checking of outstanding invoices and open orders is crucial at the end of the fiscal year. Although notification of cut-off dates is given as part of the year-end procedures, many items are still received in Finance well after the cut-off date is past. Having invoices and payments mailed directly to other departments instead of the Finance department (which has been the practice) has created a lag in properly recording of expenses incurred for the previous fiscal year and/or recording outstanding payments due to the City for the previous fiscal year. In an effort to address this, vendors are being notified of an address change so that all invoices and checks are mailed directly to the Finance department.

Finding 2018-003 – Significant Deficiency
Utility Billing

Criteria:
In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that the amount billed to customers as part of the utility billings, per accurately calculated and in accordance with City ordinances.

Condition:
While performing testing over the City's utility billing procedures, which include water, sewer, storm drain, and refuse charges; we noted that of the 40 selected for testing, 31 did not match an online database for their respective lot size. In order to calculate monthly water rates, the City charges uses the land parcel size as a basis. Upon further testing, we were able to determine that the City was using an outdated parcel lot listing that it is using as a basis for water rate charges. When using the lot sizes per this listing, we were able to match all of the 31 discrepancies with the exception of four.

Cause of Condition:
The City was using an outdated parcel size listing as a basis for determining the monthly water rates.

Effect of Condition:
This could result in customers not being charged correctly for monthly water fees.

Recommendation:
The City should consider using updated parcel size data when calculating their monthly water fees.

CITY OF HANFORD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

Management Response:
We agree with the recommendation; however, updated parcel lot listings will no longer be necessary. During FY18 and continuing into FY19, all flat rate utility customers will be switched to meter billings. A Flat-to-Meter conversion project is underway and is estimated to be completed in fiscal year 2018-19. This will eliminate the need to base customer rates on outdated lot sizes.

Finding 2018-004 – Significant Deficiency
Bank Reconciliations

Criteria:
In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure the timely preparation of the cash in order to identify any discrepancies, errors, and/or suspicious activity in the City's cash accounts.

Condition:
Through review of the City's bank reconciliations, we noted that the reconciliations were not being done consistently in a timely fashion during the fiscal year.

Cause of Condition:
Staff shortages and management retirements appear to be a cause of this deficiency.

Effect of Condition:
Unreconciled bank accounts can obscure significant items such as bank errors, improperly recorded transactions, and unauthorized transactions. If the reconciliation is not completed in a timely manner, these issues could go unresolved for a long time, and cause issues with the City Treasury.

Recommendation:
The City should reconcile all cash accounts on a regular basis and additional staff be trained to help facilitate more timely reconciliations. Management should also ensure that all reconciliations are reviewed for accuracy and completeness on a timely basis as well.

Management Response:
We agree with the recommendation and have been correcting it. Many of the deposits the City receives are from Turbo Data. The statements from Turbo Data are not received until 45 to 60 days after the end of the month, so completing bank statement reconciliations within 30 days after the close of the previous month are not always attainable. Although paper statements did not reflect it, daily reconciliations were being done with the electronic statements, which are available through the bank's website.

Finding 2018-005 – Significant Deficiency
Inventory Counts

Criteria:
In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that the amount of inventory amounts reported in the financial records are accurate and provide a level of safeguarding over inventoried goods.

Condition:
Per review of the City's internal controls, it was noted that the City does not perform adequate inventory counts periodically throughout the fiscal year, including over fuel.

Cause of Condition:
The City lacks proper internal controls that includes periodic inventory reconciliations/counts and management's review for accuracy and completeness.

Effect of Condition:
Without proper controls over the City's inventory, amounts reported in the financial statements could be misstated. Furthermore, the risk of theft or misuse could result in higher fuel costs for the City.

Recommendation:
We recommend that the City implement periodic inventory counts that reconcile to the City financial records. These periodic counts should also include review by management for accuracy and completeness.

Management Response:
We agree with this recommendation. Finance has been working diligently to get proper inventory systems set up and maintained for parts within Water operations, parts and vehicles within the Fleet department, and fuel used in both the Fleet operations and the Airport operations. Inventory software and hardware was purchased and installed last year, and efforts are being made to ensure proper recording of inventory is both implemented and practiced by the departments.

Finding 2018-006 – Significant Deficiency
Blanket Purchase Orders

Criteria:
In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all City policies and procedures adopted are followed.

Condition:
Per testing performed over the City's internal controls regarding cash disbursements, we noted X expenditures in excess of City Council approved amounts for those disbursements operating under a blanket purchase order.

Cause of Condition:
The City lacked proper internal controls over the procurement and cash disbursement process to adequately track the amounts spent under blanket purchase orders.

Effect of Condition:
Continued spending in excess of approved amounts could result in abuse and/or the City incurring expenditures that are improper.

Recommendation:
We recommend that the City implement controls over blanket purchase orders that include a periodic review of all blanket purchase orders, or a review of remaining balances during the processing of invoices for payment. The City could also update their blanket purchase orders amounts to be more consistent with the change in the times and various usage.

Management Response:
We agree with the recommendation. Changes to the way that open orders and blanket orders have been treated in the past are now under new guidelines. All open/blanket orders will be entered based on correct spending amounts and adjusted during the fiscal year if actual totals exceed the original amounts.

CITY OF HANFORD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

Finding 2018-007 – Significant Deficiency
Fleet Reserve Fund Reconciliation

Criteria:
In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure amounts reported in the financial statements are properly reported.

Condition:
Per review of the City's internal controls and procedures over the City's cash and investment account balances, we noted that the City's fleet reserve fund, which is reported as part of the City's Fleet Management internal service fund, is not reconciled timely and not provided to the City's finance department.

Cause of Condition:
The City lacks proper internal controls to ensure that the amounts contributed to the fleet reserve is properly tracked and reported accurately.

Effect of Condition:
Without timely completion of the reconciliation and proper review for accuracy, the City could be misstating the amounts reported in the City's Fleet Management fund or improperly creating budgeted figures regarding the fleet reserve fund.

Recommendation:
We recommend that the City implement controls to ensure that the Public Works department completes this reconciliation timely and provides this reconciliation to the Finance department so that it can be reconciled to the amounts being reported in the Fleet Management fund.

Management Response:
We agree with this recommendation. Efforts are being made to obtain Fleet records, including contributions made by the various divisions of the City, vehicles purchased, and vehicles transferred and/or disposed of. Tracking back to previous years will be necessary in order to get accurate and cumulative balances for each of these divisions.

SECTION III – FEDERAL AWARD FINDINGS

There were no federal award findings noted.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2017-1 – Significant Deficiency
Cash and Investment Reconciliations

Criteria:
Timely preparation of complete and accurate cash and investment reconciliation is key to monitoring internal control over cash receipts and disbursements and investment balances.

Condition:
Bank reconciliations are not done consistently every month during the fiscal year and total cash and investments for the fiscal year were over stated.

Cause of Condition:
Staff shortages and management retirements seems to be a cause of this deficiency.

Effect of Condition:
Unreconciled bank and investment accounts can obscure significant items such as bank errors, improperly recorded transactions and compromise bank intrusions.

Recommendation:
We recommend that all bank and investment accounts be reconciled on a regular basis and additional staff trained to maintain timely reconciliations. In addition, all reconciliations should be reviewed by management for accuracy and completeness on a timely basis.

Management Response:
There are three finance staff members who access the bank statement online every day. If there are any issues noticed on the daily review, they are isolated and addressed immediately. This is done in lieu of waiting to review these transactions on the monthly bank statement. Since this has been the practice, and reconciliations are done online daily, it is not as crucial to prepare monthly paper reconciliations immediately after the month end. We have found that doing this daily, it reduces the time it normally takes to find and fix any issues with doing reconciliations monthly.

Investments and all investment transactions are balanced monthly and monthly reports are prepared listing all the activities for the month as well as all the holdings. The large contributor to the year-end overstatement was a result of a journal that was entered incorrectly, and when it was reversed the system inadvertently re-entered it instead of reversing it. This was corrected and the amount reported in cash and investments is correct for the fiscal year.

Current Year Status:
See Finding 2018-004

Finding 2017-2 – Significant Deficiency
Credit Cards

Criteria:
Internal control over credit card dictates that segregation of duties exists within the purchasing cycle. If a credit card charge is going to be over the single purchase limit amount per card user, then approval should be properly noted and credit card charges should never be split into multiple transactions.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Condition:
As part of our test of control procedures over credit cards, we selected two statements from ten credit cards for testing. For our test of controls performed, we noted the following:

1. One CalCard card charge was over the single purchase limit amount per card user without any approval being noted.
2. Nine fuel/store credit charges were missing receipts.
3. Signatures were missing four times in the credit card sign in/out sheets for the fuel and store charge cards.

Cause of Condition:
Internal control procedures are not being consistently followed.

Effect of Condition:
Inconsistent implementation of the internal controls policies could undermine effectiveness of these controls. A lack of effective internal controls could result in misstatement in financial statements.

Recommendation:
We recommend that management review the internal control policies and consistently apply those already in place.

Management Response:
The department provides different types of charge cards for use by City personnel. These include fuel cards, specific store charge cards, and CalCards. The CalCards are assigned to each authorized user and typically stay with the employee. The other cards are kept in the finance department and checked out when they are needed. The CalCards have been implemented more recently, and as such, the policies and procedures regarding the CalCards are more current.

The policies for the fuel and store cards are currently being updated and we will make sure that these items found here are included and enforced in this revision.
For missing receipts, and with the implementation of the CalCard, it is mandatory that original receipts are turned in. If original receipts are missing, there is a specific form that has to be completed, signed and submitted in its place. We have already started enforcing this same requirement for all credit card purchases and not just for CalCard purchases.

Any spending on the CalCards that are over the daily limit can only be done with the approval of the finance director. Additionally, the card will be declined if the amount of the purchase is over the daily limit, unless the director logs into the bank system and overrides it. Therefore, there is no way possible that someone can spend over their single purchase limit without this approval.

Because such a process exists, it is not the practice to put additional documentation of this approval in with the card reconciliation documents. This will be noted in the updated policies and procedures.

Current Year Status:
Implemented

2017-3 – Significant Deficiency
Capital Assets

Criteria:
Internal control should be in place that provide reasonable assurance that amounts reported on the asset schedules are accurate, have been reconciled back to the trial balance for each appropriate fund and have been reviewed and approved by someone other than the preparer.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Condition:
During our testing of capital assets, it was determined the asset summaries and schedules were not prepared timely, several were not ready at the time field work was performed, the City had left off a significant amount of accounts listed on the trial balance that should have been taken into consideration when preparing the schedules for the general fixed assets. Fixed assets were reconciled to the balance sheets, but not the full trial balance where asset additions are listed in the expense section.

Cause of Condition:
Due to the shortage of staff in the finance department, including turnover and the retirement of the finance director, the asset schedules were not completed in a timely manner.

Effect of Condition:
The City's original governmental asset schedules were significantly understated.

Recommendation:
We recommend that procedures be established to require that all asset schedules be reviewed and approved by someone other than the preparer. The supporting documentation should also include a reconciliation of current additions and deletions from the City's asset schedules to the trial balance for each applicable fund.

Management Response:
Much of the information needed for these schedules is required from several areas of the City. The full schedule is delayed even if only one of those pieces is not received on time. Additionally, since this was prepared in the past by the former director, there was a learning curve in taking on this task for the current fiscal year. At your recommendation, all future asset schedules will be prepared on a timelier basis and will be reviewed by a second finance staff member before submitting.

Current Year Status:
See Finding 2018-001

SECTION III – FEDERAL AWARD FINDINGS

There were no prior year federal award findings noted.

APPRORIATIONS LIMIT REPORT

HUDSON HENDERSON & COMPANY INC.
certified public accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES RELATED TO THE ARTICLE XIII-B APPROPRIATIONS LIMIT

To the Honorable Mayor and Members of the City Council
Hanford, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriation Limit of the City of Hanford, California (the City) for the year ended June 30, 2018. These procedures, which were agreed to by the City and recommended by the California Committee on Municipal Accounting (CCMA) (as presented in the CCMA White Paper entitled Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution) were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City's management is responsible for the Appropriations Limit Calculation.

The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1) We obtained the City's calculation of the June 30, 2018 appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by the resolution of the City Council. We also compared the population and inflation factors included in the aforementioned worksheet to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2) For the accompany calculation, we added last year's limit to the total adjustments and compared the resulting amount to this year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3) We compared the current year information used to determine the current year limit to the appropriations limit calculation prepared by the City and to the information provided by the State Department of Finance.

   Finding: No exceptions were noted as a result of our procedures.

4) We compared the prior year appropriations limit calculation presented in the accompanying appropriations limit calculation to the prior year appropriations limit adopted by the City Council for the prior year.

   Finding: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion, on the accompanying Appropriations Limit Calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

7473 N. INGRAM AVE., SUITE 102 ♦ FRESNO, CA 93711
P (559) 412-7576 ♦ F (559) 493-5325 ♦ WWW.HHCCPAS.COM

This report is intended solely for the use of the City Council and City's management and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 27, 2019

CITY OF HANFORD
APPROPRIATIONS LIMIT SCHEDULE
JUNE 30, 2018

Appropriations Limit, fiscal year 2017, as adopted	$ 60,100,625
Adjustment Factors:	
Per Capita Personal Income Change	3.69%
Population change - City of Hanford	0.05%
Per Capita converted to a ratio	1.0369
Population Converted to a ratio	1.0005
Calculation of factor FY 17-18	1.0374
Annual adjustment in dollars	2,247,763
Appropriations limit, fiscal year 2018, as adopted	$ 62,348,388

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	**AGENDA SECTION:** I

SUBJECT:
Finance: Warrant Register

RECOMMENDATION:
Approve warrant register for $1,082,278.82.

BACKGROUND:

FISCAL IMPACT:

ATTACHMENTS:
WARRANT REGISTER-DIVISION ORDER 4-2-19

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
1100 CITY COUNCIL	7495 PROF AND SPEC SERVICES	3/21/19	132876	ERIC DODD DBA GILBERT ELECTRIC CO	1,325.77	2960	COUNCIL CHMBRS ELECT	
	7902 CONTRIB-KINGS ECON DEVEL	3/21/19	132893	KINGS CO ECON DEVELOPMENT CORP KINGS CO ECON DEVELOPMENT CORP	6,559.83	2182	2019-03 CONTRIBUTION	
	7495 PROF AND SPEC SERVICES	3/21/19	132910	THE NOVAK CONSULTING GROUP INC NOVAK CONSULTING GROUP INC	6,000.00	1853	PROF SVCS	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132932	SMART & FINAL CORP SMART & FINAL CORP	88.41		BLANKET PURCHASE ORDER	
				Division Total 1100 CITY COUNCIL	13,974.01			
1110 CITY MANAGER-CITY CLERK	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) OFFICE DEPOT	131.32	10919192	BLANKET PURCHASE ORDER	
	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC ZOOM IMAGING SOLUTIONS INC	100.42	2066846	2019-02	
				Division Total 1110 CITY MANAGER-CITY CLERK	231.74			
1111 PERSONNEL	7495 PROF AND SPEC SERVICES	3/8/19	132771	TOM MCKEAN TOM MCKEAN	295.00		TUITION	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T A T & T (13982)	21.66	12731629	2019-02	
	7496 GRP INSUR ADM EXPENSE	3/21/19	132832	BENISTAR / HARTFORD-6795 BENISTAR / HARTFORD-6795	119.00		RETIREE INSUR/BROWN, BOB	
	7496 GRP INSUR ADM EXPENSE	3/21/19	132832	BENISTAR / HARTFORD-6795 BENISTAR / HARTFORD-6795	119.00		RETIREE INSUR/GARCIA, DAI	
	7496 GRP INSUR ADM EXPENSE	3/21/19	132832	BENISTAR / HARTFORD-6795 BENISTAR / HARTFORD-6795	119.00		RETIREE INSUR/MATTOS, ROB	
	7495 PROF AND SPEC SERVICES	3/21/19	132889	FELIX JOHANSSON JOHANSSON, FELIX	230.18		TUITION	

Attachment: WARRANT REGISTER-DIVISION ORDER 4-2-19 (FIN: WARRANT REGISTER)

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
1111 PERSONNEL	7495 PROF AND SPEC SERVICES	3/21/19	132890	KENT M KAWAGOE, PH D **KAWAGOE, KENT M**	300.00		EVAL I RUBALCAVA	
	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	31.18	2066846	2019-02	
	7496 GRP INSUR ADM EXPENSE	3/26/19	132956	ACCLAMATION INSURANCE MGMT SVC-WC **ACCLAMATION INSURANCE MGMT SVC**	4,376.00	149703	2019-03 ADMIN SVC FEE	
	7496 GRP INSUR ADM EXPENSE	3/26/19	132956	ACCLAMATION INSURANCE MGMT SVC-WC **ACCLAMATION INSURANCE MGMT SVC**	(4,376.00)	149703	2019-03 ADMIN SVC FEE	Y
	7495 PROF AND SPEC SERVICES	3/26/19	132966	GREGORY N CHERNEY, PHD **CHERNEY, PHD,, GREGORY N**	425.00		PRE-EMP EVAL H CABUSI	
	7495 PROF AND SPEC SERVICES	3/26/19	132968	DUSTIN COSTA **COSTA, DUSTIN**	149.00		TUITION	
	7495 PROF AND SPEC SERVICES	3/26/19	132969	JARRED COTTA **COTTA, JARRED**	1,000.00		TUITION	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	132993	SARAH MARTINEZ **MARTINEZ SARAH**	219.00	TR MARTINI	ADV/ANAHEIM 4/1-5	
				Division Total 1111 PERSONNEL	3,028.02			
1201 FINANCE-ACCOUNTING	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	494.59	10919192	BLANKET PURCHASE ORDER	
	7460 DUPLICATING EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	120.97	10919192	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/8/19	132768	SHRED-IT US JV LLC DBA **SHRED-IT USA LLC**	68.05	8126717029	SHREDDING 2/28	
	7455 POSTAGE AND FREIGHT	3/21/19	132912	EXPRESS MESSENGER SYSTEMS DBA **ON TRAC**	3.93	8901709	DAVID WELLHOUSE ASSOC	
	7455 POSTAGE AND FREIGHT	3/21/19	132912	EXPRESS MESSENGER SYSTEMS DBA **ON TRAC**	3.93	8901709	DEPT OF ALCOHOLIC BEV	
	7455 POSTAGE AND FREIGHT	3/21/19	132912	EXPRESS MESSENGER SYSTEMS DBA **ON TRAC**	3.93	8901709	STATE CONTROLLERS OF	

Attachment: WARRANT REGISTER-DIVISION ORDER 4-2-19 (FIN: WARRANT REGISTER)

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
1201 FINANCE-ACCOUNTING	7956-001 COSTCO PINNACLE AGT	3/21/19	132916	PINNACLE POINTE, LLC **PINNACLE POINTE, LLC**	131,616.41		CY18 Q4 COSTCO PMT	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	226.83	10060022	4.5K #10 WHT WIND ENV	
	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	137.97	2066846	2019-02	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	846.82	220993	4JS COMPILER	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	1,019.45	220993	4JS USER (20 UNITS)	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	1,529.17	220993	4JS USER (30 UNITS)	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	769.20	220993	COGNOS REPT	
				Division Total 1201 FINANCE-ACCOUNTING	136,841.25			
1210 FINANCE-UTILITY BILLING	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	276.24	10919192	BLANKET PURCHASE ORDER	
	7455 POSTAGE AND FREIGHT	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	14.08	410059789	02/25-03/01/19	
	7455 POSTAGE AND FREIGHT	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	17.45	410060123	03/04-03/08/19	
	7455 POSTAGE AND FREIGHT	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	1,195.70	410059181	2019-01 DELINQ	
	7455 POSTAGE AND FREIGHT	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	1,080.95	410060093	2019-02 DELINQ	
	7455 POSTAGE AND FREIGHT	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	53.07	410059924	2019-02 FLAT	
	7455 POSTAGE AND FREIGHT	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	7,386.42	410059924	2019-02 METER	

Attachment: WARRANT REGISTER-DIVISION ORDER 4-2-19 (FIN: WARRANT REGISTER)

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
1210 FINANCE-UTILITY BILLING	7470 PRINTING	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	220.54	410059181	2019-01 DELINQ	
	7470 PRINTING	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	199.13	410060093	2019-02 DELINQ	
	7470 PRINTING	3/21/19	132918	REBECCA KOZLOWSKI DBA **PRESORT CENTER OF FRESNO, LLC**	2,246.40	410059924	2019-02 PRINTING	
	7440 OFFICE EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	94.95	2066846	2019-02	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	846.82	220993	4JS COMPILER	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	1,019.45	220993	4JS USER (20 UNITS)	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	1,529.17	220993	4JS USER (30 UNITS)	
	7495 PROF AND SPEC SERVICES	3/26/19	133009	RAMUNDSEN SUPERIOR HOLDINGS LLC DBA **SUPERION LLC**	769.20	220993	COGNOS REPT	
				Division Total 1210 FINANCE-UTILITY BILLING	16,949.57			
1309 LIABILITY INSURANCE	7330 LIABILITY INSURANCE	3/26/19	133021	YORK RISK SERVICES GROUP, INC **YORK RISK SERVICES GROUP, INC-LIAB**	1,230.00		2019-01 SVC FEE	
				Division Total 1309 LIABILITY INSURANCE	1,230.00			
1310 WORKERS' COMPENSATION	7169 WORKERS' COMP INSURANCE	3/8/19	132754	ACCLAMATION INSURANCE MGMT SVC-WC **ACCLAMATION INSURANCE MGMT SVC**	44,975.34		FY19 REPLENISH TRUST	
				Division Total 1310 WORKERS' COMPENSATION	44,975.34			
1314 COMPUTER REPL RESERVE	816030 FMS UPGRADE/COMM DEV	3/21/19	132943	TYLER TECHNOLOGIES INC **TYLER TECHNOLOGIES INC**	6,064.36	045-255151	TYLER IMP	

Attachment: WARRANT REGISTER-DIVISION ORDER 4-2-19 (FIN: WARRANT REGISTER)

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
				Division Total 1314 COMPUTER REPL RESERVE	6,064.36			
1315 COMPUTER MAINTENANCE	7495 PROF AND SPEC SERVICES	3/21/19	132854	COMCAST CABLE COMMUNICATIONS, INC **COMCAST CABLE COMMUNICATIONS, INC**	240.93	0287568 3/1	8155500390287568 INTERNET	
	7495 PROF AND SPEC SERVICES	3/21/19	132936	SWAGIT PRODUCTIONS, LLC **SWAGIT PRODUCTIONS, LLC**	50.00	12481	AUDIO STREAM 2019-02	
	7495 PROF AND SPEC SERVICES	3/21/19	132949	VERIZON WIRELESS **VERIZON WIRELESS**	38.01	9825290542	2019-02 IT AIRCARD	
				Division Total 1315 COMPUTER MAINTENANCE	328.94			
1411 PLANNING	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	8.05	12731619	2019-02 583-1633	
	4922 SUBDIVISION & ZONING FEES	3/21/19	132888	JACK B MARTIN DBA **JACK MARTIN'S SIGNWORKS**	242.00		SIGN 522-0709 RFD	
	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	0.02	2066846	2019-02	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC **DATAFLOW BUSINESS SYSTEMS, INC**	36.11	260252	2019-02 LEASE	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC **DATAFLOW BUSINESS SYSTEMS, INC**	36.10	260253	2019-03 LEASE	
				Division Total 1411 PLANNING	322.28			
1412 BUILDING INSPECTION	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	80.70	10919192	BLANKET PURCHASE ORDER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	8.05	12731619	2019-02 583-1633	
	4210 CONSTRUCTION PERMITS	3/21/19	132930	SIGNS BY CAL **SIGNS BY CAL**	57.01	FY19-0587	PERMIT WITHDRAWN	

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1412 BUILDING INSPECTION	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	3.77	2066846	2019-02	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC **DATAFLOW BUSINESS SYSTEMS, INC**	36.10	260252	2019-02 LEASE	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC **DATAFLOW BUSINESS SYSTEMS, INC**	36.11	260253	2019-03 LEASE	
	7320 COMMUNICATIONS	3/26/19	133015	VERIZON WIRELESS **VERIZON WIRELESS**	210.08	9825729293	2019-02	
				Division Total 1412 BUILDING INSPECTION	431.82			
1413 CITY HFD PUBLIC HSG AUTH	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	122.56	10919192	BLANKET PURCHASE ORDER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	8.04	12731619	2019-02 583-1633	
	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	0.02	2066846	2019-02	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC **DATAFLOW BUSINESS SYSTEMS, INC**	36.11	260252	2019-02 LEASE	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC **DATAFLOW BUSINESS SYSTEMS, INC**	36.11	260253	2019-03 LEASE	
				Division Total 1413 CITY HFD PUBLIC HSG AUTH	202.84			
1450-001 CDBG ENTITLEMENT REUSE FD	7495 PROF AND SPEC SERVICES	3/21/19	132875	G M S, INC **G M S, INC**	245.00	224367	03/19 LIC & WARRANTY	
	7495 PROF AND SPEC SERVICES	3/21/19	132875	G M S, INC **G M S, INC**	65.00	224368	03/19 SERV & SUPPORT	
				Division Total 1450-001 CDBG ENTITLEMENT REUSE FD	310.00			

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1450-017 CDBG ENTITLEMENT 2017/18	818666 INFRASTRUCTURE IMPR-18	3/8/19	132769	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	4,448.70	7590199134	CDBG INSTALL ST LGHTS	
	818666 INFRASTRUCTURE IMPR-18	3/8/19	132770	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	18,410.13	759019918	CDBG NEW STREET LGHTS	
				Division Total 1450-017 CDBG ENTITLEMENT 2017/18	22,858.83			
1450-018 CDBG ENTITLEMENT 2018/19	7531 ADMINISTRATIVE EXPENSES	3/21/19	132859	TALX CORPORATION DBA **EQUIFAX WORKFORCE SOLUTIONS**	11.20	1000190899	INCOME VERIFY SVC FEE	
	7531-002 CONTINUUM OF CARE	3/21/19	132897	KINGS TULARE CONTINUUM OF CARE **KINGS TULARE CONTINUUM OF CARE**	584.02	1431	COC JAN 2019 PRGM DEL	
	7531 ADMINISTRATIVE EXPENSES	3/26/19	132978	HANFORD SENTINEL 234-60007669 **HANFORD SENTINEL LEGAL**	324.81	85281	NOTICE OF INTENT	
	7531 ADMINISTRATIVE EXPENSES	3/26/19	132978	HANFORD SENTINEL 234-60007669 **HANFORD SENTINEL LEGAL**	5.00	85281	PAPER STMNT FEE	
				Division Total 1450-018 CDBG ENTITLEMENT 2018/19	925.03			
1511 POLICE-SUPPORT SERVICE	7495 PROF AND SPEC SERVICES	3/8/19	132758	EMPLOYEE RELATIONS INC **EMPLOYEE RELATIONS INC**	8.00	84445	BKGRD INFO RPRT	
	7495 PROF AND SPEC SERVICES	3/8/19	132772	TRANSUNION RISK & ALTERNATIVE DATA **TRANSUNION RISK & ALTERNATIVE DATA**	53.75	47911 2/19	ACCT 47911 SEARCH/RPTS/12	
	7770 TRAINING/TRAVEL/MEETING	3/18/19	132797	FRESNO POLICE DEPARTMENT **FRESNO POLICE DEPARTMENT**	406.00	TR HUDDLE	REG/FRESNO 3/19-21	
	7770 TRAINING/TRAVEL/MEETING	3/18/19	132798	FRESNO POLICE DEPARTMENT **FRESNO POLICE DEPARTMENT**	406.00	TR SNODGF	REG/FRESNO 3/12-14	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	340.40	12731629	2019-02	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	1,756.32	12731551	2343419274620 CELL TOWER	

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1511 POLICE-SUPPORT SERVICE	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	41.43	12731627	585-0665 INV FAX	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	62.16	12731760	585-1010 DOJ BREATHALYZER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	146.12	12731630	585-4700 CAL/LONG DISTANC	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	57.53	12731631	585-4977	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	119.40	12731632	585-8176 MOTOROLA MTCE LI	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	79.51	12731811	924-5333 LEMOORE LINE	
	7495 PROF AND SPEC SERVICES	3/21/19	132820	A T & T **A T & T (13982)**	5,485.15	12764370	CLETS DOJ#9391063992	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132826	KARL ANDERSON **ANDERSON, KARL**	247.50	TR ANDERS	ADV/ORANGE 4/15-18	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132828	FABIAN AVALOS **AVALOS, FABIAN**	231.07		FUEL/SWAT TRN	
	7495-001 LIVE SCAN-POLICE/DOJ	3/21/19	132842	CALIF DEPT OF JUSTICE **CALIF DEPT OF JUSTICE**	909.00	360195	FR 7495 TO 7495-001	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132848	RUBEN A CANO **CANO, RUBEN A**	299.50	TR CANO3	ADV/BEAUMONT 4/7-12	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132848	RUBEN A CANO **CANO, RUBEN A**	522.50	TR CANO3	LDG/BEAUMONT 4/7-12	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132849	MARK CARRILLO **CARRILLO, MARK**	221.15	EXP 1/15-17	EXP/FRESNO 1/15-17	
	7495 PROF AND SPEC SERVICES	3/21/19	132853	COMCAST CABLE COMMUNICATIONS, INC **COMCAST CABLE COMMUNICATIONS, INC**	12.75	0146699 3/1	8155500390146699	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132860	NATHANIEL ESTRADA **ESTRADA, NATHANIEL**	99.00	EXP 2/19-21	EXP/FRESNO 2/19-21	

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1511 POLICE-SUPPORT SERVICE	7770 TRAINING/TRAVEL/MEETING	3/21/19	132865	FRESNO CITY COLLEGE FRESNO CITY COLLEGE	114.00	TR FREINEI	REG/FRESNO 4/1-4	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132866	FRESNO CITY COLLEGE FRESNO CITY COLLEGE	185.00	TR LEEDS1	REG/FRESNO 4/8-12	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132867	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR ALLEN1(	REG/FRESNO 5/28-30	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132868	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR CHAVEZ	REG/FRESNO 6/25-27	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132869	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR DIAS5	REG/FRESNO 6/11-13	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132870	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR GALLEG	REG/FRESNO 6/25-27	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132871	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR JAIME4	REG/FRESNO 6/25-27	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132872	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR MEDEIR(	REG/FRESNO 3/26-28	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132873	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR RIVERA2	REG/FRESNO 6/25-27	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132874	FRESNO POLICE REGIONAL TRNG CTR FRESNO POLICE REGIONAL TRNG CTR	406.00	TR TOMEY1	REG/FRESNO 5/28-30	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132885	STEPHANIE HUDDLESTON HUDDLESTON, STEPHANIE	247.50	TR HUDDLE	ADV/ORANGE 4/7-10	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132885	STEPHANIE HUDDLESTON HUDDLESTON, STEPHANIE	436.68	TR HUDDLE	LDG/ORANGE 4/7-10	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132900	JAMES LUTZ LUTZ, JAMES	30.00	EXP 3/3-6	EXP/RIVERSIDE 3/3-6	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132902	FRANK J MARTINEZ MARTINEZ, FRANK J	61.00	EXP 3/12	EXP/DUBLIN 3/12	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132913	ORANGE CO SHERIFF'S DEPT ORANGE CO SHERIFF'S DEPT	135.00	TR ANDERS	REG/ORANGE 4/15-18	

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1511 POLICE-SUPPORT SERVICE	7770 TRAINING/TRAVEL/MEETING	3/21/19	132915	PALUMBO, DANIEL **PALUMBO, DANIEL**	16.00	EXP 2/28	EXP/VISALIA 2/28	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132923	ROLANDO JAIME **ROLANDO JAIME**	16.00	EXP 2/28	EXP/VISALIA 2/28	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132924	ROSAMARIA PACHECO **ROSAMARIA PACHECO**	16.00	EXP 2/28	EXP/VISALIA 2/28	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132927	JOSHUA SHEARER **SHEARER JOSHUA**	99.00	EXP 2/26-28	EXP/FRESNO 2/26-28	
	7495 PROF AND SPEC SERVICES	3/21/19	132931	SIMON & HOWER INC **SIMON & HOWER INC**	3,800.00	140	APPRAISAL 902 N 11TH	
	7495 PROF AND SPEC SERVICES	3/21/19	132946	GEIL ENTERPRISES, INC DBA **VALLEY SECURITY & ALARM**	159.00	359961	04-06/19 SVC	
	7320 COMMUNICATIONS	3/21/19	132947	VERIZON WIRELESS **VERIZON WIRELESS**	1,885.13	9825197067	381-0944 INVESTIGATIONS C	
	7320 COMMUNICATIONS	3/21/19	132948	VERIZON WIRELESS **VERIZON WIRELESS**	131.10	9825290541	771937214 AIR CARD	
	7320 COMMUNICATIONS	3/21/19	132950	VERIZON WIRELESS **VERIZON WIRELESS**	20.04	9825309312	872315009 TRACKER	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132961	BEST UNIFORMS **BEST UNIFORMS**	856.93	41781	VEST/BODY ARMOR - SUMMIT	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	132964	RUBEN A CANO **CANO, RUBEN A**	299.50	TR CANO4	ADV/BEAUMONT 4/14-19	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	132964	RUBEN A CANO **CANO, RUBEN A**	522.50	TR CANO4	LDG/BEAUMONT 4/14-19	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132971	DASH MEDICAL GLOVES, INC **DASH MEDICAL GLOVES, INC**	66.39	INV1144389	GLOVES/ BLK MAXX / NITRIL	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132971	DASH MEDICAL GLOVES, INC **DASH MEDICAL GLOVES, INC**	66.39	INV1144389	GLOVES/ BLK MAXX/ NITRIL	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132971	DASH MEDICAL GLOVES, INC **DASH MEDICAL GLOVES, INC**	132.77	INV1144389	GLOVES/BLACK MAXX / NITRI	

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1511 POLICE-SUPPORT SERVICE	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132971	DASH MEDICAL GLOVES, INC **DASH MEDICAL GLOVES, INC**	132.78	INV1144389	GLOVES/BLK MAXX/ NITRILE	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132971	DASH MEDICAL GLOVES, INC **DASH MEDICAL GLOVES, INC**	265.55	INV1144389	GLOVES/BLK MAXX/NITRILE 4	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132974	EMBLEM ENTERPRISES, INC **EMBLEM ENTERPRISES, INC**	31.81	749155	ESTIMATED SHIPPING/HANDLI	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132974	EMBLEM ENTERPRISES, INC **EMBLEM ENTERPRISES, INC**	784.61	749155	PATCHES/HANFORD POLICE -	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	132980	STEPHANIE HUDDLESTON **HUDDLESTON, STEPHANIE**	99.00	EXP 3/19-21	EXP/FRESNO 3/19-21	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	132988	LARRY LEEDS **LEEDS, LARRY**	66.00	EXP 3/18-19	EXP/FRESNO 3/18-19	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	133003	SEAN SNODGRASS **SEAN SNODGRASS**	99.00	EXP 3/12-14	EXP/FRESNO 3/12-14	
	7495 PROF AND SPEC SERVICES	3/26/19	133013	GEIL ENTERPRISES, INC DBA **VALLEY SECURITY & ALARM**	876.00	360974	4/19-3/20 BA SVC PAL	
	7320 COMMUNICATIONS	3/26/19	133016	VERIZON WIRELESS **VERIZON WIRELESS**	1,859.43	9825788826	BLANKET PURCHASE ORDER	
				Division Total 1511 POLICE-SUPPORT SERVICE	28,262.35			
1512-1 POLICE-RECORDS	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	570.94	10919192	BLANKET PURCHASE ORDER	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132879	DEBORAH GREGORY **GREGORY, DEBORAH**	30.00	EXP 3/15	EXP/VISALIA 3/15	
	7455 POSTAGE AND FREIGHT	3/21/19	132912	EXPRESS MESSENGER SYSTEMS DBA **ON TRAC**	26.86	8901854	AXON BODY CAMERS SHIP	
	7495 PROF AND SPEC SERVICES	3/21/19	132928	SHRED-IT US JV LLC DBA **SHRED-IT USA LLC**	152.32	8126805465	DOC SHREDDING	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132935	MARIBEL V STINSON **STINSON MARIBEL V**	51.11	EXP 3/15	EXP/VISALIA 3/15	

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1512-1 POLICE-RECORDS	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC ZOOM IMAGING SOLUTIONS INC	260.08	2066846	2019-02	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC DATAFLOW BUSINESS SYSTEMS, INC	35.68	260374	M2535 IDN COPIER SERVICE	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC DATAFLOW BUSINESS SYSTEMS, INC	40.42	260376	TASKALFA 2551CI COPIER SE	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC DATAFLOW BUSINESS SYSTEMS, INC	88.64	260375	TASKALFA 5551CI COPIER SE	
	7460 DUPLICATING EXPENSE	3/26/19	132972	DATAFLOW BUSINESS SYSTEMS, INC DATAFLOW BUSINESS SYSTEMS, INC	53.11	260377	TASKALFA 6501I COPIER SER	
				Division Total 1512-1 POLICE-RECORDS	1,309.16			
1512-2 POLICE-COMMUNICATIO NS	7770 TRAINING/TRAVEL/MEETING	3/21/19	132830	TONI BARNES BARNES, TONI	406.27	EXP 3/10-13	EXP/SANDIEGO 3/10-13	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132837	CALIF CLETS USERS GROUP CALIF CLETS USERS GROUP	35.00	TR GREGOI	REG/FRESNO 3/22	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132838	CALIF CLETS USERS GROUP CALIF CLETS USERS GROUP	35.00	TR HERNAN	REG/FRESNO 3/22	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132839	CALIF CLETS USERS GROUP CALIF CLETS USERS GROUP	35.00	TR HOLIDAY	REG/FRESNO 3/22	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132839	CALIF CLETS USERS GROUP CALIF CLETS USERS GROUP	(35.00)	TR HOLIDAY	REG/FRESNO 3/22	Y
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132840	CALIF CLETS USERS GROUP CALIF CLETS USERS GROUP	35.00	TR MIRAND.	REG/FRESNO 3/22	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132841	CALIF CLETS USERS GROUP CALIF CLETS USERS GROUP	35.00	TR STINSON	REG/FRESNO 3/22	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132920	PUBLIC SAFETY COMMUNICATION ASSOC PUBLIC SAFETY COMMUNICATION ASSOC	200.00	19030001	PSCA	
	7770 TRAINING/TRAVEL/MEETING	3/21/19	132935	MARIBEL V STINSON STINSON MARIBEL V	376.27	EXP 3/10-13	EXP/SANDIEGO 3/10-13	

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				Division Total 1512-2 POLICE-COMMUNICATIONS	1,122.54			
1513 POLICE-OPERATIONS	7540 PARKING CITATN ADMIN COS	3/15/19	132785	KINGS CO TREASURER **KINGS CO TREASURER**	362.50		2019-02 CTHS/JAIL FDS	
	7540 PARKING CITATN ADMIN COS	3/15/19	132785	KINGS CO TREASURER **KINGS CO TREASURER**	120.00		2019-02 PENLTY EQ/REG	
	7540 PARKING CITATN ADMIN COS	3/15/19	132789	TURBO DATA SYS INC **TURBO DATA SYS INC**	599.11	29782	2019-02	
	7540 PARKING CITATN ADMIN COS	3/15/19	132789	TURBO DATA SYS INC **TURBO DATA SYS INC**	203.78	29782	TICKET PRO MONTHLY	
	7600-022 PAL PROGRAM EXPENSE	3/21/19	132843	CALIF MILITARY DEPT ACCOUNTING **CALIF MILITARY DEPT ACCOUNT ARMORY**	800.00		2019-04 RENT 902 N 11	
	819661 REMODEL/BRIEF RM (POL)	3/21/19	132876	ERIC DODD DBA **GILBERT ELECTRIC CO**	900.00	2849	3 CAT 6 DATA LINES	
	819661 REMODEL/BRIEF RM (POL)	3/21/19	132876	ERIC DODD DBA **GILBERT ELECTRIC CO**	3,659.31	2958	DEMO CONDUIT & WIRING	
	818312 3-CAR, PATROL/LEMOOR DISI	3/21/19	132888	JACK B MARTIN DBA **JACK MARTIN'S SIGNWORKS**	672.39	26252	GRAPHICS FOR NEW PATROL U	
	819661 REMODEL/BRIEF RM (POL)	3/21/19	132901	MARKLE CONSTRUCTION INC **MARKLE CONSTRUCTION INC**	23,025.00	880	REMODEL BRIEF ROOM	
	7495 PROF AND SPEC SERVICES	3/21/19	132951	VOHNE LICHE KENNELS, INC **VOHNE LICHE KENNELS, INC**	350.00	15532	2019-02 MTCE TRN K9	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132960	AXON ENTERPRISES INC **AXON ENTERPRISES INC**	17.20	SI-1581317	ESTIMATED SHIPPING/HANDLI	
	7600 SPECIAL DEPARTMENTAL EXI	3/26/19	132960	AXON ENTERPRISES INC **AXON ENTERPRISES INC**	69.67	SI-1581317	HELMET MOUNTS FOR NEW BOD	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	176.09	1109197	K9 POKER EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	94.98	1111231	K9 POKER EXAM/FOOD	

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1513 POLICE-OPERATIONS	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	80.50	1109549	K9 TIG EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	2,387.48	1110049	K9 TIG EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	54.50	1110410	K9 TIG EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	36.77	1111441	K9 TIG FOOD	
				Division Total 1513 POLICE-OPERATIONS	33,609.28			
1518 POLICE-ANIMAL CONTROL	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	90.05	1109457	EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	592.04	1109533	EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	325.05	1110618	EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	247.38	1110777	EXAM	
	7495 PROF AND SPEC SERVICES	3/26/19	132979	HANFORD VETERINARY HOSPITAL, INC **HANFORD VETERINARY HOSPITAL, INC**	52.00	1111367	EXAM	
				Division Total 1518 POLICE-ANIMAL CONTROL	1,306.52			
1610 FIRE-ADMIN/SUPPRESSION	7010 REGULAR EMPLOYEES	3/15/19	132788	THOMAS LEE **THOMAS LEE**	1,848.83		CY19 PP006 NO DIR DEP	
	7010 REGULAR EMPLOYEES	3/18/19	132791	ACCLAMATION INSURANCE MGMT SVC-WC **ACCLAMATION INSURANCE MGMT SVC**	1,047.50		J DAVIS RE-PMT	
	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	3,447.16		2019-02	

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1610 FIRE-ADMIN/SUPPRESSION	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	35.86	12731629	2019-02	
	7455 POSTAGE AND FREIGHT	3/21/19	132877	GOLDEN STATE OVERNIGHT **GOLDEN STATE OVERNIGHT**	23.10	3861401	SHIP TO INTERWEST	
	7495 PROF AND SPEC SERVICES	3/21/19	132922	TAYLOR BROTHERS, INC DBA **R E S COM**	52.00	1707735	MONTHLY PEST CONTROL	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	447.45		2019-02	
	7785 UTILITIES-GAS	3/21/19	132934	SOUTHERN CALIF GAS CO **SOUTHERN CALIF GAS CO**	382.26		2019-03 STA #1	
	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	77.21	2066846	2019-02	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	132973	CHRISTOPHER EKK **EKK, CHRISTOPHER**	54.00	EXP 8/21-24	EXP/APLTN WI 8/21-24	
	7600 SPECIAL DEPARTMENTAL EX	3/26/19	132977	HANFORD AUTO & TRUCK PARTS, INC **HANFORD AUTO & TRUCK PARTS, INC**	10.36	214261	LAMP	
	7495 PROF AND SPEC SERVICES	3/26/19	132998	TAYLOR BROTHERS, INC DBA **R E S COM**	45.00	1707783	MONTHLY PEST CONTROL	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	133007	DENNIS SPRINGER **SPRINGER, DENNIS**	54.00	EXP 8/21-24	EXP/APLTN WI 8/21-24	
	7320 COMMUNICATIONS	3/26/19	133014	VERIZON WIRELESS **VERIZON WIRELESS**	1,732.62	9825710355	272128171 WIRELESS	
				Division Total 1610 FIRE-ADMIN/SUPPRESSION	9,257.35			
1611 FIRE-FIRE PREVENTION	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132861	BRAD M FARR **FARR, BRAD M**	69.71		REIM/UNIFORM	
	7495 PROF AND SPEC SERVICES	3/21/19	132887	INTERWEST CONSULTING GROUP INC **INTERWEST CONSULTING GROUP INC**	210.00	47660	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/21/19	132887	INTERWEST CONSULTING GROUP INC **INTERWEST CONSULTING GROUP INC**	240.00	47727	BLANKET PURCHASE ORDER	

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1611 FIRE-FIRE PREVENTION	7495 PROF AND SPEC SERVICES	3/21/19	132887	INTERWEST CONSULTING GROUP INC **INTERWEST CONSULTING GROUP INC**	300.00	48017	BLANKET PURCHASE ORDER	
	7450 PUBLICATIONS AND DUES	3/26/19	132991	MATTHEW BENDER & CO, INC DBA **LEXIS NEXIS MATTHEW BENDER**	103.69	09668829	2019 CA FIRE LAWS	
				Division Total 1611 FIRE-FIRE PREVENTION	923.40			
1710 PARKS & REC-ADMIN	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	298.12	10919192	BLANKET PURCHASE ORDER	
	7440 OFFICE EXPENSE	3/21/19	132844	CALIF PARK & RECREATION SOCIETY **CALIF PARK & RECREATION SOCIETY**	12.00	0777	CPFS COMM SERV AWRD	
	7440 OFFICE EXPENSE	3/21/19	132896	BRANDON K AINSWORTH DBA **KINGS CO TROPHY & ENGRAVING**	10.73	2231	COMMISSION NAME PLATE	
				Division Total 1710 PARKS & REC-ADMIN	320.85			
1711 PARKS & REC-SPORTS	7600 SPECIAL DEPARTMENTAL EX	3/18/19	132806	LOWE'S **LOWE'S**	19.93		BLANKET PURCHASE ORDER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	22.81	12731617	2019-02 582-4092	
	7495 PROF AND SPEC SERVICES	3/21/19	132857	LELAND DIHEL **DIHEL, LELAND**	192.00		SFTBL OFCL 2/23-24	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132884	HOLT LUMBER INC **HOLT LUMBER INC**	115.32	521837	CEILING TILES FOR GYM	
	7495 PROF AND SPEC SERVICES	3/21/19	132925	ANTHONY SANCHEZ **SANCHEZ, ANTHONY**	528.00		SFTBL OFCL 2/23-3/8	
	7495 PROF AND SPEC SERVICES	3/26/19	132959	GEORGE AUSTIN **AUSTIN, GEORGE**	72.00		SFTBL OFCL 3/11-19	
	7495 PROF AND SPEC SERVICES	3/26/19	132970	STEVE CUELLAR JR **CUELLAR STEVE JR**	115.00		SFTBL OFCL 3/12-14	

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1711 PARKS & REC-SPORTS	7495 PROF AND SPEC SERVICES	3/26/19	132985	LANE ENGINEERS, INC **LANE ENGINEERS, INC**	461.75	43104	2019-02	
	7495 PROF AND SPEC SERVICES	3/26/19	132986	RODNEY LAWRENCE **LAWRENCE, RODNEY**	92.00		SFTBL OFCL 3/11-18	
	7495 PROF AND SPEC SERVICES	3/26/19	132987	WARREN LEASURE **LEASURE, WARREN**	207.00		SFTBL OFCL 3/11-19	
	7495 PROF AND SPEC SERVICES	3/26/19	132992	TONI MARIN **MARIN, TONI**	144.00		SFTBL OFCL 3/11-21	
	7495 PROF AND SPEC SERVICES	3/26/19	132994	RYAN MERCER **MERCER, RYAN**	253.00		SFTBL OFCL 3/12-21	
	7495 PROF AND SPEC SERVICES	3/26/19	132996	ZANE PERREIRA **PERREIRA, ZANE**	72.00		SFTBL OFCL 3/12-18	
	7495 PROF AND SPEC SERVICES	3/26/19	132997	MANDY S PHILLIPS **PHILLIPS, MANDY S**	180.00		SFTBL OFCL 3/11-21	
	7495 PROF AND SPEC SERVICES	3/26/19	133002	ANTHONY SANCHEZ **SANCHEZ, ANTHONY**	444.00		SFTBL OFCL 3/10-22	
	7495 PROF AND SPEC SERVICES	3/26/19	133005	STEPHEN SMITH **SMITH, STEPHEN**	115.00		SFTBL OFCL 3/19-21	
				Division Total 1711 PARKS & REC-SPORTS	3,033.81			
1713 PARKS & REC-LONGFIELD	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	17.55	12731629	2019-02	
	7495 PROF AND SPEC SERVICES	3/21/19	132855	COMCAST CABLE COMMUNICATIONS, INC **COMCAST CABLE COMMUNICATIONS, INC**	237.15	0714199 3/1	LONGFIELD INTERNET	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132932	SMART & FINAL CORP **SMART & FINAL CORP**	91.04		BLANKET PURCHASE ORDER	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	1,101.78		2019-02	
				Division Total 1713 PARKS & REC-LONGFIELD	1,447.52			

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1714 PARKS & REC-POOL/SKATE	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	17.70	12731629	2019-02	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132831	BELL MEMORIALS & GRANITE WORKS INC **BELL MEMORIALS & GRANITE WORKS INC**	6,494.45	000-03580	PMT2 SKATE PARK SIGN	
				Division Total 1714 PARKS & REC-POOL/SKATE	6,512.15			
1719 PARKS & REC-YOUTH SERV	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	17.55	12731629	2019-02	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	20.72	12733113	2019-02 587-1658	
	7495 PROF AND SPEC SERVICES	3/21/19	132862	GARY FEINSTEIN **FEINSTEIN, GARY**	125.00		PROMO PICS SCHOOL FLD	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132881	CHERYL GONZALES DBA **HANFORD BARGAIN CENTER**	132.99	56640	DESK TEEN CENTER	
	7600 SPECIAL DEPARTMENTAL EX	3/26/19	133017	WAL MART **WAL MART**	238.01		BLANKET PURCHASE ORDER	
				Division Total 1719 PARKS & REC-YOUTH SERV	534.27			
1720 PARKS & REC-ADULT/SPCL	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	95.05	10919192	BLANKET PURCHASE ORDER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	17.70	12731629	2019-02	
	7470 PRINTING	3/21/19	132894	KINGS CO INFO TECHNOLOGY DEPT **KINGS CO INFO TECHNOLOGY DEPT**	99.15		PRINTING SVCS	
	7495 PROF AND SPEC SERVICES	3/26/19	132999	BENNICE REESE **REESE BENNICE**	20.00		2019-03 ZUMBA	
	7495 PROF AND SPEC SERVICES	3/26/19	133000	CINDY LYNN RODRIGUEZ **RODRIGUEZ, CINDY LYNN**	204.00		2019-03 AEROBICS	

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1720 PARKS & REC-ADULT/SPCL	7495 PROF AND SPEC SERVICES	3/26/19	133020	CATHERINE WUNDERLY SUAREZ **WUNDERLY SUAREZ, CATHERINE**	280.00		2019-03 ZUMBA	
				Division Total 1720 PARKS & REC-ADULT/SPCL	715.90			
1721 PARKS & REC-COMM PROM/EVT	7440 OFFICE EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	117.18	2066846	2019-02	
	7600 SPECIAL DEPARTMENTAL EX	3/26/19	133017	WAL MART **WAL MART**	42.55		BLANKET PURCHASE ORDER	
				Division Total 1721 PARKS & REC-COMM PROM/EVT	159.73			
1722 PARKS & REC-PARKS	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132761	HOLT LUMBER INC **HOLT LUMBER INC**	5.11	521510	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132761	HOLT LUMBER INC **HOLT LUMBER INC**	2.70	521668	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/8/19	132765	NUTRIEN AG SOLUTIONS INC **NUTRIEN AG SOLUTIONS INC**	5,855.85	38046619	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/18/19	132806	LOWE'S **LOWE'S**	225.25		BLANKET PURCHASE ORDER	
	7780 UTILITIES-ELECTRICITY	3/18/19	132809	P G & E **P G & E**	10.52		2019-02 6276476966-7	
	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	1,373.60		2019-02	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132846	CALIF TURF EQUIPMENT & SUPPLY INC **CALIF TURF EQUIPMENT & SUPPLY INC**	21.58	399474	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132863	RAYMOND FIGUEROA DBA **FIGUEROA CONCRETE PARTNERS**	843.75	1280	CONCRETE LACEY MEDIAN	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132876	ERIC DODD DBA **GILBERT ELECTRIC CO**	325.00	2959	DISCON FALLEN LGHT PL	

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1722 PARKS & REC-PARKS	7550 OTHER CONTRACTUAL SERV	3/21/19	132876	ERIC DODD DBA GILBERT ELECTRIC CO	645.37	2835	RPR PATHWAY LIGHTS	
	7495 PROF AND SPEC SERVICES	3/21/19	132892	KINGS CO DEPT OF AG KINGS CO DEPT OF AG	20.00	86870	PESTICIDE CONT INSPEC	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132895	PHILLIP J GAPEN DBA KINGS CO MOBILE LOCKSMITH SVC	97.43	4344	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132895	PHILLIP J GAPEN DBA KINGS CO MOBILE LOCKSMITH SVC	18.77	4364	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132899	LAWRENCE TRACTOR CO LAWRENCE TRACTOR CO	75.16	334666	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132904	CONSOLIDATED ELEC DIST, INC DBA MEDALLION SUPPLY	24.91	2877-48256(	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES MORGAN & SLATES	3.69	1544160	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES MORGAN & SLATES	120.42	1544583	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132941	TIFCO INDUSTRIES INC TIFCO INDUSTRIES INC	136.03	71416150	ELECTRICAL CORD CONNE	
	7550 OTHER CONTRACTUAL SERV	3/26/19	132990	MICHAEL P LEONI LEONI, MICHAEL P	300.00	0011	2019-02 RODENT CTRL	
				Division Total 1722 PARKS & REC-PARKS	10,105.14			
2010 PW-ADMINISTRATION & ENGR	7460 DUPLICATING EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) OFFICE DEPOT	119.47	10919192	BLANKET PURCHASE ORDER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T A T & T (13982)	20.92	12731618	583-1529 2019-02	
	7460 DUPLICATING EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC ZOOM IMAGING SOLUTIONS INC	36.88	2066846	2019-02	
	7412 EQUIPMENT MAINTENANCE	3/26/19	132982	JAMAR TECHNOLOGIES INC JAMAR TECHNOLOGIES INC	246.21	0044385	TRAFFIC COUNTER RPR	

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2010 PW-ADMINISTRATION & ENGR	7600 SPECIAL DEPARTMENTAL EX	3/26/19	133004	SHRED-IT US JV LLC DBA **SHRED-IT USA LLC**	69.50	8126804130	DOC SHREDDING	
				Division Total 2010 PW-ADMINISTRATION & ENGR	492.98			
2011 PW-STREET MAINTENANCE	7720 STREET CONST & MAINT MTR	3/8/19	132756	CALAVERAS MATERIALS INC **CALAVERAS MATERIALS INC**	355.04	1982356	5.5 TONS PG64-10	
	7600 SPECIAL DEPARTMENTAL EX	3/18/19	132806	LOWE'S **LOWE'S**	374.76		BLANKET PURCHASE ORDER	
	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	36,086.33		2019-02	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132824	ALERT-O-LITE **ALERT-O-LITE**	745.66	0038553-IN	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132824	ALERT-O-LITE **ALERT-O-LITE**	988.87	0038556-IN	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132856	DASSEL'S PETROLEUM, INC **DASSEL'S PETROLEUM, INC**	96.55	50954	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132856	DASSEL'S PETROLEUM, INC **DASSEL'S PETROLEUM, INC**	76.86	50995	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132856	DASSEL'S PETROLEUM, INC **DASSEL'S PETROLEUM, INC**	87.08	51894	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132856	DASSEL'S PETROLEUM, INC **DASSEL'S PETROLEUM, INC**	91.24	52097	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132856	DASSEL'S PETROLEUM, INC **DASSEL'S PETROLEUM, INC**	37.86	52260	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	177.45	6035-3	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	197.82	6553-5	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132904	CONSOLIDATED ELEC DIST, INC DBA **MEDALLION SUPPLY**	566.44	2877-48249	BLANKET PURCHASE ORDER	

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2011 PW-STREET MAINTENANCE	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	198.82	1545896	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	33.54	1546092	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132929	D L H TOOLS INC DBA **SIGNMAX**	916.99	0031251-IN	SIGNS/BRACKETS/SHEETN	
	7720 STREET CONST & MAINT MTR	3/21/19	132939	TERRY JOHNSON TRUCKING, INC **TERRY JOHNSON TRUCKING, INC**	1,103.25	106588	DELIVERED SAND	
	7770 TRAINING/TRAVEL/MEETING	3/26/19	132983	KINGS CO DEPT OF AG **KINGS CO DEPT OF AG**	40.00	449	PESTICIDE TRNG	
	7780 UTILITIES-ELECTRICITY	3/26/19	132995	P G & E **P G & E**	314.04		2019-02 6899346425-1	
	7720 STREET CONST & MAINT MTR	3/26/19	133001	SAFEWAY SIGN COMPANY **SAFEWAY SIGN COMPANY**	4,175.46	14722	SIGNS, VARIOUS	
	7720 STREET CONST & MAINT MTR	3/26/19	133010	TERRY JOHNSON TRUCKING, INC **TERRY JOHNSON TRUCKING, INC**	4,515.37	106783	200TONS BASE ROCK DEL	
				Division Total 2011 PW-STREET MAINTENANCE	51,179.43			
2020 AIRPORT-OPERATING	7433 FUEL AND LUBE MAINTENANC	3/18/19	132792	W BANKS MOORE, INC DBA **BANKS & CO**	445.00	WO-4943	ANNUAL FUEL SYS MAINT	
	7785 UTILITIES-GAS	3/18/19	132815	SOUTHERN CALIF GAS CO **SOUTHERN CALIF GAS CO**	96.19		2019-02	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	24.52	12731629	2019-02	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	1,207.60		2019-02	
				Division Total 2020 AIRPORT-OPERATING	1,773.31			

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2031 REFUSE	7550 OTHER CONTRACTUAL SERV	3/18/19	132805	KINGS WASTE & RECYCLE AUTHORITY **KINGS WASTE & RECYCLE AUTHORITY**	201,690.92		2019-02 TIPPING FEES	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132824	ALERT-O-LITE **ALERT-O-LITE**	540.54	0038554-IN	REFUSE RAIN GEAR	
	819604 CORP YARD WASH BAY RENO	3/21/19	132850	CARVALHO CONSTRUCTION INC **CARVALHO CONSTRUCTION INC**	23,750.00		#01 03/14/19	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132937	NICOLE TEALE **TEALE NICOLE**	487.97		RFD/REFUSE 1/16-12/18	
	819010 1625-AUTO CONTRS 96GAL	3/21/19	132942	WASTEQUIP LLC DBA **TOTER LLC**	31,063.06	65581407	CONTAINERS, RES REFUSE	
	819010 1625-AUTO CONTRS 96GAL	3/21/19	132942	WASTEQUIP LLC DBA **TOTER LLC**	3,704.02	65581407	ESTIMATED SHIPPING/HANDLI	
	7495 PROF AND SPEC SERVICES	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	10,920.00	SI386580	ANNUAL SVC CHARGE	
	7300 UNIFORM EXPENSE	3/26/19	132981	J H TACKETT INC DBA **J H TACKETT MARKETING**	10.73	2005	CITY LOGO PW JKTS	
				Division Total 2031 REFUSE	272,167.24			
2040 FLEET MAINTENANCE	7434 TIRES AND TUBES	3/8/19	132755	BADASCI TIRE CO, INC **BADASCI TIRE CO, INC**	25.00	149502	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132755	BADASCI TIRE CO, INC **BADASCI TIRE CO, INC**	802.31	149640	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/8/19	132755	BADASCI TIRE CO, INC **BADASCI TIRE CO, INC**	194.70	149642	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/8/19	132755	BADASCI TIRE CO, INC **BADASCI TIRE CO, INC**	382.00	149714	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132755	BADASCI TIRE CO, INC **BADASCI TIRE CO, INC**	183.17	149642	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132755	BADASCI TIRE CO, INC **BADASCI TIRE CO, INC**	527.46	149714	BLANKET PURCHASE ORDER	

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2040 FLEET MAINTENANCE	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	1,000.46	750029349	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	693.47	750029350	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	(1,000.46)	750029652	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	951.78	750029891	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	1,403.52	750029986	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	298.33	750029999	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	1,025.93	750030026	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	91.78	750030054	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	880.08	750030064	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	45.89	750030209	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	(693.47)	750030228	BLANKET PURCHASE ORDER	
	7434 TIRES AND TUBES	3/8/19	132757	DELRAY TIRE & RETREADING, INC **DELRAY TIRE & RETREADING, INC**	2,897.68	750030231	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132762	INTERSTATE BATTERY SYSTEMS **INTERSTATE BATTERY SYSTEMS**	376.06	80035650	BLANKET PURCHASE ORDER	
	7450 PUBLICATIONS AND DUES	3/8/19	132764	ABSOLUTE PROFESSIONAL TOOLS LLC DBA **MATCO TOOLS**	1,555.13	733180	BOSCH SOFTWARE UPDT	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132767	SEQUOIA EQUIP CO INC **SEQUOIA EQUIP CO INC**	1,444.77	1110255	BLANKET PURCHASE ORDER	

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2040 FLEET MAINTENANCE	7600 SPECIAL DEPARTMENTAL EXI	3/8/19	132767	SEQUOIA EQUIP CO INC **SEQUOIA EQUIP CO INC**	(29.25)	1110256	BLANKET PURCHASE ORDER	
	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	1,669.60		2019-02	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	25.48	F003530092	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	102.14	F003530185	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	381.95	F003530326	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	695.07	F003530364	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	55.22	F003530540	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	399.61	F003530850	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	721.13	F003531386	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	72.80	F003531394	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	31.21	F003531455	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	999.43	F003531472	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	189.69	F003531869	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	85.84	F003531951	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	(215.85)	F003532259	BLANKET PURCHASE ORDERS	

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2040 FLEET MAINTENANCE	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	(107.93)	F003532260	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	503.87	F003532478	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	1,415.06	F003533000	BLANKET PURCHASE ORDERS	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132822	CENTRAL VALLEY GMC DBA **AFFINITY TRUCK CENTER**	480.31	F003533372	BLANKET PURCHASE ORDERS	
	7495 PROF AND SPEC SERVICES	3/21/19	132829	W BANKS MOORE, INC DBA **BANKS & CO**	100.00	WO-6730	30 DAY UST INSPECT	
	7495 PROF AND SPEC SERVICES	3/21/19	132829	W BANKS MOORE, INC DBA **BANKS & CO**	550.00	WO-6290	APCD START UP TESTNG	
	7495 PROF AND SPEC SERVICES	3/21/19	132834	BORBA'S AUTO BODY INC **BORBA'S AUTO BODY INC**	2,047.05	23498	LABOR - REPAIR DAMAGE REA	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132834	BORBA'S AUTO BODY INC **BORBA'S AUTO BODY INC**	2,396.54	23498	PARTS - REPAIR DAMAGE REA	
	7495 PROF AND SPEC SERVICES	3/21/19	132835	MC KEE ENTERPRISES, LLC DBA **BRAD'S HANFORD SMOG-N-TUNE**	35.00	67781	BLANKET PURCHASE ORDER	
	7304 TOOLS EXPENSE	3/21/19	132836	BRYAN BANUELOS **BRYAN BANUELOS**	600.00		FY19 TOOL ALLOWANCE	
	7495 PROF AND SPEC SERVICES	3/21/19	132878	GOLDEN STATE PETERBILT **GOLDEN STATE PETERBILT**	1,858.00	PR110142	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132878	GOLDEN STATE PETERBILT **GOLDEN STATE PETERBILT**	6,550.93	PR110142	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/21/19	132882	HANFORD MOTORS, LLC DBA **HANFORD CHRYSLER DODGE JEEP RAM**	140.00	CHCS11076	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132882	HANFORD MOTORS, LLC DBA **HANFORD CHRYSLER DODGE JEEP RAM**	371.48	84200CHW	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132882	HANFORD MOTORS, LLC DBA **HANFORD CHRYSLER DODGE JEEP RAM**	266.41	84202CHW	BLANKET PURCHASE ORDER	

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2040 FLEET MAINTENANCE	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132882	HANFORD MOTORS, LLC DBA HANFORD CHRYSLER DODGE JEEP RAM	553.61	84214CHW	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132882	HANFORD MOTORS, LLC DBA HANFORD CHRYSLER DODGE JEEP RAM	201.56	84255CHW	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132882	HANFORD MOTORS, LLC DBA HANFORD CHRYSLER DODGE JEEP RAM	201.56	84256CHW	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132882	HANFORD MOTORS, LLC DBA HANFORD CHRYSLER DODGE JEEP RAM	145.52	84276CHW	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132882	HANFORD MOTORS, LLC DBA HANFORD CHRYSLER DODGE JEEP RAM	68.06	84298CHW	BLANKET PURCHASE ORDER	
	7433 FUEL AND LUBE MAINTENANC	3/21/19	132886	INTER STATE OIL COMPANY INTER STATE OIL COMPANY	547.84	0675242-IN	FUEL-BLANKET PO	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132898	KROEGER EQUIP & SUPPLY KROEGER EQUIP & SUPPLY	61.78	K207473	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132898	KROEGER EQUIP & SUPPLY KROEGER EQUIP & SUPPLY	227.03	K207542	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132898	KROEGER EQUIP & SUPPLY KROEGER EQUIP & SUPPLY	378.14	K207894	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132899	LAWRENCE TRACTOR CO LAWRENCE TRACTOR CO	96.70	334650	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132899	LAWRENCE TRACTOR CO LAWRENCE TRACTOR CO	49.79	334719	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132899	LAWRENCE TRACTOR CO LAWRENCE TRACTOR CO	39.07	334805	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132899	LAWRENCE TRACTOR CO LAWRENCE TRACTOR CO	138.63	335999	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132899	LAWRENCE TRACTOR CO LAWRENCE TRACTOR CO	96.14	336496	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132899	LAWRENCE TRACTOR CO LAWRENCE TRACTOR CO	106.57	336593	BLANKET PURCHASE ORDER	

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2040 FLEET MAINTENANCE	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132899	LAWRENCE TRACTOR CO **LAWRENCE TRACTOR CO**	113.43	336656	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	21.74	1541988	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	36.01	1545115	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	179.86	1546239	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132908	MUNICIPAL MAINTENANCE EQUIPMENT **MUNICIPAL MAINTENANCE EQUIPMENT**	2,592.38	0135908-IN	PARTS HYDRO #171	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132908	MUNICIPAL MAINTENANCE EQUIPMENT **MUNICIPAL MAINTENANCE EQUIPMENT**	1,981.95	0135944-IN	PARTS HYDRO #171	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132914	O'REILLY AUTOMOTIVE STORES INC DBA **O'REILLY AUTO PARTS**	219.18	3632-23537	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132914	O'REILLY AUTOMOTIVE STORES INC DBA **O'REILLY AUTO PARTS**	243.14	3632-23671	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132914	O'REILLY AUTOMOTIVE STORES INC DBA **O'REILLY AUTO PARTS**	243.14	3632-23806	BLANKET PURCHASE ORDER	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132917	PRECISION CRANE & HOIST INC **PRECISION CRANE & HOIST INC**	630.44	6360	RPR CRANE CONTROL	
	7495 PROF AND SPEC SERVICES	3/21/19	132921	QUINN COMPANY **QUINN COMPANY**	1,048.99	WON500144	LBR RPR #324	
	7495 PROF AND SPEC SERVICES	3/21/19	132921	QUINN COMPANY **QUINN COMPANY**	1,132.72	WO2100289	LBR RPR HYDRO CYLINDR	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132921	QUINN COMPANY **QUINN COMPANY**	(2,297.18)	BON500007	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132921	QUINN COMPANY **QUINN COMPANY**	2,297.18	WON500142	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132921	QUINN COMPANY **QUINN COMPANY**	1,176.79	WON500144	PTS RPR #324	

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2040 FLEET MAINTENANCE	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132921	QUINN COMPANY **QUINN COMPANY**	403.56	WO2100289	PTS RPR HYDRO CYLINDR	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132926	SCHAUB RENTAL AND SALES INC **SCHAUB RENTAL AND SALES INC**	40.22	5917787	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/21/19	132952	WATERDROPS EXPRESS CAR WASH LLC **WATERDROPS EXPRESS CAR WASH LLC**	240.00	535827	11TH AVE CAR WASHES-BLANK	
	7433 FUEL AND LUBE MAINTENAN	3/26/19	132963	BUFORD OIL COMPANY INC **BUFORD OIL COMPANY INC**	22,646.54	69504	FUEL BLANKET PO	
				Division Total 2040 FLEET MAINTENANCE	71,338.47			
2050 FLEET REPLACEMENT RESERVE	819313 5-POLICE VEHICLES	3/21/19	132891	KELLER MOTORS OF HANFORD **KELLER MOTORS OF HANFORD**	31,018.85	1FM5K8B28	FORD INTERCEPTOR/EXPLORER	
	819313 5-POLICE VEHICLES	3/21/19	132891	KELLER MOTORS OF HANFORD **KELLER MOTORS OF HANFORD**	8.75	1FM5K8B28	TIRE FEE	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	399.87	SI377108	ANN TURB SVC AGR	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	(237.56)	SPC062667	ANN TURB SVC AGR	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	10.81	SI377108	ESTIMATED SHIPPING/HANDLI	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	(6.42)	SPC062667	ESTIMATED SHIPPING/HANDLI	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	563.87	SI377108	GPS KIT-2 NEW REF TRUCK	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	(334.98)	SPC062667	GPS KIT-2 NEW REF TRUCK	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	32.04	SI377108	GSM ACITVATION	
	819316 2-TRUCK, REFUSE AUTO	3/21/19	132953	ZONAR SYSTEMS INC **ZONAR SYSTEMS INC**	(19.04)	SPC062667	GSM ACITVATION	

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				Division Total 2050 FLEET REPLACEMENT RESERVE	31,436.19			
2061 STORM DRAINAGE-OPERATING	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	20.72	12731626	584-9430 2019-02	
	7495 PROF AND SPEC SERVICES	3/21/19	132905	MOORE TWINING ASSOCIATES, INC **MOORE TWINING ASSOCIATES, INC**	684.00	9126115	STORM WTR MONT TEST	
	7650 CHEMICALS	3/21/19	132911	NUTRIEN AG SOLUTIONS INC **NUTRIEN AG SOLUTIONS INC**	1,040.33	38131305	WEED KILLER	
				Division Total 2061 STORM DRAINAGE-OPERATING	1,745.05			
2071 WASTEWATER OPERATING	7551 WWTP EFFLUENT DISPOSAL	3/8/19	132763	LAKESIDE IRRIGATION WATER DISTRICT **LAKESIDE IRRIGATION WATER DISTRICT**	5,100.00		2019-01 EFFLUENT WATE	
	7440 OFFICE EXPENSE	3/8/19	132766	OFFICE DEPOT (CONTRACT) **OFFICE DEPOT**	81.20	10919192	BLANKET PURCHASE ORDER	
	7412 EQUIPMENT MAINTENANCE	3/8/19	132773	TURNUPSEED ELECTRIC **TURNUPSEED ELECTRIC**	392.86	79087	BLANKET PURCHASE ORDER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	98.84	12731624	584-8633 2019-02	
	7551 WWTP EFFLUENT DISPOSAL	3/21/19	132823	ALCALA FARMS **ALCALA FARMS**	210.00	938	EFFLUENT IRR WATER	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132825	D S WATERS OF AMERICA, INC DBA **ALHAMBRA & SIERRA SPRINGS**	60.42	9408211 3/1	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/21/19	132827	ARAMARK UNIFORM SERVICES, INC **ARAMARK UNIFORM SERVICES, INC**	86.04	602036272	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/21/19	132827	ARAMARK UNIFORM SERVICES, INC **ARAMARK UNIFORM SERVICES, INC**	87.89	602050688	BLANKET PURCHASE ORDER	
	7450 PUBLICATIONS AND DUES	3/21/19	132845	CALIF STATE WATER RESOURCE CTL BRD **CALIF STATE WATER RESOURCE CTL BRD**	225.00		G SANCHEZ T3 CERT	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	6.45	1541751	BLANKET PURCHASE ORDER	

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2071 WASTEWATER OPERATING	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	6.71	1542771	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	25.55	1542992	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	26.77	1544038	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	(6.45)	1544039	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	14.05	1544042	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	11.35	1544535	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	21.45	1544940	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	73.20	1544944	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	18.16	1545123	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	22.69	1545959	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	54.64	1546690	BLANKET PURCHASE ORDER	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	76.32	CA31-03002	BEARINGS	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	559.09	CA31-03132	COVER, STUFFING BX	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	41.57	CA31-03132	ESTIMATED SHIPPING/HANDLI	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	310.43	CA31-03002	MECH SEALS	

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2071 WASTEWATER OPERATING	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	87.86	CA31-03002	OIL SEAL, ALLIS CHAMBER	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	39.12	CA31-03002	O-RINGS	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	737.40	CA31-02861	RECYCLE PUMP PARTS	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	2.97	CA31-03002	RETAINER RING	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	31.11	CA31-03002	RETAINER RING	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	42.61	CA31-03002	RETAINER RING	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	1,884.78	CA31-03002	SHAFT	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132907	MOTION INDUSTRIES INC **MOTION INDUSTRIES INC**	141.79	CA31-03002	SHAFT SLEEVE BRONZE	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132932	SMART & FINAL CORP **SMART & FINAL CORP**	59.46		LAB CUPS & BLEACH	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	32,247.57		2019-02	
	7650 CHEMICALS	3/21/19	132940	THATCHER CO OF CALIF INC **THATCHER CO OF CALIF INC**	11,502.11	261596	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132940	THATCHER CO OF CALIF INC **THATCHER CO OF CALIF INC**	(6,000.00)	261597	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132940	THATCHER CO OF CALIF INC **THATCHER CO OF CALIF INC**	12,045.04	261820	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132940	THATCHER CO OF CALIF INC **THATCHER CO OF CALIF INC**	(6,000.00)	261821	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132940	THATCHER CO OF CALIF INC **THATCHER CO OF CALIF INC**	(6,000.00)	262175	BLANKET PURCHASE ORDER	

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2071 WASTEWATER OPERATING	7650 CHEMICALS	3/21/19	132940	THATCHER CO OF CALIF INC **THATCHER CO OF CALIF INC**	11,404.11	262176	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132945	V W R FUNDING INC DBA **V W R INTERNATIONAL, LLC**	78.75	8085424044	LAB RACK	
				Division Total 2071 WASTEWATER OPERATING	59,908.91			
2072 SANITARY SEWER COLLECTION	7780 UTILITIES-ELECTRICITY	3/18/19	132809	P G & E **P G & E**	313.86		2019-02 5401477022-3	
	7495 PROF AND SPEC SERVICES	3/21/19	132827	ARAMARK UNIFORM SERVICES, INC **ARAMARK UNIFORM SERVICES, INC**	56.88	602036274	BLANKET PURCHASE ORDER	
	7495 PROF AND SPEC SERVICES	3/21/19	132827	ARAMARK UNIFORM SERVICES, INC **ARAMARK UNIFORM SERVICES, INC**	51.68	602050690	BLANKET PURCHASE ORDER	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132833	BOGIE'S PUMP SYSTEMS, INC **BOGIE'S PUMP SYSTEMS, INC**	7,401.29	12964	PUMP, 5.5 HP MOTOR, 30" P	
	7320 COMMUNICATIONS	3/21/19	132852	COMCAST CABLE COMMUNICATIONS, INC **COMCAST CABLE COMMUNICATIONS, INC**	52.96	0439763 3/1	8155500390439763 SCADA	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	15.96	1544132	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	87.89	1544303	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	93.82	1545814	BLANKET PURCHASE ORDER	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	2,459.72		2019-02	
				Division Total 2072 SANITARY SEWER COLLECTION	10,534.06			
2081 WATER-OPERATIONS	7550 OTHER CONTRACTUAL SERV	3/8/19	132759	ERIC DODD DBA **GILBERT ELECTRIC CO**	744.79	2838	INSTALL 2 GFCI RECEPT	

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2081 WATER-OPERATIONS	7495 PROF AND SPEC SERVICES	3/15/19	132784	KINGS CO HEALTH DEPT **KINGS CO HEALTH DEPT**	920.00	IN0049587	REF CK# 132614	
	7495 PROF AND SPEC SERVICES	3/15/19	132784	KINGS CO HEALTH DEPT **KINGS CO HEALTH DEPT**	2,220.00	IN0049955	REF CK# 132614	
	7600 SPECIAL DEPARTMENTAL EXI	3/18/19	132806	LOWE'S **LOWE'S**	40.71		BLANKET PURCHASE ORDER	
	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	47,211.31		2019-02	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	19.94	12731622	584-0137 2019-02	
	5403 MISCELLANEOUS REVENUE	3/21/19	132847	SUSAN CAMPA **CAMPA SUSAN**	35.00		UB RET PMT FEE RFND	
	7320 COMMUNICATIONS	3/21/19	132852	COMCAST CABLE COMMUNICATIONS, INC **COMCAST CABLE COMMUNICATIONS, INC**	52.97	0439763 3/1	8155500390439763 SCADA	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132880	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	309.94	1440232	METER BOX LID CUTTER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	62.46	1544825	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	62.46	1544898	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	184.73	1545293	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	(201.00)	1545431	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EXI	3/21/19	132906	MORGAN & SLATES **MORGAN & SLATES**	311.49	1546078	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132911	NUTRIEN AG SOLUTIONS INC **NUTRIEN AG SOLUTIONS INC**	437.58	38131302	WEED KILLER SPRAY	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132921	QUINN COMPANY **QUINN COMPANY**	2,387.69	09051901	SHEEPS FOOT WELL#50	

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2081 WATER-OPERATIONS	7412 EQUIPMENT MAINTENANCE	3/21/19	132938	TELSTAR INSTRUMENTS, INC **TELSTAR INSTRUMENTS, INC**	6,487.00	98167	WELL #50 ARSENIC ENGINEER	
	7412 EQUIPMENT MAINTENANCE	3/21/19	132938	TELSTAR INSTRUMENTS, INC **TELSTAR INSTRUMENTS, INC**	18,500.00	98166	WELL #50 SCADA/ PLC PROGR	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	317.71	FO901715	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	460.67	FO901716	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	127.08	FO901717	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	849.86	FO901878	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	174.74	FO901879	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	262.10	FO901962	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	174.74	FO901963	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	270.05	FO901964	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	540.09	FO901965	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	166.80	FO901966	BLANKET PURCHASE ORDER	
	7650 CHEMICALS	3/21/19	132944	UNIVAR **UNIVAR**	174.74	FO902142	BLANKET PURCHASE ORDER	
	7440 OFFICE EXPENSE	3/21/19	132954	ZOOM IMAGING SOLUTIONS INC **ZOOM IMAGING SOLUTIONS INC**	81.33	2066846	2019-02	
	7600 SPECIAL DEPARTMENTAL EX	3/26/19	132957	ALERT-O-LITE **ALERT-O-LITE**	295.95	0040057-IN	RUBBER SAFETY BOOTS	

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2081 WATER-OPERATIONS	7600 SPECIAL DEPARTMENTAL EX	3/26/19	132975	GARLICK, INC DBA **GREAT VALLEY SUPPLY**	86.49	12756	BLUE SPRAY PAINT	
	7601 SYS REPR/NON-INVENT ITEM	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	16,312.35	1438719	8" HPIII T10BP CF P/C PIT	
	7601 SYS REPR/NON-INVENT ITEM	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	106.55	1438719	ESTIMATED SHIPPING/HANDLI	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	17,484.31	1435995	2" BRASS MTR STRAINERS,BA	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(17.09)	CM122760	2" BRASS MTR STRAINERS,BA	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(69.02)	CM122762	2" BRASS MTR STRAINERS,BA	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(30.04)	CM122763	2" BRASS MTR STRAINERS,BA	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(212.34)	CM122764	2" BRASS MTR STRAINERS,BA	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	98.36	1435995	ESTIMATED SHIPPING/HANDLI	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(0.10)	CM122760	ESTIMATED SHIPPING/HANDLI	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(0.39)	CM122762	ESTIMATED SHIPPING/HANDLI	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(0.17)	CM122763	ESTIMATED SHIPPING/HANDLI	
	7990 MATERIALS/SUPP'S/INVENTR	3/26/19	132976	FERGUSON ENTERPRISES INC 1423 DBA **GROENIGER & CO**	(1.19)	CM122764	ESTIMATED SHIPPING/HANDLI	
	7300 UNIFORM EXPENSE	3/26/19	133019	WORKINGMAN'S STORE INC **WORKINGMAN'S STORE INC**	42.90	99586	NEW EMP JACKET	
				Division Total 2081 WATER-OPERATIONS	117,483.55			

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2091 INTERMODAL-OPERATING	7550 OTHER CONTRACTUAL SERV	3/21/19	132820	A T & T **A T & T (13982)**	38.15	12731621	583-9688 2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	45.00		2019-03 SANTA FE	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132883	BERNADETTE A OLIVEIRA DBA **HANFORD JANITORIAL SERVICE**	400.00		2019-03 AMTRAK	
				Division Total 2091 INTERMODAL-OPERATING	483.15			
2100 BUILDING MAINTENANCE	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132760	GRAINGER, INC **GRAINGER, INC**	319.84	9079608072	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132760	GRAINGER, INC **GRAINGER, INC**	17.06	9079608080	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132760	GRAINGER, INC **GRAINGER, INC**	169.47	9100916700	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132761	HOLT LUMBER INC **HOLT LUMBER INC**	31.72	521623	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132761	HOLT LUMBER INC **HOLT LUMBER INC**	20.05	521672	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132761	HOLT LUMBER INC **HOLT LUMBER INC**	23.79	521737	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/8/19	132761	HOLT LUMBER INC **HOLT LUMBER INC**	104.96	521751	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/18/19	132806	LOWE'S **LOWE'S**	263.30		BLANKET PURCHASE ORDER	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	38.15	12731620	583-8452 2019-02	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	39.80	12733112	583-8911 2019-02	
	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	39.80	12731628	585-0706 2019-02	

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2100 BUILDING MAINTENANCE	7320 COMMUNICATIONS	3/21/19	132820	A T & T **A T & T (13982)**	39.80	12731633	589-6436 2019-02	
	7580 RENTS AND LEASES-EQUIP	3/21/19	132821	ACTION EQUIPMENT RENTALS **ACTION EQUIPMENT RENTALS**	297.77	171910	SCISSOR LIFT RENTAL	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132827	ARAMARK UNIFORM SERVICES, INC **ARAMARK UNIFORM SERVICES, INC**	95.53	602028076	BLANKET PURCHASE ORDER	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132827	ARAMARK UNIFORM SERVICES, INC **ARAMARK UNIFORM SERVICES, INC**	14.00	602071423	TRAIN STATION MATS	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132827	ARAMARK UNIFORM SERVICES, INC **ARAMARK UNIFORM SERVICES, INC**	30.45	602064199	TRAINSTATION MATS	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	56.00		2019-03 CITY OFFICES	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	40.00		2019-03 CIVIC AUD	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	50.00		2019-03 COE PARK	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	45.00		2019-03 CORP YARD	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	49.00		2019-03 LONGFIELD	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	40.00		2019-03 POLICE	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	50.00		2019-03 POLICE INVEST	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	40.00		2019-03 VETS HALL	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	68.24	3451914002	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	18.60	4091914002	BLANKET PURCHASE ORDER	

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2100 BUILDING MAINTENANCE	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	16.24	4251914002	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	75.25	5761914002	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	5.63	6371914002	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132864	SHERWIN WILLIAMS COMPANY DBA **FRAZEE INDUSTRIES**	9.43	7891914002	BLANKET PURCHASE ORDER	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132895	PHILLIP J GAPEN DBA **KINGS CO MOBILE LOCKSMITH SVC**	410.23	4399	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132904	CONSOLIDATED ELEC DIST, INC DBA **MEDALLION SUPPLY**	24.77	2877-48205	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132904	CONSOLIDATED ELEC DIST, INC DBA **MEDALLION SUPPLY**	15.57	2877-48243	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132904	CONSOLIDATED ELEC DIST, INC DBA **MEDALLION SUPPLY**	(9.20)	2877-48243	BLANKET PURCHASE ORDER	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132904	CONSOLIDATED ELEC DIST, INC DBA **MEDALLION SUPPLY**	20.16	2877-48253	BLANKET PURCHASE ORDER	
				Division Total 2100 BUILDING MAINTENANCE	2,570.41			
2102 BLDG(CITY)CAP/EQ RESERVE	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132903	MATSON ALARM COMPANY, INC **MATSON ALARM COMPANY, INC**	1,985.00	1862934	REPL/SMOKE DET 15	
	7600 SPECIAL DEPARTMENTAL EX	3/21/19	132903	MATSON ALARM COMPANY, INC **MATSON ALARM COMPANY, INC**	400.00	1865267	REPL/SMOKE DET 5	
	7600 SPECIAL DEPARTMENTAL EX	3/26/19	132965	CHAMPION COOLER CORPORATION **CHAMPION COOLER CORPORATION**	6,288.04		EVAP COOLER PARTS	
				Division Total 2102 BLDG(CITY)CAP/EQ RESERVE	8,673.04			

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2104 ACCUM CAPITAL OUTLAY	7530 CITY SERVICES	3/18/19	132813	SIMON & HOWER INC **SIMON & HOWER INC**	700.00	153	APPR/BASTILLE	
	819314 5-CAR, PATROL	3/21/19	132888	JACK B MARTIN DBA **JACK MARTIN'S SIGNWORKS**	672.39	26347	GRAPHICS FOR NEW ASSIGNED	
	819648 DOWNTOWN 2010 PLAN	3/26/19	133012	TRIPLE J CONCRETE **TRIPLE J CONCRETE**	99.16	12183	CONCRETE	
				Division Total 2104 ACCUM CAPITAL OUTLAY	1,471.55			
2131 COURTHOUSE SQUARE-OPERTNG	7495 PROF AND SPEC SERVICES	3/8/19	132759	ERIC DODD DBA **GILBERT ELECTRIC CO**	175.00	2961	RPCE CONDUIT WIRES	
	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	1,092.61		2019-02	
	7495 PROF AND SPEC SERVICES	3/21/19	132820	A T & T **A T & T (13982)**	20.73	12731623	584-8145 2019-02	
	7495 PROF AND SPEC SERVICES	3/21/19	132851	CLARK PEST CONTROL, INC **CLARK PEST CONTROL, INC**	60.00		2019-03 COURT HSE	
	7495 PROF AND SPEC SERVICES	3/21/19	132883	BERNADETTE A OLIVEIRA DBA **HANFORD JANITORIAL SERVICE**	250.00		2019-03 CRTHSE	
				Division Total 2131 COURTHOUSE SQUARE-OPERTNG	1,598.34			
2180 PARKS FACILITY IMPACT FEE	819657 MASTER PLAN PARKS & REC	3/21/19	132919	PROS CONSULTING **PROS CONSULTING**	16,941.25	PROS 4313	PROF SVCS	
	819611 HVP PATHWAY	3/21/19	132955	ZUMWALT HANSEN, INC **ZUMWALT HANSEN, INC**	2,494.00	12726	PROF SVCS 1/31-3/3	
				Division Total 2180 PARKS FACILITY IMPACT FEE	19,435.25			
2182 FIRE PROTECTION IMP FEE	818605 FIRE 3 EQUIP & FURNISHING	3/21/19	132909	NEWEGG BUSINESS INC **NEWEGG BUSINESS INC**	435.10	1301914534	FIRE 3 WIRELESS ACCES	

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2182 FIRE PROTECTION IMP FEE	818605 FIRE 3 EQUIP & FURNISHING	3/21/19	132909	NEWEGG BUSINESS INC NEWEGG BUSINESS INC	105.10	1301916133	WIRELESS CONTROLLER	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	36.00	H05383	21 X 41 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	1.17	H05443	21 X 41 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	108.00	H05383	24 X 41 2" FAUX WOOD BLI	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	3.50	H05443	24 X 41 2" FAUX WOOD BLI	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	36.00	H05383	24 X 41 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	1.17	H05443	24 X 41 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	36.00	H05383	24 X41 2" FAUX WOOD BLIND	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	36.00	H05383	24 X41 2" FAUX WOOD BLIND	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	36.00	H05383	24 X41 2" FAUX WOOD BLIND	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	144.00	H05383	24 X41 2" FAUX WOOD BLIND	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	4.68	H05443	24 X41 2" FAUX WOOD BLIND	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	1.17	H05443	24 X41 2" FAUX WOOD BLIND	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	1.17	H05443	24 X41 2" FAUX WOOD BLIND	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC BLINDS, ETC	1.17	H05443	24 X41 2" FAUX WOOD BLIND	

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2182 FIRE PROTECTION IMP FEE	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	38.00	H05383	47 X 17 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	1.23	H05443	47 X 17 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	490.00	H05383	48 X 105 SOLAR SHADE- LOB	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	15.92	H05443	48 X 105 SOLAR SHADE- LOB	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	105.00	H05383	50 X 43 SERVICE WINDOW	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	3.41	H05443	50 X 43 SERVICE WINDOW	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	105.00	H05383	87 X 17 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	3.41	H05443	87 X 17 2" FAUX WOOD BLIN	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	84.82	H05383	ESTIMATED SHIPPING/HANDLI	
	819108 FIRE 3 EQUIP & FURNISHING	3/26/19	132962	BLINDS, ETC **BLINDS, ETC**	2.76	H05443	ESTIMATED SHIPPING/HANDLI	
				Division Total 2182 FIRE PROTECTION IMP FEE	1,835.78			
240 LAD 90-1 T606 PINECASTLE	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	916.67	13198	2019-02	
				Division Total 240 LAD 90-1 T606 PINECASTLE	916.67			
241 LAD 90-2 T610 PARK MONTRY	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	49.62		2019-02	

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241 LAD 90-2 T610 PARK MONTRY	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	52.08	13198	2019-02	
				Division Total 241 LAD 90-2 T610 PARK MONTRY	101.70			
242 LAD 90-3 T595 MANS #7 & 8	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	24.61		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	95.83	13198	2019-02	
				Division Total 242 LAD 90-3 T595 MANS #7 & 8	120.44			
243 LAD 90-4 T619 HYDE PARK	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	22.50		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	14.58	13198	2019-02	
				Division Total 243 LAD 90-4 T619 HYDE PARK	37.08			
244 LAD 91-1 T641 SIERA VISTA	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	108.27		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	77.08	13198	2019-02	
				Division Total 244 LAD 91-1 T641 SIERA VISTA	185.35			
245 LAD 92-1 PORTOFINO 1 & 2	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	108.33	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	18.96		2019-02	
				Division Total 245 LAD 92-1 PORTOFINO 1 & 2	127.29			

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246 LAD 92-2 CIELO EN TIERRA	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	25.16		2019-02	
				Division Total 246 LAD 92-2 CIELO EN TIERRA	25.16			
248 LAD 93-2 T673 WALNUT FRST	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	44.10		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	212.50	13198	2019-02	
				Division Total 248 LAD 93-2 T673 WALNUT FRST	256.60			
249 LAD 94-1 T712 GATEWAY EST	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	67.50	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/26/19	133006	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	37.58		2019-02	
				Division Total 249 LAD 94-1 T712 GATEWAY EST	105.08			
250 LAD 94-2 T708 STONECREST	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	178.25		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	883.33	13198	2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	587.50	13198	2019-02 PARK	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	308.33	13198	2019-02 RR	
				Division Total 250 LAD 94-2 T708 STONECREST	1,957.41			
251 LAD 94-3 T696 QUAIL RUN	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	26.01		2019-02	

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251 LAD 94-3 T696 QUAIL RUN	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	1,185.41	13198	2019-02	
				Division Total 251 LAD 94-3 T696 QUAIL RUN	1,211.42			
252 LAD 97-1 T711 ROSEWOOD	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	37.50	13198	2019-02	
				Division Total 252 LAD 97-1 T711 ROSEWOOD	37.50			
253 LAD 97-2 T742 SUMMERFLD	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	28.33	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	19.40		2019-02	
				Division Total 253 LAD 97-2 T742 SUMMERFLD	47.73			
254 LAD 97-3 T743 COUNTRY CR	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	604.17	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	58.18		2019-02	
				Division Total 254 LAD 97-3 T743 COUNTRY CR	662.35			
255 LAD 98-1 T747 CRYSTL SPR	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	191.67	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	18.96		2019-02	
				Division Total 255 LAD 98-1 T747 CRYSTL SPR	210.63			
256 LAD 98-2 T759 MT VW #1	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	43.99		2019-02	

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256 LAD 98-2 T759 MT VW #1	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	400.00	13198	2019-02	
				Division Total 256 LAD 98-2 T759 MT VW #1	443.99			
257 LAD 01-1 T680 PAC GR #1	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	49.13		2019-02	
				Division Total 257 LAD 01-1 T680 PAC GR #1	49.13			
258 LAD 01-2 T770 CAMBRIA #1	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	50.28		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	161.67	13198	2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	136.67	13198	2019-02 RR	
				Division Total 258 LAD 01-2 T770 CAMBRIA #1	348.62			
259 LAD 01-3 T771 POPPY HILL	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	153.17	13198	2019-02	
				Division Total 259 LAD 01-3 T771 POPPY HILL	153.17			
260 LAD 01-4 T769 SILVER OAK	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	132.33		2019-02	
				Division Total 260 LAD 01-4 T769 SILVER OAK	132.33			
261 LAD 02-1 T776 ASHTON PARK	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	44.10		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	825.00	13198	2019-02	

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				Division Total 261 LAD 02-1 T776 ASHTON PARK	869.10			
262 LAD 03-1 T789 LA PARC	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	25.01		2019-02	
				Division Total 262 LAD 03-1 T789 LA PARC	25.01			
263 LAD 04-1 T810 SIDONIA	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	43.56		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	283.33	13198	2019-02	
				Division Total 263 LAD 04-1 T810 SIDONIA	326.89			
264 LAD 04-2 T799 CAMBRIDGE	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	97.71		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	825.00	13198	2019-02	
				Division Total 264 LAD 04-2 T799 CAMBRIDGE	922.71			
265 LAD 04-3 T795 CAMBRIDGE	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	185.63		2019-02	
				Division Total 265 LAD 04-3 T795 CAMBRIDGE	185.63			
266 LAD 04-4 T802-3 SIERRA	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE ELITE MAINTENANCE AND TREE SERVICE	208.33	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/26/19	133006	SOUTHERN CALIF EDISON CO SOUTHERN CALIF EDISON CO	56.37		2019-02	
				Division Total 266 LAD 04-4 T802-3 SIERRA	264.70			

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2661 GAS TAX - 2105	819623 RECONST/EMMA LEE/GRG/CC	3/21/19	132955	ZUMWALT HANSEN, INC **ZUMWALT HANSEN, INC**	4,539.25	12725	PROF SVCS 11/5-3/3	
				Division Total 2661 GAS TAX - 2105	4,539.25			
267 LAD 05-1 MISSION PARK	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	77.50	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/26/19	133006	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	19.32		2019-02	
				Division Total 267 LAD 05-1 MISSION PARK	96.82			
2672 CMAQ FUNDS	817628 BICYCLE FACILITY IMPR	3/26/19	132967	CHRISP COMPANY INC **CHRISP COMPANY INC**	42,879.86		5% RETAINAGE	
				Division Total 2672 CMAQ FUNDS	42,879.86			
268 LAD 05-2 T835 COPPER VLLY	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	49.48		2019-02	
				Division Total 268 LAD 05-2 T835 COPPER VLLY	49.48			
269 LAD 06-1 T794 QUAIL PARK	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	90.15		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	565.00	13198	2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	204.17	13198	2019-02 RR	
				Division Total 269 LAD 06-1 T794 QUAIL PARK	859.32			
270 LAD 09-1 T877 VICTORY	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	25.02		2019-02	

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				Division Total 270 LAD 09-1 T877 VICTORY	25.02			
271 LAD 09-2 T843 LENNAR	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	1,170.83	13198	2019-02	
				Division Total 271 LAD 09-2 T843 LENNAR	1,170.83			
272 LAD 07-2 T811 SO GATE	7780 UTILITIES-ELECTRICITY	3/18/19	132814	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	22.65		2019-02	
	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	83.34	13198	2019-02	
				Division Total 272 LAD 07-2 T811 SO GATE	105.99			
273 LAD 14-01 T843 INDEP SUB3	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	300.00	13198	2019-02	
	7780 UTILITIES-ELECTRICITY	3/21/19	132933	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	57.94		2019-02	
	7780 UTILITIES-ELECTRICITY	3/26/19	133006	SOUTHERN CALIF EDISON CO **SOUTHERN CALIF EDISON CO**	72.29		2019-02	
				Division Total 273 LAD 14-01 T843 INDEP SUB3	430.23			
275 LAD 15-02 T823 GREENS II	7550 OTHER CONTRACTUAL SERV	3/21/19	132858	ELITE MAINTENANCE AND TREE SERVICE **ELITE MAINTENANCE AND TREE SERVICE**	135.42	13198	2019-02	
				Division Total 275 LAD 15-02 T823 GREENS II	135.42			
390 WATER-OPERATIONS	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132790	GRANITE CONSTRUCTION CO **GRANITE CONSTRUCTION CO**	1,000.00	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132793	BASSETT, MARISSA L **BASSETT, MARISSA L**	18.28	REFUND	UB REFUND	

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390 WATER-OPERATIONS	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132794	BLUE MOUNTAIN CONSTRUCTION **BLUE MOUNTAIN CONSTRUCTION**	37.52	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132795	DICKENSON, JAMES V **DICKENSON, JAMES V**	15.35	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132796	FP CONTRACTING INC **FP CONTRACTING INC**	21.88	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132799	GALINDO, MARILYN **GALINDO, MARILYN**	91.38	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132800	GONZALES, RUPERTA **GONZALES, RUPERTA**	69.54	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132801	GROSS, JAMES G **GROSS, JAMES G**	94.99	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132802	GUNTER, DAVID L **GUNTER, DAVID L**	74.10	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132803	HANFORD YOGA CENTER **HANFORD YOGA CENTER**	24.83	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132804	KINGS COUNTY PROPERTIES **KINGS COUNTY PROPERTIES**	38.11	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132807	MEDEIROS, AMY **MEDEIROS, AMY**	57.17	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132808	MILLER, PAT (BERNSTEIN) **MILLER, PAT (BERNSTEIN)**	86.29	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132810	PRO-STAR RENTALS **PRO-STAR RENTALS**	64.85	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132811	RC BECKER & SON, INC **RC BECKER & SON, INC**	776.22	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132812	ROYAL CAR CARE **ROYAL CAR CARE**	276.52	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132816	THEODORE, JUSTINE **THEODORE, JUSTINE**	65.63	REFUND	UB REFUND	

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
390 WATER-OPERATIONS	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132817	TOTAL PROPERTY MANAGEMENT TOTAL PROPERTY MANAGEMENT	17.42	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132818	VALDEZ, MARIA E VALDEZ, MARIA E	21.65	REFUND	UB REFUND	
	2020-002 UNAPPLIED CREDITS FOR UB	3/18/19	132819	VARO REAL INVESTMENTS, INC VARO REAL INVESTMENTS, INC	35.85	REFUND	UB REFUND	
				Division Total 390 WATER-OPERATIONS	2,887.58			
400 CITY PAYROLL REVOLVING	2073 AMERICAN FID FLEX DEF	3/15/19	132774	AMERICAN FIDELITY ASSURANCE-FLEX AMERICAN FIDELITY ASSURANCE-FLEX	2,754.83		DED:396 AMFLEX DEF	
	2063 WAGE ATTACHMENT	3/15/19	132776	CALIF STATE DISBURSEMENT UNIT CALIF STATE DISBURSEMENT UNIT	461.54		DED:206 ATTACHMENT	
	2063 WAGE ATTACHMENT	3/15/19	132778	FRANCHISE TAX BOARD FRANCHISE TAX BOARD	144.00		DED:201 ATTACHMENT	
	2063 WAGE ATTACHMENT	3/15/19	132779	FRANCHISE TAX BOARD FRANCHISE TAX BOARD	72.00		DED:210 ATTACHMENT	
	2059 EMPLOYEES ASSOCNS PAYA	3/15/19	132780	G E M A 1121211070 G E M A	630.00		DED:621 GEMA	
	2059 EMPLOYEES ASSOCNS PAYA	3/15/19	132781	H M E A 0000129193 H M E A	31.00		DED:600 HMEA	
	2059 EMPLOYEES ASSOCNS PAYA	3/15/19	132782	H P O A 3242162141 H P O A	3,192.00		DED:607 HPOA	
	2059 EMPLOYEES ASSOCNS PAYA	3/15/19	132783	I A F F, LOCAL 3898 A/C#9129026 I A F F, LOCAL 3898	1,171.50		DED:615 I A F F	
	2059 EMPLOYEES ASSOCNS PAYA	3/15/19	132787	S E I U LOCAL 521 S E I U LOCAL 521	2,554.37		DED:601 SEIU MEMBR	
	2072 AMERICAN FID ASSURANCE	3/26/19	132958	AMERICAN FIDELITY ASSURANCE AMERICAN FIDELITY ASSURANCE	254.56		DED:393 AMFID DEF	
	2072 AMERICAN FID ASSURANCE	3/26/19	132958	AMERICAN FIDELITY ASSURANCE AMERICAN FIDELITY ASSURANCE	870.14		DED:394 AMFID	

Attachment: WARRANT REGISTER-DIVISION ORDER 4-2-19 (FIN: WARRANT REGISTER)

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
400 CITY PAYROLL REVOLVING	2077 LEGAL SHIELD	3/26/19	132989	PRE PAID LEGAL SERVICE, INC **LEGAL SHIELD**	845.98		DED:329 LEGAL SHLD	
	2057-004 INSUR-P/R DED LIFE	3/26/19	133008	STANDARD INSURANCE COMPANY **STANDARD LIFE INSURANCE COMPANY**	14.25		2019-04 LIFE DRAXLER	
	2057-004 INSUR-P/R DED LIFE	3/26/19	133008	STANDARD INSURANCE COMPANY **STANDARD LIFE INSURANCE COMPANY**	481.82		2019-04 LIFE EE	
	2057-004 INSUR-P/R DED LIFE	3/26/19	133008	STANDARD INSURANCE COMPANY **STANDARD LIFE INSURANCE COMPANY**	1,954.65		2019-04 LIFE ER	
	2074 TRANSAMERICA	3/26/19	133011	TRANSAMERICA LIFE INSURANCE CO **TRANSAMERICA LIFE INSURANCE CO**	1,026.43		DED:395 TRANSAM	
				Division Total 400 CITY PAYROLL REVOLVING	16,459.07			
511 MISC CASH DEPOSITS TRUST	3005-070 DISAB ACCES-BL-SB1186	3/26/19	132984	KROEKER, INC. **KROEKER, INC.**	7.50		LICENSE REFUND	
	3005-070 DISAB ACCES-BL-SB1186	3/26/19	133018	WILSON FIRE SPRINKLER CO, INC. **WILSON FIRE SPRINKLER CO, INC.**	7.50		LICENSE REFUND	
				Division Total 511 MISC CASH DEPOSITS TRUST	15.00			
520 TRAFFIC SAFETY FUND	4305-002 PARKING FINES-AVENAL	3/15/19	132775	CITY OF AVENAL **AVENAL, CITY OF**	250.00		2018-11 AVENAL	
	4305-002 PARKING FINES-AVENAL	3/15/19	132775	CITY OF AVENAL **AVENAL, CITY OF**	254.21		2019-02 AVENAL	
	4305-003 PARKING FINES-CORCORAN	3/15/19	132777	CITY OF CORCORAN **CORCORAN, CITY OF**	25.52		2019-02 CORCORAN	
	4305-002 PARKING FINES-AVENAL	3/15/19	132785	KINGS CO TREASURER **KINGS CO TREASURER**	25.00		2019-02 CTHS/JAIL FDS	
	4305-003 PARKING FINES-CORCORAN	3/15/19	132785	KINGS CO TREASURER **KINGS CO TREASURER**	25.00		2019-02 CTHS/JAIL FDS	

Date: 3/26/2019

Warrant Register

Division # and Name	Acct # and Name	Check Date	Check Number	Vendor Name	Transaction Amt	Inv#	Transaction Description	Void
520 TRAFFIC SAFETY FUND	4305-005 PARKING FINES-LEMOORE	3/15/19	132785	KINGS CO TREASURER **KINGS CO TREASURER**	200.00		2019-02 CTHS/JAIL FDS	
	4305-005 PARKING FINES-LEMOORE	3/15/19	132785	KINGS CO TREASURER **KINGS CO TREASURER**	275.00		2019-02 PENLTY EQ/REG	
	4305-005 PARKING FINES-LEMOORE	3/15/19	132786	CITY OF LEMOORE **LEMOORE, CITY OF**	25.00		2018-11 LEMOORE	
	4305-005 PARKING FINES-LEMOORE	3/15/19	132786	CITY OF LEMOORE **LEMOORE, CITY OF**	298.48		2019-02 LEMOORE	
	4305-002 PARKING FINES-AVENAL	3/15/19	132789	TURBO DATA SYS INC **TURBO DATA SYS INC**	15.79	29782	2019-02	
	4305-003 PARKING FINES-CORCORAN	3/15/19	132789	TURBO DATA SYS INC **TURBO DATA SYS INC**	10.03	29782	2019-02	
	4305-005 PARKING FINES-LEMOORE	3/15/19	132789	TURBO DATA SYS INC **TURBO DATA SYS INC**	76.52	29782	2019-02	
				Division Total 520 TRAFFIC SAFETY FUND	1,480.55			
					1,082,278.82			

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	**AGENDA SECTION:** A

SUBJECT:
City Attorney: Adoption of Ordinance No.19-02, amending Hanford Municipal Code Chapter 2.12.010 to 2.12.050 to address bonding requirements for the City Clerk, City Treasurer, and Director of Finance.

CITY OF HANFORD

Agenda Item Staff Report for the Regular City Council Meeting

MEETING DATE:

To: Honorable Mayor and Members of the City Council

SUBJECT: Adoption of Ordinance No.19-02 amending Hanford Municipal Code Chapter 2.12.010 to 2.12.050 to address bonding requirements for the City Clerk, City Treasurer, and Director of Finance

RECOMMENDATION:

That the City Council waive the second reading of and adopt Ordinance No. 19-02.

RECOMMENDED MOTION:

I move that the second reading of Ordinance No. 19-02 be waived and that it be adopted by the Council.

BACKGROUND:

California Government Code § 36518 requires a City Council, by resolution, to establish the penal sum of a bond for the positions of City Clerk and City Treasurer. California Government Code § 36519 further provides that the City Council may require bonds of any other officer or employee of the City. California Government Code § 1480 provides that every officer, agent or employee not required by statute to give an official bond may be required to give an individual official bond, or other form of individual bond, in the amount fixed by the appointing power and such bond shall inure the benefit of the appointing power, state, county, or municipality by whom such officer, employee, or agent is employed as well as the officer under whom the employee or agent serves. Government Code § 1463 allows insurance to be obtained in lieu of required bonds.

The Hanford Municipal Code currently requires that the City Clerk, City Treasurer, and Finance Director be bonded. Ordinance No. 19-02 will modify the Municipal Code to allow the bonding requirements to be satisfied through insurance coverage.

If the Ordinance is adopted by the City Council, it will be subsequently submitted to the Presiding Judge of the Kings County Superior Court in accordance with Government Code requirements.

At its last meeting, the Council approved Resolution No. 19-07-R, which authorizes the purchase of government crime insurance with a limit of $5,000,000. The Resolution will go into effect on the date that Ordinance No. 19-02 goes into effect.

FISCAL IMPACT:

ATTACHMENTS:
Ordinance 19-02

ORDINANCE NO. 19-02
AN ORDINANCE OF THE CITY OF HANFORD AMENDING HANFORD MUNICIPAL CODE CHAPTER 2.12 REGARDING OFFICERS' BONDS

The City Council of Hanford does ordain as follows:

Section 1: Hanford Municipal Code Chapter 2.12 is hereby amended and restated as follows:

Chapter 2.12 OFFICERS' BONDS

2.12.010 City Clerk.

A bond or insurance shall be maintained by the City Clerk in a reasonable amount recommended by the City Attorney and fixed by the City Council through a resolution in such sum as they may determine. The premium on such bond or insurance shall be paid by the City.

2.12.020 City Treasurer.

A bond or insurance shall be maintained by the City Treasurer in a reasonable amount recommended by the City Attorney and fixed by the City Council through a resolution in such sum as they may determine. The premium on such bond or insurance shall be paid by the City.

2.12.030 Director of Finance.

A bond or insurance shall be maintained by the Director of Finance in a reasonable amount recommended by the City Attorney and fixed by the City Council through a resolution in such sum as they may determine. The premium on such bond or insurance shall be paid by the City.

2.12.040 Master Policy.

The bonding and insurance required to be maintained by Officers may be met with a single master official bond covering all required employees.

2.12.050 Crime Insurance Policy.

The City may substitute a government crime insurance policy or employee dishonesty insurance policy, including faithful performance, in lieu of the bonds otherwise required to be maintained by employees and specified officers.

Section 2: This Ordinance shall take effect thirty (30) days after its adoption and shall be published once in the Hanford Sentinel within fifteen (15) days after its passage or a summary of this ordinance shall be published in the Hanford Sentinel in a manner consistent with the requirements of the California Government Code.

THEREFORE, BE IT FURTHER RESOLVED, that based on the above and incorporated findings, the City Council approves Ordinance 19-02.

PASSED, ADOPTED AND APPROVED this ___ day of _________, 2019 by the following vote:
AYES: ____
NOES: ____
ABSTAIN: ____
ABSENT: ____

____
SUE SORENSEN
MAYOR of the City of Hanford

Attest:

____
SARAH MARTINEZ
CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF KINGS) ss
CITY OF HANFORD)

I, Sarah Martinez, City Clerk of the City of Hanford, do hereby certify the foregoing Ordinance was duly passed and adopted at a regular meeting of the City Council of the City of Hanford held on the ________ day of __________________, 2019.

Date: _______________________

____
SARAH MARTINEZ
CITY CLERK

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	AGENDA SECTION: B

SUBJECT:
Community Development: Waive the second reading of Ordinance 19-03, an amendment to Chapter 5.56 of the Municipal Code to allow medical and adult use of cannabis, allow dispensaries and micro-businesses, and other various amendments to be consistent with the State of California regulations.

Staff Recommendation
Staff recommends the City Council waive the second reading of Ordinance 19-03.

Recommended Motion:
I move to waive the second reading of Ordinance 19-03, approving Municipal Code Amendment 2019-01.

Project Description
The project includes amendments to various sections Chapter 5.56 of the Municipal Code. The final draft of the amended Municipal Code is included in this staff report. A summary of the amendments is as follows.

- Deleting the limitation that cannabis business permits are limited to medical only.
- The addition of micro-business and store-front and non-store front dispensaries as allowed permits.
- Operating requirements for a dispensary/storefront retail facilities
- Operating requirements for delivery services
- Operating requirements for dispensary/non-storefront retail
- Operating requirements for Distributors

- Operating requirements for Testing Laboratories
- Operating requirements for Micro-businesses

During previous discussions, the City Council gave direction to staff to provide an ordinance that includes both non-storefront dispensaries and storefront dispensaries for future decision. Based on that discussion, staff included both types in the draft ordinance for Council consideration.

If the City Council chooses to allow dispensaries, the City would eligible to apply for State grant funds that are only eligible if an agency allows all types of cannabis permits.

FISCAL IMPACT:

ATTACHMENTS:
ORDINANCE NO 19-03
Exhibit A for Ordinance 19-03 Text Final

ORDINANCE NO. 19-03

AN ORDINANCE AMENDING CHAPTER 5.56 OF TITLE 5 OF THE MUNICIPAL CODE TO ALLOW MEDICAL AND ADULT USE OF CANNABIS, ALLOW DISPENSARIES AND MICRO-BUSINESSES, OPERATIONS STANDARDS FOR THE NEW CATEGORIES, AND OTHER VARIOUS AMENDMENTS TO BE CONSISTENT WITH THE STATE OF CALIFORNIA RULES AND REGULATIONS..

The City Council of the City of Hanford does ordain as follows:

Section 1: The Hanford Municipal Code Chapter 5.56 contains definitions, operational standards and enforcement provisions for cannabis businesses in the City of Hanford.

Section 2: The City Council has held a public hearing on the amendment to Chapter 5.56 which will allow medical and adult use of cannabis, adds dispensaries and micro-businesses as allowable businesses and establishes operational standards for various business types that may be located in the City of Hanford.

Section 3: The City Council finds that the adoption of this ordinance is exempt from environmental review under the California Environmental Quality Act (CEQA) pursuant to the following sections of the CEQA Guidelines, 14 Cal. Code of Regulations, Chapter 3:

A. The ordinance is exempt under Section 15061(b) (3) because it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment. The ordinance permits a very limited number of commercial cannabis businesses, and the commercial cannabis businesses will have no impacts that are different than the farming, manufacturing, distribution, laboratory, and delivery activities already authorized within the City. Furthermore, the ordinance contains requirements that prevent any potential impacts on the environment that may be unique to businesses involving medical and non-medical cannabis. For example, the ordinance establishes prohibitions on nuisance odors, glare, excess energy usage, and establishes safety protections to prevent crime or deterioration of the business area into blight, prohibition on usages of hazardous chemicals except for those usages that are consistent with state standards for those chemicals, and a prohibition on usage of excess water in violation of drought laws etc. Further, there is no possibility that this ordinance would create cumulative impacts that are significant because this ordinance does not authorize a total number of businesses in the city than would have been otherwise authorized, does not authorize construction or other related activities or any other activities that are not already permitted, except that the ordinance allows the same activities but with a different material (medical cannabis and nonmedical cannabis) that is being grown, sold, transported, or otherwise utilized in some form; there are no other significant impacts that could occur as a result of this ordinance, and there are no unusual circumstances that would cause any such significant impacts;

B. The ordinance is also exempt under Section 15183 (projects consistent with a community plan, general plan, or zoning) since the types of businesses permitted by the ordinance are consistent with those contemplated by general plan and zoning, such as farming, manufacture, and distribution of other agriculture products and/or products to be used as pharmaceuticals;

SECTION 4: The City Council of the City of Hanford does ordain that Chapter 5.56 is hereby amended as shown in Exhibit A.

SECTION 5. That the ordinance shall take effect thirty (30) days after its passage, and shall be published once in the Hanford Sentinel within fifteen (15) days after its passage or a summary of this ordinance shall be published in the Hanford Sentinel in a manner consistent with the requirements of the California Government Code.

Passed and adopted at a regular meeting of the City Council of the City of Hanford duly called and held on April 2, 2019, by the following roll call vote:

AYES:____

NOES: ____

ABSTAIN: ____

ABSENT: ____

APPROVED

____
Sue Sorenson
MAYOR of the City of Hanford

ATTEST:

____
SARAH MARTINEZ
CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF KINGS) ss
CITY OF HANFORD)

I SARAH MARTINEZ, City Clerk of the City of Hanford, do hereby certify the foregoing ordinance was duly introduced at a regular meeting of the City Council of the City of Hanford on the 19^{h} day of March, 2019, and it was duly passed and adopted at a

Attachment: ORDINANCE NO 19-03 (CD: Cannabis Ordinance Amendment) regular meeting of the City Council of the City of Hanford held on the ____ day of ______, 2019.

____
SARAH MARTINEZ
CITY CLERK

Exhibit A
Chapter 5.56

Chapter 5.56 COMMERCIAL CANNABIS ACTIVITY.

5.56.010 Purpose and intent.

It is the purpose and intent of this chapter to accommodate the needs of medically-ill persons in need of cannabis for medical purposes, as advised and recommended by their health care provider(s), and to implement the Adult Use Cannabis Act which was passed by the voters of California while imposing regulations on the use of land to protect the city's neighborhoods, residents, and businesses from negative impacts. It is a further purpose and intent of this chapter to regulate the cultivation, manufacturing, processing, testing, transporting, delivery, and distribution of cannabis and cannabis-related products in a manner which is responsible, which protects the health, safety, and welfare of the residents of Hanford, and to enforce rules and regulations consistent with state law. In part to meet these objectives, an annual permit shall be required to own and/or to operate a commercial cannabis business within Hanford. Nothing in this chapter is intended to authorize the possession, use, or provision of cannabis for purposes which violate state or federal law. The provisions of this chapter are in addition to any other permits, licenses and approvals which may be required to conduct business in the city, and are in addition to any permits, licenses and approval required under state, county, or other law.

5.56.020 Legal authority.

Pursuant to Sections 5 and 7 of Article XI of the California Constitution, and the provisions of the Medical Cannabis Regulation and Safety Act (hereinafter "MCRSA"), and the Adult Use Cannabis Act (hereinafter "AUMA" the city of Hanford is authorized to adopt ordinances that establish standards, requirements and regulations for local licenses and permits for cannabis and cannabis-related activity. Any standards, requirements, and regulations regarding health and safety, security, and worker protections established by the state of California, or any of its departments or divisions, shall be the minimum standards applicable in the city of Hanford to cannabis, and/or cannabis-related activity.

5.56.030 Cannabis cultivation and commercial cannabis business activities prohibited unless specifically authorized by this chapter.

Except as specifically authorized in this chapter, the cultivation, possession, manufacture, processing, storing, laboratory testing, labeling, transporting, dispensing, distribution, delivery, or sale of cannabis or cannabis product is expressly prohibited in the city of Hanford.

5.56.040 Compliance with state and local laws.

It is the responsibility of the owners and operators of the commercial cannabis business to ensure that it is, always, operating in a manner compliant with all applicable state and local laws, and any regulations promulgated thereunder. Nothing in this chapter shall be construed as authorizing any actions which violate federal, state law or local law with respect to the operation of a commercial cannabis business. It shall be the responsibility of the owners and the operators of the commercial cannabis business to ensure that the commercial cannabis business is, at all times, operating in a manner compliant with all applicable federal, state and local laws, the 2008 Attorney General Guidelines, any subsequently enacted state law or regulatory, licensing, or certification requirements, and any specific, additional operating procedures or requirements which may be imposed as conditions of approval of the commercial cannabis business permit. Nothing in this chapter shall be construed as authorizing any actions which violate federal or state law regarding the operation of a commercial cannabis business.

5.56.050 Definitions.

When used in this chapter, the following words shall have the meanings ascribed to them as set forth herein. Any reference to California statutes includes any regulations promulgated thereunder, and is deemed to include any successor or amended version of the referenced statute or regulatory provision.

"Bureau" means the Bureau of Cannabis Control within the California Department of Consumer Affairs.

"Cannabis" refers to "marijuana," and means all parts of the Cannabis sativa Linnaeus, Cannabis indica, or Cannabis ruderalis, whether medical or nonmedical, growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" also means marijuana as defined by Section 11018 of the California Health and Safety Code as enacted by Chapter 14017 of the Statutes of 1972. "Cannabis" does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination. For the purpose of this chapter, "cannabis" does not mean industrial hemp as that term is defined by Section 81000 of the California Food and Agricultural Code or Section 11018.5 of the California Health and Safety Code.

"Cannabis business park" means a park or campus that is one contiguous commercial area of land which has many cannabis related businesses grouped together. Each individual business is clearly defined, having a unique entrance and immovable physical barriers between uniquely licensed premises.

"Cannabis concentrate" means manufactured cannabis that has undergone a process to concentrate the cannabinoid active ingredient, thereby increasing the product's potency.

"Cannabis product" means a product containing cannabis, including, but not limited to, manufactured cannabis intended to be sold for use by cannabis patients in California pursuant to the Compassionate Use Act of 1996 (Proposition 215), found at Section 11362.5 of the California Health and Safety Code(as the same may be amended from time to time) or pursuant to the Adult Use of Marijuana Act. For purposes of this chapter, "medical cannabis" does not include industrial hemp as defined by Section 81000 of the California Food and Agricultural Code or Section 11018.5 of the California Health and Safety Code.

"Canopy" means all areas occupied by any portion of a cannabis plant, inclusive of all vertical planes, whether contiguous or noncontiguous on any one site.

"Caregiver" or "primary caregiver" has the same meaning as that term is defined in Section 11362.7 of the California Health and Safety Code.

"City" or "city of Hanford" means the city of Hanford, a California general law city.

"Commercial cannabis activity" includes cultivation, manufacture, processing, laboratory testing, transporting, delivery, distribution, or sale of cannabis product, within the meaning of California Business and Professions Code Section 26001and California Business and Professions Code Section 26050, et seq.

"Commercial cannabis business" means any business or operation which engages in cannabis activity.

"Commercial cannabis business permit" means a regulatory permit issued by the city of Hanford pursuant to this chapter to a commercial cannabis business, and is required before any commercial cannabis activity may be conducted in the city. The initial permit and annual renewal of a commercial cannabis business permit is made expressly contingent upon the business' ongoing compliance with all of the requirements of this chapter and any regulations adopted by the city governing the commercial cannabis activity at issue.

"Cultivation" means any activity, whether occurring indoors or outdoors, involving the propagation, planting, growing, harvesting, drying, curing, grading, and/or trimming of cannabis plants or any part thereof for any purpose, including cannabis.

"Cultivation site" means a facility where cannabis is cultivated, propagated, planted, grown, harvested, dried, cured, graded, or trimmed, or that does all or any combination of those activities, and where the operator holds a valid commercial cannabis business permit for cultivation from the city of Hanford and a valid state license to cultivate cannabis as required by state law.

"Delivery" means the commercial transfer of cannabis or cannabis products from a dispensary, up to an amount determined to be authorized by the state of California, or any of its departments or divisions, to anyone for any purpose. "Delivery" also includes the use by a dispensary of any technology platform owned, controlled, and/or licensed by the dispensary, or independently licensed by the state of California under the MCRSA or AUMA (as the same may be amended from time-to-time), that enables anyone to arrange for or facilitate the commercial transfer by a licensed dispensary of cannabis or cannabis products.

"Dispensary" means a commercial cannabis business facility where cannabis, cannabis products, or devices for the use of cannabis or cannabis products are offered, either individually or in any combination, for retail sale, including an establishment (whether fixed or mobile) that delivers, pursuant to express authorization, cannabis and cannabis products as part of a retail sale, and where the operator holds a valid commercial cannabis business permit from the city of Hanford authorizing the operation of a dispensary, and a valid state license as required by state law to operate a dispensary.

"Dispensing" means any activity involving the retail sale of cannabis or cannabis products from a dispensary.

"Distribution" means the wholesale procurement, and sale, of cannabis or cannabis products between entities licensed pursuant to MCRSA, AUMA and any subsequent state of California legislation regarding the same.

"Distributor" means a person holding a valid commercial cannabis business permit for distribution issued by the city of Hanford, and, a valid state license for distribution, required by state law to engage in the business of purchasing cannabis from a licensed cultivator, or cannabis products from a license manufacturer, for sale to a licensed dispensary.

"Dried flower" means all dead cannabis that has been harvested, dried, cured, or otherwise processed, excluding leaves and stems.

"Edible cannabis product" means manufactured cannabis that is intended to be used, in whole or in part, for human consumption. An edible cannabis product is not considered food as defined by Section 109935 of the California Health and Safety Code or a drug as defined by Section 109925 of the

California Health and Safety Code. An edible cannabis product shall not be deemed to be adulterated pursuant to Section 19347.6 of the Business and Professions Code solely because it contains cannabis.

"Greenhouse" means a fully enclosed permanent structure that is clad in transparent material with climate control, such as heating and ventilation capabilities and supplemental artificial lighting, and that uses a combination of natural and supplemental lighting for cultivation.

"Live plants" means living cannabis flowers and plants, including seeds, sprouts, immature plants (including unrooted clones), and vegetative stage plants.

"Manufactured cannabis" means raw cannabis that has undergone a process whereby the raw agricultural product has been transformed into a concentrate, extraction or other manufactured product intended for internal consumption through inhalation or oral ingestion or for topical application.

"Manufacturer" means a person that conducts the production, preparation, propagation, or compounding of manufactured cannabis, as defined in this section, or cannabis products either directly or indirectly or by extraction methods, or independently by means of chemical synthesis at a fixed location that packages or repackages cannabis or cannabis products or labels or relabels its container, where the operator holds a valid commercial cannabis business permit for manufacturing from the city of Hanford and, after January 1, 2018 or as soon as permitted by the state granting agency, department or division, a valid state license for manufacturing pursuant to MCRSA and/or AUMA. A manufacturer may also be a person that infuses cannabis in its products but does not perform its own extraction.

"Manufacturing site" means a location that produces, prepares, propagates, or compounds cannabis or cannabis products, directly or indirectly, by extraction methods, independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis, and is owned and operated by a person issued a valid commercial cannabis business permit for manufacturing from the city of Hanford and, a valid state license as required for manufacturing of cannabis products.

"Microbusiness" shall have the same meaning as that contained in Section 26070(a)(3) of the Business and Professions Code of the State of California.

"Nursery" means a person that produces only clones, immature plants, seeds and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis.

"Patient" or "qualified patient" shall have the same definition as California Health and Safety Code Section 11362.7 et seq., as it may be amended, and which means a person who is entitled to the protections of California Health and Safety Code Section 11362.5.

"Person" means an individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit and includes the plural as well as the singular number.

"Person with an identification card" shall have the meaning given that term by California Health and Safety Code Section 11362.7.

"State license" means a permit or license issued by the state of California, or one of its departments or divisions, under MCRSA or AUMA to engage in commercial cannabis activity.

"Topical cannabis" means a product intended for external application and/or absorption through the skin. A topical cannabis product is not considered a drug as defined by Section 109925 of the California Health and Safety Code.

"Testing laboratory" means a facility, entity, or site in the city of Hanford that offers or performs tests of cannabis or cannabis products and that is both of the following:

1. Accredited by an accrediting body that is independent from all other persons involved in the cannabis industry in the state.

2. Licensed by the Bureau of Cannabis Control, and is owned and operated by a person issued a valid commercial ~~medical~~ cannabis business permit for laboratory testing from the city of Hanford.

"Transport" means the transfer of cannabis products from the permitted business location of one licensee to the permitted business location of another licensee, for the purposes of conducting commercial cannabis activity authorized by the MCRSA and/or AUMA.

"Transporter" means a person issued a state license, and a commercial cannabis business permit by the city of Hanford, authorizing the transport of cannabis or cannabis products in amounts authorized by the state of California, or by one of its departments or divisions under the MCRSA and/or AUMA.

5.56.060 Commercial cannabis business permit required to engage in commercial cannabis business.

A. No person may engage in any commercial cannabis business or activity within the city of Hanford including cultivation, manufacture, processing, laboratory testing, transporting, dispensing, distribution, or sale of cannabis or a cannabis product unless the person: (1) has a valid commercial cannabis business permit from the city of Hanford; and (2) is currently in compliance with all applicable state and local laws and regulations pertaining to the commercial cannabis business or activities, including the duty to obtain any required state licenses.

B. Until Health and Safety Code Section 11362.775, subdivision (a), is repealed, the city intends that person's eligible to operate collectives or cooperatives under that subdivision shall be eligible to apply for a city permit to conduct commercial cannabis activities, but only to the degree those activities are authorized under state law for collectives and cooperatives. When the Health and Safety Code Section 11362.775, subdivision (a), is repealed, or as soon as collectives and cooperatives are no longer permitted to engage in commercial cannabis activity under state law, any city permit holder operating a commercial cannabis business under a collective or cooperative who has not already obtained a state license for the commercial cannabis activities they are engaged in shall automatically forfeit his or her city commercial cannabis business permit. At that point, they shall no longer be authorized to engage in any commercial cannabis activities in the city until they obtain both a city issued commercial cannabis business permit and a state license for that commercial cannabis activity.

5.56.070 Cannabis employee permit required.

A. Any person who is an employee or who otherwise works or volunteers within a commercial cannabis business must be legally authorized to do so under applicable state law. Employees, workers, or volunteers at businesses that are permitted by the city of Hanford as cannabis business cultivators, manufacturers, distributors, or delivers that are operating pursuant to Health and Safety Code Section 11362.775(a) as collectives or cooperatives until that subsection is repealed must be qualified patients or primary caregivers as required by state law.

B. Any person who is an employee or who otherwise works or volunteers within a commercial cannabis business must obtain a commercial cannabis employee work permit from the city prior to performing any work at any commercial cannabis business.

C. Applications for a commercial cannabis employee work permit shall be developed and made available by the chief of police or designee(s), and shall include, but not be limited to, the following information:

1. Name, address, and phone number of the applicant;

2. Age and verification of applicant. A copy of a birth certificate, driver's license, government issued identification card, passport or other proof that the applicant is at least twenty-one (21) years of age must be submitted with the application;

3. Name, address of the commercial cannabis businesses where the person will be employed, and the name of the primary manager of that business;

4. A list of any crimes enumerated in California Business and Professions Code Section 26507(b)(4) for which the applicant has been convicted;

5. Name, address, and contact person for any previous employers from which the applicant was fired, resigned, or asked to leave and the reasons for such dismissal or firing;

6. The application shall be accompanied by fingerprints and a recent photograph of the applicant in a form and manner as required by the chief of police or designee(s);

7. A signed statement under penalty of perjury that the information provided is true and correct;

8. If applicable, verification that the applicant is a qualified patient or primary caregiver;

9. A fee paid in an amount set by resolution of the city council in an amount necessary to cover the costs of administering the employee work permit programs. The fee is non-refundable and shall not be returned in the event the work permit is denied or revoked.

D. The chief of police or designee(s) shall review the application for completeness, shall conduct a background check to determine whether the applicant was convicted of a crime or left a previous employer for reasons that show the applicant:

1. Has been convicted of a crime involving dishonesty, fraud or deceit, including but not limited to fraud, forgery, theft, or embezzlement as those offenses are defined in California Penal Code Sections 186.11, 470, 484, and 504a, respectively; or equivalent offenses in other states.

2. Has committed a felony or misdemeanor involving fraud, deceit, embezzlement; or

3. Was convicted of a violent felony, a crime of moral turpitude; or

4. The illegal use, possession, transportation, distribution or similar activities related to controlled substances, as defined in the Federal Controlled Substances Act, except for cannabis related offenses for which the conviction occurred after the passage of the Compassionate Use Act of 1996.

Discovery of these facts showing that the applicant has been convicted of a crime involving dishonesty, fraud or deceit are grounds for denial of the permit. Where the applicant's sentence (including any term of probation, incarceration, or supervised release) for possession of, possession for sale, sale, manufacture, transportation, or cultivation of a controlled substance is completed, such underlying conviction shall not be the sole ground for denial of a commercial cannabis work permit. Furthermore, an applicant shall not be denied a permit if the denial is based solely on any of the following: (i) a conviction for any crime listed in subsection (D)(4) for which the applicant has obtained a certificate of rehabilitation pursuant to Chapter 3.5 (commencing with Section 4852.01) of Title 6 of Part 3 of the California Penal Code; or (ii) a conviction that was subsequently dismissed pursuant to Section 1203.4, 1203.4a, or

1203.41 of the California Penal Code or any other provision of state law allowing for dismissal of a conviction.

E. The chief of police or designee(s) shall issue the commercial cannabis work permit or a written denial to the applicant within ninety (90) days of the date the application was deemed complete. Upon the request of a commercial cannabis business and while processing the application for a work permit, the chief of police or designee(s) may issue a temporary work permit for an employee if the business demonstrates to the chief of police or designee(s) that the employee is necessary for the operation of the business. The temporary permit may be immediately revoked by the chief of police or designee(s) upon determination that the applicant has failed the background check.

F. A work permit shall be valid for a twelve (12) month period and must be renewed on an annual basis. Renewal applications shall contain all the information required in subsection B including the payment of a renewal application fee in an amount to be set by resolution of the city council.

G. In the event a person changes employment from one commercial cannabis business in the city to another, the work permit holder shall notify the chief of police or designee(s) in writing of the change within ten (10) days, or the work permit shall be suspended or revoked and such person shall not be permitted to work at any commercial cannabis business in the city.

H. The city may immediately revoke the commercial cannabis work permit should the permit holder be convicted of a crime listed in subsections C and D or if facts become known to the chief of police or designee(s) that the permit holder has engaged in activities showing that he or she is dishonest.

I. The chief of police or designee(s) is hereby authorized to promulgate all regulations necessary to implement the work permit process and requirements.

J. The applicant may appeal the denial or revocation of a commercial cannabis work permit by filing a notice of appeal with the city clerk within ten (10) days of the date the applicant received the notice of denial, which appeal shall be conducted as set forth in Section 5.56.140 of this chapter.

K. The chief of police or designee(s) shall issue a permit in the form of a personal identification card that can be worn by the employee. The personal identification card shall be worn approximately chest-high on their outermost garment, in a prominent and visible location. The identification card shall be maintained in good and readable condition at all times.

5.56.080 Maximum number and type of authorized commercial cannabis businesses permitted.

The number of each type of commercial cannabis business that shall be permitted to operate in the city shall be established by resolution of the city council.

A. This section is only intended to create a maximum number of commercial cannabis businesses that may be issued permits to operate in the city under each category. Nothing in this chapter creates a mandate that the city council must issue any or all of the commercial cannabis business permits if it is determined that the applicants do not meet the standards which are established in the application requirements or further amendments to the application process.

B. Each year following the city council’s initial award of permits, if any, or at any time in the city council’s discretion, the city council may reassess the number of commercial cannabis business permits which are authorized for issuance. The city council, in its discretion, may determine by resolution that the number of commercial cannabis permits should stay the same, or be expanded.

5.56.090 Initial application procedure.

A. The city council shall adopt by resolution the procedures which will govern the application process, and the manner in which the decision will ultimately be made regarding the issuance of any commercial cannabis business permit(s). The resolution shall authorize the community development director or designee(s) to prepare the necessary forms, adopt any necessary rules to the application, regulations and processes, solicit applications, conduct initial evaluations of the applicants, and to ultimately provide a final recommendation to the city council.

B. At the time of filing, each applicant shall pay an application fee established by resolution of the city council, to cover all costs incurred by the city in the application process.

C. After the initial review, the community development director or designee(s) will make a recommendation to the city council, and the city council shall make a final determination in accordance with this section.

D. The City's Reservation of Rights. The city reserves the right to reject any or all applications. The city may also modify, postpone, or cancel any request for applications, or the entire program under this title, at any time without liability, obligation, or commitment to any party, firm, or organization. Persons submitting applications assume the risk that all or any part of the program, or any particular category of permit potentially authorized under this chapter, may be cancelled at any time prior to permit issuance. The city further reserves the right to request and obtain additional information from any candidate submitting an application. In addition to any other justification provided, a failure to comply with other requirements in this chapter, an application risks being rejected for any of the following reasons:

1. Proposal received after designated time and date.

2. Proposal not containing the required elements, exhibits, nor organized in the required format.

3. Proposal considered not fully responsive to this request for permit application.

4. Proposal contains excess or extraneous material not called for in the request for permit application.

5.56.100 Expiration of commercial cannabis business permits.

Each commercial cannabis business permit issued pursuant to this chapter shall expire twelve (12) months after the date of its issuance. Commercial cannabis permits may be renewed as provided in Section 5.56.120.

5.56.110 Revocation of permits.

Commercial cannabis business permits may be revoked for any violation of any law and/or any rule, regulation and/or standard adopted pursuant to this chapter.

5.56.120 Renewal applications.

A. An application for renewal of a commercial cannabis business permit shall be filed at least sixty (60) calendar days prior to the expiration date of the current permit.

B. The renewal application shall contain all the information required for new applications.

C. The applicant shall pay a fee in an amount to be set by the city council to cover the costs of processing the renewal permit application, together with any costs incurred by the city to administer the program created under this chapter.

D. An application for renewal of a commercial cannabis business permit shall be rejected if any of the following exists:

1. The application is filed less than sixty (60) days before its expiration.

2. The commercial cannabis business permit is suspended or revoked at the time of the application.

3. The commercial cannabis business has not been in regular and continuous operation in the four (4) months prior to the renewal application.

4. The commercial cannabis business has failed to conform to the requirements of this chapter, or of any regulations adopted pursuant to this chapter.

5. The permittee fails or is unable to renew its state of California license.

6. If the city or state has determined, based on substantial evidence, that the permittee or applicant is in violation of the requirements of this chapter, of the city's municipal code, or of the state rules and regulations, and the city or state has determined that the violation is grounds for termination or revocation of the commercial cannabis business permit.

E. The community development director or designee(s) is authorized to make all decisions concerning the issuance of a renewal permit. In making the decision, the community development director or designee(s) is authorized to impose additional conditions to a renewal permit, if it is determined to be necessary to ensure compliance with state or local laws and regulations or to preserve the public health, safety or welfare. Appeals from the decision of the community development director or designee(s) shall be handled pursuant to Section 5.56.140.

F. If a renewal application is rejected, a person may file a new application pursuant to this chapter no sooner than one year from the date of the rejection.

5.56.130 Effect of state license suspension, revocation, or termination.

Suspension of a license issued by the state of California, or by any of its departments or divisions, shall immediately suspend the ability of a commercial cannabis business to operate within the city, until the state of California, or its respective department or division, reinstates or reissues the state license. Should the state of California, or any of its departments or divisions, revoke or terminate the license of a commercial cannabis business, such revocation or termination shall also revoke or terminate the ability of a commercial cannabis business to operate within the city of Hanford.

5.56.140 Appeals.

Unless specifically provided elsewhere to the contrary, whenever an appeal is provided for in this chapter from a decision of the chief of police or community development director or designee(s), the appeal shall be conducted as prescribed in this section.

5.56.150 Written request for appeal.

A. Within ten (10) calendar days after the date of a decision of the chief of police or community development director or designee(s) to revoke, suspend or deny a permit, or to add conditions to a permit, an aggrieved party may appeal such action by filing a written appeal with the city clerk setting forth the reasons why the decision was not proper.

B. At the time of filing the appellant shall pay the designated appeal fee, established by resolution of the city council from time to time.

5.56.160 Appeal hearing.

A. Upon receipt of the written appeal, the city clerk shall set the matter for a hearing before the city council. The city council shall hear the matter de novo, and shall conduct the hearing pursuant to the procedures set forth by the city.

B. The appeal shall be held within a reasonable time after the filing the appeal, but in no event later than ninety (90) days from the date of such filing. The city shall notify the appellant of the time and location at least ten (10) days prior to the date of the hearing.

C. At the hearing, the appellant may present any information they deem relevant to the decision appealed. The formal rules of evidence and procedure applicable in a court of law shall not apply to the hearing.

D. At the conclusion of the hearing the city council may affirm, reverse or modify the decision appealed. The decision of the city council shall be final.

5.56.170 Permittee selection process.

A. The city council shall adopt by resolution a procedure guideline by which the top applicants in each category of each commercial cannabis business will be presented to the city council for a final determination at a public hearing.

B. The top final applicants for each category may be invited to attend the city council meeting, where they may be expected to make a public presentation introducing their team and providing an overview of their proposal. In order to provide adequate time, presentations may be divided over more than one meeting over multiple days as determined to be necessary.

C. At least ten (10) days prior to the hearing, notice of the hearing shall be sent to all property owners located within five hundred (500) feet of the proposed business locations of each of the finalists to be considered by the city council.

D. The city council shall either deny or approve the final candidates and shall select the top candidates in each category of the commercial cannabis businesses. The city council's decision as to the selection of the prevailing candidates shall be final.

E. Official issuance of the commercial cannabis business permit(s), however, is conditioned upon the prevailing candidate(s) obtaining all required land use approvals. Following the council's selection, the prevailing candidate(s) shall apply to the city's community development department to obtain any required land use approvals or entitlements for the permittee's location, if any. Land use approvals shall include compliance with all applicable provisions of CEQA. The chief of police or designee(s) shall formally issue the commercial cannabis business permit(s) once the community development director or designee(s) affirms that all of the required land use approvals have been obtained.

F. Issuance of a commercial cannabis business permit does not create a land use entitlement. The commercial cannabis business permit shall only be for a term of twelve (12) months, and shall expire at the end of the twelve (12) month period unless it is renewed as provided herein. Furthermore, no permittee may begin operations, notwithstanding the issuance of a permit, unless all of the state and local laws and regulations, including, but not limited to, the requirements of this chapter and of the permit, have been complied with.

G. Notwithstanding anything in this chapter to the contrary, the city council reserves the right to reject any or all applications if it determines it would be in the best interest of the city, taking into account any health, safety and welfare impacts on the community. Applicants shall have no right to a commercial cannabis business permit until a permit is actually issued, and then only for the duration of the permits term. Each applicant assumes the risk that, at any time prior to the issuance of a permit, the city council may terminate or delay the program created under this chapter.

H. If an application is denied, a new application may not be filed for one year from the date of the denial.

I. Each person granted a commercial cannabis business permit shall be required to pay the permit fee established by resolution of the city council, to cover the costs of administering the commercial cannabis business permit program created in this chapter.

5.56.180 Change in location—Updated registration form.

A. Any time the dispensing, cultivation, manufacturing, transportation and distribution location specified in the regulatory permit is changed, the applicant shall re-register with the chief of police or designee(s). The process and the fees for re-registration shall be the same as the process and fees set forth for registration in Sections 5.56.090 and 5.56.120.

B. Within fifteen (15) calendar days of any other change in the information provided in the registration form or any change in status of compliance with the provisions of this chapter, including any change in the commercial cannabis business ownership or management members, the applicant shall file an updated registration form with the chief of police or designee(s) for review along with a registration amendment fee, as set forth in Sections 5.56.090 and 5.56.120.

5.56.190 City business license.

Prior to commencing operations, a commercial cannabis business shall obtain a city of Hanford business license.

5.56.200 Building permits and inspection.

Prior to commencing operations, a commercial cannabis business shall be subject to a mandatory building inspection, and must obtain all required permits and approvals which would otherwise be required for any business of the same size and intensity operating in that zone. This includes, but is not limited to, obtaining any required building permit(s), fire department approvals, health department approvals and other zoning and land use permit(s) and approvals.

5.56.210 Certification from the community development director.

Prior to commencing operations, a commercial cannabis business must obtain a certification from the community development director or designee(s) certifying that the business is located on a site that meets all of the requirements of Title 17 of the city's municipal code.

5.56.220 Right to occupy and to use property.

As a condition precedent to the city's issuance of a commercial cannabis business permit pursuant to this chapter, any person intending to open and to operate a commercial cannabis business shall provide sufficient evidence of the legal right to occupy and to use the proposed location. In the event the proposed location will be leased from another person, the applicant shall be required to provide a signed and notarized statement from the owner of the property, acknowledging that the property owner has read this chapter and consents to the operation of the commercial cannabis business on the owner's property.

5.56.230 Limitations on city's liability.

To the fullest extent permitted by law, the city of Hanford shall not assume any liability whatsoever with respect to having issued a commercial cannabis business permit pursuant to this chapter or otherwise approving the operation of any commercial cannabis business. As a condition to the approval of any commercial cannabis business permit, the applicant shall be required to meet all of the following conditions before they can receive the commercial cannabis business permit:

A. They must execute an agreement, in a form approved by the city attorney, agreeing to indemnify, defend (at applicant's sole cost and expense), and hold the city of Hanford, and its officers, officials, employees, representatives, and agents, harmless, from any and all claims, losses, damages, injuries, liabilities or losses which arise out of, or which are in any way related to, the city's issuance of the commercial cannabis business permit, the city's decision to approve the operation of the commercial cannabis business or activity, the process used by the city in making its decision, or the alleged violation of any federal, state or local laws by the commercial cannabis business or any of its officers, employees or agents.

B. Maintain insurance at coverage limits, and with conditions thereon determined necessary and appropriate from time to time by the city attorney.

C. Reimburse the city of Hanford for all costs and expenses, including, but not limited to, attorney fees and costs and court costs, which the city of Hanford may be required to pay as a result of any legal challenge related to the city's approval of the applicant's commercial cannabis business permit, or related to the city's approval of a commercial cannabis activity. The city of Hanford may, at its sole discretion, participate at its own expense in the defense of any such action, but such participation shall not relieve any of the obligations imposed hereunder.

5.56.240 Records and recordkeeping.

A. Each owner and operator of a commercial cannabis business shall maintain accurate books and records in an electronic format, detailing all of the revenues and expenses of the business, and all of its assets and liabilities. On no less than an annual basis (at or before the time of the renewal of a commercial cannabis business permit issued pursuant to this chapter), or at any time upon reasonable request of the city, each commercial cannabis business shall file a sworn statement detailing the number of sales by the commercial cannabis business during the previous twelve (12) month period (or shorter period based upon the timing of the request), provided on a per-month basis. The statement shall also include gross sales for each month, and all applicable taxes paid or due to be paid. On an annual basis, each owner and operator shall submit to the city a financial audit of the business's operations conducted by an independent certified public accountant. Each permittee shall be subject to a regulatory compliance review and financial audit as determined by the city manager or designee(s).

B. Each owner and operator of a commercial cannabis business shall maintain a current register of the names and the contact information (including the name, address, and telephone number) of anyone owning or holding an interest in the commercial cannabis business, and separately of all the officers, managers, employees, agents and volunteers currently employed or otherwise engaged by the commercial cannabis business. The register required by this paragraph shall be provided to the chief of police or designee(s) upon a reasonable request.

C. Each commercial cannabis business shall maintain a record of all persons, patients, collectives and primary caregivers served by the commercial cannabis business, for a period of no less than four (4) years.

D. All commercial cannabis businesses shall maintain an inventory control and reporting system that accurately documents the present location, amounts, and descriptions of all cannabis and cannabis products for all stages of the growing and production or manufacturing, laboratory testing and distribution processes until purchase by or distribution to a qualified patient, primary caregiver for purpose or an adult twenty-one (21) years of age or older who qualifies to purchase cannabis as set forth in AUMA.

E. Subject to any restrictions under the Health Insurance Portability and Accountability Act (HIPPA) regulations, each commercial cannabis business shall allow city of Hanford officials to have access to the business's books, records, accounts, together with any other data or documents relevant to its permitted commercial cannabis activities, for the purpose of conducting an audit or examination. Books, records, accounts, and any and all relevant data or documents will be produced no later than twenty-four (24) hours after receipt of the city's request, unless otherwise stipulated by the city. The city may require the materials to be submitted in an electronic format that is compatible with the city's software and hardware.

5.56.250 Security measures.

A. A permitted commercial cannabis business shall implement sufficient security measures to deter and prevent the unauthorized entrance into areas containing cannabis or cannabis products, and to deter and prevent the theft of cannabis or cannabis products at the commercial cannabis business. Except as may otherwise be determined by the chief of police or designee(s), these security measures shall include, but shall not be limited to, all of the following:

1. Preventing individuals from remaining on the premises of the commercial cannabis business if they are not engaging in an activity directly related to the permitted operations of the commercial cannabis business.

2. Establishing limited access areas accessible only to authorized commercial cannabis business personnel.

3. Except for live growing plants which are being cultivated at a cultivation facility, all cannabis and cannabis products shall be stored in a secured and locked room, safe, or vault. All cannabis and cannabis products, including live plants which are being cultivated, shall be kept in a manner as to prevent diversion, theft, and loss,

4. Installing twenty-four (24) hour security surveillance cameras of at least HD-quality to monitor all entrances and exits to and from the premises, all interior spaces within the commercial cannabis business which are open and accessible to the public, all interior spaces where cannabis, cash or currency, is being stored for any period of time on a regular basis and all interior spaces where diversion of cannabis could reasonably occur. The commercial cannabis business shall be responsible for ensuring that the security surveillance camera's footage is remotely accessible by the chief of police or designee(s), and that it is compatible with the city's software and hardware. In addition, remote and real-time, live access to the video footage from the cameras shall be provided to the chief of police or designee(s). Video recordings shall be maintained for a minimum of forty-five (45) days, and shall be made available to the chief of police or designee(s) upon request. Video shall be of sufficient quality for effective prosecution of any crime found to have occurred on the site of the commercial cannabis business.

5. Sensors shall be installed to detect entry and exit from all secure areas.

6. Panic buttons shall be installed in all commercial cannabis businesses.

7. Having a professionally installed, maintained, and monitored alarm system.

8. Any bars installed on the windows or the doors of the commercial cannabis business shall be installed only on the interior of the building.

9. Security personnel shall be on-site twenty-four (24) hours a day or alternative security as authorized by the police chief or designee(s). Security personnel must be licensed by the State of California Bureau of Security and Investigative Services personnel and shall be subject to the prior review and approval of the chief of police or designee(s), with such approval not to be unreasonably withheld.

10. Each commercial cannabis business shall have the capability to remain secure during a power outage and shall ensure that all access doors are not solely controlled by an electronic access panel to ensure that locks are not released during a power outage.

B. Each commercial cannabis business shall identify a designated security representative/liaison to the city of Hanford, who shall be reasonably available to meet with the chief of police or designee(s) regarding any security related measures or any operational issues.

C. As part of the application and permitting process each commercial cannabis business shall have a storage and transportation plan, which describes in detail the procedures for safely and securely storing and transporting all cannabis, cannabis products, and any currency.

D. The commercial cannabis business shall cooperate with the city whenever the chief of police or designee(s) makes a request, upon reasonable notice to the commercial cannabis business, to inspect or audit the effectiveness of any security plan or of any other requirement of this chapter.

E. A commercial cannabis business shall notify the chief of police or designee(s) within twenty-four (24) hours after discovering any of the following:

1. Significant discrepancies identified during inventory. The level of significance shall be determined by the regulations promulgated by the chief of police or designee(s).

2. Diversion, theft, loss, or any criminal activity involving the commercial cannabis business or any agent or employee of the commercial cannabis business.

3. The loss or unauthorized alteration of records related to cannabis, registering qualifying patients, primary caregivers, or employees or agents of the commercial cannabis business.

4. Any other breach of security.

5.56.260 Restriction on alcohol sales.

No person shall cause or permit the sale, dispensing, or consumption of alcoholic beverages on or about the premises of the commercial cannabis business.

5.56.270 Fees and charges.

A. No person may commence or continue any commercial cannabis activity in the city, without timely paying in full all fees and charges required for the operation of a commercial cannabis activity. Fees and charges associated with the operation of a commercial cannabis activity shall be established by resolution of the city council which may be amended from time to time.

B. All commercial cannabis businesses authorized to operate under this chapter shall pay all sales, use, business and other applicable taxes, and all license, registration, and other fees required under federal, state and local law. Each commercial cannabis business shall cooperate with the city with respect to any reasonable request to audit the commercial cannabis business' books and records for the purpose of verifying compliance with this section, including, but not limited to, a verification of the amount of taxes required to be paid during any period.

5.56.280 Miscellaneous operating requirements.

A. Commercial cannabis businesses may operate only during the hours specified in the commercial cannabis business permit issued by the city.

B. Restriction on Consumption. Cannabis shall not be consumed on the premises of any commercial cannabis businesses or elsewhere in the city of Hanford other than within private residences.

C. No cannabis or cannabis products or graphics depicting cannabis or cannabis products shall be visible from the exterior of any property issued a commercial cannabis business permit, or on any of the vehicles owned or used as part of the commercial cannabis business. No outdoor storage of cannabis or cannabis products is permitted at any time.

D. Reporting and Tracking of Product and of Gross Sales. Each commercial cannabis business shall have in place a point-of-sale or management inventory tracking system to track and report on all aspects of the commercial cannabis business including, but not limited to, such matters as cannabis tracking, inventory data, gross sales (by weight and by sale) and other information which may be deemed necessary by the city. The commercial cannabis business shall ensure that such information is compatible with the city's record-keeping systems. In addition, the system must have the capability to produce historical transactional data for review. Furthermore, any system selected must be approved and authorized by the chief of police or designee(s) prior to being used by the permittee.

E. All cannabis and cannabis products sold, distributed or manufactured shall be cultivated, manufactured, and transported by licensed facilities that maintain operations in full conformance with the state and local regulations.

F. There shall not be a physician located in or around any commercial cannabis business at any time for the purpose of evaluating patients for the issuance of a cannabis recommendation or card where applicable.

G. Emergency Contact. Each commercial cannabis business shall provide the chief of police or designee(s) with the name, telephone number (both land line and mobile, if available) of an on-site employee or owner to whom emergency notice can be provided at any hour of the day.

H. Signage and Notices.

1. In addition to the requirements otherwise set forth in this section, business identification signage for a commercial cannabis business shall conform to the requirements of the Hanford Municipal Code, including, but not limited to, seeking the issuance of a city sign permit.

2. No signs placed on the premises of a commercial cannabis business shall obstruct any entrance or exit to the building or any window.

3. Each entrance to a commercial cannabis business shall be visibly posted with a clear and legible notice indicating that smoking, ingesting, or otherwise consuming cannabis on the premises or in the areas adjacent to the commercial cannabis business is prohibited.

4. Business identification signage shall be limited to that needed for identification only, and shall not contain any logos or information that identifies, advertises, or lists the services or the products offered. No commercial cannabis business shall advertise by having a person holding a sign and advertising the business to passersby, whether such person is on the premises of the commercial cannabis business or elsewhere including, but not limited to, the public right-of-way.

5. Signage shall not be directly illuminated, internally or externally. No banners, flags, billboards or other prohibited signs may be used at any time.

6. Holders of commercial cannabis business permits agree that, as an express and ongoing condition of permit issuance and subsequent renewal, the holder of the permit shall be prohibited from advertising any commercial cannabis business located in the city of Hanford utilizing a billboard (fixed or mobile), bus shelter, placard, aircraft, or other similar forms of advertising, anywhere in the state. This paragraph is not intended to place limitations on the ability of a commercial cannabis business to advertise in other legally authorized forms, including on the internet, in magazines, or in other similar ways.

I. Minors.

1. Persons under the age of twenty-one (21) years shall not be allowed on the premises of a commercial cannabis business and shall not be allowed to serve as a driver for a mobile delivery service. It is unlawful and a violation of this chapter for any person to employ any person at a commercial cannabis business who is not at least twenty-one (21) years of age.

2. Notwithstanding Section 5.56.280 I.1., persons aged 18 to 20 years shall be allowed on the premises of a commercial cannabis business if they can produce a physician's recommendation. In that event, such persons can lawfully purchase cannabis for the sole purpose of addressing the medical need that is the subject of the physician's recommendation.

3. The entrance to the commercial cannabis business shall be clearly and legibly posted with a notice that no person under the age of twenty-one (21) years of age is permitted to enter upon the premises of the commercial cannabis business.

J. Odor Control. Odor control devices and techniques shall be incorporated in all commercial cannabis businesses to ensure that odors from cannabis are not detectable off-site. Commercial cannabis businesses shall provide a sufficient odor absorbing ventilation and exhaust system so that odor generated inside the commercial cannabis business that is distinctive to its operation is not detected outside of the facility, anywhere on adjacent property or public rights-of-way, on or about the exterior or interior common area walkways, hallways, breezeways, foyers, lobby areas, or any other areas available for use by common tenants or the visiting public, or within any other unit located inside the same building as the commercial cannabis business. As such, commercial cannabis businesses must install and maintain the following equipment, or any other equipment which the community development director or designee(s) determine is a more effective method or technology:

1. An exhaust air filtration system with odor control that prevents internal odors from being emitted externally;

2. An air system that creates negative air pressure between the commercial cannabis business's interior and exterior, so that the odors generated inside the commercial cannabis business are not detectable on the outside of the commercial cannabis business.

K. Display of Permit and City Business License. The original copy of the commercial cannabis business permit issued by the city pursuant to this chapter and the city issued business license shall be posted inside the commercial cannabis business in a location readily-visible to the public.

L. Background Check. Pursuant to California Penal Code Sections 11105(b)(11) and 13300(b)(11), which authorizes city authorities to access state and local summary criminal history information for employment, licensing, or certification purposes; and authorizes access to federal level criminal history information by transmitting fingerprint images and related information to the Department of Justice to be transmitted to the Federal Bureau of Investigation, every person listed as an owner, manager, supervisor, employee or volunteer, of the commercial cannabis business must submit fingerprints and other information deemed necessary by the chief of police or designee(s) for a background check by the Hanford police department. Pursuant to California Penal Code Sections 11105(b)(11) and 13300(b)(11), which requires that there be a requirement or exclusion from employment, licensing or certification based on specific criminal conduct on the part of the subject of the record. No person shall be issued a permit to operate a commercial cannabis business or a related work permit unless they have first cleared the background check, as determined by the chief of police or designee(s), as required by this section. A fee for the cost of the background investigation, which shall be the actual cost to the city of Hanford to conduct the background investigation as it deems necessary and appropriate, shall be paid at the time the application for a commercial cannabis business permit is submitted.

M. Loitering. The owner and/or operator of a commercial cannabis business shall prohibit loitering by persons outside the facility both on the premises and within fifty (50) feet of the premises.

N. Permits and Other Approvals. Prior to the establishment of any commercial cannabis business or the operation of any such business, the person intending to establish a commercial cannabis business must first obtain all applicable planning, zoning, building, and other applicable permits from the relevant governmental agency which may be applicable to the zoning district in which such commercial cannabis business intends to establish and to operate.

O. If a commercial cannabis business permittee is operating as a collective or cooperative under Health and Safety Code Section 11362.775, subdivision (a), members of the applicant authorized to possess cannabis shall sign an agreement with the commercial cannabis business which states that members shall not distribute cannabis or cannabis products to non-members or in violation of the "Memorandum for all United States Attorneys," issued by the United States Department of Justice, from James M. Cole, Deputy Attorney General and any other applicable state and federal laws, regulations, or guidelines.

P. If the commercial cannabis business permittee is operating as a collective or cooperative under Health and Safety Code Section 11362.775, subdivision (a), the commercial cannabis business shall terminate the membership of any member violating any of the provisions of this chapter.

5.56.300 Operational requirements.

The city manager or designee may develop other commercial cannabis business operational requirements or regulations as are determined to be necessary to protect the public health, safety and welfare.

5.56.310 Operating requirements for dispensaries/storefront retail facilities.

A. No more than the number of cannabis retailers adopted by resolution may operate within the City of Hanford at any one time and shall be issued a permit by the City of Hanford.

B. Retailers shall verify the age and all necessary documentation of each individual to ensure the customer is not under the age of eighteen (18) years. If the potential customer is 18 to 20 years old, retailer shall confirm the customer's possession of a valid doctor's recommendation and/or identification card (Medical Cannabis Card) pursuant to Health & Safety Code Section 11362.71. For adult-use purchases, retailers shall verify that all customers are 21 years of age or older for the purchase of cannabis or cannabis products.

C. Entrances into the retailer shall be locked at all times with entry strictly controlled. A "buzz-in" electronic/mechanical entry system shall be utilized to limit access and entry to the retail area to separate it from the reception/lobby area. Individuals must show their physician's recommendation, or a cannabis card issued pursuant to Health and Safety Code Section 11362.71 in order to gain access into the retailer. Physician's recommendations are not to be obtained or provided at the retail location.

D. Uniformed licensed security personnel shall be employed to monitor site activity, control loitering and site access, and to serve as a visual deterrent to unlawful activities. Security personnel may be allowed to carry firearms if authorized by the Chief of Police.

E. Retailers may have only that quantity of cannabis and cannabis products to meet the daily demand readily available for sale on-site in the retail sales area of the retailer. Additional product may be stored in a secured, locked area to which customers, vendors, and visitors shall not have access.

F. All restroom facilities shall remain locked and under the control of management.

G. Retailers and microbusinesses authorized to conduct retail activities shall only serve customers who are within the licensed premises, or at a delivery address that meets the requirements of this division.

   1. All cannabis goods sold by a retail business shall be contained in child-resistant packaging.

2. Retailers shall record point-of-sale areas and areas where cannabis goods are displayed for sale on the video surveillance system. At each point-of-sale location, camera placement must allow for the recording of the facial features of any person purchasing or selling cannabis goods, or any person in the retail area, with sufficient clarity to determine identity.
3. A retail licensee or microbusiness licensee who is engaged in retail sale shall hire or contract for security personnel who are at least 21 years of age to provide security services for the licensed retail premises. All security personnel hired or contracted for by the licensee shall be licensed by the Bureau of Security and Investigative Services and shall comply with Chapters 11.4 and 11.5 of Division 3 of the Business and Professions Code.

H. Access to Retailer Premises.
1. Access to the premises of a retail licensee/permittee shall be limited to individuals who are at least 21 years of age.

2. Notwithstanding Section 5.56.310 (H)(1), individuals who are at least 18 years of age and in possession of a valid physician's recommendation shall be granted access to the premises of a retail licensee/permittee for the sole purpose of purchasing medicinal cannabis consistent with the physician's recommendation.

I. Authorized Sales. A retailer shall only sell adult-use cannabis and adult-use cannabis products to individuals who are at least 21 years of age. A retailer shall only sell medicinal cannabis or medicinal cannabis products to individuals who are at least 18 years of age, but not yet 21, if those individuals are in possession of a valid physician's recommendation. Medicinal cannabis sales to individuals 21 years of age and older are unrestricted.

J. Limited Access Areas. A retailer shall establish limited-access areas and permit only authorized individuals to enter the limited-access areas. Authorized individuals include individuals employed by the retailer as well as any outside vendors, contractors, or other individuals conducting business that requires access to the limited access area. All individuals granted access to the limited access area shall be at least 21 years of age, and if not employed by the retailer, shall be escorted at all times by an employee of the licensee/permittee. A retailer shall maintain a log of all individuals who are not employees who are granted access to the limited access area. These logs shall be made available to the Chief of Police or the Development Services Director upon request.

K. Microbusiness – Commercial Activity. All cultivation, manufacturing, distribution, and retail activities performed by a licensee under a Type 12-Microbusiness permit shall occur on the same licensed premises. Areas of the premises for manufacturing and cultivation shall be separated from the distribution and retail areas by a wall and all doors between the areas shall remain closed when not in use.

L. Operating hours of the Store Front Retailer License shall be limited to the hours of 9:00 a.m. through 9:00 p.m., seven days a week.

M. Store Front/Retail Security Requirements. All provisions incorporated within Section 5.56.250 of this Chapter (Security Measures), are directly applicable to and binding on all commercial cannabis businesses, including all Store Front/Retail businesses.

5.56.320. Operating requirements for delivery services.

Prior to commencing operations, a cannabis delivery service shall comply with the following requirements:

(1) Obtain from the City a permit authorizing the delivery of cannabis and cannabis products within the city limits. A copy of this permit shall be retained by all drivers.

(2) The retail business operating the delivery service shall provide the Community Development Director with evidence of a valid state license for a commercial cannabis business on whose authorization the delivery service is performing the delivery function.

(3) The retail business operating the delivery service shall furnish to the Community Development Director, directly or via the jurisdiction from which the business has received an operating permit, the names and driver's license numbers of all the business' delivery drivers, and evidence verifying that criminal background checks have been conducted for all the business' drivers.

(4) The retail business operating the delivery service shall furnish to the Community Development Director the year, make, model, color, license plate number, and numerical Vehicle Identification Number (VIN) for any and all vehicles that will be used to deliver cannabis goods.

5.56.330 Operating requirements for non-storefront retail.

A. Non-Store Front Retailer (Delivery) License Owners and Operators are required to verify the age and the necessary documentation of each medical customer to ensure the customer is not under the age of eighteen (18) years, and to verify that the potential customer has a valid doctor's recommendation. Doctor recommendations are not to be obtained or provided at the retail location.

B. All Store Front Retailers, Non-Store Front Retailers (delivery) and Microbusinesses which conduct deliveries into or within the City of Hanford shall be required to obtain a permit from the City of Hanford in order to conduct retail sales regardless if they are located in the city or another local jurisdiction.

C. Operating hours of the Non-Store Front Retailer License shall be limited to the hours of 9:00 a.m. through 9:00 p.m., seven days a week.

D. The commercial Non-Store Front Retailer shall only sell cannabis or cannabis products to a natural person 21 years of age or older, or a natural person 18 years of age or older who possesses a physician's recommendation for medical cannabis use only.

E. The commercial cannabis Non-Store Front Retailer may only have on-site that quantity of cannabis and cannabis products reasonably anticipated to meet the weekly demand for which they may need to be readily available for sale.

5.56.~~320~~340 Operating requirements for cultivation facilities.

A. Outdoor Cultivation Prohibited. The cultivation of all cannabis must occur indoors. All outdoor cultivation is prohibited.

B. In no case, shall cannabis plants be visible from a public or private road, sidewalk, park or any common public viewing area.

C. If a commercial cannabis cultivation is permitted in the city of Hanford then it shall only be allowed to cultivate the square feet of canopy space permitted by state law.

D. Cannabis cultivation shall be conducted in accordance with state and local laws related to land conversion, grading, electricity, water usage, water quality, woodland and riparian habitat protection, agricultural discharges, and similar matters.

E. Pesticides and fertilizers shall be properly labeled and stored to avoid contamination through erosion, leakage or inadvertent damage from pests, rodents or other wildlife.

F. The cultivation of cannabis shall at all times be operated in such a way as to ensure the health, safety, and welfare of the public, the employees working at the commercial cannabis business, visitors to the area, neighboring properties, and the end users of the cannabis being cultivated, to protect the environment from harm to streams, fish, and wildlife; to ensure the security of the cannabis being cultivated; and to safeguard against the diversion of cannabis.

G. All applicants for a cannabis cultivation permit shall submit the following in addition to the information generally otherwise required for a commercial cannabis business:

1. A cultivation and operations plan that meets or exceeds minimum legal standards for water usage, conservation and use; drainage, runoff, and erosion control; watershed and habitat protection; and proper storage of fertilizers, pesticides, and other regulated products to be used on the parcel, and a description of the cultivation activities (indoor, mixed-light) and schedule of activities during each month of growing and harvesting, or explanation of growth cycles and anticipated harvesting schedules for all-season harvesting (indoor, mixed-light).

2. A description of a legal water source, irrigation plan, and projected water use.

3. Identification of the source of electrical power and plan for compliance with applicable Building Codes and related codes.

4. Plan for addressing odor and other public nuisances which may derive from the cultivation site.

5.56.350 Cannabis manufacturing—Edibles and other cannabis products—Sale or distribution of edible and other cannabis products.

The manufacturing of food or other products infused with or which otherwise contain cannabis may be manufactured within the appropriate manufacturing zoning districts as described in Title 17, subject to the regulations set forth in this chapter, and subject to whatever additional regulations may be promulgated hereunder by an ordinance or resolution of the city council.

5.56.~~350~~360 Packaging and labeling.

A. Before a commercial cannabis manufacturer delivers any edible cannabis or edible cannabis product to a dispensary, the same shall be labeled and placed in tamper-evident packaging which at least meets the requirements of California Business and Professions Code Section 19347, as the same may be amended from time to time or superseded or replaced by subsequent state legislation or by any department or division of the state of California.

B. All items to be sold or distributed shall be individually wrapped at the original point of preparation by the business permitted as a commercial cannabis manufacturer.

C. Labeling must include a warning if nuts or other known allergens are used, and must include the total weight (in ounces or grams) of cannabis in the package.

D. A warning that the item is a medication and not a food must be clearly legible on the front of the package and/or must comply with state packing requirements.

E. The package must have a label warning that the product is to be kept away from children.

F. The label must also state that the product contains cannabis and must specify the date of manufacture.

G. Any edible cannabis product that is made to resemble a typical food product must be in a properly labeled opaque (non-see-through) package before it leaves the commercial cannabis manufacturing business.

H. Deliveries must be in a properly labeled opaque package when delivered.

I. The city council may impose additional packaging and labeling requirements on cannabis or cannabis products by resolution, as permitted by law.

5.56.370 Operating requirements for cannabis manufacturing (levels one and two)—Extraction, etc.

A. Cannabis manufacturing facilities requiring a Type 6 or Type 7 state license (using non-volatile and volatile solvents) as defined in Business and Professions Code Section 19341, may be permitted to operate within those zone districts as defined in Title 17 of the city of Hanford Municipal Code.

B. Any compressed gases used in the manufacturing process shall not be stored on any property within the city of Hanford in containers that exceeds the amount which is approved by the fire department and authorized by the regulatory permit. Each site or parcel subject to a commercial cannabis business permit shall be limited to a total number of tanks as authorized by the fire department on the property at any time.

C. Cannabis manufacturing facilities may use the hydrocarbons N-butane, isobutane, propane, or heptane or other solvents or gases exhibiting low to minimal potential human-related toxicity approved by the community development department. These solvents must be of at least ninety-nine percent (99%) purity and any extraction process must use them in a professional grade closed loop extraction system designed to recover the solvents, work an environment with proper ventilation, controlling all sources of ignition where a flammable atmosphere is or may be present.

D. If an extraction process uses a professional grade closed loop CO_2 gas extraction system where every vessel is certified by the manufacturer for its safe use as referenced in subsection F. The CO_2 must be of at least ninety-nine percent (99%) purity.

E. Closed loop systems for compressed gas extraction systems must be commercially manufactured and bear a permanently affixed and visible serial number.

F. Certification from an engineer licensed by the state of California must be provided to the community development department for a professional grade closed loop system used by any commercial cannabis manufacturer to certify that the system was commercially manufactured, is safe for its intended use, and was built to codes of recognized and generally accepted good engineering practices, including, but not limited to:

1. The American Society of Mechanical Engineers (ASME);
2. American National Standards Institute (ANSI);
3. Underwriters Laboratories (UL); or
4. The American Society for Testing and Materials (ASTM).

G. The certification document must contain the signature and stamp of the professional engineer and serial number of the extraction unit being certified.

H. Professional closed loop systems, other equipment used, the extraction operation, and facilities must be approved for their use by the fire department and meet any required fire, safety, and building code requirements specified in the California Building Reference Codes.

I. Cannabis manufacturing facilities may use heat, screens, presses, steam distillation, ice water, and other methods without employing solvents or gases to create keef, hashish, bubble hash, or infused dairy butter, or oils or fats derived from natural sources, and other extracts.

J. Cannabis manufacturing facilities may use food grade glycerin, ethanol, and propylene glycol solvents to create or refine extracts. All ethanol must be removed from the extract in a manner to recapture the solvent and ensure that it is not vented into the atmosphere.

K. Cannabis manufacturing facilities creating cannabis extracts must develop standard operating procedures, good manufacturing practices, and a training plan prior to producing extracts for the marketplace.

L. Any person using solvents or gases in a closed loop system to create cannabis extracts must be fully trained on how to use the system, have direct access to applicable material safety data sheets and handle and store the solvents and gases safely.

M. Parts per million for one gram of finished extract cannot exceed state standards for any residual solvent or gas when quality assurance tested.

5.56.372 Operating requirements for Distributors.

A. A distributor shall not store non-cannabis goods or non-cannabis accessories that are to be sold to another party on any licensed premises. Additionally, a distributor shall not distribute non-cannabis goods or non-cannabis accessories at a licensed premise. For the purposes of this section, non-cannabis goods are any goods that do not meet the definition of cannabis goods as defined in Title 16, Section 5000(c) of the California Code of Regulations.

B. After taking physical possession of a cannabis goods batch, the distributor shall contact a testing laboratory and arrange for a laboratory employee to come to the distributor's licensed premises to select a representative sample for laboratory testing.

C. A distributor shall ensure that all cannabis goods batches are stored separately and distinctly from other cannabis goods batches on the distributor's premises.

D. The distributor shall ensure that the batch size from which the sample is taken meets the requirements of state law, specifically the testing provisions within the California Code of Regulations.

E. A distributor or an employee of the distributor shall be physically present to observe the laboratory employee obtain the sample of cannabis goods for testing and shall ensure that the increments are taken from throughout the batch. The sampling shall be video-recorded, and the recording kept available to state and local authorities for a minimum of 180 days, pursuant to Section Title 16, 5305 of the California Code of Regulations.

F. A distributor shall not transport cannabis or cannabis products to a licensed retail facility until and unless it has verified that the cannabis or cannabis products have been tested and certified by a testing lab as being in compliance with state health and safety requirements pursuant to Title 16, Sections 5705, 5710 and 5714 of the California Code of Regulations.

5.56.374 Operating requirements for Testing Laboratories.

A. Testing Labs shall be required to conduct all testing in a manner pursuant to Business and Professions Code Section 26100 and shall be subject to state and local law. Each Testing Lab shall be subject to additional regulations as determined from time to time as more regulations are developed under this Chapter and any subsequent State of California legislation regarding the same.

B. Testing Labs shall conduct all testing in a manner consistent with general requirements for the competence of testing and calibrations activities, including sampling using verified methods.

C. All cannabis testing laboratories performing testing shall obtain and maintain ISO/IEC 17025 accreditation as required by the Bureau of Cannabis Control.

D. Testing labs shall destroy any harvest batch whose testing sample indicates noncompliance with health and safety standards required by the Bureau unless remedial measures can bring the cannabis or cannabis products into compliance with quality standards as specified by law and implemented by the bureau.

E. Each operator shall ensure that a testing laboratory employee takes the sample of cannabis or cannabis products from the distributor's premises for testing required by state law and that the testing laboratory employee transports the sample to the testing laboratory.

F. Except as provided by state law, a testing laboratory shall not acquire or receive cannabis or cannabis products except from a licensee in accordance with state law, and shall not distribute, sell, or dispense cannabis, or cannabis products, from the licensed premises from which the cannabis or cannabis products were acquired or received. All transfer or transportation shall be performed pursuant to a specified chain of custody protocol as established in approved security measures by the Chief of Police.

G. A testing laboratory may receive and test samples of cannabis or cannabis products from a qualified patient or primary caregiver only if the qualified patient or primary caregiver presents the qualified patient's valid physician's recommendation for cannabis for medicinal purpose. A testing lab shall not certify samples from a qualified patient or primary caregiver for resale or transfer to another party or licensee. All tests performed by a testing laboratory for a qualified patient or primary caregiver shall be recorded with the name of the qualified patient or primary caregiver and the amount of the cannabis or cannabis products received.

5.56.376 Operating requirements for Microbusinesses.

Microbusinesses must comply with the local operating requirements and all requirements imposed by state law that apply to the specific activities operating under the umbrella of the individual microbusiness.

A. Outdoor Commercial Cultivation is prohibited.

B. In no case, shall cannabis plants be visible from a public or private road, sidewalk, park or any common public viewing area.

C. Commercial cannabis cultivation which is permitted in the City of Hanford shall not exceed 10,000 square feet of canopy space permitted by state law as part of a microbusiness license.

D. Cannabis cultivation shall be conducted in accordance with state and local laws related to land conversion, grading, electricity, water usage, water quality, woodland and riparian habitat protection, agricultural discharges, and similar matters.

E. Pesticides and fertilizers shall be properly labeled and stored to avoid contamination through erosion, leakage or inadvertent damage from pests, rodents or other wildlife.

F. The cultivation of cannabis shall at all times be operated in such a way as to ensure the health, safety, and welfare of the public, the employees working at the commercial cannabis business, visitors to the area, neighboring properties, and the end users of the cannabis being cultivated, to protect the environment from harm to streams, fish, and wildlife; to ensure the security of the cannabis being cultivated; and to safeguard against the diversion of cannabis.

G. All applicants for a cannabis cultivation permit shall submit to the following in addition to the information generally otherwise required for a commercial cannabis business:

(1) A cultivation and operations plan that meets or exceeds minimum legal standards for water usage, conservation and use; drainage, runoff, and erosion control; watershed and habitat protection; and proper storage of fertilizers, pesticides, and other regulated products to be used on the parcel, and a description of the cultivation activities and schedule of activities during each month of growing and harvesting, or explanation of growth cycles and anticipated harvesting schedules for all-season harvesting.

(2) A description of a legal water source, irrigation plan, and projected water use.

(3) Identification of the source of electrical power and plan for compliance with applicable Building Codes and related codes.

(4) Plan for addressing odor and other public nuisances that may derive from the cultivation site.

5.56.380 Promulgation of regulations, standards and other legal duties.

A. In addition to any regulations adopted by the city council, the city manager or designee is authorized to establish any additional rules, regulations and standards governing the issuance, denial or renewal of commercial cannabis business permits, the ongoing operation of commercial cannabis businesses and the city's oversight, or concerning any other subject determined to be necessary to carry out the purposes of this chapter.

B. Regulations shall be published on the city's website.

C. Regulations promulgated by the city manager shall become effective upon date of publication. Commercial cannabis businesses shall be required to comply with all state and local laws and regulations, including, but not limited to, any rules, regulations or standards adopted by the city manager or designee.

D. Testing labs, transporters and distribution facilities shall be subject to state law and shall be subject to additional regulations as determined from time to time as more regulations are developed under subsection A.

5.56.390 Community relations.

A. Each commercial cannabis business shall provide the name, telephone number, and email address of a community relations contact to whom notice of problems associated with the commercial cannabis business can be provided. Each commercial cannabis business shall also provide the above information to all businesses and residences located within one hundred (100) feet of the commercial cannabis business.

B. During the first year of operation pursuant to this chapter, the owner, manager, and community relations representative from each commercial cannabis business holding a permit issued pursuant to this chapter shall attend a quarterly meeting with the city manager or designee(s) and other interested parties as deemed appropriate by the city manager, to discuss costs, benefits, and other community issues arising as a result of implementation of this chapter. After the first year of operation, the owner, manager, and community relations representative from each such commercial cannabis business shall meet with the city manager or designee(s) when and as requested by the city manager or designee(s).

C. Commercial cannabis businesses to which a permit is issued pursuant to this chapter shall develop and make available to youth organizations and educational institutions a public education plan that outlines the risks of youth addiction to cannabis, and that identifies resources available to youth related to drugs and drug addiction.

5.56.400 Fees deemed debt to city of Hanford.

The amount of any fee, cost or charge imposed pursuant to this chapter shall be deemed a debt to the city of Hanford that is recoverable via an authorized administrative process as set forth in the municipal code, or in any court of competent jurisdiction.

5.56.410 Permit holder responsible for violations.

The person to whom a permit is issued pursuant to this chapter shall be responsible for all violations of the laws of the state of California or of the regulations and/or the ordinances of the city of Hanford, whether committed by the permittee or any employee or agent of the permittee, which violations occur in or about the premises of the commercial cannabis business whether or not said violations occur within the permit holder's presence.

5.56.420 Inspection and enforcement.

A. The city manager, chief of police or designee(s) charged with enforcing the provisions of the Hanford Municipal Code, or any provision thereof, may enter the location of a commercial cannabis business at any time, without notice, and inspect the location of any commercial cannabis business as well as any recordings and records required to be maintained pursuant to this chapter or under applicable provisions of state law.

B. It is unlawful for any person having responsibility over the operation of a commercial cannabis business, to impede, obstruct, interfere with, or otherwise not to allow, the city to conduct an inspection, review or copy records, recordings or other documents required to be maintained by a commercial cannabis business under this chapter or under state or local law. It is also unlawful for a person to conceal, destroy, deface, damage, or falsify any records, recordings or other documents required to be maintained by a commercial cannabis business under this chapter or under state or local law.

C. The city manager, chief of police or designee(s) charged with enforcing the provisions of this chapter may enter the location of a commercial cannabis business at any time during the hours of operation and without notice to obtain samples of the cannabis to test for public safety purposes. Any samples obtained by the city of Hanford shall be logged, recorded, and maintained in accordance with the Hanford police department standards for evidence.

5.56.430 Concurrent regulation with state.

It is the stated intent of this chapter to regulate commercial cannabis activity in the city of Hanford concurrently with the state of California.

5.56.440 Violations declared a public nuisance.

Each and every violation of the provisions of this chapter is hereby deemed unlawful and a public nuisance.

5.56.450 Each violation a separate offense.

Each and every violation of this chapter shall constitute a separate violation and shall be subject to all remedies and enforcement measures authorized by the Hanford Municipal Code. Additionally, as a nuisance per se, any violation of this chapter shall be subject to injunctive relief, any permit issued pursuant to this chapter being deemed null and void, disgorgement and payment to the city of any monies unlawfully obtained, costs of abatement, costs of investigation, attorney fees, and any other relief or remedy available at law or in equity. The city of Hanford may also pursue any and all remedies and actions available and applicable under state and local laws for any violations committed by the commercial cannabis business or persons related to, or associated with, the commercial cannabis activity. Additionally, when there is determined to be an imminent threat to public health, safety or welfare, the city manager, chief of police or designee(s), may take immediate action to temporarily suspend a commercial cannabis business permit issued by the city, pending a hearing before the city council.

5.56.460 Criminal penalties.

Each and every violation of the provisions of this chapter may be prosecuted as a misdemeanor and upon conviction be subject to a fine not to exceed one thousand dollars ($1,000.00) or imprisonment in the County Jail for a period of not more than twelve (12) months, or by both such fine and imprisonment. Each day a violation is committed or permitted to continue shall constitute a separate offense. (Ord. 17-08 § 2, 2017)

5.56.470 Administrative penalties and costs.

In addition to any other remedy available at law, an administrative citation may be issued to any person or entity who violates this chapter.

A. *Issuance of Citation*.

1. Whenever the city's Police Chief, his/her designee, or a city Code Enforcement Officer determines that a violation of this chapter has occurred, the Police Chief, his/her designee, or a City Code Enforcement Officer shall have the authority to issue an administrative citation to any person or entity responsible for the violation.

2. Each administrative citation shall contain the following information:

i. The date of the violation or, if the date of the violation is unknown, then the date the violation is identified;

ii. The address or a definite description of the location where the violation occurred;

iii. The section of this chapter that was violated and a description of the violation;

iv. The amount of the fine for the violation;

v. A description of the fine payment process, including a description of the time within which and the place at which the fine shall be paid;

vi. An order prohibiting the continuation or repeated occurrence of the code violation described in the administrative citation;

vii. A description of the administrative citation review process, including the time within which the administrative citation may be contested and the place from which a request for hearing form to contest the administrative citation may be obtained; and

viii. The name and signature of the individual issuing the citation.

B. *Amount of Fines.*

1. The amounts of the administrative citation fines for violations of this chapter shall be set forth in a schedule of fines established by resolution of the Hanford City Council (City Council).

2. The schedule of fines shall specify any increased fines for repeat violations of the same code provision by the same person or entity.

C. *Payment of Fines.*

1. Fines shall be paid to the city within thirty (30) days from the date of the administrative citation.

2. Any administrative citation fine paid shall be refunded if it is determined, after an appeal hearing, that a person or entity charged in the administrative citation was not responsible for the violation or that there was no violation as charged in the citation.

3. Payment of a fine under this chapter shall not excuse, discharge, or permit any continuation or repeated occurrence of the code violation that is the subject of the administrative citation.

D. *Hearing Request.*

1. Any recipient of an administrative citation may appeal the citation by submitting a written request for hearing to the City Clerk or his/her designee within thirty (30) days from the date of the administrative citation, together with an advance deposit of the fine.

2. The person or entity requesting the hearing shall be notified by the city of the time and place set for the hearing at least ten (10) days prior to the date of the hearing.

3. If the Police Chief, his/her designee, or a Code Enforcement Officer submits an additional written report concerning the administrative citation to the hearing body, then a copy of such report shall be served on the person requesting the hearing at least five (5) days prior to the date of the hearing.

E. *Hearing Body.*

The City Council or its designee(s) shall serve as the hearing body for appeals regarding administrative citations issued under chapter.

G. *Hearing Procedure.*

1. No hearing to contest an administrative citation shall be held unless the fine has been deposited with the city in advance.

2. A hearing shall be set for a date that is not less than fifteen (15) days and not more than sixty (60) days from the date that the request for hearing is filed in accordance with the provisions of this chapter.

3. At the hearing, the party contesting the administrative citation shall be given the opportunity to testify and to present evidence concerning the administrative citation.

4. The failure of any recipient of an administrative citation to appear at the appeal hearing shall constitute a forfeiture of the fine and a failure to exhaust his/her/its/their administrative remedies.

5. The administrative citation and any additional report submitted by the Police Chief, his/her designee, or a Code Enforcement Officer shall constitute prima facie evidence of the respective facts contained in those documents.

6. The hearing body may continue the hearing and request additional information from the Police Chief, his/her designee, Code Enforcement Officer, or the recipient of the administrative citation prior to issuing a written decision.

H. *Hearing Body's Decision.*

1. After considering all of the testimony and evidence submitted at the hearing, the hearing body shall issue a written decision to uphold, modify, or cancel the administrative citation and shall list in the decision the reasons for the decision. The decision of the hearing body shall be final.

2. If the hearing body determines that the administrative citation should be upheld, then the fine amount on deposit with the city shall be retained by the city.

3. If the hearing body determines that the administrative citation should be canceled, then the city shall promptly refund the amount of the deposited fine.

4. If the hearing body determines that the fine levied under the administrative citation should be adjusted, then the city will promptly refund the amount of the deposited fine that exceeds the amount fixed by the hearing body or the recipient of the administrative citation will promptly pay to the city an additional amount fixed by the hearing body if the body finds that the fine assessed under the administrative citation to be insufficient.

5. The recipient of the administrative citation shall be served with a copy of the hearing body's written decision.

I. *Late Payment Charges.*

Any person or entity who fails to pay to the city any fine imposed or amount owed pursuant to the provisions of this chapter on or before the date that the fine or amount is due shall also be liable for a late payment charge equal to ten percent (10%) of the unpaid amount, and interest shall accrue thereafter at a rate of one and one half percent (1.5%) per month on the unpaid fine; provided however, the additional penalty and/or interest shall not apply if collection of the same by the city would violate State law.

J. *Recovery of Administrative Citation Fines and Costs.*

Any person or entity who violates this chapter shall be responsible for the enforcement costs incurred by the city with respect to such violation. The city may collect any past due administrative citation fines, enforcement and collection costs, and late payment charges by use of all available legal means. Collection costs shall be in addition to any interest and/or late charges imposed upon the delinquent obligation and shall be added to and become a part of the underlying obligation. Any partial payment of an obligation, when a partial payment is permitted, will be applied first to the principal amount of the underlying obligation, then to any penalties, and then to interest.

K. *Right to Judicial Review.*

Any person or entity aggrieved by a decision of the hearing body on an administrative citation may obtain review of the decision by filing a petition for review with the Superior Court for Kings County, California in accordance with the timelines and provisions set forth in California Government Code Section 53069.4, as may be amended.

L. *Notices.*

The administrative citation and all notices required to be given by this chapter shall be served by personal delivery thereof to the person or entity to be notified or by deposit in the United States Mail, certified mail with return receipt requested, addressed to such person to be notified at his/her/its last-known address as the same appears in the public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the mail.

5.56.480 Remedies cumulative and not exclusive.

The remedies provided herein are not to be construed as exclusive remedies. The city is authorized to pursue any proceedings or remedies provided by law.

AGENDA
STAFF REPORT

MEETING DATE: 4/2/2019	AGENDA SECTION: C

SUBJECT:
Community Development: A discussion on a proposed ordinance to regulate mobile vendors or food trucks and sidewalk vendors.

RECOMMENDATION:
Staff recommends that the City Council receive a report, discuss and provide direction to staff on the regulation of mobile vendors.

BACKGROUND:
During the City Council Goals and Objectives session, the Council identified having an ordinance to allow mobile vendors and change the current restrictions in the City of Hanford. In addition, the governor signed Senate Bill 946 in September of 2018, which pertained to non-motorized sidewalk vendors. The Bill limited local regulation unless it is consistent with the State law. Staff recommends that the mobile vendor ordinance also establish regulations for sidewalk vendors in accordance with State law.

FISCAL IMPACT:

ATTACHMENTS: