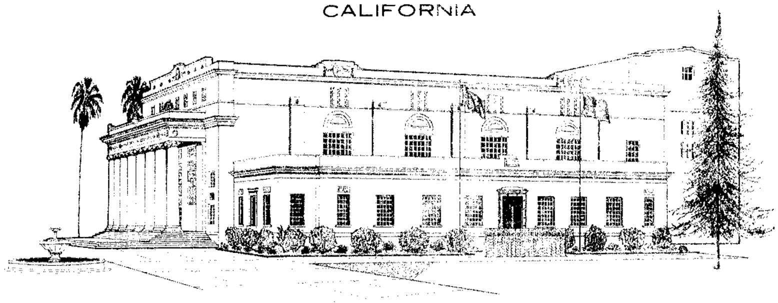
The City of Hanford

CALIFORNIA



City Council Meeting
Agenda

May 5, 2020
7:00 PM – Regular Meeting
Council Chambers
400 N. Douty St.

Video Teleconference via Zoom. Council Members will attend remotely.
Zoom meeting information:
https://us02web.zoom.us/j/81214745726?pwd=b000aVZTRWVNVTE3MklYWHJNTWZ2UT09
(Limited virtual access.)

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

ROLL CALL BY THE CITY CLERK:

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. Finance: Review and acceptance of the Fiscal Year 2019 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.

B. Police: Discussion regarding the proposed Amendment and addition to Title 6 Animal Control Ordinance for the purpose of allowing chickens within certain residential zones.

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING:

A. PUBLIC EMPLOYEE PERFORMANCE EVALUATION - (GC 54957(b)(1))

Classification Title: City Manager

B. CONFERENCE WITH LEGAL COUNSEL - REAL PROPERTY NEGOTIATIONS (GC 54956.8)

Property: Property west of Parkside Drive, south of Woodland Drive
Agency Negotiators: Mario Cifuentez, Darlene Mata, Ty Mizote
Negotiating Party: Self Help Enterprises

7:00 PM CALL TO ORDER REGULAR SESSION:

ROLL CALL:

INVOCATION:

FLAG SALUTE:

CLOSED SESSION ACTION REPORT:

STAFF COMMUNICATIONS:

COUNCIL REPORTS/COMMENTS:

A. Council Comments

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.*

CONSENT CALENDAR:

Consent Calendar items are considered routine and will be enacted in one motion. There will be no separate discussion on 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. Public Works: Award a contract to J.L. Plank Inc. dba Cen-Cal Construction of Bakersfield, CA for the 11th Avenue Landscaping Project in the amount of $76,562.50 and establish a construction contingency of $8,000 for this project.

B. Public Works: Authorize the Acceptance of an easement deed, for right-of-way purposes from Janice I. Alves, trustee of the Janice I Madruga Survivor's Trust of November 4, 2012, and the trustee of the Lawrence J. Bypass Trust of November 4, 2012. (Fargo Avenue west of Centennial Drive)

C. Public Works: Award a contract for the construction of the Eastside Sanitary Sewer Trunk Main Project on Houston Avenue and 9th Avenue to Floyd Johnston Construction Company of Clovis, CA in the amount of $9,783,147.40 for the Base Bid and Additive Alternate, establish a construction contingency of $250,000.00, and approve an additional appropriation of $743,910.76 from the Wastewater Impact Fee Reserve.

D. Public Works: Approval of the Notice of Completion for the Centennial Park Pedestrian Pathway Project and authorization for the Mayor to execute and the City Clerk to attest and file said Notice with the Kings County Recorder's Office

E. Finance: Warrant Register

GENERAL BUSINESS:

A. Fire: Discussion of a request by the Hanford Fire Department and, if supported, Authorization for the Fire Chief to sign a letter of interest to receive an CA Office of Emergency Services (CA-OES) Type 1 Engine to be assigned to the department.

B. Community Development: Discussion of reallocating FY 20/21 Community Development Block Grant funds in the 20/21 Action Plan.

C. Administration: Discussion of the State's Key Indicators for Lifting the Stay at Home Order, Consideration of Guidelines to facilitate the reopening of businesses after the Order is lifted and Approval of Letter of Support for Kings County.

COUNCIL FUTURE AGENDA ITEMS:

A. Council Future Agenda Items

Upcoming Dates:
May 19: City Council Meeting
June 2: City Council Meeting
June 16: City Council Meeting

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}

Zoom accessibility information: https://zoom.us/accessibility.

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	AGENDA SECTION: A

SUBJECT:
Finance: Review and acceptance of the Fiscal Year 2019 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:
That the City Council, by motion, accept and file the Fiscal Year 2019 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 2019 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 only one recommendation in regards to inadequate internal controls on safeguarding inventory and the proper implementation for periodic counts and reconciliation of parts, fleet, and fuel inventory.

<u>**Recommended Motion:**</u>
"I move to accept and file the Fiscal Year 2019 audit reports and financial statements for the City of Hanford, which also include the Single Audit Report and the Appropriations Limit Report".

FISCAL IMPACT:

ATTACHMENTS:
City of Hanford FS Final 2019
FY19 COH AUDIT - REPRESENTATION LETTER 041420

CITY OF HANFORD

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED
JUNE 30, 2019

TABLE OF CONTENTS

CITY OF HANFORD
PRINCIPAL CITY OFFICIALS
JUNE 30, 2019

CITY COUNCIL

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

ADMINISTRATION

Mario Cifuentez	City Manager
Griswold, LaSalle, Cobb, Dowd & Ginn, LLP	City Attorneys
Sarah Martinez	City Clerk
Paula Lofgren	Treasurer/Finance Director
Steve Pendergrass	Fire Chief
Darlene Mata	Community Development Director
Parker Sever	Police Chief
John Doyel	Utility & Engineering Director
Craig Miller	Parks & Recreation Director
Lou Camara	Public Works Director
Sarah Cardoza	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, 2019, 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 an opinion 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 opinion.

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, 2019, 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.

7473 N. INGRAM AVE., SUITE 102 ♦ FRESNO, CA 93711

P (559) 412-7576 ♦ F (559) 493-5325 ♦ WWW.HHCCPAS.COM

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 the net pension liability and related ratios, schedule of the City's proportionate share of the net pension liability, 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 April 14, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
April 14, 2020

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

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, 2019. 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 2019 by $295.6 million. Of this amount, about $22.1 million in unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.
- As of June 30, 2019, the City's governmental funds reported combined ending fund balances of $47.4 million.
- Approximately 14.5% of the combined governmental fund balances is considered available for spending at the City's discretion.
- As of June 30, 2019, unassigned fund balance in the General Fund was $6.9 million, or 23.5% of total General Fund Expenditures.
- The City's total debt decreased by $2.8 million during fiscal year 2019, 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 $43,762,842 are included in the financial statements as required by GASB 68: General Government $35,423,157; Water System Enterprise $2,116,070; Sewer Enterprise $1,493,357; Refuse Enterprise $2,934,573; Computer Maintenance $230,605; Building $612,715; Fleet Management $768,112; and Storm Drainage $184,253.

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.

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.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $304,102,630 at the close of the 2018-2019 fiscal year.

By far, the largest portion of the City's net position, 80.6%, 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, 2019

Of the total current assets totaling $85,537,740, approximately 89% or $76,237,344, 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	
	2019	**2018**	**2019**	**2018**	**2019**	**2018**
ASSETS						
Current assets	$ 43,940,253	$ 44,965,045	$ 41,597,487	$ 38,099,987	$ 85,537,740	$ 83,065,032
Capital and non-current assets (net of depreciation)	173,913,582	168,098,689	129,402,127	126,302,118	303,315,709	294,400,807
Total Assets	217,853,835	213,063,734	170,999,614	164,402,105	388,853,449	377,465,839
Deferred outflows of resources	11,791,403	13,882,310	2,247,058	2,865,987	14,038,461	16,748,297
LIABILITIES						
Current and other liabilities	6,600,467	7,302,138	2,274,943	1,900,734	8,875,410	9,202,872
Long-term liabilities	40,059,548	43,057,624	44,334,913	49,078,803	84,394,461	92,136,427
Total Liabilities	46,660,015	50,359,762	46,609,856	50,979,537	93,269,871	101,339,299
Deferred inflows of resources	3,690,641	3,136,128	1,828,768	1,200,773	5,519,409	4,336,901
NET POSITION						
Net investment in capital assets	152,623,126	147,136,482	92,471,031	86,648,028	245,094,157	233,784,510
Restricted	36,912,718	37,759,964	2,419	2,419	36,915,137	37,762,383
Unrestricted	(10,241,262)	(11,446,292)	32,334,598	28,437,335	22,093,336	16,991,043
Total Net Position	$179,294,582	$ 173,450,154	$ 124,808,048	$ 115,087,782	$ 304,102,630	$ 288,537,936

An additional portion of the City's net position of $36,915,137 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $22,093,336, 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, 2019

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, 2018 to June 30, 2019, the net position of the City as a whole increased, largely due to the increase in investment earnings and decrease in expenses.

STATEMENT OF ACTIVITIES

	Governmental Activities		Business-Type Activities		Total	
	2019	**2018**	**2019**	**2018**	**2019**	**2018**
REVENUES						
Program Revenues:						
Charges for services	$ 8,160,049	$ 5,117,638	$ 24,277,814	$ 25,347,121	$ 32,437,863	$ 30,464,759
Operating grants and contributions	1,402,082	1,244,656	-	-	1,402,082	1,244,656
Capital grants and contributions	710,585	1,745,470	-	-	710,585	1,745,470
General Revenues:						
Taxes	27,991,806	27,244,529	-	-	27,991,806	27,244,529
Investment earnings	1,685,494	796,670	863,991	169,094	2,549,485	965,764
Other revenues	5,268,071	8,673,538	3,148,209	4,230,440	8,416,280	12,903,978
Total Revenues	45,218,087	44,822,501	28,290,014	29,746,655	73,508,101	74,569,156
EXPENSES						
Governmental Activities:						
General government	1,818,009	2,411,345	-	-	1,818,009	2,411,345
Public safety	20,415,070	17,908,901	-	-	20,415,070	17,908,901
Public works	8,608,632	9,665,063	-	-	8,608,632	9,665,063
Parks and recreation	2,681,282	2,986,101	-	-	2,681,282	2,986,101
Community development	4,140,104	5,255,402	-	-	4,140,104	5,255,402
Business-type Activities:						
Water system	-	-	6,097,140	6,897,804	6,097,140	6,897,804
Wastewater system	-	-	4,738,256	5,917,049	4,738,256	5,917,049
Storm drain	-	-	(112,831)	415,192	(112,831)	415,192
Refuse	-	-	8,281,902	8,488,643	8,281,902	8,488,643
Airport	-	-	429,455	408,718	429,455	408,718
Intermodal	-	-	50,808	68,237	50,808	68,237
Courthouse square	-	-	177,774	111,060	177,774	111,060
Total Expenses	37,663,097	38,226,812	19,662,504	22,306,703	57,325,601	60,533,515
Increase in Net Position Before Transfers	7,554,990	6,595,689	8,627,510	7,439,952	16,182,500	14,035,641
Transfers	(1,039,937)	(1,825,044)	1,039,937	1,825,044	-	-
Change in Net Position	6,515,053	4,770,645	9,667,447	9,264,996	16,182,500	14,035,641
Net Position, Beginning of Year, as Previously Reported	173,450,154	168,679,509	115,087,782	105,822,786	288,537,936	274,502,295
Prior Period Adjustment	(670,625)	-	52,819	-	(617,806)	-
Net Position, Beginning of Year, Restated	172,779,529	168,679,509	115,140,601	105,822,786	287,920,130	274,502,295
Net Position, End of Year	$ 179,294,582	$ 173,450,154	$ 124,808,048	$ 115,087,782	$ 304,102,630	$ 288,537,936

The City's revenue totaled $73,508,101 with 44.1% generated from charges for services and 38.1% generated from taxes. The largest source of revenues in governmental activities comes from taxes at 61.9%. 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 85.8%. The Business-Type Activities include enterprise fund operations, such as Water, Sewer, Refuse, Airport, Courthouse Square and Intermodal Funds, all of which recover their costs through fees and charges just like a normal business.

Expenses of the City totaled $57,325,601. The two largest categories of expense are public safety, which accounted for 35.6% of total costs, and public works, which represents 15.0% of total costs. However, in relation to Governmental Activity expenses only, public safety makes up 54.2% of the total and public works makes up for 22.9%.

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 $6,515,053, an increase of 3.7%. The net position increased in those funds included within the Business-Type Activities category by $9,667,447, or 8.4%.

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 $6,884,054 while total fund balance was $7,449,225. 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 23.5% 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.

The Water System Fund has a total net position of $46,703,341 at the end of the fiscal year. Total net position includes $37,019,999 invested in capital assets and $39 restricted for debt service, which are not available to pay for current expenses. The remaining net position of $9,683,303 is unrestricted and available to cover current operating and capital needs of the fund.

The Refuse Fund has a total net position of $1,686,299 at the end of the fiscal year. Total net position includes $3,242,007 invested in capital assets, which are not available to cover current expenses.

The Wastewater Fund has a total net position of $36,700,837 at the end of the fiscal year. Total net position includes $25,419,315 invested in capital assets and $2,380 restricted for debt service, which are not available to cover current expenses. The fund has $11,279,142 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, 2019 amounts to $282,022,834 (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 $8,586,653. 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 of Police Department Patrol Cars $344,605 and Finalization of PD Facility Remodel $162,051;
• Street Maintenance and Intersection Monitors $437,175;
• Completion of Fire Station #3 Construction $1,122,085 with Operational Equipment Purchases $500,518;
• Refuse Trash and Recycle Containers $347,647;
• Airport Hanger Taxi Lane Rehabilitation $341,473;
• Bicycle Facility Improvements $858,322;
• Purchase of Fleet Vehicles and Equipment $2,172,919;
• Water Main Replacement, Well Arsenic Treatment and Repairs, and Meter Conversion $3,096,243;
• Pavement Seal Treatments, Purchase of Crack Seal Machine, and Curb, Gutter and Sidewalk Construction $94,680;
• Various Street Construction Projects, Pavement Resurfacing, Rehabilitation and Betterments for $4,750,758; and
• Depreciation for fiscal year 2018-19 of $12,161,773.

Capital Assets

CAPITAL ASSETS
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	$ 60,418,778	$ 60,610,127	$ 10,845,543	$ 10,845,543	$ 71,264,321	$ 71,455,670
Buildings	15,760,267	13,340,824	8,208,259	5,817,284	23,968,526	19,158,108
Infrastructure	65,597,178	62,679,197	91,855,087	86,706,285	157,452,265	149,385,482
Equipment	10,154,174	8,014,030	17,603,547	15,775,147	27,757,721	23,789,177
Construction in progress	692,729	2,492,304	887,272	7,155,440	1,580,001	9,647,744
Total Capital Assets	$ 152,623,126	$ 147,136,482	$ 129,399,708	$ 126,299,699	$ 282,022,834	$ 273,436,181

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

Long-Term Debt - At the end of the current fiscal year, the City, had a total debt outstanding of $38,355,397.

OUTSTANDING DEBT

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Compensated absences	$1,222,244	$1,259,950	$ 224,915	$ 215,643	$ 1,447,159	$ 1,475,593
Revenue bonds payable	-	-	21,110,000	22,605,000	21,110,000	22,605,000
Unamortized bond premium	-	-	776,346	849,653	776,346	849,653
Notes payable	-	-	5,831,622	6,181,303	5,831,622	6,181,303
Lease purchase	-	-	9,210,709	10,015,715	9,210,709	10,015,715
Total Outstanding Debt	$1,222,244	$1,259,950	$37,153,592	$39,867,314	$38,375,836	$41,127,264

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 $9,555,000 remains. For the sewer system there remains a 2015 $3,195,000 Refunding Revenue Bond, and a 2012 $10,120,000 Refunding Revenue Bond.

The notes payable portion of the outstanding debt totaling $5,831,622 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, $9,210,709, 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.

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 $342,859 under estimated budget amounts. This was partially due to changing how revenues for tax agreements were recorded, overestimated inspection permits and fees, reduced court and vehicle code fines received, delay of grant revenues, and reduced recreation program revenues. Expenditures for the fiscal year, as an offset to reduced revenues, were under budget by $707,635. This was a result of unfilled positions in various departments, reimbursement of liability expenses, and reduced maintenance expenses, to name a few.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The key assumptions in the General Fund revenue forecast for fiscal year 2019-2020 budget process. These were:

• Service charges will increase due to new and/or increased services offered.
• Property tax revenues will increase about 5% with assessed valuation and general growth.
• Interest income will increase by 5%.
• Sales tax revenues will grow by about 4.5%, with anticipation of new Act allowing for increased internet sales tax.
• State budget actions will not negatively affect general fund revenues.

Items addressed in the budget were:

Wastewater – Sewer main oversizing, extension and replacement, sewer video inspection, and lift station pump monitoring projects.

Airport – Continuation of Hangar Taxilane and Runway Pavement rehabilitations.

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 replacement and AMR replacement. Also included in the budget were chlorination facilities and well arsenic treatment projects.

Storm Drain – Continued curb and gutter installation, increased flow capacity in Peoples ditch, storm drain oversizing, pump station upgrades, basin tree removal, and repair or replacement of culvert pipes in lift station.

Building – Several ADA building modifications, energy conservation projects, Corp Yard Wash Bay renovation, HVAC replacement, roof replacement and restoration, and various floor replacements and improvements.

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 and increase efficiency in operations, decrease expenses where possible, and anticipate minimal revenue growth with no draw from reserves. Also addressed are various ADA modifications, energy conservation projects, roof restorations, projects to increase security and safety of buildings, continued technology system upgrades, and increased public safety programs.

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, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 44,730,009	$ 31,507,335	$ 76,237,344
Receivables	5,113,830	2,720,368	7,834,198
Internal balances	(6,854,419)	6,854,419	-
Inventory	241,965	405,795	647,760
Deposits	305,950	-	305,950
Prepaid expenses and other assets	402,918	30,049	432,967
Deferred charges	-	79,521	79,521
Long-term notes receivable	21,290,456	-	21,290,456
Restricted cash and investments	-	2,419	2,419
Capital Assets:			
Nondepreciable assets	61,111,507	11,732,815	72,844,322
Depreciable assets, net of depreciation	91,511,619	117,666,893	209,178,512
Total Assets	217,853,835	170,999,614	388,853,449
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	11,027,863	2,031,700	13,059,563
Deferred outflows related to OPEB	763,540	215,358	978,898
Total Deferred Outflows of Resources	11,791,403	2,247,058	14,038,461
LIABILITIES			
Accounts payable	1,826,744	1,325,486	3,152,230
Salary and benefits payable	2,293,088	195,205	2,488,293
Accrued interest payable	-	408,893	408,893
Deposits and unearned revenue	2,407,300	331,864	2,739,164
Compensated absences - current portion	73,335	13,495	86,830
Compensated absences - noncurrent portion	1,148,909	211,420	1,360,329
Long-term debt - current	-	2,511,658	2,511,658
Long-term debt - noncurrent	-	33,640,673	33,640,673
Unamortized bond premium	-	776,346	776,346
Net OPEB liability	1,876,050	466,563	2,342,613
Net pension liability	37,034,589	6,728,253	43,762,842
Total Liabilities	46,660,015	46,609,856	93,269,871
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	3,690,641	1,828,768	5,519,409
Total Deferred Inflows of Resources	3,690,641	1,828,768	5,519,409
NET POSITION			
Net investment in capital assets	152,623,126	92,471,031	245,094,157
Restricted for:			
Streets	6,810,336	-	6,810,336
Debt service	-	2,419	2,419
Housing	19,909,210	-	19,909,210
Public safety	452,490	-	452,490
Parks and recreation	4,228,065	-	4,228,065
Capital projects	5,512,617	-	5,512,617
Unrestricted	(10,241,262)	32,334,598	22,093,336
Total Net Position	$ 179,294,582	$ 124,808,048	$ 304,102,630

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

CITY OF HANFORD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	$ 1,818,009	$ 68,684	$ -	$ -
Public safety	20,415,070	1,938,640	473,723	-
Public works	8,608,632	4,221,241	-	710,585
Recreation	2,681,282	316,795	-	-
Community development	4,140,104	1,614,689	928,359	-
Total Governmental Activities	37,663,097	8,160,049	1,402,082	710,585
Business-type Activities:				
Water system	6,097,140	9,809,141	-	-
Wastewater system	4,738,256	5,861,726	-	-
Storm drain	(112,831)	222,867	-	-
Refuse	8,281,902	8,090,151	-	-
Airport	429,455	127,151	-	-
Intermodal	50,808	70,256	-	-
Courthouse square	177,774	96,522	-	-
Total Business-type Activities	19,662,504	24,277,814	-	-
Total Primary Government	$ 57,325,601	$ 32,437,863	$ 1,402,082	$ 710,585

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

CITY OF HANFORD
STATEMENT OF ACTIVITIES (continued)
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Net (Expense) Revenue	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Business-type Activities	Total
Primary Government:				
Governmental Activities:				
General government	$ (1,749,325)	$ (1,749,325)	$ -	$ (1,749,325)
Public safety	(18,002,707)	(18,002,707)	-	(18,002,707)
Public works	(3,676,806)	(3,676,806)	-	(3,676,806)
Recreation	(2,364,487)	(2,364,487)	-	(2,364,487)
Community development	(1,597,056)	(1,597,056)	-	(1,597,056)
Total Governmental Activities	(27,390,381)	(27,390,381)	-	(27,390,381)
Business-type Activities:				
Water system	3,712,001	-	3,712,001	3,712,001
Wastewater system	1,123,470	-	1,123,470	1,123,470
Storm drain	335,698	-	335,698	335,698
Refuse	(191,751)	-	(191,751)	(191,751)
Airport	(302,304)	-	(302,304)	(302,304)
Intermodal	19,448	-	19,448	19,448
Courthouse square	(81,252)	-	(81,252)	(81,252)
Total Business-type Activities	4,615,310	-	4,615,310	4,615,310
Total Primary Government	$ (22,775,071)	(27,390,381)	4,615,310	(22,775,071)
General Revenues:				
Taxes:				
Property taxes		11,901,159	-	11,901,159
Sales and use tax		14,006,613	-	14,006,613
Franchise taxes		900,895	-	900,895
Other taxes		1,183,139	-	1,183,139
Revenue from use of money and property		1,685,494	863,991	2,549,485
Impact fees		1,876,232	1,413,423	3,289,655
Contributed Capital		3,014,556	1,447,855	4,462,411
Miscellaneous/other		377,283	286,931	664,214
Transfers - interfund		(1,039,937)	1,039,937	-
Total General Revenues and Transfers		33,905,434	5,052,137	38,957,571
Change in Net Position		6,515,053	9,667,447	16,182,500
Net Position, Beginning of Year, as Previously Reported		173,450,154	115,087,782	288,537,936
Prior Period Adjustments		(670,625)	52,819	(617,806)
Net Position, Beginning of Year, Restated		172,779,529	115,140,601	287,920,130
Net Position, End of Year		$ 179,294,582	$ 124,808,048	$ 304,102,630

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

GOVERNMENTAL FUNDS

FINANCIAL STATEMENTS

CITY OF HANFORD
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	CDBG Home/Housing Fund	Capital Projects Fund	Transportation Impact Fees	All Other Governmental Funds	Total
ASSETS						
Cash and investments	$ 7,727,777	$ 420,583	$ 3,797,539	$ 4,528,881	$ 10,252,169	$ 26,726,949
Receivables	879,420	327,150	14,828	336,323	3,491,960	5,049,681
Loan receivable	-	19,006,443	-	-	2,284,013	21,290,456
Due from other funds	-	-	1,763,596	-	-	1,763,596
Deposits	180,950	-	-	-	-	180,950
Prepaid expenses and other assets	384,221	-	1,100	-	586	385,907
Total Assets	$ 9,172,368	$ 19,754,176	$ 5,577,063	$ 4,865,204	$ 16,028,728	$ 55,397,539
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 410,302	$ 19,605	$ 64,446	$ 680,911	$ 167,952	$ 1,343,216
Accrued wages payable	895,137	-	-	-	7,019	902,156
Unearned revenue	-	-	-	-	2,404,166	2,404,166
Consumer deposits	3,134	-	-	-	-	3,134
Due to other funds	414,570	-	-	2,918,446	-	3,333,016
Total Liabilities	1,723,143	19,605	64,446	3,599,357	2,579,137	7,985,688
Fund Balances:						
Nonspendable:						
Long-term receivables	-	-	-	-	2,252,416	2,252,416
Prepaid expenses	384,221	-	1,100	-	586	385,907
Insurance deposits	180,950	-	-	-	-	180,950
Restricted for:						
Community development	-	19,734,571	-	-	174,639	19,909,210
Streets and roads	-	-	-	1,265,847	5,544,489	6,810,336
Recreation	-	-	-	-	3,701,300	3,701,300
Landscape maintenance	-	-	-	-	526,765	526,765
Public safety	-	-	-	-	452,490	452,490
Committed for:						
Parking and business improvement	-	-	5,511,517	-	370,916	5,882,433
Community development	-	-	-	-	442,281	442,281
Unassigned	6,884,054	-	-	-	(16,291)	6,867,763
Total Fund Balances	7,449,225	19,734,571	5,512,617	1,265,847	13,449,591	47,411,851
Total Liabilities and Fund Balances	$ 9,172,368	$ 19,754,176	$ 5,577,063	$ 4,865,204	$ 16,028,728	$ 55,397,539

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

CITY OF HANFORD
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2019

Total Fund Balances Governmental Funds		$ 47,411,851
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	$ 246,287,311	
Accumulated depreciation	(102,169,115)	144,118,196
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.		18,169,211
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	$ (1,171,832)	
Net OPEB liability	(1,876,049)	
Net pension liability	(35,423,157)	(38,471,038)
Deferred outflows related to pensions and OPEB		11,314,703
Deferred inflows related to pensions		(3,248,341)
Total Net Position - Governmental Activities		$ 179,294,582

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

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	CDBG Home/Housing Fund	Capital Projects Fund	Transportation Impact Fees	All Other Governmental Funds	Total
REVENUES						
Taxes and special assessments	$ 24,822,244	$ -	$ -	$ 1,679,405	$ 5,108,504	$ 31,610,153
Aid from other government agencies	1,981,434	738,844	2,705	-	3,355,893	6,078,876
Licenses and permits	938,841	-	-	-	-	938,841
Fines and forfeitures	136,491	-	-	-	34,465	170,956
Charges for services	1,274,274	-	770	-	-	1,275,044
Revenue from use of money and property	359,831	339,095	134,629	104,661	295,778	1,233,994
Miscellaneous	335,866	23,624	5,000	-	75,112	439,602
Total Revenues	29,848,981	1,101,563	143,104	1,784,066	8,869,752	41,747,466
EXPENDITURES						
General government	1,733,894	-	2,096	-	26,744	1,762,734
Public safety	19,357,821	-	-	-	-	19,357,821
Public works	2,696,624	-	-	-	640,852	3,337,476
Recreation	3,617,014	-	-	-	1,000	3,618,014
Community development	1,595,295	785,443	162,934	-	325,135	2,868,807
Capital outlay	303,596	57,649	2,001,504	652,397	4,980,388	7,995,534
Total Expenditures	29,304,244	843,092	2,166,534	652,397	5,974,119	38,940,386
Excess (Defiency) of Revenues Over Expenditures	544,737	258,471	(2,023,430)	1,131,669	2,895,633	2,807,080
Other Financing Sources (Uses)						
Operating transfers in	357,089	485,040	659,855	89,639	371,344	1,962,967
Operating transfers out	(1,885,798)	(246,243)	(303,910)	(158,643)	(786,854)	(3,381,448)
Total Other Financing Sources (Uses)	(1,528,709)	238,797	355,945	(69,004)	(415,510)	(1,418,481)
Net Change in Fund Balance	(983,972)	497,268	(1,667,485)	1,062,665	2,480,123	1,388,599
Fund Balance, Beginning of Year	8,606,694	19,175,567	7,170,187	134,177	11,264,652	46,351,277
Prior Period Adjustment	(173,497)	61,736	9,915	69,005	(295,184)	(328,025)
Fund Balance, Beginning of Year (Restated)	8,433,197	19,237,303	7,180,102	203,182	10,969,468	46,023,252
Fund Balance, End of Year	$ 7,449,225	$ 19,734,571	$ 5,512,617	$ 1,265,847	$ 13,449,591	$ 47,411,851

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

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, 2019

Total Net Change in Fund Balances - Governmental Funds		$ 1,388,599
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	$ 7,995,534	
Contributed capital and sale of assets	3,014,556	
Depreciation expense	(7,323,738)	3,686,352
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:		33,450
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:		1,277,165
Net Pension and OPEB liabilities: 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.		2,396,296
Pension and OPEB contributions are reported as expenditures in the governmental funds, but contributions are reported as deferred outflows in the Statement of Net Position.		(2,266,809)
Change in Net Position of Governmental Activities		$ 6,515,053

Attachment: City of Hanford FS Final 2019 (Finance: FY19 Audited Financial Statement)

PROPRIETARY FUNDS

FINANCIAL STATEMENTS

CITY OF HANFORD
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2019

	Water System Fund	Sewer Improvement Funds Wastewater Fund	Sewer Improvement Funds Storm Drain Fund	Refuse Fund
ASSETS				
Current Assets:				
Cash and investments	$ 11,729,853	$ 12,329,512	$ 6,284,453	$ 1,118,646
Restricted cash and investments	39	2,380	-	-
Receivables, net	965,582	798,861	154,678	753,498
Deposits	-	-	-	-
Prepaid expenses	15,481	7,649	1,008	5,911
Inventory	405,795	-	-	-
Debt issuance costs	16,271	63,250	-	-
Due from other funds	1,042,708	-	-	-
Total current assets	14,175,729	13,201,652	6,440,139	1,878,055
Noncurrent Assets:				
Capital Assets:				
Land	211,614	4,135,650	3,622,772	-
Buildings and improvements	56,780,882	75,229,566	19,548,048	797,446
Machinery and equipment	17,752,291	2,312,662	820,106	6,773,031
Construction in progress	308,483	324,910	169,342	84,537
Less accumulated depreciation	(22,295,757)	(35,392,310)	(5,640,786)	(4,413,007)
Capital assets, net	52,757,513	46,610,478	18,519,482	3,242,007
Total noncurrent assets	52,757,513	46,610,478	18,519,482	3,242,007
Total Assets	66,933,242	59,812,130	24,959,621	5,120,062
DEFERRED OUTFLOWS OF RESOURCES				
Deferred ouflows related to pensions	635,984	442,681	48,767	904,268
Deferred ouflows related to OPEB	68,523	58,734	-	88,101
Total Deferred Outflows of Resources	704,507	501,415	48,767	992,369
LIABILITIES				
Current Liabilities:				
Accounts payable	618,530	80,751	190,030	400,787
Salaries and benefits payable	68,689	33,667	15,816	76,306
Deposits and unearned revenue	326,097	1,511	785	1,542
Due to other funds	1,066,618	-	-	-
Interest payable	137,954	270,939	-	-
Compensated absences - current portion	6,188	2,317	1,190	3,800
Current portion of long-term debt	1,196,474	1,315,184	-	-
Total current liabilities	3,420,550	1,704,369	207,821	482,435
Noncurrent Liabilities:				
Compensated absences payable	96,941	36,294	18,658	59,527
Net OPEB liability	153,575	114,960	-	198,028
Unamortized bond premium	290,683	485,663	-	-
Bonds and notes payable	14,250,357	19,390,316	-	-
Net pension liability	2,116,070	1,493,357	184,253	2,934,573
Total noncurrent liabilities	16,907,626	21,520,590	202,911	3,192,128
Total Liabilities	20,328,176	23,224,959	410,732	3,674,563
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	606,232	387,749	83,218	751,569
Total Deferred Inflows of Resources	606,232	387,749	83,218	751,569
NET POSITION				
Net investment in capital assets	37,019,999	25,419,315	18,519,482	3,242,007
Restricted for debt service	39	2,380	-	-
Unrestricted	9,683,303	11,279,142	5,994,956	(1,555,708)
Total Net Position	$ 46,703,341	$ 36,700,837	$ 24,514,438	$ 1,686,299

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

CITY OF HANFORD
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (continued)
JUNE 30, 2019

	Airport Fund	Intermodal Fund	Courthouse Square	Total	Governmental Activities Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	$ 80,970	$ 2,587	$ (38,686)	$ 31,507,335	$ 18,003,060
Restricted cash and investments	-	-	-	2,419	-
Receivables, net	7,239	34,366	6,144	2,720,368	64,149
Deposits	-	-	-	-	125,000
Prepaid expenses	-	-	-	30,049	17,011
Inventory	-	-	-	405,795	241,965
Debt issuance costs	-	-	-	79,521	-
Due from other funds	-	-	-	1,042,708	3,228,446
Total current assets	88,209	36,953	(32,542)	35,788,195	21,679,631
Noncurrent Assets:					
Capital Assets:					
Land	2,596,623	278,884	-	10,845,543	-
Buildings and improvements	9,724,468	1,305,817	-	163,386,227	-
Machinery and equipment	54,971	-	-	27,713,061	16,723,471
Construction in progress	-	-	-	887,272	-
Less accumulated depreciation	(5,077,919)	(612,616)	-	(73,432,395)	(8,218,541)
Capital assets, net	7,298,143	972,085	-	129,399,708	8,504,930
Total other noncurrent assets	7,298,143	972,085	-	129,399,708	8,504,930
Total Assets	7,386,352	1,009,038	(32,542)	165,187,903	30,184,561
DEFERRED OUTFLOWS OF RESOURCES					
Deferred ouflows related to pensions	-	-	-	2,031,700	476,700
Deferred ouflows related to OPEB	-	-	-	215,358	-
Total Deferred Outflows of Resources	-	-	-	2,247,058	476,700
LIABILITIES					
Current Liabilities:					
Accounts payable	4,397	750	6,334	1,301,579	483,529
Salaries and benefits payable	727	-	-	195,205	1,390,932
Deposits and unearned revenue	1,929	-	-	331,864	-
Due to other funds	375,468	271,724	987,924	2,701,734	-
Interest payable	-	-	-	408,893	-
Compensated absences - current portion	-	-	-	13,495	3,826
Current portion of long-term debt	-	-	-	2,511,658	-
Total current liabilities	382,521	272,474	994,258	7,464,428	1,878,287
Noncurrent Liabilities:					
Compensated absences payable	-	-	-	211,420	46,586
Net OPEB liability	-	-	-	466,563	-
Unamortized bond premium	-	-	-	776,346	-
Bonds and notes payable	-	-	-	33,640,673	-
Net pension liability	-	-	-	6,728,253	1,611,432
Total noncurrent liabilities	-	-	-	41,823,255	1,658,018
Total Liabilities	382,521	272,474	994,258	49,287,683	3,536,305
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	-	-	-	1,828,768	442,300
Total Deferred Inflows of Resources	-	-	-	1,828,768	442,300
NET POSITION					
Net investment in capital assets	7,298,143	972,085	-	92,471,031	8,504,930
Restricted for debt service	-	-	-	2,419	-
Unrestricted	(294,312)	(235,521)	(1,026,800)	23,845,060	18,177,726
Total Net Position	$ 7,003,831	$ 736,564	$ (1,026,800)	116,318,510	$ 26,682,656
Adjustment to reflect the consolidation of internal service fund activities				8,489,538	
Net Position of Business-type Activities				$ 124,808,048	

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

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

		Sewer Improvement Funds		
	Water System Fund	Wastewater Fund	Storm Drain Fund	Refuse Fund
OPERATING REVENUES				
Charges for services	$ 9,809,141	$ 5,861,726	$ 2,282,867	$ 8,090,151
Other revenues	697,125	613,747	66,821	239,791
Total Operating Revenues	10,506,266	6,475,473	2,349,688	8,329,942
OPERATING EXPENSES				
Personnel services	1,845,483	1,103,461	421,123	2,207,712
Services and supplies	2,574,020	2,253,028	763,559	5,800,109
Depreciation	1,878,274	1,602,626	238,590	244,625
Total Operating Expenses	6,297,777	4,959,115	1,423,272	8,252,446
Operating Income (Loss)	4,208,489	1,516,358	926,416	77,496
NONOPERATING REVENUES (EXPENSES)				
Interest income	240,036	236,700	129,912	20,843
Interest expense	(584,645)	(717,661)	-	-
Unrealized gain (loss) on investments	83,893	92,994	51,125	9,654
Total Nonoperating Revenues (Expenses)	(260,716)	(387,967)	181,037	30,497
Income (Loss) Before Capital Contributions and Transfers	3,947,773	1,128,391	1,107,453	107,993
Capital contributions	883,245	564,610	-	-
Transfers in (out)	168,357	(10,677)	80,431	427,997
Change in Net Position	4,999,375	1,682,324	1,187,884	535,990
Net Position (Deficit), Beginning of Year	41,710,183	34,991,128	23,287,456	1,157,756
Prior Period Adjustment	(6,217)	27,385	39,098	(7,447)
Net Position (Deficit), Beginning of Year (Restated)	41,703,966	35,018,513	23,326,554	1,150,309
Net Position (Deficit), End of Year	$ 46,703,341	$ 36,700,837	$ 24,514,438	$ 1,686,299

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

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	Airport Fund	Intermodal Fund	Courthouse Square	Total	Governmental Activities Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 127,151	$ 70,256	$ 96,522	$ 26,337,814	$ 7,493,148
Other revenues	72,065	682	7,100	1,697,331	234,995
Total Operating Revenues	199,216	70,938	103,622	28,035,145	7,728,143
OPERATING EXPENSES					
Personnel services	16,686	-	-	5,594,465	1,319,934
Services and supplies	175,308	24,693	175,978	11,766,695	4,162,747
Depreciation	233,869	26,115	-	4,224,099	613,936
Total Operating Expenses	425,863	50,808	175,978	21,585,259	6,096,617
Operating Income (Loss)	(226,647)	20,130	(72,356)	6,449,886	1,631,526
NONOPERATING REVENUES (EXPENSES)					
Interest income	7	398	(282)	627,614	318,981
Interest expense	-	-	-	(1,302,306)	-
Unrealized gain (loss) on investments	(566)	(207)	(517)	236,376	140,106
Total Nonoperating Revenues (Expenses)	(559)	191	(799)	(438,316)	459,087
Income (Loss) Before Capital Contributions and Transfers	(227,206)	20,321	(73,155)	6,011,570	2,090,613
Capital contributions	-	-	-	1,447,855	-
Transfers in (out)	414,413	(10,500)	34,410	1,104,431	314,050
Change in Net Position	187,207	9,821	(38,745)	8,563,856	2,404,663
Net Position (Deficit), Beginning of Year	6,816,624	726,743	(988,055)		24,620,593
Prior Period Adjustment	-	-	-		(342,600)
Net Position (Deficit), Beginning of Year (Restated)	6,816,624	726,743	(988,055)		24,277,993
Net Position (Deficit), End of Year	$ 7,003,831	$ 736,564	$ (1,026,800)		$ 26,682,656
Adjustment to reflect the consolidation of internal service funds				1,103,591	
Change in Net Position of Business-type Activities				$ 9,667,447	

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

CITY OF HANFORD
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Water System Fund	Sewer Improvement Funds: Wastewater Fund	Sewer Improvement Funds: Storm Drain Fund	Refuse Fund
Cash Flows from Operating Activities:				
Cash received for current services	$ 9,699,302	$ 5,610,014	$ 2,259,451	$ 8,021,664
Cash received for other operating revenues	691,644	613,747	65,813	233,880
Cash paid to suppliers for goods and services	(2,615,002)	(2,172,548)	(575,665)	(5,625,602)
Cash paid for salaries and benefits	(2,090,091)	(1,272,497)	(450,769)	(2,471,829)
Net Cash Provided (Used) by Operating Activities	5,685,853	2,778,716	1,298,830	158,113
Cash Flows from Non-Capital Financing Activities:				
Transfers (to) from other funds	168,357	(10,677)	80,431	427,997
Loans from/(to) other funds	23,910	-	-	-
Net Cash Provided (Used) by Non-capital financing Activities	192,267	(10,677)	80,431	427,997
Cash Flows from Capital and Related Financing Activities:				
Principal payments on long-term debt	(1,397,181)	(1,252,506)	-	-
Interest payments on long-term debt	(648,066)	(767,013)	-	-
Capital expenditures	(3,002,978)	(212,199)	(1,578,129)	(688,012)
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,048,225)	(2,231,718)	(1,578,129)	(688,012)
Cash Flows from Investing Activities:				
Unrealized gain (loss) on investments	83,893	92,994	51,125	9,654
Interest received on investments	240,036	236,700	129,912	20,843
Net Cash Provided (Used) by Investing Activities	323,929	329,694	181,037	30,497
Net Increase (Decrease) in Cash and Investments	1,153,824	866,015	(17,831)	(71,405)
Cash and Investments, Beginning of Year	10,576,068	11,465,877	6,302,284	1,190,051
Cash and Investments, End of Year	$ 11,729,892	$ 12,331,892	$ 6,284,453	$ 1,118,646
Reconciliation to Statement of Net Position:				
Cash and investments	$ 11,729,853	$ 12,329,512	$ 6,284,453	$ 1,118,646
Restricted cash and investments	39	2,380	-	-
Total Cash and Investments	$ 11,729,892	$ 12,331,892	$ 6,284,453	$ 1,118,646

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

CITY OF HANFORD
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

		Sewer Improvement Funds		
	Water System Fund	Wastewater Fund	Storm Drain Fund	Refuse Fund
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 4,208,489	$ 1,516,358	$ 926,416	$ 77,496
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:				
Depreciation	1,878,274	1,602,626	238,590	244,625
(Increase) decrease in:				
Accounts receivables, net	(100,643)	(251,502)	(23,416)	(68,641)
Prepaid expenses	(5,481)	230,157	(1,008)	(5,911)
Inventory	(162,585)	-	-	-
Deferred outflows of resources	220,491	124,094	56,090	218,254
Accounts payable	121,603	(141,681)	187,894	174,507
Salaries and benfits payable	18,648	1,200	9,654	22,041
Compensated absences	5,571	(7,996)	12,718	(1,021)
Deposits and unearned revenue	(9,196)	(210)	-	154
Net OPEB liability	67,726	58,051	-	87,076
Net pension liability	(774,594)	(490,002)	(150,329)	(821,070)
Deferred inflows of resources	217,550	137,621	42,221	230,603
Net Cash Provided (Used) by Operating Activities	$ 5,685,853	$ 2,778,716	$ 1,298,830	$ 158,113
Noncash investing, capital, and financing activities:				
Contribution of capital assets	$ 883,245	$ 564,610	$ -	$ -

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

CITY OF HANFORD
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities:					
Cash received for current services	$ 121,885	$ 35,959	$ 91,974	$ 25,840,249	$ 7,444,707
Cash received for other operating revenues	72,065	682	7,100	1,684,931	228,876
Cash paid to suppliers for goods and services	(174,806)	(23,980)	(171,957)	(11,359,560)	(3,864,948)
Cash paid for salaries and benefits	(16,139)	-	-	(6,301,325)	(762,427)
Net Cash Provided (Used) by Operating Activities	3,005	12,661	(72,883)	9,864,295	3,046,208
Cash Flows from Non-Capital Financing Activities:					
Transfers (to) from other funds	414,413	(10,500)	34,410	1,104,431	314,050
Loans from/(to) other funds	-	-	-	23,910	170,000
Net Cash Provided (Used) by Non-capital financing Activities	414,413	(10,500)	34,410	1,128,341	484,050
Cash Flows from Capital and Related Financing Activities:					
Principal payments on long-term debt	-	-	-	(2,649,687)	-
Interest payments on long-term debt	-	-	-	(1,415,079)	-
Capital expenditures	(355,836)	-	-	(5,837,154)	(2,756,828)
Net Cash Provided (Used) by Capital and Related Financing Activities	(355,836)	-	-	(9,901,920)	(2,756,828)
Cash Flows from Investing Activities:					
Unrealized gain (loss) on investments	(566)	(207)	(517)	236,376	140,106
Interest received on investments	7	398	(282)	627,614	318,981
Net Cash Provided (Used) by Investing Activities	(559)	191	(799)	863,990	459,087
Net Increase (Decrease) in Cash and Investments	61,023	2,352	(39,272)	1,954,706	1,232,517
Cash and Investments, Beginning of Year	19,947	235	586	29,555,048	16,770,543
Cash and Investments, End of Year	$ 80,970	$ 2,587	$ (38,686)	$ 31,509,754	$ 18,003,060
Reconciliation to Statement of Net Position:					
Cash and investments	$ 80,970	$ 2,587	$ (38,686)	$ 31,507,335	$ 18,003,060
Restricted cash and investments	-	-	-	2,419	-
Total Cash and Investments	$ 80,970	$ 2,587	$ (38,686)	$ 31,509,754	$ 18,003,060

Attachment: City of Hanford FS Final 2019 (Finance: FY19 Audited Financial Statement)

CITY OF HANFORD
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	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)	$ (226,647)	$ 20,130	$ (72,356)	$ 6,449,886	$ 1,631,526
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:					
Depreciation	233,869	26,115	-	4,224,099	613,936
(Increase) decrease in:					
Accounts receivables, net	(4,492)	(34,297)	(4,548)	(487,539)	(48,441)
Prepaid expenses	-	-	-	217,757	(17,011)
Inventory	-	-	-	(162,585)	78,855
Deferred outflows of resources	-	-	-	618,929	216,012
Accounts payable	502	713	4,021	347,559	229,836
Salaries and benfits payable	547	-	-	52,090	762,089
Compensated absences	-	-	-	9,272	(4,256)
Deposits and unearned revenue	(774)	-	-	(10,026)	-
Net OPEB liability	-	-	-	212,853	-
Net pension liability	-	-	-	(2,235,995)	(578,937)
Deferred inflows of resources	-	-	-	627,995	162,599
Net Cash Provided (Used) by Operating Activities	$ 3,005	$ 12,661	$ (72,883)	$ 9,864,295	$ 3,046,208
Noncash investing, capital, and financing activities:					
Contribution of capital assets	$ -	$ -	$ -	$ 1,447,855	$ -

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

FIDUCIARY FUNDS

FINANCIAL STATEMENTS

CITY OF HANFORD
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
JUNE 30, 2019

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Agency Funds
ASSETS		
Cash and investments	$ 245,355	$ 429,707
Accounts receivable	935	5,838
Assets held for resale	135,265	-
Total Assets	381,555	435,545
LIABILITIES		
Accounts payable	-	15,357
Deposits held for others	-	406,992
Bonds/notes payable	48,384	-
Total Liabilities	48,384	422,349
NET POSITION (DEFICIT)		
Held in trust for the retirement of obligations of the former Hanford Redevelopment Agency and other purposes	333,171	-
Unrestricted	-	13,196
Total Net Position	$ 333,171	$ 13,196

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

CITY OF HANFORD
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Agency Funds
ADDITIONS		
Investment earnings	$ 4,957	$ -
Total Additions	4,957	-
DEDUCTIONS		
General government	3,318	-
Unrealized (gain) loss on investments	(1,967)	(15,687)
Total Deductions	1,351	(15,687)
Change in Net Position	3,606	15,687
Net Position (Deficit) - Beginning of Year	329,565	(2,491)
Net Position (Deficit) - End of Year	$ 333,171	$ 13,196

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

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, 2019 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 Position 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 position. 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.

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, 2017
Measurement Date	June 30, 2018
Measurement Period	June 30, 2017 to June 30, 2018

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 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.

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, 2019. 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, 2019, the Courthouse Square proprietary fund had a net position deficit of $1,026,800. The Learning Center Operation and Traffic Safety special revenue funds had a fund balance deficits of $108 and $19, respectively, and the City Payroll internal service fund had a net position deficit of $642.

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, 2019, the City implemented the following standards:

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. 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.

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

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. 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.

GASB Statement No. 91 – *Conduit Debt Obligations.* The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

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 April 14, 2020, which is the date the financial statements were available to be issued.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:		
Cash and investments	$	76,237,344
Restricted cash and investments		2,419
Fiduciary funds:		
Cash and investments		675,062
Total Cash and Investments	$	76,914,825

Cash and investments as of June 30, 2019 consist of the following:

Cash on hand	$	3,455
Deposits with financial institutions		16,385,441
Investments		60,525,929
Total Cash and Investments	$	76,914,825

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.

NOTE 2 – CASH AND INVESTMENTS (continued)

Investments Authorized by Debt Agreements: 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

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.

		Remaining Maturity (in Months)			
Investment Type	Total	12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
Federal Agency Securities	$ 15,801,810	$ -	$ 1,480,870	$ 14,320,940	$ -
State and County Investment Pools	38,676,637	38,676,637	-	-	-
Negotiable Certificates of Deposits	6,036,529	1,243,520	1,496,416	3,296,593	-
Held by bond trustee:					
Money Market Funds	10,953	10,953	-	-	-
	$ 60,525,929	$ 39,931,110	$ 2,977,286	$ 17,617,533	$ -

NOTE 2 – CASH AND INVESTMENTS (continued)

Disclosures Relating to Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements and the actual rating as of year-end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Standards & Poors Ratings as of Year End AAA	AA	Unrated
Federal Agency Securities	$ 15,801,810	AA	$ -	$ 15,801,810	$ -
State and County Investment Pools	38,676,637	N/A	-	-	38,676,637
Negotiable Certificates of Deposits	6,036,529	N/A	-	-	6,036,529
Held by bond trustee:					
Money Market Funds	10,953	N/A	-	-	10,953
	$ 60,525,929		$ -	$ 15,801,810	$ 44,724,119

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	$ 6,290,979	10.4%
FNMA	Federal Agency Securities	4,049,466	6.7%
FHLMC	Federal Agency Securities	3,483,735	5.8%

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.

NOTE 2 – CASH AND INVESTMENTS (continued)

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.

The City has the following recurring fair value measurements as of June 30, 2019:

Debt Securities	Level 1	Level 2	Level 3	Total
Federal Agency Securities	$ -	$ 15,801,810	$ -	$ 15,801,810
Certificates of Deposit	-	6,036,529	-	6,036,529
		$ 21,838,339	$ -	$ 21,838,339
Investments not subject to fair value hierarchy				
State and County Investment Pools	38,676,637			
	$ 38,676,637			

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. There have been no changes in fair value measurement classifications from the prior year.

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2019 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	$ 865,392	$ -	$ -	$ 14,028	$ -	$ 879,420
CDBG Home/Housing	325,441	-	-	1,709	19,006,443	19,333,593
Capital Projects Fund	770	-	-	14,058	-	14,828
Transportation Impact Fees	320,178	-	-	16,145	-	336,323
Nonmajor and Other	283,227	1,538,535	1,621,046	49,152	2,284,013	5,775,973
	1,795,008	1,538,535	1,621,046	95,092	21,290,456	26,340,137
Enterprise Funds						
Water System	874,802	-	-	90,780	-	965,582
Wastewater	754,390	-	-	44,471	-	798,861
Storm Drain	130,692	-	-	23,986	-	154,678
Refuse	749,175	-	-	4,323	-	753,498
Airport Fund	7,230	-	-	9	-	7,239
Intermodal	34,331	-	-	35	-	34,366
Courthouse Square	6,144	-	-	-	-	6,144
	2,556,764	-	-	163,604	-	2,720,368
Internal Service Funds						
City Payroll Fund	696	-	-	-	-	696
Risk Management Fund	-	-	-	15,908	-	15,908
Computer Maintenance Fund	-	-	-	3,289	-	3,289
Building Fund	25	-	-	4,827	-	4,852
Fleet Maintenance Fund	-	-	-	39,404	-	39,404
	721	-	-	63,428	-	64,149
Total	$ 4,352,493	$ 1,538,535	$ 1,621,046	$ 322,124	$ 21,290,456	$ 29,124,654

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 4 – CAPITAL ASSETS

Capital assets activities for the year ended June 30, 2019 were as follows:

	Balance July 1, 2018	Additions/ Completions	Retirements/ Adjustments	Balance June 30, 2019
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 60,610,127	$ -	$ (191,349)	$ 60,418,778
Construction in Progress	2,492,304	524,949	(2,324,524)	692,729
Total capital assets not being depreciated	63,102,431	524,949	(2,515,873)	61,111,507
Capital assets being depreciated:				
Buildings	21,272,000	2,836,284	-	24,108,284
Infrastructure	147,572,579	9,277,962	-	156,850,541
Equipment	17,888,842	3,051,608	-	20,940,450
Total capital assets being depreciated	186,733,421	15,165,854	-	201,899,275
Less accumulated depreciation:				
Buildings	(7,931,176)	(416,841)	-	(8,348,017)
Infrastructure	(84,893,382)	(6,359,981)	-	(91,253,363)
Equipment	(9,874,812)	(1,160,852)	249,388	(10,786,276)
Total accumulated depreciation	(102,699,370)	(7,937,674)	249,388	(110,387,656)
Total capital assets being depreciated, net	84,034,051	7,228,180	249,388	91,511,619
Governmental Activities capital assets, net	$ 147,136,482	$ 7,753,129	$ (2,266,485)	$ 152,623,126
Business-type Activities				
Capital assets not being depreciated:				
Land	$ 10,845,543	$ -	$ -	$ 10,845,543
Construction in Progress	7,155,440	674,060	(6,942,228)	887,272
Total capital assets not being depreciated	18,000,983	674,060	(6,942,228)	11,732,815
Capital assets being depreciated:				
Buildings and improvements	152,902,029	10,484,198	-	163,386,227
Machinery and equipment	24,644,084	3,304,926	(235,949)	27,713,061
Total capital assets being depreciated	177,546,113	13,789,124	(235,949)	191,099,288
Less accumulated depreciation:				
Buildings and improvements	(60,378,460)	(2,999,355)	54,934	(63,322,881)
Machinery and equipment	(8,868,937)	(1,224,744)	(15,833)	(10,109,514)
Total accumulated depreciation	(69,247,397)	(4,224,099)	39,101	(73,432,395)
Total capital assets being depreciated, net	108,298,716	9,565,025	(196,848)	117,666,893
Business-type Activities capital assets, net	$ 126,299,699	$ 10,239,085	$ (7,139,076)	$ 129,399,708

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense for the fiscal year ending June 30, 2019 was charged to the following activities:

Governmental Activities:	
General governmental	$ 120,949
Public safety	191,720
Culture and recreation	936,588
Public works	5,945,433
Community development	129,048
Capital assets held by the internal service funds that were charged to the various functions based on their usage	613,936
Total	$ 7,937,674
Business-type Activities:	
Water system	$ 1,878,274
Wastewater	1,602,626
Storm drain	238,590
Refuse	244,625
Airport	233,869
Intermodal	26,115
Total	$ 4,224,099

NOTE 5 – LONG-TERM DEBT

The following is a summary of the long-term debt activity for the year ended June 30, 2019:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Governmental Activities					
Compensated absences	$ 1,259,950	$ 28,214	$ (65,920)	$ 1,222,244	$ 73,335
Total Governmental Activities	1,259,950	28,214	(65,920)	1,222,244	73,335
Business-type Activities					
Bonds payable	22,605,000	-	(1,495,000)	21,110,000	1,550,000
Bond premiums	849,653	-	(73,307)	776,346	-
Note payable	6,181,303	-	(349,681)	5,831,622	361,920
Capital leases	10,015,715	-	(805,006)	9,210,709	599,738
Compensated absences	215,643	33,220	(23,948)	224,915	13,495
Total Business-type Activities	39,867,314	33,220	(2,746,942)	37,153,592	2,525,153
Total Primary Government	$ 41,127,264	$ 61,434	$ (2,812,862)	$ 38,375,836	$ 2,598,488

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, 2019 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.	$ 1,222,244

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, 2019 are $9,555,000.

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
2020	$ 590,000	$ 340,606	$ 930,606
2021	620,000	313,456	933,456
2022	640,000	293,456	933,456
2023	655,000	277,260	932,260
2024	670,000	255,264	925,264
2025-2029	3,760,000	872,496	4,632,496
2030-2033	2,620,000	197,205	2,817,205
	$ 9,555,000	$ 2,549,743	$ 12,104,743

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, 2019 are $8,360,000.

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

Fiscal Year	Principal	Interest	Total
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	930,000	197,650	1,127,650
2025-2029	4,125,000	389,824	4,514,824
	$ 8,360,000	$ 1,794,749	$ 10,154,749

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, 2019 are $3,195,000.

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

Fiscal Year	Principal	Interest	Total
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	205,000	85,275	290,275
2025-2029	1,140,000	323,000	1,463,000
2030-2033	1,080,000	88,400	1,168,400
	$ 3,195,000	$ 897,025	$ 4,092,025

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, 2019, the balance outstanding was $5,831,622.

The future maturities of the Note payable are as follows:

Fiscal Year	Principal	Interest	Total
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	415,311	143,447	558,758
2025-2029	2,305,038	484,752	2,789,790
2030-2033	1,585,803	84,527	1,670,330
	$ 5,831,622	$ 1,424,663	$ 7,256,285

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 2014 capital lease was paid off in full during the year ended June 30, 2019. The balance outstanding as of June 30, 2019 was $0.

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, 2019 was $2,123,876.

The annual debt service requirements for the 2011 Capital Lease outstanding at June 30, 2019 are as follows:

Fiscal Year	Principal	Interest	Total
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	274,530	42,427	316,957
2025-2028	999,544	68,625	1,068,169
	$ 2,123,876	$ 355,381	$ 2,479,257

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, 2019 was $7,086,833.

The annual debt service requirements for the 2014 Capital Lease outstanding at June 30, 2019 are as follows:

Fiscal Year	Principal	Interest	Total
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	656,391	173,645	830,036
2025-2029	4,411,485	458,474	4,869,959
	$ 7,086,833	$ 1,520,742	$ 8,607,575

NOTE 6 – PENSION PLAN

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, 2019, 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%

	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%

NOTE 6 – PENSION PLAN (continued)

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, 2019, the contributions recognized as part of pension expense for the Plans are as follows:

	Plans
Contributions - Employer	$ 6,347,346

As of June 30, 2019, 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	$ 23,018,752
Safety Plans	2,744,090
	$ 25,762,842

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, 2017, 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, 2017 rolled forward to June 30, 2018 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, 2017 and 2018 was as follows:

	Miscellaneous	Safety Plans
Proportion - June 30, 2017	N/A	35.100%
Proportion - June 30, 2018	N/A	35.360%
Change - Increase (Decrease)	N/A	0.260%

NOTE 6 – PENSION PLAN (continued)

Deferred Outflows of Resources

Deferred outflows of resources consisted of the following as of June 30, 2019.

	Miscellaneous	Safety Plans
Changes in assumptions	$ 2,473,435	$ 2,035,357
Differences between expected and actual experiences	-	445,719
Net differences between projected and actual earnings on investments	162,990	140,445
Adjustment due to differences in proportions	-	619,716
Adjustment due to differences between actual and proportionate share of contributions	-	834,554
Pension contributions subsequent to measurement date	3,279,357	3,067,990
Total	$ 5,915,782	$ 7,143,781

Deferred Inflows of Resources

Deferred inflows of resources consisted of the following as of June 30, 2019.

	Miscellaneous	Safety Plans
Changes in assumptions	$ 2,229,881	$ 274,606
Differences between expected and actual experiences	2,740,680	1,690
Adjustment due to differences in proportions	-	184,061
Adjustment due to differences between actual and proportionate share of contributions	-	88,491
Total	$ 4,970,561	$ 548,848

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	$ 212,515	$ 2,395,423
2020	(809,610)	1,605,101
2021	(1,528,796)	(329,126)
2022	(208,245)	(144,455)

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.

NOTE 6 – PENSION PLAN (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability: For the measurement period ended June 30, 2018, the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2018 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.

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, 2017 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.

NOTE 6 – PENSION PLAN (continued)

Discount rate (continued): 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

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	$37,247,656	$32,527,468
Current Discount Rate	7.15%	7.15%
Net Pension Liability	$23,018,752	$20,744,090
1% Increase	8.15%	8.15%
Net Pension Liability	$11,304,820	$11,089,721

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 2019.

NOTE 7 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

Plan Description (continued): 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	248
	290

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	3.25%
Inflation	2.75%
Discount rate	3.13%
Medical/Rx trend rate	7.00% for 2020, 6.50% for 2021, 6.00% for 2022, 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.

NOTE 7 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

Changes in the Net OPEB Liability:

The change in the Net OPEB liability for the year ended June 30, 2019 is as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2018	$ 1,375,097	$ -	$ 1,375,097
Changes in the year:			
Interest on the total OPEB liability	47,002	-	47,002
Differences between expected and actual experience	1,034,539	-	1,034,539
Changes in assumptions	39,397	-	39,397
Contributions from the employer	-	153,422	(153,422)
Benefit Payments	(153,422)	(153,422)	-
Net change	967,516	-	967,516
Balance at June 30, 2019	$ 2,342,613	$ -	$ 2,342,613

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 3.13 percent, if it were calculated using a discount rate that is 1 percentage-point lower (2.13 percent) or 1 percentage-point higher (4.13 percent) than the current rate:

	Discount Rate - 1% (2.13%)	Current Discount Rate 3.13%	Discount Rate + 1% (4.13%)
Net OPEB Liability	$ 2,565,970	$ 2,342,613	$ 2,144,544

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% (6.00%)	Current Trend Rate 7.00%	+ 1% (8.00%)
Net OPEB Liability	$ 2,163,945	$ 2,342,613	$ 2,584,505

NOTE 7 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

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 $142,040.

Change in Net OPEB Liability	$	967,516
Change in Deferred Outfows		(978,898)
Employer Contributions		153,422
OPEB Expense	$	142,040

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.

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, 2019 were as follows:

	Due From Other Funds	Due To Other Funds
Governmental Funds		
General Fund	$ -	$ 414,570
Capital Projects Fund	1,763,596	-
Transportation Impact Fees	-	2,918,446
Proprietary Funds		
Water System Fund	1,042,708	1,066,618
Airport Fund	-	375,468
Intermodal Fund	-	271,724
Courthouse Square	-	987,924
Fleet Management Fund	3,228,446	-
Total	$ 6,034,750	$ 6,034,750

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 year-ended June 30, 2019 were as follows:

	Transfers In	Transfers Out
Governmental Funds		
General Fund	$ 357,089	$ 1,885,798
CDBG Home/Housing Fund	485,040	246,243
Capital Projects Fund	659,855	303,910
Transportation Impact Fees	89,639	158,643
Other Governmental Funds	371,344	786,854
Proprietary Funds		
Water System Fund	10,416,049	10,247,692
Wastewater Fund	2,342,555	2,353,232
Storm Drain Fund	4,914,696	4,834,265
Refuse Fund	751,855	323,858
Airport Fund	417,746	3,333
Intermodal Fund	-	10,500
Courthouse Square	34,410	-
Computer Maintenance Fund	24,971	24,971
Building Fund	2,420	94,736
Fleet Management Fund	1,446,718	1,040,352
Total	$ 22,314,387	$ 22,314,387

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, 2019, 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.

NOTE 11 – PRIOR PERIOD ADJUSTMENTS

The beginning fund balances/net position of various funds and activities have been adjusted as follows:

	Governmental Financial Statements	Business-Type Financial Statements
Fund Balance/Net position beginning of the year as previously reported	$ 46,351,277	$ 115,087,782
Program income revenues	(397,030)	532,819
Impact fees	(410,995)	-
Loan transfer	480,000	(480,000)
Fund Balance/Net position beginning of the year, restated	$ 46,023,252	$ 115,140,601

NOTE 12 – EXCESS EXPENDITURES OVER APPROPRIATIONS

For the fiscal year ended June 30, 2019, expenditures exceeded appropriations as follows:

Fund	Amount
General Fund	
Public safety	$ 200,403
Capital outlay	303,596
CDBG Home/Housing Fund	
Capital outlay	57,649
Capital Projects Fund	
General government	2,096
Community development	162,934
Capital outlay	353,504

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF HANFORD
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

Miscellaneous Plan

	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	$ 2,105,925	$ 2,090,309	$ 1,914,877	$ 1,859,399	$ 1,803,855
Interest	7,031,320	7,021,932	6,976,069	6,689,193	6,381,234
Differences between expected and actual experience	(1,511,015)	(3,768,183)	(831,190)	(443,007)	-
Changes in assumptions	(3,087,527)	6,006,913	-	(1,698,571)	-
Benefit payments, including refunds of employee contributions	(4,588,971)	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Net change in total pension liability	(50,268)	7,159,558	3,853,169	2,623,342	4,540,837
Total pension liability- beginning	104,180,215	97,020,657	93,167,488	90,544,146	86,003,309
Total pension liability- ending (a)	104,129,947	104,180,215	97,020,657	93,167,488	90,544,146
Plan Fiduciary Net Position					
Contributions- employer	3,415,348	3,213,198	2,957,917	2,837,484	2,451,408
Contributions- employees	796,926	760,087	709,460	712,929	686,870
Net plan to plan resource movement	(188)	-	-	-	-
Net investment income[1]	6,405,074	7,625,528	366,113	1,494,371	10,020,177
Benefit payments	(4,588,971)	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Administrative expense	(340,724)	(100,570)	(41,645)	(76,906)	-
Net change in plan fiduciary net position	5,687,465	7,306,830	(214,742)	1,184,206	9,514,203
Total plan fiduciary net position- beginning	75,423,730	68,116,900	68,331,642	67,147,436	57,633,233
Total plan fiduciary net position- ending (b)	81,111,195	75,423,730	68,116,900	68,331,642	67,147,436
Net pension liability- ending (a)-(b)	$ 23,018,752	$ 28,756,485	$ 28,903,757	$ 24,835,846	$ 23,396,710
Plan fiduciary net position as a percentage of the total pension liability	77.89%	72.40%	70.21%	73.34%	74.16%
City's covered-employee payroll	$ 10,080,535	$ 9,434,933	$ 9,643,787	$ 9,090,194	$ 8,260,542
Net pension liability as a percentage of covered-employee payroll	228.35%	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

	2019	2018	2017	2016	2015
Plan's Proportion of the Net Pension Liability/(Asset)	0.3536%	0.3510%	0.3570%	0.3530%	0.2402%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$ 20,744,090	$ 20,972,247	$ 18,487,608	$ 14,547,173	$ 14,946,492
Plan's Covered-Employee Payroll	$ 6,673,847	$ 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	310.83%	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	75.73%	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

	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 3,415,348	$ 3,213,198	$ 2,957,917	$ 2,837,484	$ 2,451,408
Contributions in relation to the actuarially determined contribution	(3,415,348)	(3,213,198)	(2,957,917)	(2,837,484)	(2,451,408)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 10,080,535	$ 9,434,933	$ 9,643,787	$ 9,090,194	$ 8,260,542
Contributions as a percentage of covered-employee payroll	33.88%	34.06%	30.67%	31.21%	29.68%

Safety Plan

	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 3,067,990	$ 3,064,625	$ 3,728,697	$ 2,859,367	$ 1,937,233
Contributions in relation to the actuarially determined contribution	(3,067,990)	(3,064,625)	(3,728,697)	(2,859,367)	(1,937,233)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 3,889,321	$ 6,692,475	$ 6,409,767	$ 6,897,272	$ 6,602,409
Contributions as a percentage of covered-employee payroll	78.88%	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 *

	2019	2018
Total OPEB Liability		
Interest on total OPEB liability	$ 47,002	$ 50,391
Change of benefit terms	-	-
Differences between expected and actual experience	1,034,539	-
Changes in assumptions	39,397	(6,734)
Benefit payments, including refunds of employee contributions	(153,422)	(168,043)
Net change in total OPEB liability	967,516	(124,386)
Total Net OPEB liability- beginning	1,375,097	1,499,483
Total Net OPEB liability- ending (a)	2,342,613	1,375,097
Plan Fiduciary Net Position		
Contributions- employer	153,422	168,043
Contributions- employees	-	-
Net investment income	-	-
Benefit payments	(153,422)	(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)	$ 2,342,613	$ 1,375,097
Plan fiduciary net position as a percentage of the total OPEB liability	-	-
City's covered-employee payroll	19,211,409	-
Net OPEB liability as a percentage of covered-employee payroll	12.19%	-

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 *

	2019	2018
Actuarially determined contribution	$ 153,422	$ 168,043
Contributions in relation to the actuarially determined contribution	(153,422)	(168,043)
Contribution deficiency (excess)	$ -	$ -
District's covered-employee payroll	$ 19,211,409	$ -
Contributions as a percentage of covered-employee payroll	0.80%	-

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2018-2019 were as follows for the June 30, 2018 measurement date actuarial valuations.

Valuation Date	June 30, 2018
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	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, 2019

	General Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Taxes and special assessments	$ 25,060,871	$ 25,060,871	$ 24,822,244	$ (238,627)
Aid from other government agencies	1,795,512	1,935,512	1,981,434	45,922
Licenses and permits	1,047,580	1,047,580	938,841	(108,739)
Fines and forfeitures	414,960	414,960	136,491	(278,469)
Charges for services	1,244,049	1,244,049	1,274,274	30,225
Revenue from use of money and property	372,010	372,010	359,831	(12,179)
Miscellaneous	323,858	116,858	335,866	219,008
Total Revenues	30,258,840	30,191,840	29,848,981	(342,859)
EXPENDITURES				
General government	2,275,437	2,275,437	1,733,894	541,543
Public safety	19,146,925	19,157,418	19,357,821	(200,403)
Public works	2,983,125	2,961,425	2,696,624	264,801
Recreation	3,744,906	3,766,751	3,617,014	149,737
Community development	1,850,848	1,850,848	1,595,295	255,553
Capital outlay	-	-	303,596	(303,596)
Total Expenditures	30,001,241	30,011,879	29,304,244	707,635
Excess (Defiency) of Revenues Over Expenditures	257,599	179,961	544,737	(364,776)
Other Financing Sources (Uses)				
Operating transfers in	73,550	273,550	357,089	83,539
Operating transfers out	(302,305)	(335,129)	(1,885,798)	(1,550,669)
Total Other Financing Sources (Uses)	(228,755)	(61,579)	(1,528,709)	(1,467,130)
Net Change in Fund Balance	28,844	118,382	(983,972)	(1,102,354)
Fund Balance, Beginning of Year	8,606,694	8,606,694	8,606,694	-
Prior Period Adjustment	-	-	(173,497)	(173,497)
Fund Balance, Beginning of Year (Restated)	8,606,694	8,606,694	8,433,197	(173,497)
Fund Balance, End of Year	$ 8,635,538	$ 8,725,076	$ 7,449,225	$ (1,275,851)

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, 2019

	CDBG Home/Housing Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Aid from other government agencies	$ 628,233	$ 624,519	$ 738,844	$ 114,325
Revenue from use of money and property	264,360	264,355	339,095	74,740
Miscellaneous	109,308	109,308	23,624	(85,684)
Total Revenues	1,001,901	998,182	1,101,563	103,381
EXPENDITURES				
Community development	4,850	1,911,842	785,443	1,126,399
Capital outlay	-	-	57,649	(57,649)
Total Expenditures	4,850	1,911,842	843,092	1,068,750
Excess (Defiency) of Revenues Over Expenditures	997,051	(913,660)	258,471	1,172,131
Other Financing Sources (Uses)				
Operating transfers in	256,802	239,802	485,040	245,238
Operating transfers out	-	-	(246,243)	(246,243)
Total Other Financing Sources (Uses)	256,802	239,802	238,797	(1,005)
Net Change in Fund Balance	1,253,853	(673,858)	497,268	1,171,126
Fund Balance, Beginning of Year	19,175,567	19,175,567	19,175,567	-
Prior Period Adjustment	-	-	61,736	(61,736)
Fund Balance, Beginning of Year (Restated)	19,175,567	19,175,567	19,237,303	(61,736)
Fund Balance, End of Year	$ 20,429,420	$ 18,501,709	$ 19,734,571	$ 1,109,390

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, 2019

	Capital Projects Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Aid from other government agencies	$ 56,680	$ 56,680	$ 2,705	$ (53,975)
Charges for services	-	-	770	770
Revenue from use of money and property	-	-	134,629	134,629
Miscellaneous	-	-	5,000	5,000
Total Revenues	56,680	56,680	143,104	86,424
EXPENDITURES				
General government	-	-	2,096	(2,096)
Community development	-	-	162,934	(162,934)
Capital outlay	1,648,000	1,648,000	2,001,504	(353,504)
Total Expenditures	1,648,000	1,648,000	2,166,534	(518,534)
Excess (Defiency) of Revenues Over Expenditures	(1,591,320)	(1,591,320)	(2,023,430)	(432,110)
Other Financing Sources (Uses)				
Operating transfers in	55,140	55,140	659,855	604,715
Operating transfers out	(62,240)	(62,240)	(303,910)	(241,670)
Total Other Financing Sources (Uses)	(7,100)	(7,100)	355,945	363,045
Net Change in Fund Balance	(1,598,420)	(1,598,420)	(1,667,485)	(69,065)
Fund Balance, Beginning of Year	7,170,187	7,170,187	7,170,187	-
Prior Period Adjustment	-	-	9,915	(9,915)
Fund Balance, Beginning of Year (Restated)	7,170,187	7,170,187	7,180,102	(9,915)
Fund Balance, End of Year	$ 5,571,767	$ 5,571,767	$ 5,512,617	$ (78,980)

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, 2019

	Transportation Impact Fees			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Taxes and special assessments	$ 1,650,634	$ 1,630,234	$ 1,679,405	$ 49,171
Revenue from use of money and property	40,660	38,730	104,661	65,931
Total Revenues	1,691,294	1,668,964	1,784,066	115,102
EXPENDITURES				
Capital outlay	1,143,000	1,143,000	652,397	490,603
Total Expenditures	1,143,000	1,143,000	652,397	490,603
Excess (Defiency) of Revenues Over Expenditures	548,294	525,964	1,131,669	605,705
Other Financing Sources (Uses)				
Operating transfers in	-	-	89,639	89,639
Operating transfers out	-	-	(158,643)	(158,643)
Total Other Financing Sources (Uses)	-	-	(69,004)	(69,004)
Net Change in Fund Balance	548,294	525,964	1,062,665	536,701
Fund Balance, Beginning of Year	134,177	134,177	134,177	-
Prior Period Adjustment	-	-	69,005	(69,005)
Fund Balance, Beginning of Year (Restated)	134,177	134,177	203,182	(69,005)
Fund Balance, End of Year	$ 682,471	$ 660,141	$ 1,265,847	$ 467,696

SUPPLEMENTARY INFORMATION SECTION

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Transportation Funds	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
ASSETS					
Cash and investments	$ 1,990,796	$ 3,690,149	$ 124,756	$ 124,864	$ 525,369
Receivables	3,166,366	13,591	442	463	8,274
Loan receivable	-	-	-	31,597	-
Prepaid expenses	-	-	-	-	-
Total Assets	$ 5,157,162	$ 3,703,740	$ 125,198	$ 156,924	$ 533,643
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 500	$ 2,440	$ -	$ -	$ 8,357
Accrued wages payable	-	-	-	-	-
Unearned revenue	2,404,166	-	-	-	-
Total Liabilities	2,404,666	2,440	-	-	8,357
FUND BALANCES					
Nonspendable:					
Long-term receivables	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Restricted for:					
Community development	-	-	-	-	-
Streets and roads	2,752,496	-	-	-	-
Recreation	-	3,701,300	-	-	-
Landscape maintenance	-	-	-	-	525,286
Public safety	-	-	-	-	-
Committed for:					
Parking and business improvement	-	-	125,198	156,924	-
Community development	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	2,752,496	3,701,300	125,198	156,924	525,286
Total Liabilities and Fund Balances	$ 5,157,162	$ 3,703,740	$ 125,198	$ 156,924	$ 533,643

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2019

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
ASSETS				
Cash and investments	$ 440,277	$ 88,457	$ 253,714	$ 237,336
Receivables	2,004	337	2,499	984
Loan receivable	1,131,183	-	-	-
Prepaid expenses	-	-	-	-
Total Assets	$ 1,573,464	$ 88,794	$ 256,213	$ 238,320
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 125,119	$ -
Accrued wages payable	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	-	125,119	-
FUND BALANCES				
Nonspendable:				
Long-term receivables	1,131,183	-	-	-
Prepaid expenses	-	-	-	-
Restricted for:				
Community development	-	-	-	-
Streets and roads	-	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	-	-
Public safety	-	-	131,094	238,320
Committed for:				
Parking and business improvement	-	88,794	-	-
Community development	442,281	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	1,573,464	88,794	131,094	238,320
Total Liabilities and Fund Balances	$ 1,573,464	$ 88,794	$ 256,213	$ 238,320

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2019

	Special Aviation	Learning Center Operation	Traffic Safety	Street Tree Committee
ASSETS				
Cash and investments	$ (96,813)	$ (112)	$ (2,490)	$ 1,198
Receivables	284,488	4	3,232	281
Loan receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total Assets	$ 187,675	$ (108)	$ 742	$ 1,479
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 13,036	$ -	$ 761	$ -
Accrued wages payable	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	13,036	-	761	-
FUND BALANCES				
Nonspendable:				
Long-term receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Restricted for:				
Community development	174,639	-	-	-
Streets and roads	-	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	-	1,479
Public safety	-	-	-	-
Committed for:				
Parking and business improvement	-	-	-	-
Community development	-	-	-	-
Unassigned	-	(108)	(19)	-
Total Fund Balances	174,639	(108)	(19)	1,479
Total Liabilities and Fund Balances	$ 187,675	$ (108)	$ 742	$ 1,479

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2019

	State Gas Tax Fund	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
ASSETS				
Cash and investments	$ 2,800,623	$ (8,703)	$ 82,748	$ 10,252,169
Receivables	8,667	-	328	3,491,960
Loan receivable	-	1,121,233	-	2,284,013
Prepaid expenses	-	586	-	586
Total Assets	$ 2,809,290	$ 1,113,116	$ 83,076	$ 16,028,728
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 17,297	$ 442	$ -	$ 167,952
Accrued wages payable	-	7,019	-	7,019
Unearned revenue	-	-	-	2,404,166
Total Liabilities	17,297	7,461	-	2,579,137
FUND BALANCES				
Nonspendable:				
Long-term receivables	-	1,121,233	-	2,252,416
Prepaid expenses	-	586	-	586
Restricted for:				
Community development	-	-	-	174,639
Streets and roads	2,791,993	-	-	5,544,489
Recreation	-	-	-	3,701,300
Landscape maintenance	-	-	-	526,765
Public safety	-	-	83,076	452,490
Committed for:				
Parking and business improvement	-	-	-	370,916
Community development	-	-	-	442,281
Unassigned	-	(16,164)	-	(16,291)
Total Fund Balances	2,791,993	1,105,655	83,076	13,449,591
Total Liabilities and Fund Balances	$ 2,809,290	$ 1,113,116	$ 83,076	$ 16,028,728

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Transportation Fund	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
REVENUES					
Taxes and special assessments	$ 1,538,535	$ 375,170	$ -	$ -	$ 505,818
Aid from other government agencies	2,771,075	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Revenue from use of money and property	34,090	99,764	13,146	4,351	16,956
Miscellaneous	3,478	-	-	-	250
Total Revenues	4,347,178	474,934	13,146	4,351	523,024
EXPENDITURES					
General government	-	-	5,000	-	-
Public works	10,229	-	-	-	466,954
Recreation	-	1,000	-	-	-
Community development	-	-	-	-	-
Capital outlay	2,388,850	214,731	-	-	-
Total Expenditures	2,399,079	215,731	5,000	-	466,954
Excess (Defiency) of Revenues Over Expenditures	1,948,099	259,203	8,146	4,351	56,070
Other Financing Sources (Uses)					
Operating transfers in	115,150	-	-	-	
Operating transfers out	-	-	-	-	
Total Other Financing Sources (Uses)	115,150	-	-	-	-
Net Change in Fund Balance	2,063,249	259,203	8,146	4,351	56,070
Fund Balance (Deficit), Beginning of Year	874,730	3,442,097	117,052	152,573	469,216
Prior Period Adjustment	(185,483)	-	-	-	-
Fund Balance (Deficit), Beginning of Year (Restated)	689,247	3,442,097	117,052	152,573	469,216
Fund Balance (Deficit), End of Year	$ 2,752,496	$ 3,701,300	$ 125,198	$ 156,924	$ 525,286

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
REVENUES				
Taxes and special assessments	$ -	$ 101,616	$ 141,835	$ 88,55
Aid from other government agencies	-	-	-	-
Fines and forfeitures	-	-	-	-
Revenue from use of money and property	13,787	2,496	12,974	6,59
Miscellaneous	2,352	-	-	-
Total Revenues	16,139	104,112	154,809	95,15
EXPENDITURES				
General government	-	-	-	-
Public works	-	104,844	-	-
Recreation	-	-	-	-
Community development	5,633	-	-	-
Capital outlay	-	-	500,517	162,05
Total Expenditures	5,633	104,844	500,517	162,05
Excess (Defiency) of Revenues Over Expenditures	10,506	(732)	(345,708)	(66,90
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	(239,355)	-	-	23,49
Total Other Financing Sources (Uses)	(239,355)	-	-	23,49
Net Change in Fund Balance	(228,849)	(732)	(345,708)	(43,40
Fund Balance (Deficit), Beginning of Year	1,784,420	89,526	476,802	281,72
Prior Period Adjustment	17,893	-	-	-
Fund Balance (Deficit), Beginning of Year (Restated)	1,802,313	89,526	476,802	281,72
Fund Balance (Deficit), End of Year	$ 1,573,464	$ 88,794	$ 131,094	$ 238,32

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	Special Aviation	Learning Center Operation	Traffic Safety	Street Tree Committee
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Aid from other government agencies	390,407	-	-	-
Fines and forfeitures	-	-	34,465	-
Revenue from use of money and property	(6,252)	(87)	432	290
Miscellaneous	-	-	-	-
Total Revenues	384,155	(87)	34,897	290
EXPENDITURES				
General government	-	-	-	-
Public works	-	-	149	-
Recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	149	-
Excess (Defiency) of Revenues Over Expenditures	384,155	(87)	34,748	290
Other Financing Sources (Uses)				
Operating transfers in	-	11,026	-	-
Operating transfers out	(351,474)	-	(40,600)	-
Total Other Financing Sources (Uses)	(351,474)	11,026	(40,600)	-
Net Change in Fund Balance	32,681	10,939	(5,852)	290
Fund Balance (Deficit), Beginning of Year	275,700	(11,047)	(315)	1,189
Prior Period Adjustment	(133,742)	-	6,148	-
Fund Balance (Deficit), Beginning of Year (Restated)	141,958	(11,047)	5,833	1,189
Fund Balance (Deficit), End of Year	$ 174,639	$ (108)	$ (19)	$ 1,479

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	State Gas Tax Fund	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
REVENUES				
Taxes and special assessments	$ 2,356,974	$ -	$ -	$ 5,108,504
Aid from other government agencies	65,605	128,806	-	3,355,893
Fines and forfeitures	-	-	-	34,465
Revenue from use of money and property	60,374	34,154	2,708	295,778
Miscellaneous	-	-	69,032	75,112
Total Revenues	2,482,953	162,960	71,740	8,869,752
EXPENDITURES				
General government	-	-	21,744	26,744
Public works	58,676	-	-	640,852
Recreation	-	-	-	1,000
Community development	-	319,502	-	325,135
Capital outlay	1,658,293	-	55,946	4,980,388
Total Expenditures	1,716,969	319,502	77,690	5,974,119
Excess (Defiency) of Revenues Over Expenditures	765,984	(156,542)	(5,950)	2,895,633
Other Financing Sources (Uses)				
Operating transfers in	63,768	181,400	-	371,344
Operating transfers out	(178,918)	-	-	(786,854)
Total Other Financing Sources (Uses)	(115,150)	181,400	-	(415,510)
Net Change in Fund Balance	650,834	24,858	(5,950)	2,480,123
Fund Balance (Deficit), Beginning of Year	2,141,159	1,080,797	89,026	11,264,652
Prior Period Adjustment	-	-	-	(295,184)
Fund Balance (Deficit), Beginning of Year (Restated)	2,141,159	1,080,797	89,026	10,969,468
Fund Balance (Deficit), End of Year	$ 2,791,993	$ 1,105,655	$ 83,076	$ 13,449,591

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2019

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
ASSETS			
Current assets			
Cash and investments	$ 1,355,042	$ 3,815,775	$ 732,938
Receivables, net	696	15,908	3,289
Deposits	-	125,000	-
Inventory	-	-	-
Prepaid expenses	-	-	13,328
Due from other funds	-	-	-
Total Assets	1,355,738	3,956,683	749,555
Noncurrent assets			
Capital assets:			
Machinery and equipment	-	-	855,304
Accumulated depreciation	-	-	(80,525)
Total Capital Assets (Net of Accumulated Depreciation)	-	-	774,779
Total Noncurrent Assets	-	-	774,779
Total Assets	1,355,738	3,956,683	1,524,334
Deferred Outflows of Resources			
Deferred outflows related to pensions	-	-	69,778
Total Deferred Outflows of Resources	-	-	69,778
LIABILITIES			
Current Liabilities			
Accounts payable	10,892	23,114	14,356
Salaries and benefits payable	1,345,488	-	7,484
Compensated absences - current portion	-	-	-
Total Current Liabilities	1,356,380	23,114	21,840
Noncurrent Liabilities			
Compensated absences payable	-	-	-
Net pension liability	-	-	230,605
Total Noncurrent Liabilities	-	-	230,605
Total Liabilities	1,356,380	23,114	252,445
Deferred Inflows of Resources			
Deferred inflows related to pensions	-	-	71,868
Total Deferred Inflows of Resources	-	-	71,868
NET POSITION			
Net invested in capital assets	-	-	774,779
Unrestricted	(642)	3,933,569	495,020
Total Net Position	$ (642)	$ 3,933,569	$ 1,269,799

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS (continued)
JUNE 30, 2019

	Building Fund	Fleet Management Fund	Totals
ASSETS			
Current assets			
Cash and investments	$ 1,205,295	$ 10,894,010	$ 18,003,060
Receivables, net	4,852	39,404	64,149
Deposits	-	-	125,000
Inventory	-	241,965	241,965
Prepaid expenses	1,612	2,071	17,011
Due from other funds	-	3,228,446	3,228,446
Total Assets	1,211,759	14,405,896	21,679,631
Noncurrent assets			
Capital assets:			
Machinery and equipment	458,242	15,409,925	16,723,471
Accumulated depreciation	(81,782)	(8,056,234)	(8,218,541)
Total Capital Assets (Net of Accumulated Depreciation)	376,460	7,353,691	8,504,930
Total Noncurrent Assets	376,460	7,353,691	8,504,930
Total Assets	1,588,219	21,759,587	30,184,561
Deferred Outflows of Resources			
Deferred outflows related to pensions	180,440	226,482	476,700
Total Deferred Outflows of Resources	180,440	226,482	476,700
LIABILITIES			
Current Liabilities			
Accounts payable	27,145	408,022	483,529
Salaries and benefits payable	16,676	21,284	1,390,932
Compensated absences - current portion	945	2,881	3,826
Total Current Liabilities	44,766	432,187	1,878,287
Noncurrent Liabilities			
Compensated absences payable	12,894	33,692	46,586
Net pension liability	612,715	768,112	1,611,432
Total Noncurrent Liabilities	625,609	801,804	1,658,018
Total Liabilities	670,375	1,233,991	3,536,305
Deferred Inflows of Resources			
Deferred inflows related to pensions	160,055	210,377	442,300
Total Deferred Inflows of Resources	160,055	210,377	442,300
NET POSITION			
Net invested in capital assets	376,460	7,353,691	8,504,930
Unrestricted	561,769	13,188,010	18,177,726
Total Net Position	$ 938,229	$ 20,541,701	$ 26,682,656

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
OPERATING REVENUES			
Charges for services	$ -	$ 1,595,991	$ 478,350
Other revenues	-	162,564	2
Total Operating Revenues	-	1,758,555	478,352
OPERATING EXPENSES			
Personnel services	-	-	197,656
Services and supplies	-	1,968,057	162,816
Depreciation	-	-	80,525
Total Operating Expenses	-	1,968,057	440,997
Operating Income (Loss)	-	(209,502)	37,355
NON-OPERATING REVENUES (EXPENSES)			
Interest income	-	71,656	18,627
Unrealized gain (loss) on investments	4,775	32,534	8,003
Total Non-operating Revenue (Expenses)	4,775	104,190	26,630
Income (Loss) Before Capital Contributions and Transfers	4,775	(105,312)	63,985
Transfers in/(out)	-	-	-
Change in Net Position	4,775	(105,312)	63,985
Net Position (Deficit), Beginning of Year	(5,417)	4,038,881	1,205,814
Prior Period Adjustment	-	-	-
Net Position (Deficit), Beginning of Year (Restated)	(5,417)	4,038,881	1,205,814
Net Position (Deficit), End of Year	$ (642)	$ 3,933,569	$ 1,269,799

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	Building Fund	Fleet Management Fund	Totals
OPERATING REVENUES			
Charges for services	$ 938,977	$ 4,479,830	$ 7,493,148
Other revenues	1,207	71,222	234,995
Total Operating Revenues	940,184	4,551,052	7,728,143
OPERATING EXPENSES			
Personnel services	498,911	623,367	1,319,934
Services and supplies	274,226	1,757,648	4,162,747
Depreciation	37,752	495,659	613,936
Total Operating Expenses	810,889	2,876,674	6,096,617
Operating Income (Loss)	129,295	1,674,378	1,631,526
NON-OPERATING REVENUES (EXPENSES)			
Interest income	25,980	202,718	318,981
Unrealized gain (loss) on investments	10,515	84,279	140,106
Total Non-operating Revenue (Expenses)	36,495	286,997	459,087
Income (Loss) Before Capital Contributions and Transfers	165,790	1,961,375	2,090,613
Transfers in/(out)	(92,316)	406,366	314,050
Change in Net Position	73,474	2,367,741	2,404,663
Net Position (Deficit), Beginning of Year	864,755	18,516,560	24,620,593
Prior Period Adjustment	-	(342,600)	(342,600)
Net Position (Deficit), Beginning of Year (Restated)	864,755	18,173,960	24,277,993
Net Position (Deficit), End of Year	$ 938,229	$ 20,541,701	$ 26,682,656

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
Cash Flows from Operating Activities:			
Cash received for current services	$ (465)	$ 1,582,164	$ 475,574
Cash received for other operating revenues	10,892	162,564	(13,326)
Cash paid for services and supplies	-	(2,043,528)	(178,810)
Cash paid for salaries and benefits	751,259	-	(228,357)
Net Cash Provided (Used) by Operating Activities	761,686	(298,800)	55,081
Cash Flows from Non-Capital Financing Activities:			
Transfers (to)/from other funds	-	-	-
Loans from/(to) other funds	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	-
Cash Flows from Capital and Related Financing Activities:			
Capital expenditures	-	-	(335,415)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(335,415)
Cash Flows from Investing Activities:			
Unrealized gain (loss) on investments	4,775	32,534	8,003
Interest received	-	71,656	18,627
Net Cash Provided (Used) by Investing Activities	4,775	104,190	26,630
Net Increase (Decrease) in Cash and Investments	766,461	(194,610)	(253,704)
Cash and Investments, Beginning of Year	588,581	4,010,385	986,642
Cash and Investments, End of Year	$ 1,355,042	$ 3,815,775	$ 732,938
Reconciliation to Statement of Net Position:			
Cash and investments	$ 1,355,042	$ 3,815,775	$ 732,938
Total Cash and Investments	$ 1,355,042	$ 3,815,775	$ 732,938

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	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)	$ -	$ (209,502)	$ 37,355
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	80,525
(Increase) decrease in:			
Receivables, net	(465)	(13,827)	(2,776)
Prepaid expenses	-	-	(13,328)
Inventory	-	-	-
Deferred outflow of resources	-	-	35,110
Accounts payable	10,892	(75,471)	(15,994)
Salaries and benefits payable	751,259	-	1,860
Compensated absences	-	-	-
Net pension liability	-	-	(94,099)
Deferred inflow of resources	-	-	26,428
Total Adjustments	761,686	(89,298)	17,726
Net Cash Provided (Used) by Operating Activities	$ 761,686	$ (298,800)	$ 55,081
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, 2019

	Building Fund	Fleet Management Fund	Totals
Cash Flows from Operating Activities:			
Cash received for current services	$ 934,797	$ 4,452,637	$ 7,444,707
Cash received for other operating revenues	(405)	69,151	228,876
Cash paid for services and supplies	(259,740)	(1,382,870)	(3,864,948)
Cash paid for salaries and benefits	(566,173)	(719,156)	(762,427)
Net Cash Provided (Used) by Operating Activities	108,479	2,419,762	3,046,208
Cash Flows from Non-Capital Financing Activities:			
Transfers (to)/from other funds	(92,316)	406,366	314,050
Loans from/(to) other funds	-	170,000	170,000
Net Cash Provided (Used) by Noncapital Financing Activities	(92,316)	576,366	484,050
Cash Flows from Capital and Related Financing Activities:			
Capital expenditures	(85,296)	(2,336,117)	(2,756,828)
Net Cash Provided (Used) by Capital and Related Financing Activities	(85,296)	(2,336,117)	(2,756,828)
Cash Flows from Investing Activities:			
Unrealized gain (loss) on investments	10,515	84,279	140,106
Interest received	25,980	202,718	318,981
Net Cash Provided (Used) by Investing Activities	36,495	286,997	459,087
Net Increase (Decrease) in Cash and Investments	(32,638)	947,008	1,232,517
Cash and Investments, Beginning of Year	1,237,933	9,947,002	16,770,543
Cash and Investments, End of Year	$ 1,205,295	$ 10,894,010	$ 18,003,060
Reconciliation to Statement of Net Position:			
Cash and investments	$ 1,205,295	$ 10,894,010	$ 18,003,060
Total Cash and Investments	$ 1,205,295	$ 10,894,010	$ 18,003,060

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2019

	Building Fund	Fleet Management Fund	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income/(loss)	$ 129,295	$ 1,674,378	$ 1,631,526
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	37,752	495,659	613,936
(Increase) decrease in:			
Receivables	(4,180)	(27,193)	(48,441)
Prepaid expenses	(1,612)	(2,071)	(17,011)
Inventory	-	78,855	78,855
Deferred outflow of resources	77,285	103,617	216,012
Accounts payable	14,486	295,923	229,836
Salaries and benefits payable	4,076	4,894	762,089
Compensated absences	334	(4,590)	(4,256)
Net pension liability	(207,132)	(277,706)	(578,937)
Deferred inflow of resources	58,175	77,996	162,599
Total Adjustments	(20,816)	745,384	1,414,682
Net Cash Provided (Used) by Operating Activities	$ 108,479	$ 2,419,762	$ 3,046,208
Noncash investing, capital, and financing activities:			
Contribution of capital assets	$ -	$ -	$ -

CITY OF HANFORD
COMBINING STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
JUNE 30, 2019

	Civil Subpoena	Renters' Insurance Deposits	COE Park Deposits	Miscellaneous Deposits Trust	Total
ASSETS					
Cash and investments	$ 102,949	$ 2,783	$ 480	$ 323,495	$ 429,707
Accounts receivable	348	360	-	5,130	5,838
Total Assets	103,297	3,143	480	328,625	435,545
LIABILITIES					
Accounts payable	-	-	-	15,357	15,357
Deposits held for others	103,297	3,143	480	300,072	406,992
Total Liabilities	103,297	3,143	480	315,429	422,349
NET POSITION (DEFICIT)					
Unreserved	-	-	-	13,196	13,196
Total Net Position	$ -	$ -	$ -	$ 13,196	$ 13,196

CITY OF HANFORD
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Community Facilities District	Miscellaneous Deposits Trust	Total
ADDITIONS			
Other additions	$ -	$ -	$ -
Total Additions	-	-	-
DEDUCTIONS			
Unrealized (gain) loss on investments	-	(15,687)	(15,687)
Total Deductions	-	(15,687)	(15,687)
Change in Net Position	-	15,687	15,687
Net Position (Deficit) - Beginning of Year	-	(2,491)	(2,491)
Net Position (Deficit) - End of Year	$ -	$ 13,196	$ 13,196

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 (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 14, 2020.

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 a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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*.

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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
April 14, 2020

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, 2019. 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, 2019.

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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 the 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
April 14, 2020

CITY OF HANFORD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA No.	Supplemental Identifying Number	Pass-Through to Sub-recipients	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs				
CDBG - Entitlement Grants Cluster				
CDBG/Entitlement Grants FY17	14.218	B-16-MC-0061	$ -	$ 55,063
CDBG/Entitlement Grants FY18	14.218	B-16-MC-0061	-	104,179
CDBG/Entitlement Grants FY19	14.218	B-16-MC-0061	-	606,398
Total CDBG - Entitlement Grants Cluster			-	765,640
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			**-**	**765,640**
U.S. DEPARTMENT OF JUSTICE				
Direct Program				
Bulletproof Vest Partnership Program	16.607	1121-0235	-	3,103
TOTAL U.S. DEPARTMENT OF JUSTICE			**-**	**3,103**
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Program - Federal Aviation Administration				
Airport Improvement	20.106	3-06-0098-023	-	341,473
Passed through California Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	CML-5091(060)	-	631,706
Highway Planning and Construction	20.205	CML-5091(061)	-	757,811
Highway Planning and Construction	20.205	CML-5091(059)	-	230,403
Total Highway Planning and Construction Cluster			-	1,619,920
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**-**	**1,961,393**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		-	53,323
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	**53,323**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ -**	**$ 2,783,459**

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 of Expenditures of Federal Awards.

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, 2019

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
· Material weakness identified?	____ Yes	X 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
Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a)?	____ 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
20.106	Airport Improvement
20.205	Highway Planning and Construction Cluster

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, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2019-001 – 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 made efforts to implement prior year recommendations, but is still working on full implementation.

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.

SECTION III – FEDERAL AWARD FINDINGS

There were no federal award findings noted.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
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.

Current Year Status:
Implemented.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

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.

Current Year Status:
Implemented.

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.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

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.

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.

Current Year Status:
Implemented.

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.

Current Year Status:
Implemented.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

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.

Current Year Status:
See current year finding 2019-001.

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.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2018

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.

Current Year Status:
Implemented.

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.

Current Year Status:
Implemented.

SECTION III – FEDERAL AWARD FINDINGS

There were no federal award findings noted.

APPROPRIATIONS 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 Appropriations Limit of the City of Hanford, California (the City) for the year ended June 30, 2019. 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, 2019 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.

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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
April 14, 2020

CITY OF HANFORD
APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019

Appropriations Limit, fiscal year 2018, as adopted	$ 62,348,388
Adjustment Factors:	
Per Capita Personal Income Change	3.67%
Population change - City of Hanford	1.21%
Per Capita converted to a ratio	1.0367
Population Converted to a ratio	1.0121
Calculation of factor FY 18-19	1.0492
Annual adjustment in dollars	3,068,829
Appropriations limit, fiscal year 2019, as adopted	$ 65,417,217

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

April 14, 2020

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

This representation letter is provided in connection with your audit of the financial statements of the City of Hanford, California (the City), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows for the year 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 April 14, 2020, 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 audit engagement letter dated May 20, 2019, 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 or in the schedule of findings and questioned costs.

8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

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

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

Information Provided

11) 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.

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

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

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

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

13) 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.

14) We have no knowledge of any fraud or suspected fraud that affects the City 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.

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

16) 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.

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

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

Government-specific

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

20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
21) We have a process to track the status of audit findings and recommendations.
22) 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.
23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
25) 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.
26) 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.
27) We have identified and disclosed to you all instances that 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.
28) 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.
29) 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.
30) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. 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 and schedule of expenditures of federal awards.
31) The City 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.
32) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33) 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.
34) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .

35) 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.

36) 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.

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

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

39) 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.

40) 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.

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

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

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

44) We have appropriately disclosed the City'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.

45) 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.

46) 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.

47) With respect to the combining statements

   a) We acknowledge our responsibility for presenting the combining statements in accordance with accounting principles generally accepted in the United States of America, and we believe the combining statements, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

   b) If the combining statements is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

48) With respect to federal award programs:

a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.

b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and [have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards].

j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) [and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, if applicable].

m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t) We have charged costs to federal awards in accordance with applicable cost principles.

u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Signature: ____________________ Signature: Paula J Roggen

Title: City Manager Title: Finance Director/Treasurer

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	AGENDA SECTION: B

SUBJECT:
Police: Discussion regarding the proposed Amendment and addition to Title 6 Animal Control Ordinance for the purpose of allowing chickens within certain residential zones.

RECOMMENDATION:
The City Council:

- Receive the report by staff and discuss the proposed amendments and additions to Title 6 of the animal control ordinance of the Hanford Municipal Code;
- Provide direction to staff on possible amendments to the proposed language; and
- Refer the matter to the Planning Commission for review and comment regarding the impacts to the affected zoning.

BACKGROUND:
At the request of several citizens, the Hanford City Council requested that staff draft an ordinance that would allow chickens within certain zones in the City of Hanford. The intent was to allow the keeping of chickens in the City of Hanford to support a sustainable food system providing an affordable, nutritious source of protein through the production of fresh eggs.

As written, the City's current Animal Control Ordinance does not allow for the legal keeping of chickens within the City of Hanford. The following changes were made in response to Counci's request for a draft ordinance to address this matter;

1. The definition of fowl was changed removing chickens.
2. Additional definitions related to chapter 6.10 were added.
3. All references to chickens being illegal were removed.
4. Sections 6.10 was added allowing chickens and setting forth regulations.

Section 6.10 adds the following changes.

1. Chickens are allowed in Zones R-L-5, R-L-8, and R-L-12
2. Chickens must be in a coop.
3. Food must be stored correctly.
4. Chickens cannot be slaughtered in the city.
5. Roosters are not permitted in the city.
6. Chickens are not allowed to be kept in front or side yards.
7. Various setbacks from property lines and residential dwellings.
8. Forbids the free roaming of chickens.
9. Guidelines for chicken coops and runs.
10. Mandates that coops are to be kept clean.

Additionally, the attached ordinance allows for 3 chickens. Staff reviewed the ordinances of several other agencies and found that their ordinances varied from 2-6 chickens. The proposed amount can be changed at Council's discretion should they choose to do so. As a point of reference, on average, one chicken will provide 270 eggs per year. This average can vary depending on age of chickens, climate, living conditions and the breed of chicken.
Based upon this average you can expect the following;

* Two (2) chickens	10 eggs per week
* Three (3) chickens	14 eggs per week
* Four (4) chickens	19 eggs per week
* Five (5) chickens	24 eggs per week
* Six (6) chickens	29 eggs per week

These are just a highlight of the issues addressed in the amendment of this chapter. The changes made were designed to ensure our residents are responsibly raising the chickens they acquire with minimal impact to adjoining properties.

The attachment only contains up to the added chapter. The remainder of Title 6 will remain unchanged.

FISCAL IMPACT:
None

ATTACHMENTS:
DRAFT Chicken Allowance Ordinance

ORDINANCE NO. 20-04

AN ORDINANCE OF THE CITY OF HANFORD PERTAINING TO THE ADDITION OF CHAPTER 6.10 OF TITLE 6, AND OTHER AMENDMENTS TO TITLE 6

The City Council of Hanford does ordain as follows:

Chapter 6.10 of Title 6 of the Hanford Municipal Code is hereby added in its entirety and other amendments as follows:

ANIMALS

Sections:

6.04.010 Definitions.

As used in this title, the following terms are defined:

"Altered" for a female, means having been spayed; for a male means having been neutered.

"Animal" means any living vertebrate member of the animal kingdom, excluding man.

"Animal control officer" means any person designated by the state of California, Kings County or designated by the City of Hanford as an animal control officer whose purpose is the enforcing of animal control laws and regulations.

"Animal Shelter" means any facility operated by a humane society, municipal agency, or its authorized agents for the purpose of impounding or caring for animals held under the authority of this title or state law and designated by the city council for city pound services.

"At large" means off the premises of the person owning or having the possession, charge, custody, or control of the animal and not under the immediate control of a person by means of an enclosure, leash, rope, or other means of immediate effective physical control.

"Breeder" means any person, persons or business who breeds one or more litters of dogs and/or cats.

"Cat" means any member of the feline family, wild or domesticated, and shall be intended to mean both male and female.

“Chicken” means a female gallus domesticus. This definition does not include any bird listed under “fowl.”

“Chicken coop” means an enclosed structure with four walls and a roof, for housing chickens that provides shelter from the elements.

“Chicken run” means an enclosed outside yard for keeping chickens.

"Circus" means a commercial variety show featuring animal acts for public entertainment.

"Commercial animal establishment" means any pet shop, grooming shop, auction, riding school or stable, zoological park, circus, performing animal exhibit, boarding kennel, or any other business that keeps animals for commercial purposes.

"Dog" means any member of the canine family, wild or domesticated, and shall be intended to mean both male and female.

"Domestic animals" means animals such as are habituated to live in or about the habitations of persons or such as to contribute to the support of a family or the wealth of the community.

"Exotic animal" means any animal, either wild or domesticated, belonging by nature or origin to another part of the world.

“Feral cat” means an unowned free-roaming cat that is partially socialized or unsocialized to humans and tends to resist contact with humans

"Fowl" means any rooster, duck, goose, turkey, guinea, pigeon, swan, peacock or other fowl but does not include chickens.

"Impoundment" means the taking up and confinement of any animal in an Animal Shelter, veterinary hospital, or other facility.

"Litter" means two (2) or more offspring from the same female dog or cat.

"Livestock" means any large animal kept or raised for use, pleasure or profit.

“Multi-pet permit” means the permit required if any person or entity other than a commercial animal establishment, non-profit animal establishment, or veterinary hospital keeps a number of animals that exceeds the limits identified herein below.

“Non-profit animal establishment” means a non-profit, tax-exempt entity dedicated to animal protection that keeps animals within the city for non-profit purposes.

"Owner" means any person, partnership, firm or corporation owning, keeping or harboring one or more animals. An animal shall be deemed to be harbored if it is fed or sheltered for three (3) consecutive days or more.

"Performing animal exhibition" means any spectacle, display, act, or event other than circuses, in which performing animals are used.

"Person" means any individual, partnership, firm, corporation, joint venture or entity.

"Pet" means any animal kept for pleasure rather than utility.

"Pet shop" means any person, partnership, firm or corporation, whether operated separately or in connection with another business enterprise that buy, sell, or board any species of animal.

"Premises" means a house, other dwelling, yard or other area or an automobile so enclosed as to prevent a dog from escaping.

"Private property" means that property of which a person or persons has the exclusive right of disposition.

"Public nuisance" means, for the purposes of this Title 6:

A. Any animal or animals which:

1. Molests passersby or chases passing vehicles;
2. Attacks other animals;
3. Trespasses on school grounds;
4. Is repeatedly at large;

5. Damages private or public property;

6. Barks, whines, or howls in an excessive or untimely fashion as described in Chapter 6.08 below.

B. An owner allowing his/her animal to: (i) defecate on property not owned by the animal owner without immediately cleaning or removing the excrement to a proper receptacle or (ii) urinate on property not owned by an animal owner that causes damage to such property, including without limitation, damage to grass.

C. Unsanitary conditions on any premises where the animal is kept which causes foul odor, attracts flies or vermin or otherwise threatens the public safety or health.

D. Any other condition or event identified in this Title 6 or by other legal authority as a nuisance.

"Public place" means any park, public building, playground, street, road, alleyway, or any other place open to the general public.

"Restraint" means a leash not in excess of eight (8) feet, a tethered lead, or a fenced enclosure which keeps the animal under the control of a responsible person or within the real property limits of its owner.

“Rooster” means a male gallus domesticus.

“Stray Cat” means any cat whose owner or keeper from time to time allows the cat to run free off of the property of the owner or keeper.

“Trap, Neuter, and Return” means the process of humanely trapping, sterilizing, vaccinating for rabies, ear tipping and returning feral or stray cats to their original location.

"Veterinary hospital" means any establishment maintained and operated by a licensed veterinarian for surgery, diagnosis and treatment of diseases and injuries of animals.

"Vicious animal" means any animal, wild or domesticated, that attacks or bites any person or animal upon any public or private property within the city.

"Wild animal" means any non-domesticated animal living in a feral state.

6.04.020 Animal Shelter

Animal Shelters shall be designated by the city council, and may be a person, firm, association, or corporation. The Animal Shelter shall serve for such period of time and receive such compensation as shall be established by the city council by ordinance, resolution or by contract. If an association or corporation is appointed as an Animal Shelter, each officer and employee authorized by such association or corporation to perform duties under this title shall be deemed to be an Animal Shelter and shall have all of the rights and duties of the Animal Shelter which are set forth in this title.

6.04.030 Records.

The Animal Shelter shall keep a record of every animal impounded pursuant to this title, which shall include a description of the animal, the date of receipt, the date and manner of disposal, the name of the person redeeming or purchasing, and the fees, charges and proceeds of sales received on account of said animal, and such additional records as may be required by the city council from time to time.

6.04.040 Impounding animals.

The animal control officer shall take up, impound and safely keep any animal which is found running at large contrary to the provisions of this title within the incorporated territory of the city.

6.04.050 Right to enter premises.

For the purpose of discharging the duties imposed by this chapter or other applicable law and to enforce the same, the animal control officer or any peace officer may enter upon private property, except dwellings located thereon, as follows:

A. When in pursuit of any animal which he has reasonable cause to believe is subject to impoundment pursuant hereto or other applicable law;

B. To impound or place in isolation any animal thereon which he has any cause whatsoever to believe or suspect has rabies or is a biting animal;

C. To inspect or examine animals isolated thereon pursuant hereto or other applicable law.

Such entry shall occur in a manner consistent with state and federal constitutional provisions. As a condition of the authority set forth in this section, except where time does not permit in an emergency or when in fresh pursuit, before entering upon private property a reasonable effort shall be made to locate the owner or possessor thereof to request permission to enter upon such property and to explain the purpose for such entry. When possible and practical, entry onto property should be made during the daylight hours.

6.04.060 Interference with duties.

It is unlawful for any person to hinder, obstruct or interfere with the Animal Shelter or animal control officer in the performance of his/her official duties.

6.04.070 Duties of animal control officer.

The duties of the animal control officer shall be as follows:

A. To take up and impound any dog or other animals, found to be running at large, staked, tied or being herded or pastured in any public place within the city or upon the premises of any person other than the owner of such dog or other animal;

B. To make a complete registry of impounded dogs and cats, showing in detail in the case of each animal, the date of receipt, the breed, color, and sex of such animal, and if licensed, the number of such license and the name and address of owners;

C. To notify by mail the owner of any animal, bearing identification, impounded by the animal control officer, stating that such animal is confined at the designated Animal Shelter, and specify the amount necessary to reclaim or redeem the same and the period which the animal will be held before destroying or otherwise disposing of the same.

D. To satisfy all other animal control officer duties identified in this Title 6.

6.04.080 Authority of animal control officer.

A. Pursuant to Corporations Code Section 14503, as may be amended, employees or designees of the city, whether by contract or appointment, are authorized to enforce any and all provisions of this title relating to the control of animals and are given all powers and authorities as animal control officers of the city. Such authority includes the right to issue notices to appear in court and to take formal citizen complaints on behalf of the city. The authority of such employees is limited to the corporate limits of the city.

B. Each animal control officer shall have and is vested with the authority of a public officer according to Penal Code Section 836.5. The animal control officers may, in the performance of their duties, enter upon any property pursuant to law to ascertain if any of the provisions of this title or any state laws relating to disease, care, treatment or cruelty to animals are being violated. Each animal control officer may issue citations for the violation of the provisions of this title, any state law, or city ordinance in the manner prescribed by the ordinance, and remove animals from said premises if they deem necessary. The authority to issue citations in the manner prescribed by the city shall be alternative to any other authority provided by law.

C. Any animal control officer of the city shall have police powers in the enforcement of this title and no person shall interfere with, hinder, molest or abuse any animal control officer of the city in the exercise of such powers.

D. In the performance of duties for the control of animals, the animal control officer shall have the authority to employ the use of a tranquilizer gun or other animal control devices in common use within the state of California.

6.04.090 Penalties.

Except as otherwise provided herein, any person violating any provision of this title shall be deemed guilty of an infraction in accordance with Government Code Section 36900, subject to penalties as passed by resolution of the city council. In addition to or in lieu of such penalties, the city may impose any criminal, civil, and/or other penalties authorized by statute, regulation, or other legal authority, including, without limitation, this municipal code, for violation of this title.

Sections:

6.08.010 Animal care.

It is unlawful for the owners or persons having custody of any animal to permit, either willfully or through failure to exercise due care or control, any cruel acts upon said animal. Cruel acts are defined as follows:

A. To place, leave or expose, making accessible to animals, any poisonous substance;

B. To have, keep, or harbor any animal which is infected with any dangerous or incurable or painfully crippling condition, except as hereinafter provided. All such diseased or crippled animals with an incurable ailment taken into custody by the city shall be transferred to the Animal Shelter for impoundment. This section shall not apply to animals within veterinary hospitals or under the care of a veterinarian, or having been diagnosed with any common, incurable disease where impoundment or quarantine is not recommended by a doctor of veterinary medicine;

C. To fail, refuse or neglect to provide any animal in their charge or custody, as owner or otherwise, with food, drink, and shade or weatherproof housing facilities, or to carry or restrain any animal in or upon any vehicle in a cruel or inhumane manner;

D. To willfully or maliciously kill, maim, disfigure, tease, torture, beat with a stick, chain, club or other object, mutilate, burn, scald with any substance, over-drive or otherwise cruelly set upon any animal, except that a reasonable force may be employed to drive off vicious or trespassing animals;

E. To promote, stage, hold, manage, conduct, carry on or attend any game, exhibition, contest, or fight in which one or more animals are engaged for the purpose of injuring, killing, maiming or destroying themselves or any other animal or person;

F. No person or business shall give away any live vertebrate animal as a prize for, or as an inducement to enter, any contest, game or other competition, or as an inducement to enter a place of amusement or offer such vertebrate animal as an incentive to enter into any business agreement whereby the offer was for the purpose of attracting trade;

G. No person shall keep upon any premises any animals including, without limitation, any fowl or household pets in a foul, offensive, obnoxious, filthy or unsanitary condition.

6.08.020 Restraint of animals.

A. Any person owning or having charge, custody, care or control of any animal (except cats) kept or harbored in the city shall confine such animal exclusively upon such owner's premises, except when otherwise properly restrained as hereinafter provided.

B. No person shall allow or permit any animal (except cats) to run at large or be pastured, herded, staked, or tied in or on any public alley, street, sidewalk, vacant lot, school grounds, or other public place belonging to or under the control of the city or in such a way as to trespass in any manner upon any of the aforesaid public places.

C. No person shall permit any animal (except cats) to be at large or to go or be upon the premises owned or occupied by any other person in the city without said person's consent.

D. All dogs shall be kept under restraint at all times. All unrestrained dogs will be considered running at large, except:

1. Assistance dogs while performing their duties;

2. Dogs participating in field or obedience trials or exhibitions;

3. Dogs assisting a security or Police Officer engaged in law enforcement activities;

4. Dogs being trained on private land with permission of the landowner, so long as the dogs are under the direct control of such individuals to assure they do not violate any other provision or law;

5. At designated areas of designated parks within the city that contain a “Dog Park.”

E. Any animal (except cats) permitted to be at large or trespassing upon private premises or public property in violation of this section shall be deemed prima facie to be under the control of the owner and declared to be a nuisance and menace to public health and safety, and shall be seized and impounded as provided in this title.

F. Owners shall exercise proper care and control of their animals (except cats) and will prevent them from becoming a public nuisance, molesting passersby, chasing vehicles, repeatedly attacking other domestic animals, and trespassing upon private property in such manner as to damage property. Failure to comply shall be deemed a nuisance.

G. A nuisance will exist as a result of the keeping or maintaining, or permitting to be kept or maintained, upon any premises owned, occupied, or controlled by any person of any animal or animals, which by any frequent or long continued noise shall cause annoyance or discomfort to two (2) or more reasonable persons of normal sensitiveness who reside in separate residences (including apartments and condominiums). However, an animal control officer may proceed on the basis of a complaint of only one person, if circumstances are determined to exist whereby a noise disturbance caused by an animal affects only one individual. Any noise caused by an animal which is audible continuously for ten (10) minutes, or intermittently for thirty (30) minutes, shall be prima facie evidence of such annoyance or discomfort. Factors which can be used to evaluate excessive animal noise include, but are not limited to: (a) pitch; (b) pattern; (c) frequency of occurrence; and (d) loudness.

G. Every female dog or cat in heat shall be confined in a building or secure enclosure in such manner that such female dog or cat cannot come into contact with another animal, except for planned breeding purposes.

H. No person shall keep or permit to be kept on their premises any wild, exotic, or vicious animal for display or for exhibition purposes, whether gratuitously or for a fee. This section shall not be construed so as to apply to a zoological garden, commercial animal establishment, theatrical exhibit or circus as defined in Section 6.04.010, except that no theatrical exhibit or act shall be held in which animals are encouraged to perform through the use of chemical, electrical, or mechanical devices.

I. No person shall keep or permit to be kept any wild animal as a pet.

6.08.030 Public nuisance.

A. Wherever any animal control officer or peace officer finds a public nuisance to exist within the meaning of this chapter, they shall notify the owner of the animal by registered mail or in person that the owner shall either abate said nuisance within ten (10) days or show cause why said nuisance should not be summarily abated.

B. If said nuisance is not abated and no show of cause is made, the animal control officer may then issue a citation to the owner of the animal or may impound the animal which is creating the nuisance. Any animal so impounded shall be taken to the Animal Shelter designated by the city.

6.08.040 Interference with highways.

It is unlawful for the owner of a dog to allow or permit the dog to habitually or repeatedly attack pedestrians, cyclists, vehicles or other users of the public highways.

6.08.050 Animals and fowl at large.

In addition to household pets, no person shall allow or permit any other animals or fowl, except cats, to run at large upon any public street or place, or to trespass upon the property of another. This provision shall not be construed as permitting the running at large of any household pets who are restricted by the provisions of this title, or by any law applicable thereto.

6.08.051 Feeding of ducks and pigeons.

Ducks and pigeons are considered migratory animals and shall not, except as otherwise allowed by this municipal code, be fed on private or public property. No habitat designed to attract ducks and/or pigeons onto private or public property are to be placed on private or public property in any zone in the city, without a permit for the erection of the habitat.

Ducks may be fed at city parks that have a pond or similar water feature used by fowl.

6.08.060 Biting animals.

It is unlawful for any person to suffer or permit any dog, cat or other animal owned, harbored or controlled by him, to inflict upon any human being a bite that penetrates the skin while the person bitten is on any public place, or legally upon any private property. The person bitten may request the animal control officer to initiate criminal proceedings against such other person by submitting a signed, written complaint.

6.08.070 Keeping of bees, swine, roosters, peafowl, ostriches and other ratitae birds and livestock unlawful.

It shall be unlawful for any individual or entity to bring, have, keep, or maintain, within the city, at any time, any swarm or swarms, colony or colonies of bees, llamas, roosters, pigeons, turkeys, peafowl, waterfowl, ostriches and other ratitae birds, or livestock on any premises within the city that have not been zoned for agricultural use; provided however, the keeping of livestock shall be allowed at special events approved by the City, including, without limitation, the Kings County Fair and parades. The term "swine" as used in this section does not include pot-bellied pigs harbored in accordance with restrictions related to noise or sanitation as provided under this chapter.

6.08.080 Bees, swine, roosters, peafowl, ostriches and other ratitae birds and livestock --Public nuisance.

Any bees, llamas, swine, roosters, peafowl, ostriches and other ratitae birds and livestock so brought, had, kept or maintained, within the city, shall be and constitute a public nuisance; and it is made the duty of animal control officers and their designees to abate any such nuisance by removing or causing the same to be removed from the city; provided however, if the public's safety is endangered , in the reasonable judgment of an animal control officer, and removal from the city is not feasible, animal control officers and their designees will possess the authority to have destroyed any bees, llamas, swine, roosters, peafowl, ostriches and other ratitae birds or livestock had, kept or maintained within the city. The term "swine" as used in this section does not include pot-bellied pigs harbored in accordance with restrictions related to noise or sanitation as provided under this chapter.

6.08.090 Disposal of dead animals.

A. Except as provided in subsection B. of this section, removal and disposal of dead animals from public property will be done by the animal control officer.

B. Removal and disposal of dead animals from private property within the city will be done upon request of the owner, occupant or resident of the property. The fee for this service shall be set by resolution of the city council. The owner or person in charge of any dead animal shall pay the fee. The animal control officer shall not be required to remove and dispose of dead dogs from state highways or from state property or federal property within the city.

C. Upon learning that the body of a dead animal has not been disposed of in a safe and sanitary manner, the animal control officer shall remove and dispose of said carcass immediately.

6.08.100 Animal waste.

The owners of any animal shall be responsible for the removal of any excreta deposited by their animal(s) on public walks, recreation areas, or private property.

6.08.110 Guide dogs.

Notwithstanding any other provision of this chapter, no guide dog trained to aid the blind, deaf or disabled shall be confined, impounded, or destroyed in the absence of evidence that such dog has been exposed to rabies unless the master of such dog:

A. Fails to keep the dog safely confined to the premises of the master; or

B. Fails to keep the dog available for examination at all reasonable times; or

C. Fails to keep the dog vaccinated against rabies; or

D. Fails to keep the dog licensed.

6.08.120 Abandonment.

It is unlawful for any person to abandon any animal within the city. In addition to any fines imposed by law, any person violating this section shall bear the full costs and expenses incurred by the city in the care of said abandoned animal and shall reimburse to the city all said costs and expenses as determined by the city's department of finance.

6.08.130 Police canine units--Protection of.

It is unlawful for any person to willfully or maliciously torture, tease, torment, beat, kick, strike, mutilate, injure, disable or kill any dog used by the city, or any other law enforcement agency engaged in mutual aid assistance to the city, or the designated handlers of such animals, while any such dog is in the performance of the functions or duties of the police department or other law enforcement agency, or to willfully interfere with or obstruct any such dog while it is being used in the performance of any of the duties or functions of the police department or other law enforcement agency.

6.08.140 Construction.

No provisions of this chapter shall be construed to allow any act made unlawful by any general law of the state of California, but said chapter is intended to be supplemental thereto.

6.08.150 Fees and charges.

The city council may, by resolution or order, establish rates or charges for services provided or licenses issued under the provisions of this title.

Sections:

6.10.010 Purpose and intent.

To allow the keeping of chickens in the city supports a local, sustainable food system by providing an affordable, nutritious source of protein through fresh eggs.

6.10.020 Keeping of chickens-Unlawful-Restrictions.

A. It is unlawful to keep, possess, or maintain chickens on any parcel of property located in the city, except in accordance with the following restrictions:

1. A maximum of three (3) chickens may be kept on a residential lot zoned R-L-12, R-L-8, or R-L-5. Chickens may not be kept on property with any other zoning designation unless otherwise allowed under Title 17 of this Municipal Code.

2. Chickens shall be confined in a chicken run or coop on the owner's property at all times.

3. No chickens shall be kept in the front or side yard on any residential lot zoned R-L-12, R-L-8, or R-L-5.

4. No chickens shall be slaughtered on any residential lot zoned R-L-12, R-L-8, or R-L-5.

5. Owners shall keep areas used by chickens in a clean, sanitary and healthy condition. Animal waste, fecal matter, feathers or other chicken debris shall not be allowed to accumulate

on the property. Feces, feathers, and other waste must be collected regularly and stored in an air-tight container prior to disposal to maintain sanitary conditions and to prevent offensive odors from being detected on an adjoining property.

6. Owners shall store chicken feed in a rodent proof container.

7. No person owning or having the charge and control of any chicken shall permit the same to run at large upon any streets, alleys, or public places within the city limits of Hanford.

8. Roosters are not permitted in the City of Hanford.

6.10.030 Chicken Coops and Chicken Runs

A. Persons maintaining chickens shall have a coop for their chickens. All chicken coops shall:

1. Afford shelter from the elements. At a minimum the chicken coop shall possess four (4) walls and a solid roof and shall provide adequate ventilation to ensure the health and safety of the chickens within the coop.

2. Be located at least ten (10) feet from any property line;

3. Be located at least five (5) feet from any inhabitable building, including, without limitation, main and secondary dwelling structures;

4. Be located behind a solid fence or wall;

5. Provide a minimum of four (4) square feet of space per chicken;

6. Include chicken roost(s), feeder(s), and water at all times to ensure the health and safety of chickens within the coop.

B. Persons maintaining chickens shall have a chicken run for their chickens. All Chicken runs shall:

1. Be fully fenced so as to not allow the chickens to roam free.

2. Be subject to the location requirements identified in subsections A.2 through A.4 above

A chicken run may be a fenced area around a chicken coop.

6.10.040 Public nuisance.

Failure to comply with the provisions of this chapter shall constitute a public nuisance. In addition to the enforcement provisions contained in this Title 6, violations of this chapter shall be subject to the enforcement provisions of Chapter 17.94 of this Municipal Code.

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	**AGENDA SECTION:** A

SUBJECT:
Council Comments

FISCAL IMPACT:

ATTACHMENTS:

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	AGENDA SECTION: A

SUBJECT:
Public Works: Award a contract to J.L. Plank Inc. dba Cen-Cal Construction of Bakersfield, CA for the 11th Avenue Landscaping Project in the amount of $76,562.50 and establish a construction contingency of $8,000 for this project.

RECOMMENDATION:
That the City Council, by motion:

1. Award a contract to J.L. Plank Inc. dba Cen-Cal Construction of Bakersfield, CA, in the amount of $76,562.50;
2. Establish a construction contingency of $8,000 for this project.

BACKGROUND:
This project will remove the existing landscaping and terminate the irrigation to install stamped concrete in the turn pockets until the width of the landscape area is a minimum of 8 feet in width along 11th Avenue from Third Street to Hume Avenue.

In accordance with bidding procedures, bids were solicited and opened on April 28th, 2020 for the 11th Avenue Median Landscape Renovation. A total of five (5) bids were received ranging from a low base bid of $76,562.50 from J.L. Plank Inc. dba Cen-Cal Construction, to a high base bid of $114,750.00. A copy of the bid tabulations is attached for Council review.

The contract stipulates that the Project be completed within thirty (30) calendar days from the date of the Notice to Proceed. Additionally, liquidated damages are set at $500 per day for each calendar day of completion the project is delayed beyond the Contract Time of Completion. If approved, work on this project is expected to begin in June of 2020.

FISCAL IMPACT:

The FY 19/20 Capital Improvement Budget provides $132,000 for this project, including contingency. A copy of the budget page is attached for Council review.

ATTACHMENTS:
Bid Tabulation
Budget Page

11th Avenue Median Landscape Renovation
21040000-800200-CIP2020036

	ITEM	QUANTITY	UNIT	962895 J.L. Plank Inc. DBA Cen-Cal Construction Unit Cost	Subtotal	985879 Eslick Construction, Inc. Unit Cost	Subtotal	181430 American Paving Co. Unit Cost	Subtotal	888139 Bush Engineering, Inc. Unit Cost	Subtotal	788798 JT2, Inc. DBA Todd Companies Unit Cost	Subtotal
				Base Bid Schedule									
1	Site Prep. Mob. And Demo, Traffic Control	1	LS	40,000.00	$40,000.00	$29,367.00	$29,367.00	$32,000.00	$32,000.00	$60,420.00	$60,420.00	$44,550.00	$44,550.00
2	Install Stamped Concrete in Median Island	5,850	SF	6.25	$36,562.50	$9.00	$52,650.00	$10.00	$58,500.00	$7.80	$45,630.00	$12.00	$70,200.00
					$76,562.50		$82,017.00		$90,500.00		$106,050.00		$114,750.00

*Awarded from Base Bid Only.

Attachment: Bid Tabulation (Public Works: Award a Contract for the 11th Ave Median Landscape

Street Median Landscape Renovation

CIP2020036

Project Background:

This project will remove the existing landscaping and terminate the irrigation to install stamped concrete in the turn pockets until the width of the landscape area is a minimum of 8 feet in width. Project will upgrade portions of median islands as funding allows with new plant materials and landscape bark.

Existing Conditions:

The existing landscape within the medians include planting material and irrigation in the narrow turn pockets which is labor intensive and creates insufficient work space for maintenance crews. Portions of the existing landscape need replacement plant material and landscape bark need to be replenished.

Project Justification:

This project will substantially decrease labor costs and water consumption within the median islands and will also increase the safety for maintenance crews working in the medians. The project will also beautify the entrances and major thoroughfares into our community and major shopping outlets.

Fiscal Implications:

Funds for this project will be allocated from Accumulated Capital Outlay (ACO) Reserves.

Project Budget Summary:

		5-Year Funding Allocation				
		2020	2021	2022	2023	2024
	Program or Project	Construction		Construction		
Expenditure	Engineering / Inspection	15,000		15,000		
	Construction	120,000		120,000		
	Contingency	12,000		12,000		
	Department Overhead	3,000		3,000		
	Total Expenditure	$150,000	$0	$150,000	$0	$0
	Funding					
Revenue	0004 Accumulated Capital Outlay	150,000		150,000		
	Total Funding	$150,000	$0	$150,000	$0	$0

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	AGENDA SECTION: B

SUBJECT:
Public Works: Authorize the Acceptance of an easement deed, for right-of-way purposes from Janice I. Alves, trustee of the Janice I Madruga Survivor's Trust of November 4, 2012, and the trustee of the Lawrence J. Bypass Trust of November 4, 2012. (Fargo Avenue west of Centennial Drive)

RECOMMENDATION:
That the City Council, by motion, accept the attached easement deed from Janice I. Alves, trustee of the Janice I Madruga Survivor's Trust of November 4, 2012, and the trustee of the Lawrence J. Bypass Trust of November 4, 2012, for right-of-way purposes, and authorize the City Manager to sign the deed certification and file said deed with the Kings County Recorder's office.

BACKGROUND:
Development of Tract 919 by San Joaquin Homes, more commonly referred to as the Bella Vista and Bonterra Subdivisions, requires the installation of public road improvements along Fargo Avenue, west of Centennial Drive. Tract 919 surrounds the property owned by Mrs. Alves and, accordingly, San Joaquin Valley Homes facilitated the dedication of this right of way in order to facilitate the construction of the full improvements along the entire Fargo Avenue frontage. The attached easement deed dedicates to the City additional right of way necessary to facilitate the public street improvements.

FISCAL IMPACT:
The dedication of righ-of-way from Janice Alves to the City is being made at no cost.

ATTACHMENTS:
Grant of Easement

RECORDING REQUESTED BY:

When Recorded Mail Document and Tax Statement To:

Name: City of Hanford
319 N. Douty St.
Hanford, CA 93230

APN: 009-030-154 (Portion)

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT OF EASEMENT

(Grant of Easement for Right of Way)

The undersigned grantor(s) declare(s)

Documentary transfer tax is $ None

[ ] computed on the full value of property conveyed, or
[ ] computed on the full value less value of liens or encumbrances remaining at time of sale,
[ ] Unincorporated Area (X) City of Hanford

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Janice I. Alves, as Trustee of the Janice I. Madruga Survivor's Trust of November 4, 2012 as to an undivided one-half interest and Janice I. Alves, as Trustee of the Lawrence J. Madruga Bypass Trust of November 4, 2012 as to an undivided one-half interest

hereby GRANT(S) to:

CITY OF HANFORD, a Municipal Corporation,

An Easement for Right of Way purposes, over and across real property in the City of Hanford, County of Kings, State of California, described as follows:

SEE EXHIBIT "A" ATTACHED FOR LEGAL DESCRIPTION AND PLAT, and CERTIFICATE OF ACCEPTANCE, attached hereto and made a part hereof.

DATE: 4-23, 2020

Janice I. Alves, as Trustee of the Janice I. Madruga Survivor's Trust of November 4, 2012 as to an undivided one-half interest

By: Janice I. Alves trustee
JANICE I. ALVES, TRUSTEE

Janice I. Alves, as Trustee of the Lawrence J. Bypass Trust of November 4, 2012 as to an undivided one-half interest

By: Janice I. Alves Trustee
JANICE I. ALVES, TRUSTEE

MAIL TAX STATEMENTS AS DIRECTED ABOVE

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

STATE OF CALIFORNIA
COUNTY OF Kings

On April 23, 2020 before me, Gay Lynne Hooper, Notary Public, personally appeared Janice I. Alves, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

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

WITNESS MY HAND AND OFFICIAL SEAL.

Signature Gay Lynne Hooper

GAY LYNNE HOOPER
Notary Public – California
Kings County
Commission # 2184203
My Comm. Expires Mar 22, 2021

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

STATE OF CALIFORNIA
COUNTY OF Kings

On April 23, 2020 before me, Gay Lynne Hooper, Notary Public, personally appeared Janice I. Alves, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

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

WITNESS MY HAND AND OFFICIAL SEAL.

Signature Gay Lynne Hooper

GAY LYNNE HOOPER
Notary Public – California
Kings County
Commission # 2184203
My Comm. Expires Mar 22, 2021

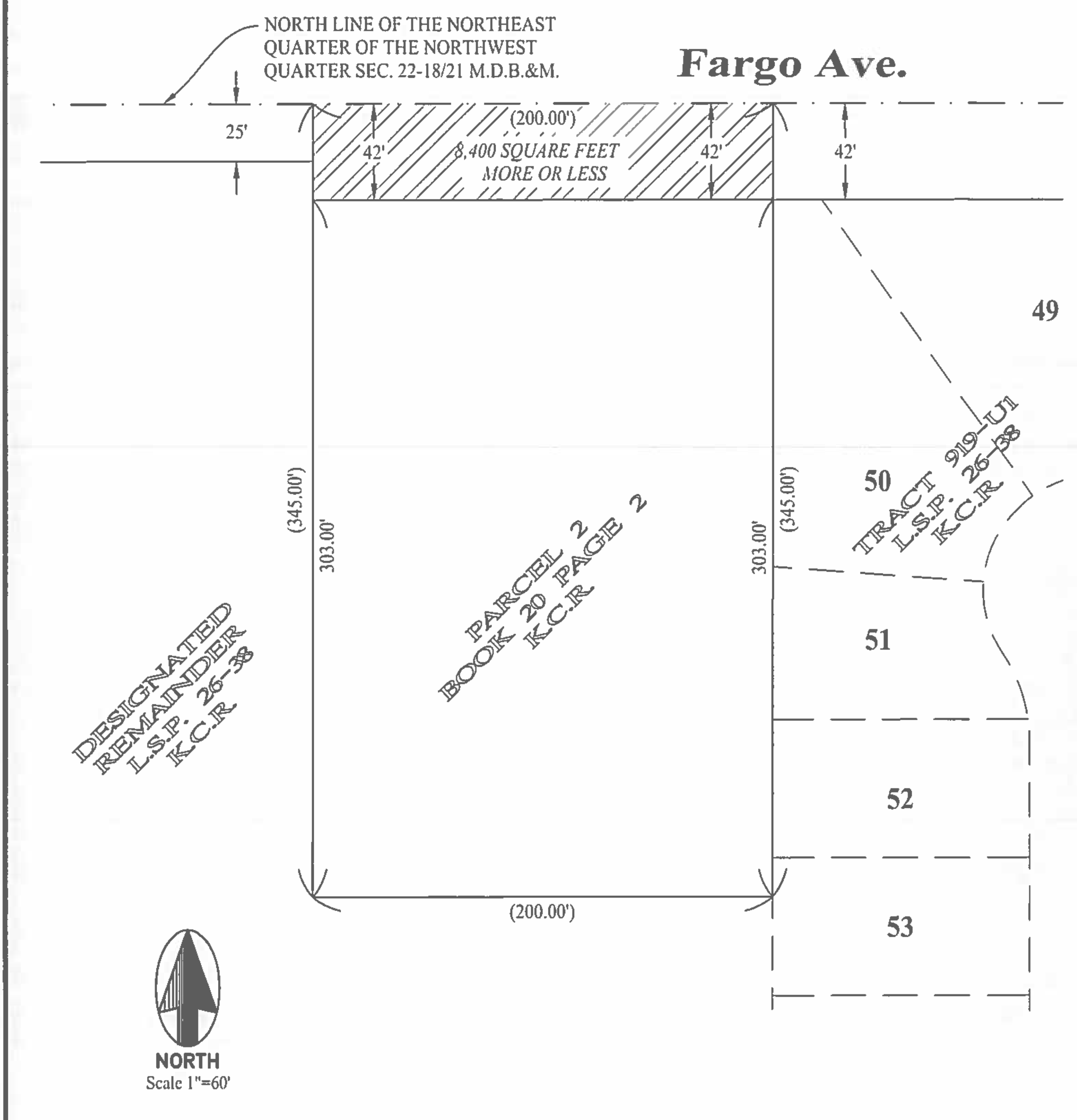
Attachment: Grant of Easement (PW: Acceptance of Grant Deed for Right of Way (Madruga))

EXHIBIT A

The North 42.00 feet (measured from the Section line) of Parcel 2 as is shown on a Map recorded in Book 20, at Page 2, of Parcel Maps, in the Office of the Kings County Recorder, being a portion of the Northeast Quarter, of the Northwest Quarter, of Section 22, Township 18 South, Range 21 East, MDB&M in the City of Hanford, County of Kings, State of California.

REGISTERED PROFESSIONAL ENGINEER
JOHN A. ZUMWALT
21489
CIVIL
STATE OF CALIFORNIA

4/1/2020



LEGEND

( ) Record Data per P.M. 20-2 K.C.R.

CIVIL ENGINEERS ZUMWALT HANSEN INC LAND SURVEYORS 609 N. Irwin St. Hanford, CA 93230 Office: (559) 582-1056 Fax: (559) 584-4143	**MADRUGA** **Right-of-Way Dedication** **for** **S.J.V. Homes**	Job No. 0762113 Drawn By: JB Checked By: AD Indexed By: Date: 4/3/2020	Sheet No. 1 of 1

DEED CERTIFICATION

This is to certify that the interest in real property conveyed by the Grant of Easement Deed dated _______________, 2020 from Janice I. Alves, as Trustee of the Janice I. Madruga Survivor's Trust of November 4, 2012 as to an undivided one-half interest and Janice I. Alves, as Trustee of the Lawrence J. Madruga Bypass Trust of November 4, 2012 as to an undivided one-half interest to the CITY OF HANFORD, a municipal corporation, is hereby accepted by order of the City Council of the City of Hanford and the Grantee consents to recordation by its duly authorized officer.

DATED: __________________, 2020

CITY OF HANFORD,
a municipal corporation

By:________________________________
For: Mario Cifuentez, City Manager

Attest: ____________________________________
Sarah B. Martinez, City Clerk

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	**AGENDA SECTION:** C

SUBJECT:
Public Works: Award a contract for the construction of the Eastside Sanitary Sewer Trunk Main Project on Houston Avenue and 9th Avenue to Floyd Johnston Construction Company of Clovis, CA in the amount of $9,783,147.40 for the Base Bid and Additive Alternate, establish a construction contingency of $250,000.00, and approve an additional appropriation of $743,910.76 from the Wastewater Impact Fee Reserve.

RECOMMENDATION:
That the City Council by motion:

1. Award a contract to Floyd Johnston Construction Company of Clovis, CA in the amount of $9,783,147.40 for the Base Bid and Additive Alternate Bid of the East Side Sanitary Sewer Trunk Main Project and
2. Establish a construction contingency of $250,000.00.
3. Approve an additional appropriation of $743,910.76 from the Waste Water Impact Fee Reserves.

BACKGROUND:
Bids were originally solicited for on this project and opened on March 9, 2020. At that time, the low bidder was found to be Non-Responsive due to an incomplete bid package; therefore, on March 17, 2020, Council authorized staff to reject the low bid as non-responsive and re-advertise the project for bid.

In accordance with Council Action, bids were solicited again and opened on April 21, 2020 for the East Side Sanitary Sewer Trunk Main Project. This project was bid with a base bid to include the installation of sanitary sewer trunk main on Houston Avenue from the Waste Water Treatment Plant to 9th Avenue, and on 9th Avenue from Houston Avenue to Lacey Boulevard. Additional improvements to be constructed, in conjunction with Kings County forces, include the installation of new culvert pipe crossings at Lakeside Ditch on 9th Avenue and Houston Avenue.

The bid documents provided Additive Alternate bid items to include the extension of the sanitary sewer trunk main from Lacey Boulevard to the north and across the San Joaquin Valley Railroad crossing.

A total of five (5) bids were received, ranging from a low Base Bid of $8,658,324.40 from Floyd Johnston Construction Company of Clovis CA to a high Base Bid of $10,811,709.00. The contract stipulates that it will be awarded to the lowest Base Bid proposal. A copy of the Bid Tabulation is attached for Council review. The low bid is $151,301.40 more than the low, non-responsive bid from the last solicitation but $1,151,034.95 lower than the other bid from the first round that Council chose not to award to.

The contract stipulates that the Project be completed within one hundred fifty (150) calendar days from the date of the Notice to Proceed. For each day of delay beyond the approved time, the Contractor shall be assessed $1,000 per day of liquidated damages. If approved, work on this project is expected to begin in June of 2020.

FISCAL IMPACT:
This project is funded in part by an Economic Development Administration (EDA) Grant in the amount of $3,000,000.00. For the local share of the project, the FY 18/19 Wastewater Capital Improvement Budget provides $4,404,299.78, and the Wastewater Impact Fee Budget provides $2,034,936.86 for the construction, contingency, and construction engineering services. An additional appropriation of $743,910.76 from the Wastewater Impact Fees is necessary to fully fund this project. There are sufficient unencumbered funds in the current Wastewater Impact Fee reserves to provide the additional appropriation request without effect to any current planned projects.

Construction (Base Bid + Add Alt.)	$9,783,147.40
Contingency	$250,000.00
Construction Eng. (staking, soils,etc)	$150,000.00
Total Project Cost	$10,183,147.40
Budget	
Wastewater Impact Fees	$2,034,936.86
Wastewater Capital	$4,404,299.78
EDA Grant	$3,000,000.00
Total Budget Available	$9,439,236.64
Additional Appropriation Needed	$743,910.76
Wastewater Impact Fee Balance	$4,148,859.37
Allocated Project Costs	$2,034,936.86
Available Funds	$2,113,922.51

ATTACHMENTS:
Bid Tabulation
Location Map

Eastside Sanitary Sewer Trunk Main Bid Tabulation

02730000 800200 CIP0817668

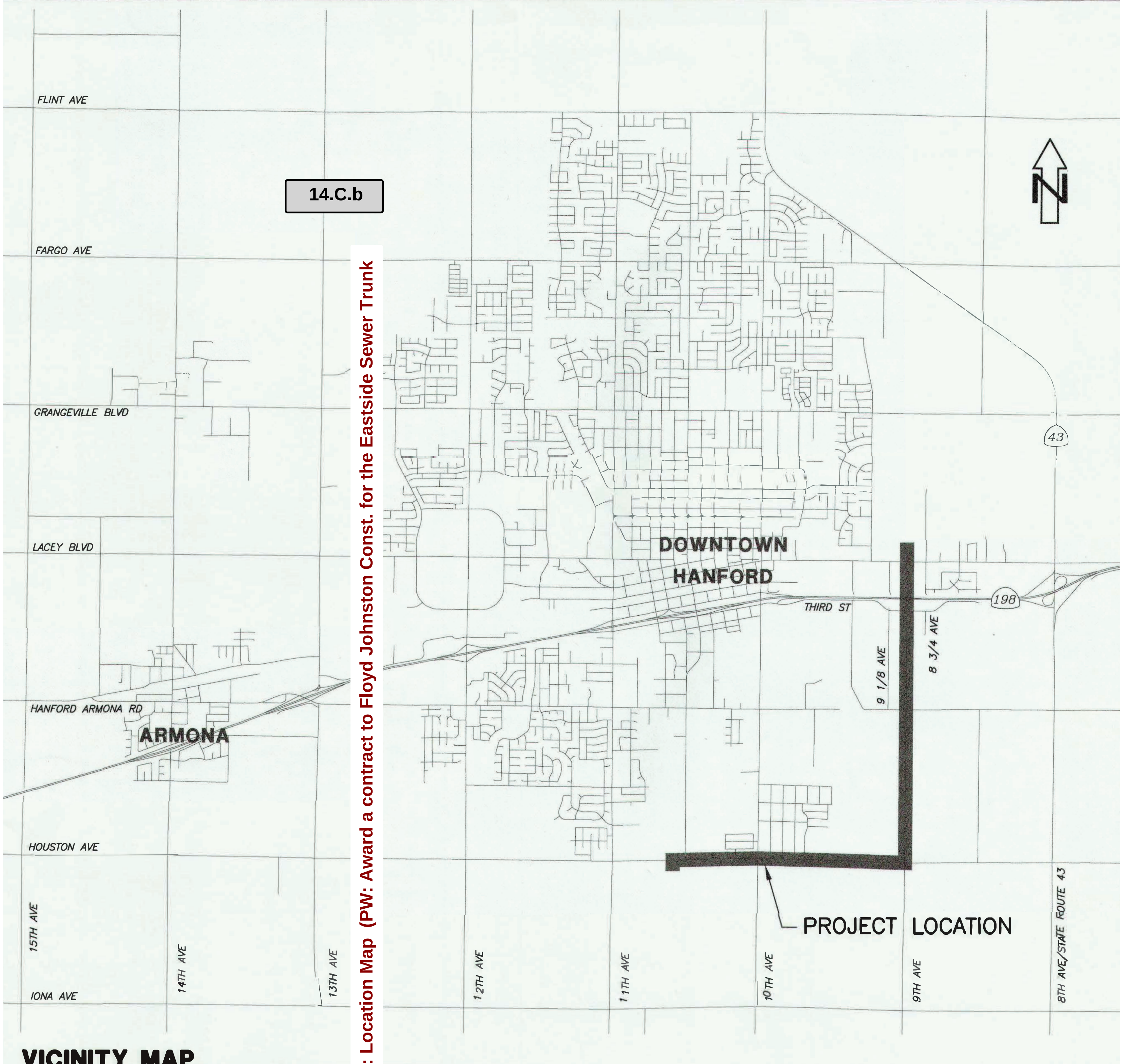
Bid Opening Date: April 21, 2020 at 2:00 pm

	ITEM	QUANTIT	UNI	1. Floyd Johnston Construction Co., Inc.		eichert & Sons, Inc. dba Teichert Construc		3. Dawson - Mauldin, LLC		4. Nicholas General Engineering Contractors		5. Mountain Cascade Inc.	
				Unit Cost	Subtotal	Unit Cost	Subtotal	Unit Cost	Subtotal	Unit Cost	Subtotal	Unit Cost	Subtotal
	CONSTRUCTION COST - BASE BID												
1	Mobilization	1	LS	$258.000.00	$258.000.00	$258.000.00	$258.000.00	$258.000.00	$258.000.00	$258.000.00	$258.000.00	$258.000.00	$258.000.00
2	Traffic Control. Detors and Access	1	LS	$397.000.00	$397.000.00	$205.000.00	$205.000.00	$140.000.00	$140.000.00	$150.000.00	$150.000.00	$275.000.00	$275.000.00
3	Storm Water Pollution Prevention Plan and Fugitive	1	LS	$13.350.00	$13.350.00	$10.000.00	$10.000.00	$10.000.00	$10.000.00	$20.000.00	$20.000.00	$6.000.00	$6.000.00
4	Storm Water Pollution Prevention Implementation	1	LS	$35.185.00	$35.185.00	$50.000.00	$50.000.00	$10.000.00	$10.000.00	$20.000.00	$20.000.00	$20.000.00	$20.000.00
5	Dust Control Pollution Prevention Implantation	1	LS	$31.475.00	$31.475.00	$10.000.00	$10.000.00	$10.000.00	$10.000.00	$10.000.00	$10.000.00	$60.000.00	$60.000.00
6	Worker Protection From Caving Ground in	1	LS	$209.100.00	$209.100.00	$400.000.00	$400.000.00	$200.000.00	$200.000.00	$100.000.00	$100.000.00	$50.000.00	$50.000.00
7	Demolition. Clearing & Grubbing	1	LS	$285.800.00	$285.800.00	$20.000.00	$20.000.00	$250.000.00	$250.000.00	$50.000.00	$50.000.00	$10.000.00	$10.000.00
8	Temporary Handling of Wastewater Flows	1	LS	$136.600.00	$136.600.00	$100.000.00	$100.000.00	$150.000.00	$150.000.00	$100.000.00	$100.000.00	$108.000.00	$108.000.00
9	36-Inch PVC	682	LF	$213.00	$145.266.00	$260.00	$177.320.00	$300.00	$204.600.00	$280.00	$190.960.00	$245.00	$167.090.00
10	30 - Inch PVC Sewer Main	7.936	LF	$179.60	$1.425.305.60	$210.00	$1.666.560.00	$243.00	$1.928.448.00	$265.00	$2.103.040.00	$310.00	$2.460.160.00
11	27 - Inch PVC Main	10.757	LF	$166.10	$1.786.737.70	$200.00	$2.151.400.00	$220.00	$2.366.540.00	$230.00	$2.474.110.00	$303.00	$3.259.371.00
12	24 - inch PVC Sewer Main	46	LF	$223.30	$10.271.80	$300.00	$13.800.00	$290.00	$13.340.00	$230.00	$10.580.00	$300.00	$13.800.00
13	12-inch PVC Sewer Main	194	LF	$187.00	$36.278.00	$160.00	$31.040.00	$200.00	$38.800.00	$230.00	$44.620.00	$400.00	$77.600.00
14	City Standard SS-11 Sewer Manhole. PVC-Lined	46	EA	$16730.00	$769.580.00	$21.000.00	$966.000.00	$19000.00	$874.000.00	$20000.00	$920.000.00	$26000.00	$1.196.000.00
15	City Standard SS-11 Sewer Manhole With Expanded	1	EA	$14.100.00	$14.100.00	$23.000.00	$23.000.00	$18.000.00	$18.000.00	$20.000.00	$20.000.00	$20.000.00	$20.000.00
16	City Standard SS-11 PVC-Lined Manhole With 10"	1	EA	$22.400.00	$22.400.00	$24.000.00	$24.000.00	$24.000.00	$24.000.00	$21.000.00	$21.000.00	$35.000.00	$35.000.00
17	City Standard SS-11 Manhole with 12" Lateral Drop	1	EA	$21.545.00	$21.545.00	$25.000.00	$25.000.00	$23.000.00	$23.000.00	$22.000.00	$22.000.00	$30.000.00	$30.000.00
18	Junction Structure Rehabilitation	1	LS	$20.785.00	$20.785.00	$20.000.00	$20.000.00	$25.000.00	$25.000.00	$20.000.00	$20.000.00	$24.000.00	$24.000.00
19	Bore & Jack 50-inch I.D. Steel Casing Pipe Under	133	LF	$1.425.00	$189.525.00	$1.900.00	$252.700.00	$1.850.00	$246.050.00	$1.700.00	$226.100.00	$1.525.00	$202.825.00
20	Bore & Jack 42-inch I.D. Steel Casing Pipe Under	89	LF	$1.400.00	$124.600.00	$1.500.00	$133.500.00	$1.900.00	$169.100.00	$1.500.00	$133.500.00	$1.575.00	$140.175.00
21	Bore & Jack 38-inch I.D. Steel Casing Pipe Under	178	LF	$1.215.00	$216.270.00	$1.800.00	$320.400.00	$1.575.00	$280.350.00	$1.400.00	$249.200.00	$1.200.00	$213.600.00
22	Sewer Main Connection to Existing Junction	1	LS	$10.650.00	$10.650.00	$10.000.00	$10.000.00	$11.000.00	$11.000.00	$5.000.00	$5.000.00	$15.500.00	$15.500.00
23	Remove and Replace Irrigation District Culverts	1	LS	$22.300.00	$22.300.00	$20.000.00	$20.000.00	$20.000.00	$20.000.00	$30.000.00	$30.000.00	$40.000.00	$40.000.00
24	Temporary Trench Resurfacing	18.896	LF	$25.30	$478.068.80	$17.00	$321.232.00	$10.00	$188.960.00	$12.00	$226.752.00	$19.00	$359.024.00
25	Permanent Trench Resurfacing - 12"AC/CNS or	3.920	LF	$151.75	$594.860.00	$81.00	$317.520.00	$107.00	$419.440.00	$170.00	$666.400.00	$140.00	$548.800.00
26	Permanent Trench Resurfacing - 8"AC/CNS or	4.261	LF	$107.00	$455.927.00	$56.00	$238.616.00	$71.00	$302.531.00	$123.00	$524.103.00	$104.00	$443.144.00
27	Permanent Trench Resurfacing - 2.5"AC/5"AB/CNS	10.715	LF	$78.50	$841.127.50	$39.00	$417.885.00	$65.00	$696.475.00	$85.00	$910.775.00	$68.00	$728.620.00
28	Misc. Facilities and Operations	1	LS	$106355.00	$106.355.00	$500.000.00	$500.000.00	$270000.00	$270.000.00	$100000.00	$100.000.00	$50000.00	$50.000.00
	Total Base Bid				$8.658.462.40		$8.682.973.00		$9.147.634.00		$9.606.140.00		$10.811.709.00
	Total written in Bid if discrepancy exists				$8.658.324.40						$9.591.420.00		

	CONSTRUCTION COST - ADD ALTERNATE			Unit Cost	Subtotal	Unit Cost	Subtotal	Unit Cost	Subtotal	Unit Cost	Subtotal	Unit Cost	Subtotal
A1	Mobilization	1	LS	$13.000.00	$13.000.00	$13.000.00	$13.000.00	$13.000.00	$13.000.00	$13.000.00	$13.000.00	$13.000.00	$13.000.00
A2	Traffic Control. Detours. and Access	1	LS	$42.000.00	$42.000.00	$118.000.00	$118.000.00	$4.500.00	$4.500.00	$144.000.00	$144.000.00	$10.000.00	$10.000.00
A3	Storm Water Pollution Prevention Plan and Fugitive	1	LS	$3.740.00	$3.740.00	$25.000.00	$25.000.00	$2.500.00	$2.500.00	$12.000.00	$12.000.00	$1.000.00	$1.000.00
A4	Storm Water Pollution Prevention Implementation	1	LS	$14.285.00	$14.285.00	$25.000.00	$25.000.00	$2.500.00	$2.500.00	$5.000.00	$5.000.00	$1.000.00	$1.000.00
A5	Dust Control Pollution Prevention Implementation	1	LS	$6.300.00	$6.300.00	$25.000.00	$25.000.00	$2.500.00	$2.500.00	$5.000.00	$5.000.00	$4.000.00	$4.000.00
A6	Worker Protection From Caving Ground in	1	LS	$46.200.00	$46.200.00	$100.000.00	$100.000.00	$35.000.00	$35.000.00	$70.000.00	$70.000.00	$10.000.00	$10.000.00
A7	Demolition. Clearing and Grubbing	1	LS	$11.600.00	$11.600.00	$25.000.00	$25.000.00	$22.000.00	$22.000.00	$12.000.00	$12.000.00	$2.500.00	$2.500.00
A8	24-inch PVC Sewer Main	480	LF	$1.300.00	$624.000.00	$900.00	$432.000.00	$800.00	$384.000.00	$1.200.00	$576.000.00	$205.00	$98.400.00
A9	City Standard SS-11 Sewer Manhole. PVC-Lined	2	EA	$18.300.00	$36.600.00	$30.000.00	$60.000.00	$24.000.00	$48.000.00	$20.000.00	$40.000.00	$15.800.00	$31.600.00
A10	Bore & Jack 34-inch I.D. Steel Casing Pipe Under	146	LF	$1.300.00	$189.800.00	$1.500.00	$219.000.00	$1.300.00	$189.800.00	$1.200.00	$175.200.00	$1.000.00	$146.000.00
A11	Temporary Trench Resurfacing	331	LF	$28.00	$9.268.00	$80.00	$26.480.00	$30.00	$9.930.00	$12.00	$3.972.00	$20.00	$6.620.00
A12	Permanent Trench Resurfacing - 2.5"AC/5"AB/CNS	331	LF	$130.00	$43.030.00	$240.00	$79.440.00	$92.00	$30.452.00	$85.00	$28.135.00	$70.00	$23.170.00
A13	Misc. Facilities and Operations	1	LS	$85.000.00	$85.000.00	$25.000.00	$25.000.00	$50.000.00	$50.000.00	$5.000.00	$5.000.00	$500.00	$500.00
					$1.124.823.00		$1.172.920.00		$794.182.00		$1.089.307.00		$347.790.00
	Total written in Bid if discrepancy exists										$1.084.307.00		

14.C.b

ment: Location Map (PW: Award a contract to Floyd Johnston Const. for the Eastside Sewer Trunk



VICINITY MAP

NOT TO SCALE

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	AGENDA SECTION: D

SUBJECT:
Public Works: Approval of the Notice of Completion for the Centennial Park Pedestrian Pathway Project and authorization for the Mayor to execute and the City Clerk to attest and file said Notice with the Kings County Recorder's Office

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RECOMMENDATION:
That the City Council, by motion, approve the Notice of Completion for the Centennial Park Pedestrian 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 February 18, 2020 the Council awarded the Centennial Park Pedestrian Pathway Construction Project to Figueroa Concrete Partners of Hanford, CA. This project consisted of installing an eight foot wide concrete walkway along the southern portion of Centennial Park that connected to the existing concrete walkways to provide ADA compliant surfacing to park amenities for a contract amount of $72,440.80 and a contingency of $7,200.

Work commenced on the project on March 10, 202 and was completed on April 1, 2020; well within the allotted work days in the contract. There were no change orders on this project and the project was completed substantial under the budget amount approved by Council in the FY 19-20 Budget.

SOURCE OF BUDGET FUNDING	AMOUNT
FY19-20 Capital Improvement Budget	$ 220,000.00
Total Budget Funding	$ 220,000.00
CONSTRUCTION COSTS	
Contract – Total Bid Award	$ 72,440.80
Total Construction Cost	$ 72,440.80
Fund Balance	$ 147,559.20

FISCAL IMPACT:
The FY19/20 Capital Improvement Budget provided $220,000.00 for construction, including contingency, for this project. The total cost to complete the project was $72,440.80. Attached are the Budget Page and Final Project Construction Finance History for Council review.

ATTACHMENTS:
Budget Page
FINANCE HISTORY

Centennial Park Pathway Construction Project

CIP2020053

Project Background:

The current pathways at Centennial Park are basically a six (6') foot dirt trail with trace amounts of decomposed granite. This project would upgrade and construct an all connecting eight (8') foot wide concrete sidewalk/pathway and address ADA accessibility from Hanford-Armona Road into the park and connect to all amenities to including picnic arbors, splash pad, playgrounds, dog facilities and restrooms.

Existing Conditions:

The existing dirt pathway has many potholes with trace amounts of decomposed granite and is not ADA compliant from Hanford-Armona Road into the park facilities. Only a very small portion of the park has ADA accessibility from the parking lot into and around the splash pad, playgrounds and restrooms. The pathway is very limited during and after rain events, keeping many of the park patrons from accessing the existing pathway.

Project Justification:

This pathway is being utilized by more residents due to the growth in population and would create an even level pathway for park patrons to walk on, including persons with disabilities, and to access various park amenities.

Fiscal Implications:

Funds for this project will be allocated from Park Impact Fees.

Project Budget Summary:

		5-Year Funding Allocation				
		2020	2021	2022	2023	2024
	Program or Project	Construction				
Expenditure	Engineering / Inspection	7,500				
	Construction	200,000				
	Contingency	20,000				
	Department Overhead	2,500				
	Total Expenditure	$230,000	$0	$0	$0	$0
	Funding					
Revenue	0180 Park Impact Fees	230,000				
	Total Funding	$230,000	$0	$0	$0	$0

FINAL PROJECT CONSTRUCTION AND FINANCE HISTORY

PROJECT: Centennial Park Pedestrian Pathway Construction Project

CONTRACTOR: RFC Inc., DBA Figueroa Concrete Partners

CONTRACT DATES:

Bid Date	February 11, 2020
Council Award	February 18, 2020
Contractor Started Work	March 10, 2020
Contract Time of Completion	April 8, 2020
Contractor Completed Work	April 1, 2020

CONTRACT CHANGE ORDERS:

No Change Orders

FINANCIAL HISTORY:

SOURCE OF BUDGET FUNDING	AMOUNT
FY19-20 Capital Improvement Budget	$ 220,000.00
Total Budget Funding	$ 220,000.00
CONSTRUCTION COSTS	
Contract – Total Bid Award	$ 72,440.80
Total Construction Cost	$ 72,440.80
Fund Balance	$ 147,559.20

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	**AGENDA SECTION:** E

SUBJECT:
Finance: Warrant Register

RECOMMENDATION:
Approve warrant register for $878,441.19.

BACKGROUND:

FISCAL IMPACT:

ATTACHMENTS:
WARRANT REGISTER-AGENDA 5-5-20

Warrant Register

Check Date Range: 4/17/2020 - 4/27/2020

Report Date: 4/27/2020

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
0001 GENERAL FUND	**412000** SALES TAX	4/17/2020	154722	MUNI SERVICES, LLC	$29,294.59	INV06-008206	SUTA SVC QTR ENDING 09/30
	DIVISION/ORG TOTAL 0001 - GENERAL FUND				**$29,294.59**		
0240 LAD 90-1 T606 PINECASTLE	**760000** SPECIAL DEPARTMENTAL EXP	4/27/2020	154864	HOFMANS NURSERY	$53.63	26865	BROADLEAF HERBICIDE
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$20.88	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$55.84	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$22.35	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$22.33	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$41.69	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$121.44	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$31.75	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$10.81	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$38.13	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$31.18	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$34.11	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$11.29	9763	2020-03 ELECTRIC SVCS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
0240 LAD 90-1 T606 PINECASTLE	**778000** UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$21.88	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$41.78	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$52.45	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$11.14	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$22.28	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$21.12	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$10.44	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$23.36	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$11.14	9763	2020-03 ELECTRIC SVCS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$22.28	9763	2020-03 ELECTRIC SVCS
	DIVISION/ORG TOTAL 0240 - LAD 90-1 T606 PINECASTLE				**$733.30**		
0400 CITY PAYROLL REVOL FUND	**205900** EMPLOYEES ASSOCNS PAYABLE	4/24/2020	154822	G E M A 1121211070	$780.00	29019	PAYROLL DEDUCTIONS
	205900 EMPLOYEES ASSOCNS PAYABLE	4/24/2020	154823	H M E A 0000129193	$31.00	29121	PAYROLL DEDUCTIONS
	205900 EMPLOYEES ASSOCNS PAYABLE	4/24/2020	154824	H P O A 3242162141	$3,306.00	29221	PAYROLL DEDUCTIONS
	205900 EMPLOYEES ASSOCNS PAYABLE	4/24/2020	154825	I A F F, LOCAL 3898 A/C#9129026	$1,943.00	29319	PAYROLL DEDUCTIONS
	205900 EMPLOYEES ASSOCNS PAYABLE	4/24/2020	154828	S E I U LOCAL 521	$2,713.81	29522	PAYROLL DEDUCTIONS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
0400 CITY PAYROLL REVOL FUND	**206300** EMPLOYEES ATTACHMENT PAY	4/24/2020	154819	CALIF STATE DISBURSEMENT UNIT	$461.54	28721	PAYROLL DEDUCTIONS
	206300 EMPLOYEES ATTACHMENT PAY	4/24/2020	154821	FRANCHISE TAX BOARD	$543.12	28921	PAYROLL DEDUCTIONS
	206300 EMPLOYEES ATTACHMENT PAY	4/24/2020	154826	KINGS COUNTY SHERIFF'S OFFICE	$648.03	62817	PAYROLL DEDUCTIONS
	207200 AMERICAN FID ASSURANCE	4/24/2020	154817	AMERICAN FIDELITY ASSURANCE	$1,175.42	28519	PAYROLL DEDUCTIONS
	207300 AMERICAN FID FLEX DEF	4/24/2020	154818	AMERICAN FIDELITY ASSURANCE-FLEX	$2,813.17	28619	PAYROLL DEDUCTIONS
	207400 TRANSAMERICA	4/24/2020	154829	TRANSAMERICA LIFE INSURANCE CO	$933.71	29619	PAYROLL DEDUCTIONS
	207700 LEGAL SHIELD	4/24/2020	154827	PRE PAID LEGAL SERVICE, INC	$826.54	29419	PAYROLL DEDUCTIONS
	207800 COLONIAL LIFE	4/24/2020	154820	COLONIAL LIFE & ACCIDENT INSURANCE CO	$80.83	69785	PAYROLL DEDUCTIONS
	DIVISION/ORG TOTAL 0400 - CITY PAYROLL REVOL FUND				**$16,256.17**		
0511 MISC CASH DEP TRUST FUND	**300110** REC-AUDITORIUM DEP TRUST	4/23/2020	154738	CASA OF KINGS COUNTY	$250.00	2003869	REFUND DEPOSIT #11553
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154774	ONE TIME VENDOR	$250.00	8796	REFUND DEPOSIT #2003892
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154775	ONE TIME VENDOR	$250.00	8899	REFUND DEPOSIT #2003889
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154776	ONE TIME VENDOR	$250.00	6894	REFUND DEPOSIT# 2003891
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154777	ONE TIME VENDOR	$250.00	6316	REFUND DEPOSIT #2003877
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154778	ONE TIME VENDOR	$250.00	6235	REFUND DEPOSIT #2003886

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
0511 MISC CASH DEP TRUST FUND	**300110** REC-AUDITORIUM DEP TRUST	4/23/2020	154779	ONE TIME VENDOR	$250.00	9789	REFUND DEPOSIT #2003878
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154780	ONE TIME VENDOR	$250.00	10041	REFUND DEPOSIT #2003879
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154781	ONE TIME VENDOR	$250.00	10221	REFUND DEPOSIT #2003880
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154782	ONE TIME VENDOR	$250.00	6256	REFUND DEPOSIT #2003884
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154784	ONE TIME VENDOR	$250.00	10909	REFUND DEPOSIT #2003893
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154785	ONE TIME VENDOR	$250.00	10857	REFUND DEPOSIT #2003888
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154786	ONE TIME VENDOR	$250.00	9790	REFUND DEPOSIT #2003887
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154787	ONE TIME VENDOR	$250.00	5817	REFUND DEPOSIT #2003875
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154788	ONE TIME VENDOR	$250.00	10514	REFUND DEPOSIT #2003881
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154789	ONE TIME VENDOR	$250.00	10836	REFUND DEPOSIT #2003882
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154790	ONE TIME VENDOR	$250.00	11282	REFUND DEPOSIT #2003885
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154791	ONE TIME VENDOR	$250.00	5954	REFUND DEPOSIT #2003890
	300110 REC-AUDITORIUM DEP TRUST	4/23/2020	154792	ONE TIME VENDOR	$250.00	6123	REFUND DEPOSIT #2003883
	DIVISION/ORG TOTAL 0511 - MISC CASH DEP TRUST FUND				**$4,750.00**		

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
11000000 CITY COUNCIL	**790400** CITY CONTRIBUTIONS TO	4/27/2020	154868	KINGS CO ECON DEVELOPMENT CORP	$6,559.83	2346	MONTHLY CONTRIBUTION - A
	DIVISION/ORG TOTAL 11000000 - CITY COUNCIL				**$6,559.83**		
11100000 CITY MANAGER-CITY CLERK	**744000** OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$408.54	9662	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$31.50	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$40.79	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$33.96	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$7.65	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 11100000 - CITY MANAGER-CITY CLERK				**$522.44**		
11110000 PERSONNEL	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$37.24	14581219	2020-03 PHONE SVC
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$250.09	9663	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$37.61	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$47.14	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$45.99	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$9.05	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154840	COOPERATIVE PERSONNEL SERVICES	$621.50	SOP50669	TEST EXAMS
	749501 LIVE SCAN	4/23/2020	154727	ALTA LANGUAGE SERVICES INC	$66.00	IS474968	BILINGUAL TESTING
	749501 LIVE SCAN	4/23/2020	154736	CALIF DEPT OF JUSTICE	$245.00	446536	MARCH 2020 LIVE SCANS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
11110000 PERSONNEL	**749501** LIVE SCAN	4/23/2020	154765	KINGS INDUSTRIAL OCCUP MEDICAL CTR	$815.00	80558	EXAMS
	749501 LIVE SCAN	4/23/2020	154795	PLEXUS GLOBAL LLC	$601.00	12402	RANDOM DRUG TESTS
	749600 GRP INSUR ADM EXPENSE	4/23/2020	154732	BENISTAR / HARTFORD-6795	$357.00	2020-05	2020-05 RETIREE INSUR/ B
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154749	ERIC DODD	$1,273.17	3532	MOVE ELECTRIC DATA LINES
	DIVISION/ORG TOTAL 11110000 - PERSONNEL				**$4,405.79**		
12010000 FINANCE-ACCOUNTING	**744000** OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$692.38	9665	BLKT PO- OFFICE SUPPLIES
	745500 POSTAGE AND FREIGHT	4/27/2020	154894	PRE-SORT CENTER OF STOCKTON INC	$778.78	410072920	GR RENEWAL 4-6/20
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$545.89	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$515.16	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$467.01	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$14.38	045-297654	TYLER FORMS SIGN DIGITIZA
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154894	PRE-SORT CENTER OF STOCKTON INC	$386.77	410072920	GR RENEWAL 4-6/20
	DIVISION/ORG TOTAL 12010000 - FINANCE-ACCOUNTING				**$3,400.37**		
12100000 FINANCE-UTILITY BILLING	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$10.56	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$10.56	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$4.82	9852480339	2020-04 CELL PHONE SVC
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$502.72	9666	BLKT PO- OFFICE SUPPLIES
	744000 OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$71.54	2187067	2020-01 COPIES

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
12100000 FINANCE-UTILITY BILLING	**744000** OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$85.61	2197254	2020-02 COPIES
	744000 OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$92.44	2204822	2020-03 COPIES
	745500 POSTAGE AND FREIGHT	4/27/2020	154894	PRE-SORT CENTER OF STOCKTON INC	$12.32	410072788	3/23-3/27/20 PICK UP
	745500 POSTAGE AND FREIGHT	4/27/2020	154894	PRE-SORT CENTER OF STOCKTON INC	$7,750.55	410072905	2020-03 METER UBS BILLS
	747000 PRINTING	4/27/2020	154894	PRE-SORT CENTER OF STOCKTON INC	$3,317.60	410072905	2020-03 METER UBS BILLS
	749500 PROF AND SPEC SERVICES	4/27/2020	154857	GARDA CL WEST INC	$654.19	10557444	2020-04 ARMORED TRANSPOR
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154810	TYLER TECHNOLOGIES INC	$8.67	045-297654	TYLER FORMS SIGN DIGITIZA
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$51.46	9650	BLKT PO- DEPT STMNT CHARG
	DIVISION/ORG TOTAL 12100000 - FINANCE-UTILITY BILLING				**$12,573.04**		
13090000 LIABILITY INSURANCE	**733000** LIABILITY INSURANCE	4/23/2020	154735	C S A C EXCESS INSURANCE AUTHORITY	$2,122.50	20401079	EAP APRIL - JUNE 2020
	733000 LIABILITY INSURANCE	4/23/2020	154747	FIORELLA YONG	$451.52	9468	SETTLEMENT OF CLAIM
	733800 SPECIAL-LITIGATION EXPENS	4/27/2020	154872	LIEBERT CASSIDY WHITMORE	$135.00	1496973	FLSA/L&C 3/31/20
	DIVISION/ORG TOTAL 13090000 - LIABILITY INSURANCE				**$2,709.02**		
13140000 COMPUTER REPL RESERVE	**800200** CAPITAL IMPRV PROJECTS	4/23/2020	154810	TYLER TECHNOLOGIES INC	$6,400.00	045-297482	CIP816030 TYLER IMPLEMENT
	800200 CAPITAL IMPRV PROJECTS	4/23/2020	154810	TYLER TECHNOLOGIES INC	$5,760.00	045-297818	CIP816030 TYLER IMPLEMENT
	DIVISION/ORG TOTAL 13140000 - COMPUTER REPL RESERVE				**$12,160.00**		

Attachment: WARRANT REGISTER-AGENDA 5-5-20 (FIN: WARRANT REGISTER)

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
13150000 I T S INFORMATIONAL TECH SERV	**749500** PROF AND SPEC SERVICES	4/23/2020	154807	SWAGIT PRODUCTIONS, LLC	$50.00	14906	BLKT PO-VIDEO STREAMING S
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$4.32	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/23/2020	154813	VERIZON WIRELESS	$38.01	9851652216	IT AIRCARD
	749500 PROF AND SPEC SERVICES	4/27/2020	154847	COMCAST CABLE COMMUNICATIONS, INC	$240.94	0287568 5/20	BLKT PO-8155500390287568
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154810	TYLER TECHNOLOGIES INC	$3,000.00	025-292694	TYLER ENERGOV TRAINING
	DIVISION/ORG TOTAL 13150000 - I T S INFORMATIONAL TECH SERV				**$3,333.27**		
14110000 PLANNING OPERATIONS	**732000** COMMUNICATIONS	4/27/2020	154831	A T & T	$8.15	14581209	3/10-4/09/2020 583-1633
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$352.05	9781	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$18.36	286514	2020-04 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$36.11	286515	2020-04 LEASE
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$10.35	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$4.88	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$4.46	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$13.64	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154897	QUAD KNOPF, INC	$6,490.00	103574	8 ISLAND ANNX
	749500 PROF AND SPEC SERVICES	4/27/2020	154921	ZUMWALT HANSEN, INC	$11,823.00	13273	8 ISLAND ANNX

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
14110000	**DIVISION/ORG TOTAL 14110000 - PLANNING OPERATIONS**				**$18,761.00**		
14120000 BUILDING INSPECTION	**421000** CONSTRUCTION PERMITS	4/27/2020	154885	ONE TIME VENDOR	$147.00	FY20-0436	REFUND PERMIT FY20-0436 C
	421000 CONSTRUCTION PERMITS	4/27/2020	154886	ONE TIME VENDOR	$70.00	FY20-1225	REFUND OVERPAYMENT FY20-
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$18.05	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$18.05	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$8.15	14581209	3/10-4/09/2020 583-1633
	732000 COMMUNICATIONS	4/27/2020	154912	VERIZON WIRELESS	$143.55	9852098698	BILLING 03/09 - 04/08/202
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$21.87	9667	BLKT PO- OFFICE SUPPLIES
	745500 POSTAGE AND FREIGHT	4/27/2020	154860	GENERAL LOGISTICS SYSTEMS US, INC	$16.01	4179286	SHIP TO INTERWEST
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$18.35	286514	2020-04 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$36.11	286515	2020-04 LEASE
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$62.91	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$98.97	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$76.71	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$11.08	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154866	INTERWEST CONSULTING GROUP	$1,872.87	58434	INTERWEST PC FEE
	749500 PROF AND SPEC SERVICES	4/27/2020	154867	JASON ADISON SMITH CONSULTING	$1,710.00	PC 5630	JAS - PLAN CHECK

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
14120000 BUILDING INSPECTION	**792400** VEHICLE ABATEMENT EXPENSE	4/27/2020	154862	RONALD HURT	$350.00	CE20-0390/0376	CE20-0390, 0376 TOWED VEH
	DIVISION/ORG TOTAL 14120000 - BUILDING INSPECTION				**$4,679.68**		
14130000 CITY HFD PUBLIC HSG AUTH	**732000** COMMUNICATIONS	4/27/2020	154831	A T & T	$8.15	14581209	3/10-4/09/2020 583-1633
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$95.96	9668	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$18.36	286514	2020-04 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$36.10	286515	2020-04 LEASE
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$6.16	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$7.96	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$4.40	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$3.41	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 14130000 - CITY HFD PUBLIC HSG AUTH				**$180.50**		
14140000 CANNABIS OPER	**800148** OFFICE EQUIPMENT	4/27/2020	154834	BC GROUP HOLDINGS INC	$6,967.52	INV6405900	ASSET10123 ID CARD PRINTE
	800148 OFFICE EQUIPMENT	4/27/2020	154834	BC GROUP HOLDINGS INC	$1,008.46	INV6399288	ASSET10123 ID CARD PRINTE
	DIVISION/ORG TOTAL 14140000 - CANNABIS OPER				**$7,975.98**		
14500200 CDBG ENTITLEMENT	**800200** CAPITAL IMPRV PROJECTS	4/27/2020	154859	JIM GOFF	$10,700.00	075315	CDBG190287 ROOF 1011 SALE
	800200 CAPITAL IMPRV PROJECTS	4/27/2020	154875	MICHAEL R GARRISON	$6,970.96	20055	CDBG190287 AUDIO SYS EQUI
	800200 CAPITAL IMPRV PROJECTS	4/27/2020	154875	MICHAEL R GARRISON	$1,995.00	20054	CDBG190287 INSTALL AUDIO

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
14500200 CDBG ENTITLEMENT	**800200** CAPITAL IMPRV PROJECTS	4/27/2020	154898	EFRAIN ZEPEDA'S RAINBOW ROOFING INC	$7,180.00	2782	CDBG190287 ROOF701SHAST/
	800200 CAPITAL IMPRV PROJECTS	4/27/2020	154898	EFRAIN ZEPEDA'S RAINBOW ROOFING INC	$8,060.00	2783	CDBG190287 265MONROE DR
	DIVISION/ORG TOTAL 14500200 - CDBG ENTITLEMENT				**$34,905.96**		
14600300 HOME GRNT ADMIN REUSE	**753100** ADMINISTRATIVE EXPENSES	4/23/2020	154806	STAPLES DEPT11-0007061138	$233.31	601110007061138 3/20	PROJ ADMEXP SUPPLIES
	DIVISION/ORG TOTAL 14600300 - HOME GRNT ADMIN REUSE				**$233.31**		
15110000 POLICE-SUPPORT SERVICE	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$353.78	14581219	2020-03 PHONE SVC
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$147.52	14581220	BLNKT PO CALNET3 AT&T CAL
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$40.43	14581222	BLNKT PO- 585-8176 MOTORC
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$29.21	14437520	BLNKT PO 585-4900
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$29.26	14581221	BLNLKT PO 585-4977
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$21.08	14581350	BLNKT PO - 585-1010 DOJ B
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$84.52	14581401	BLNKT PO LEMOORE PD LINE
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$21.04	14581217	BLNKT PO INV FAX
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$878.24	14437440	BLNKT PO CELL TOWER
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$878.24	14581141	BLNKT PO CELL TOWER
	732000 COMMUNICATIONS	4/27/2020	154914	VERIZON WIRELESS	$1,227.18	9851557416	BLNKT PO/DEPT ISSUED CELL
	732000 COMMUNICATIONS	4/27/2020	154915	VERIZON WIRELESS	$2,350.27	9852160716	BLNKT PO DEPT ISSUED CELL
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$24.13	045-297654	TYLER FORMS SIGN DIGITIZA

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
15110000 POLICE-SUPPORT SERVICE	**749500** PROF AND SPEC SERVICES	4/27/2020	154845	COMCAST CABLE COMMUNICATIONS, INC	$14.92	0146699 4/20	BLNKT PO CABLE RPT RM 81
	758000 RENTS AND LEASES-EQUIP	4/27/2020	154835	AMERIPRIDE UNIFORM SERVICE	$35.00	1502595571	BLNKT PO - C,H.O. U.A./MA
	758000 RENTS AND LEASES-EQUIP	4/27/2020	154835	AMERIPRIDE UNIFORM SERVICE	$98.51	1502592042	BLNKT PO CEO UNIFORM/RU(
	758000 RENTS AND LEASES-EQUIP	4/27/2020	154835	AMERIPRIDE UNIFORM SERVICE	$98.51	1502598902	BLNKT PO CEO UNIFORM/RUG
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154852	ED JONES CO	$815.05	45330	POLICE BADGES
	760300 SWAT EXPENSES	4/27/2020	154854	FASHION CLEANERS INC	$1,000.00	353121	196 SWAT PATCHES VELCRO
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154750	K-9 SERVICES LLC	$19,000.00	HPD-02	REG/VENTURA 5/3-6/12
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154800	BRIAN SCANDURA	$379.50	TR SCANDURA1A	ADV/VENTURA 5/3-5/8
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154800	BRIAN SCANDURA	$379.50	TR SCANDURA2A	ADV/VENTURA 5/10-5/15
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154800	BRIAN SCANDURA	$379.50	TR SCANDURA3A	ADV/VENTURA 5/17-5/22
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154800	BRIAN SCANDURA	$379.50	TR SCANDURA4A	ADV/VENTURA 5/24-5/29
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154800	BRIAN SCANDURA	$379.50	TR SCANDURA5A	ADV/VENTURA 5/31-6/5
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154800	BRIAN SCANDURA	$379.50	TR SCANDURA6A	ADV/VENTURA 6/7-6/12

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
15110000 POLICE-SUPPORT SERVICE	**777000** TRAINING/TRAVEL/MEETIN G	4/23/2020	154805	TROY SMITH	$379.50	TR SMITH1A	ADV/VENTURA 5/3-5/8
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154805	TROY SMITH	$379.50	TR SMITH2A	ADV/VENTURA 5/10-5/15
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154805	TROY SMITH	$379.50	TR SMITH3A	ADV/VENTURA 5/17-5/22
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154805	TROY SMITH	$379.50	TR SMITH4A	ADV/VENTURA 5/24-5/29
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154805	TROY SMITH	$379.50	TR SMITH5A	ADV/VENTURA 5/31-6/5
	777000 TRAINING/TRAVEL/MEETIN G	4/23/2020	154805	TROY SMITH	$379.50	TR SMITH6A	ADV/VENTURA 6/7-6/12
	778500 UTILITIES-GAS	4/27/2020	154903	SOUTHERN CALIF GAS CO	$131.21	9849	2020-04 GAS SVC
	DIVISION/ORG TOTAL 15110000 - POLICE-SUPPORT SERVICE				**$31,832.10**		
15121000 POLICE-RECORDS	**744000** OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$1,292.90	9670	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$96.12	286332	BLNKT PO / COPIES IN REC
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$37.32	286272	BLNKT PO COPIER IN DISPA
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$38.95	286274	BLNKT PO COPIER POP
	746000 DUPLICATING EXPENSE	4/27/2020	154850	DATAFLOW BUSINESS SYSTEMS, INC	$154.19	286273	BLNKT PO COPIER REP WRITI
	746000 DUPLICATING EXPENSE	4/27/2020	154874	MARLIN LEASING CORP	$843.45	401-1217419-002	BLNKT PO COPIERS
	746000 DUPLICATING EXPENSE	4/27/2020	154919	XEROX CORP	$187.01	099954346	COPIES INVESTIGATIONS COF
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$193.37	2187067	2020-01 COPIES

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
15121000 POLICE-RECORDS	**746000** DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$306.83	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$274.24	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$7.22	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154900	SHRED-IT US JV LLC	$229.76	8129574321	BLNKT SHRED DOCS
	749501 LIVE SCAN	4/27/2020	154842	CALIF DEPT OF JUSTICE	$426.00	444125	BLNKT PO FINGER PRINTS
	DIVISION/ORG TOTAL 15121000 - POLICE-RECORDS				**$4,087.36**		
15122000 POLICE-COMMUNICATIONS	**749500** PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$21.19	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 15122000 - POLICE-COMMUNICATIONS				**$21.19**		
15130000 POLICE-OPERATIONS	**749500** PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$81.29	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154833	ALL VALLEY PRINTING	$152.83	200145	OFFICER BUSINESS CARDS
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154858	GLENDALE PARADE STORE LLC	$701.42	195542A	REPLICA RIFLES FOR HONOR
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154896	PROFORCE LAW ENFORCEMENT	$404.68	405078	VEST CARRIER/JAMES EDLUNI
	DIVISION/ORG TOTAL 15130000 - POLICE-OPERATIONS				**$1,340.22**		
15140000 POLICE-TRAFFIC ENFORCEMNT	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154810	TYLER TECHNOLOGIES INC	$6.16	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 15140000 - POLICE-TRAFFIC ENFORCEMNT				**$6.16**		
15140100 POLICE DEPT GRANTS	**800169** PD- SPECIALTY EQUIP	4/23/2020	154740	COMBAT BRANDS, LLC	$3,326.21	2098921	GRANT JAGCOB PAL/BOXING E
	DIVISION/ORG TOTAL 15140100 - POLICE DEPT GRANTS				**$3,326.21**		

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
15150000 POLICE- MULT-AGCY TASK	**749500** PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$4.60	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 15150000 - POLICE- MULT-AGCY TASK				**$4.60**		
15160000 POLICE-SCHOOL OFFICER PRG	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154810	TYLER TECHNOLOGIES INC	$12.55	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 15160000 - POLICE-SCHOOL OFFICER PRG				**$12.55**		
15170000 POLICE-POP PROGRAM	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154810	TYLER TECHNOLOGIES INC	$8.36	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 15170000 - POLICE-POP PROGRAM				**$8.36**		
15180000 POLICE-ANIMAL CONTROL	**749500** PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$2.65	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154863	HANFORD VETERINARY HOSPITAL, INC	$66.70	1145162	AC/EXAM
	751000 ANIMAL CONTROL	4/27/2020	154869	KINGS COUNTY SHERIFF'S OFFICE	$97,029.08	4/15/20	KC ANIMAL SERVICES SHELTE
	DIVISION/ORG TOTAL 15180000 - POLICE-ANIMAL CONTROL				**$97,098.43**		
15190000 POLICE-HART	**760000** SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$28.00	9659	DEPT STMNT CHARGES-TIEDOW
	DIVISION/ORG TOTAL 15190000 - POLICE-HART				**$28.00**		
15200000 POLICE-CANINE	**749500** PROF AND SPEC SERVICES	4/27/2020	154863	HANFORD VETERINARY HOSPITAL, INC	$33.13	1145382	K9 KRASH FOOD
	749500 PROF AND SPEC SERVICES	4/27/2020	154863	HANFORD VETERINARY HOSPITAL, INC	$390.36	1144882	K9 TIG MEDICAL
	749500 PROF AND SPEC SERVICES	4/27/2020	154863	HANFORD VETERINARY HOSPITAL, INC	$56.80	1141381	K9 NICO FOOD
	800166 SPECIALTY ANIMALS	4/23/2020	154750	K-9 SERVICES LLC	$18,232.50	HPD-02	REG/VENTURA 5/3-6/12

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
15200000	**DIVISION/ORG TOTAL 15200000 - POLICE-CANINE**				**$18,712.79**		
16100000 FIRE-ADMIN/SUPPRESSION	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$37.21	14581219	2020-03 PHONE SVC
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$77.54	9782	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154919	XEROX CORP	$287.37	098855934	NOVEMBER 2019
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$54.37	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$62.64	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$56.23	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$62.42	045-297654	TYLER FORMS SIGN DIGITIZA
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$358.09	9763	2020-03 ELECTRIC SVCS
	778500 UTILITIES-GAS	4/27/2020	154903	SOUTHERN CALIF GAS CO	$235.08	9767	2020-04 GAS
	DIVISION/ORG TOTAL 16100000 - FIRE-ADMIN/SUPPRESSION				**$1,230.95**		
16110000 FIRE-FIRE PREVENTION	**749500** PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$1.66	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 16110000 - FIRE-FIRE PREVENTION				**$1.66**		
17100000 PARKS & REC-ADMIN	**741200** EQUIPMENT MAINTENANCE	4/23/2020	154810	TYLER TECHNOLOGIES INC	$5.64	045-297654	TYLER FORMS SIGN DIGITIZA
	751500 TRANSACTION/CRDT CD FEES	4/23/2020	154724	ATHLACTION HOLDINGS LLC	$101.11	AN658493-03-30-20	RFND CRDT CRD FEES - DUE
	DIVISION/ORG TOTAL 17100000 - PARKS & REC-ADMIN				**$106.75**		
17110000 PARKS & REC-SPORTS	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$23.12	14581207	INTERNET @ COE PRK HALL
	749500 PROF AND SPEC SERVICES	4/23/2020	154748	ARNOLD GARZA	$46.00	3/2/2020	ADULT SOFTBALL 3/2/2020

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
17110000 PARKS & REC-SPORTS	**749500** PROF AND SPEC SERVICES	4/23/2020	154799	ANTHONY SANCHEZ	$130.00	3/20 - 3/27/20	FIELD MTC FOR ADULT SOFTE
	749500 PROF AND SPEC SERVICES	4/23/2020	154799	ANTHONY SANCHEZ	$195.00	4/1 - 4/4/2020	FIELD MTC. ADULT SOFTBALL
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$1.71	045-297654	TYLER FORMS SIGN DIGITIZA
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154754	HOFMANS NURSERY	$160.87	26832	SPRAY FOR GRASS SOFTBALL
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154801	THE SHERWIN WILLIAMS COMPANY	$47.82	5042-0	PAINT - SFT BALL CMPLX PA
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154853	EWING IRRIGATION PROD INC	$215.75	9335298	INFIELD SPRINKLERS
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$136.40	9658	BLKT PO- DEPT STMNT CHAR(
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154905	SUPERIOR SOIL	$287.29	20-86550	INFIELD TURFACE
	DIVISION/ORG TOTAL 17110000 - PARKS & REC-SPORTS				**$1,243.96**		
17130000 PARKS & REC-LONGFIELD CTR	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$18.62	14581219	2020-03 PHONE SVC
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$0.36	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154848	COMCAST CABLE COMMUNICATIONS, INC	$241.84	0714199 04/20	BLNKT PO LONGFIELD CENTEI
	749500 PROF AND SPEC SERVICES	4/27/2020	154875	MICHAEL R GARRISON	$284.00	20056	AUDIO INSTALLATION @ LON(
	DIVISION/ORG TOTAL 17130000 - PARKS & REC-LONGFIELD CTR				**$544.82**		

Attachment: WARRANT REGISTER-AGENDA 5-5-20 (FIN: WARRANT REGISTER)

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
17140000 PARKS & REC-AQUATIC/SKATE	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$18.62	14581219	2020-03 PHONE SVC
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154755	HOLT LUMBER INC	$7.14	525716	SKATE PARK FENCE REPAIR
	749500 PROF AND SPEC SERVICES	4/23/2020	154737	CALIF DEPT OF INDUSTRIAL RELATIONS	$657.50	P 1728145 SA	SLIDE STATE INSPECTION -
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$0.36	045-297654	TYLER FORMS SIGN DIGITIZA
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154893	ORIGINAL WATERMEN, INC	$581.03	S66208	LIFEGUARD TANK'S (UNIFORM
	DIVISION/ORG TOTAL 17140000 - PARKS & REC-AQUATIC/SKATE				**$1,264.65**		
17140100 AQUATICS CAP/EQ REPL RES	**800175** MISC EQUIP-PARKS	4/23/2020	154771	LINCOLN EQUIPMENT INC	$15,467.13	50498858	ASSET10142/REPL LIFEGUARD
	DIVISION/ORG TOTAL 17140100 - AQUATICS CAP/EQ REPL RES				**$15,467.13**		
17160000 PARKS & REC-FACILITIES	**447220** FM-FACILITIES-OTHER RENTS	4/23/2020	154724	ATHLACTION HOLDINGS LLC	$70.00	AN656776-03-30-20	REFUND REGISTRATION CHAR
	447220 FM-FACILITIES-OTHER RENTS	4/23/2020	154783	ONE TIME VENDOR	$30.00	2003863	RFND PRK RENTAL CANCELLA
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154882	ONE TIME VENDOR	$30.00	2003900	RFND PRK RNTL DUE 2 COVID
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154883	ONE TIME VENDOR	$30.00	2003898	RFND PRK RNTL DUE 2 COVID
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154884	ONE TIME VENDOR	$30.00	2003901	RFND PRK RNTL DUE 2 COVID
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154887	ONE TIME VENDOR	$30.00	2003894	RFND PRK RNTL DUE 2 COVID
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154888	ONE TIME VENDOR	$30.00	2003902	RFND PRK RNTL DUE 2 COVID

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17160000 PARKS & REC-FACILITIES	**447220** FM-FACILITIES-OTHER RENTS	4/27/2020	154889	ONE TIME VENDOR	$32.18	2003895	RFND PRK RNTL DUE 2 COVID
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154890	ONE TIME VENDOR	$30.00	2003899	RFND PRK RNTL DUE 2 COVID
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154891	ONE TIME VENDOR	$30.00	2003896	RFND PRK RNTL DUE 2 COVID
	447220 FM-FACILITIES-OTHER RENTS	4/27/2020	154892	ONE TIME VENDOR	$30.00	2003897	RFND PRK RNTL DUE 2 COVID
	540300 MISCELLANEOUS REVENUE	4/23/2020	154724	ATHLACTION HOLDINGS LLC	$20.00	AN656776-03-30-20	REFUND REGISTRATION CHAR
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$0.54	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154846	COMCAST CABLE COMMUNICATIONS, INC	$109.95	0454929 4/20/2020	BLNKT PO- 815550039045492
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154918	WAL MART	$49.96	9758	BLKT PO- DEPT SMNT CHGS
	DIVISION/ORG TOTAL 17160000 - PARKS & REC-FACILITIES				**$552.63**		
17190000 PARKS & REC-YOUTH SERVICE	**501203** CA-MISC PLAYGRND/TODDLER	4/23/2020	154724	ATHLACTION HOLDINGS LLC	$3,863.00	AN656776-03-30-20	REFUND REGISTRATION CHAR
	501701 TR-CONTRACTED CLASSES	4/23/2020	154724	ATHLACTION HOLDINGS LLC	$2,786.00	AN656776-03-30-20	REFUND REGISTRATION CHAR
	732000 COMMUNICATIONS	4/23/2020	154723	A T & T	$21.04	14584487	CIVIC/TEEN CNTR INTERNET
	732000 COMMUNICATIONS	4/23/2020	154723	A T & T	$18.62	14581219	2020-03 PHONE SVC
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$0.90	045-297654	TYLER FORMS SIGN DIGITIZA

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
17190000 PARKS & REC-YOUTH SERVICE	**749500** PROF AND SPEC SERVICES	4/27/2020	154855	GARY FEINSTEIN	$100.00	9506	HOLIDAY DANCE PHOTOS
	DIVISION/ORG TOTAL 17190000 - PARKS & REC-YOUTH SERVICE				**$6,789.56**		
17200000 PARKS & REC-ADULT/SPC SRV	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$18.62	14581219	2020-03 PHONE SVC
	747000 PRINTING	4/23/2020	154815	XEROX CORP	$255.55	099954342	PRINTER & COPY SERVICES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$0.54	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 17200000 - PARKS & REC-ADULT/SPC SRV				**$274.71**		
17210000 PARKS & REC-COMM PROM/EV	**744000** OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$9.59	2187067	2020-01 COPIES
	744000 OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$27.18	2197254	2020-02 COPIES
	744000 OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$42.97	2204822	2020-03 COPIES
	747000 PRINTING	4/23/2020	154815	XEROX CORP	$255.54	099954342	PRINTER & COPY SERVICES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$0.36	045-297654	TYLER FORMS SIGN DIGITIZA
	756000 ADVERTISING & PUBLIC REL	4/23/2020	154753	HANFORD SENTINEL 234-60007669	$605.00	234-60001039	EXPLORE HANFORD MAGAZINI
	DIVISION/ORG TOTAL 17210000 - PARKS & REC-COMM PROM/EV				**$940.64**		
17220000 PARKS & REC-PARKS	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$139.18	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$90.68	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$40.41	9852480339	2020-04 CELL PHONE SVC
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$19.69	045-297654	TYLER FORMS SIGN DIGITIZA

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DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
17220000 PARKS & REC-PARKS	**755000** OTHER CONTRACTUAL SERVICE	4/23/2020	154749	ERIC DODD	$4,065.44	3535	BALLAST REPAIR YAC LIGHT
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154756	HOME DEPOT U S A INC-DEPT 32 2540194606	$148.09	541378386	BLKT PO RESTROOM SUPPLIES
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154757	HOME DEPOT U S A INC-DEPT 32 2540194606	$92.28	541082665	BLNKT PO RESTROOM SUPPLI
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154769	SCHAUB RENTAL AND SALES INC	$108.07	6394	BLNKT PO - WATER PUMP REP
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154770	LAWRENCE TRACTOR CO	$56.20	408290	BLNKT PO BACKPACK SPRAYEI
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154773	MORGAN & SLATES	$12.82	1601493	BLNKT PO SPRAY WOOD
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154773	MORGAN & SLATES	$138.22	1601992	BLNKT PO SKATE PARK FENCI
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154814	WEST VALLEY SUPPLY INC	$185.34	100020	BLNKT PO IRRIGATION REPAI
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154814	WEST VALLEY SUPPLY INC	$212.45	100030	BLNKT PO IRRIGATION RPR C
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154814	WEST VALLEY SUPPLY INC	$153.83	100037	BLNKT PO CENTENNIAL PARK
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154814	WEST VALLEY SUPPLY INC	$204.06	100039	BLNKT PO CENTENNIAL PARK
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154865	HOME DEPOT U S A INC-DEPT 32 2540194606	$276.98	545621708	BLNKT PO HAND SANITIZER
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154865	HOME DEPOT U S A INC-DEPT 32 2540194606	($60.27)	544858632	CREDIT RETURNED GAS CONT

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
17220000 PARKS & REC-PARKS	**760000** SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$210.19	9653	BLKT PO- DEPT STMNT CHARG
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154878	MORGAN & SLATES	$16.93	1602864	BLNKT PO SKATE PARK FENCE
	DIVISION/ORG TOTAL 17220000 - PARKS & REC-PARKS				**$6,110.59**		
20100000 PW-ADMINISTRATION & ENGR	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$15.44	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$15.44	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/23/2020	154723	A T & T	$21.29	14581208	PW FAX - MAR 2020
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$153.20	9852480339	2020-04 CELL PHONE SVC
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$550.03	9674	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$187.63	9675	BLKT PO- OFFICE SUPPLIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$3.93	2187067	2020-01 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$7.32	2197254	2020-02 COPIES
	746000 DUPLICATING EXPENSE	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$9.98	2204822	2020-03 COPIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$34.59	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154876	MICHAEL SUTHERLAND & ASSN	$260.00	192671-2	PLAN CK PM 19-03/WESTRN M
	749500 PROF AND SPEC SERVICES	4/27/2020	154909	UNITED PARCEL SERVICE	$20.13	F7476V140	SHIPPING
	749500 PROF AND SPEC SERVICES	4/27/2020	154909	UNITED PARCEL SERVICE	$11.77	F7476V150	TR924 TO HARDIN

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20100000 PW-ADMINISTRATION & ENGR	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154803	SHRED-IT US JV LLC	$74.37	8129573350	BLKT PO- SHREDDING
	800121 COMPUTER/MDT/MONITOR	4/23/2020	154743	DELL MARKETING LP	$990.51	10379760970	ASSET10135 DELL MONITOR
	DIVISION/ORG TOTAL 20100000 - PW-ADMINISTRATION & ENGR				**$2,355.63**		
20110000 PW-STREET MAINTENANCE	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$47.89	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$45.39	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$4.31	9852480339	2020-04 CELL PHONE SVC
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$17.27	045-297654	TYLER FORMS SIGN DIGITIZA
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154742	DASSEL'S PETROLEUM, INC	$70.87	49227	BLKT PO- PROPANE
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154742	DASSEL'S PETROLEUM, INC	$64.46	49243	BLKT PO- PROPANE
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154760	J A MOMANEY SERVICES INC	$240.24	130248	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154871	CALAVERAS MATERIALS INC	$305.71	2111913	4.45 TONS PG64-10
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$42.84	9655	BLKT PO- DEPT STMNT CHARG
	778000 UTILITIES-ELECTRICITY	4/23/2020	154793	P G & E	$329.31	9679	2020-03 6899346425-1 ELEC
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$38,049.72	9763	2020-03 ELECTRIC SVCS
	DIVISION/ORG TOTAL 20110000 - PW-STREET MAINTENANCE				**$39,218.01**		
20200000 AIRPORT OPERATIONS	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$21.04	14581205	BLKT PO- PHONE SVC

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20200000 AIRPORT OPERATIONS	**732000** COMMUNICATIONS	4/23/2020	154723	A T & T	$18.62	14581219	2020-03 PHONE SVC
	743300 FUEL AND LUBE MAINTENANCE	4/27/2020	154838	W BANKS MOORE, INC CUST#01833	$100.00	WO-12012	MONTHLY AIRPORT D.O. INSP
	743300 FUEL AND LUBE MAINTENANCE	4/27/2020	154838	W BANKS MOORE, INC CUST#01833	$100.00	WO-12302	AIRPORT MONTHLY UST INSPI
	749500 PROF AND SPEC SERVICES	4/23/2020	154766	KINGS REHABILITATION CENTER, INC	$175.00	8384	BLKT PO- CLEANING SERVICE
	749500 PROF AND SPEC SERVICES	4/27/2020	154879	NICK CHAMPI ENTERPRISES INC	$695.00	24369	REPAIRED AIRPORT CHAINLIN
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$1,001.83	9763	2020-03 ELECTRIC SVCS
	DIVISION/ORG TOTAL 20200000 - AIRPORT OPERATIONS				**$2,111.49**		
20310000 REFUSE OPERATIONS	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$96.84	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$89.59	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$2.86	9852480339	2020-04 CELL PHONE SVC
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154773	MORGAN & SLATES	$73.91	1585272	BLKT PO- PARTS
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$372.21	420675	BLKT PO/REFUSE RPR ITEMS
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$205.65	420597	BLKT PO/REFUSE RPR ITEMS
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$378.09	420661	BLKT PO/REFUSE RPR ITEMS
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$752.11	420363	BLKT PO/REFUSE RPR ITEMS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20310000 REFUSE OPERATIONS	**741200** EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$348.02	421488	BLKT PO/REFUSE RPR ITEMS
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$224.58	421561	BLKT PO/REFUSE RPR ITEMS
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$68.37	422164	BLKT PO/REFUSE RPR ITEMS
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$77.19	421830	BLKT PO/REFUSE RPR ITEMS
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$31.51	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154832	AKEL ENGINEERING GROUP INC	$1,498.00	20561-02	REFUSE-GIS CITY-WIDE RE-R
	755000 OTHER CONTRACTUAL SERVICE	4/27/2020	154870	KINGS WASTE & RECYCLE AUTHORITY	$226,808.10	2020-03	2020-03 TIPPING FEES
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154739	RYAN CHOATE	$57.44	9599	RFD-HAND SANITZER/REFUSE
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154763	PHILLIP J GAPEN	$6.44	5513	BLKT PO- KEYS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154763	PHILLIP J GAPEN	$6.44	5511	BLKT PO- KEYS
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154911	VALLEY OXYGEN, INC	$174.82	421734	COMMERCIAL SPRAY LINER
	DIVISION/ORG TOTAL 20310000 - REFUSE OPERATIONS				**$231,272.17**		
20320000 REFUSE STREET CLEANING	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$7.04	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$7.04	2020-0417	2020-0417 UNIFORM RENTAL

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20320000 REFUSE STREET CLEANING	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154810	TYLER TECHNOLOGIES INC	$5.40	045-297654	TYLER FORMS SIGN DIGITIZA
	DIVISION/ORG TOTAL 20320000 - REFUSE STREET CLEANING				**$19.48**		
20400000 FLEET MAINTENANCE OPER	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$62.79	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$41.79	2020-0417	2020-0417 UNIFORM RENTAL
	743300 FUEL AND LUBE MAINTENANCE	4/23/2020	154746	ELBERT DISTRIBUTING, INC	$302.93	PI0027617	BLKT PO- FUEL
	743300 FUEL AND LUBE MAINTENANCE	4/23/2020	154759	INTERSTATE OIL COMPANY	$547.84	0709719-IN	BLKT PO- FUEL
	743300 FUEL AND LUBE MAINTENANCE	4/23/2020	154759	INTERSTATE OIL COMPANY	$540.33	0713524-IN	BLKT PO- FUEL
	743300 FUEL AND LUBE MAINTENANCE	4/23/2020	154804	SILVAS OIL CO INC	$13,954.14	846154	1) LOAD OF DIESEL FOR FLE
	743300 FUEL AND LUBE MAINTENANCE	4/23/2020	154804	SILVAS OIL CO INC	$9,794.60	846191	1) LOAD OF UNLEADED FOR F
	743400 TIRES AND TUBES	4/23/2020	154731	BADASCI TIRE CO, INC	$1,969.30	159352	BLKT PO-TIRES
	743400 TIRES AND TUBES	4/23/2020	154731	BADASCI TIRE CO, INC	$790.33	159435	BLKT PO-TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$1,024.01	750036978	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$713.74	750036952	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$1,097.22	750036712	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$3,693.91	750036557	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$22.00	750036727	BLKT PO- TIRES

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20400000 FLEET MAINTENANCE OPER	**743400** TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$2,412.75	750036794	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$2,061.37	750036835	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$22.00	750036762	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$32.00	750036783	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$48.89	750036803	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$48.89	750036872	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$20.00	750036887	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$1,032.62	750036911	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$1,341.89	750036912	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/23/2020	154744	DELRAY TIRE & RETREADING, INC	$2,048.02	750036920	BLKT PO- TIRES
	743400 TIRES AND TUBES	4/27/2020	154851	DELRAY TIRE & RETREADING, INC	$1,666.11	750037004	BLKT PO/AUTO SVCS
	749500 PROF AND SPEC SERVICES	4/23/2020	154731	BADASCI TIRE CO, INC	$0.00	159352	BLKT PO-TIRES
	749500 PROF AND SPEC SERVICES	4/23/2020	154731	BADASCI TIRE CO, INC	$0.00	159435	BLKT PO-TIRES
	749500 PROF AND SPEC SERVICES	4/23/2020	154734	MC KEE ENTERPRISES, LLC	$502.70	72746	BLKT PO-AUTO RPR
	749500 PROF AND SPEC SERVICES	4/23/2020	154751	HAAKER EQUIP CO	$798.00	W60353	PARTS & LABOR GAUGES SWE
	749500 PROF AND SPEC SERVICES	4/23/2020	154767	KROEGER EQUIP & SUPPLY	$0.00	K239684	BLKT PO/AUTO SVCS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20400000 FLEET MAINTENANCE OPER	**749500** PROF AND SPEC SERVICES	4/23/2020	154772	CAR WASH PARTNERS INC	$475.00	168169	BLKT PO- CAR WASH
	749500 PROF AND SPEC SERVICES	4/23/2020	154797	RUCKSTELL CALIF SALES CO	$0.00	707137	BLKT PO AUTO SVCS
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$12.97	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154838	W BANKS MOORE, INC CUST#01833	$100.00	WO-12393	30 DAY UST INSPECTION (4/
	749500 PROF AND SPEC SERVICES	4/27/2020	154849	COOK'S COMMUNICATIONS CORP	$187.50	143947	LABOR - SHORTED SIREN #52
	749500 PROF AND SPEC SERVICES	4/27/2020	154877	CAR WASH PARTNERS INC	$825.00	166802	BLKT PO- CAR WASHES
	749500 PROF AND SPEC SERVICES	4/27/2020	154901	SOUTH COAST EMERGENCY VEHICLE SVC	$4,208.77	498429	LABOR & PARTS TO FIRE UNI
	749500 PROF AND SPEC SERVICES	4/27/2020	154901	SOUTH COAST EMERGENCY VEHICLE SVC	$726.70	498580	LABOR & PARTS FOAM SYSTEI
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154725	CENTRAL VALLEY GMC	$25.25	F00358058201	BLKT PO- AUTO PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154725	CENTRAL VALLEY GMC	$414.63	F00358092001	BLKT PO- AUTO PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154731	BADASCI TIRE CO, INC	$0.00	159352	BLKT PO-TIRES
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154731	BADASCI TIRE CO, INC	$0.00	159435	BLKT PO-TIRES
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154734	MC KEE ENTERPRISES, LLC	$528.00	72746	BLKT PO-AUTO RPR

Attachment: WARRANT REGISTER-WARRANT REGISTER-AGENDA 5-5-20 (FIN: WARRANT REGISTER)

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20400000 FLEET MAINTENANCE OPER	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154746	ELBERT DISTRIBUTING, INC	$0.00	PI0027617	BLKT PO- FUEL
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154751	HAAKER EQUIP CO	$34.11	W60353	PARTS & LABOR GAUGES SWE
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$33.23	260297	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$15.72	260293	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$17.11	260333	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$118.60	261111	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$19.31	260950	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$75.10	260861	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$33.78	260660	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$16.95	260616	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$38.58	260400	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$20.45	260873	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	($0.86)	261014	BLKT PO- PARTS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20400000 FLEET MAINTENANCE OPER	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154758	INTERSTATE BATTERY SYSTEMS	$732.83	80039344	BLKT PO/AUTO SVCS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154758	INTERSTATE BATTERY SYSTEMS	($90.09)	80038695	BLKT PO/AUTO SVCS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154761	JEFF'S AUTO SUPPLY	$181.41	D218760	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154761	JEFF'S AUTO SUPPLY	$2.76	D218782	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154767	KROEGER EQUIP & SUPPLY	$901.83	K239684	BLKT PO/AUTO SVCS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154797	RUCKSTELL CALIF SALES CO	$144.64	707137	BLKT PO AUTO SVCS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154802	SHIELDS HARPER & CO, INC	$473.12	3172851	3) HE-8701VV VAPOR BREAKA
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154844	CALIF TURF EQUIPMENT & SUPPLY INC	$46.46	445969	PARTS FOR #207 (PARKS)
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154844	CALIF TURF EQUIPMENT & SUPPLY INC	$7.84	450492	PARTS FOR #207 (PARKS)
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154901	SOUTH COAST EMERGENCY VEHICLE SVC	$846.18	498429	LABOR & PARTS TO FIRE UNI
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154901	SOUTH COAST EMERGENCY VEHICLE SVC	$1,066.87	498580	LABOR & PARTS FOAM SYSTEI
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$1,535.95	9763	2020-03 ELECTRIC SVCS
	941500 SUBROGATION EXPENSE	4/23/2020	154733	BORBA'S AUTO BODY INC	$866.00	24628	PARTS & REPAIR - ACCIDENT
	DIVISION/ORG TOTAL 20400000 - FLEET MAINTENANCE OPER				**$61,231.87**		

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20500000 FLEET REPLACEMENT RESERVE	**800189** VEHCLS-6K-10KLBS	4/23/2020	154762	J V A C INC	$43,391.35	1FDBF2A64LEC7379 1	ASSET10054 TRUCKS (STREET
	800197 OTHER MOTORIZED VEHCL	4/23/2020	154796	QUINN COMPANY	$38,682.13	T6671501	ASSET10035 FORKLIFT
	DIVISION/ORG TOTAL 20500000 - FLEET REPLACEMENT RESERVE				**$82,073.48**		
20610000 STORM DRAINAGE OPERATIONS	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$32.50	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$32.50	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/23/2020	154723	A T & T	$20.02	14581212	BLKT PO- PHONE SVC
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154810	TYLER TECHNOLOGIES INC	$6.29	045-297654	TYLER FORMS SIGN DIGITIZA
	741200 EQUIPMENT MAINTENANCE	4/27/2020	154904	STANLEY VIERRA	$164.00	122827	CK PUMP CONTROLLER
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$64.33	9672	BLKT PO- OFFICE SUPPLIES
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$47.43	9651	BLKT PO- DEPT STMNT CHARG
	DIVISION/ORG TOTAL 20610000 - STORM DRAINAGE OPERATIONS				**$367.07**		
20710000 WASTEWATER OPERATIONS	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$58.60	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$58.60	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$101.40	14581214	AT&T MONTHLY BILLING 03/1
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$169.68	9852480339	2020-04 CELL PHONE SVC
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$181.84	422167	BLKT PO- PARTS & SUPPLIES
	741200 EQUIPMENT MAINTENANCE	4/23/2020	154812	VALLEY OXYGEN, INC	$129.54	422091	BLKT PO- PARTS & SUPPLIES

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20710000 WASTEWATER OPERATIONS	**741200** EQUIPMENT MAINTENANCE	4/27/2020	154899	ROCKWELL ENGINEERING & EQ CO INC	$7,896.66	18821	PARTS TO REBUILD RAS PUMF
	741200 EQUIPMENT MAINTENANCE	4/27/2020	154917	W E C O INDUSTRIES	$608.45	0045171	REPAIR BROKEN PARTS
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$42.43	9676	BLKT PO- OFFICE SUPPLIES
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$16.02	045-297654	TYLER FORMS SIGN DIGITIZA
	755000 OTHER CONTRACTUAL SERVICE	4/23/2020	154726	D S WATERS OF AMERICA, INC	$93.86	9408211 040120	BLNKT PO - WATER
	755100 WWTP EFFLUENT DISPOSAL	4/23/2020	154768	LAKESIDE IRRIGATION WATER DISTRICT	$4,680.00	2020-03	BLKT PO- EFFLUENT WATER
	755100 WWTP EFFLUENT DISPOSAL	4/23/2020	154798	SANCHEZ BROS FARMING	$150.00	1266	BLKT PO- WATER USAGE
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154773	MORGAN & SLATES	$8.15	1602617	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154773	MORGAN & SLATES	$56.64	1602618	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154773	MORGAN & SLATES	$32.89	1603424	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154773	MORGAN & SLATES	$109.78	1603610	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154841	CAL WEST RAIN, INC	$31.85	0178469	BREATHER VENT
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$748.40	9780	BLKT PO- DEPT STMNT CHARC

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20710000 WASTEWATER OPERATIONS	**760000** SPECIAL DEPARTMENTAL EXP	4/27/2020	154878	MORGAN & SLATES	$121.41	1604501	BLKT PO- PARTS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154808	THATCHER CO OF CALIF INC	$12,045.04	274174	BLKT PO CHLORINE
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154808	THATCHER CO OF CALIF INC	($6,000.00)	274175	BLKT PO CHLORINE
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154808	THATCHER CO OF CALIF INC	$12,045.04	274414	BLKT PO CHLORINE
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154808	THATCHER CO OF CALIF INC	($6,000.00)	274415	BLKT PO-CHLORINE CONT RFI
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$24,313.29	9763	2020-03 ELECTRIC SVCS
	DIVISION/ORG TOTAL 20710000 - WASTEWATER OPERATIONS				**$51,699.57**		
20720000 SANITARY SEWER COLLECTION	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$22.82	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$22.82	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$45.04	9852480339	2020-04 CELL PHONE SVC
	741200 EQUIPMENT MAINTENANCE	4/27/2020	154917	W E C O INDUSTRIES	$532.43	0045171	REPAIR BROKEN PARTS
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$6.76	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154836	ARAMARK UNIFORM SERVICES, INC	$98.05	503000034513	BLKT PO- TOWEL RENTAL
	749500 PROF AND SPEC SERVICES	4/27/2020	154861	GOLDSTREET DESIGNS AGENCY INC	$1,437.44	2070	TOILET TRASH BILL INSERTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154812	VALLEY OXYGEN, INC	$162.98	422089	BLKT PO- PARTS & SUPPLIES

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20720000 SANITARY SEWER COLLECTION	**760000** SPECIAL DEPARTMENTAL EXP	4/27/2020	154878	MORGAN & SLATES	$333.29	1589964	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154878	MORGAN & SLATES	$212.78	1601695	BLKT PO- PARTS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$68.08	9763	2020-03 ELECTRIC SVCS
	DIVISION/ORG TOTAL 20720000 - SANITARY SEWER COLLECTION				**$2,942.49**		
20810000 WATER OPERATIONS	**491800** SERVICE ORDERS/JOB ORDERS	4/27/2020	154881	ONE TIME VENDOR	$408.00	FY20-1236	RFD FY20-1236 WATER METEF
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$149.12	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$123.27	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/23/2020	154723	A T & T	$21.04	14581216	BLKT PO- PHONE SVC
	732000 COMMUNICATIONS	4/23/2020	154741	COMCAST CABLE COMMUNICATIONS, INC	$105.94	0439763 4/20	BLKT PO- INTERNET 8155500
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$194.44	9852480339	2020-04 CELL PHONE SVC
	741200 EQUIPMENT MAINTENANCE	4/27/2020	154907	TELSTAR INSTRUMENTS, INC	$758.13	103361	CL2 PUMP HI PRESSURE HOSE
	744000 OFFICE EXPENSE MISC	4/27/2020	154880	OFFICE DEPOT (CONTRACT)	$74.21	9673	BLKT PO- OFFICE SUPPLIES
	744000 OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$23.72	2187067	2020-01 COPIES
	744000 OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$26.92	2197254	2020-02 COPIES
	744000 OFFICE EXPENSE MISC	4/27/2020	154920	ZOOM IMAGING SOLUTIONS INC	$23.93	2204822	2020-03 COPIES
	745000 PUBLICATIONS AND DUES	4/27/2020	154843	CALIF STATE WATER RESOURCE CTL BRD	$100.00	9783	LATE FEES/B FRANCE LICENS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20810000 WATER OPERATIONS	**749500** PROF AND SPEC SERVICES	4/23/2020	154730	B S K & ASSOCIATES INC	$30.00	AD06949	BLKT PO-WATER TESTING
	749500 PROF AND SPEC SERVICES	4/23/2020	154730	B S K & ASSOCIATES INC	$48.00	AD06954	BLKT PO-WATER TESTING
	749500 PROF AND SPEC SERVICES	4/23/2020	154730	B S K & ASSOCIATES INC	$288.00	AD06953	BLKT PO-WATER TESTING
	749500 PROF AND SPEC SERVICES	4/23/2020	154730	B S K & ASSOCIATES INC	$15.00	AD06926	BLKT PO-WATER TESTING
	749500 PROF AND SPEC SERVICES	4/23/2020	154730	B S K & ASSOCIATES INC	$112.00	AD07294	BLKT PO-WATER TESTING
	749500 PROF AND SPEC SERVICES	4/23/2020	154730	B S K & ASSOCIATES INC	$45.00	AD07300	BLKT PO-WATER TESTING
	749500 PROF AND SPEC SERVICES	4/23/2020	154810	TYLER TECHNOLOGIES INC	$25.72	045-297654	TYLER FORMS SIGN DIGITIZA
	749500 PROF AND SPEC SERVICES	4/27/2020	154837	B S K & ASSOCIATES INC	$80.00	AD07654	BLKT PO- WATER TESTING
	749500 PROF AND SPEC SERVICES	4/27/2020	154837	B S K & ASSOCIATES INC	$48.00	AD07653	BLKT PO- WATER TESTING
	749500 PROF AND SPEC SERVICES	4/27/2020	154837	B S K & ASSOCIATES INC	$288.00	AD07656	BLKT PO- WATER TESTING
	749500 PROF AND SPEC SERVICES	4/27/2020	154837	B S K & ASSOCIATES INC	$16.00	AD07807	BLKT PO- WATER TESTING
	749500 PROF AND SPEC SERVICES	4/27/2020	154837	B S K & ASSOCIATES INC	$625.00	AD07873	BLKT PO- WATER TESTING
	749500 PROF AND SPEC SERVICES	4/27/2020	154837	B S K & ASSOCIATES INC	$32.00	AD07824	BLKT PO- WATER TESTING

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20810000 WATER OPERATIONS	**749500** PROF AND SPEC SERVICES	4/27/2020	154907	TELSTAR INSTRUMENTS, INC	$535.00	103360	SCADA MAINT
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154814	WEST VALLEY SUPPLY INC	$28.76	100084	BLKT PO-PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$11.18	9654	BLKT PO- DEPT STMNT CHARC
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$100.00	48498085A	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$635.40	48546619	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$603.64	48546617	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$309.76	48546618	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$317.71	48517088	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$444.79	48524599	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$401.90	48524598	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$87.37	48524597	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$428.89	48524596	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$206.51	48528518	BLKT PO- WELL CHEMICALS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20810000 WATER OPERATIONS	**765000** CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$349.47	48528519	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$317.71	48532104	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$524.21	48532105	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$397.13	48532106	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$373.31	48538490	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$563.92	48543392	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$285.94	48543393	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/23/2020	154811	UNIVAR SOLUTIONS USA INC	$373.31	48543394	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$648.11	48551155	BLKT PO- CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$84.19	48551154	BLKT PO- CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$317.71	48551153	BLKT PO- CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$579.80	48554323	BLKT PO- CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$428.89	48554324	BLKT PO- CHEMICALS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
20810000 WATER OPERATIONS	**765000** CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$579.80	48558483	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$190.62	48558482	BLKT PO- WELL CHEMICALS
	765000 CHEMICAL AND CHEMICAL SUP	4/27/2020	154910	UNIVAR SOLUTIONS USA INC	$452.73	48558481	BLKT PO- WELL CHEMICALS
	778000 UTILITIES-ELECTRICITY	4/27/2020	154902	SOUTHERN CALIF EDISON CO	$4,888.36	9763	2020-03 ELECTRIC SVCS
	799000 MATERIALS/SUPP'S/INVENTRY	4/23/2020	154816	ZENNER PERFORMANCE METERS INC	$19,923.60	52223-IN	LIDS/WIRE/INSTALL KITS
	799000 MATERIALS/SUPP'S/INVENTRY	4/27/2020	154856	FERGUSON ENTERPRISES INC 1423	$409.35	1538407	REPAIR SADDLES 1" POLY
	DIVISION/ORG TOTAL 20810000 - WATER OPERATIONS				**$39,460.51**		
20910000 INTERMODAL FACILITY OPER	**755000** OTHER CONTRACTUAL SERVICE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$50.99	503000026091	BLKT PO- MATS
	755000 OTHER CONTRACTUAL SERVICE	4/23/2020	154809	TOTAL FILTRATION SERVICES, INC	$58.87	PSV2026343	BLKT PO-FILTERS
	755000 OTHER CONTRACTUAL SERVICE	4/27/2020	154831	A T & T	$38.77	14581211	TRAIN STATION ALARM LINES
	DIVISION/ORG TOTAL 20910000 - INTERMODAL FACILITY OPER				**$148.63**		
21000000 BUILDING MAINTENANCE	**730000** UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$28.40	2020-0410	2020-0410 UNIFORM RENTAL
	730000 UNIFORM EXPENSE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$28.40	2020-0417	2020-0417 UNIFORM RENTAL
	732000 COMMUNICATIONS	4/23/2020	154723	A T & T	$40.43	14581218	VETS ALARM LINES - MAR 20
	732000 COMMUNICATIONS	4/23/2020	154723	A T & T	$40.43	14581223	CITY HALL ALARM LINES #1
	732000 COMMUNICATIONS	4/27/2020	154831	A T & T	$38.77	1458210	CORP YD ALARM LINES

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
21000000 BUILDING MAINTENANCE	**732000** COMMUNICATIONS	4/27/2020	154831	A T & T	$40.43	14584486	CITY HALL ALARM LINES @2
	732000 COMMUNICATIONS	4/27/2020	154913	VERIZON WIRELESS	$61.40	9852480339	2020-04 CELL PHONE SVC
	755000 OTHER CONTRACTUAL SERVICE	4/23/2020	154728	AMERICAN INCORPORATED	$3,539.74	5323776A	EVALUATE AND REPLACE CON
	755000 OTHER CONTRACTUAL SERVICE	4/23/2020	154729	ARAMARK UNIFORM SERVICES, INC	$92.18	503000030106	BLKT PO- MATS
	755000 OTHER CONTRACTUAL SERVICE	4/23/2020	154794	PIEROTTE'S PLUMBING INC	$783.50	39747	BLKT PO- REPAIRS
	755000 OTHER CONTRACTUAL SERVICE	4/27/2020	154895	PIEROTTE'S PLUMBING INC	$408.00	39693	TANKLESS WTR HEATER MNT(
	755000 OTHER CONTRACTUAL SERVICE	4/27/2020	154908	TERMINIX INTERNATIONAL COMPANY	$484.00	17284036	TERMITE BAIT TRAP SVC REN
	755000 OTHER CONTRACTUAL SERVICE	4/27/2020	154909	UNITED PARCEL SERVICE	$23.20	F7476V120	SHIPPING -MIC REPAIR
	755000 OTHER CONTRACTUAL SERVICE	4/27/2020	154916	VORTEX INDUSTRIES INC.	$504.00	421424449	REPAIR 2 DOORS IN PD
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154745	MICHAEL HARRIS	$1,092.88	7677	ASSET10136 WASH MACHNE F
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154752	HANFORD AUTO & TRUCK PARTS, INC	$28.73	258313	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154755	HOLT LUMBER INC	$11.18	525379	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154757	HOME DEPOT U S A INC-DEPT 32 2540194606	$967.45	543955439	BLKT PO- CLEANING SUPPLIE
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154757	HOME DEPOT U S A INC-DEPT 32 2540194606	$16.02	545632200	BLKT PO- PARTS

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
21000000 BUILDING MAINTENANCE	**760000** SPECIAL DEPARTMENTAL EXP	4/23/2020	154757	HOME DEPOT U S A INC-DEPT 32 2540194606	$14.64	545180606	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154757	HOME DEPOT U S A INC-DEPT 32 2540194606	$2.34	545377053	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154757	HOME DEPOT U S A INC-DEPT 32 2540194606	$51.09	545372708	BLKT PO- SUPPLIES
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154764	KINGS CO PIPE & SUPPLY	$19.07	2004-245464	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154764	KINGS CO PIPE & SUPPLY	$8.08	2004-245434	BLKT PO- PARTS
	760000 SPECIAL DEPARTMENTAL EXP	4/23/2020	154810	TYLER TECHNOLOGIES INC	$8.94	045-297654	TYLER FORMS SIGN DIGITIZA
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154839	BLINDS, ETC	$343.20	6090	RPLC BLIND IN BLD & PLAN
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$95.14	9656	BLKT PO- DEPT STMNT CHARG
	DIVISION/ORG TOTAL 21000000 - BUILDING MAINTENANCE				**$8,771.64**		
21040000 ACCUM CAPITAL OUTLAY	**800200** CAPITAL IMPRV PROJECTS	4/27/2020	154897	QUAD KNOPF, INC	$169.40	130118	CIP0000024 PROJECT 130118
	DIVISION/ORG TOTAL 21040000 - ACCUM CAPITAL OUTLAY				**$169.40**		
21310000 COURTHOUSE SQUARE FACIL	**749500** PROF AND SPEC SERVICES	4/27/2020	154831	A T & T	$21.04	14581213	COURTHOUSE ALARM LINES
	760000 SPECIAL DEPARTMENTAL EXP	4/27/2020	154873	LOWE'S	$30.40	9657	BLKT PO- DEPT STMNT CHARG
	DIVISION/ORG TOTAL 21310000 - COURTHOUSE SQUARE FACIL				**$51.44**		

DIVISION/ORG CODE	ACCOUNT/OBJECT CODE	CHECK DATE	CHECK NUMBER	VENDOR NAME	AMOUNT	INVOICE	INVOICE DESCRIPTION
26660000 GAS TAX - ROAD MTC REHAB	**800200** CAPITAL IMPRV PROJECTS	4/27/2020	154906	T R C ENGINEERS, INC	$1,999.21	28569	CIP0818656 WO#3 GRANGEVI
	DIVISION/ORG TOTAL 26660000 - GAS TAX - ROAD MTC REHAB				**$1,999.21**		
26670000 T.D.A. - TRANSPORTATION	**800200** CAPITAL IMPRV PROJECTS	4/27/2020	154830	A A A QUALITY SERVICES, INC	$108.83	296117	CIP0819655 TEMP LIGHTING
	DIVISION/ORG TOTAL 26670000 - T.D.A. - TRANSPORTATION				**$108.83**		
			TOTAL AMOUNTS FOR CHECKS:		**$878,441.19**		

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	**AGENDA SECTION:** A

SUBJECT:
Fire: Discussion of a request by the Hanford Fire Department and, if supported, Authorization for the Fire Chief to sign a letter of interest to receive an CA Office of Emergency Services (CA-OES) Type 1 Engine to be assigned to the department.

RECOMMENDATION

That the City Council:

- Receive a report on this matter by the Fire Chief;
- Discuss the benefits and obligations that HFD would need to agree to in exchange for receiving the equipment; and
- If Approved, Authorize the Fire Chief to sign a letter of interest to be considered by CA-OES to receive a Type 1 Fire Engine.

BACKGROUND:

The Hanford Fire Department has participated in the CA-OES program, which enlists the assistance of local fire departments in emergency response to incidents, for several years. CA-OES provides reimbursements for each event that HFD responds to. The City's continuance in the program not only makes the City a partner in providing for the safety of all California residents, it also provides additional experience for personnel, offsets costs of providing those additional services outside of our jurisdiction, and provides reciprocal services when needed.

Signing the letter of interest does not obligate the City or the Fire Department to undo expenses or commitments. If accepted, the department will receive a CA-OES Type 1 Fire Engine to be used during major events around the state. The apparatus comes fully stocked and may be utilized in the city as a reserve apparatus if necessary. Attached are copies of:

- Instructions for becoming an OES Engine Assignee

- Letter of Intent
- Template for CA-OES Agreement for Type I Apparatus
- Current California Fire Assistance Agreement (CFAA)

FISCAL IMPACT:
Should an Engine be assigned to Hanford Fire, it would be possible to surplus an existing reserve engine and reduce annual operating and maintenance expenses for the department and the General Fund.

ATTACHMENTS:
TEMPLATE Type I Engine Agreement 360+ 3-2014
Type 1 Engine Request
June_20_2017_CFAA_Agreement
CalOES - Instructions for becoming an OES Engine Assignee

GAVIN NEWSOM
GOVERNOR

Cal OES
GOVERNOR'S OFFICE
OF EMERGENCY SERVICES

MARK S. GHI
DIRECTOR

,

Dear Chief :

You will find enclosed two copies of Assignment of Equipment Form, and Agreement for Temporary Transfer of Vehicular Equipment covering the assignment of Cal OES Fire Engine No. to the . The Agreement is effective .

Please have the authorized official sign both copies of the above-mentioned documents and return one original set to our office.

NOTE 1: Cal OES cannot assign the apparatus to your agency until this signed Agreement is returned.

It is required that this office be furnished with a Certificate of Insurance, or a letter certifying self-insurance in accordance with Paragraph 16 and 17 of the Agreement for Temporary Transfer of Vehicular Equipment.

If you have any questions regarding this assignment, please feel free to contact our office.

Sincerely,

BRIAN S MARSHALL
State Fire and Rescue Chief

BSM/
Enclosures

Cc: , Region Fire and Rescue Coordinator
, Operational Area Coordinator
, Cal OES Deputy Chief of Operations
, Cal OES Assistant Chief

3650 SCHRIEVER AVENUE • MATHER, CA 95655
FIRE AND RESCUE DIVISION
PHONE: (916) 845-8711 • FAX: (916) 845-8396

State of California
GOVERNOR'S OFFICE OF EMERGENCY SERVICES
Fire and Rescue Division

AGREEMENT FOR
TEMPORARY ASSIGNMENT OF VEHICULAR EQUIPMENT

THIS AGREEMENT, entered into this _____ day of _____, _____, by and between the Governor's Office of Emergency Services, hereinafter **"CAL OES"** acting by and between its duly appointed and qualified Director of the Governor's Office of Emergency Services and the _____, acting by and through its duly appointed, qualified and acting officers, hereinafter called **"ASSIGNEE."**

W I T N E S S E T H:

WHEREAS, the State of California has purchased fire apparatus and equipment for the purpose of responding to incidents in furtherance of the California Fire Service and Rescue Emergency Mutual Aid Plan; and

WHEREAS, Cal OES is authorized to assign these fire apparatus and equipment to local jurisdictions throughout the State under written agreements to be staged for Cal OES purposes and for use by local jurisdictions for the purposes described below; now, therefore,

IT IS HEREBY MUTUALLY AGREED between the parties hereto as follows:

1. ASSIGNMENT. **CAL OES** hereby transfers possession to **ASSIGNEE** and **ASSIGNEE** hereby accepts possession from **CAL OES** of the fire apparatus and equipment listed on the attached Exhibit "A" which is by this reference made a part hereof, for the period commencing _____, for the following all-risk events, emergency incidents, civil defense and disaster purposes, namely:

> Mutual aid, multiple alarm events and emergency incidents, emergency incidents threatening properties vital to national defense or important military installations, parades and displays, training of regular, volunteer and auxiliary firefighters and temporary standby for **ASSIGNEE**'s regular apparatus and the regular apparatus of other departments while out of service for repairs.

a. Vehicle Description: _____
Vehicle Designation: _____
Vehicle License Number: _____
Vehicle Identification Number: _____
Value of Vehicle: _____
Value of Hose and Appliances: _____

b. Equipment inventories (Exhibit "A") may by mutual concurrence of the **CAL OES** and **ASSIGNEE** be changed during the term of this Agreement, utilizing property accountability procedures established or approved by the State.

2. TERM. The term of this Agreement shall be for ten (10) years unless terminated pursuant to the terms of this Agreement.

3. CONSIDERATION. Consideration for this Agreement is the mutual benefit the parties will enjoy by having a fire apparatus locally available for use as provided in this Agreement.

4. HOUSING, MAINTENANCE, REPAIR, AND REPLACEMENT. During the term of this transfer, **ASSIGNEE** agrees to adequately house in an enclosed secure structure, staff, operate, maintain and repair (consistent with section 4b) said fire apparatus and equipment (hereinafter collectively referred to as "the Apparatus" except where it is desired to refer to equipment alone, in which case the term "Equipment" is used) at its sole cost and expense, except as otherwise expressly provided in this Agreement. **ASSIGNEE** also agrees to complete all reports and maintain records consistent with Section 14. Apparatus shall be housed on property of the **ASSIGNEE** in a manner to provide reasonable protection against inclement weather, sabotage, theft, or malicious damage. Apparatus shall be maintained in such condition that it is available for immediate emergency use, and at the same standard as other emergency apparatus operated by **ASSIGNEE.** Maintenance shall include care of hose, batteries, tires, appliances, lubrication and fuel, general cleaning and polishing, minor body repairs and periodic testing. Repairs shall include, without being limited to, motor tune-ups, pump repairs, transmission, differential and all running gear, brake and exhaust systems, cooling devices including radiator, pump packing, and equipment assigned to Apparatus.

a. Repairs to the extent of $100.00 for each individual item of repair shall be the responsibility of **ASSIGNEE.**

b. Repairs to the extent that they exceed $100.00 for each individual item of repair shall be the responsibility of **CAL OES** on a $100.00 deductible basis, unless in the judgment of the **CAL OES** the need for repair results from misuse or negligence on the part of **ASSIGNEE** in the maintenance or use of the Apparatus, in which event the cost of each such item of repair above $100.00 shall also be the responsibility of **ASSIGNEE.** In no event shall **ASSIGNEE** arrange for repairs costing over $100.00 for any item of repair, whether it is the responsibility of **CAL OES** or **ASSIGNEE,** without first obtaining written authorization from the Cal OES Fire and Rescue Division.

c. Notwithstanding the foregoing, replacement of hose, batteries and tires shall be the responsibility of **CAL OES**, except to the extent **CAL OES** determines that the damage thereto is the result of negligence or misuse on the part of **ASSIGNEE,** in which event **ASSIGNEE** will bear such portion of the replacement cost thereof as the **CAL OES** deems equitable. Procurement of tires, hose and batteries is subject to State fiscal policies and procedures, and written approval must be obtained from the Cal OES Fire and Rescue Division prior to procurement.

d. Maintenance and repairs must be requested and authorized pursuant to the most recent version of the Cal OES Fire and Rescue Division Operations Bulletin #18, which is hereby incorporated into this Agreement by reference.

e. Repair or replacement of the Apparatus transferred hereunder which is consumed, lost, stolen, damaged or destroyed during mutual aid operations when **CAL OES** has dispatched or directed the dispatch of said Apparatus through Regional or Operational Area Fire and Rescue Coordinators, or when **CAL OES** has reassigned said Apparatus pursuant to the provisions of paragraph 11 of this Agreement, shall be the responsibility of **CAL OES**, providing that any such loss or damage shall be the responsibility of **ASSIGNEE**, if due to the negligence of **ASSIGNEE**. **ASSIGNEE** agrees that it will assume responsibility in full for the repair or replacement of Apparatus that has been consumed, lost, stolen, damaged or destroyed in operations **ASSIGNEE** has directed or controlled.

f. **ASSIGNEE** must request from **CAL OES**, in writing, permission to make any and all changes to assigned fire apparatus and equipment. Furthermore, **ASSIGNEE** will not make modifications, changes, adjustments, or additions, including decals or stickers, to Apparatus without prior written approval from **CAL OES**.

5. INSPECTION OF APPARATUS. **ASSIGNEE** agrees that representatives of the Cal OES Fire and Rescue Division and other authorized State personnel may inspect the Apparatus at any time.

6. STAFFING. Reasonable and continual training shall be carried on so that trained personnel shall at all times be available to staff and operate said Apparatus. The **ASSIGNEE** shall provide personnel to staff the assigned apparatus per FIRESCOPE ICS standards. The Cal OES engine may be assigned to out of area assignments for up to 14 days, plus travel time. When local government personnel, staffing Cal OES Apparatus, are committed to extended assignments there may be a need to replace or rotate personnel. Personnel rotation will follow the direction outlined in the California Fire Assistance Agreement when assigned to an incident within California. Crew rotation for incidents outside of California shall be consistent with the appropriate forest's agencies policy and coordinated by Cal OES.

7. PERSONAL PROTECTIVE EQUIPMENT (PPE) AND SPECIALIZED EQUIPMENT. In addition to providing the standard complement of firefighting PPE, it shall be the ASSIGNEE'S responsibility to provide its personnel with all other PPE that may be required by NFPA 1901, other NFPA Standards, and California Title 8. This shall include, but not be limited to, one Traffic Vest (ANSI / ISEA 207) for each seating position. In addition, we recommend chainsaw chaps be provided. In addition, an automatic external defibrillator (AED) has been added to "Miscellaneous Equipment" in NFPA 1901. To provide consistency with the ASSIGNEE'S equipment, it shall be the ASSIGNEE'S responsibility to provide this device for use on the assigned engine.

8. TRAINING. Personnel assigned shall meet wildland fire and ICS standards established in the California Incident Command Certification System (CICCS) or NWCG 310-1, Wildlife Qualification System Guide (current edition). Personnel assigned to Cal OES Engine's shall meet Rescue System I standards as certified by the California State Fire Marshal, or have completed an equivalent course that meets or exceeds Rescue System I curriculum.

9. DISPATCHING. All movement of the Apparatus shall be handled through the official dispatching channels of **ASSIGNEE. ASSIGNEE** dispatchers will recognize and act on all official requests for movement of the Apparatus in conformance with the Fire and Rescue Annex (California Fire and Rescue Mutual Aid System) to the State Emergency Plan and its subsequent revisions. **CAL OES** reserves the right to dispatch, direct the dispatch of, or temporarily reassign the Apparatus whenever, in the opinion of the Director of Cal OES, his representatives or Operational Area and Regional Fire and Rescue Coordinators, such Apparatus is essential to the protection of life and property in another jurisdiction or in the best interest of the State.

10. MUTUAL AID RESPONSE. Procedures for mutual aid response shall be in accordance with California Fire Service and Rescue Emergency Mutual Aid Plan.

11. REIMBURSABLE RESPONSE. Reimbursement for mutual aid may be provided pursuant to a

governor's disaster proclamation or when conditions warrant invoking the California Fire Assistance Agreement, the State of Nevada Cooperative Agreement, or the Interstate Compact as appropriate. There is no other existing provision for mutual aid reimbursement.

12. TEMPORARY USE. **ASSIGNEE** shall be permitted to use the Apparatus for temporary cover of fire stations when emergency conditions warrant, or when regular apparatus is out of service for repairs and a closer engine cannot cover the gap. In either case, the **ASSIGNEE** shall immediately notify the Operational Area Dispatch Center and the Cal OES Fire Duty Chief. The **ASSIGNEE** further agrees that Cover-in or Standby of said Apparatus exceeding 30 days is at the discretion of the **CAL OES.**

13. TEMPORARY TRANSFER.

a. A sub-assignment of the Apparatus or any portion thereof by **ASSIGNEE** for any period not exceeding seven consecutive days within a given Operational Area may be made with the consent of the Operational Area Fire and Rescue Coordinator and the **CAL OES**, providing that at the time such Apparatus is received, such Sub-Assignee furnish **ASSIGNEE** and **CAL OES** a letter to the effect that he assumes all obligations of **ASSIGNEE** with respect to such Apparatus under this Agreement during the period of assignment, including insurance coverage in accordance with Section 16 or 17, as appropriate. Any sub-assignment by **ASSIGNEE** for a period of more than seven consecutive days shall be subject to authorization by the **CAL OES** and execution of an "Agreement for the Temporary Transfer of Vehicular Equipment," with the agency requesting the transfer.

b. Whenever Apparatus is assigned in accordance with the provisions of this paragraph, regular **ASSIGNEE** shall be relieved of its obligations under this Agreement during such period of sub-assignment.

c. Complete a written Temporary Cal OES Apparatus Assignment Record, Exhibit "B". The **ASSIGNEE** will retain one copy, the Sub-Assignee will retain one copy, and one copy will be forwarded to the Cal OES Fire and Rescue Division.

14. REPORTS AND RECORDS. **ASSIGNEE** shall maintain daily and monthly reports on the details of Apparatus use on Cal OES F-101 Form. A Smoke Opacity Test, Pump Test, Hose Test, and Ladder Test shall be the responsibility of **ASSIGNEE** and completed annually. Written results of all tests and reports shall be forwarded to the Cal OES Fire and Rescue Division by the end of the calendar year. A recent copy of the tests and reports shall be maintained in the vehicle logbook.

15. REPORT OF ACCIDENTS. **ASSIGNEE** shall immediately notify the Cal OES Fire and Rescue Division following any and all accidents involving the Apparatus. It shall be the responsibility of **ASSIGNEE** to fill out State Form 270, "Report of Automobile Accident," and file the report with the Governor's Office of Emergency Services. A copy of this report shall be retained by the **ASSIGNEE** and the original and four copies forwarded to Cal OES.

16. INSURANCE PROTECTION. (Non- State Agencies)

a. **ASSIGNEE** agrees forthwith to furnish evidence of insurance protecting the legal liability of the **ASSIGNEE** and **CAL OES** for liability and/or property damage with a combined single limit of $1,000,000.00 per occurrence, by means of a Certificate of Insurance naming the State of California as Additional Insured. Said certificate shall contain an Agreement by the insurance company that it will not cancel said policy without 15 days prior written notice to the **CAL OES** and that the **CAL OES** is not liable for the payment of any premiums or assessments thereon. Said certificate must include the description of the apparatus including VIN, state license number, and Cal OES unit number.

b. In the event the **ASSIGNEE** is self-insured, **ASSIGNEE** in lieu of a certificate of insurance shall furnish **CAL OES** a written statement of such fact. In such event, **ASSIGNEE** agrees to hold the **CAL OES** harmless from any personal injury or property damage claims arising out of its maintenance, use or operation of the Apparatus under the terms of this Agreement.

c. Physical damage insurance, including collision coverage and comprehensive coverage, shall be obtained. The State of California will be named as a loss payee. In the event of a non-total loss, **ASSIGNEE** is responsible for returning Apparatus to original standard. The description of the vehicle and the necessary amount of insurance required is outlined in attached Exhibit "C" which is by this reference made a part hereof.

17. INSURANCE PROTECTION. (State Agencies) Any insurance necessary for coverage of the apparatus shall be the sole responsibility of the department having custody of the vehicle, including when it directs, dispatches, and controls the use of the Apparatus. **ASSIGNEE** agrees to report Apparatus as being under its control to the Insurance Officer, Department of General Services.

18. TERMINATION OF AGREEMENT.

a. Either party may terminate this Agreement upon 14 days written notice to other party, or **ASSIGNEE** may relinquish or **CAL OES** may repossess any portion of the Apparatus upon like notice to the other party, except that **CAL OES** may repossess any portion thereof without written notice whenever it deems the same is not being maintained in accordance with this Agreement.

b. Upon the termination of this Agreement, **ASSIGNEE** agrees to return said Apparatus in the same condition as received, reasonable wear and tear, acts of God, and conditions over which it has no control excepted.

c. As inventory changes occur, or items of equipment are replaced, deleted or added by the **CAL OES** or replaced by **ASSIGNEE**, it is mutually agreed that no amendment to this Agreement need be made at the time of the change; provided however, at the termination of this Agreement a complete reconciliation of all equipment will be made. **ASSIGNEE** further agrees that all replacements for equipment or apparatus will be made with identical or substantially like items as approved by the **CAL OES**.

d. Nothing in this Agreement shall be construed to create a new property interest or right of action for the **ASSIGNEE**.

19. UNAUTHORIZED USE OF CAL OES APPARATUS AND EQUIPMENT. Use of this Apparatus other than as specified in Paragraph 1 will be considered a breach of this Agreement.

20. USE OF RADIO EQUIPMENT

a. **CAL OES** will furnish at **CAL OES'S** sole cost, radio equipment installed in the Apparatus to be operated on the following frequencies: **151.145 - 170.925** .

b. **CAL OES** agrees to maintain said equipment without cost to **ASSIGNEE.**

c. The **ASSIGNEE** agrees to operate said radio equipment in accordance with the Rules and Regulations of the Federal Communications Commission.

d. Ownership of said equipment is in the **CAL OES**, and all applications to the Federal Communications Commission seeking authority to add, modify, or replace radio equipment covered by this Agreement shall be made by and in the name of the State of California. To activate this Agreement and in compliance with the control requirements of the Communications Act of 1934, as amended, the **CAL OES** hereby deputizes the Chief of the agency of said **ASSIGNEE**, and such volunteers, regularly employed and salaried assistants as shall be designated by the Chief of the agency as his agents to operate said radio equipment as specified in Paragraph "c" above.

e. **CAL OES** assumes no liability hereunder for claims or losses accruing or resulting to any person, firm or corporation furnishing or supplying work, services or material or services in connection with the performance of this Agreement or for any claims and losses accruing or resulting to any person, firm or corporation injured or damaged by performance of either party hereunder.

21. NOTICES. All correspondence and notices required or contemplated, or which may be given by either party to the other shall be deemed to have been fully given when made in writing and deposited in the U.S. mail, registered and postage prepaid and addressed as follows: To the **ASSIGNEE** at , , , , , and to the **CAL OES** at Governor's Office of Emergency Services, Fire and Rescue Division, 3650 Schriever Ave., Mather, CA, 95655. The address to which notices shall or may be mailed as aforesaid to either party shall or may be changed by written notice given by such party to the other, as hereinabove provided; but nothing herein contained shall preclude the giving of any such notice by personal service.

22. ALTERATION. It is mutually understood and agreed that no alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties hereto, and that no oral understanding or agreements not incorporated herein, and no alterations or variations of the terms hereof unless made in writing between the parties hereto shall be binding on any of the parties hereto.

23. WAIVER. The **CAL OES** may in its sole discretion and for such good cause as it determines waive in writing in whole or in part any requirement of this Agreement that apparatus and/or equipment shall be maintained in operating condition, or repaired, or replaced, providing that any such waiver shall be applicable only to the specific apparatus or equipment to which it refers.

24. JURISDICTION AND VENUE. This Agreement, and any dispute arising from the relationship between the parties to this Agreement, will be governed by the laws of the State of California.

25. <u>WHOLE AGREEMENT.</u> This Agreement constitutes the entire agreement between the parties hereto, with respect to the subject matter hereof. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.

IN WITNESS WHEREOF the parties hereto have executed this Agreement upon the date first above written.

ASSIGNEE:

____

*By*________________________________
,Chief

CAL OES:

Mark Ghilarducci
Director,
Governor's Office of Emergency Services

*By*________________________________
Kim Zagaris, State Fire and Rescue Chief

State of California
GOVERNOR'S OFFICE OF EMERGENCY SERVICES
Fire and Rescue Division

EXHIBIT "A"
EQUIPMENT INVENTORY: OES 360 +

ENGINE NUMBER: LICENSE NUMBER: VIN NUMBER:

1	Adapter, 6" x 2-1/2", DF Hydrant
1	Adapter, 6" x 4", DF Hydrant
1	Adapter, 6" x 4-1/2", DF Hydrant
1	Axe, Pickhead
2	Block, Chock
2	Cans, Fuel
4	Cap, 2-1/2" Discharge
1	Chain, Tow 25', w/Grab Hooks
1	Clamp, Hose (Hebert)
2	Clamp, Hose (Wildland
5	Cones, Traffic w/reflective band
2	Coupling, 2-1/2", DF
2	Coupling, 2-1/2", DM
2	Cover, Salvage (Canvas)
1	Crank, Hose Reel
1	Cutter, Bolt, 30"
1	Fire Extinguisher, 5#
1	First Aid Kit
1	Portable Pump, Cal OES# Serial#
1	Backpack, Thermo-Gel
1	Thermo-Gel – Pick-up Tube
1	Thermo-Gel – Eductor, Hose & Nozzle
2	Thermo-Gel – Concentrate, 5 Gal.
1	Generator w/light, 2,000 W, Cal OES# Serial#
2	Hammer, Sledge, 8-10 lb.
8	Hose, 1" x 100', NPSH
1	Hose, 1-1/2" x 35', Truck Protection Line
12	Hose, 1-1/2" x 50', NH
10	Hose, 1-1/2" x 100', NH Forestry
24	Hose, 3" x 50', NH
2	Hose, Booster 1" x 100' NPSH
1	Hose, Hard Suction 1 ½" x 10'
2	Hose, Hard Suction 6" x 10'
1	Hose, Soft Suction 6" x 12'
1	Increaser, 1" NPSH F to 1-1/2" NH M
1	Intercom Set
1	Ladder, 10' Attic
1	Ladder, 14' Roof
1	Ladder, 24' Extension
4	Lantern, Hand, 12 Volt
5	Lights, for Traffic Cones, flashing amber
1	Log Book, w/Credit Card
1	Mallet, Rubber
2	McCleod / Thau Claw
1	Mount, Ground, Deluge
4	Nozzle, 1", Combination
5	Nozzle, 1 ½", Combination (2 structural / 3 wildland)
1	Nozzle, Deluge Set w/Stream Straightener and Tips 1-3/8", 1-1/2", 1-3/4", 2"
1	Nozzle, Deluge Combo, 500 – 1,250 gpm
1	Nozzle, 1 ½", Foam, Air Aspiration
1	Nozzle, 2 ½", Fog
2	Nozzle, 2 ½", Shutoff w/Tips
1	Cal OES Operations/Maintenance Bulletins
2	Pike Pole (6' & 8')
2	Plug, 2-1/2" Suction
1	Pulaski
1	Radio, Bendix-King, Handheld Serial# Cal OES# DGS#
1	Radio, Kenwood, Mobile Serial# Cal OES# DGS#
1	Reducer, 1-1/2" NH F to 1" NPSH M
1	Reducer, 2-1/2" NH F to 1-1/2" NH M
1	Reflector Kit, 3-Unit
2	Rope, 1/2" x 100', Utility
1	Shovel, Long Handle, Round Point, Fiberglass Handle
1	Siamese, 2-1/2"
2	Soft Suction Hose, 3" x 12'
1	Strainer, Class A Foam (in fill tower)
1	Strainer, 1 ½" Hard Suction Hose
1	Strainer, 6" Hard Suction Hose
4	Strap, Hose and Ladder
3	Tee, Wildland 1 ½" NH M/F x 1" NPSH
2	Wrench, Adjustable Hydrant
2	Wrench, 1"/1-1/2", Forestry
1	Wrench, Suction Hose Spanner
4	Wrench, Hose Spanner
1	Wye, Gated 2-1/2" NSF x 2-1 1/2" NSM

****************US&R INVENTORY:****************

1	Axe, Flathead
1	Backboard, w/4 Straps
1	Backboard, Head Immobilizer
2	Bar, Claw, Wrecking, 3'
4	Bar, Pinch Point, Pry, 60"
3	Belt, Carpenter
12	Blade, Hacksaw, Carbide
2	Blanket, Disposable
27	Carabiner, Locking, "D", 11 mm
1	Chainsaw, w/ carbide chain and tool kit, Cal OES# Serial#
2	Chisel, Cold, 1" x 7-7/8"
2	Chemical Light Kit
2	Cribbing & Wedge Kits
2	Edge Protectors
1	Emergency Signaling Device (Whistle)
2	Friction Device, (Fig. 8 w/ Brake Bar Rack)
2	Hacksaw
2	Handsaw, Crosscut, 26".
3	Hammer, Framing, 24 oz
4	Hammer, Sledge, 3-4 lb., Short
2	Harness, Body, Commercial (Class 2 or better)
2	Haul Bag
2	Jack, Hydraulic w/Handle (8 ton)
2	Kernmantle, ½" x 150', Static, NFPA Approved
1	Knife, Utility
3	Level, 6"
1	Litter & Litter Cover
1	Litter Pre-rig
2	Load Release
6 pr	Loop, Prusik
1	Marking Kit, Building
2	Multipoint Collection Plate
3	Nails, (25 lbs. Each: 16d, 8d)
6	Picket, Steel, 1" x 4'
3	Pulley, Rescue, Prusik Minding
1	San Francisco Hydrant Adaptor, 3" NHF to 2 ½" NHM
1	Shovel, Scoop, "D" Handle, Fiberglass Handle
1	Shovel, Long Handle, Square Point, Fiberglass Handle
3	Square, (Tri or Speed)
1	Square, Framing, 24'"
3	Tape Measure, 25'
2	Tape, Barrier
2	Tape, Duct
1	Took Kit
1	Trauma Kit
1	Webbing Kit, (6 ea: 1"x5', 1"x12', 1"x15', 1"x20')

REMARKS: ____

ACCEPTED BY: ______________________ TITLE: ______________________

DEPARTMENT: ______________________ DATE: ______________________

State of California
GOVERNOR'S OFFICE OF EMERGENCY SERVICE
Fire and Rescue Division

EXHIBIT "B"
TEMPORARY CAL OES APPARATUS ASSIGNMENT RECORD

NO.	ARTICLE	CAL OES DECAL	QUANTITY
1.	1,250 gpm Triple Combination Fire Engine, complete with equipment per attached Exhibit "A" of Agreement for Temporary Transfer of Vehicular Equipment.	Cal OES	1
2.	License No:__________		
3.	VIN No:__________		
4.	Engine No:__________		
5.	Proof of Insurance:_______		
6.	Inventory Completed:_______		
7.			
8.			
9.			
10.			
11.			

REASON FOR TEMPORARY TRANSFER: New Assignee

SIGNATURES:

______________________________ Date______________________
PERMANENT ASSIGNEE

______________________________ Date______________________
TEMPORARY ASSIGNEE

EXHIBIT "C"
INSURANCE REQUIREMENTS

Part of the Agreement through which the State makes a temporary transfer of vehicular equipment is the Agreement on the part of the ASSIGNEE to furnish certain evidence of insurance. Your organization, as an ASSIGNEE of equipment, will want to be mindful of these requirements and assure they are complied with. If self-insured, in lieu of a certificate of insurance, a written statement of self-insurance shall be furnished on official letterhead and agreeing to hold Cal OES harmless from any personal injury or property damage claims arising out of the maintenance, use or operation of the Apparatus.

Liability Insurance

A certificate of insurance shall be furnished to the State providing minimum limits of insurance as follows:

BODILY INJURY and PROPERTY DAMAGE LIABILITY $1,000,000.00 PER OCCURENCE

A certificate of insurance will have the following provisions included:

1. The State of California shall be named Additional Insured.
2. The insurance company shall agree that in the event of cancellation, 15 days prior written notice will be given to the State.
3. The State shall not be responsible for premium or assessments.
4. Certificate of Insurance must include the description of the Apparatus including identification number, State license number and Cal OES unit number.

Physical Damage Insurance

The transfer agreements place certain responsibilities upon your organization for the safekeeping of the vehicle and equipment. The State will look to your organization for reimbursement for repair or replacement cost in the event the vehicle or equipment is damaged by misuse or negligence or by other causes, except normal wear and tear, acts of God and conditions over which your organization has no control.

Description of Apparatus

VEHICLE	**VALUE**
______________________	______

License Number: ______________
VIN Number: ______________
Engine Number: ______________

EQUIPMENT

Hose and Appliances	______

HANFORD
FIRE DEPARTMENT
Steve Pendergrass, Fire Chief

April 27, 2020

Chief Brian Marshall
State Fire and Rescue Chief
Fire and Rescue Division
3650 Schriever Avenue
Mather, CA 95655

Subject: Letter of Interest for CA-OES Equipment, TYPE I

We have reviewed the CA-OES Engine Agreement and understand the requirements under the agreement. Staffing will meet wildland fire and ICS training standards per CICCS or NWCG 310-1. The Department will accept work assignments for the apparatus typing and meet expected assignment periods per CFAA/Assignee Agreement. Equipment would be available 24 hours a day with appropriate staffing when requested to respond. Apparatus housing will be on Agency property providing protection against weather, sabotage, theft or malicious damage. Repairs and annual testing will be performed as required.

The City of Hanford Fire Department has and will continue to support the Master Mutual Aid system in support of the California Fire Service.

Please accept this letter as a formal request for CA-OES apparatus.

If you have any questions, feel free to contact me.

Sincerely,

Steve Pendergrass, Fire Chief

350 W. GRANGEVILLE BLVD., HANFORD, CA 93230
(559) 585-2545 FAX: (559) 585-2549

Cal OES#____________6051-4
CAL FIRE#_______7CA02564
USFS# I5-FI-11052012-107
NPS#___________P14AC01610
BLM#___________BAA151002
FWS# FFF300008-15-002
BIA#__________A15ACPRO01

AGREEMENT FOR LOCAL GOVERNMENT FIRE AND EMERGENCY ASSISTANCE TO THE STATE OF CALIFORNIA AND FEDERAL FIRE AGENCIES

Between

STATE OF CALIFORNIA, GOVERNOR'S OFFICE OF EMERGENCY SERVICES;
STATE OF CALIFORNIA, DEPARTMENT OF FORESTRY AND FIRE PROTECTION;
USDA FOREST SERVICE, PACIFIC SOUTHWEST REGION;
USDI BUREAU OF LAND MANAGEMENT, CALIFORNIA STATE OFFICE;
USDI NATIONAL PARK SERVICE, PACIFIC WEST REGION;
USDI FISH AND WILDLIFE SERVICE, PACIFIC SOUTHWEST REGION;
and USDI BUREAU OF INDIAN AFFAIRS, PACIFIC REGION

THIS AGREEMENT made and entered into on last date signed by and between the State of California, Governor's Office of Emergency Services, hereinafter referred to as **Cal OES**; the State of California, Department of Forestry and Fire Protection, hereinafter referred to as **CAL FIRE**; the USDA Forest Service, Pacific Southwest Region; the USDI Bureau of Land Management (BLM), California State Office; the USDI National Park Service (NPS), Pacific West Region; USDI Fish and Wildlife Service (FWS), Pacific Southwest Region, and USDI Bureau of Indian Affairs (BIA), Pacific Region, hereinafter referred to as the **Federal Fire Agencies**; all parties hereinafter referred to as the **Cal OES, CAL FIRE, and the Federal Fire Agencies**, under the provisions of the Act of December 12, 1975, PL 94-148, the Act of April 24, 1950 (16 USC 572), the Reciprocal Fire Protection Act, 42 USC 1856a, the Disaster Relief Act of 1974, PL 93-288, and The Federal Land Policy and Management Act of 1996, (PL 94-579, Sec, 307(b)).

NAME

This Agreement shall be entitled "Agreement for Local Government Fire and Emergency Assistance to the State of California and Federal Fire Agencies", hereinafter referred to as the "**California Fire Assistance Agreement**", or **CFAA.**

RECITALS

1. The Federal Fire Agencies are responsible for providing a level of wildland fire protection for federal lands, as designated by Congressional action and Federal policy; and

2. CAL FIRE is responsible for providing a level of wildland fire protection for State Responsibility Area lands, as designated by the State Board of Forestry and Fire Protection; and

Cal OES# 6051-4
CAL FIRE# 7CA02564
USFS# I5-FI-11052012-107
NPS# P14AC01610
BLM# BAA151002
FWS# FFF300008-15-002
BIA# A15ACPRO01

3. For efficiency and effectiveness, CAL FIRE and the Federal Fire Agencies may exchange protection area responsibilities with the understanding that Local Responsibility Area lands are not part of this Agreement or included in the exchange; and

4. Cal OES is responsible to provide for systematic mobilization, organization, and operation of necessary fire and rescue resources through the California Fire and Rescue Mutual Aid System in mitigating the effects of disasters and to ensure that the responding agencies understand the terms and conditions of the Agreement applicable to their response; and

5. Cal OES, CAL FIRE , the Federal Fire Agencies, and local agencies, at times of severe wildfire conditions and other emergencies, often have need of emergency apparatus and/or personnel to provide fire protection or perform other tasks during control actions; and

6. Cal OES, through the California Fire and Rescue Mutual Aid System, has such emergency apparatus and personnel, which may be available in the spirit of cooperation for dispatch and use; and

7. It is desirable that Cal OES, CAL FIRE, and the Federal Fire Agencies establish and enter into an Agreement for the prudent use of such emergency apparatus and personnel; and

8. Cal OES, CAL FIRE, and the Federal Fire Agencies will generally use this Agreement for engines, water tenders, and overhead to address incidents once local agreement resources are exhausted, or where a local agreement is not in place; and

9. This Agreement may be used to reimburse overhead for incident management teams where a local agreement is not in place; and

10. Cal OES, CAL FIRE and the Federal Fire Agencies shall use this Agreement as the fiscal authority for reimbursing local government agencies for the use of their resources. Annual operating plans may be utilized at the local level to facilitate administrative and operational issues; and

11. When this Agreement is exercised to obtain Cal OES resources and/or resources through the California Fire and Rescue Mutual Aid System, those resources will be reimbursed pursuant to this Agreement; and

12. When ordering any resource in Recital 5 of this Agreement from other agencies through the California Fire and Rescue Mutual Aid System, a local agency may utilize this Agreement as the fiscal authority for reimbursing other local agencies; and

13. Responsibility for determining the basis for requesting assistance through this Agreement rests with the Incident Commander or through the Emergency Command Center. The Incident Commander is responsible for all assignments and tactical decisions for resources obtained through this Agreement; and

14. Except as otherwise provided in Recital 25 of this Agreement, all parties to this Agreement hereby waive claims between and/or against each other arising from the performance of this Agreement, for compensation for loss or damage to each other's property, and personal injury including death, of employees, agents, and contractors, except that this waiver shall not apply to intentional torts; and

15. Agreement Committee

15.1 **California Fire Assistance Agreement Committee.** A California Fire Assistance Agreement Committee (the 'Committee') shall be formed by Cal OES for the purpose of negotiating the terms of the CFAA, and for maintenance of the Agreement. For the purposes of coordination, Cal OES Fire and Rescue Division Chief, or the Chief's designee, shall serve as the Chairperson.

15.2 **Composition of the Committee.** The Committee shall consist of Cal OES, CAL FIRE, the Federal Fire Agencies, and three advisory representatives from local government fire agencies in California: one from Northern California, one from Southern California, and one representing volunteer fire departments. The local government agency representatives shall be appointed by the Chairperson of the State of California Fire and Rescue Advisory Committee/FIRESCOPE, Board of Directors.

15.3 **Meetings to establish reimbursement rates and new methods of reporting or invoicing.** The Committee will meet in person annually to establish the Base Administrative Rate, Personnel Base Rates, and Equipment Rates to become effective upon publication of the rate letter each year. These rates will be published annually by Cal OES Fire and Rescue Division, in an "Agreement for Local Government Fire and Emergency Assistance to the State of California and Federal Fire Agencies Rate Letter".

The Committee will also review the Average Actual Rates, Actual Administrative Rates, Workers' Compensation Rates, and the Unemployment Rates on file with Cal OES Fire and Rescue Division, as well as negotiate procedural changes. The Average Actual Rates, Actual Administrative Rates, Workers' Compensation Rates, and Unemployment Rates are subject to change throughout the year due to labor negotiations, cost of living increases, and insurance rate recalculations, etc.

15.4 **Change in rates after the publication of the Annual Rate Letter.** Cal OES will monitor and track the Federal Emergency Management Agency (FEMA) Schedule of Equipment Rates and will notify the Committee of any rate changes. The Committee will, at a minimum, conduct a conference call to formally discuss the new rates and determine if they are valid for a revised rate letter publication. Cal OES will forward the revised rates to the CFAA signatories for a two week review. Once the review process is complete and approved, a revised rate letter will be established and released for publication to the California Fire and Rescue Mutual Aid System Agencies.

15.5 **Meetings to re-negotiate the Agreement.** The Committee shall schedule meetings to begin no later than 12 months before the expiration date of the CFAA for the purpose of re-negotiation. It is recommended that the Committee produce the final document for signatures no later than six months before the expiration date of the Agreement.

The Committee will meet as necessary to make adjustments or changes to the Agreement.

THEREFORE, it is agreed as follows:

TERMS AND CONDITIONS

Incorporation of Exhibits into Agreement

16. The following exhibits are incorporated into this Agreement:

A. Reimbursement Policy and Procedures
B. ICS Type 3, 4, 5, 6, & 7 Engine, Equipment, Personnel, & Training Standards for Fire and Emergency Assistance
C. Reimbursement for Personnel Rotation
D. Communications Capabilities
E. ICS Tactical Water Tender, Equipment, Personnel, and Training Standards for Fire and Emergency Assistance
F. FEMA Equipment Rate Formula
G. Reimbursement Policy and Procedures for Outside the State of California Assignments
H. In-State Travel and Incident Related Expenses
I. Definitions

Exhibits to the Agreement may be revised upon request of the signatory agencies. The latest revision of any exhibit will be automatically incorporated into this Agreement without requiring a formal modification as defined in Recital 34.

Cal OES# 6051-4
CAL FIRE# 7CA02564
USFS# I5-FI-11052012-107
NPS# P14AC01610
BLM# BAA151002
FWS# FFF300008-15-002
BIA# A15ACPRO01

Requests for and Release of Emergency Apparatus and Personnel

17. Under this Agreement, Cal OES, CAL FIRE, the Federal Fire Agencies, and local agencies may request emergency apparatus and personnel from the California Fire and Rescue Mutual Aid System. Resources ordered pursuant to this Agreement will be processed through the California Fire and Rescue Mutual Aid System. Cal OES will fill these orders by following the procedures set forth in the California Fire Service and Rescue Emergency Mutual Aid Plan.

18. Cal OES, CAL FIRE and the Federal Fire Agencies will use the current Resource Order Form (automated Resources Ordering and Status System, or equivalent) for all requests. Cal OES, CAL FIRE, and the Federal Fire Agencies shall not be responsible for any emergency apparatus and personnel not confirmed by their respective order and request number(s). Cal OES, CAL FIRE, and the Federal Fire Agencies are responsible for documenting within the request that the resources are being ordered under this Agreement.

19. Cal OES, CAL FIRE, the Federal Fire Agencies, and local agencies release or reassignment of emergency apparatus used pursuant to this Agreement will be coordinated through the on-scene Cal OES Fire and Rescue Chief Officer, the local jurisdiction agency representative, or their authorized representative. The Cal OES Chief officer or representative will ensure the inspection and inventory of such emergency apparatus prior to release to its home base in accordance with incident-established inspection and demobilization procedures.

Protective Clothing and Equipment

20. It shall be the responsibility of the jurisdiction sending emergency personnel to ensure that such personnel are provided protective clothing and equipment as required by the most current version of the rules found at California Code of Regulations, Title 8, Section 3410, Article 10.1, Section 3401, et seq.

Emergency Apparatus

21. Emergency apparatus shall meet minimum ICS type standards.

Communications Capabilities

22. **Strike Team/Task Force Leaders.** It shall be the responsibility of the jurisdiction sending a Strike Team/Task Force Leader to ensure that the leader has adequate communications capability. Adequate communications capability is identified and defined in the Statewide FIRESCOPE Frequency Plan.

Emergency Apparatus. It shall be the responsibility of the jurisdiction sending emergency apparatus to ensure that the emergency apparatus has common communications capability with the Strike Team/Task Force Leader. It is desirable that emergency apparatus have adequate communications capability as defined above.

Reimbursement Procedures

23. Provisions and procedures for reimbursement by Cal OES, CAL FIRE, and the Federal Fire Agencies for fire and emergency assistance are defined in Exhibit “A”, Reimbursement Policy and Procedures. CAL FIRE and the Federal Fire Agencies will provide Cal OES Fire and Rescue Division with current billing addresses. Reimbursement for personnel on Cal OES-owned emergency apparatus shall be to local jurisdictions that provide such personnel by apparatus assignee Agreement with Cal OES.

24. It is desirable that Cal OES, CAL FIRE, and the Federal Fire Agencies establish a system that supports the electronic processing of salary surveys, invoices, and other pertinent documents.

Reimbursement for Emergency Apparatus Loss or Damage

25. Cal OES, CAL FIRE, and the Federal Fire Agencies may reimburse California Fire and Rescue Mutual Aid System Agencies providing resources through the California Fire and Rescue Mutual Aid System for the cost of emergency apparatus or equipment loss or damage where the loss or damage is directly attributable to the incident, and where the local agency, its employees, and/or operational failures in the emergency apparatus or support equipment are not a contributing factor to such damage or loss. Loss or damage to local agency emergency apparatus or support equipment while travelling to or from an incident, and repairs due to normal wear and tear or due to negligent or unlawful operation by the operator, shall be the responsibility of the local agency providing the emergency apparatus or support equipment.

26. Loss or damage to local agency emergency apparatus or support equipment occurring on an incident is to be reported to the incident finance section to ensure proper documentation and investigation.

27. Except as otherwise provided in Recital 25 of this Agreement, all parties to this Agreement hereby waive claims between and/or against each other arising from the performance of this Agreement for compensation for loss or damage to each other’s property, and personal injury including death of employees, agents, and contractors. This waiver shall not apply to intentional torts.

Cal OES#____________6051-4
CAL FIRE#______7CA02564
USFS# I5-FI-11052012-107
NPS#__________P14AC01610
BLM#_________BAA151002
FWS# FFF300008-15-002
BIA#_________A15ACPRO01

Claims Dispute Resolution

28. Should a California Fire and Rescue Mutual Aid System Agency not be able to resolve a claim regarding compensation, reimbursement, damage or equipment repair through negotiation with a forest agency, it should contact the appropriate agency's claims division, listed below:

28.1 California Department of Forestry and Fire Protection Incidents:
Victim Compensation and Government Claims Board
630 "K" Street
Sacramento, CA 95814

28.2 **U. S. Forest Service Incidents:**
Albuquerque Service Center
Claims Management
101B Sun Ave. NE
Albuquerque, NM 87109

28.3 National Park Service Incidents:
Fire Management Office
National Park Service
333 Bush St., Suite 500
San Francisco, CA 94104

28.4 Bureau of Land Management Incidents:
Bureau of Land Management
Branch of Fire and Aviation Management
2800 Cottage Way
Sacramento, CA 95825

28.5 Fish and Wildlife Service Incidents:
Fish and Wildlife Service
Pacific Southwest Region
2800 Cottage Way, W1834
Sacramento, CA 95825

28.6 Bureau of Indian Affairs Incidents:
Bureau of Indian Affairs
Branch of Fire and Aviation Management
2800 Cottage Way, Room W-2820
Sacramento, CA 95825

Examination and Audit

29. California Fire and Rescue Mutual Aid System Agencies and Cal OES shall be subject to examination and audit for five years after the final payment under the terms of this Agreement. Examination and audit shall be confined to those matters connected with the performance of this Agreement including, but not limited, to the cost of administration.

Appropriated Fund Limitation

30. Nothing herein shall be interpreted as obligating any parties herein to expend funds, or as involving the United States or the State of California in any contract or other obligation for the future payment of money in excess of appropriations authorized by law and administratively allocated for the work contemplated in this Agreement.

Officials Not To Benefit

31. No member of, or Delegate to, Congress or Resident Commission shall be admitted to any share or part of this Agreement or to any benefit to arise therefore, unless it is made with a corporation for its general benefit.

Civil Rights and Nondiscrimination

32. The cooperators shall comply with all federal statutes relating to nondiscrimination and all applicable requirements of all other federal laws, executive orders, regulations, and policies. These include, but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d through 2000d-16), which prohibits discrimination on the basis of race, color, disability, or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973 as amended (29 U.S.C. 794) which prohibits discrimination on the basis of disabilities and provides for "reasonable accommodation" in hiring of persons with disabilities; and (d) the Older American Act of 1965 as amended (42 U.S.C. 3056 and 6101 et. seq.).

Previous Agreements Cancelled

33. This Agreement supersedes the Agreement entered into on October 20, 2009, and as extended January 1, 2014, June 30, 2014, and September 1, 2014 (Cal EMA# 6022-9, CAL FIRE# 7CA00236, USFS# 09-FI-11052012-150, NPS# H807507003, BLM# BAA081002, F&WS# 802233-9-J001, BIA# AGP000768), between the State of California, Emergency Management Agency; State of California, Department of Forestry and Fire Protection; USDA Forest Service, Pacific Southwest Region; USDI Bureau of Land Management, California State Office; USDI National Park Service, Pacific West Region; USDI Fish and Wildlife Service, Pacific Southwest Region; and USDI Bureau of Indian Affairs, Pacific Region.

Amendments

34. Except as otherwise provided in Recitals 15 and 16, this Agreement may only be amended by written mutual consent of the parties hereto.

Effective Date and Termination

35. The parties herein agree to honor the terms and conditions commencing on January 1, 2015. This Agreement shall remain in effect until December 31, 2019. The Agreement may be terminated by any one of the parties upon 30 days' written notice to all the other parties.

Multiple Signature Pages

36. The parties agree to accept multiple signature pages.

Cal OES# 6051-4
CAL FIRE# 7CA02564
USFS# I5-FI-11052012-107
NPS# P14AC01610
BLM# BAA151002
FWS# FFF300008-15-002
BIA# A15ACPRO01

IN WITNESS WHEREOF, the parties hereto have executed this Agreement:

DIRECTOR
STATE OF CALIFORNIA
GOVERNOR'S OFFICE OF
EMERGENCY SERVICES

By: Mark S. Ghilarducci
Director

Date: 12-10-14

DIRECTOR
STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY
AND FIRE PROTECTION

By: Ken Pimlott
Director

Date: 8/27/14

REGIONAL FORESTER
USDA FOREST SERVICE
PACIFIC SOUTHWEST REGION

By: Randy Moore
Regional Forester

Date: 12/15/14

CALIFORNIA STATE DIRECTOR
USDI BUREAU OF LAND
MANAGEMENT
CALIFORNIA STATE OFFICE

for By: James Kenna
California State Director

Date: 12/9/14

REGIONAL DIRECTOR
USDI NATIONAL PARK SERVICE
PACIFIC WEST REGION

for: By: Chris Lehnertz
Regional Director

Date: 12/10/14

REGIONAL DIRECTOR
USDI BUREAU OF INDIAN AFFAIRS
PACIFIC REGIONAL OFFICE

By: Amy Dutschke
Regional Director

Date: 12/17/14

REGIONAL DIRECTOR
USDI FISH AND WILDLIFE SERVICE
PACIFIC SOUTHWEST REGION

Acting By: Ren Lohoefener
Regional Director

Date: 12.12.14

Cal OES# 6051-4
CAL FIRE# 7CA02564
USFS# I5-FI-11052012-107
NPS# P14AC01610
BLM# BAA151002
FWS# FFF300008-15-002
BIA# A15ACPRO01

REVIEW:
The authority and format of this instrument has been reviewed and approved for signature by the following individuals:

CONTRACTING OFFICER
USDI BUREAU OF LAND MANAGEMENT
CALIFORNIA STATE OFFICE

Traci D Thaler 12/8/2014

By: Traci D. Thaler
Contracting Officer

Date: (date signed above)

CONTRACTING OFFICER
USDI BUREAU OF INDIAN AFFAIRS
PACIFIC REGIONAL OFFICE

By: Jodi Zachary
Contracting Officer

Date: 1/9/15

CONTRACTING OFFICER
USDI NATIONAL PARK SERVICE

By: Leo Guillory
Contracting Officer

Date: 12/10/2014

CONTRACTING OFFICER
USDI FISH AND WILDLIFE SERVICE
REGION 1 / REGION 8

By: Alice Garrett
Contracting Officer

Date: 12.11.14

GRANTS & AGREEMENTS SPECIALIST
USDA FOREST SERVICE
PACIFIC SOUTHWEST REGION

Constance Zip

By: Constance Zipperer
Grants and Agreements Specialist

Date: 8 December 2014

Cal OES# 6051-4
CAL FIRE# 7CA02564
USFS# I5-FI-11052012-107
NPS# P14AC01610
BLM# BAA151002
FWS# FFF300008-15-002
BIA# A15ACPRO01

EXHIBIT "A"
REIMBURSEMENT POLICY AND PROCEDURES

GENERAL

A-1 It is the intent of the signatories to the CFAA to reimburse California Fire and Rescue Mutual Aid System Agencies, including accrued financial liability for the cost of assisting the State of California and the Federal Fire Agencies. The rates, methodologies, and formulas in the Agreement are intended to provide for such costs. The reimbursement shall be consistent with the California Fire and Rescue Mutual Aid System Agency's normal internal business practices and any existing Memorandum of Understanding (MOU)/Memorandum of Agreement (MOA), Governing Body Resolution (GBR), or equivalent, which supports those business practices.

A-2 The California Fire and Rescue Mutual Aid System Agencies shall use the following procedures to secure reimbursement for the provision of personnel and local government-owned emergency apparatus. Terms established in this section shall be made binding upon California Fire and Rescue Mutual Aid System Agencies by Cal OES and shall not be subject to interpretation or rejection by the jurisdiction providing assistance. See Clause A-36 for procedures that do not apply or are applicable to State Agency Fire Departments, Department of Defense Fire Departments, or Tribal Fire Departments.

A-3 California Fire and Rescue Mutual Aid System Agencies that provide their personnel and equipment to the State of California or the Federal Fire Agencies through the California Fire and Rescue Mutual Aid System and this Agreement, do so on a voluntary basis, and accept the following provisions for reimbursement.

A-4 It is understood and agreed that a California Fire and Rescue Mutual Aid System Agency providing personnel or California Fire and Rescue Mutual Aid System Agency-owned emergency apparatus shall obtain reimbursement for such response by billing the ordering entity (either the State of California or Federal Fire Agency) through the Cal OES invoicing process in accordance with this Exhibit.

A-5 Reimbursement for personnel and emergency apparatus will begin after the 12th hour. There shall be no reimbursement for responses of 12 hours duration or less with the exception of the Department of Interior (DOI) fire agencies (BLM, NPS, FWS, and BIA). DOI reimbursement for personnel and emergency apparatus will begin after the 4th hour. If the duration of the response exceeds 12 hours (4 hours for DOI) and local agencies have an existing MOU/MOA, GBR, or equivalent that indicates compensation for all hours worked, reimbursement for personnel and emergency apparatus shall cover the entire time of commitment, beginning at the time of initial dispatch from home base, to the time of return to home base. If local agencies do not have an existing MOU/MOA, GBR, or equivalent that indicates compensation for all hours worked, local agencies will be reimbursed for actual hours worked. Should personnel or emergency apparatus be requested for assignment to a Mobilization Center for standby duty, the reimbursement period shall begin with the time of initial dispatch of said personnel or emergency apparatus from its home base. Additionally, as the 12 hour period (4 hours for DOI) stated above is cumulative, responding personnel and/or emergency apparatus shall only be subject to one 12 hour period (4 hours for DOI) from the original time of dispatch, regardless of the number of re- assignments that may occur prior to returning to their home base.

A-6 In some cases on a single incident, the State of California and the Federal Fire Agencies may need to convert resources that were ordered under Statewide Master Mutual Aid (MMA) to reimburse resources under the California Fire Assistance Agreement. In these cases, MMA resources will be released by the responsible agency and reordered by the State of California and/or the Federal Fire Agencies through the CFAA. For resources that have been on the same incident for more than 12 hours (4 hours for DOI), reimbursement will begin at the time the order under the California Fire Assistance Agreement was initiated. Resources that have been on the same incident under MMA for 12 hours (4 hours for DOI) or less will have their time applied to the California Fire Assistance Agreement 12-hour (4 hours for DOI) minimum. After the 12 hours (4 hours for DOI) are completed, reimbursement will begin at the time the order under the California Fire Assistance Agreement was initiated. The 12 hour (4 hours for DOI) period shall be subject to annual review and monitoring by the California Fire Assistance Agreement Committee.

A-7 Invoices will include an administrative rate as determined by the Committee using principals and standards outlined in the Office of Management and Budget (OMB) Super Circular, Title 2 in the Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, part 225 (A-87). The Administrative Rate will be added to the total of the personnel, fire engine, support equipment, and other approved reimbursements for local government. The Base Administrative Rate is set annually by the Committee per the rate letter published at the time of dispatch, unless the California Fire and Rescue Mutual Aid System Agency submits an agency-specific administrative rate in accordance with the Instructions for Completing Actual Administrative Rate Calculations. Cal OES will issue these instructions annually along with the salary survey instructions. California Fire and Rescue Mutual Aid System Agencies that develop an Actual Administrative Rate must review and update their rate by July 1 of each year.

REIMBURSEMENT – PERSONNEL

A-8 A committee will establish a standard reimbursement formula for local agency personnel with Base Rates applicable to all jurisdictions. The default reimbursement will be at the Base Rate for actual hours worked on the incident. Agencies can be reimbursed at a rate that is higher than the Base Rate, and/or for more than actual hours worked (up to 24 hours per day), as follows:

A-8.1 All agencies seeking reimbursement for its personnel must complete and sign the annual salary survey and file it with the Cal OES Fire and Rescue Division. The Authorized Representative will provide verification that the personnel wages are accurate for each requested position.

A-8.2 Any agency seeking reimbursement for its personnel for more than actual hours worked on the incident (portal-to-portal) must file an MOU/MOA, GBR, or equivalent with Cal OES Fire and Rescue Division. The MOU/MOA, GBR, or equivalent shall indicate how personnel will be compensated.

A-8.3 Any agency seeking reimbursement for its supplemental personnel will accept rates as outlined in NWCG#004-2009, Attachment D, https://www.nwcg.gov/sites/default/files/memos/eb-m-09-004d_0.pdf, which states that supplemental personnel will be reimbursed using General Schedule tables with locality pay applied for actual hours worked. Reimbursement shall be in accordance with Clause A-16.

A-9 The above required documentation for rates and hours shall be based on actual costs to the responding agency, and not contingent upon reimbursement from the State of California or Federal Fire Agencies at a rate that exceeds what the agency will pay its personnel. Reimbursements will be based on the salary survey and any applicable MOU/MOA, GBR, or equivalent that is on file at the time of the initial dispatch.

Any MOU/MOA, GBR, or equivalent is subject to review by the Committee. Local government will be formally notified of the determination.

A-10 These formulas and rates of payment shall constitute full reimbursement for direct costs, including back fill to local jurisdictions relative to personnel provided. Liability for workers compensation claims and/or payment of unemployment benefits shall remain the responsibility of the responding local, state, federal, and tribal agencies that directly employ the personnel. All calculations shall be subject to audit by the State of California or the Federal Fire Agencies in accordance with Recital 29, Examination and Audit.

A-11 Reimbursement for fractional hours shall be taken to the next quarter hour.

A-12 Reimbursement shall be made only for such personnel that have been specifically requested or approved by the State of California or the Federal Fire Agencies. Any personnel not given an Order/Request number shall be considered a voluntary contribution from the responding agency and not subject to reimbursement.

Formula for Personnel Reimbursement Using Base Rates

A-13 California Fire and Rescue Mutual Aid System Agencies will submit a salary survey to be reimbursed at the established Engine Company Base Rate for personnel responding on emergency apparatus or as overhead personnel at or below the Strike Team/Task Force Leader Trainee level. Strike Team/Task Force/Unit Leader level or above personnel will be reimbursed at the established Overhead Base Rate.

A-14 California Fire and Rescue Mutual Aid System Agencies that have not submitted a Salary Survey for rates above the established Base Rates will submit a salary survey to be reimbursed using one of the following formulas:

The formula for the total invoice claim with an MOU/MOA, GBR, or equivalent for all hours (portal to portal) is:
$[(B \times H^1) + (B \times H^1 \times W) + (B \times H^1 \times U)]$ = Total Personnel Reimbursement

The formula for the total invoice claim without an MOU/MOA, GBR, or equivalent for all hours (actual hours) is:
$[(B \times H^2) + (B \times H^2 \times W) + (B \times H^2 \times U)]$ = Total Reimbursement

B= Base Rate
H^1 = All Hours (portal to portal)
H^2= Actual Hours Worked
W= Workers' Compensation Percentage Rate
U= Unemployment Percentage Rate

The Established Base Rate (**B**) is based on the average of the CAL FIRE Fire Captain or Fire Apparatus Engineer base rates and the USDA Forest Service emergency hire rates for these positions applied to a 168 hour week, with 40 hours at straight-time and 128 hours at overtime. The total amount is then divided by 168 hours resulting in a blended rate.

Formula for Establishing the Base Rates

The following base rate formulas include an overtime component.

Base Rate formula for Engine Company personnel and Overhead at or below Strike Team/Task Force Leader Trainee
(AD-F + CAL FIRE Fire Apparatus Engineer base rate) / 2 = Combined Rate,
((Combined Rate x 40 Hours Straight Time) + (Combined Rate x 128 Hours Overtime)) / 168 = Overtime Base Rate x .6667 = Straight Time Base Rate

Numerical Calculation: 24.16 + 20.79 = 44.95 / 2 = 22.48, ((22.48 x 40) + (22.48 x 1.5 x 128)) = 5215.36 / 168 = $31.04 x .6667 = $20.69

Base Rate formula for Overhead at or above Strike Team Leader/Task Force Leader
(AD-H + CAL FIRE Fire Captain base rate) / 2 = Combined Rate,
((Combined Rate x 40 Hours Straight Time) + (Combined Rate x 128 Hours Overtime)) / 168 = Overtime Base Rate x .6667 = Straight Time Base Rate

Numerical Calculation: 29.52 + 24.65 = 54.17/ 2 = 27.09, ((27.09 x 40) + (27.09 x 1.5 x 128)) = 6284.88 / 168 = $37.41 x .6667 = $24.94

Definitions for abbreviations used in Base Rate Formula

AD - Administratively Determined Pay Plan for Emergency Workers. Pay rates for emergency (casual) employees of the Federal Fire Agencies.
AD F - The classification is Engine Boss.
AD H - The classification is Strike Team Leader.
CAL FIRE base Fire Captain and Fire Apparatus Engineer salary rates are converted to hourly rates.

Formula for Suppression Personnel Reimbursement Using Average Actual Rates

A-15 The California Fire and Rescue Mutual Aid System Agencies may submit a salary survey with the agency's established average actual rates to Cal OES Fire and Rescue Division for any personnel dispatched to an incident. The personnel who are dispatched to an incident will first be classified and reimbursed as described in Clauses A-15.1 through A-15.3. The submission of average actual rates shall be on file with Cal OES Fire and Rescue Division prior to the time of personnel dispatch.

A-15.1 California Fire and Rescue Mutual Aid System Agencies that have submitted average actual rates to Cal OES Fire and Rescue Division at or below the Battalion Chief level shall be reimbursed using one of the following formulas:

The formula for the total invoice claim with an MOU/MOA, GBR, or equivalent for all hours (portal to portal) is:
$[(A \times H^1 \times 1.5) + (A \times H^1 \times 1.5 \times W) + (A \times H^1 \times 1.5 \times U)]$ = Total Reimbursement

The formula for the total invoice claim without an MOU/MOA, GBR, or equivalent for all hours (actual hours) is:
$[(A \times H^2 \times 1.5) + (A \times H^2 \times 1.5 \times W) + (A \times H^2 \times 1.5 \times U)]$ = Total Reimbursement

A= Average Actual Rate
H^1 = All Hours (portal to portal)
H^2 = Actual Hours Worked
W = Workers' Compensation Percentage
Rate U = Unemployment Percentage Rate

The Average Actual Hourly Rate (**A**) is the average hourly rate of all personnel in the specific rank (e.g., Captain, Engineer, Firefighter) within each individual jurisdiction.

A-15.2 California Fire and Rescue Mutual Aid System Agencies that have submitted Average Actual Rates to Cal OES Fire and Rescue Division above the Battalion Chief level shall be reimbursed using the following formulas:

The formula for the total invoice claim with an MOU/MOA, GBR, or equivalent for all hours (portal to portal) is:
$[(A \times H^1) + (A \times H^1 \times W) + (A \times H^1 \times U)]$ = Total Reimbursement

The formula for the total invoice claim without an MOU/MOA, GBR, or equivalent for all hours (actual hours) is:
$[(A \times H^2) + (A \times H^2 \times W) + (A \times H^2 \times U)]$ = Total Reimbursement

A = Average Actual Rate
H^1 = All Hours (portal to portal)
H^2 = Actual Hours Worked
W = Workers' Compensation Percentage Rate
U = Unemployment Percentage Rate

A-15.3 If personnel above the Battalion Chief level have an MOU/MOA, GBR, or equivalent that indicates they are to be paid above straight time, the reimbursement will be calculated using one of the following formulas. The MOU/MOA, GBR, or equivalent is subject to the provisions in

Clause A-9, and must not be contingent on this Agreement or executed on the sole basis that there is reimbursement from Cal OES, CAL FIRE, or the Federal Fire Agencies.

The formula for the total invoice claim with an MOU/MOA, GBR, or equivalent for all hours (portal to portal) and MOU/MOA, GBR, or equivalent for above straight-time is:
$[(A \times H^1 \times 1.5) + (A \times H^1 \times 1.5 \times W) + (A \times H^1 \times 1.5 \times U)]$ = Total Reimbursement

The formula for the total invoice claim without an MOU/MOA, GBR, or equivalent for all hours (actual hours) and with an MOU/MOA, GBR, or equivalent for above straight-time is:
$[(A \times H^2 \times 1.5) + (A \times H^2 \times 1.5 \times W) + (A \times H^2 \times 1.5 \times U)]$ = Total Reimbursement

A = Average Actual Rate
H^1 = All Hours (portal to portal)
H^2 = Actual Hours Worked
W = Workers' Compensation Percentage Rate
U = Unemployment Percentage Rate

Formula for Non-Suppression Personnel Reimbursement Using Average Actual Rates

A-15.4 California Fire and Rescue Mutual Aid System Agencies that have submitted Average Actual Rates to Cal OES Fire and Rescue Division for Non-Suppression Personnel shall be reimbursed for actual hours worked using the following formula:

The formula for the total invoice claim without an MOU/MOA, GBR, or equivalent for all hours (actual hours) is:
$[(A \times 1.5 \times H^2) + (A \times 1.5 \times H^2 \times W) + (A \times 1.5 \times H^2 \times U)]$ = Total Reimbursement

A = Average Actual Rate
H^2 = Actual Hours Worked
W = Workers' Compensation Percentage Rate
U = Unemployment Percentage Rate

The Average Actual Rate (**A**) is the average hourly rate of all personnel in the specific rank (e.g., Dispatcher, Heavy Equipment Mechanic, and Inspector) within each individual fire agency.

Non-Suppression Personnel, who have an MOU/MOA, GBR, or equivalent that indicates they are to be paid portal to portal according to Clause A-8.2, will be reimbursed in accordance with the following Formula for Personnel Using Average Actual Rates:

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The formula for the total invoice claim with an MOU/MOA, GBR, or equivalent for all hours (portal to portal) is:

$[(A \times H^1 \times 1.5) + (A \times H^1 \times 1.5 \times W) + (A \times H^1 \times 1.5 \times U)]$ = Total Reimbursement

A= Average Actual Rate
H^1 = All Hours (portal to portal)
W= Workers' Compensation Percentage Rate
U= Unemployment Percentage Rate

The Average Actual Hourly Rate (**A**) is the average hourly rate of all personnel in the specific rank (e.g., Dispatcher, Mechanic, and Inspector) within each individual jurisdiction.

The 1.5 multiplier in the formula represents an hourly rate, which includes benefits for straight time, and an overtime rate for overtime hours.

Supplemental Fire Department Resource Reimbursement Using NWCG#004-2009

A-16 California Fire and Rescue Mutual Aid System Agencies seeking reimbursement for Supplemental Fire Department Resources will accept rates as outlined in NWCG#004-2009, Attachment D, https://www.nwcg.gov/sites/default/files/memos/eb-m-09-004d_0.pdf, which states that Supplemental Fire Department Resources will be reimbursed using General Schedule tables with locality pay applied for actual hours worked. California Fire and Rescue Mutual Aid System Agencies that roster or sponsor Supplemental Fire Department Resources shall be reimbursed at the rate of the position being filled on the incident.

California Fire and Rescue Mutual Aid System Agencies shall identify their Supplemental Fire Department Resources separately on the Supplemental Fire Department Resource section of the Cal OES Salary Survey and not include them under the Suppression responder categories. They are not a permanent part of the local fire organization. They are mobilized primarily for response to incidents/wildland fires outside of the fire agency's jurisdiction. Supplemental Fire Department Resources shall be paid a regular compensation rate for all hours worked plus an overtime compensation rate for actual overtime hours worked, including travel. Base hourly rate shall be no more than step 5 of the appropriate GS wage adjusted for locality pay at the location of the fire department's jurisdiction. Rates can be found on the Office of Personnel Management website, https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2017/general-schedule/. Reimbursement costs shall not include portal to portal pay or the employee portion of benefits. Backfill is not reimbursable for personnel hired as Supplemental Fire Department Resource. Approved travel costs will be in accordance with Clause A-33.

Engine Company and Tactical Water Tender Staffing

A-17 Engine company staffing shall not be less than three (3) or a reimbursable maximum of four (4). The State of California or the Federal Fire Agencies will reimburse based on the actual classifications responding, not to exceed one Company Officer, one Apparatus Operator, and one or two Firefighters. Tactical water tender staffing shall be reimbursed based upon the actual classifications responding, not to exceed two Apparatus Operators or one Company Officer and one Firefighter. Personnel filling Engine Company or tactical water tender positions shall be certified at the appropriate level per Wildland Fire Qualification NWCG 310-1 Sub System Guide, or the California Incident Command Certification System (CICCS).

Strike Team/Task Force Leader Trainee

A-18 The State of California or the Federal Fire Agencies shall provide reimbursement for personnel requested by the State of California or the Federal Fire Agencies to coordinate (Strike Team/Task Force Leaders) or otherwise support the California Fire and Rescue Mutual Aid System resources, or Cal OES-owned emergency apparatus used on incidents. A strike team/task force may, at the discretion of the local jurisdiction, include a Strike Team/Task Force Leader Trainee as a reimbursable member of the unit. The Trainee will be covered under a strike team/task force order-request number and will be identified on a separate Cal OES Emergency Activity Record (F-42), unless the Trainee is from the same California Fire and Rescue Mutual Aid System Agency as the Strike Team Leader. The Strike Team/Task Force Leader Trainee shall travel with the strike team/task force in a vehicle from the existing strike team/task force and will not be reimbursed for the use of a second vehicle. The Trainee may provide the vehicle for the assignment, but no more than one vehicle will be reimbursed. Personnel filling Strike Team/Task Force Leader Trainee positions shall be certified at the Strike Team/Task Force Leader Trainee level per Wildland Fire Qualification NWCG 310-1 Sub System Guide, or CICCS.

A-19 All Trainees will follow the qualification process in place at the incident.

Overhead Personnel

A-20 Personnel responding to a State of California or Federal Fire Agency's request for overhead positions shall meet the training and experience requirements established for the ICS position to be filled (Reference: NWCG 310-1 Sub System Guide or CICCS).

A-21 Requesting State of California or Federal Fire Agencies shall specify the mode of transportation for overhead personnel at the time of request. Reimbursement for travel shall be from local home unit or residence, whichever is less, using the most economical mode of transportation.

Once the mode of transportation is specified and approved by the requesting State of California or Federal Fire Agency, your agency may arrange transportation and shall be reimbursed in accordance with the approved methods as outlined in Exhibit “H”.

Transfer/Reassignment to Other Operational Areas/Incidents

A-22 California Fire and Rescue Mutual Aid System emergency apparatus and personnel requested through this Agreement may not be reassigned to a different incident in another Cal OES Operational Area, or to another incident through a different Agreement without the responding agency’s approval. The host State of California or Federal Fire Agency shall secure approval for such reassignment through the California Fire and Rescue Mutual Aid System.

Cal OES Support

A-23 Cal OES Fire Agency Representatives assigned to major incidents may need to have a Cal OES Support/Communications Unit to facilitate coordinating the mutual aid resources assigned to the incident. Staffing level for this resource shall be limited to a maximum of two (2) persons. Staff reimbursement will be based on the appropriate rate.

REIMBURSEMENT – EMERGENCY APPARATUS

A-24 The formulas and rates of payment for emergency apparatus shall be considered as covering all reimbursement related to the use of such vehicles except as provided in the Reimbursement of Emergency Apparatus Loss or Damage section in the Recitals of this Agreement, Recitals 25 through 27.

A-25 Reimbursement for emergency apparatus refurbishment and rehab may be approved by the Incident Command, up to a maximum of 2 hours, as appropriate.

California Fire and Rescue Mutual Aid System Agency Emergency Apparatus

A-26 Engines and Tactical Water Tenders shall be reimbursed in accordance with the current FEMA Schedule of Equipment Rates established in the Annual Rate Letter. Engines and Tactical Water Tenders rates are based on a 16-hour maximum allowable charge, per 24-hour period.

Reimbursement of other emergency response equipment shall be in accordance with 44 CFR 206.228 allowable costs.

A-27. California Fire and Rescue Mutual Aid System Agencies shall assume operational costs, including necessary motor fuels and lubricants used in its emergency apparatus while responding to and returning from the State of California or Federal Fire Agency incidents. It shall be the responsibility of the responding jurisdiction to provide the necessary means of payment for such costs.

A-28 Once at the incident and until released, the State of California or the Federal Fire Agencies will provide for motor fuel and lubricants, normal servicing costs, and minor repairs incidental to operation of emergency apparatus including California Fire and Rescue Mutual Aid System Agency support equipment. Minor Repair is defined as any repair necessary to keep the equipment in operation on the fire, which requires not more than two hours (labor time only) for one mechanic for any one job, exclusive of obtaining parts.

Support Equipment, Privately-Owned Vehicles, and Rental Vehicles

A-29 The State of California or the Federal Fire Agencies shall reimburse California Fire and Rescue Mutual Aid System Agencies for use of agency support equipment and private vehicles provided in conjunction with requested personnel. Reimbursement shall be calculated on a daily basis for local jurisdiction support equipment at the rate established by the Committee for the type or category of vehicle used. Privately-owned vehicle rates will be reimbursed on a per mile basis according to the current Internal Revenue Service (IRS) standard rate for business miles.

A-30 In no case will a second support vehicle, privately-owned vehicle, or rental vehicle assigned to an individual, strike team, or task force be reimbursed.

A-31 The use and reimbursement of rental vehicles requires authorization either at the time of the initial request in ROSS, or documented by written approval at the incident. Rental vehicles from an airport are discouraged, and the use of economy cars are encouraged. Rental vehicles and the fuel expense while responding to, during, or returning from a State of California or Federal Fire Agency incident will be reimbursed for the actual costs incurred by the California Fire and Rescue Mutual Aid System Agencies. The process to obtain reimbursement for rental vehicle expenses is outlined in Exhibit “H”.

Other Equipment Rates (Excluding Aviation)

A-32 All other equipment not identified specifically in this exhibit will be reimbursed using the FEMA Schedule of Equipment rates. If a FEMA equipment rate is not identified for the type of equipment being used, a rate may be developed using the FEMA equipment rate formula in Exhibit “F”.

REIMBURSEMENT – TRAVEL EXPENSES

A-33 At no time will the California Fire and Rescue Mutual Aid System Agencies seek reimbursement for travel expenses such as fuel, food, and lodging responding to, during, or returning from a

State of California or Federal Fire Agency incident unless formally documented and approved in writing at the incident. The reimbursement of meals to and from the incident will be subject to the California state standard per diem and lodging rates specified in Exhibit “H”.

Travel arrangements and reimbursement, including travel for relieving personnel and backfill, will only be made from the Fire Department/Agency location or residence whichever is closest to the incident or reporting location (such as staging).

If formally documented and approved in writing at the incident, the process to obtain reimbursement for in state travel and incident-related expenses is outlined in Exhibit “H”.

REIMBURSEMENT – PERSONNEL ROTATION

A-34 When California Fire and Rescue Mutual Aid System Agency personnel are committed to extended assignments under this Agreement, there may be a need to rotate and replace personnel. Personnel under this Agreement are expected to be available a minimum of seven days (elapsed time) excluding travel, before needing replacement, regardless of the number of assignments from original dispatch.

Expenses that are reimbursable are limited to personnel costs and transportation costs. Reimbursement for personnel will be in accordance with general personnel reimbursement provisions of this Agreement. Please reference Exhibit “C” for specific personnel rotation procedures.

INCIDENT OFF-SHIFT REST AND SLEEPING ACCOMODATIONS

A-35 The responsible State of California or Federal Fire Agency will provide, when practical, shaded and/or climatically maintained accommodations for off shift sleeping, rest, and recuperation for local jurisdiction resources confined to the incident base. If the incident command finds it operationally feasible (e.g., strike team remains available) to place local jurisdiction resources in a commercial sleeping accommodation, it may be provided by the Federal Fire Agencies and CAL FIRE.

REIMBURSEMENT- STATE OF CALIFORNIA, FEDERAL, DOD, AND TRIBAL FIRE DEPARTMENTS

A-36 State Agency Fire Departments, Federal Fire Departments, DOD Fire Departments, and Tribal Fire Departments may respond through the California Fire and Rescue Mutual Aid System. Tribal Fire Department’s that have a compacted or contracted wildland fire program from BIA will respond through the Federal Dispatching System and not through the California Fire and Rescue Mutual Aid System.

State Agency Fire Department personnel will be reimbursed in accordance with reimbursement provisions for local jurisdictions except that the base rate provisions will not apply to inmate firefighters. Inmate firefighters will be reimbursed at their actual straight time rate in accordance with California Department of Corrections payment practices.

Reimbursement of Federal, DOD, and Tribal Fire Departments that respond to CAL FIRE fires will be in accordance with the reimbursement provisions for local jurisdictions.

Reimbursement of Federal, DOD, and Tribal Fire Departments that respond to Federal Fire Agency fires are governed by other federal agreements. In these cases Cal OES will not produce or process reimbursement invoices for DOD and Tribal Fire Departments. DOD Fire Departments responding under this Agreement will invoice the supported Federal Fire Agency directly in accordance with existing federal and local agreements. Tribal Fire Departments responding under this Agreement will invoice the BIA directly in accordance with existing federal or local Agreements.

REQUESTING REIMBURSEMENT

A-37 California Fire and Rescue Mutual Aid System Agencies will prepare a Cal OES Form F-42, and supporting documentation at the incident, which is the basis for reimbursement due and invoice preparation. These forms are provided by Cal OES Fire and Rescue Division. The Form F-42 must be signed by a responsible officer of the jurisdiction seeking reimbursement and by the State of California or Federal Fire Agency Incident Command to verify that the resources requested on the F-42 were authorized by the ordering agency and is the initial step for invoice processing. The completed F-42 is forwarded to Cal OES Fire and Rescue Division Headquarters for processing. **FORMS F-42 should be submitted to the Cal OES Fire Agency Representative at the incident. In the absence of a Cal OES Fire Agency Representative,**

FORMS F-42 should be SUBMITTED TO Cal OES FIRE AND RESCUE DIVISION BY THE CALIFORNIA FIRE AND RESCUE MUTUAL AID SYSTEM AGENCY WITHIN 30 CALENDAR DAYS OF RELEASE FROM THE INCIDENT OR PAYMENT WILL BE DELAYED.

A-38 Within 60 calendar days of receipt of the F-42, Cal OES Fire and Rescue Division will process the F-42 data into invoices (F-142) and return to the California Fire and Rescue Mutual Aid System Agency for verification of billing amounts and signature. **THERE WILL BE A DELAY IN PAYMENT FOR INVOICES (F-142) NOT RETURNED TO Cal OES FIRE AND RESCUE DIVISION WITHIN 30 CALENDAR DAYS OF RECEIPT FOR VERIFICATION OF BILLING AMOUNTS AND SIGNATURE.**

A-39 Upon return receipt and verification of the invoice (F-142) by the California Fire and Rescue Mutual Aid System Agency, Cal OES Fire and Rescue Division will forward the invoice (F-142) to the appropriate State of California or Federal Fire Agency within 30 calendar days along with a copy of the F-42 as the source document. Inquiries from the State of California and Federal Fire Agencies regarding amounts billed will first be addressed to Cal OES Fire and Rescue Division as soon as possible, as the first step in a joint resolution process.

A-40 The State of California or Federal Fire Agency will remit payment to the California Fire and Rescue Mutual Aid System Agency within 60 calendar days of receipt of invoice (F-142) from Cal OES.

A-41 In the event that CAL FIRE or a Federal Fire Agency identifies a discrepancy with an invoice (F-142), Cal OES will provide the California Fire and Rescue Mutual Aid System Agency a new invoice with the corrected invoice amount and the reason for the change. Cal OES has 30 calendar days to make the change and provide a corrected invoice to the California Fire and Rescue Mutual Aid System Agency and either CAL FIRE or the appropriate Federal Fire Agency.

A-42 CAL FIRE or the Federal Fire Agency will provide copies of payment schedules to Cal OES for invoices (F-142s) CAL FIRE or the Federal Fire Agency has paid within 60 calendar days of remittance to the California Fire and Rescue Mutual Aid System Agency. Cal OES Fire and Rescue Division will reconcile the payment schedules against outstanding invoices (F-142s) on a monthly basis.

A-43 Cal OES will form and chair working groups with membership from the Committee to develop methodologies to streamline the reimbursement process.

The State of California and Federal Fire Agencies will work on procedures to improve reimbursement timelines. These activities will be documented and shared with the California Fire and Rescue Mutual Aid System Agencies.

A-44 The Terms and Conditions and Exhibits in this Agreement may necessitate new methods of reporting and invoicing. All proposed changes to this Agreement, or associated business processes shall be approved by the State of California or Federal Fire Agencies that are parties to this Agreement.

A-45 Reimbursement for emergency apparatus and personnel shall be made directly to the California Fire and Rescue Mutual Aid Agency providing the resource, and **NOT** to individuals.

Federal Agency Electronic Fund Transfer

A-46 Federal agencies require the following for reimbursement to California Fire and Rescue Mutual Aid System Agencies:

a) Taxpayer Identification Number (TIN) – This number is applied for and issued by the Internal Revenue Service (IRS). Contact the IRS @ www.irs.gov or (800) 772-1213.

b) Electronic Funds Transfer (EFT) – The cooperator shall designate a financial institution or an authorized payment agent through which a federal payment may be made in accordance with US Treasury Regulations, Money and Finance at 31 CFR 208, which requires that federal payments are to be made by EFT to the maximum extent possible. A waiver may be requested and payments received by check by certifying in writing that one of the following situations apply:

   a. The payment recipient does not have an account at a financial institution.
   b. EFT creates a financial hardship because direct deposit will cost the payment recipient more than receiving the check.
   c. The payment recipient has a physical or mental disability, or a geographic language, or literacy barrier.

   In order to receive EFT payments, the recipient/cooperator shall register in the System for Award Management (SAM). You may register by going to www.sam.gov and follow the instructions provided on-line. For assistance, contact the SAM Assistance Center at (800) 606-8220.

c) DUNS Number – The cooperator shall obtain a Dunn and Bradstreet Data Universal Numbering System (DUNS). This is a requirement for registering in SAM. The DUNS number does not replace existing numbers, such as Employer Identification Number (EIN), the Tax Identification Number (TIN), and State Application Identifier (SAI) numbers that are required by statute, Executive Order, or regulation. You may obtain a DUNS number by contacting Dun & Bradstreet via the web at www.dunandbradstreet.com or by phone at (800) 234-3867 or (866) 794-1580. A DUNS number will be provided immediately by telephone at no charge.

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EXHIBIT "B"
ICS Type 3, 4, 5, 6, & 7 ENGINE, EQUIPMENT, PERSONNEL, & TRAINING STANDARDS FOR FIRE AND EMERGENCY ASSISTANCE

The purpose of this Exhibit is to identify the minimum standards that California Fire and Rescue Mutual Aid System Agencies should follow with regard to their use of Type 3 through 7 engines, equipment, personnel, and training standards for mutual aid and/or CFAA-reimbursable responses.

The State of California or the Federal Fire Agency Type 3 through 7 Engines have a number of features that enhance their capability to operate on narrow, steep or unimproved roads and to allow the efficient application of water or other agents. The minimum features of the engines are:

- Short Wheel Base
- High Ground Clearance
- High angle of approach & departure
- Lower Gross Vehicle Weight (GVW) than Type 1 or 2 engine
- Engine unit # on roof

Engine Protection Line:
This hose is intended for engine protection and is not to be used for other purposes. Alternatives to meet this include:

- Live reel with a minimum of 150 feet of hard rubber hose, not less than three-fourths (3/4) inch inside diameter, or a;
- Hose tray/basket containing a minimum of 150 feet of 1inch National Pipe Straight Hose also known as "iron pipe" threaded fittings (NPSH) or 1-1/2 inch National Hose (NH) cotton/synthetic lined hose, with a combination nozzle, and the hose shall be configured for immediate deployment. Hose shall be connected to the water supply and fully charged. The 150 feet of hose specified here is in addition to the hose specified under components.

The fire engine must be equipped with baffles that reduce the shifting of the water load. Most engines should meet this NFPA standard; however, this requirement is also applicable to all water tenders.

The main fire pump and water tank shall meet minimum capabilities for the FIRESCOPE ICS Type engine as designated in the current edition of the ICS Field Operations Guide ICS-420-1. The pump, as mounted, shall be capable of drafting water from a water source located 15 feet vertical distance below the pump through the required suction hose.

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All engines will have pump and roll capabilities for mobile attack on fire line utilizing a 1.5 inch hose with a 1.5 inch combination nozzle.

- In addition to live reel hose or hose tray/basket hose:1.5 inch hose will be configured to facilitate progressive hose deployment providing for a l00 foot lateral of 1 inch hose every 200 feet of 1.5 inch trunk line once the fire's edge is encountered.
- All hose utilized must meet or exceed USDA Specification 5100-186b. One-inch hoses and nozzles will have NPSH; 1inch hose with NH threads shall be provided with a sufficient number of NPSH adapters. One and one-half inch hoses and nozzles will have NH threads with 9 threads per inch.

Minimum Engine Equipment Inventory Components	**Engine Type**				
	3	**4**	**5**	**6**	**7**
Engine Requirements					
Tank Minimum Capacity (gal)	500	750	400	150	50
Pump Minimum Flow (gpm)	150	50	50	50	10
At Rated Pressure (psi)	250	100	100	100	100
Pump & Roll	Yes	Yes	Yes	Yes	Yes
Max GVWR (lbs.)			26,000	19,500	14,000
Personnel					
Minimum Personnel	3	3	3	3	3
Hose Requirements					
Hose 1.5”	1000	300	300	300	0
Hose 1”	500	300	300	300	200
Hard Suction Hose 8’ or 10’	2	2	2	2	2
Fill Hose 1.5” x 15’	1	1	1	1	1
Booster Line min 3/4 inch	100	100	100	100	100
Firefighting Equipment					
Shovels	2	2	2	2	2
Pulaskis	2	2	2	2	2
McLeod or Combo tool	2	1	1	1	1
Chainsaw with tool kit	1	1	1	1	1
Hose Clamp 1.5”	2	2	2	2	1
Spanner Wrench 1.5” & 1”	2	2	2	2	1
Hydrant Wrench Adjustable	1	1	1	1	1
Adaptor 1.5” NH to 1.5” NPSH	1	1	1	1	1
Adaptor 1.5” NPSH to 1.5” NH	1	1	1	1	1
Double male 1.5” NH	1	1	1	1	1

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Components	**Engine Type**				
	3	**4**	**5**	**6**	**7**
Firefighting Equipment					
Double female 1.5" NH	1	1	1	1	1
Double male 1" NPSH	1	1	1	1	1
Double female 1" NPSH	1	1	1	1	1
Gated Hose Tees, 1.5" NH x 1.5" NH x 1" NPSH	4	2	2	2	2
Gated Wyes 1.5" NH x 1.5" NH x 1.5" NH	2	1	1	1	1
Reducers/adaptors 1.5" NH to 1" NPSH	2	1	1	1	1
Nozzle 1.5" Wildland, Adjustable	4	2	2	2	2
Nozzle 1" Wildland, Adjustable	4	2	2	2	2
Class A Foam, 5- gallons	1	1	1	1	1
Drip Torch or Fusees (case)	1	1	1	1	1
Backpack pump, 5-Gallons	2	2	2	2	2
Chock Blocks	1	1	1	1	1
Inventory List of Engine Equipment	1	1	1	1	1
Communications (Programmed per the current edition of the FIRESCOPE Statewide Frequency Channel Plan. Exhibit "D" identifies communications capabilities.)					
Mobile Radio	1	1	1	1	1
Portable Radio (preferred 1/person)	1	1	1	1	1
Personnel Support					
Personnel Protection Equipment	As in Ex. "B"	As in Ex. "B"	As in Ex. "B"	As in Ex. "B"	As in Ex. "B"
First Aid Kit/Supplies for Engine Personnel	1	1	1	1	1
Drinking Water for Engine Personnel	24-Hr Supply	24-Hr Supply	24-Hr Supply	24-Hr Supply	24-Hr Supply
Food/Rations for Engine Personnel	24-Hr Supply	24-Hr Supply	24-Hr Supply	24-Hr Supply	24-Hr Supply
Other/Misc.					
Special Tools for Engine/Pump Repair	Specific to Equipment	Specific to Equipment	Specific to Equipment	Specific to Equipment	Specific to Equipment
Bolt Cutters	1	1	1	1	1
Fuel Cans/Oils	Specific to Equipment	Specific to Equipment	Specific to Equipment	Specific to Equipment	Specific to Equipment
Other/Misc.					
Fire Extinguisher 2A10BC	1	1	1	1	1
Highly Recommended/Desirable Items					
GPS Unit	1	1	1	1	1
Belt Weather Kit or Other Weather Reading Device	1	1	1	1	1
Portablepump with min. ratingof35 GPM	1	1	1	1	1
Equipment Compliment as identified in the Interagency Standards For Fire and Aviation Operations (Redbook), Chapter 14- Firefighting Equipment, and Appendix M-NUS Engine Stocking Level	Specific to Engine Type	Specific to Engine Type	Specific to Engine Type	Specific to Engine Type	Specific to Engine Type

Personal Protective Equipment (PPE)

Each employee responding to or engaged in fire suppression activities will use the appropriate safety clothing and equipment. Each department is responsible for seeing that CAL/OSHA standards for safety clothing and equipment are provided and used for wildland firefighting. Wildland fire suppression safety clothing and equipment includes:

- Safety helmet that meets the minimum standards required by California Code of Regulations (CCR), Title 8, Section 3410
- Goggles, protection that meets the minimum requirements for design, construction and use as required by CCR, Title 8, Sections 3382 and 3404.
- Ear protection to comply with CCR Title 8 Sections 3405 and 3410(c)
- Nomex hood, shroud, or equivalent face and neck protection
- Nomex shirt
- Nomex pants
- Gloves, CAL/OSHA approved for wildland fire fighting
- Safety work boots, heavy-duty, lace-type, with deeply lugged soles and heels, and leather tops at least eight inches in height.
- Headlamps w/spare batteries
- Chain saw chaps for chainsaw operator
- Wildland fire shelter

Training

The State of California and Federal Fire Agencies have the expectation that when a local jurisdiction strike team/task force arrives at an incident it can perform all of the missions that would be expected of the State of California and Federal Fire Agencies' engine strike teams. .

All responding personnel shall be in compliance with the current NWCG 310-1 Sub System Guide or CICCS. Training topics include but are not limited to:

Wildland strategy & tactics
Wildland fire behavior
Wildland hoselays
Wildland fire safety
Fireground communications
Backfiring/Firing-out
Handline construction
Structure triage
Structure defense preparation
Fire weather

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EXHIBIT "C"
REIMBURSEMENT FOR PERSONNEL ROTATION

Clause A-34 authorizes the reimbursement of personnel and transportation costs incurred to replace California Fire and Rescue Mutual Aid System Agency personnel committed to extended assignments under this Agreement. Personnel under this Agreement are to be available a minimum of seven days excluding travel (portal to portal) before needing replacement, regardless of the number of assignments. This exhibit lists the procedures necessary for a local jurisdiction to follow before reimbursement for their costs will be processed for rotation of their personnel. These procedures only apply when the emergency apparatus remains assigned to the incident but the personnel are rotated. The procedures are:

C-1 The incident commander (IC) or Mobilization (MOB) center manager to which the resources are assigned must approve the personnel rotation and method of transportation. Such approval should not be denied without substantial cause, (e.g., imminent planned release (24 – 36 hours)) of the resources, or a negotiated extension through the Cal OES Fire Agency Representative. The personnel rotation and transportation plan must be coordinated through the incident, the ordering point, agency representative, and/or the overhead responsible for the personnel to be rotated.

C-2 The approved personnel rotation will be documented in:

C-2.1 **The approved automated resource ordering and status system of record (ROSS)** The resource order will be annotated in the documentation section by the incident indicating the date and time of personnel rotation approval. Subsequently the home unit/filling command center will add documentation to include the following information:

2.1.a. Method/Mode, date and time of transportation.

2.1.b. An ICS General Message Form-213/Rotation Job Aid Template designed specific for personnel rotation must be signed by the IC or MOB center manager approving the rotation. This form shall be attached to the respective F-42 associated with the rotation vehicle and overlapping time of personnel.

C-2.2 **F-42 "Emergency Activity Record"**

2.2.a. Box 12 of the original F-42 will document any personnel rotation with the date and time of the rotation for all individuals whether or not the personnel rotation will be reimbursed.

2.2.b. **ONLY** when a fire agency is requesting reimbursement for an approved personnel rotation that includes transportation cost will a new F-42 be required (Personnel Information, Box 11 & Support Vehicle Information, Box 8 on F-42 and referenced to the original "E" number, Box 12).

2.2.b.1 For approved personnel rotation documented only in the documentation section, a copy of the resource order must be submitted with the F-42.

2.2.c. Invoices (F-142's) will identify personnel involved in any rotation and will itemize the costs of transportation for personnel rotations with support documentation.

C-2.3 **ICS-214 Unit Log**

2.3.a. Details of personnel rotation need to be documented (Unit Logs to be retained on file by individual fire agency).

If both the emergency apparatus and the personnel need replacement, the resources will be released and a new resource will be ordered.

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EXHIBIT "D"
COMMUNICATIONS CAPABILITIES

It shall be the responsibility of the agency sending mutual aid resources to ensure that those resources have adequate communications capabilities. Adequate communications capability is defined as VHF Highband radios with a minimum of 240 channels and pre-programmed with the most current FIRESCOPE STATEWIDE FREQUENCY CHANNEL PLAN.

Emergency apparatus used for mutual aid will have a mobile VHF Highband radio (powered by the emergency apparatus battery and connected to an external antenna) and a minimum of one portable VHF Highband radio. The VHF Highband portable radio should be capable of being operated by alkaline batteries.

Strike Team/Task Force Leaders: In addition to the communications capability required for emergency apparatus, Strike Team/Task Force Leaders are encouraged to respond with a conventional 800 MHz radio pre-programmed with the 800 MHz mutual aid channels as identified in FIRESCOPE STATEWIDE FREQUENCY CHANNEL PLAN.

For Narrowband Radios: On January 1, 2013, all public safety and business industrial land mobile radio systems operating in the 150-512 MHz radio bands must cease operating using 25 kHz efficiency technology, and begin operating using at least 12.5 kHz efficiency technology. This deadline is the result of an FCC effort that began almost two decades ago to ensure more efficient use of the spectrum and greater spectrum access for public safety and non-public safety users. Migration to 12.5 kHz efficiency technology (once referred to as Refarming, but now referred to as Narrowbanding) will allow the creation of additional channel capacity within the same radio spectrum, and support more users.

After January 1, 2013, licensees not operating at 12.5 KHz efficiency will be in violation of the Commission's rules and could be subject to FCC enforcement action, which may include admonishment, monetary fines, or loss of license. Agencies shall ensure that local radio channels are not utilized outside of the agency's licensed area of operation.

Agencies should provide a minimum of 4 hours of annual basic radio training for Division Supervisors, Strike Team Leaders, and single resource leader positions.

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EXHIBIT "E"
ICS TACTICAL WATER TENDER, EQUIPMENT, PERSONNEL, AND TRAINING STANDARDS FOR FIRE AND EMERGENCY ASSISTANCE

The purpose of this Exhibit is to identify the minimum standards that California Fire and Rescue Mutual Aid System Agencies should follow in regard to their use of tactical water tender, equipment, personnel, and training standards for mutual aid and/or CFAA reimbursable responses.

The State of California or the Federal Fire Agency tactical water tender has a number of features that enhance its capability to operate on narrow, steep or unimproved roads to allow the efficient distribution of water. The minimum features of the tactical water tender are:

- Short wheelbase
- High ground clearance
- High angle-of-approach & departure
- Engine unit # on roof
- The tactical water tender must be equipped with baffles that reduce the shifting of the water load.
- The fire pump and water tank shall meet minimum capabilities for the FIRESCOPE ICS tactical water tenders as designated in the current edition of the ICS Field Operations Guide ICS-420-1.
- A portable pump, with a minimum rating of 35 GPM is desirable.
- If pump and roll capability is requested, tactical water tenders should utilize a 1.5 inch hose with a 1.5 inch combination nozzle.
- If needed, 4-wheel drive must be requested
- If needed, a class A foam system must be requested
- Live reel hose or hose tray/basket
- Hard suction hose with strainer
- Soft suction hose
- All hose utilized must meet or exceed USDA Specification 5100-186b. One-and-one-half inch hoses and nozzles will have NH threads with 9 threads per inch.

Recommended Minimum Tactical Water Tender Equipment Inventory

3 inch fire hose	NH Thread	300 Feet
1.5 inch fire hose	NH Thread	200 Feet
Shovel		1
Adjustable hydrant wrench		2
Combination 1-1/2 inch nozzle		3
Pulaski		1

McLeod or combination tool	1
Spanner wrench	3
Double male, 1.5 inch NH	1
Double female, 1.5 inch NH	1
Double male, 2.5 inch NH	1
Double female, 2.5 inch NH	1
Reducer/Adapters, 2.5 inch NHF to 1.5 inch NHM	1
Fusees (case) or drip torch	1
Water, drinking	3 gallons
First Aid Kit, 5-person	1

Communications 1-mobile radio, minimum 1-portable radios (preferred 1-per assigned personnel). **Programmed per the current edition of the FIRESCOPE Statewide Frequency Channel Plan. Exhibit "D" identifies communications capabilities.

Personal Protective Equipment (PPE)

Each employee responding to or engaged in fire suppression activities will use the appropriate safety clothing and equipment. Each department is responsible for seeing that CAL/OSHA standards for safety clothing and equipment are provided and used for wildland firefighting. Wildland fire suppression safety clothing and equipment includes:

- Safety helmet that meets the minimum standards required by California Code of Regulations (CCR), Title 8, Section 3410.
- Goggles, protection that meets the minimum requirements for design, construction and use as required by CCR, Title 8, Sections 3382 and 3404.
- Ear protection to comply with CCR, Title 8, Sections 3405 and 3410(c).
- Nomex hood, shroud, or equivalent face and neck protection.
- Nomex shirt
- Nomex pants
- Gloves, CAL/OSHA approved for wildland firefighting.
- Safety work boots, heavy-duty, lace-type, with deeply lugged soles and heels, and leather tops at least eight inches in height.
- Wildland fire shelter

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Training

The State of California and Federal Fire Agencies have the expectation that when a local jurisdiction tactical water tender arrives at an incident it can perform all of the missions that the State of California and Federal Fire Agencies' tactical water tenders can.

All responding personnel shall be in compliance with the current NWCG 310-1 Sub System Guide or CICCS. Training topics include but are not limited to:

Wildland strategy & tactics	Backfiring/Firing-out
Wildland fire behavior	Handline construction
Wildland hose lays	Structure triage
Wildland fire safety	Structure defense preparation
Fireground communications	Fire weather

Cal OES# 6051-4
CAL FIRE# 7CA02564
USFS# I5-FI-11052012-107
NPS# P14AC01610
BLM# BAA151002
FWS# FFF300008-15-002
BIA# A15ACPRO01

EXHIBIT "F"
FEMA EQUIPMENT RATE FORMULA

Hourly Rate= Depreciation + Overhead + Overhaul Labor + Overhaul Parts + Field Labor +Field Parts + Fuel + Lube + Tires

Where:
Depreciation= (Acquisition Cost – Salvage Value) / Economic Life
Generally Acquisition Cost = (1 – [Discount % / 100]) * (List Price + Sales Tax + Freight Cost)

Hourly Overhead = Overhead / 2112 hours
Where Overhead represents annual equipment overhead costs resulting directly from equipment ownership, the costs include such things as normal risk insurance, storage and security, inspection, and licenses. Profit, project overhead, and general overhead costs are not included in this number. 2112 hours is an annual equipment ownership baseline.

Overhaul Labor = (Annual Overhaul Labor Hours * Mechanic's Wage) / 2112

Overhaul Parts = Annual Overhaul Parts Cost / 2112

Field Labor = (Annual Field Repair Labor Hours * Mechanic's Wage) / Average Annual Use Hours

Field Parts = (Annual Field Repair Parts Cost + Miscellaneous Supply Parts Cost) / Average Annual Use Hours

Fuel = Average Annual Fuel Cost / Average Annual Use Hours
or
Fuel = Hourly Fuel Consumption Rate * Unit Cost of Fuel

Lube = Annual Lube Cost / Average Annual Use Hours

Tires = Tire Cost / Tire Life

** You may also use FEMA's Special Use Equipment Formula at http://www.caloes.ca.gov/FireRescueSite/Pages/Reimbursement.aspx**

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EXHIBIT "G"
REIMBURSEMENT POLICY AND PROCEDURES FOR OUTSIDE THE STATE OF CALIFORNIA ASSIGNMENTS

This Exhibit applies to Cal OES and the Federal Fire Agencies only.

The California Fire and Rescue Mutual Aid System Agencies shall use the following procedures to secure reimbursement for the provision of personnel and local government-owned emergency apparatus ordered for use on Federal incidents outside the State of California.

Reimbursement of personnel, emergency apparatus, and support equipment will be consistent with Exhibit "A" Reimbursement Policy and Procedures with the following exceptions:

1. Travel costs for lodging, per diem and rental vehicles for personnel shall be reimbursed at the rates and methods established within Exhibit "H", limited to the California State Standard Per Diem Rates in effect at the time of the response. Lodging expense will follow the "all counties/cities located in California" up to $90.00 per night, plus tax. Exceptions will be handled case by case with formal documented and written approval.

2. Reimbursement for Cal OES-owned communications equipment (e.g., cell and satellite phones or air and phone credit cards) will be at the total actual cost to the State of California.

3. Reimbursement invoices for Cal OES personnel, travel, and equipment will be on an actual cost basis, supported by accounting records, payroll records, and/or activity cards. Invoices for Cal OES resources should be submitted no later than 5 months after the end of the incident.

4. Invoices for Cal OES resources will include an administrative rate as determined by the State of California under the Office of Management and Budget (OMB) Super Circular, Title 2 in the Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, part 225 (A-87).

5. Length of assignments for resources responding to incidents outside the State of California will be consistent with the appropriate Federal Fire Agency's policy. Conditions in Clause A-34 of Exhibit "A" concerning minimum of seven days (elapsed time), excluding travel, will not apply to resources responding to requests outside the State of California. Federal Fire Agency policy on the length of an assignment outside the state is defined as the time period (days) between the first full operational period at the first incident or reporting location on the original resource order and commencement of return travel to the home unit. Standard assignment length is 14 days, exclusive of travel from and to home unit. Time spent in staging and preposition status counts toward the 14 day limit, regardless of pay status, for all personnel, including Incident Management Teams.

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EXHIBIT "H"
IN-STATE TRAVEL AND INCIDENT RELATED EXPENSES

The purpose of this exhibit is to identify allowable costs and the process for submitting such cost for in-state travel and incident related expenses. This exhibit primarily pertains to costs associated with fuel, food, vehicle and lodging costs as stated in Clauses A-33 and A-35 of Exhibit "A", as well as attributable incident expenses such as loss or damage to local agency emergency apparatus or support equipment identified in Recital 25 of this Agreement.

In some cases, miscellaneous expenses outside of the above mentioned may be approved if the incident finds that the expense(s) is also attributable to the incident.

- In order for local agencies to be eligible for reimbursement of expenses related to this exhibit for lodging and per diem, the approval MUST be formally documented in writing by the approving State of California or Federal Fire Agency responsible for an incident by using a General Message Form ICS-213 and/or provide the associated "S#" validating the expense(s) on both the General Message Form ICS-213 and the Form F-42.

- In order for local agencies to be eligible for reimbursement of expenses related to this exhibit for all other expenses such as loss or damage, the approval MUST be formally documented in writing by the approving State of California or Federal Fire Agency responsible for an incident by using a General Message Form ICS-213 AND provide the associated "S#" validating the expense(s) on both the General Message Form ICS-213 and the Form F-42.

In both cases, when the General Message Form ICS-213 is used, it must be signed by one of these three positions: Incident Commander, Finance Section Chief or Incident Business Advisor.

NOTE: S#'s and approved General Message Form ICS-213 should ONLY be issued when the incident cannot accommodate the expense in need, and all other options to provide the expense(s) have been exhausted.

Approved out of pocket expense(s) must accompany the F-42 along with the formal approval on the General Message Form ICS-213 documenting the S#, the itemized receipt(s), and the In State Travel and Incident Related Expense Log. Receipts for meals and incidentals are not required. All other receipts must be taped to an 8 ½ x 11 sheet of paper in date order. All sides of the receipts must be taped and legible; photo copies are preferred.

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Rental Vehicles

This section of Exhibit "H" is to identify both allowable and non-allowable expenses when renting a vehicle. Items listed adhere to the state rental agreement.

Items listed below are NOT allowable expenses:

- Personal accident insurance, personal effects coverage or other optional coverage
- No pre-payment of fuel or refueling
- No payment of extension costs or late return
- Airport pickups are discouraged
- Airport parking fees
- GPS unit
- Road Side Service
- Damage attributable to the incident may be local government fire agency responsibility

Items listed below are REQUIRED to secure reimbursement:

- Vehicle returned with a full tank
- Exit invoice
- Use of economy vehicle recommended
- Vehicle determination should be based on your incident position, unless you are carpooling
- At time of rental you may need to make remarks on your contract that this vehicle is going to an incident base camp and may be driven off pavement
- If your agency provides a travel/expense card, rental and fuel must be paid by agency card

All other considerations must have prior approval from the incident.

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Rental vehicle reimbursement will use the state rates listed below as the maximum allowable charge:

STATE OF CALIFORNIA SHORT TERM PROGRAM RENTAL RATES TABLE EFFECTIVE, JANUARY 1, 2017, WILL BE USED FOR A MAXIMUM AMOUNT ALLOWABLE FOR REIMBURSEMENT.

Class Type	Sample Vehicle	Daily Rates	Weekly Rates
Compact	Nissan Versa	$33.00	$132.00
Mid-Size/Intermediate	Hyundai Elantra	$33.00	$132.00
Standard	Buick Verano	$35.00	$140.00
Full Size	Nissan Altima	$35.00	$140.00
Hybrid Electric/Plug-In Zero Emission Vehicle	Toyota Prius	$42.00	$168.00
Compact SUV	Jeep Renegade	$56.00	$224.00
Medium SUV	Hyundai Santa Fe	$88.00	$525.00
Pick Up Truck	Ram 1500	$70.00	$280.00
3/4-Ton/ 1-Ton Pick Up Truck	Chevy Silverado	$90.00	$450.00
Mini Van	Dodge Grand Caravan	$56.00	$224.00
Mini Van (8 Passengers)	Toyota Sienna	$91.00	$480.00
Large Van	Ford Transit Wagon	$121.00	$726.00
Mini-Cargo Van	Ram Promaster City	$80.00	$400.00
15" Cutaway Box Van w/ramp	Transit Connect	$66.00	$350.00
16" Box Truck		$70.00	$425.00
24" Box Truck		$85.00	$500.00
26" Box Truck		$100.00	$500.00
14" Stake Bed		$85.00	$425.00
24" Stake Bed		$100.00	$500.00

When renting a vehicle beyond four days, assigned personnel will utilize the weekly rate through the (7) seventh day. Any days thereafter that do not constitute a week (7 days) will be considered a daily rate.

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Included in State of California Program Rates-Short Term:

- Unlimited mileage, Collision Damage Waiver (CDW), and
- $300,000 Supplemental Liability Protection (SLP).
- Drop Charges: There will be no drop charges for any vehicles that are picked up and returned at an alternative Rental Branch location within the US with the exception of New York.
- CDW for Business Rentals: Rates include full CDW (Collision Damage Waiver) with no deductible. CDW will cover any physical damage to the vehicle that may occur during a rental and is subject to the terms and limitations set forth in Enterprise's standard rental contract. See additional slide for exclusions.
- SLP for Business Rentals: Rates include SLP (Supplemental Liability Protection). SLP will cover up to $300,000 in liability claims that may occur during a rental, as the result of an accident, and is subject to the terms and limitations set forth in Enterprise's standard rental contract.

Damage Waiver Exclusion-Off road use:

- Operation of any vehicle that was not properly designed for the intended use.
- Excessive vehicle wear and tear, due to off-road operation, that may include:
  - Tire punctures or missing chunks of tread
  - Impact Damage (body panels or undercarriage) defined as follows:
    - Scratches larger than 2" or multiple scratches per panel penetrating the paint
    - Dents larger than 2" or multiple dents per panel
    - Impact to undercarriage that will require repair in order to maintain the drivability of the vehicle
    - Rips in upholstery, missing or broken interior components
- Soot, smoke or stain damage requiring professional cleaning

There are several options available to your agency and/or personnel for payment under the State of California Contract:

- Direct bill account set up by your Agency
- Agency Corporate Credit Card
- Agencies can use account number XZCPFIR, and renters can choose to use their own payment method.

Rental vehicles authorized on the resource order do not need additional incident approval. The cost of the rental vehicle, if incurred by the local agency, and the fuel purchased to operate the rental vehicle must be submitted on the Travel and Incident Related Expense Log with receipts taped or photo copied. Rental vehicles that are not authorized on the resource order must receive the formal written approval from the incident as identified on page H-1 of this exhibit.

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Documentation Requirements for Reimbursement of Expenses

Check List:

- ☐ General Message Form 213 signed by the Incident Commander, Finance Section Chief of Business Advisor
- ☐ S# documented on the General Message Form 213 and F-42
- ☐ F-42
- ☐ Travel and Expense Log with expense documented in date order
- ☐ Receipt(s)* taped on all sides to an 8 ½ x 11 sheet of paper in date order (photocopies preferred)
  *Receipt(s) for meals and incidentals are not required with the exception of *an individual who is purchasing on behalf of other response personnel. You will be required to provide a listing/manifest/roster of personnel and agency MACS ID associated with your purchases not to exceed the below per diem rates per meal for each person.*
- ☐ If renting a vehicle, must submit exit invoice.

In addition to the required S# and General Message Form 213, for loss or damage reimbursement to a local agency emergency apparatus or support equipment:

- ☐ Investigation/Incident Report
- ☐ Photos if available

If costs are associated with food or lodging, the reimbursement will be limited to the California Standard Per Diem Rates in effect at the time of response:

- Breakfast - $7.00
- Lunch - $11.00
- Dinner - $23.00
- Incidentals - $5.00 (only after the first 24 hours)
- Lodging:
  - All Counties/Cities located in California (except as noted below):
    - Actual lodging expense, supported by a receipt, up to $90 per night, plus tax.
  - Napa, Riverside, and Sacramento Counties:
    - Actual lodging expense, supported by a receipt, up to $95 per night, plus tax.
  - Marin County:
    - Actual lodging expense, supported by a receipt, up to $110 per night, plus tax.
  - Los Angeles, Orange, and Ventura Counties and Edwards AFB, excluding the city of Santa Monica:
    - Actual lodging expense, supported by a receipt, up to $120 per night, plus tax.

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- San Diego and Monterey County:
  - Actual lodging expense, supported by a receipt, up to $125 per night, plus tax.
- Alameda, San Mateo, Santa Clara Counties:
  - Actual lodging expense, supported by a receipt, up to $140 per night, plus tax.
- City of Santa Monica:
  - Actual lodging expense, supported by a receipt, up to $150 per night, plus tax.
- San Francisco
  - Actual lodging expense, supported by a receipt, up to $250 per night, plus tax.

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BIA#_________A15ACPRO01

California Governor's Office of Emergency Services (Cal OES) - Fire and Rescue Division

TRAVEL EXPENSE CLAIM REIMBURSEMENT LOG

Incident Name: ____________________ **Crew Relief:** Yes ☐ No ☐

AGENCY DESGN.	
State	3-Letter ID

STRIKE TEAM #		
3-Letter ID	Number	Ltr

INCIDENT ORDER NUMBER		
State	3-Letter ID	Number

INCIDENT REQUEST NUMBER		
3-Letter ID	ID	Number

DATE	MEALS $	LODGING $	MISC $	DESCRIPTION	AMOUNT
SUB-TOTALS →				TOTAL AMOUNT →	

Comments:

DEPARTMENTAL APPROVAL

Print Name: ____________ Signature: ____________ Date: ________

Cal OES - Fire and Rescue Division - Travel Expense Claim Reimbursement Log (F-142A) Form F-142A (Rev. Dec2014)

Reimbursement Log at http://www.caloes.ca.gov/FireRescueSite/Pages/Reimbursement.aspx**

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EXHIBIT "I"
DEFINITIONS

1. **ACTUAL HOURS** shall mean on shift time which includes a specific start and ending time and is recorded as clock hours. On shift time includes actual work, ordered standby and compensable travel. Individuals are required to report to their designated work site as scheduled, ready and willing to perform work safely.

2. **ADMINISTRATIVE RATE** shall mean a pre-established percentage charge that may be applied by the billing agency as determined by the CFAA Committee.

3. **AGENCY REPRESENTATIVE** shall mean the ICS position that serves as the point of contact for an assisting or cooperating agency that has been delegated authority to make decisions on matters affecting that agency's participation at the incident and reports to the Liaison Officer.

4. **ANNUAL OPERATING PLAN** shall mean a plan developed at the State, Geographic, or local levels for the implementation of administrative or operational practices or concerns.

5. **ASSISTANCE BY HIRE** shall mean fire suppression resources needed to fill the incident order that are to be paid for by the protecting agency.

6. **BUREAU OF INDIAN AFFAIRS** shall mean a federal bureau under the Department of the Interior charged with the responsibility to provide wildland fire protection and suppression for trust lands of federally recognized Native American Tribes.

7. **CALIFORNIA FIRE AND RESCUE MUTUAL AID SYSTEM AGENCIES** shall mean agencies, departments, or institutions to which Cal OES has, through agreement, assigned Cal OES-owned emergency apparatus; or who provide locally owned resources under provisions of the California Fire and Rescue Mutual Aid System. These agencies may also be referenced as, however, not be limited to, "local government" or "local agency".

8. **CALIFORNIA MOBILIZATION GUIDE** shall mean the interagency procedures for requesting, documenting, and sending resources to incidents within the State of California.

9. **CALIFORNIA WILDLAND COORDINATING GROUP** shall mean the executive level interagency committee made up of representatives from the USDA Forest Service, California Department of Forestry and Fire Protection, USDI Bureau of Land Management, USDI National Park Service, USDI Bureau of Indian Affairs, USDI Fish and Wildlife Services, contract counties representative, and the California Governor's Office of Emergency Services.

10. **COMPENSATE** shall mean to give money in return for something such as work or payment for something lost or damaged.

11. **DEMOBILIZATION CENTER/FACILITY** shall mean that location or facility established at or near an incident for the processing of emergency apparatus and personnel prior to release to its home base.

12. **DEPARTMENT OF DEFENSE FIRE DEPARTMENT** shall mean any organization managed by the Department of Defense for preventing and putting out fires principally on military installations.

13. **EMERGENCY APPARATUS** shall mean any emergency response equipment or apparatus provided through the California Fire and Rescue Mutual Aid System.

14. **EMERGENCY PERSONNEL** shall mean any personnel responding on or with emergency apparatus and requested overhead personnel.

15. **FEDERAL FIRE AGENCIES** shall mean the USDA Forest Service, Pacific Southwest Region; the USDI Bureau of Land Management, California Office; the USDI National Park Service, Pacific West Region; USDI Fish and Wildlife Service, Pacific Southwest Region, and USDI Bureau of Indian Affairs, Pacific Region.

16. **FEDERALLY RECOGNIZED TRIBE** shall mean an American Indian or Alaska Native tribal entity that is recognized as having a government-to-government relationship with the United States, with the responsibilities, powers, limitations, and obligations attached to that designation, and are eligible for funding and services from the Bureau of Indian Affairs.

17. **GOVERNING BODY RESOLUTION (GBR)** shall mean a formal declaration of the governing body concerning a certain subject which it either cannot or does not wish to control by ordinance.

18. **HOME UNIT** shall mean the geographical location an individual is normally assigned to work.

19. **INCIDENT** shall mean an occurrence or event, either human-caused or natural phenomena, that requires action by emergency service personnel to prevent or minimize loss of life or damage to property and/or natural resources.

20. **INCIDENT COMMAND SYSTEM (ICS)** shall mean a standardized on-scene emergency management concept specifically designed to allow its user(s) to adopt an integrated organizational structure equal to the complexity and demands of single or multiple incidents, without being hindered by jurisdictional boundaries.

21. **INCIDENT COMMANDER** shall mean the ICS position responsible for overall management of the incident and reports to the agency administrator for the agency having incident jurisdiction. This position may have one or more deputies assigned from the same agency or from an assisting agency(s).

22. **INCIDENT MANAGEMENT TEAM (IMT)** shall mean the incident commander and appropriate command and general staff assigned to an incident.

23. **INTERAGENCY** shall mean involvement of two or more agencies to an agreement.

24. **LOCAL AGENCY** shall mean any city, city and county, county, or special district.

25. **LOCAL AGREEMENT** shall mean a pre-defined area agreement that includes that portion of the geographical jurisdictions of both the local reciprocal agreement signatories on which they have historically, frequently and continuously cooperated in initial and extended attack.

26. **LOCAL JURISDICTION** shall mean any political subdivision of government.

27. **MOBILIZATION CENTER** shall mean an off-incident location at which emergency apparatus and personnel are temporarily located pending assignment, release or reassignment.

28. **MOU/MOA** shall mean a memorandum of understanding or memorandum of agreement, which is a formal business document used to outline an agreement made between two separate entities, groups, or individuals.

29. **MUTUAL AID** shall mean an agreement in which two or more parties agree to furnish resources and facilities and to render services to each party of the agreement to prevent and combat any type of disaster or emergency.

30. **NON SUPPRESSION PERSONNEL** shall mean personnel who occupy a civilian position within a fire agency.

31. **POLITICAL SUBDIVISION** shall mean any city, city and county, county, district, or other local governmental agency or public agency authorized by law.

32. **PORTAL TO PORTAL** shall mean the time of initial dispatch from home base to the time of return to home base.

33. **REIMBURSEMENT** shall mean to pay someone/agency an amount equal to an amount that agency has spent or where the agency has accrued a financial liability.

34. **SALARY SURVEY** refers to the form used to establish rates for reimbursement filed with Cal OES Fire and Rescue Division.

35. **STAGING AREA** shall mean the location where emergency apparatus and personnel are assigned to an incident for deployment on a three-minute availability status.

36. **STRUCTURAL FIRE PROTECTION** shall mean fire suppression within a structure.

37. **STRUCTURE DEFENSE** shall mean the protection of homes or other structures from wildland fire before the fire reaches the structure; exterior fire protection measures.

38. **SUPPLEMENTAL PERSONNEL** shall mean overhead tied to a local fire department generally by agreement who are mobilized primarily for response to incidents/wildland fires outside of their district or mutual aid zone. They are not a permanent part of the local fire organization and are not required to attend scheduled trainings, meetings, etc., of the department staff.

39. **SUPPRESSION PERSONNEL** shall mean personnel who routinely respond to emergencies.

40. **TRIBAL FIRE DEPARTMENT** shall mean a tribal entity with suppression and or all-risk response capabilities.

How does my agency become an OES apparatus assignee?

The California Governor's Office of Emergency Services (Cal OES) manages a statewide fire and rescue program, providing apparatus on loan to local fire departments for use in their districts, while requiring those departments to staff the vehicles for the state when needed.

Cal OES purchases the apparatus fully equipped, then assigns them to local governments and fire agencies on temporary-use agreements where the state never relinquishes control of the vehicles

The agencies agree to staff the vehicles anywhere and anytime that are needed, whether in state or across the nation.

The program has been around since 1950, when it was run under the federal Civil Defense Program. California is the only state in the country still running this program-it is the cornerstone of California's fire and rescue mutual aid system.

Process for becoming an OES assignee

1. Review Apparatus agreement and insure that you are able to comply with the requirements applicable to the type(s) of apparatus you are considering. Agreement is non-negotiable and the assignee must agree to it in its entirety
2. Fire Chief submits a formal letter to the OES State Fire and Rescue Chief requesting to become an assignee and indicating that the department can comply with ALL of the requirements in the applicable apparatus agreement
3. OES Chief and staff will review all submittals and determine best placement for apparatus
4. Prospective assignees will be notified and if selected an agency specific agreement drafted
5. Agreement is sent to city, district or governing entity of assignee fire department for signature
6. Signed agreement is returned to OES Headquarters for state signatures and execution of documents
7. Coordination of appointment for apparatus orientation and delivery is scheduled at OES HQ with the new assignee representatives and Region Assistant Chief
8. OES staff conduct orientation, complete an initial equipment inventory and inspection with the assignee and upon acceptance delivers the apparatus/equipment to assignee
9. Assignee travels to home destination and places apparatus in service (Coordination with Op Area, Region Chiefs and Dispatch)

How does my agency return OES apparatus/equipment?

1. Agency Chief coordinates with OES Region Assistant Chief and drafts a formal letter to OES State Fire and Rescue Chief indicating desire to terminate agreement
2. Region Assistant Chief will coordinate and conduct an inspection and inventory of the apparatus at its assigned location
3. Any necessary repairs, maintenance, or equipment replacement identified is completed by assignee
4. An appointment to return the apparatus to OES Headquarters and complete a final inventory and inspection is coordinated via the Region Assistant Chief
5. Upon completion of inventory and inspection OES accepts the apparatus and thanks the former assignee for their participation.

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	**AGENDA SECTION:** B

SUBJECT:
Community Development: Discussion of reallocating FY 20/21 Community Development Block Grant funds in the 20/21 Action Plan.

RECOMMENDATION:
Staff recommends that the City Council discuss the previous direction given to staff on March 17, 2020 regarding the allocation of Community Development Block Grant (CDBG) funds.

BACKGROUND:
On March 17, The City Council held a study session to review and discuss the 20/21 CDBG Action Plan. The Council directed staff to allocate the CDBG 20/21 allocation of $623,993 as shown on the attached spreadsheet. Since that time, the City has received an additional allocation of $325,307 in Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds.

The City is required to program these funds for eligible activities. On April 21st, the Council received a report regarding the additional funds and provided direction that they would like to establish a program to help small businesses and rental assistance. The Council can also make amendments to the previous direction given on March 17th. Staff is requesting direction as to whether the City Council wants to remove funding from any of the programs previously allocated funds, such as the Emergency Repair Housing Rehab, Lacey Park or Longfield Center improvements. Both the Lacey Park project and Longfield Center project are to address trip hazards, which were previously identified as priorities.

The attached spreadsheet shows the direction from the Council on March 17th and the additional funds. The City utilizes the maximum 20% for administration of the program to fund the costs for staff and expenses in the Housing Division. The total FY 19/20 budget for Housing is $364,710, with staff costs alone being $241,890. The utilization of CDBG funds for administration offsets these costs. With the CARES Act funds, it is anticipated that we would cover approximately $191,700 of those costs.

Staff is currently working on identifying community priorities, which will be brought to you on May 19, 2020. Although staff is showing funding the rental assistance and small business assistance programs as expressed by the City Council at the last meeting, there may be other priorities that are identified through the community outreach process. It is anticipated that we will also get applications from non-profits for this funding for the Council to consider as well.

This item is presented to the City Council for discussion purposes only and is not the final vote on the Action Plan, a formal report is anticipated for public comment on May 19, 2020 and a public hearing is anticipated for June 2, 2020.

FISCAL IMPACT:

ATTACHMENTS:
DRAFT Action Plan 2020 funding.docx

ACTION PLAN 2020		3/17 RECOMMENDATIONS	POTENTIAL CHANGES	TOTAL FUNDING
Projects		**Action Plan 20**	**COVID19 Relief**	**Action Plan 20**
CDBG Funds		**$623,993.00**	**$325,307.00**	**$949,300.00**
Emergency Repair Housing Rehabilitation		$201,795.00		$201,795.00
Lacey Park Court Improvements	(basketball court improv)	$177,600.00		$177,600.00
Longfield Center Improvements	(paint and floor improv)	$45,000.00		$45,000.00
Public Services				
Kings Community Action Organization (KCAO)		$28,000.00		$28,000.00
Big Brothers Big Sisters		$25,000.00		$25,000.00
Kings Tulare Continuum of Care		$10,000.00		$10,000.00
Utility Assistance		$10,000.00	$5,000.00	$15,000.00
Rental Assistance Program			$125,123.00	$125,123.00
Micro Business Program			$130,123.00	$130,123.00
Administration 20%		$126,598.00	$65,061.00	$191,659.00
20/21 Allocation		**$623,993.00**	**$325,307.00**	**$949,300.00**

15% PUBLIC SERVICES CAP HAS BEEN LIFTED FOR AP19 and AP20.

Attachment: DRAFT Action Plan 2020 funding.docx (CDD: CDBG Funds)

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	AGENDA SECTION: C

SUBJECT:
Administration: Discussion of the State's Key Indicators for Lifting the Stay at Home Order, Consideration of Guidelines to facilitate the reopening of businesses after the Order is lifted and Approval of Letter of Support for Kings County.

RECOMMENDATION:
That Council receive the report from staff, provide direction on guidelines for reopening businesses consistent with the State's Key Indicators, and submit a letter of Support to the Governor's office on behalf of Kings County's plan for reopening.

BACKGROUND:
On March 19, 2020, in response to the increasing number of statewide cases of COVID-19, the Governor issued Executive Order N-33-20, attached to this report, which ordered all people to stay at home unless they work for an essential critical infrastructure business. The Executive Order has the force of law and violations are considered a misdemeanor. In other words, violating the Executive Order is like violating the Penal Code and the City has no authority to authorize businesses to open in violation of that order.

Unfortunately, recent actions on the part of many Counties and Cities has caused confusion for many of the residents up and down the state. For example, the recent action that was taken by the Orange County Board of Supervisors was first reported as an opening up of Orange County. In reality, their Board of Supervisors simply adopted guidelines for businesses to use to safely reopen when the time comes. A set of possible guidelines for the City of Hanford is attached to this report using the OC Guidelines as a template.

Given the extended length of the lockdown and the growing frustration among many of the State’s residents and Business Owners, staff is recommending that Council work with the County and the Public Health Agency to develop and implement guidelines to assist business owners with opening, once the State allows for such action. The County Public Health Agency has already been tasked with developing such a plan in order to present to the Board of Supervisors at the May 5th meeting.

On April 17, 2020, Governor Newsom rolled out what he referred to as the "Roadmap to Recovery". The roadmap centered on 6 key indicators that would be tracked and could result in the lessening of restrictions through four (4) distinct phases of reopening.

Phase one -

- Make work as safe as possible for those on the front lines.
- Offer an economic safety net for low-wage workers, and encourage the use of face coverings.
- This is the current phase that California is in and the Governor has stated that he will begin to ease his shutdown order gradually, while preventing new outbreaks that could force another round of closures.

Phase two -

- Restore some access to public spaces
- Let lower-risk businesses reopen, including factories, offices and retail outlets with curbside options.
- Some schools may be allowed to offer summer school programs or consider an earlier start to the new school year to make up for lost educational opportunities, and more child care facilities will be allowed to reopen.

P**hase three -**

- Opening up of higher-risk workplaces including salons, gyms and theaters, with changes and limits on the size of gatherings
- In-person religious services and weddings can proceed.

Phase four -

- Will effectively lift the shutdown.
- Concerts and conventions will resume, and fans will be allowed to attend sports events.

To be clear, there are no timetables for when the Governor will allow local agencies to move from one phase to the next. He has recently stated, through many broadcasts, that it is a matter of weeks, not months. However, the number of weeks is still very unclear. Based on the actions of many local agencies in the past week, the Governor has made it clear that state officials, not cities or counties, will decide when to proceed.

FISCAL IMPACT:

Depending on the direction given by Council, this action could result in a direct cost to the General Fund based on the funding source Council wishes to use.

ATTACHMENTS:

N-33-20 - Stay at Home Order

City of Hanford Business Guidelines - Draft

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-33-20

WHEREAS on March 4, 2020, I proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS in a short period of time, COVID-19 has rapidly spread throughout California, necessitating updated and more stringent guidance from federal, state, and local public health officials; and

WHEREAS for the preservation of public health and safety throughout the entire State of California, I find it necessary for all Californians to heed the State public health directives from the Department of Public Health.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California, and in particular, Government Code sections 8567, 8627, and 8665 do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1) To preserve the public health and safety, and to ensure the healthcare delivery system is capable of serving all, and prioritizing those at the highest risk and vulnerability, all residents are directed to immediately heed the current State public health directives, which I ordered the Department of Public Health to develop for the current statewide status of COVID-19. Those directives are consistent with the March 19, 2020, Memorandum on Identification of Essential Critical Infrastructure Workers During COVID-19 Response, found at: https://covid19.ca.gov/. Those directives follow:

ORDER OF THE STATE PUBLIC HEALTH OFFICER
March 19, 2020

To protect public health, I as State Public Health Officer and Director of the California Department of Public Health order all individuals living in the State of California to stay home or at their place of residence except as needed to maintain continuity of operations of the federal critical infrastructure sectors, as outlined at https://www.cisa.gov/critical-infrastructure-sectors. In addition, and in consultation with the Director of the Governor's Office of Emergency Services, I may designate additional sectors as critical in order to protect the health and well-being of all Californians.

Pursuant to the authority under the Health and Safety Code 120125, 120140, 131080, 120130(c), 120135, 120145, 120175 and 120150, this order is to go into effect immediately and shall stay in effect until further notice.

The federal government has identified 16 critical infrastructure sectors whose assets, systems, and networks, whether physical or virtual, are considered so vital to the United States that their incapacitation or destruction would have a debilitating effect on security, economic security, public health or safety, or any combination thereof. I order that Californians working in these 16 critical infrastructure sectors may continue their work because of the importance of these sectors to Californians' health and well-being.

This Order is being issued to protect the public health of Californians. The California Department of Public Health looks to establish consistency across the state in order to ensure that we mitigate the impact of COVID-19. Our goal is simple, we want to bend the curve, and disrupt the spread of the virus.

The supply chain must continue, and Californians must have access to such necessities as food, prescriptions, and health care. When people need to leave their homes or places of residence, whether to obtain or perform the functions above, or to otherwise facilitate authorized necessary activities, they should at all times practice social distancing.

2) The healthcare delivery system shall prioritize services to serving those who are the sickest and shall prioritize resources, including personal protective equipment, for the providers providing direct care to them.

3) The Office of Emergency Services is directed to take necessary steps to ensure compliance with this Order.

4) This Order shall be enforceable pursuant to California law, including, but not limited to, Government Code section 8665.

IT IS FURTHER ORDERED that as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 19th day of March 2020.

GAVIN NEWSOM
Governor of California

ATTEST:

ALEX PADILLA
Secretary of State

City of Hanford Business Guidelines

The City Council urges all members of the public and businesses in Hanford to comply with the following guidelines:

1. **Scope.** These guidelines do not supersede any conflicting or more restrictive orders issued by local governments, the State of California, or the Federal Government. These guidelines apply equally to businesses, houses of worship, entertainment and sports venues (including youth sports), education providers, both public and private, and other organizations.

2. **Sick, elderly, and vulnerable persons**. Anyone who feels sick should remain at home. In addition, high-risk persons who are over 65 years of age, or suffering chronic illnesses, should continue to follow recommendations to stay at home and limit public interaction and it is recommended to wear a face-covering out for medical and dental appointments, as needed.

3. **Physical Distancing in the Workplace**. Physical distancing of a minimum of six (6) feet should be maintained between customer-facing employees and the general public, and – to the extent practical – between employee workstations. Where six feet of physical distancing between workstations is impractical, face coverings should be worn. Businesses are encouraged to allow telecommuting by employees where practical.

4. **Personal Protection Measures**. Employers doing business in Hanford should require all customer-facing employees every thirty minutes to either wash their hands or use hand sanitizer frequently during the shift. Face coverings should be provided to all employees.

All employees, before starting a shift, should have their temperatures taken and not be permitted to work upon a temperature reading above 100.4 degrees.

Businesses should make every effort to limit touchpoints. Businesses should significantly increase the frequency of sanitizing workstations and equipment that come into contact with the general public. Face coverings should be worn by all customer-facing employees. Visitors to business establishments should also wear appropriate face coverings.

Physical barriers are preferred, if available, but are not required as the general public will make individualized decisions about which businesses to patronize. For the benefit of the public and employees, handwashing or hand sanitizing should be done as soon as possible following the handling of materials that come in contact with the general public.

5. **City Facilities**. Persons accessing City facilities, including City parks and trails should follow state guidance regarding physical distancing and the use of face coverings.

6. **Vendor Compliance.** Businesses should attempt to assure compliance with these guidelines by all vendors; failure of a vendor to adhere to these guidelines may subject the vendor to allowable enforcement action under the State Order.

7. **Further Action as Necessary.** The Hanford City Council reserves the right to modify these guidelines as circumstances warrant.

The City Council recognizes that additional restrictions not reflected in these guidelines may be needed to address the health and safety of certain populations depending upon their age or underlying health concerns, or otherwise to address medical issues as they arise.

AGENDA
STAFF REPORT

MEETING DATE: 5/5/2020	AGENDA SECTION: A

SUBJECT:
Council Future Agenda Items

FISCAL IMPACT:

ATTACHMENTS: