City Council Meeting
Agenda

April 4, 2023
7:00 PM – Regular Meeting
Council Chambers
400 N. Douty St.

Council Members will meet in-person in the Council Chambers. The meeting will also be lived streamed on the City's website: http://livestream.hanford.city/

4:00 PM CALL TO ORDER STUDY SESSION AND CLOSED SESSION:

ROLL CALL BY THE CITY CLERK:

PUBLIC COMMENT:

Study Sessions are considered Special Meetings under the Bown Act. Accordingly, comments from the public are limited to items listed on the agenda (GC 54954.3a). Public Comment will be accepted during each agenda item. 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: Presentation of Report on the City of Hanford's Audit of the Financial Statements for the year ending June 30, 2022 (Fiscal Year 2022)

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING:

A. CONFERENCE WITH LEGAL COUNSEL – REAL PROPERTY NEGOTIATIONS (GC 54956.8):

Property: 426 W. Lacey Blvd.
APN: 010-253-001-000
Agency Negotiators: Mario Cifuentez and Ty Mizote
Negotiating Party: Nick Warner for MSI Hanford

APN: 014-230-030
Agency Negotiators: Mario Cifuentez, Ty Mizote, and Brad Albert
Negotiation Party:Thomas G. Loogman, Robert A. Loogman, Colette M. Quinn, John M. Loogman, Jr., Lisa M. Askins, and Trudy N. Simas

CALL TO ORDER REGULAR SESSION:

ROLL CALL:

INVOCATION:

Pastor Lori Niles

FLAG SALUTE:

COUNCIL REPORTS/GENERAL REPORTS:

Brief information-only reports from City Council and/or Staff, including committee reports and reports by City Council related to meetings attended at City expenses (AB1234).

PUBLIC COMMENT:

This is the time for citizens to comment on subject matters 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. State law does not allow the Council to discuss or take action on issues not on the agenda, except that members of the Council or staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights (Gov. Code sec. 54954.2). 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 of these matters unless a request is made and then the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

A. Procedural Waiver: Waive reading in full of resolutions and ordinances and approval and adoption of same by reading title the only.

B. City Clerk: Approval of the Minutes of the February 7, 2023 Meeting

C. City Clerk: Approval of the Minutes of the February 21, 2023 Meeting

D. Community Development: Acceptance of the mandated General Plan Annual Progress Report for Calendar Year 2022 and authorization for the submittal to the Governor's Office of Planning and Research

E. Community Development: Authorization to award a contract for GIS On-Call Services to GEOinovo at a cost not to exceed $25,000 per fiscal year.

F. Parks and Community Services: Authorization to award a contract to Alta Transportation in the amount of $253,000 to create an Active Transportation Plan (ATP) and appropriate $284,811 from the Transportation Fund, which includes $32,668 of the required 11.47% local cash match.

G. Public Works: Acceptance of Grant of Easement for property from Forebay Farms, LLC for right of way purposes for the installation of a traffic signal system at the intersection of 12th Avenue and Hume Avenue.

H. Public Works: Authorization to advertise for bids the FY 23 Pavement Resurfacing Treatment Project and the concurrent Manhole Project: Raise and Adjust to Grade, and Pre-Authorize the City Manager to award and execute the contracts on behalf of the City to the lowest responsible bidders; providing the project bid is within current budget appropriation.

I. Public Works: Authorization to advertise for bids for the FY 23 Manhole Repair and Coating Project, and Pre-Authorize the City Manager to award and execute the contract on behalf of the City to the lowest responsible bidder; providing the project bid is within current budget appropriation.

J. Public Works: Authorization to award a contract to Lechowicz & Tsenh (L&T), at a cost of $96,420, for the purpose of performing a Utility Rate Study, pursuant to the scope of work identified in RFP 2023-02. The cost of the study will be split evenly between the Water, Wastewater, and Stormwater enterprise funds.

K. Public Works: Authorization enter into a five year, sole source contract with Univar for the supply and delivery of sodium hypochlorite to be used as a disinfecting agent in the City's water system. As part of the contract, Univar will supply four 750 gallon tanks at no charge to City, which will facilitate more efficient deliveries.

L. Public Works: Approval of the Notice of Completion for Tract No. 865 Live Oak East Unit No. 1, Located at Houston Avenue and Alpine Avenue, and Authorization for the Mayor to Execute and the City Clerk to attest and file said Notice with the Kings County Recorder's office.

M. Police: Appropriation and authorization to purchase up to $32,000 in Gym Equipment to be paid from an Officer Wellness Grant in the City's Police Trust Fund

GENERAL BUSINESS:

A. City Attorney: Approval of a Purchase and Sale Agreement and Escrow Instructions for the purchase of forty (40) acres of Land for the future development of Heroes Park, a new fire station, and a new water tank site.

COUNCIL COMMENTS AND COMMUNICATIONS::

At this time, any Council Member may ask a question for clarification, make an announcement, or report briefly on their activities. In addition, subject to Council Policies and Procedures, they may request staff to report back to the Council at a subsequent meeting concerning any matter or take action to direct staff to place a matter of business on a future agenda. (GOV. CODE SEC. 54954.2)

A. Council Future Agenda Items

B. Upcoming Events and Important Dates:

April 7: Easter Egg Hunt in Civic Park 10:00 am - 11:30 am $5.00 Get tickets here
April 8: Helping Hands Volunteer Program at Centennial Park Sign up here
April 15: Walk with a Doc at Centennial Park 9:00 am - 10:00 am
April 18: Regular City Council Meeting
April 21: Mother/Son Dance at the Civic Auditorium 6:30 pm - 9:00 pm Get tickets here
April 22: Father/Daughter Dance at the Civic Auditorium 6:30 pm - 9:00 pm Get tickets here
April 29: Coffee with a Cop at Starbucks at 11th & Lacey 9:00 am - 11 am

ADJOURNMENT:

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

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

days prior to the meeting {28 CFR 35.102.35.104 ADA Title II}

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** STUDY SESSION

SUBJECT:
Presentation of Report on the City of Hanford's Audit of the Financial Statements for the year ending June 30, 2022 (Fiscal Year 2022)

RECOMMENDATION:

Recommendation: Staff recommends that City Council receive a Report on Audit of Financial Statements from Hudson, Henderson & Company, Inc., for the year ended June 30, 2022 (Fiscal Year 2022).

Recommended Motion: This is an informational item, no action is required.

BACKGROUND:

State law requires the City of Hanford to prepare audited financial statements for each fiscal year. The City is engaged in year five of its agreement with Hudson, Henderson & Company, Inc. for preparation of these statements. The City received an unqualified opinion (clean) in relation to the 2021/2022 financial statements for the fiscal year ending June 30, 2022 by its' independent auditors Hudson, Henderson & Company, Inc.

The audit can be summarized as follows:
- Auditors have issued an unqualified opinion (clean)
- Financial condition of the City had positive trends overall
- Extraordinary item of $12.5 million settlement was recognized and impacts General Fund
- General Fund Reserve at approximately 5% as of June 30, 2022

Over the last few years, the City Council (Council) has established financial policies to improve the financial condition of the City. The policies as memorialized in Resolution 2020-29-R and 2022-20-R look to:
- Adopt a balanced budget
- Establish General Fund Reserve of 35% for operating reserves and contingency reserve for fiscal emergencies
- Minimum 15% reserves in proprietary and internal service funds unless other requirements exist

For the fiscal year (FY) 2021/2022 (22) the City Council did pass a balanced budget. The General Fund last year was near a 30% reserve and generally fund balances were positive in FY22. Potential issues that an audit may show are outlined below:

Material Weakness - 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.

Significant Deficiency - 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.

The City had no weaknesses or deficiencies identified in FY22.

Table A "Governmental Fund Financial Results" below, summarizes how these funds performed and a snapshot of their conditions as of June 30, 2022. The General Fund shows just over $3 million in fund balance, most of which is unrestricted and available for Council's use. This represents an approximate 5% reserve, based on General Fund expenditures for FY22. Staff recommends focusing on building this reserve back up in earnest, which may mean restricting spending and limiting any special projects in the General Fund.

TABLE A:
Governmental Fund Financial Results, 2021/2022
(In Thousands)

Governmental:

Fund	Net Income (Loss)	Available Fund Balance	Growing	Comment
General Fund	(8,075)	3,031	No	Extraordinary item of a $12.5 million settlement was recognized which substantially impacts the General Fund reserves.
Accumulated Capital Outlay (ACO) Fund	(934)	3,611	No	Funds spent are from approved capital projects. Funding will be transferred in from General Fund or Other Funds as directed by Council's Reserve Policy or as otherwise directed by Council for approved capital projects.
Housing	239	20,403	Yes	Restricted: Revenues from new grants, loan payoffs and loan payments (CDBG, HOME and Housing Successor). Approximately $18.5 million in loans
Transportation and Other Funds	3,656	15,948	Yes, TDA - No	Restricted Funds: Non-Major Funds includes Transportation (TDA), Gas Tax, Transportation Impact Fee (TIF) and Other Funds

The City has four major proprietary (business like) funds summarized in Table B. These funds provide essential services for customers for water, sewer, storm drain and refuse. In addition, some minor funds are included as follows; airport, courthouse and intermodal facility operations.

TABLE B:				
Proprietary (Business Type) Funds Financial Results, 2021/2022				
(In Thousands)				
Business Type:				
Fund	Net Income (Loss)	Available Fund Balance	Growing	Comment
Water	3,730	17,960	Yes	There are signficant capital needs, staff will continue to monitor and conduct rate study for sustainability.
Wastewater	1,656	4,190	Yes	There are signficant capital needs, staff will continue to monitor and conduct rate study for sustainability.
Storm Drain	144	5,673	Yes	There are signficant capital needs, staff will continue to monitor and conduct rate study for sustainability.
Refuse	618	375	Yes	A rate study was completed late 2022. Fee adjustments were approved and are projected to bring in more revenues to take care of operational and capital needs.
Airport/Intermodal/ Courthouse	(489)	(1,688)	No	There are signficant operational and capital needs, staff will continue to monitor and review rates and operations for sustainability and payment of past debts.
Enterprise Sub Total	5,659	28,198		
Internal Service	753	22,252	Yes	These funds should slowly grow. The funds should satisfy reserve policy and liabilities in addition pay for insurances, fleet, computer systems and internal services.
* Note: Business activity fund equity includes fixed assets which are not expendable resources. As a result, net				
available cash is shown. Govenmental funds do not include debt nor fixed assets. As a result Fund Balance is shown.				

The City should continue to pursue cost reductions, operational efficiencies, cost recovery, and minimize staffing additions. In order to maintain long-term planning goals, financial resources must be accounted for and set aside in order to fulfill Council goals.

Staff will be working in the upcoming two-year budget to adequately address the financial needs of the City and work with the Council on adoption of a balanced and sustainable budget.

City Council has in place a comprehensive Reserve and Pension Funding Policy (Resolution 2022-20-R) which will continue to help the City year by year improve its financial standing. It is important to keep in mind, there are significant demands on the General Fund and costs to operate the City continue to increase. As recently shown to Council in March 2023, General Fund revenues are projected to plateau over the next couple of years, which may limit efforts of the City to build up reserves, take care of deferred needs or increase services. This will be addressed more during the upcoming budget discussions with Council.

FISCAL IMPACT:

This item is informational, there is no fiscal impact from this report. In accordance with adopted Reserve Policy in Resolution 2022-20-R no additional funds will be transferred to capital funds or internal service funds as the General Fund is not at its 35% reserve. Based on the FY23 updated budget, the General Fund reserve will be at approximately 6%. Council's adopted goal is 35% (15% in operating reserve and 20% in Contingency Reserve), of which the City lost progress in FY22 primarily due to a $12.5 million settlement.

ATTACHMENTS:

1. City of Hanford Financial Statements 2022-Final

CITY OF HANFORD

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED
JUNE 30, 2022

TABLE OF CONTENTS

Principal City Officials i

Independent Auditors' Report 1

Management's Discussion and Analysis 4

Basic Financial Statements:

Government-wide Financial Statements:
- Statement of Net Position 13
- Statement of Activities 14

Fund Financial Statements:
- Balance Sheet – Governmental Funds 16
- Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position – Governmental Activities 17
- Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 18
- Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities – Governmental Activities 19
- Statement of Net Position – Proprietary Funds 20
- Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds 22
- Statement of Cash Flows – Proprietary Funds 24
- Statement of Fiduciary Net Position – Fiduciary Funds 28
- Statement of Changes in Fiduciary Net Position – Fiduciary Funds 29

Notes to the Financial Statements 30

Required Supplementary Information:

Schedule of Changes in the Net Pension Liability and Related Ratios 67
Schedule of the City's Proportionate Share of the Net Pension Liability 68
Schedule of Plan Contributions 69
Schedule of Changes in Net OPEB Liability and Related Ratios 70
Schedule of Contributions - OPEB 71
Schedule of Revenues, Expenditures and Changes in Fund Balances:
- Budget to Actual (GAAP Basis) General Fund 72
- Budget to Actual (GAAP Basis) CDBG Home/Housing Fund 73
- Budget to Actual (GAAP Basis) Transportation Impact Fees 74
- Budget to Actual (GAAP Basis) Transportation Development Act Fund 75

Supplementary Information Section:

Schedule of Revenues, Expenditures and Changes in Fund Balances:
- Budget to Actual (GAAP Basis) Capital Projects Fund 76

Non-Major Special Revenue Governmental Funds:
Combining Balance Sheet 77
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances 81

Internal Service Funds:
Combining Statement of Net Position 85
Combining Statement of Revenues, Expenses and Changes in Net Position 87
Combining Statement of Cash Flows 89

Trust and Custodial Funds:
Combining Statement of Fiduciary Net Position 93
Combining Statement of Changes in Fiduciary Net Position 94

Single Audit Reports:

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* 95

Independent Auditors' Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance; and Report on the
Schedule of Expenditures of Federal Awards Required by the
Uniform Guidance 97

Schedule of Expenditures of Federal Awards 99
Notes to the Schedule of Expenditures of Federal Awards 100
Schedule of Findings and Questioned Costs 101
Summary Schedule of Prior Year Findings and Questioned Costs 103

Appropriations Limit Report:

Independent Accountants' Report on Applying Agreed Upon Procedures
Related to the Article XIII-B Appropriations Limit 104
Appropriations Limit Schedule 106

CITY OF HANFORD
PRINCIPAL CITY OFFICIALS
JUNE 30, 2022

CITY COUNCIL

NAME	POSITION
Kalish Morrow	Mayor
Diane Sharp	Vice Mayor
Amanda Sultray	Council Member
Francisco Ramirez	Council Member
Art Brieno	Council Member

ADMINISTRATION

Mario Cifuentez	City Manager
Griswold, LaSalle, Cobb, Dowd & Ginn, LLP	City Attorneys
Natalie Corral	City Clerk
Christopher Tavarez	Treasurer/Finance Director
Steve Pendergrass	Fire Chief
Darlene Mata	Community Development Director
Parker Sever	Police Chief
John Doyel	Public Works Director
Bradley Albert	Parks and Community Services 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 Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the City adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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 information on pages 4-12 and 67-75 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The capital projects budgetary schedule, accompanying combining and individual nonmajor fund financial statements, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 capital projects budgetary schedule, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the principal city officials but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, 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 solely 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 the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 30, 2023

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. 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 and deferred outflows of the City exceed its liabilities and deferred inflows at the close of the most recent fiscal year 2022 by $328.1 million. Of this amount, about $25.6 million in unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

- As of June 30, 2022, the City's governmental funds reported combined ending fund balances of $47.1 million.

- Approximately 5.3% of the combined governmental fund balances is considered available for spending at the City's discretion.

- As of June 30, 2022, unassigned fund balance in the General Fund was $3.1 million, or 5.2% of total General Fund Expenditures.

- The City's total debt increased by $28.1 million during fiscal year 2022, which is due to the issuance of a $30.9 million private Pension Obligation Bond in order to mitigate increases to unfunded accrued liability payments to CalPERS, offset by the normal maturity of debt in the water system, the wastewater system, and the citywide solar energy system.

- The following pension liabilities (assets) totaling $22,829,601 are included in the financial statements as required by GASB 68: General Government $21,186,904; Water System Enterprise $275,475; Wastewater Enterprise $314,176; Storm Drainage $(277,973); Refuse Enterprise $858,088; Computer Maintenance $60,432; Building $216,504; and Fleet Management $195,995.

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 interfund 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 Community Services, and Community Development. Property and sales taxes, user fees, interest income, franchise fees, and state and federal shared revenues and grants generally finance these activities.

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

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $328,166,118 at the close of the 2021-2022 fiscal year.

By far, the largest portion of the City's net position, 78.6%, 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.

Of the total current assets totaling $132,622,001, approximately 77.5% or $102,724,445, 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	
	2022	2021	2022	2021	2022	2021
ASSETS						
Current assets	$ 71,598,372	$ 49,354,666	$ 61,023,629	$ 44,276,495	$ 132,622,001	$ 93,631,161
Capital and non-current assets (net of depreciation)	174,167,728	177,619,707	137,293,785	140,249,947	311,461,513	317,869,654
Total Assets	245,766,100	226,974,373	198,317,414	184,526,442	444,083,514	411,500,815
Deferred outflows of resources	38,670,202	12,788,869	6,437,228	2,314,298	45,107,430	15,103,167
LIABILITIES						
Current and other liabilities	28,194,878	7,317,025	1,686,955	1,667,793	29,881,833	8,984,818
Long-term liabilities	61,959,410	51,711,380	35,366,451	40,165,540	97,325,861	91,876,920
Total Liabilities	90,154,288	59,028,405	37,053,406	41,833,333	127,207,694	100,861,738
Deferred inflows of resources	16,624,319	966,359	17,192,813	326,319	33,817,132	1,292,678
NET POSITION						
Net investment in capital assets	153,865,284	157,116,548	104,136,670	108,641,344	258,001,954	265,757,892
Restricted	44,531,429	39,517,385	2,379	2,379	44,533,808	39,519,764
Unrestricted	(20,739,018)	(16,865,455)	46,369,374	36,037,365	25,630,356	19,171,910
Total Net Position	$ 177,657,695	$ 179,768,478	$ 150,508,423	$ 144,681,088	$ 328,166,118	$ 324,449,566

An additional portion of the City's net position of $44,533,808 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $25,630,356, 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.

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, 2021 to June 30, 2022, the net position of the City as a whole increased, largely due to the increase in other revenues.

STATEMENT OF ACTIVITIES

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
REVENUES						
Program Revenues:						
Charges for services	$ 6,970,563	$ 5,962,037	$ 27,232,541	$ 26,671,382	$ 34,203,104	$ 32,633,419
Operating grants and contributions	4,897,714	1,908,465	-	-	4,897,714	1,908,465
Capital grants and contributions	531,131	780,926	-	-	531,131	780,926
General Revenues:						
Taxes	36,281,847	32,191,047	-	-	36,281,847	32,191,047
Investment earnings	(1,478,136)	936,759	(643,781)	243,843	(2,121,917)	1,180,602
Other revenues	3,505,720	3,697,145	2,931,612	5,986,373	6,437,332	9,683,518
Lease revenue	-	-	610,805	-	610,805	-
Total Revenues	50,708,839	45,476,379	30,131,177	32,901,598	80,840,016	78,377,977
EXPENSES						
Governmental Activities:						
General government	6,839,279	7,777,169	-	-	6,839,279	7,777,169
Public safety	21,556,505	21,878,581	-	-	21,556,505	21,878,581
Public works	4,644,058	4,310,762	-	-	4,644,058	4,310,762
Parks and recreation	3,280,139	3,290,716	-	-	3,280,139	3,290,716
Community development	2,248,980	2,636,159	-	-	2,248,980	2,636,159
Business-type Activities:						
Water system	-	-	8,418,232	7,613,367	8,418,232	7,613,367
Wastewater system	-	-	5,776,311	5,830,921	5,776,311	5,830,921
Storm drain	-	-	945,288	1,082,412	945,288	1,082,412
Refuse	-	-	9,019,863	8,173,990	9,019,863	8,173,990
Airport	-	-	769,767	645,131	769,767	645,131
Intermodal	-	-	49,616	57,818	49,616	57,818
Courthouse square	-	-	97,270	102,750	97,270	102,750
Total Expenses	38,568,961	39,893,387	25,076,347	23,506,389	63,645,308	63,399,776
Increase in Net Position Before Transfers	12,139,878	5,582,992	5,054,830	9,395,209	17,194,708	14,978,201
Transfers	(924,456)	(1,861,652)	924,456	1,861,652	-	-
Extraordinary Item:						
Settlement expenditures	(12,500,000)	-	-	-	(12,500,000)	-
Change in Net Position	(1,284,578)	3,721,340	5,979,286	11,256,861	4,694,708	14,978,201
Net Position, Beginning of Year, as Previously Reported	179,768,478	176,912,706	144,681,088	133,700,599	324,449,566	310,613,305
Prior Period Adjustment	(826,205)	(865,568)	(151,951)	(276,372)	(978,156)	(1,141,940)
Net Position, Beginning of Year, Restated	178,942,273	176,047,138	144,529,137	133,424,227	323,471,410	309,471,365
Net Position, End of Year	$ 177,657,695	$ 179,768,478	$ 150,508,423	$ 144,681,088	$ 328,166,118	$ 324,449,566

The City's revenue totaled $80,840,016 with 42.3% generated from charges for services and 44.9% generated from taxes. The largest source of revenues in governmental activities comes from taxes at 71.5%. 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 90.4%. The Business-Type Activities include enterprise fund operations, such as Water, Sewer, Refuse, Storm Drain, 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 $63,645,308. The two largest categories of expenses are public safety, which represents 33.7% of total costs, and general government, which represents 10.8% of total costs. However, in relation to Governmental Activity expenses only, public safety makes up 55.8% of the total and general government makes up 17.8% of the total.

As shown in the Statement of Activities, net position increased from the prior year. In the funds included within the Governmental Activities category, net position decreased due to the decrease in change in net position and prior period adjustment by $2,110,783 a decrease of 1.2%. In the funds included within the Business-Type Activities category, net position increased due to the increase in change in net position offset by the prior period adjustment by $5,827,335 or 4.0%.

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 $3,031,928 while total fund balance was $3,281,078. 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 5.0% 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 $59,450,306 at the end of the fiscal year. Total net position includes $37,844,891 invested in capital assets and $21 restricted for debt service, which are not available to pay for current expenses. The remaining net position of $21,605,394 is unrestricted and available to cover current operating and capital needs of the fund.

The Refuse Fund has a total net position of $4,142,416 at the end of the fiscal year. Total net position includes $3,046,876 invested in capital assets, which are not available to cover current expenses.

The Wastewater Fund has a total net position of $43,962,112 at the end of the fiscal year. Total net position includes $36,080,506 invested in capital assets and $2,358 restricted for debt service, which are not available to cover current expenses. The fund has $7,879,248 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, 2022 amounts to $291,156,690 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities and roads. The net decrease in the City's investment in capital assets for the current fiscal year was $6,207,426. This decrease 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:

CIP OBJ #	DESCRIPTION	PROJECT COST
821618	PAVEMENT RESURFACING TREATMENT	$ 1,370,729
822615	PAVEMENT RESURFACING TREATMENT	$ 926,221
820623	NEW WATER SUPPLY WELL 51&52	$ 882,988
822605	CIVIC AUD ROOF REPLACEMENT	$ 681,880
821619	LACEY WIDEN/RECON/10TH-SIERRA	$ 424,073
821655	CENTENNIAL PARK/PLAYGRD RENO	$ 267,122
821653	LACEY PARK BASKETBALL COURTS	$ 250,875
822634	WATER SYSTEM SECURITY UPGRADES	$ 220,790
822003	RESIDENTIAL REFUSE CONTAINERS	$ 216,399
822002	COMMERCIAL REFUSE CONTAINERS	$ 176,425

CAPITAL ASSETS
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 60,801,667	$ 60,795,382	$ 11,928,488	$ 11,386,981	$ 72,730,155	$ 72,182,363
Buildings	15,235,957	15,271,928	108,581,129	112,089,309	123,817,086	127,361,237
Infrastructure	67,915,576	70,607,008	-	-	67,915,576	70,607,008
Equipment	9,535,394	10,389,595	15,586,623	16,759,692	25,122,017	27,149,287
Construction in progress	309,369	52,635	1,195,166	11,586	1,504,535	64,221
Right to use leased asset	67,321	-	-	-	67,321	-
Total Capital Assets	$ 153,865,284	$ 157,116,548	$ 137,291,406	$ 140,247,568	$ 291,156,690	$ 297,364,116

Long-Term Debt - At the end of the current fiscal year, the City had a total debt outstanding of $59,729,054.

OUTSTANDING DEBT

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Bonds payable	$26,506,940	$ -	$20,709,060	$17,945,000	$47,216,000	$ 17,945,000
Unamortized bond premium	-	-	556,425	629,732	556,425	629,732
Notes payable	-	-	4,707,418	5,095,115	4,707,418	5,095,115
Lease payable	67,378	-	-	-	67,378	-
Finance purchase arrangement	-	-	7,181,833	7,936,377	7,181,833	7,936,377
Total Outstanding Debt	$26,574,318	$ -	$33,154,736	$31,606,224	$59,729,054	$ 31,606,224

In the Business-Type Activities, the revenue bonds payable consists of four 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 $5,940,000 remains. For the sewer system there remains a 2015 $2,625,000 Refunding Revenue Bond, and a 2012 $7,705,000 Refunding Revenue Bond. In the current fiscal year, the City issued Pension Obligation Bonds of which $4,439,060 is payable from the Business-Type Activities.

The notes payable portion of the outstanding debt totaling $4,707,418 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, $7,181,833, is comprised of two different finance purchase arrangements. The first lease was for an energy efficient solar tracker system at the wastewater treatment plant for $4,325,556. The second 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.

In May 2022, Council approved issuance of a $30,946,000 private taxable Pension Obligation Bond with maturity in 2039 to take advantage of historically low interest rates and to increase the City's funding ratio of pension unfunded accrued liability with CalPERS. This bond issuance is intended to result in near term cash savings, smoother long-term budget reliability, flexibility in maturity and potential savings. In conjunction with this debt issue, the City established a pension funding policy that would work to establish prefunding this debt issue should sufficient reserve be established.

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 $4.9 million over estimated budget amounts. This was due to conservative projections of sales tax due to the COVID-19 pandemic. In addition, some federal funding was used to assist the City in costs created due to the pandemic. Expenditures for the fiscal year, in addition to better than projected revenues, were under budget. This was a result of a concerted effort to reduce operational costs during the pandemic and some unfilled positions in various departments.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The key assumptions and considerations in the General Fund revenue forecast for fiscal year 2021-2022 budget process were:

- Conservative revenue projections due to potential recession concerns
- Contracted services in lieu of increasing or filling in vacant positions
- Reduced or removed contributions to external programs and organizations
- Returned to setting aside contributions to building, equipment, and vehicle reserves
- Defer equipment and capital project expenses

In early 2022, Council established a goal of having a 35% General Fund Reserve of unrestricted fund balance to budgeted expenditures in order to be prepared for financial pressures or emergencies.

Items addressed in the budget were:

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

Airport – No capital projects this fiscal year.

Water – The completion of various water main replacements and additions, and the continuation of meter replacement and AMR replacement. There were several well repairs needed and will continue to be planned.

Storm Drain – Continued curb and gutter installation, increased flow capacity in Peoples Ditch, storm drain oversizing, pump station upgrades, basin improvements and installation of a new lift station.

Building – Several ADA building modifications throughout City owned facilities.

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, projects to increase security and safety of buildings and continued technology system upgrades.

Parks and Community Services – Continue with a variety of recreation programs and activities and look for more opportunities to involve the community as it comes out of the pandemic. Also continue improvements for ADA compliance in all parks 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, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 68,652,956	$ 34,071,489	$ 102,724,445
Receivables	10,424,488	3,570,709	13,995,197
Leases receivables	557,209	13,479,690	14,036,899
Internal balances	(9,434,071)	9,434,071	-
Inventory	969,531	376,651	1,346,182
Deposits	279,500	14,000	293,500
Prepaid expenses and other assets	148,759	77,019	225,778
Long-term notes receivable	20,302,444	-	20,302,444
Restricted cash and investments	-	2,379	2,379
Capital Assets:			
Nondepreciable assets	61,111,036	13,123,654	74,234,690
Depreciable assets, net of depreciation	92,754,248	124,167,752	216,922,000
Total Assets	245,766,100	198,317,414	444,083,514
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	37,024,665	5,784,539	42,809,204
Deferred outflows related to OPEB	1,645,537	652,689	2,298,226
Total Deferred Outflows of Resources	38,670,202	6,437,228	45,107,430
LIABILITIES			
Accounts payable	2,388,564	968,876	3,357,440
Salary and benefits payable	1,124,403	24,619	1,149,022
Accrued interest payable	-	315,343	315,343
Deposits and unearned revenue	15,966,692	350,829	16,317,521
Compensated absences - current portion	146,286	27,288	173,574
Compensated absences - noncurrent portion	1,094,687	209,048	1,303,735
Long-term debt - current	1,068,933	3,156,440	4,225,373
Long-term debt - noncurrent	25,505,385	29,441,871	54,947,256
Unamortized bond premium	-	556,425	556,425
Claims payable	5,589,000	-	5,589,000
Net OPEB liability	3,110,503	832,901	3,943,404
Net pension liability	21,659,835	1,169,766	22,829,601
Settlement liability - current	7,500,000	-	7,500,000
Settlement liability - noncurrent	5,000,000	-	5,000,000
Total Liabilities	90,154,288	37,053,406	127,207,694
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	15,587,500	4,031,154	19,618,654
Deferred inflows related to OPEB	490,929	146,641	637,570
Deferred inflows related to leases	545,890	13,015,018	13,560,908
Total Deferred Inflows of Resources	16,624,319	17,192,813	33,817,132
NET POSITION			
Net investment in capital assets	153,865,284	104,136,670	258,001,954
Restricted for:			
Streets	10,074,849	-	10,074,849
Debt service	-	2,379	2,379
Community development	23,618,624	-	23,618,624
Public safety	713,464	-	713,464
Parks and recreation	6,222,445	-	6,222,445
Capital projects	3,902,047	-	3,902,047
Unrestricted	(20,739,018)	46,369,374	25,630,356
Total Net Position	$ 177,657,695	$ 150,508,423	$ 328,166,118

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, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	$ 6,839,279	$ -	$ -	$ -
Public safety	21,556,505	1,311,433	4,111,448	-
Public works	4,644,058	1,815,542	-	531,131
Recreation	3,280,139	736,230	-	-
Community development	2,248,980	3,107,358	786,266	-
Total Governmental Activities	38,568,961	6,970,563	4,897,714	531,131
Business-type Activities:				
Water system	8,418,232	10,881,388	-	-
Wastewater system	5,776,311	5,835,517	-	-
Storm drain	945,288	1,524,083	-	-
Refuse	9,019,863	8,783,599	-	-
Airport	769,767	149,270	-	-
Intermodal	49,616	1,572	-	-
Courthouse square	97,270	57,112	-	-
Total Business-type Activities	25,076,347	27,232,541	-	-
Total Primary Government	$ 63,645,308	$ 34,203,104	$ 4,897,714	$ 531,131

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, 2022

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	$ (6,839,279)	$ (6,839,279)	$ -	$ (6,839,279)
Public safety	(16,133,624)	(16,133,624)	-	(16,133,624)
Public works	(2,297,385)	(2,297,385)	-	(2,297,385)
Recreation	(2,543,909)	(2,543,909)	-	(2,543,909)
Community development	1,644,644	1,644,644	-	1,644,644
Total Governmental Activities	(26,169,553)	(26,169,553)	-	(26,169,553)
Business-type Activities:				
Water system	2,463,156	-	2,463,156	2,463,156
Wastewater system	59,206	-	59,206	59,206
Storm drain	578,795	-	578,795	578,795
Refuse	(236,264)	-	(236,264)	(236,264)
Airport	(620,497)	-	(620,497)	(620,497)
Intermodal	(48,044)	-	(48,044)	(48,044)
Courthouse square	(40,158)	-	(40,158)	(40,158)
Total Business-type Activities	2,156,194	-	2,156,194	2,156,194
Total Primary Government	$ (24,013,359)	(26,169,553)	2,156,194	(24,013,359)
General Revenues:				
Taxes:				
Property taxes		14,205,410	-	14,205,410
Sales and use tax		18,199,243	-	18,199,243
Franchise taxes		1,141,696	-	1,141,696
Other taxes		2,735,498	-	2,735,498
Revenue from use of money and property		(1,478,136)	(643,781)	(2,121,917)
Impact fees		3,372,830	2,916,474	6,289,304
Gain on disposal of assets		21,714	-	21,714
Miscellaneous/other		111,176	15,138	126,314
Lease revenue		-	610,805	610,805
Transfers - interfund		(924,456)	924,456	-
Total General Revenues and Transfers		37,384,975	3,823,092	41,208,067
Extraordinary item:				
Settlement expenditures		(12,500,000)	-	(12,500,000)
Change in Net Position		(1,284,578)	5,979,286	4,694,708
Net Position, Beginning of Year, as Previously Reported		179,768,478	144,681,088	324,449,566
Prior Period Adjustments		(826,205)	(151,951)	(978,156)
Net Position, Beginning of Year, Restated		178,942,273	144,529,137	323,471,410
Net Position, End of Year		$ 177,657,695	$ 150,508,423	$ 328,166,118

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, 2022

	General Fund	Capital Projects Fund	Special Revenue: CDBG/HOME/ Housing Fund	Special Revenue: Transportation Impact Fees	Special Revenue: Transportation Development Act Fund	All Other Non-Major Governmental Funds	Total
ASSETS							
Cash and investments	$ 14,689,316	$ 2,032,459	$ 1,689,510	$ 5,707,618	$ 5,335,584	$ 15,204,824	$ 44,659,311
Receivables	1,100,641	5,750	377,097	137,126	1,754,115	6,971,014	10,345,743
Loan receivable	-	-	18,488,671	-	-	1,813,773	20,302,444
Lease receivable	-	-	-	-	-	557,209	557,209
Due from other funds	684,577	-	-	-	-	-	684,577
Deposits	104,500	-	-	-	-	-	104,500
Prepaid expenses and other assets	144,650	1,100	-	-	-	622	146,372
Advances to other funds	-	1,659,026	-	-	-	-	1,659,026
Total Assets	$ 16,723,684	$ 3,698,335	$ 20,555,278	$ 5,844,744	$ 7,089,699	$ 24,547,442	$ 78,459,182
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 813,394	$ 86,956	$ 70,610	$ -	$ 891,911	$ 132,737	$ 1,995,608
Accrued wages payable	126,077	-	-	-	-	61	126,138
Unearned revenue	-	-	-	-	5,872,677	10,090,880	15,963,557
Consumer deposits	3,135	-	-	-	-	-	3,135
Settlement liability	12,500,000	-	-	-	-	-	12,500,000
Due to other funds	-	-	81,392	-	-	157,826	239,218
Total Liabilities	13,442,606	86,956	152,002	-	6,764,588	10,381,504	30,827,656
Deferred Inflows of Resources:							
Deferred inflows from leases	-	-	-	-	-	545,890	545,890
Total Deferred Inflows of Resources	-	-	-	-	-	545,890	545,890
Fund Balances:							
Nonspendable:							
Loan receivable	-	-	18,533,201	-	-	1,813,773	20,346,974
Lease receivable	-	-	-	-	-	557,209	557,209
Prepaid expenses	144,650	1,100	-	-	-	622	146,372
Deposits	104,500	-	-	-	-	-	104,500
Restricted for:							
Community development	-	-	1,870,075	-	-	-	1,870,075
Streets and roads	-	-	-	5,844,744	325,111	3,905,928	10,075,783
Recreation	-	-	-	-	-	5,107,894	5,107,894
Landscape maintenance	-	-	-	-	-	968,179	968,179
Public safety	-	-	-	-	-	713,464	713,464
Committed for:							
Parking and business improvement	-	3,610,279	-	-	-	291,768	3,902,047
Community development	-	-	-	-	-	722,548	722,548
Cannabis	-	-	-	-	-	121,818	121,818
Unassigned	3,031,928	-	-	-	-	(583,155)	2,448,773
Total Fund Balances	3,281,078	3,611,379	20,403,276	5,844,744	325,111	13,620,048	47,085,636
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 16,723,684	$ 3,698,335	$ 20,555,278	$ 5,844,744	$ 7,089,699	$ 24,547,442	$ 78,459,182

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, 2022

Total Fund Balances Governmental Funds		$ 47,085,636
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	$ 269,548,018	
Accumulated depreciation	(123,610,757)	145,937,261
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.		13,387,871
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	$ (1,176,271)	
Pension obligation bonds	(25,390,437)	
Lease payables	(67,378)	
Net OPEB liability	(3,110,502)	
Net pension liability	(21,186,902)	(50,931,490)
Deferred outflows related to pensions and OPEB		37,422,868
Deferred inflows related to pensions and OPEB		(15,244,451)
Total Net Position - Governmental Activities		$ 177,657,695

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, 2022

	General Fund	Capital Projects Fund	Special Revenue: CDBG/HOME/ Housing Fund	Special Revenue: Transportation Impact Fees	Special Revenue: Transportation Development Act Fund	All Other Non-Major Governmental Funds	Total
REVENUES							
Taxes and special assessments	$ 32,425,620	$ -	$ -	$ 2,031,907	$ 786,999	$ 6,177,644	$ 41,422,170
Aid from other government agencies	1,500,269	-	729,594	66,242	11,082	3,073,398	5,380,585
Licenses and permits	1,797,872	-	-	-	-	-	1,797,872
Fines and forfeitures	175,263	-	-	-	-	49,136	224,399
Charges for services	3,062,208	66,225	-	-	-	-	3,128,433
Lease revenue	-	-	-	-	-	19,496	19,496
Revenue from use of money and property	(425,086)	(37,397)	275,500	(141,353)	(130,680)	(388,575)	(847,591)
Miscellaneous	56,747	492	637	149	-	136,380	194,405
Total Revenues	38,592,893	29,320	1,005,731	1,956,945	667,401	9,067,479	51,319,769
EXPENDITURES							
General government	4,116,481	6,395	-	10,327	9,794	19,726	4,162,723
Public safety	42,528,787	-	-	-	-	-	42,528,787
Public works	4,601,080	-	-	-	258,190	1,332,784	6,192,054
Recreation	5,662,458	-	-	-	-	-	5,662,458
Community development	2,874,828	37,900	288,391	-	-	307,081	3,508,200
Debt service:							
Principal	22,193	-	-	-	-	-	22,193
Interest	513	-	-	-	-	-	513
Capital outlay	555,445	919,025	320,250	207,570	507,787	2,113,430	4,623,507
Total Expenditures	60,361,785	963,320	608,641	217,897	775,771	3,773,021	66,700,435
Excess (Deficiency) of Revenues Over Expenditures	(21,768,892)	(934,000)	397,090	1,739,048	(108,370)	5,294,458	(15,380,666)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	3,712,266	-	-	1,657,592	-	824,143	6,194,001
Operating transfers out	(3,001,032)	-	(157,802)	(42,549)	(26,210)	(4,280,631)	(7,508,224)
Proceeds from issuance of bonds	25,390,437	-	-	-	-	-	25,390,437
Lease and other financing proceeds	89,571	-	-	-	-	-	89,571
Proceeds from sale of assets	1,716	-	-	-	-	20,000	21,716
Total Other Financing Sources (Uses)	26,192,958	-	(157,802)	1,615,043	(26,210)	(3,436,488)	24,187,501
EXTRAORDINARY ITEM							
Settlement expenditure	(12,500,000)	-	-	-	-	-	(12,500,000)
Net Change in Fund Balance	(8,075,934)	(934,000)	239,288	3,354,091	(134,580)	1,857,970	(3,693,165)
Fund Balance, Beginning of Year	11,037,789	4,573,806	20,180,157	2,532,312	498,685	11,841,388	50,664,137
Prior Period Adjustments	319,223	(28,427)	(16,169)	(41,659)	(38,994)	(79,310)	114,664
Fund Balance, Beginning of Year (Restated)	11,357,012	4,545,379	20,163,988	2,490,653	459,691	11,762,078	50,778,801
Fund Balance, End of Year	$ 3,281,078	$ 3,611,379	$ 20,403,276	$ 5,844,744	$ 325,111	$ 13,620,048	$ 47,085,636

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, 2022

Total Net Change in Fund Balances - Governmental Funds		$ (3,693,165)
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	$ 4,623,507	
Depreciation expense	(7,001,393)	(2,377,886)
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:		158,620
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:		398,496
Leases and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of leases and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position.		
Leases issued	$ (89,571)	
Principal paid on leases	22,193	(67,378)
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.		18,992,414
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.		10,694,758
Pension obligation bonds are not due and payable in the current period and therefore are not reported in the governmental funds.		(25,390,437)
Change in Net Position of Governmental Activities		$ (1,284,578)

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

PROPRIETARY FUNDS

FINANCIAL STATEMENTS

CITY OF HANFORD
STATEMENT OF NET POSITION –
PROPRIETARY FUNDS
JUNE 30, 2022

	Water System Fund	Sewer Improvement Funds: Wastewater Fund	Sewer Improvement Funds: Storm Drain Fund	Refuse Fund
ASSETS				
Current Assets:				
Cash and investments	$ 20,440,856	$ 6,823,102	$ 5,704,069	$ 960,671
Restricted cash and investments	21	2,358	-	-
Receivables, net	1,624,343	770,677	176,487	984,613
Lease receivables	-	13,239,958	-	-
Deposits	10,000	4,000	-	-
Prepaid expenses	17,052	52,593	1,074	6,300
Inventory	376,651	-	-	-
Due from other funds	-	912,470	-	-
Total current assets	22,468,923	21,805,158	5,881,630	1,951,584
Noncurrent Assets:				
Capital Assets:				
Land	352,240	4,135,650	4,565,091	-
Buildings and improvements	60,315,708	87,746,755	21,162,285	1,351,845
Machinery and equipment	18,092,631	2,351,258	1,002,176	8,478,623
Construction in progress	1,126,641	13,193	55,331	-
Less accumulated depreciation	(28,769,337)	(40,310,984)	(6,673,001)	(5,096,193)
Capital assets, net	51,117,883	53,935,872	20,111,882	4,734,275
Total noncurrent assets	51,117,883	53,935,872	20,111,882	4,734,275
Total Assets	73,586,806	75,741,030	25,993,512	6,685,859
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	1,879,119	1,238,694	360,724	2,306,002
Deferred outflows related to OPEB	198,644	170,267	-	283,778
Total Deferred Outflows of Resources	2,077,763	1,408,961	360,724	2,589,780
LIABILITIES				
Current Liabilities:				
Accounts payable	317,581	115,658	15,042	497,520
Salaries and benefits payable	8,215	4,836	154	11,598
Deposits and unearned revenue	345,204	1,205	485	1,454
Due to other funds	159,912	752,558	-	-
Advances from other funds	-	-	-	-
Interest payable	102,064	213,279	-	-
Compensated absences - current portion	11,839	5,166	1,935	8,348
Bonds and notes payable - current portion	1,535,663	1,540,759	13,386	66,632
Total current liabilities	2,480,478	2,633,461	31,002	585,552
Noncurrent Liabilities:				
Compensated absences payable	90,748	39,604	14,703	63,993
Net OPEB liability	265,632	211,007	-	356,262
Claims payable	-	-	-	-
Unamortized bond premium	181,639	374,786	-	-
Bonds and notes payable	11,555,690	15,939,821	325,593	1,620,767
Net pension liability (asset)	275,475	314,176	(277,973)	858,088
Total noncurrent liabilities	12,369,184	16,879,394	62,323	2,899,110
Total Liabilities	14,849,662	19,512,855	93,325	3,484,662
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	1,319,971	857,867	268,512	1,584,804
Deferred inflows related to OPEB	44,630	38,254	-	63,757
Deferred inflows related to leases	-	12,778,903	-	-
Total Deferred Inflows of Resources	1,364,601	13,675,024	268,512	1,648,561
NET POSITION				
Net investment in capital assets	37,844,891	36,080,506	19,772,903	3,046,876
Restricted for debt service	21	2,358	-	-
Unrestricted	21,605,394	7,879,248	6,219,496	1,095,540
Total Net Position	$ 59,450,306	$ 43,962,112	$ 25,992,399	$ 4,142,416

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, 2022

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	$ 122,339	$ 15,197	$ 5,255	$ 34,071,489	$ 23,993,645
Restricted cash and investments	-	-	-	2,379	-
Receivables, net	5,202	6,202	3,185	3,570,709	78,745
Lease receivables	-	239,732	-	13,479,690	-
Deposits	-	-	-	14,000	175,000
Prepaid expenses	-	-	-	77,019	2,387
Inventory	-	-	-	376,651	969,531
Due from other funds	-	-	-	912,470	-
Total current assets	127,541	261,131	8,440	52,504,407	25,219,308
Noncurrent Assets:					
Capital Assets:					
Land	2,596,623	278,884	-	11,928,488	-
Buildings and improvements	10,123,741	1,305,817	-	182,006,151	280,697
Machinery and equipment	81,851	-	-	30,006,539	17,557,998
Construction in progress	-	-	-	1,195,165	-
Less accumulated depreciation	(6,304,456)	(690,966)	-	(87,844,937)	(9,910,672)
Capital assets, net	6,497,759	893,735	-	137,291,406	7,928,023
Total other noncurrent assets	6,497,759	893,735	-	137,291,406	7,928,023
Total Assets	6,625,300	1,154,866	8,440	189,795,813	33,147,331
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	-	-	-	5,784,539	1,247,328
Deferred outflows related to OPEB	-	-	-	652,689	-
Total Deferred Outflows of Resources	-	-	-	6,437,228	1,247,328
LIABILITIES					
Current Liabilities:					
Accounts payable	20,153	539	2,383	968,876	392,956
Salaries and benefits payable	(184)	-	-	24,619	998,265
Deposits and unearned revenue	2,481	-	-	350,829	-
Due to other funds	-	-	146,674	1,059,144	298,685
Advances from other funds	375,468	261,224	1,022,334	1,659,026	-
Interest payable	-	-	-	315,343	-
Compensated absences - current portion	-	-	-	27,288	7,622
Bonds and notes payable - current portion	-	-	-	3,156,440	44,088
Total current liabilities	397,918	261,763	1,171,391	7,561,565	1,741,616
Noncurrent Liabilities:					
Compensated absences payable	-	-	-	209,048	57,080
Net OPEB liability	-	-	-	832,901	-
Claims payable	-	-	-	-	5,589,000
Unamortized bond premium	-	-	-	556,425	-
Bonds and notes payable	-	-	-	29,441,871	1,072,415
Net pension liability (asset)	-	-	-	1,169,766	472,931
Total noncurrent liabilities	-	-	-	32,210,011	7,191,426
Total Liabilities	397,918	261,763	1,171,391	39,771,576	8,933,042
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	-	-	-	4,031,154	833,978
Deferred inflows related to OPEB	-	-	-	146,641	-
Deferred inflows related to leases	-	236,115	-	13,015,018	-
Total Deferred Inflows of Resources	-	236,115	-	17,192,813	833,978
NET POSITION					
Net investment in capital assets	6,497,759	893,735	-	104,136,670	7,928,023
Restricted for debt service	-	-	-	2,379	-
Unrestricted	(270,377)	(236,747)	(1,162,951)	35,129,603	16,699,616
Total Net Position	$ 6,227,382	$ 656,988	$ (1,162,951)	139,268,652	$ 24,627,639
Adjustment to reflect the consolidation of internal service fund activities				11,239,771	
Net Position of Business-type Activities				$ 150,508,423	

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, 2022

		Sewer Improvement Funds		
	Water System Fund	Wastewater Fund	Storm Drain Fund	Refuse Fund
OPERATING REVENUES				
Charges for services	$ 10,881,388	$ 5,835,517	$ 1,524,083	$ 8,783,599
Other revenues	1,383,423	1,079,119	44,338	239,672
Total Operating Revenues	12,264,811	6,914,636	1,568,421	9,023,271
OPERATING EXPENSES				
Personnel services	1,493,356	954,720	326,945	1,896,478
Services and supplies	4,145,077	2,547,018	667,122	6,294,892
Depreciation	2,327,352	1,716,466	410,699	680,497
Total Operating Expenses	7,965,785	5,218,204	1,404,766	8,871,867
Operating Income (Loss)	4,299,026	1,696,432	163,655	151,404
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental	-	-	-	15,138
Interest income	148,832	219,927	47,669	6,711
Interest expense	(451,976)	(570,083)	(2,267)	(17,078)
Unrealized gain (loss) on investments	(629,428)	(238,556)	(171,095)	(31,413)
Lease revenue	-	571,453	-	-
Total Nonoperating Revenues (Expenses)	(932,572)	(17,259)	(125,693)	(26,642)
Income (Loss) Before Capital Contributions and Transfers	3,366,454	1,679,173	37,962	124,762
Transfers in (out)	363,508	(22,944)	106,373	492,791
Change in Net Position (Deficit)	3,729,962	1,656,229	144,335	617,553
Net Position (Deficit), Beginning of Year	55,720,344	42,334,002	25,904,144	3,524,863
Prior Period Adjustment	-	(28,119)	(56,080)	-
Net Position (Deficit), Beginning of Year (Restated)	55,720,344	42,305,883	25,848,064	3,524,863
Net Position (Deficit), End of Year	$ 59,450,306	$ 43,962,112	$ 25,992,399	$ 4,142,416

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, 2022

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 149,270	$ 1,572	$ 57,112	$ 27,232,541	$ 11,508,518
Other revenues	168,643	1,279	-	2,916,474	14,450
Total Operating Revenues	317,913	2,851	57,112	30,149,015	11,522,968
OPERATING EXPENSES					
Personnel services	52,149	-	-	4,723,648	1,333,867
Services and supplies	282,150	23,499	90,047	14,049,805	8,010,861
Depreciation	421,021	26,117	-	5,582,152	1,216,203
Total Operating Expenses	755,320	49,616	90,047	24,355,605	10,560,931
Operating Income (Loss)	(437,407)	(46,765)	(32,935)	5,793,410	962,037
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental	-	-	-	15,138	-
Interest income	1,517	645	-	425,301	162,295
Interest expense	-	-	-	(1,041,404)	(7,468)
Unrealized gain (loss) on investments	(4,060)	(105)	5,575	(1,069,082)	(753,406)
Lease revenue	-	39,352	-	610,805	-
Total Nonoperating Revenues (Expenses)	(2,543)	39,892	5,575	(1,059,242)	(598,579)
Income (Loss) Before Capital Contributions and Transfers	(439,950)	(6,873)	(27,360)	4,734,168	363,458
Transfers in (out)	(15,272)	-	-	924,456	389,767
Change in Net Position (Deficit)	(455,222)	(6,873)	(27,360)	5,658,624	753,225
Net Position (Deficit), Beginning of Year	6,682,604	731,613	(1,135,591)		24,815,283
Prior Period Adjustment	-	(67,752)	-		(940,869)
Net Position (Deficit), Beginning of Year (Restated)	6,682,604	663,861	(1,135,591)		23,874,414
Net Position (Deficit), End of Year	$ 6,227,382	$ 656,988	$ (1,162,951)		$ 24,627,639
Adjustment to reflect the consolidation of internal service funds				320,662	
Change in Net Position of Business-type Activities				$ 5,979,286	

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, 2022

	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	$ 10,815,308	$ 8,776,483	$ 1,527,004	$ 8,779,156
Cash received for other operating revenues	1,386,497	1,079,119	44,338	239,672
Cash paid to suppliers for goods and services	(4,225,888)	(3,076,695)	(654,441)	(5,987,580)
Cash paid for salaries and benefits	(3,838,071)	(3,277,955)	(1,086,608)	(4,630,095)
Net Cash Provided (Used) by Operating Activities	4,137,846	3,500,952	(169,707)	(1,598,847)
Cash Flows from Non-Capital Financing Activities:				
Transfers (to) from other funds	363,508	(22,944)	106,373	492,791
Loans from/(to) other funds	1,518	-	-	-
Intergovernmental revenue	-	-	-	15,138
Net Cash Provided (Used) by Non-capital Financing Activities	365,026	(22,944)	106,373	507,929
Cash Flows from Capital and Related Financing Activities:				
Principal payments on long-term debt	(1,371,208)	(1,446,033)	-	-
Interest payments on long-term debt	(502,679)	(625,249)	-	-
Capital expenditures	(1,296,486)	(159,253)	(592,708)	(391,674)
Lease and other financing proceeds	-	110,398	-	-
Proceeds from issuance of debt	1,491,722	920,960	336,712	1,670,321
Proceeds from the sale of capital assets	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,678,651)	(1,199,177)	(255,996)	1,278,647
Cash Flows from Investing Activities:				
Unrealized gain (loss) on investments	(787,923)	(266,675)	(227,175)	(31,413)
Interest received on investments	148,832	219,927	47,669	6,711
Net Cash Provided (Used) by Investing Activities	(639,091)	(46,748)	(179,506)	(24,702)
Net Increase (Decrease) in Cash and Investments	2,185,130	2,232,083	(498,836)	163,027
Cash and Investments, Beginning of Year	18,255,747	4,593,377	6,202,905	797,644
Cash and Investments, End of Year	$ 20,440,877	$ 6,825,460	$ 5,704,069	$ 960,671
Reconciliation to Statement of Net Position:				
Cash and investments	$ 20,440,856	$ 6,823,102	$ 5,704,069	$ 960,671
Restricted cash and investments	21	2,358	-	-
Total Cash and Investments	$ 20,440,877	$ 6,825,460	$ 5,704,069	$ 960,671

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, 2022

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities:					
Cash received for current services	$ 151,124	$ 1,348	$ 56,581	$ 30,107,004	$ 11,640,104
Cash received for other operating revenues	168,643	169,642	-	3,087,911	(24,689)
Cash paid to suppliers for goods and services	(266,202)	(23,246)	(56,580)	(14,290,632)	(8,016,268)
Cash paid for salaries and benefits	(59,869)	-	-	(12,892,598)	(2,050,301)
Net Cash Provided (Used) by Operating Activities	(6,304)	147,744	1	6,011,685	1,548,846
Cash Flows from Non-Capital Financing Activities:					
Transfers (to) from other funds	(15,272)	-	-	924,456	456,871
Loans from/(to) other funds	-	-	-	1,518	1,967,592
Intergovernmental revenue	-	-	-	15,138	-
Net Cash Provided (Used) by Non-capital Financing Activities	(15,272)	-	-	941,112	2,424,463
Cash Flows from Capital and Related Financing Activities:					
Principal payments on long-term debt	-	-	-	(2,817,241)	-
Interest payments on long-term debt	-	-	-	(1,127,928)	-
Capital expenditures	(19,978)	-	-	(2,460,099)	(563,833)
Lease and other financing proceeds	-	(200,380)	-	(89,982)	-
Proceeds from issuance of debt	-	-	-	4,419,715	1,109,035
Proceeds from the sale of capital assets	-	-	-	-	55,118
Net Cash Provided (Used) by Capital and Related Financing Activities	(19,978)	(200,380)	-	(2,075,535)	600,320
Cash Flows from Investing Activities:					
Unrealized gain (loss) on investments	(4,060)	(105)	5,575	(1,311,776)	(839,218)
Interest received on investments	1,517	645	-	425,301	105,030
Net Cash Provided (Used) by Investing Activities	(2,543)	540	5,575	(886,475)	(734,188)
Net Increase (Decrease) in Cash and Investments	(44,097)	(52,096)	5,576	3,990,787	3,839,441
Cash and Investments, Beginning of Year	166,436	67,293	(321)	30,083,081	20,154,204
Cash and Investments, End of Year	$ 122,339	$ 15,197	$ 5,255	$ 34,073,868	$ 23,993,645
Reconciliation to Statement of Net Position:					
Cash and investments	$ 122,339	$ 15,197	$ 5,255	$ 34,071,489	$ 23,993,645
Restricted cash and investments	-	-	-	2,379	-
Total Cash and Investments	$ 122,339	$ 15,197	$ 5,255	$ 34,073,868	$ 23,993,645

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, 2022

	Water System Fund	Sewer Improvement Funds: Wastewater Fund	Sewer Improvement Funds: Storm Drain Fund	Refuse Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 4,299,026	$ 1,696,432	$ 163,655	$ 151,404
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:				
Depreciation	2,327,352	1,716,466	410,699	680,497
Changes in assets, liabilities, and deferred resources in:				
Receivables, net	(77,230)	2,941,041	3,071	(4,327)
Deposits	-	-	-	-
Prepaid expenses	3,074	286,311	-	-
Inventory	(72,502)	-	-	-
Deferred outflows of resources	(1,369,547)	(877,182)	(337,898)	(1,538,303)
Due to/from other funds	-	(1,686,009)	(210,175)	(177,229)
Accounts payable	(8,309)	(42,449)	12,681	243,555
Salaries and benefits payable	(58,945)	(40,418)	(12,421)	(70,065)
Compensated absences	(140,176)	(1,470)	(1,602)	(20,142)
Deposits and unearned revenue	11,150	(75)	(150)	(116)
Net OPEB liability	(30,951)	(26,530)	-	(44,216)
Net pension liability	(2,021,967)	(1,288,924)	(505,839)	(2,262,479)
Deferred inflows of resources	1,276,871	823,759	308,272	1,442,574
Claims payable	-	-	-	-
Net Cash Provided (Used) by Operating Activities	$ 4,137,846	$ 3,500,952	$ (169,707)	$ (1,598,847)

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, 2022

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	$ (437,407)	$ (46,765)	$ (32,935)	$ 5,793,410	$ 962,037
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:					
Depreciation	421,021	26,117	-	5,582,152	1,216,203
Changes in assets, liabilities, and deferred resources in:					
Receivables, net	1,854	(67,976)	(531)	2,795,902	(55,414)
Deposits	-	-	-	-	(50,000)
Prepaid expenses	-	-	-	289,385	-
Inventory	-	-	-	(72,502)	(262,532)
Deferred outflows of resources	-	-	-	(4,122,930)	(849,776)
Due to/from other funds	(5,960)	-	33,927	(2,045,446)	33,886
Accounts payable	15,948	253	(460)	221,219	148,206
Salaries and benefits payable	(1,760)	-	-	(183,609)	720,677
Compensated absences	-	-	-	(163,390)	(4,582)
Deposits and unearned revenue	-	-	-	10,809	-
Net OPEB liability	-	-	-	(101,697)	-
Net pension liability	-	-	-	(6,079,209)	(1,272,130)
Deferred inflows of resources	-	236,115	-	4,087,591	775,271
Claims payable	-	-	-	-	187,000
Net Cash Provided (Used) by Operating Activities	$ (6,304)	$ 147,744	$ 1	$ 6,011,685	$ 1,548,846

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, 2022

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Custodial Funds
ASSETS		
Cash and investments	$ 235,538	$ 1,455,291
Accounts receivable	-	17,095
Assets held for resale	135,265	-
Total Assets	370,803	1,472,386
LIABILITIES		
Accounts payable	-	834,369
Deposits held for others	-	671,714
Total Liabilities	-	1,506,083
NET POSITION (DEFICIT)		
Held in trust for the retirement of obligations of the former Hanford Redevelopment Agency and other purposes	370,803	-
Restricted	-	(33,697)
Total Net Position (Deficit)	$ 370,803	$ (33,697)

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, 2022

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Custodial Funds
ADDITIONS		
Investment earnings (loss)	$ 1,830	$ -
Other additions	-	42,941
Total Additions	1,830	42,941
DEDUCTIONS		
General government	3,141	9,211
Unrealized (gain) loss on investments	7,095	40,439
Total Deductions	10,236	49,650
Change in Fiduciary Net Position	(8,406)	(6,709)
Net Position - Beginning of Year	381,487	77,702
Prior Period Adjustments	(2,278)	(104,690)
Net Position (Deficit) - Beginning of Year, Restated	379,209	(26,988)
Net Position (Deficit) - End of Year	$ 370,803	$ (33,697)

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, California (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, 2022 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.

Capital Projects Fund – This 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.

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.

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.

Transportation Development Act Fund – This fund is used to account for financial resources to be used for transit and non-transit related purposes that comply with regional transportation plans.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Fund Financial Statements (continued):

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

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

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 Custodial Funds – Trust and Custodial 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued): 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.

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 Fund Balance, 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 $10,000. In other words, fixed assets are capitalized only if they have a cost in excess of $10,000 and have an expected useful life of three years or more. Fixed assets that have a cost below $10,000 are expended during the fiscal year they are acquired.

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 7.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Long-Term Obligations (continued): 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 withheld from the actual debt proceeds received or not, are reported as debt service expenditures.

Leases: The City is a lessee for noncancelable leases of copiers and recognizes the liability and an intangible right-to-use lease asset at the inception of the lease agreement at the current present value of future payments, in the government-wide and proprietary fund financial statements. The City recognizes lease liabilities with an initial, individual value of $10,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases, which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

The City is a lessor for noncancelable leases of the Hanford train station, hotel parking spaces, and agricultural ground leases. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide, proprietary fund, and governmental fund financial statements at the inception of the lease agreement at current present value of all future payments.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses the interest rate charges to the lessees as the discount rate. When the interest rate charged the lessees is not provided, the City generally uses the implied rate of return as the discount rate for leases. When the implied rate of return cannot be determined, the City uses its estimated incremental borrowing rate which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases (continued): The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of lease receivable.

Right-to-Use Lease Assets: Right-to-use lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payment made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service.

Right-to-use lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life on the underlying asset, unless the lease contains a purchase option that the City has determined is reasonably certain of being exercised.

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.

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, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.
- *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 10 – 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Supplemental budgetary appropriations were negligible for the fiscal year ended June 30, 2022. 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 Balance/Net Position: At June 30, 2022, the CMAQ Transportation special revenue fund had a fund balance deficit of $64,837. The American Rescue Plan Act special revenue fund had a fund balance deficit of $125,837. The Courthouse Square proprietary fund had a net position deficit of $1,162,951. The City Payroll internal service fund had a net position deficit of $4,766.

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, 2022, the City implemented the following standards:

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after June 15, 2021. See Note 6 for more information on lease liabilities and Note 1 on the Change in Accounting Principle.

GASB Statement No. 92 – *Omnibus 2020.* The requirements of this statement are effective for reporting periods beginning after June 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to June 15, 2021.

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.* The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Accounting Standards Update (continued):

GASB Statement No. 98 – *The Annual Comprehensive Financial Report.* The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

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

GASB Statement No. 91 – *Conduit Debt Obligations.* The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2021.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021. Subsequent to issuance, GASB Statement No. 95 postponed the certain requirements of this statement to reporting periods beginning after June 15, 2022.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements.* The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements.* The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 99 – *Omnibus 2022.* The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 100 – *Accounting Changes and Error Corrections*. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

GASB Statement No. 101 – *Compensated Absences.* The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

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 an event requires disclosure in accordance with accounting standards, see Note 16 for further details. These subsequent events have been evaluated through March 30, 2023, which is the date the financial statements were available to be issued.

Change in Accounting Principles: During the fiscal year ended June 30, 2022, the City adopted new accounting guidance by implementing the provisions of GASB Statement No. 87, *Leases*, which established criteria for identifying and reporting noncancelable lease agreements. This provision defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this provision a lessee is required to recognize a lease liability and intangible right-to-use asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:		
Cash and investments	$	102,724,445
Restricted cash and investments		2,379
Fiduciary funds:		
Cash and investments		1,690,829
Total Cash and Investments	$	104,417,653

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	$	1,760
Deposits with financial institutions		7,413,204
Investments		97,002,689
Total Cash and Investments	$	104,417,653

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
Corporate Investments	N/A	None	None

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

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.

NOTE 2 – CASH AND INVESTMENTS (continued)

Investments Authorized by Debt Agreements (continued):

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
Corporate Investments	N/A	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 short term and long-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	$ 4,346,900	$ -	$ -	$ 4,346,900	$ -
State and County Investment Pools	73,548,606	73,548,606	-	-	-
Negotiable Certificates of Deposits	11,532,733	6,406,112	1,194,171	3,932,450	-
Corporate Investments	7,549,669	1,498,200	5,111,499	939,970	-
Held by bond trustee:					
Money Market Funds	24,781	24,781	-	-	-
	$ 97,002,689	$ 81,477,699	$ 6,305,670	$ 9,219,320	$ -

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 on the following page 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.

NOTE 2 – CASH AND INVESTMENTS (continued)

Disclosures Relating to Credit Risk (continued):

Investment Type	Amount	Minimum Legal Rating	Standards & Poor's Ratings as of Year End AAA	AA	Unrated
Federal Agency Securities	$ 4,346,900	AA	$ -	$ 4,346,900	$ -
State and County Investment Pools	73,548,606	N/A	-	-	73,548,606
Negotiable Certificates of Deposits	11,532,733	N/A	-	-	11,532,733
Corporate Investments	7,549,669	N/A	-	-	7,549,669
Held by bond trustee:					
Money Market Funds	24,781	N/A	-	-	24,781
	$ 97,002,689		$ -	$ 4,346,900	$ 92,655,789

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. The City had no 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.

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: $5,439,708 of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

Investment in State and County Investment Pools: The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

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

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

NOTE 2 – CASH AND INVESTMENTS (continued)

Fair Value Measurements (continued):

The City has the following recurring fair value measurements as of June 30, 2022:

Debt Securities	Level 1	Level 2	Level 3	Total
Federal Agency Securities	$ -	$ 4,346,900	$ -	$ 4,346,900
Certificates of Deposit	-	7,549,669	-	7,549,669
Corporate Investments	-	11,532,733	-	11,532,733
		$ 23,429,302	$ -	$ 23,429,302
Investments not subject to fair value hierarchy				
State and County Investment Pools	73,548,606			
	$ 73,548,606			

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, 2022 for the City's individual major funds, nonmajor funds and internal service funds in the aggregate are as follows:

	Accounts	Taxes	Loans	Leases	Total
Governmental Funds					
General	$ 1,100,641	$ -	$ -	$ -	$ 1,100,641
CDBG Home/Housing	377,097	-	18,488,671	-	18,865,768
Capital Projects Fund	5,750	-	-	-	5,750
Transportation Impact Fees	137,126	-	-	-	137,126
Transportation Development Act	-	1,754,115	-	-	1,754,115
Nonmajor and Other	6,662,334	308,680	1,813,773	557,209	9,341,996
	8,282,948	2,062,795	20,302,444	557,209	31,205,396
Enterprise Funds					
Water System	1,624,343	-	-	-	1,624,343
Wastewater	770,677	-	-	13,239,958	14,010,635
Storm Drain	176,487	-	-	-	176,487
Refuse	984,613	-	-	-	984,613
Airport Fund	5,202	-	-	-	5,202
Intermodal	6,202	-	-	239,732	245,934
Courthouse Square	3,185	-	-	-	3,185
	3,570,709	-	-	13,479,690	17,050,399
Internal Service Funds					
Fleet Maintenance Fund	890	-	-	-	890
Medical Fund	77,855	-	-	-	77,855
	78,745	-	-	-	78,745
Total	$ 11,932,402	$ 2,062,795	$ 20,302,444	$ 14,036,899	$ 48,334,540

NOTE 4 – CAPITAL ASSETS

Capital assets activities for the year ended June 30, 2022 were as follows:

	Balance July 1, 2021	Additions/ Completions	Retirements/ Adjustments	Balance June 30, 2022
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 60,795,382	$ 6,285	$ -	$ 60,801,667
Construction in progress	52,635	256,734	-	309,369
Total capital assets not being depreciated	60,848,017	263,019	-	61,111,036
Capital assets being depreciated:				
Buildings	24,548,074	427,374	-	24,975,448
Infrastructure	174,601,331	3,401,810	-	178,003,141
Equipment	22,595,861	1,005,567	(393,910)	23,207,518
Right to use leased equipment	-	89,570	-	89,570
Total capital assets being depreciated	221,745,266	4,924,321	(393,910)	226,275,677
Less accumulated depreciation:				
Buildings	(9,276,146)	(463,345)	-	(9,739,491)
Infrastructure	(103,994,323)	(6,093,244)	-	(110,087,567)
Equipment	(12,206,266)	(1,638,758)	172,902	(13,672,122)
Right to use leased equipment	-	(22,249)	-	(22,249)
Total accumulated depreciation	(125,476,735)	(8,217,596)	172,902	(133,521,429)
Total capital assets being depreciated, net	96,268,531	(3,293,275)	(221,008)	92,754,248
Governmental Activities capital assets, net	$ 157,116,548	$ (3,030,256)	$ (221,008)	$ 153,865,284
Business-type Activities				
Capital assets not being depreciated:				
Land	$ 11,386,981	$ 541,507	$ -	$ 11,928,488
Construction in progress	11,586	1,195,165	(11,585)	1,195,166
Total capital assets not being depreciated	11,398,567	1,736,672	(11,585)	13,123,654
Capital assets being depreciated:				
Buildings and improvements	181,892,961	113,190	-	182,006,151
Machinery and equipment	29,218,826	787,713	-	30,006,539
Total capital assets being depreciated	211,111,787	900,903	-	212,012,690
Less accumulated depreciation:				
Buildings and improvements	(69,803,652)	(3,621,370)	-	(73,425,022)
Machinery and equipment	(12,459,134)	(1,960,782)	-	(14,419,916)
Total accumulated depreciation	(82,262,786)	(5,582,152)	-	(87,844,938)
Total capital assets being depreciated, net	128,849,001	(4,681,249)	-	124,167,752
Business-type Activities capital assets, net	$ 140,247,568	$ (2,944,577)	$ (11,585)	$ 137,291,406

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense for the fiscal year ending June 30, 2022 was charged to the following activities:

Governmental Activities:	
General governmental	$ 5,398,946
Public safety	239,790
Culture and recreation	1,095,661
Public works	61,162
Community development	205,834
Capital assets held by the internal service funds that were charged to the various functions based on their usage	1,216,203
Total	$ 8,217,596
Business-type Activities:	
Water system	$ 2,327,352
Wastewater	1,716,466
Storm drain	410,699
Refuse	680,497
Airport	421,021
Intermodal	26,117
Total	$ 5,582,152

NOTE 5 – LONG-TERM DEBT

The following is a summary of the long-term debt activity for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental Activities					
Bonds payable	$ -	$ 26,506,940	$ -	$ 26,506,940	$ 1,046,710
Lease payable	-	67,378	-	67,378	22,223
Total Governmental Activities	-	26,574,318	-	26,574,318	1,068,933
Business-type Activities					
Bonds payable	17,945,000	4,439,060	(1,675,000)	20,709,060	1,915,290
Bond premiums	629,730	-	(73,305)	556,425	73,307
Note payable	5,095,115	-	(387,697)	4,707,418	401,266
Finance purchase arrangement	7,936,378	-	(754,545)	7,181,833	839,884
Total Business-type Activities	31,606,223	4,439,060	(2,890,547)	33,154,736	3,229,747
Total Primary Government	$ 31,606,223	$ 31,013,378	$ (2,890,547)	$ 59,729,054	$ 4,298,680

NOTE 5 – LONG-TERM DEBT (continued)

Governmental Activities –

Bonds Payable: On May 23, 2022, the City of Hanford issued $30,946,000 Pension Obligation Bonds bearing interest of 4.39% payable annually on June 1 commencing June 1, 2023. The bonds mature annually at various amounts through June 1, 2039. The bonds are payable from net revenues in both the governmental activities and business-type activities created under the Indenture.

The Bonds were issued to pay the City's unfunded accrued actuarial liability (UAAL), now known as Net Pension Liability, to the California Public Employees' Retirement System (CalPERS).

Significant terms that pertain to the Pension Obligation Bonds are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the bond agreement; if the City commences a voluntary case under Title 11 of the United States Code or any substitute or successor statute; the City shall be considered in default. In the event of a default, the Trustee may declare the principal and interest of the bond immediately due and payable. The revenues pledge from the bond are the revenues payable from the various funds allocated the issuance of the debt.

Pension obligation bonds outstanding at June 30, 2022 for governmental activities are $26,506,940.

The future maturities of the pension obligation bonds payable for governmental activities are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 1,046,765	$ 1,189,577	$ 2,236,342
2024	1,537,597	1,117,764	2,655,361
2025	1,501,620	1,050,263	2,551,883
2026	1,506,759	984,341	2,491,100
2027	1,498,194	918,195	2,416,389
2028-2032	6,899,913	3,643,185	10,543,098
2033-2037	8,160,828	2,082,513	10,243,341
2038-2039	4,355,264	291,210	4,646,474
	$ 26,506,940	$ 11,277,048	$ 37,783,988

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.

NOTE 5 – LONG-TERM DEBT (continued)

Bonds Payable (continued): Significant terms that pertain to the Wastewater Revenue Refunding Bonds Series 2012 are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the bond agreement; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Trustee may declare the principal and interest of the bonds immediately due and payable. The revenues pledged for the bond are the revenues payable from the City's Wastewater fund.

Wastewater revenue bonds outstanding at June 30, 2022 are $7,705,000.

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

Fiscal Year	Principal	Interest	Total
2023	$ 655,000	$ 277,260	$ 932,260
2024	670,000	255,264	925,264
2025	695,000	227,963	922,963
2026	725,000	201,374	926,374
2027	750,000	175,561	925,561
2028-2032	3,590,000	452,398	4,042,398
2033	620,000	12,405	632,405
	$ 7,705,000	$ 1,602,225	$ 9,307,225

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.

Significant terms that pertain to the Water Revenue Refunding Bonds Series 2013 are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the bond agreement; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Trustee may declare the principal and interest of the bonds immediately due and payable. The revenues pledged for the bond are the revenues payable from the City's Water fund.

NOTE 5 – LONG-TERM DEBT (continued)

Bonds Payable (continued):

Water revenue bonds outstanding at June 30, 2022 are $5,940,000.

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

Fiscal Year	Principal	Interest	Total
2023	$ 885,000	$ 243,025	$ 1,128,025
2024	930,000	197,650	1,127,650
2025	970,000	157,425	1,127,425
2026	1,015,000	115,075	1,130,075
2027	1,055,000	68,600	1,123,600
2028-2029	1,085,000	48,724	1,133,724
	$ 5,940,000	$ 830,499	$ 6,770,499

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.

Significant terms that pertain to the Wastewater Revenue Refunding Bonds Series 2015 are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the bond agreement; if the City of the enterprise abandons a substantial part that shall continue for a period of sixty consecutive days; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Trustee may declare the principal and interest of the bonds immediately due and payable. The revenue pledged for the bond are the revenues payable from the City's Wastewater fund.

Wastewater revenue bonds outstanding at June 30, 2022 are $2,625,000.

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
2023	$ 200,000	$ 91,350	$ 291,350
2024	205,000	85,275	290,275
2025	215,000	78,975	293,975
2026	220,000	72,450	292,450
2027	225,000	65,775	290,775
2028-2032	1,275,000	188,500	1,463,500
2033	285,000	5,700	290,700
	$ 2,625,000	$ 588,025	$ 3,213,025

On May 23, 2022, the City of Hanford issued $30,946,000 Pension Obligation Bonds bearing interest of 4.39% payable annually on June 1 commencing June 1, 2023. The bonds mature annually at various amounts through June 1, 2039. The bonds are payable from net revenues in both the governmental activities and business-type activities created under the Indenture.

Pension obligation bonds outstanding at June 30, 2022 for business-type activities are $4,439,060.

The future maturities of the pension obligation bonds payable for business activities are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 175,290	$ 199,142	$ 374,432
2024	257,403	187,120	444,523
2025	251,380	175,820	427,200
2026	252,241	164,785	417,026
2027	250,807	153,711	404,518
2028-2032	1,155,032	609,891	1,764,923
2033-2037	1,366,172	348,625	1,714,797
2038-2039	730,735	48,751	779,486
	$ 4,439,060	$ 1,887,845	$ 6,326,905

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, 2022, the balance outstanding was $4,707,418.

NOTE 5 – LONG-TERM DEBT (continued)

Notes Payable (continued): Significant terms that pertain to the California Infrastructure and Economic Development Bank loan are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the note agreement; if the City made any representation or other written statement contained in the agreement that was incorrect in any material respect; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the CIEDB may declare the principal and interest of the bonds immediately due and payable. Additionally, revenues pledged for the note are the revenues payable from the City's Wastewater fund.

The future maturities of the note payable are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 401,266	$ 157,737	$ 559,003
2024	415,311	143,447	558,758
2025	429,847	128,657	558,504
2026	444,892	113,349	558,241
2027	460,462	97,505	557,967
2028-2032	2,555,640	229,768	2,785,408
	$ 4,707,418	$ 870,463	$ 5,577,881

Finance Purchase Arrangements: In November, 2011, the City entered into a finance purchase arrangement 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, 2022 was $1,522,200.

Significant terms that pertain to the 2011 Finance Purchase Arrangement are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the agreement; if the City had a statement, representation, or warranty that was proven to be false, incorrect, misleading, or breached; if the City defaults on any other agreement for borrowing money, lease financing of property, or other credit under which the City is an obligor; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Lessor may take whatever action necessary or desirable to collect each rental payment as they become due and payable, or they may enter the premises where the equipment is located and retake possession or they may take whatever action at law or in equity may appear necessary or desirable to enforce. The collateral pledged for the lease is the equipment noted in the capital lease.

The annual debt service requirements for the 2011 Finance Purchase Arrangement outstanding at June 30, 2022 are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 248,126	$ 50,689	$ 298,815
2024	274,530	42,427	316,957
2025	302,640	33,285	335,925
2026	332,549	23,207	355,756
2027	364,355	12,133	376,488
	$ 1,522,200	$ 161,741	$ 1,683,941

NOTE 5 – LONG-TERM DEBT (continued)

Finance Purchase Arrangements (continued):

In March 2014, the City entered into a finance purchase arrangement 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, 2022 was $5,659,633.

Significant terms that pertain to the 2014 Finance Purchase Arrangement are as follows. If the City fails to make the payment of principal or interest within 10 days after the date when due; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the agreement; if the City had a statement, representation, or warranty that was proven to be false, incorrect, misleading, or breached; if the City defaults on any other agreement for borrowing money, lease financing of property, or other credit under which the City is an obligor; the City shall be considered in default. In the event of a default, the Lessor may take whatever action necessary or desirable to collect each rental payment as they become due and payable or they may enter the premises where the equipment is located and retake possession or they may take whatever action at law or in equity may appear necessary or desirable to enforce. The collateral pledged for the lease is the equipment noted in the capital lease.

The annual debt service requirements for the 2014 Finance Purchase Arrangement outstanding at June 30, 2022 are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 591,758	$ 195,160	$ 786,918
2024	656,391	173,645	830,036
2025	725,343	149,803	875,146
2026	798,857	123,481	922,338
2027	877,193	94,515	971,708
2028-2030	2,010,091	90,675	2,100,766
	$ 5,659,633	$ 827,279	$ 6,486,912

NOTE 6 – LEASES

Lease Receivables:

In fiscal year 1993, the City's intermodal fund leased a building to a third party. The lease is for thirty-five years and the City will receive rent of $13,308 annually with an increase of 3% each year. The City recognized $39,352 in lease revenue and $439 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was $239,732. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources was $236,115.

In fiscal year 2001, the City's parking fund leased seventy-five parking spaces to a third party. The lease is for fifty years and the City will receive $9,000 annually for the first three years of the agreement after which the lease fee will increase 3% annually. The City recognized $19,496 in lease revenue and $7,601 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was $557,209. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources was $545,890.

NOTE 6 – LEASES (continued)

Lease Receivables (continued):

In fiscal year 2020, the City's wastewater fund leased 960-acres of agricultural ground to a third party. The lease is for twenty-five years and the City will receive annual payments of $100 per acre. Beginning in fiscal year 2021, the rental amount shall increase by $50 per acre and continue to increase by the same amount each year that the lease remains in effect. The City recognized $571,453 in lease revenue and $183,199 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was $13,239,958. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources was $12,778,903.

Payments for the lease receivables are expected to be received in the following subsequent years:

Fiscal Year	Principal	Interest	Total
2023	$ 182,625	$ 206,890	$ 389,515
2024	234,756	204,365	439,121
2025	287,706	201,068	488,774
2026	341,490	196,988	538,478
2027	396,121	192,111	588,232
2028-2032	2,643,679	859,561	3,503,240
2033-2037	4,062,529	613,451	4,675,980
2038-2042	5,641,012	253,441	5,894,453
2043-2047	143,502	12,365	155,867
2048-2050	103,479	1,717	105,196
	$ 14,036,899	$ 2,741,957	$ 16,778,856

Lease Payables:

In fiscal year 2020, the City's entered into a lease agreement as a lessee for the acquisition and use of copiers. An initial lease liability was recorded in the amount of $28,976. As of June 30, 2022, the value of the lease liability was $21,267. The City is required to make monthly principal and interest payments of $646. The lease has an interest rate of 0.20%. The copiers have a five-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $21,249 and had accumulated amortization of $7,726.

In fiscal year 2020, the City's entered into a lease agreement as a lessee for the acquisition and use of copiers. An initial lease liability was recorded in the amount of $40,914. As of June 30, 2022, the value of the lease liability was $30,711. The City is required to make monthly principal and interest payments of $856. The lease has an interest rate of 0.20%. The copiers have a five-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $30,685 and had accumulated amortization of $10,229.

In fiscal year 2021, the City's entered into a lease agreement as a lessee for the acquisition and use of copiers. An initial lease liability was recorded in the amount of $19,681. As of June 30, 2022, the value of the lease liability was $15,400. The City is required to make monthly principal and interest payments of $359. The lease has an interest rate of 0.20%. The copiers have a five-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $15,387 and had accumulated amortization of $4,294.

NOTE 6 – LEASES (continued)

Lease Payables (continued):

The future principal and interest lease payments as of June 30, 2022, are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 22,223	$ 114	$ 22,337
2024	22,267	70	22,337
2025	20,373	26	20,399
2026	2,515	2	2,517
	$ 67,378	$ 212	$ 67,590

NOTE 7 – CHANGES IN OTHER LONG-TERM LIABILITIES

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental Activities					
Compensated absences	$ 1,404,175	$ 128,016	$ (291,218)	$ 1,240,973	$ 146,286
Total Governmental Activities	$ 1,404,175	$ 128,016	$ (291,218)	$ 1,240,973	$ 146,286
Business-type Activities					
Compensated absences	$ 399,726	$ 32,146	$ (195,536)	$ 236,336	$ 27,288
Total Business-type Activities	$ 399,726	$ 32,146	$ (195,536)	$ 236,336	$ 27,288

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 liquate 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. For the governmental activities, the compensated absences balance as of June 30, 2022 was $1,240,973.

NOTE 8 – 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.

NOTE 8 – PENSION PLAN (continued)

The Plan's provisions and benefits in effect at June 30, 2022, 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%

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.

NOTE 8 – PENSION PLAN (continued)

Contributions (continued):

For the year ended June 30, 2022, the contributions recognized as part of pension expense for the Plans are as follows:

	Plans
Contributions - Employer	$ 38,579,452

As of June 30, 2022, 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	$ 8,941,906
Safety Plans	13,887,695
	$ 22,829,601

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, 2020, 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, 2020 rolled forward to June 30, 2021 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, 2020 and 2021 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2020	N/A	36.73%
Proportion - June 30, 2021	N/A	39.57%
Change - Increase (Decrease)	N/A	2.84%

Deferred Outflows/Inflows of Resources:

Deferred outflows/inflows of resources for the Miscellaneous Plan consisted of the following as of June 30, 2022.

Miscellaneous Plan	Deferred Outflows	Deferred Inflows
Differences between expected and actual experiences	$ 233,012	$ 506,933
Net differences between projected and actual earnings on investments	-	9,954,267
Pension contributions subsequent to measurement date	15,190,165	-
Total	$ 15,423,177	$ 10,461,200

NOTE 8 – PENSION PLAN (continued)

Deferred Outflows/Inflows of Resources (continued):

Deferred outflows/inflows of resources for the Safety Plan consisted of the following as of June 30, 2022.

Safety Plan	Deferred Outflows	Deferred Inflows
Differences between expected and actual experiences	$ 2,372,700	$ -
Net differences between projected and actual earnings on investments	-	8,265,845
Adjustment due to differences in proportions	1,596,054	-
Adjustment due to differences between actual and proportionate share of contributions	27,980	891,609
Pension contributions subsequent to measurement date	23,389,293	-
Total	$ 27,386,027	$ 9,157,454

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 Ended June 30	Deferred Outflows (Inflows) of Resources	
	Miscellaneous Plan	Safety Plan
2023	$ (2,499,733)	$ (442,722)
2024	(2,478,880)	(868,337)
2025	(2,491,873)	(1,575,014)
2026	(2,757,702)	(2,274,647)
Total	$ (10,228,188)	$ (5,160,720)

Change of Assumption: GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.65 percent (net of administrative expense in 2014) to 7.15 percent as of June 30, 2016 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability: For the measurement period ended June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2021 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	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.00% Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality Rate Table	Derived from the January 2017 CalPERS Experience Study of the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.
Retirement Age	Derived from the 2017 CalPERS Experience Study of the period from 1997 to 2015.

The experience study report can be obtained at CalPERS' website.

NOTE 8 – PENSION PLAN (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (continued):

(1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation
(3) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2017 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, 2020 valuation were based on the results of an actuarial experience study for the period 1997 to 2015, 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 accounted for both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound geometric returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach.

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10*	Real Return Years 11+**
Global Equity	50%	4.80%	6.00%
Global Fixed Income	28%	1.00	2.62
Inflation Sensitive	0%	0.77	1.81
Private Equity	8%	6.30	7.23
Real Estate	13%	3.75	4.93
Liquidity	1%	0.00	(0.92)
Total	100%		

*An expected inflation of 2.5% used for this period

**An expected inflation of 3.0% used for this period

NOTE 8 – PENSION PLAN (continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Change in the Discount Rate: The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety
1% Decrease	6.15%	6.15%
Net Pension Liability	$24,967,975	$27,299,940
Current Discount Rate	7.15%	7.15%
Net Pension Liability	$8,941,906	$13,887,695
1% Increase	8.15%	8.15%
Net Pension Liability	($4,235,785)	$2,871,190

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 9 – 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 2022.

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, 2021 actuarial valuation, the following current and former City employees were covered by the OPEB plan membership:

Inactive employees or beneficiaries currently receiving benefit payments	44
Active employees	253
Total employees covered by the OPEB plan membership	297

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 year 2021-2022, the City paid approximately $38,000 for benefits of 44 retirees or their beneficiaries receiving benefits.

NOTE 9 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

Total OPEB Liability: The City's total OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions.

Salary increases	3.00%
Inflation	2.50%
Discount rate	3.69%
Medical/Rx trend rate	5.7% for 2022, 5.6% for 2023, 5.5% for 2024, 5.4% for 2025-2026, 5.3% for 2027-2029, 5.2% for 2030-2051, 5.1% for 2052, 5.0% for 2053-2055, 4.9% for 2056-2060, 4.8% for 2061-2066, 4.7% for 2067, 4.6% for 2068, 4.5% for 2069, 4.4% for 2070-2071, 4.3% for 2072, 4.2% for 2073-2074, 4.1% for 2075, decreasing to 4.0% for subsequent years

Discount Rate: The discount rate used to measure the total OPEB liability was 3.69 percent. The projection of the cash flows used to determine the discount rate assumed that the City contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the OPEB City's net position was projected to be available to make all projected OPEB payments for inactive employees and beneficiaries based on the "pay as you go" annual contributions.

Changes in the Net OPEB Liability:

The change in the Net OPEB liability for the year ended June 30, 2022 is as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2021	$ 4,385,565	$ -	$ 4,385,565
Changes in the year:			
Service cost	310,994	-	310,994
Interest on the total OPEB liability	88,810	-	88,810
Changes in assumptions	(699,772)	-	(699,772)
Contributions from the employer	-	142,193	(142,193)
Benefit payments	(142,193)	(142,193)	-
Net change	(442,161)	-	(442,161)
Balance at June 30, 2022	$ 3,943,404	$ -	$ 3,943,404

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 3.69 percent, if it were calculated using a discount rate that is 1 percentage-point lower (2.69 percent) or 1 percentage-point higher (1.69 percent) than the current rate:

	Discount Rate - 1% (2.69%)	Current Discount Rate 3.69%	Discount Rate + 1% (4.69%)
Net OPEB Liability	$ 4,324,186	$ 3,943,404	$ 3,597,130

NOTE 9 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

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% (4.70%)	Current Trend Rate 5.70%	+ 1% (6.70%)
Net OPEB Liability	$ 3,523,772	$ 3,943,404	$ 4,447,380

OPEB Expense: As of the start of the measurement period (July 1, 2021), the Net OPEB liability was $3,943,404. For the measurement period ended June 30, 2022 (the measurement date), the City incurred an OPEB expense of $607,380.

Change in Net OPEB Liability	$ (442,161)
Change in Deferred Outflows	269,778
Change in Deferred Inflows	637,570
Employer Contributions	142,193
OPEB Expense	$ 607,380

As of June 30, 2022, the City has deferred outflows and deferred inflows of resources related to the Net OPEB liability as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 901,612	$ -
Changes in assumptions or other inputs	1,396,614	637,570
Total	$ 2,298,226	$ 637,570

Other amounts reported as deferred inflows of resources related to pensions will be recognized in the future pension expense as follows:

Year ended June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2023	$ 207,576
2024	207,576
2025	207,576
2026	207,576
2027	207,576
Thereafter	622,776
	$ 1,660,656

NOTE 10 – RISK MANAGEMENT

The City is partially self-insured for workers' compensation and general liability insurance. For workers' 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 11 – 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.

At June 30, 2022 the City's interfund due from/to other funds were as follows:

	Due From Other Funds	Due To Other Funds
Governmental Funds		
General Fund	$ 684,577	$ -
CDBG Home/Housing Fund	-	81,392
Other Governmental Funds	-	157,826
Proprietary Funds		
Water System Fund	-	159,912
Wastewater Fund	912,470	752,558
Courthouse Square	-	146,674
Computer Maintenance Fund	-	298,685
Total	$ 1,597,047	$ 1,597,047

NOTE 11 – INTERFUND TRANSACTIONS (continued)

At June 30, 2022 the City's interfund advances to/from other funds were as follows:

	Advances To Other Funds	Advances From Other Funds
Governmental Funds		
Capital Projects Fund	$ 1,659,026	$ -
Proprietary Funds		
Airport Fund	-	375,468
Intermodal Fund	-	261,224
Courthouse Square	-	1,022,334
Total	$ 1,659,026	$ 1,659,026

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, 2022 were as follows:

	Transfers In	Transfers Out
Governmental Funds		
General Fund	$ 3,712,266	$ 3,001,032
CDBG Home/Housing Fund	-	157,802
Transportation Impact Fees	1,657,592	42,549
TDA Fund	-	26,210
Other Governmental Funds	824,143	4,280,631
Proprietary Funds		
Water System Fund	363,508	-
Wastewater Fund	-	22,944
Storm Drain Fund	752,341	645,968
Refuse Fund	492,791	-
Airport Fund	5,960	21,232
Risk Management Fund	750,000	-
Building Fund	-	71,901
Fleet Management Fund	60,746	349,078
Total	$ 8,619,347	$ 8,619,347

NOTE 12 – 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 other than the case as disclosed in Note 16.

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.

NOTE 12 – CONTINGENT LIABILITIES (continued)

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, 2022, 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 13 – PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended June 30, 2022 is summarized as follows:

Governmental and Business-Type Activities

	Governmental Activities	Business-Type Activities	Total
Fund Balance, Beginning of Year, as Previously Reported	$ 179,768,478	$ 144,681,088	$ 324,449,566
Correct investment interest/GASB 31	(491,326)	(84,847)	(576,173)
Correct accounts receivable balances	(143,585)	-	(143,585)
Correct capital asset balances	(165,890)	-	(165,890)
Correct accounts payable balances	34,067	-	34,067
Correct revenue balances	(59,471)	(67,104)	(126,575)
Total Prior Period Adjustments	(826,205)	(151,951)	(978,156)
Fund Balance, Beginning of Year, Restated	$ 178,942,273	$ 144,529,137	$ 323,471,410

Fund Financial Statements

	Governmental Funds				
	General Fund	Capital Projects Fund	CDBG/HOME/ Housing Fund	Transportation Impact Fees	Transportation Development Act Fund
Fund Balance, Beginning of Year, as Previously Reported	$ 11,037,789	$ 4,573,806	$ 20,180,157	$ 2,532,312	$ 498,685
Correct investment interest/GASB 31	(114,590)	(28,427)	(16,169)	(41,659)	(38,994)
Correct accounts receivable balances	560,388	-	-	-	-
Correct revenue balances	(126,575)	-	-	-	-
Total Prior Period Adjustments	319,223	(28,427)	(16,169)	(41,659)	(38,994)
Fund Balance, Beginning of Year, Restated	$ 11,357,012	$ 4,545,379	$ 20,163,988	$ 2,490,653	$ 459,691

	Nonmajor Governmental Funds				
	Park Impact Fees	Landscaping Assessment District	City Housing Fund	Fire Protection Impact Fees	State Gas Tax Fund
Fund Balance, Beginning of Year, as Previously Reported	$ 4,322,904	$ 730,385	$ 1,575,053	$ 336,210	$ 3,491,045
Correct investment interest/GASB 31	(41,446)	(7,085)	(5,168)	(3,143)	(22,468)
Total Prior Period Adjustments	(41,446)	(7,085)	(5,168)	(3,143)	(22,468)
Fund Balance, Beginning of Year, Restated	$ 4,281,458	$ 723,300	$ 1,569,885	$ 333,067	$ 3,468,577

NOTE 13 – PRIOR PERIOD ADJUSTMENTS (continued)

	Proprietary Funds		
	Wastewater Fund	Storm Drain Fund	Intermodal Fund
Net Position, Beginning of Year, as Previously Reported	$ 42,334,002	$ 25,904,144	$ 731,613
Correct investment interest/GASB 31	(28,119)	(56,080)	(648)
Correct revenue balances	-	-	(67,104)
Total Prior Period Adjustments	(28,119)	(56,080)	(67,752)
Net Position (Deficit), Beginning of Year, Restated	$ 42,305,883	$ 25,848,064	$ 663,861

	Internal Service Funds			
	Risk Management Fund	Building Fund	Fleet Management Fund	Medical Fund
Net Position, Beginning of Year, as Previously Reported	$ 707,295	$ 1,009,672	$ 20,492,406	$ 1,517,587
Correct investment interest/GASB 31	(57,265)	(11,400)	(88,962)	(14,550)
Correct revenue balances	-	67,104	-	-
Correct capital asset balances	-	-	(165,890)	-
Correct accounts payable balances	-	-	-	34,067
Correct accounts receivable balances	-	-	-	(703,973)
Total Prior Period Adjustments	(57,265)	55,704	(254,852)	(684,456)
Net Position, Beginning of Year, Restated	$ 650,030	$ 1,065,376	$ 20,237,554	$ 833,131

	Fiduciary Funds			
	Redevelopment Successor Agency Private-Purpose Fund	Civil Subpoena Fund	Miscellaneous Deposits Trust Fund	Total
Net Position, Beginning of Year, as Previously Reported	$ 381,487	$ (53,748)	$ 128,005	$ 455,744
Correct investment interest/GASB 31	(2,278)	-	-	(2,278)
Correct deposit balances	-	(16,054)	(88,636)	(104,690)
Total Prior Period Adjustments	(2,278)	(16,054)	(88,636)	(106,968)
Net Position (Deficit), Beginning of Year, Restated	$ 379,209	$ (69,802)	$ 39,369	$ 348,776

NOTE 14 – EXCESS EXPENDITURES OVER APPROPRIATIONS

For the fiscal year ended June 30, 2022, expenditures exceeded appropriations as follows:

Fund	Amount
General Fund	
General government	$ 1,300,893
Public safety	20,107,129
Public works	1,642,992
Recreation	1,257,687
Community development	741,464
Debt service - principal	22,193
Debt service - interest	513
Capital Projects Fund	
General government	6,395
Community development	37,900
Transportation Impact Fees	
General government	10,327
Transportation Development Act Fund	
General government	9,794
Capital outlay	178,026

NOTE 15 – DEFICIT FUND BALANCE/NET POSITION

The Courthouse Square Fund has a net position deficit of $1,162,951. The deficit will be recovered through future charges for services.

The City Payroll Fund has a fund balance deficit of $4,766. The deficit will be recovered through future services provided within the City.

The CMAQ Transportation Fund has a fund balance deficit of $64,837, mainly attributable to the due to other funds balance. The deficit will be recovered through grant support received from other government agencies.

The American Rescue Plan Act Fund has a fund balance deficit of $125,837, mainly attributable to the unearned revenues. The deficient will be recovered as the City continues to spend and earn the revenue.

NOTE 16 – SUBSEQUENT EVENT/EXTRAORDINARY ITEM/SETTLEMENT LIABILITY

On November 25, 2014, the City and Helena entered into a Memorandum of Understanding (MOU). The MOU was approved by the City Council by a 5-0 vote. The MOU generally contained provisions for the exchange of Helena's current Lacey Boulevard property for property in the Kings Industrial Park. Further, the MOU contemplated the City paying Helena's relocation costs to the Industrial Park. The MOU envisioned the parties negotiating and signing a further definitive agreement. During negotiation of definitive agreement terms in 2015, Helena identified its relocation costs as approximately $14.6 million dollars. The parties were unable to negotiate terms and the definitive agreement was never signed.

NOTE 16 – SUBSEQUENT EVENT/EXTRAORDINARY ITEM/SETTLEMENT LIABILITY (continued)

After a definitive agreement failed to be executed, in 2016 Helena and the City entered into a purchase and sale agreement for Helena's purchase of the same Industrial Park property. After being in escrow for several months, Helena was ultimately unable to close and the City terminated escrow. On April 11, 2017, Helena filed a lawsuit in Kings County Superior Court. On June 4, 2018, Helena filed an amended complaint to include breach of the 2016 Purchase Agreement, which included an attorney's fees provision. Trial was set to begin on February 6, 2023. It was anticipated that Helena would demand approximately $38 million dollars at trial, not including attorney's fees, if it were successful at trial.

The City and Helena attended mediation on January 27, 2023. The parties were able to reach a tentative settlement, contingent upon approval by the City Council. The monetary terms of that settlement are as follows:
• The City will pay Helena $7.5 million dollars within thirty (30) days of executing the settlement agreement.
• Additionally, the City will pay Helena $5 million dollars over the course of four years. The payments will be a lump sum of $1.25 million dollars each of the four years (no interest). The annual payments will begin on March 1, 2024.
In consideration for the payments described above, Helena will dismiss its current lawsuit against the City with prejudice. The public benefit in approving such settlement is that the City will not be required to expend large amounts of time, effort, and money to take this case to trial, and the matter will be fully and finally resolved for a fixed dollar amount of $12.5 million dollars without risk of a jury award of $38 million dollars plus interest and Helena's legal fees. The applicable interest rate is 10% per year under state law and could have started to accrue from the time that Helena claimed the City breached.

The City is paying $7.5 million dollars upon the parties' signature of the Settlement Agreement, and the City will pay $1.25 million dollars each year for four years, starting on March 1, 2024. Payments will come from General Fund monies. The City will need to establish an internal note at a recommended term of up to 10 years for up to $7 million of the funding. There currently is $5.5 million of cash in the General Fund Reserve to pay without internal borrowing. Staff has identified the ability to take a loan from other funds with available cash that will allow the City to maintain payments in accordance with the agreement. Staff would recommend a 2.5% interest rate on these internal notes, which is comparable to conservative investment instruments available to the City as of January 2023. This loan may impact the City's ability to fund major projects while the loan is outstanding. Should the General Fund have fund balance to pay back an internal loan faster than 10 years, Council authorizes staff to direct funding towards the payment before re-establishing the General Fund Reserve.

REQUIRED SUPPLEMENTARY INFORMATION

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

Miscellaneous Plan

	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service cost	$ 2,307,283	$ 2,151,214	$ 2,064,352	$ 2,105,925	$ 2,090,309	$ 1,914,877	$ 1,859,399	$ 1,803,855
Interest	8,011,156	7,725,010	7,440,145	7,031,320	7,021,932	6,976,069	6,689,193	6,381,234
Differences between expected and actual experience	(436,335)	(410,579)	1,398,071	(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	(5,729,725)	(5,302,018)	(5,004,441)	(4,588,971)	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Net change in total pension liability	4,152,379	4,163,627	5,898,127	(50,268)	7,159,558	3,853,169	2,623,342	4,540,837
Total pension liability- beginning	114,191,701	110,028,074	104,129,947	104,180,215	97,020,657	93,167,488	90,544,146	86,003,309
Total pension liability- ending (a)	118,344,080	114,191,701	110,028,074	104,129,947	104,180,215	97,020,657	93,167,488	90,544,146
Plan Fiduciary Net Position								
Contributions- employer	4,300,785	4,072,920	3,791,023	3,415,348	3,213,198	2,957,917	2,837,484	2,451,408
Contributions- employees	908,516	852,662	874,603	796,926	760,087	709,460	712,929	686,870
Net plan to plan resource movement	-	-	-	(188)	-	-	-	-
Net investment income[1]	20,183,976	4,294,558	5,316,832	6,405,074	7,625,528	366,113	1,494,371	10,020,177
Benefit payments	(5,729,725)	(5,302,018)	(5,004,441)	(4,588,971)	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Administrative expense	(89,733)	(121,281)	(57,883)	(340,724)	(100,570)	(41,645)	(76,906)	-
Other miscellaneous income/(expense)	-	-	186	-	-	-	-	-
Net change in plan fiduciary net position	19,573,819	3,796,841	4,920,320	5,687,465	7,306,830	(214,742)	1,184,206	9,514,203
Total plan fiduciary net position- beginning	89,828,356	86,031,515	81,111,195	75,423,730	68,116,900	68,331,642	67,147,436	57,633,233
Total plan fiduciary net position- ending (b)	109,402,175	89,828,356	86,031,515	81,111,195	75,423,730	68,116,900	68,331,642	67,147,436
Net pension liability- ending (a)-(b)	$ 8,941,905	$ 24,363,345	$ 23,996,559	$ 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	92.44%	78.66%	78.19%	77.89%	72.40%	70.21%	73.34%	74.16%
City's covered-employee payroll	$ 11,735,924	$ 10,586,681	$ 10,064,610	$ 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	76.19%	230.13%	238.43%	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 Plan

	2022	2021	2020	2019	2018	2017	2016	2015
City's Proportion of the Net Pension Liability/(Asset)	0.2567%	0.3673%	0.3548%	0.3536%	0.3510%	0.3570%	0.3530%	0.2402%
City's Proportionate Share of the Net Pension Liability/(Asset)	$ 13,887,694	$ 24,469,544	$ 22,146,338	$ 20,744,090	$ 20,972,247	$ 18,487,608	$ 14,547,173	$ 14,946,492
City's Covered-Employee Payroll	$ 8,109,211	$ 9,140,252	$ 6,889,321	$ 6,673,847	$ 6,692,475	$ 6,409,767	$ 6,897,272	$ 6,602,409
City's Proportionate Share of the Net Pension Liability/(Asset)as a Percentage of its Covered-Employee Payroll	171.26%	267.71%	321.46%	310.83%	313.37%	288.43%	210.91%	226.38%
City's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	86.06%	74.04%	75.21%	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

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 4,300,785	$ 4,072,920	$ 3,791,023	$ 3,415,348	$ 3,213,198	$ 2,957,917	$ 2,837,484	$ 2,451,408
Contributions in relation to the actuarially determined contribution	(4,300,785)	(4,072,920)	(3,791,023)	(3,415,348)	(3,213,198)	(2,957,917)	(2,837,484)	(2,451,408)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 11,735,924	$ 10,586,681	$ 10,064,610	$ 10,080,535	$ 9,434,933	$ 9,643,787	$ 9,090,194	$ 8,260,542
Contributions as a percentage of covered-employee payroll	36.65%	38.47%	37.67%	33.88%	34.06%	30.67%	31.21%	29.68%

Safety Plan

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 22,748,720	$ 4,062,968	$ 3,451,832	$ 3,067,990	$ 3,064,625	$ 3,728,697	$ 2,859,367	$ 1,937,233
Contributions in relation to the actuarially determined contribution	(22,748,720)	(4,062,968)	(3,451,832)	(3,067,990)	(3,064,625)	(3,728,697)	(2,859,367)	(1,937,233)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 8,109,211	$ 9,140,252	$ 6,889,321	$ 6,673,847	$ 6,692,475	$ 6,409,767	$ 6,897,272	$ 6,602,409
Contributions as a percentage of covered-employee payroll	280.53%	44.45%	50.10%	45.97%	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 *

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	$ 310,994	$ 120,203	$ 105,251	$ -	$ -
Interest on total OPEB liability	88,810	63,027	74,534	47,002	50,391
Differences between expected and actual experience	-	283,719	-	1,034,539	-
Changes in assumptions	(699,772)	1,541,087	141,650	39,397	(6,734)
Benefit payments, including refunds of employee contributions	(142,193)	(149,569)	(136,950)	(153,422)	(168,043)
Net change in total OPEB liability	(442,161)	1,858,467	184,485	967,516	(124,386)
Total Net OPEB liability- beginning	4,385,565	2,527,098	2,342,613	1,375,097	1,499,483
Total Net OPEB liability- ending (a)	3,943,404	4,385,565	2,527,098	2,342,613	1,375,097
Plan Fiduciary Net Position					
Contributions- employer	142,193	149,569	136,950	153,422	168,043
Contributions- employees	-	-	-	-	-
Net investment income	-	-	-	-	-
Benefit payments	(142,193)	(149,569)	(136,950)	(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)	$ 3,943,404	$ 4,385,565	$ 2,527,098	$ 2,342,613	$ 1,375,097
Plan fiduciary net position as a percentage of the total OPEB liability		-	-	-	-
City's covered-employee payroll	18,572,290	19,345,356	18,420,461	19,211,409	-
Net OPEB liability as a percentage of covered-employee payroll	21.23%	22.67%	13.72%	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 *

	2022	2021	2020	2019	2018
Actuarially determined contribution	$ 142,193	$ 149,569	$ 136,950	$ 153,422	$ 168,043
Contributions in relation to the actuarially determined contribution	(142,193)	(149,569)	(136,950)	(153,422)	(168,043)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
City's covered-employee payroll	$ 18,572,290	$ 19,345,356	$ 18,420,461	$ 19,211,409	$ -
Contributions as a percentage of covered-employee payroll	0.77%	0.77%	0.74%	0.80%	-

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2021-2022 were as follows for the June 30, 2021 measurement date actuarial valuations.

Valuation Date	June 30, 2021
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	3.69% as of June 30, 2022 1.92% as of June 30, 2021
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.00% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
General Inflation Rate	2.50% per year.
Mortality	CalPERS 2017 Experience Study
Mortality Improvement	MacLeod Watts 2020 Scale Generationally
Healthcare Trend	5.7% in 2022, step down to 4.0% by 2076

*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, 2022

	General Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Taxes and special assessments	$ 28,663,000	$ 29,341,000	$ 32,425,620	$ 3,084,620
Aid from other government agencies	957,797	957,797	1,500,269	542,472
Licenses and permits	944,880	944,880	1,797,872	852,992
Fines and forfeitures	152,000	152,000	175,263	23,263
Charges for services	2,089,063	2,089,063	3,062,208	973,145
Revenue from use of money and property	216,275	216,275	(425,086)	(641,361)
Miscellaneous	-	-	56,747	56,747
Total Revenues	33,023,015	33,701,015	38,592,893	4,891,878
EXPENDITURES				
General government	2,524,488	2,815,588	4,116,481	(1,300,893)
Public safety	21,980,609	22,421,658	42,528,787	(20,107,129)
Public works	2,924,726	2,958,088	4,601,080	(1,642,992)
Recreation	4,132,228	4,404,771	5,662,458	(1,257,687)
Community development	1,849,408	2,133,364	2,874,828	(741,464)
Debt service:				
Principal	-	-	22,193	(22,193)
Interest	-	-	513	(513)
Capital outlay	-	9,313,222	555,445	8,757,777
Total Expenditures	33,411,459	44,046,691	60,361,785	(16,315,094)
Excess (Deficiency) of Revenues Over Expenditures	(388,444)	(10,345,676)	(21,768,892)	(11,423,216)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	501,010	501,010	3,712,266	3,211,256
Operating transfers out	(69,548)	(69,548)	(3,001,032)	(2,931,484)
Proceeds from issuance of bonds	-	-	25,390,437	25,390,437
Lease and other financing proceeds	-	-	89,571	89,571
Proceeds from sale of assets	-	-	1,716	1,716
Total Other Financing Sources (Uses)	431,462	431,462	26,192,958	25,761,496
EXTRAORDINARY ITEM				
Settlement expenditure	-	-	(12,500,000)	(12,500,000)
Net Change in Fund Balance	43,018	(9,914,214)	(8,075,934)	1,838,280
Fund Balance, Beginning of Year	11,037,789	11,037,789	11,037,789	-
Prior Period Adjustment	-	-	319,223	319,223
Fund Balance, Beginning of Year (Restated)	11,037,789	11,037,789	11,357,012	319,223
Fund Balance, End of Year	$ 11,080,807	$ 1,123,575	$ 3,281,078	$ 2,157,503

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, 2022

	CDBG/HOME/Housing Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Aid from other government agencies	$ 1,458,000	$ 1,458,000	$ 729,594	$ (728,406)
Revenue from use of money and property	45,000	45,000	275,500	230,500
Miscellaneous	-	-	637	637
Total Revenues	1,503,000	1,503,000	1,005,731	(497,269)
EXPENDITURES				
Community development	1,021,000	1,021,000	288,391	732,609
Capital outlay	-	512,400	320,250	192,150
Total Expenditures	1,021,000	1,533,400	608,641	924,759
Excess (Deficiency) of Revenues Over Expenditures	482,000	(30,400)	397,090	427,490
Other Financing Sources (Uses)				
Operating transfers in	80,000	80,000	-	(80,000)
Operating transfers out	-	-	(157,802)	(157,802)
Total Other Financing Sources (Uses)	80,000	80,000	(157,802)	(237,802)
Net Change in Fund Balance	562,000	49,600	239,288	189,688
Fund Balance, Beginning of Year	20,180,157	20,180,157	20,180,157	-
Prior Period Adjustment	-	-	(16,169)	16,169
Fund Balance, Beginning of Year (Restated)	20,180,157	20,180,157	20,163,988	16,169
Fund Balance, End of Year	$ 20,742,157	$ 20,229,757	$ 20,403,276	$ 205,857

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, 2022

	Transportation Impact Fees			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Taxes and special assessments	$ 763,000	$ 763,000	$ 2,031,907	$ 1,268,907
Aid from other government agencies	-	-	66,242	66,242
Revenue from use of money and property	38,510	38,510	(141,353)	(179,863)
Miscellaneous	-	-	149	149
Total Revenues	801,510	801,510	1,956,945	1,155,435
EXPENDITURES				
General government	-	-	10,327	(10,327)
Capital outlay	1,780,671	1,780,671	207,570	1,573,101
Total Expenditures	1,780,671	1,780,671	217,897	1,562,774
Excess (Deficiency) of Revenues Over Expenditures	(979,161)	(979,161)	1,739,048	2,718,209
Other Financing Sources (Uses)				
Operating transfers in	-	-	1,657,592	1,657,592
Operating transfers out	-	-	(42,549)	(42,549)
Total Other Financing Sources (Uses)	-	-	1,615,043	1,615,043
Net Change in Fund Balance	(979,161)	(979,161)	3,354,091	4,333,252
Fund Balance, Beginning of Year	2,532,312	2,532,312	2,532,312	-
Prior Period Adjustment	-	-	(41,659)	41,659
Fund Balance, Beginning of Year (Restated)	2,532,312	2,532,312	2,490,653	41,659
Fund Balance, End of Year	$ 1,553,151	$ 1,553,151	$ 5,844,744	$ 4,374,911

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
TRANSPORTATION DEVELOPMENT ACT FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Transportation Development Act Fund			Variance With Final Budget
	Original Budget	Final Budget	Actual	
REVENUES				
Taxes and special assessments	$ 821,000	$ 821,000	$ 786,999	$ (34,001)
Aid from other government agencies	-	-	11,082	11,082
Revenue from use of money and property	8,400	8,400	(130,680)	(139,080)
Total Revenues	829,400	829,400	667,401	(161,999)
EXPENDITURES				
General government	-	-	9,794	(9,794)
Public works	629,589	629,589	258,190	371,399
Capital outlay	329,761	329,761	507,787	(178,026)
Total Expenditures	959,350	959,350	775,771	183,579
Excess (Deficiency) of Revenues Over Expenditures	(129,950)	(129,950)	(108,370)	21,580
Other Financing Sources (Uses)				
Operating transfers out	-	-	(26,210)	(26,210)
Total Other Financing Sources (Uses)	-	-	(26,210)	(26,210)
Net Change in Fund Balance	(129,950)	(129,950)	(134,580)	(4,630)
Fund Balance, Beginning of Year	498,685	498,685	498,685	-
Prior Period Adjustment	-	-	(38,994)	(38,994)
Fund Balance, Beginning of Year (Restated)	498,685	498,685	459,691	(38,994)
Fund Balance, End of Year	$ 368,735	$ 368,735	$ 325,111	$ (43,624)

SUPPLEMENTARY INFORMATION SECTION

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, 2022

	Capital Projects Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Aid from other government agencies	$ 2,500	$ 2,500	$ -	$ (2,500)
Charges for services	-	-	66,225	66,225
Revenue from use of money and property	30,000	30,000	(37,397)	(67,397)
Miscellaneous	-	-	492	492
Total Revenues	32,500	32,500	29,320	(3,180)
EXPENDITURES				
General government	-	-	6,395	(6,395)
Community development	-	-	37,900	(37,900)
Capital outlay	1,707,085	1,921,521	919,025	1,002,496
Total Expenditures	1,707,085	1,921,521	963,320	958,201
Excess (Deficiency) of Revenues Over Expenditures	(1,674,585)	(1,889,021)	(934,000)	955,021
Net Change in Fund Balance	(1,674,585)	(1,889,021)	(934,000)	955,021
Fund Balance, Beginning of Year	4,573,806	4,573,806	4,573,806	-
Prior Period Adjustment	-	-	(28,427)	28,427
Fund Balance, Beginning of Year (Restated)	4,573,806	4,573,806	4,545,379	28,427
Fund Balance, End of Year	$ 2,899,221	$ 2,684,785	$ 3,611,379	$ 983,448

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	CMAQ Transportation Fund	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
ASSETS					
Cash and investments	$ 4,343	$ 5,140,102	$ 142,572	$ 126,899	$ 1,021,329
Receivables	74,095	-	10,837	-	8,280
Loan receivable	-	-	-	29,558	-
Lease receivable	-	-	557,209	-	-
Prepaid expenses	-	-	-	-	-
Total Assets	$ 78,438	$ 5,140,102	$ 710,618	$ 156,457	$ 1,029,609
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)					
Liabilities:					
Accounts payable	$ 22,049	$ 32,208	$ -	$ -	$ 26,005
Accrued wages payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	121,226	-	-	-	36,600
Total Liabilities	143,275	32,208	-	-	62,605
Deferred Inflows of Resources:					
Deferred inflows from leases	-	-	545,890	-	-
Total Deferred Inflows of Resources	-	-	545,890	-	-
Fund Balances:					
Nonspendable:					
Loan receivable	-	-	-	29,558	-
Lease receivable	-	-	557,209	-	-
Prepaid expenses	-	-	-	-	-
Restricted for:					
Streets and roads	-	-	-	-	-
Recreation	-	5,107,894	-	-	-
Landscape maintenance	-	-	-	-	967,004
Public safety	-	-	-	-	-
Committed for:					
Parking and business improvement	-	-	-	126,899	-
Community development	-	-	-	-	-
Cannabis	-	-	-	-	-
Unassigned	(64,837)	-	(392,481)	-	-
Total Fund Balances (Deficit)	(64,837)	5,107,894	164,728	156,457	967,004
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	$ 78,438	$ 5,140,102	$ 710,618	$ 156,457	$ 1,029,609

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2022

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
ASSETS				
Cash and investments	$ 553,476	$ 160,867	$ 529,637	$ 109,625
Receivables	18,045	4,002	2,887	1,819
Loan receivable	1,784,215	-	-	-
Lease receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total Assets	$ 2,355,736	$ 164,869	$ 532,524	$ 111,444
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 1,173
Accrued wages payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	1,173
Deferred Inflows of Resources:				
Deferred inflows from leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Loan receivable	1,784,215	-	-	-
Lease receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Restricted for:				
Streets and roads	-	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	-	-
Public safety	-	-	532,524	110,271
Committed for:				
Parking and business improvement	-	164,869	-	-
Community development	571,521	-	-	-
Cannabis	-		-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficit)	2,355,736	164,869	532,524	110,271
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	$ 2,355,736	$ 164,869	$ 532,524	$ 111,444

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2022

	Special Aviation	Traffic Safety	Street Tree Committee	American Rescue Plan Act
ASSETS				
Cash and investments	$ 934	$ 67,170	$ 1,175	$ 3,474,323
Receivables	-	3,499	-	6,538,870
Loan receivable	-	-	-	-
Lease receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total Assets	$ 934	$ 70,669	$ 1,175	$ 10,013,193
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 48,150
Accrued wages payable	-	-	-	-
Unearned revenue	-	-	-	10,090,880
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	10,139,030
Deferred Inflows of Resources:				
Deferred inflows from leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Loan receivable	-	-	-	-
Lease receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Restricted for:				
Streets and roads	934	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	1,175	-
Public safety	-	70,669	-	-
Committed for:				
Parking and business improvement	-	-	-	-
Community development	-	-	-	-
Cannabis	-	-	-	-
Unassigned	-	-	-	(125,837)
Total Fund Balances (Deficit)	934	70,669	1,175	(125,837)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	$ 934	$ 70,669	$ 1,175	$ 10,013,193

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2022

	State Gas Tax Fund	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
ASSETS				
Cash and investments	$ 3,596,314	$ 154,240	$ 121,818	$ 15,204,824
Receivables	308,680	-	-	6,971,014
Loan receivable	-	-	-	1,813,773
Lease receivable	-	-	-	557,209
Prepaid expenses	-	622	-	622
Total Assets	$ 3,904,994	$ 154,862	$ 121,818	$ 24,547,442
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)				
Liabilities:				
Accounts payable	$ -	$ 3,152	$ -	$ 132,737
Accrued wages payable	-	61	-	61
Unearned revenue	-	-	-	10,090,880
Due to other funds	-	-	-	157,826
Total Liabilities	-	3,213	-	10,381,504
Deferred Inflows of Resources:				
Deferred inflows from leases	-	-	-	545,890
Total Deferred Inflows of Resources	-	-	-	545,890
Fund Balances:				
Nonspendable:				
Loan receivable	-	-	-	1,813,773
Lease receivable	-	-	-	557,209
Prepaid expenses	-	622	-	622
Restricted for:				
Streets and roads	3,904,994	-	-	3,905,928
Recreation	-	-	-	5,107,894
Landscape maintenance	-	-	-	968,179
Public safety	-	-	-	713,464
Committed for:				
Parking and business improvement	-	-	-	291,768
Community development	-	151,027	-	722,548
Cannabis	-	-	121,818	121,818
Unassigned	-	-	-	(583,155)
Total Fund Balances (Deficit)	3,904,994	151,649	121,818	13,620,048
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	$ 3,904,994	$ 154,862	$ 121,818	$ 24,547,442

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	CMAQ Transportation Fund	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
REVENUES					
Taxes and special assessments	$ -	$ 1,126,731	$ -	$ -	$ 837,388
Aid from other government agencies	76,538	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Lease revenue	-	-	19,496	-	-
Revenue from use of money and property	4,620	(123,479)	(608)	(2,014)	(25,828)
Miscellaneous	-	250	-	-	-
Total Revenues	81,158	1,003,502	18,888	(2,014)	811,560
EXPENDITURES					
General government	-	9,795	1,579	1,507	566
Public works	-	-	-	-	567,290
Community development	-	-	-	-	-
Capital outlay	25,746	167,271	-	-	-
Total Expenditures	25,746	177,066	1,579	1,507	567,856
Excess (Deficiency) of Revenues Over Expenditures	55,412	826,436	17,309	(3,521)	243,704
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(37,614)	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Total Other Financing Sources (Uses)	(37,614)	-	-	-	-
Net Change in Fund Balance	17,798	826,436	17,309	(3,521)	243,704
Fund Balance (Deficit), Beginning of Year	(82,635)	4,322,904	147,419	159,978	730,385
Prior Period Adjustment	-	(41,446)	-	-	(7,085)
Fund Balance (Deficit), Beginning of Year (Restated)	(82,635)	4,281,458	147,419	159,978	723,300
Fund Balance (Deficit), End of Year	$ (64,837)	$ 5,107,894	$ 164,728	$ 156,457	$ 967,004

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, 2022

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
REVENUES				
Taxes and special assessments	$ -	$ 180,789	$ 214,192	$ 127,412
Aid from other government agencies	-	-	-	-
Fines and forfeitures	-	-	-	-
Lease revenue	-	-	-	-
Revenue from use of money and property	(49,122)	(5,190)	(13,944)	(3,358)
Miscellaneous	45	-	-	240
Total Revenues	(49,077)	175,599	200,248	124,294
EXPENDITURES				
General government	1,147	210	791	361
Public works	-	90,390	-	-
Community development	-	-	-	-
Capital outlay	-	520	-	52,993
Total Expenditures	1,147	91,120	791	53,354
Excess (Deficiency) of Revenues Over Expenditures	(50,224)	84,479	199,457	70,940
OTHER FINANCING SOURCES (USES)				
Operating transfers in	816,075	-	-	-
Operating transfers out	-	-	-	-
Proceeds from sale of assets	20,000	-	-	-
Total Other Financing Sources (Uses)	836,075	-	-	-
Net Change in Fund Balance	785,851	84,479	199,457	70,940
Fund Balance (Deficit), Beginning of Year	1,575,053	80,390	336,210	39,331
Prior Period Adjustment	(5,168)	-	(3,143)	-
Fund Balance (Deficit), Beginning of Year (Restated)	1,569,885	80,390	333,067	39,331
Fund Balance (Deficit), End of Year	$ 2,355,736	$ 164,869	$ 532,524	$ 110,271

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, 2022

	Special Aviation	Traffic Safety	Street Tree Committee	American Rescue Plan Act
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Aid from other government agencies	10,000	-	-	2,986,860
Fines and forfeitures	-	49,136	-	-
Lease revenue	-	-	-	-
Revenue from use of money and property	1,096	(2,018)	(26)	(125,495)
Miscellaneous	-	-	-	-
Total Revenues	11,096	47,118	(26)	2,861,365
EXPENDITURES				
General government	-	554	14	343
Public works	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	153,526
Total Expenditures	-	554	14	153,869
Excess (Deficiency) of Revenues Over Expenditures	11,096	46,564	(40)	2,707,496
OTHER FINANCING SOURCES (USES)				
Operating transfers in	8,068	-	-	-
Operating transfers out	-	-	-	(2,833,333)
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	8,068	-	-	(2,833,333)
Net Change in Fund Balance	19,164	46,564	(40)	(125,837)
Fund Balance (Deficit), Beginning of Year	(18,230)	24,105	1,215	-
Prior Period Adjustment	-	-	-	-
Fund Balance (Deficit), Beginning of Year (Restated)	(18,230)	24,105	1,215	-
Fund Balance (Deficit), End of Year	$ 934	$ 70,669	$ 1,175	$ (125,837)

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, 2022

	State Gas Tax Fund	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
REVENUES				
Taxes and special assessments	$ 2,918,852	$ -	$ 772,280	$ 6,177,644
Aid from other government agencies	-	-	-	3,073,398
Fines and forfeitures	-	-	-	49,136
Lease revenue	-	-	-	19,496
Revenue from use of money and property	(92,266)	49,995	(938)	(388,575)
Miscellaneous	790	8,594	126,461	136,380
Total Revenues	2,827,376	58,589	897,803	9,067,479
EXPENDITURES				
General government	2,481	-	378	19,726
Public works	675,104	-	-	1,332,784
Community development	-	286,102	20,979	307,081
Capital outlay	1,713,374	-	-	2,113,430
Total Expenditures	2,390,959	286,102	21,357	3,773,021
Excess (Deficiency) of Revenues Over Expenditures	436,417	(227,513)	876,446	5,294,458
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	824,143
Operating transfers out	-	(530,751)	(878,933)	(4,280,631)
Proceeds from sale of assets	-	-	-	20,000
Total Other Financing Sources (Uses)	-	(530,751)	(878,933)	(3,436,488)
Net Change in Fund Balance	436,417	(758,264)	(2,487)	1,857,970
Fund Balance (Deficit), Beginning of Year	3,491,045	909,913	124,305	11,841,388
Prior Period Adjustment	(22,468)	-	-	(79,310)
Fund Balance (Deficit), Beginning of Year (Restated)	3,468,577	909,913	124,305	11,762,078
Fund Balance (Deficit), End of Year	$ 3,904,994	$ 151,649	$ 121,818	$ 13,620,048

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2022

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
ASSETS			
Current assets			
Cash and investments	$ 925,076	$ 6,237,196	$ 368,858
Receivables, net	-	-	-
Deposits	-	175,000	-
Inventory	-	-	-
Prepaid expenses	-	-	-
Total Current Assets	925,076	6,412,196	368,858
Noncurrent assets			
Capital assets:			
Building and improvements	-	-	-
Machinery and equipment	-	-	1,589,881
Accumulated depreciation	-	-	(618,915)
Total Capital Assets (Net of Accumulated Depreciation)	-	-	970,966
Total Noncurrent Assets	-	-	970,966
Total Assets	925,076	6,412,196	1,339,824
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	-	-	184,964
Total Deferred Outflows of Resources	-	-	184,964
LIABILITIES			
Current Liabilities			
Accounts payable	23,229	145,502	14,031
Salaries and benefits payable	906,613	-	1,458
Compensated absences - current portion	-	-	-
Bonds and notes payable - current portion	-	-	6,545
Due to other funds	-	-	298,685
Total Current Liabilities	929,842	145,502	320,719
Noncurrent Liabilities			
Compensated absences payable	-	-	-
Claims payable	-	5,589,000	-
Net pension liability	-	-	60,432
Bonds and notes payable	-	-	159,204
Total Noncurrent Liabilities	-	5,589,000	219,636
Total Liabilities	929,842	5,734,502	540,355
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	-	-	130,393
Total Deferred Inflows of Resources	-	-	130,393
NET POSITION (DEFICIT)			
Net investment in capital assets	-	-	970,966
Unrestricted	(4,766)	677,694	(116,926)
Total Net Position (Deficit)	$ (4,766)	$ 677,694	$ 854,040

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS (continued)
JUNE 30, 2022

	Building Fund	Fleet Management Fund	Medical Fund	Totals
ASSETS				
Current assets				
Cash and investments	$ 1,151,965	$ 14,443,993	$ 866,557	$ 23,993,645
Receivables, net	-	890	77,855	78,745
Deposits	-	-	-	175,000
Inventory	-	969,531	-	969,531
Prepaid expenses	180	2,207	-	2,387
Total Current Assets	1,152,145	15,416,621	944,412	25,219,308
Noncurrent assets				
Capital assets:				
Building and improvements	254,506	26,191	-	280,697
Machinery and equipment	604,908	15,363,209	-	17,557,998
Accumulated depreciation	(225,369)	(9,066,388)	-	(9,910,672)
Total Capital Assets (Net of Accumulated Depreciation)	634,045	6,323,012	-	7,928,023
Total Noncurrent Assets	634,045	6,323,012	-	7,928,023
Total Assets	1,786,190	21,739,633	944,412	33,147,331
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	448,728	613,636	-	1,247,328
Total Deferred Outflows of Resources	448,728	613,636	-	1,247,328
LIABILITIES				
Current Liabilities				
Accounts payable	10,455	153,554	46,185	392,956
Salaries and benefits payable	1,590	2,710	85,894	998,265
Compensated absences - current portion	2,582	5,040	-	7,622
Bonds and notes payable - current portion	15,540	22,003	-	44,088
Due to other funds	-	-	-	298,685
Total Current Liabilities	30,167	183,307	132,079	1,741,616
Noncurrent Liabilities				
Compensated absences payable	19,337	37,743	-	57,080
Claims payable	-	-	-	5,589,000
Net pension liability	216,504	195,995	-	472,931
Bonds and notes payable	378,000	535,211	-	1,072,415
Total Noncurrent Liabilities	613,841	768,949	-	7,191,426
Total Liabilities	644,008	952,256	132,079	8,933,042
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	292,853	410,732	-	833,978
Total Deferred Inflows of Resources	292,853	410,732	-	833,978
NET POSITION (DEFICIT)				
Net investment in capital assets	634,045	6,323,012	-	7,928,023
Unrestricted	664,012	14,667,269	812,333	16,699,616
Total Net Position (Deficit)	$ 1,298,057	$ 20,990,281	$ 812,333	$ 24,627,639

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
OPERATING REVENUES			
Charges for services	$ -	$ 1,207,026	$ 624,440
Other revenues	1,393	3,742	-
Total Operating Revenues	1,393	1,210,768	624,440
OPERATING EXPENSES			
Personnel services	-	-	239,913
Services and supplies	3,440	1,789,152	356,832
Depreciation	-	-	233,660
Total Operating Expenses	3,440	1,789,152	830,405
Operating Income (Loss)	(2,047)	(578,384)	(205,965)
NON-OPERATING REVENUES (EXPENSES)			
Interest income	5,046	46,174	2,920
Interest expense	-	-	(1,109)
Unrealized gain (loss) on investments	(34,898)	(190,126)	(2,996)
Total Non-operating Revenue (Expenses)	(29,852)	(143,952)	(1,185)
Income (Loss) Before Capital Contributions and Transfers	(31,899)	(722,336)	(207,150)
Transfers in/(out)	-	750,000	-
Change in Net Position (Deficit)	(31,899)	27,664	(207,150)
Net Position (Deficit), Beginning of Year	27,133	707,295	1,061,190
Prior Period Adjustment	-	(57,265)	-
Net Position (Deficit), Beginning of Year (Restated)	27,133	650,030	1,061,190
Net Position (Deficit), End of Year	$ (4,766)	$ 677,694	$ 854,040

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2022

	Building Fund	Fleet Management Fund	Medical Fund	Totals
OPERATING REVENUES				
Charges for services	$ 1,205,942	$ 5,136,192	$ 3,334,918	$ 11,508,518
Other revenues	-	9,315	-	14,450
Total Operating Revenues	1,205,942	5,145,507	3,334,918	11,522,968
OPERATING EXPENSES				
Personnel services	427,724	666,230	-	1,333,867
Services and supplies	396,118	2,128,309	3,337,010	8,010,861
Depreciation	50,294	932,249	-	1,216,203
Total Operating Expenses	874,136	3,726,788	3,337,010	10,560,931
Operating Income (Loss)	331,806	1,418,719	(2,092)	962,037
NON-OPERATING REVENUES (EXPENSES)				
Interest income	9,900	95,054	3,201	162,295
Interest expense	(2,632)	(3,727)	-	(7,468)
Unrealized gain (loss) on investments	(34,492)	(468,987)	(21,907)	(753,406)
Total Non-operating Revenue (Expenses)	(27,224)	(377,660)	(18,706)	(598,579)
Income (Loss) Before Capital Contributions and Transfers	304,582	1,041,059	(20,798)	363,458
Transfers in/(out)	(71,901)	(288,332)	-	389,767
Change in Net Position (Deficit)	232,681	752,727	(20,798)	753,225
Net Position (Deficit), Beginning of Year	1,009,672	20,492,406	1,517,587	24,815,283
Prior Period Adjustment	55,704	(254,852)	(684,456)	(940,869)
Net Position (Deficit), Beginning of Year (Restated)	1,065,376	20,237,554	833,131	23,874,414
Net Position (Deficit), End of Year	$ 1,298,057	$ 20,990,281	$ 812,333	$ 24,627,639

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
Cash Flows from Operating Activities:			
Cash received for current services	$ 2,766	$ 1,401,293	$ 624,597
Cash received for other operating revenues	12,254	(46,258)	-
Cash paid for services and supplies	(3,440)	(1,770,507)	(272,949)
Cash paid for salaries and benefits	682,308	-	(448,140)
Net Cash Provided (Used) by Operating Activities	693,888	(415,472)	(96,492)
Cash Flows from Non-Capital Financing Activities:			
Transfers (to)/from other funds	-	750,000	-
Loans from/(to) other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	-	750,000	-
Cash Flows from Capital and Related Financing Activities:			
Capital expenditures	-	-	(98,422)
Proceeds from the issuance of debt	-	-	164,640
Proceeds from the sale of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	66,218
Cash Flows from Investing Activities:			
Unrealized gain (loss) on investments	(34,898)	(190,126)	(2,996)
Interest received	5,046	(11,091)	2,920
Net Cash Provided (Used) by Investing Activities	(29,852)	(201,217)	(76)
Net Increase (Decrease) in Cash and Investments	664,036	133,311	(30,350)
Cash and Investments, Beginning of Year	261,040	6,103,885	399,208
Cash and Investments, End of Year	$ 925,076	$ 6,237,196	$ 368,858
Reconciliation to Statement of Net Position:			
Cash and investments	$ 925,076	$ 6,237,196	$ 368,858
Total Cash and Investments	$ 925,076	$ 6,237,196	$ 368,858

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2022

	Building Fund	Fleet Management Fund	Medical Fund	Totals
Cash Flows from Operating Activities:				
Cash received for current services	$ 1,207,492	$ 5,151,119	$ 3,252,837	$ 11,640,104
Cash received for other operating revenues	-	9,315	-	(24,689)
Cash paid for services and supplies	(405,571)	(2,369,837)	(3,193,964)	(8,016,268)
Cash paid for salaries and benefits	(915,044)	(1,369,425)	-	(2,050,301)
Net Cash Provided (Used) by Operating Activities	(113,123)	1,421,172	58,873	1,548,846
Cash Flows from Non-Capital Financing Activities:				
Transfers (to)/from other funds	(4,797)	(288,332)	-	456,871
Loans from/(to) other funds	-	1,967,592	-	1,967,592
Net Cash Provided (Used) by Non-capital Financing Activities	(4,797)	1,679,260	-	2,424,463
Cash Flows from Capital and Related Financing Activities:				
Capital expenditures	(304,427)	(160,984)	-	(563,833)
Proceeds from the issuance of debt	390,908	553,487	-	1,109,035
Proceeds from the sale of capital assets	-	55,118	-	55,118
Net Cash Provided (Used) by Capital and Related Financing Activities	86,481	447,621	-	600,320
Cash Flows from Investing Activities:				
Unrealized gain (loss) on investments	(45,892)	(557,949)	(7,357)	(839,218)
Interest received	9,900	95,054	3,201	105,030
Net Cash Provided (Used) by Investing Activities	(35,992)	(462,895)	(4,156)	(734,188)
Net Increase (Decrease) in Cash and Investments	(67,431)	3,085,158	54,717	3,839,441
Cash and Investments, Beginning of Year	1,219,396	11,358,835	811,840	20,154,204
Cash and Investments, End of Year	$ 1,151,965	$ 14,443,993	$ 866,557	$ 23,993,645
Reconciliation to Statement of Net Position:				
Cash and investments	$ 1,151,965	$ 14,443,993	$ 866,557	$ 23,993,645
Total Cash and Investments	$ 1,151,965	$ 14,443,993	$ 866,557	$ 23,993,645

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2022

	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)	$ (2,047)	$ (578,384)	$ (205,965)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	233,660
(Increase) decrease in:			
Receivables, net	2,766	7,267	157
Deposits	-	(50,000)	-
Inventory	-	-	-
Deferred outflow of resources	-	-	(127,058)
Due to/from other funds	-	-	75,940
Accounts payable	10,861	18,645	7,943
Salaries and benefits payable	682,308	-	(6,879)
Compensated absences	-	-	-
Net pension liability	-	-	(190,208)
Deferred inflow of resources	-	-	115,918
Claims payable	-	187,000	-
Total Adjustments	695,935	162,912	109,473
Net Cash Provided (Used) by Operating Activities	$ 693,888	$ (415,472)	$ (96,492)

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2022

	Building Fund	Fleet Management Fund	Medical Fund	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 331,806	$ 1,418,719	$ (2,092)	$ 962,037
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	50,294	932,249	-	1,216,203
(Increase) decrease in:				
Receivables, net	1,550	14,927	(82,081)	(55,414)
Deposits	-	-	-	(50,000)
Inventory	-	(262,532)	-	(262,532)
Deferred outflow of resources	(297,083)	(425,635)	-	(849,776)
Due to/from other funds	-	(42,054)	-	33,886
Accounts payable	(9,453)	63,058	57,152	148,206
Salaries and benefits payable	(16,821)	(23,825)	85,894	720,677
Compensated absences	287	(4,869)	-	(4,582)
Net pension liability	(444,739)	(637,183)	-	(1,272,130)
Deferred inflow of resources	271,036	388,317	-	775,271
Claims payable	-	-	-	187,000
Total Adjustments	(444,929)	2,453	60,965	586,809
Net Cash Provided (Used) by Operating Activities	$ (113,123)	$ 1,421,172	$ 58,873	$ 1,548,846

CITY OF HANFORD
COMBINING STATEMENT OF FIDUCIARY NET POSITION
TRUST AND CUSTODIAL FUNDS
JUNE 30, 2022

	Civil Subpoena	Renters' Insurance Deposits	COE Park Deposits	Miscellaneous Deposits Trust	Total
ASSETS					
Cash and investments	$ 44,055	$ 3,726	$ 471	$ 1,407,039	$ 1,455,291
Accounts receivable	-	-	-	17,095	17,095
Total Assets	44,055	3,726	471	1,424,134	1,472,386
LIABILITIES					
Accounts payable	-	-	-	834,369	834,369
Deposits held for others	115,716	836	-	555,162	671,714
Total Liabilities	115,716	836	-	1,389,531	1,506,083
NET POSITION					
Restricted	(71,661)	2,890	471	34,603	(33,697)
Total Net Position	$ (71,661)	$ 2,890	$ 471	$ 34,603	$ (33,697)

CITY OF HANFORD
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TRUST AND CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Civil Subpoena	Renters' Insurance Deposits	COE Park Deposits	Miscellaneous Deposits Trust	Total
ADDITIONS					
Other additions	$ -	$ 53	$ -	$ 42,888	$ 42,941
Total Additions	-	53	-	42,888	42,941
DEDUCTIONS					
General government	2,361	46	-	6,804	9,211
Unrealized (gain) loss on investments	(502)	77	14	40,850	40,439
Total Deductions	1,859	123	14	47,654	49,650
Change in Fiduciary Net Position	(1,859)	(70)	(14)	(4,766)	(6,709)
Net Position, Beginning of Year, as Previously Reported	(53,748)	2,960	485	128,005	77,702
Prior Period Adjustments	(16,054)	-	-	(88,636)	(104,690)
Net Position, Beginning of Year, Restated	(69,802)	2,960	485	39,369	(26,988)
Net Position, End of Year	$ (71,661)	$ 2,890	$ 471	$ 34,603	$ (33,697)

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 City of Hanford, California (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 30, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

Purpose of This Report

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

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 30, 2023

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 EXPENDITURES 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

Opinion on Each Major Federal Program

We have audited the City of Hanford, California's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2022. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
March 30, 2023

CITY OF HANFORD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

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 FY18	14.218	B-17-MC-0061	$ -	$ 729,594
Total CDBG - Entitlement Grants Cluster			-	729,594
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			**-**	**729,594**
U.S. DEPARTMENT OF JUSTICE				
Direct Program				
Bulletproof Vest Partnership Program	16.607		-	20,414
TOTAL U.S. DEPARTMENT OF JUSTICE			**-**	**20,414**
U.S. DEPARTMENT OF TREASURY				
Direct Program				
Coronavirus State and Local Fiscal Recovery Funds	21.027		-	2,986,859
TOTAL U.S. DEPARTMENT OF TREASURY			**-**	**2,986,859**
U.S. DEPARTMENT OF AGRICULTURE				
Direct Program				
Cooperative Fire Protection Agreement	10.703		-	147,275
TOTAL U.S. DEPARTMENT OF AGRICULTURE			**-**	**147,275**
U.S. DEPARTMENT OF INTERIOR				
Direct Program				
National Park Service Conservation, Protection, Outreach and Education	15.954		-	123,767
TOTAL U.S. DEPARTMENT OF AGRICULTURE			**-**	**123,767**
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through California Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	CML-5091(064)	-	2,240
Highway Planning and Construction	20.205	CML-5091(065)	-	36,600
Highway Planning and Construction	20.205	CML-5091(066)		37,698
Total Highway Planning and Construction Cluster			-	76,538
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**-**	**76,538**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		-	18,728
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		-	30,219
Staffing for Adequate Fire and Emergency Response (SAFER)	97.067		-	86,965
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	**135,912**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ -**	**$ 4,220,359**

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 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents all the activity of all the federal award programs of the City of Hanford, California (the City) for the year ended June 30, 2022. The City reporting entity is defined in Note 1 to the City's basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

NOTE 2 – BASIS OF ACCOUNTING

Consistent with the City's method of filing federal financial reports, the accompanying Schedule of Expenditures of Federal Awards is prepared using the accrual basis method of accounting. The information in this schedule is presented in accordance with the 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). Therefore, some of the amounts presented in this schedule may differ from amounts presented or used in the preparation of the basic financial statements. The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the City's financial statements.

NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in the related periodic federal financial reports.

NOTE 4 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)

The CFDA numbers included in the accompanying Schedule of Expenditures of Federal Awards were determined based on the program name, review of the grant or contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

NOTE 5 – PASS-THROUGH ENTITY IDENTIFYING NUMBERS

When Federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards show, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City has either determined that no identifying number is assigned for the program, or the City was unable to obtain an identifying number from the pass-through entity.

NOTE 6 – 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, 2022

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?	____ Yes	X 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
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee qualified as a low-risk auditee?	____ Yes	X No

SECTION II – FINANCIAL STATEMENT FINDINGS

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

SECTION III – FEDERAL AWARD FINDINGS

There were no federal award findings or questioned costs to be reported in accordance with the Uniform Guidance.

CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

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

SECTION III – FEDERAL AWARD FINDINGS

There were no federal award findings or questioned costs to be reported in accordance with the Uniform Guidance.

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
City of Hanford
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, 2022. 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, 2022 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: In the prior year, when comparing the population change rate, we noted that the City utilized the incorrect rate. This resulted in an adjustment in the prior year and consequently the ending limit for the current year being overstated by $134,276. Per discussion with management, this came to light after the adoption of the current year limit and has since been corrected on the subsequent year's limit.

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.

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.

Fresno, California
March 30, 2023

CITY OF HANFORD
APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

Appropriations Limit, fiscal year 2021, as revised	$	71,934,925
Adjustment Factors:		
Per Capita Personal Income Change		5.73%
Population change - City of Hanford		1.36%
Per Capita converted to a ratio		1.0573
Population converted to a ratio		1.0136
Calculation of factor FY 21-22		1.0717
Annual adjustment in dollars		5,157,734
Appropriations limit, fiscal year 2022, as revised	$	77,092,659

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Approval of the Minutes of the February 7, 2023 Meeting

RECOMMENDATION:

Recommendation: Approve the minutes from the February 7, 2023 meeting.

BACKGROUND:

FISCAL IMPACT:

ATTACHMENTS:
1. February 7, 2023

City Council Regular Meeting
Minutes
February 7, 2023 7:00 PM
Council Chambers
400 N. Douty St.

5:00 PM CALL TO ORDER STUDY SESSION AND CLOSED SESSION:

Mayor Paden called the study session and closed session to order at 5:00 p.m.

ROLL CALL BY THE CITY CLERK:

Present:	Absent:
Council Member Lou Martinez Council Member Mark Kairis Council Member Travis Paden Council Member Kalish Morrow Council Member Diane Sharp	

PUBLIC COMMENT:

*Comments from the public are limited to items listed 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.*

Dennis Ham asked if there would be an oversite committee for the Connectivity Plan and Cross Valley Corridor Rail Service project. Mr. Leavitt's responded.

Angie Dow, KART Executive Director, commented on the connectivity plan and spoke in support of the project.

Dave Ayers commented on the history of the High Speed Rail project. Mr. Ayers also commented on the federal legislative activity presentation and suggested the tip sheet be available to the public.

STUDY SESSION:

A. Community Development: Sustainable Transportation Grant for HSR Station Transit-Oriented Development and Connectivity Plan and Cross Valley Corridor Rail Service

Dan Leavitt of the San Joaquin Valley Regional Rail Commission (teleconference) discussed the joint application for a Sustainable Transportation Grant for the High Speed Rail Station Transit-Oriented Development and Connectivity Plan and Cross Valley Corridor Rail Service. He also discussed partnerships, the details of the grant, and public outreach. Deputy City Manager Waters discussed the project deliverables. Staff and Mr. Levitt's answered questions from the Council. This presentation was informational only. No formal action was taken.

B. Administration: Council review of 2022 Federal Advocacy efforts and Discussion regarding the

2023 Federal Legislative Platform

Greg Burns of Thorn Run Partners provided an overview of federal legislative activity for the 2022 season and highlighted the efforts they made in the past year to assist the city in securing funding and applying for grants. Mr. Burns also discussed what to watch for in 2023 and how it will impact local governments. Mr.Burns and City Manager Cifuentez answered questions from the Council.

The Council convened to closed session at 6:07 p.m.

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING:

A. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION (GC 54956.9 (d)(4))

1 Potential Case.

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

1 Potential Case.

CALL TO ORDER REGULAR SESSION:

Mayor Paden called the meeting to order at 7:02 p.m.

ROLL CALL:

Present:	Absent:
Council Member Lou Martinez Council Member Mark Kairis Council Member Travis Paden Council Member Kalish Morrow Council Member Diane Sharp	

INVOCATION:

The invocation was led by Pastor Bobby Guerra.

FLAG SALUTE:

The flag salute was led by Vice Mayor Kairis.

COUNCIL REPORTS/GENERAL REPORTS:

Brief information-only reports from City Council and/or Staff, including committee reports and reports by City Council related to meetings attended at City expenses (AB1234).

The Council discussed the meetings and events they attended.

PUBLIC COMMENT:

This is the time for citizens to comment on subject matters 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. State law does not allow the Council to discuss or take action on issues not on the agenda, except that members of the Council or staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights (Gov. Code sec. 54954.2). A maximum of three minutes is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.

Nanette Vilarillo, Kings United Way Executive Director, provided a handout to the Council and invited them to the Administrative Professional's Day Event.

Cheyen Strawn expressed his concerns regarding the cost of the Police Chief's new patrol car.

Bob Ramos requested to pull consent item H, for separate discussion. He also expressed his concerns about Chief Server's patrol car, and the traffic circle project.

Noor Memon commented on the Bastille.

Lisa Chavarin requested more field time for the Hanford Youth Softball League.

Adam Medirios spoke in opposition to the traffic circle project.

William Harmon expressed his concerns regarding graffiti, safety, and the traffic circle project.

Elena Anzoleaga provided her background, and spoke in opposition to the traffic circle project.

Larry Faria thanked the Council for their transparency. He also expressed his concerns regarding the recent settlement with Helena.

William Ochoa commented on the traffic circle project.

Dubby Bookout, owner of Hanford Jewelry and Loan, expressed his concerns regarding the traffic circle project and spoke in opposition to the project's location.

Henery Ramirez, spoke in opposition to the traffic circle project.

Sarah Evans commented on the municipal code regarding basketball hoops. She said her hoop is in a safe community and they are not an issue in her neighborhood.

Colleen Aduttle spoke in opposition to the traffic circle project.

Art Brieno expressed his concerns regarding the staff report about the purchase of a right of way on 12th and Hume.

Mike Pepe expressed his concerns regarding projects that will affect small businesses. He also expressed his concerns regarding the homeless issue throughout the city.

Joe Castaneda, Parks and Recreation Commissioner, commented on Consent Item H, and asked several questions regarding the staff report.

Nathan Odom, provided the Council with a handout and gave a speech about his company, Ssussdriad.

CONSENT CALENDAR:

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

The Council pulled items C, D, G, H, and I.

Motion to approve the consent calendar except for the items pulled for separate consideration.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Council Member Diane Sharp
SECONDER:	Council Member Kalish Morrow
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

A. Procedural Waiver: Waive reading in full of resolutions and ordinances and approval and adoption of same by reading title the only.

B. City Attorney: Adoption of Resolution 23-01-R declaring the City-owned property located on Kensington Way, between Richardson Way and Leland Way (APN 008-192-011) to be surplus property and adoption of Notice of Exemption 2021-95.

C. Public Works: Approval of the Notice of Completion for the Mussel Slough Pump Installation 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.

D. Public Works: Approval of the Notice of Completion for the Emma Lee Lane Reconstruction Project, and Authorization for the Mayor to execute and the City Clerk to attest and file said notice with the Kings County Recorders Office.

PULLED CONSENT ITEMS:

A. Administration: Introduction of Ordinance No. 23-04, Amending Chapters 2.32 and 2.28 of the Municipal Code to create Alternate seats on both the Parks & Recreation and Parking & Traffic Commissions.

[Item C]

Pulled by Council Member Martinez for clarification to the public. City Manager Cifuentez presented the staff report for the Council's review and approval.

Motion to approve.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Council Member Lou Martinez
SECONDER:	Vice Mayor Mark Kairis
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

B. Community Development: Adoption of Resolution No. 22-03-R, Authorizing the City Manager to Apply For, Accept, And Appropriate CalHome Grant Funds, From the California Department Of Housing And Community Development's 2023 Homeownership Super Notice Of Funding Availability, in An Amount Not To Exceed $5 million.

[Item D]

Pulled by Council Member Martinez for clarification to the public. Administrative Analyst Sandra Lerma presented the staff report for the Council's review and approval.

Motion to approve.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Council Member Diane Sharp
SECONDER:	Council Member Lou Martinez
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

C. Public Works: Approval of a reimbursement to Lennar Homes for construction to complete the east side of Mustang Drive to the ultimate street width providing storm drainage improvements from Grangeville Boulevard north and along the frontage of the existing city basin located at the southeast corner of Mustang Drive and Berkshire Lane.

[Item G]

Pulled by Mayor Paden. Mr. Paden recused himself from voting on the item.

Motion to approve.

RESULT:	**Passed**
MOVER:	Council Member Kalish Morrow
SECONDER:	Council Member Diane Sharp
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Lou Martinez
ABSTAIN:	Travis Paden

D. Finance: Authorization to execute a sub lease agreement, with Enterprise Fleet Management, for 11 Dodge Durangos for the Police Department use at approximate costs of $891,000 at $81,000 each ($56,000 for acquisition plus $25,000 for upfitting costs) with monthly lease payments for up to five years from vehicle replacement reserves.

[Item H]

Pulled by the public during public comment.

Finance Director Chris Tavarez presented the staff report for the Council's review and consideration and answered questions from the Council.

Motion to approve.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Council Member Kalish Morrow
SECONDER:	Council Member Diane Sharp
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

E. Finance: Acceptance and authorization for staff to File the City of Hanford's Quarterly Investment Portfolio and Transactions Reports as of 12/31/2022

[Item I]

Pulled by Council Member Martinez for clarification to the public. Finance Director Chris Tavarez presented the staff report for the Council's review and approval.

Motion to approve.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Council Member Lou Martinez
SECONDER:	Vice Mayor Mark Kairis
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

PUBLIC HEARING:

A. Community Development: **Annexation No. 160, Part 4:** A proposal to annex approximately 93.2 +/- acres into the City of Hanford from the Kings County jurisdiction. **Prezone No. 2021-09:** A proposal to prezone Annexation 160 Area 4 a combination of R-L-5 Low-Density Residential and MX-C Corridor Mixed Use, in accordance with the General Plan designation for the area – Low-Density Residential and Corridor Mixed Use. **CEQA Determination:** The project has been determined to be exempt from the California Environmental Quality Act (CEQA), per Categorical Exemption Class 19 and CEQA Guidelines Section 15319(a). The project is generally located east of 10th Avenue, South of Florinda Street, North of Lacey Boulevard.

Council Member Sharp recused herself from the public hearing. Mayor Paden opened the public hearing at 8:28 p.m. and called for the staff report. Deputy City Manager presented the staff report. City Manager Cifuentez discussed the MOU with Kings County. Staff clarified the difference between zoning and land use. Staff answered questions from the Council.

Mayor Paden opened the public comment period at 8:37 p.m.
Public Comment:
OPPOSED:

None
IN-FAVOR:
Micheal Quinn questioned the land use. Staff responded.

Larry Faria shared his concerns regarding the residents affected by the annexation.

Onan Champi, property owner in the project area, expressed his concerns regarding the zoning and asked the Council to consider a zone change amendment.City Attorney Ty Mizote and staff discussed spot zoning and property rezoning.

Deputy City Manager Waters addressed the concerns expressed during public comment.

Mayor Paden closed the public comment period at 8:53 p.m.

After much discussion, Mayor Paden made the motion to continue the public hearing for further review at the next City Council Meeting.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Mayor Travis Paden
SECONDER:	Council Member Kalish Morrow
AYES:	Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

The public hearing was closed at 9:23 p.m.

GENERAL BUSINESS:

A. Parks and Community Services: Council consideration of the Approval of the eighteen-month lease for of the Hanford Soccer Complex (Soc Com) and discussion on Youth Sports Organizations

Parks and Community Services Director Brad Albert discussed the lease for the Council's review and consideration. He also discussed field maintenance, field permit analysis, cost recovery, and the creation of an advisory committee. Mr. Albert answered questions from the Council.

Motion to approve the agreement and the formation of the Field Sports Advisory Committee (FASC).

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Vice Mayor Mark Kairis
SECONDER:	Mayor Travis Paden
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

COUNCIL COMMENTS AND COMMUNICATIONS::

At this time, any Council Member may ask a question for clarification, make an announcement, or report briefly on their activities. In addition, subject to Council Policies and Procedures, they may request staff to report back to the Council at a subsequent meeting concerning any matter or take action to direct staff to place a matter of business on a future agenda. (GOV. CODE SEC. 54954.2)

A. Council Future Agenda Items

The Council directed staff to bring back a future agenda item regarding right-of-way violations, brought forth by Mayor Paden.

B. Upcoming Events and Important Dates:

February 8: City/County Coordinating Meeting, Hosted by Kings County - Lake Bottom Brewery & Distillery 6:00 p.m.
February 11: Helping Hands Volunteer Program: Earl F Johnson Park 8:00 a.m - Noon: Sign up here
February 20:Holiday,city offices will be closed
February 21: Regular City Council Meeting

ADJOURNMENT:

Mayor Paden adjourned the meeting at 9:54 p.m.

Respectfully submitted,

Natalie Corral
City Clerk

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Approval of the Minutes of the February 21, 2023 Meeting

RECOMMENDATION:

Recommendation: Approve the minutes from the February 21, 2023 meeting

BACKGROUND:

FISCAL IMPACT:

ATTACHMENTS:
1. February 23, 2023

City Council Regular Meeting
Minutes
February 21, 2023 7:00 PM
Council Chambers
400 N. Douty St.

5:00 PM CALL TO ORDER STUDY SESSION AND CLOSED SESSION:

Mayor Paden called the study session and closed session to order at 5:00 p.m.

ROLL CALL BY THE CITY CLERK:

Present:	Absent:
Council Member Lou Martinez Council Member Diane Sharp Council Member Mark Kairis Council Member Kalish Morrow Council Member Travis Paden	

PUBLIC COMMENT:

*Study Sessions are considered Special Meetings under the Brown Act. Accordingly, comments from the public are limited to items listed 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.*

Public Comment for Study Session Item A:
Michelle Brown, Director of Main Street Hanford, provided a brief overview of Main Street's partnership with the city for the Winter Wonderland Event.

Larry Faria commented on the Winter Winterland event.

Public Comment for Study Session Item B:
Micheal Quinn asked questions regarding zoning. City Attorney Ty Mizote and Deputy City Manger Waters responded to his questions.

Larry Faria questioned the city's representation on the LAFCO Board.

STUDY SESSION:

A. Parks and Community Services: Presentation and Debriefing on the 2022 Winter Wonderland Event

Parks and Community services Director Brad Albert began the presentation with a promotional video of the event and discussed sponsorships, marketing, event data, the financial report, and recommendations for the 2023 Winter Wonderland event. The Council provided their feedback and recommendations.

B. Community Development: Overview of the City Annexation Process and the Role of LAFCO

Deputy City Manager James Waters discussed the annexation process and the role of LAFCO. Deputy Waters and City Attorney Ty Mizote answered questions from the Council.

The Council convened to closed session 6:23 p.m.

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING:

A. CONFERENCE WITH LEGAL COUNSEL – REAL PROPERTY NEGOTIATIONS (GC 54956.8):
Property: 426 W. Lacey Blvd.
APN: 010-253-001-000
Agency Negotiators: Mario Cifuentez and Ty Mizote
Negotiating Party: Nick Warner for MSI Hanford

CALL TO ORDER REGULAR SESSION:

Mayor Paden called the meeting to order at 7:00 p.m.

ROLL CALL:

Present:	Absent:
Council Member Kalish Morrow Council Member Lou Martinez Council Member Travis Paden Council Member Mark Kairis Council Member Diane Sharp	

INVOCATION:

The invocation was led by Pastor John Escalera.

FLAG SALUTE:

The flag salute was led by Council Member Martinez.

COUNCIL REPORTS/GENERAL REPORTS:

Brief information-only reports from City Council and/or Staff, including committee reports and reports by City Council related to meetings attended at City expenses (AB1234).

The Council discussed the meetings and events they attended.

PUBLIC COMMENT:

This is the time for citizens to comment on subject matters 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. State law does not allow the Council to discuss or take action on issues not on the agenda, except that members of the Council or staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights (Gov. Code sec. 54954.2). A maximum of three minutes is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.

Miguel Ramirez, SoCal Gas representative, discussed the increase in gas bills and provided an explanation and tips for customers.

William Ochoa spoke in opposition to the traffic circle project.

Onan Champi commented on the continuation of the public hearing for Annexation 160, Part 4 and thanked the Council.

Geovanna Champi introduced herself and commented on the Champi family business. She also commented on the annexation and the zoning change.

Judy Scott expressed her concerns regarding the negative community feedback on the traffic circle project. She shared her experience driving on roundabouts, and stated people will learn how to use them just fine. She also commented on the annexation. She also suggested adding walking paths to the parks.

Nathan Odom gave a speech about his company, Ssussudriad.

Nick Wagner commented on traffic circles and spoke in opposition to the location of the traffic circle project.

Anna Brookshire questioned the funds for the traffic circle project. She also requested to pull consent item E.

Brett Breakman spoke in opposition to the traffic circle project location.

Larry Faria asked the council to listen to the public's input.

Craig Johnson expressed his concerns regarding the homeless in front of his business. He also provided pictures for the Council's review and asked for help with the issue. Mr. Johnson also spoke in opposition to the traffic circles in the downtown.

Bob Ramos commented on the Downtown Pedestrian Safety & Traffic Circulation Project report. He also spoke in opposition to the traffic circle project.

Kirsten Bookout provided pictures for the Council's review and commented on the traffic circle project, and expressed her concerns about the approved location of the traffic circles. She also expressed her concerns about the homeless on her street in front of her business.

Noor Memon provided his background and commented on the Bastille.

Chris Jordan provided his background, and asked several questions regarding the traffic circle project.

Jeff Mora provided his background and experience in the community and commented on the businesses that will be affected by the traffic circle project.

Ernie Wing, owner of several businesses in Hanford, shared his suggestions for downtown improvements.

Kimber Regan commented on the approval of the traffic circle project. She stated downtown merchants do not want traffic circles downtown. She also expressed her concerns regarding the homeless problem downtown.

Mike Portugal commented on the area of the location of the traffic circle project. He also shared his suggestions for improvement downtown.

Leroy Brook suggested other locations for traffic circles.

Micheal Quinn commented on Annexation No. 160, Part 4.

Rusty Brookshire asked the Council to leave the downtown area alone.

Jennifer Sousa commented on the business owners who will be affected by the traffic circles and asked the Council to listen to the business owners' feedback.

CONSENT CALENDAR:

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

The Council pulled items B and E.

Motion to approve the consent calendar except for the items pulled for separate discussion.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Council Member Diane Sharp
SECONDER:	Council Member Mark Kairis
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

A. Procedural Waiver: Waive reading in full of resolutions and ordinances and approval and adoption of same by reading title the only.

B. City Clerk: Approval of the appointment of Bert Parolini and Scott Goddard to the Parking and Traffic Commission.

C. Administration: Second Reading and Adoption of Ordinance No. 23-04, Amending Chapters 2.32 and 2.28 of the Municipal Code to create Alternate seats on both the Parks & Recreation and Parking & Traffic Commissions.

PULLED CONSENT ITEMS:

A. City Clerk: Approval of the Minutes of the December 20, 2022 Meeting

[Item B]

Pulled by Council Member Martinez.

Council Member Martinez expressed his concerns regarding the vote during the study session of the December 20, 2022 meeting. City Clerk Natalie Corral and City Attorney Ty Mizote answered questions from the Council. After a brief discussion, Council Member Morrow made the motion to approve.

RESULT:	**Passed**
MOVER:	Council Member Kalish Morrow
SECONDER:	Council Member Sharp
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden
ABSTAIN:	Lou Martinez

B. Police: Authorization to accept a tobacco enforcement grant in the amount of $70,110.00 and Authorization for Chief of Police, on behalf of the City of Hanford, to execute the MOU with the Department of Justice for the grant.

[Item E]

Pulled by the public during public comment.

Lt. Huddleston addressed the questions asked by the public.

Motion to approve.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Council Member Diane Sharp
SECONDER:	Council Member Mark Kairis
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

PUBLIC HEARING:

A. Community Development: **Annexation No. 160, Part 4:** A proposal to annex approximately 93.2 +/- acres into the City of Hanford from the Kings County jurisdiction.

Prezone No. 2021-09: A proposal to prezone Annexation 160 Area 4 a combination of R-L-5 Low-Density Residential and MX-C Corridor Mixed Use, in accordance with the General Plan designation for the area – Low-Density Residential and Corridor Mixed Use. **CEQA Determination:** The project has been determined to be exempt from the California Environmental Quality Act (CEQA), per Categorical Exemption Class 19 and CEQA Guidelines Section 15319(a). The project is generally located east of 10th Avenue, South of Florinda Street, North of Lacey Boulevard.

Before the public hearing was continued, Council Member Sharp recused herself from the discussion and vote. Mayor Paden opened the continued public hearing at 8:16 p.m. and called for the staff report. Senior Planner Gabrielle Myers and Deputy City Manager Waters provided a brief overview of the annexation and approval process. The Council addressed the concerns expressed by Mr. Champi. Staff answered questions from the Council.

Motion to adopt the Notice of Exemption, in accordance with CEQA.

RESULT:	**PASSED**
MOVER:	Council Member Kalish Morrow
SECONDER:	Vice Mayor Mark Kairis
AYES:	Lou Martinez, Kalish Morrow, Mark Kairis, Travis Paden
ABSTAIN:	Diane Sharp

Motion to introduce and waive the first reading of Ordinance 23-02, approving Prezone No. 2021-09.

RESULT:	**PASSED**
MOVER:	Mayor Travis Paden
SECONDER:	Council Member Kalish Morrow
AYES:	Lou Martinez, Kalish Morrow, Mark Kairis, Travis Paden
ABSTAIN:	Diane Sharp

Motion adopt Resolution No. 23-02-R, initiating proceedings for Annexation 160 (Part 4) and direct staff to file the appropriate forms with the Kings County Local Agency Formation Commission (LAFCo).

RESULT:	**PASSED**
MOVER:	Mayor Travis Paden
SECONDER:	Vice Mayor Kairis
AYES:	Lou Martinez, Kalish Morrow, Mark Kairis, Travis Paden
ABSTAIN:	Diane Sharp

The public hearing was closed at 9:02 p.m.

CONVENE AS SUCCESSOR AGENCY:

Mayor Paden convened as the Successor Agency at 9:03 p.m.

PUBLIC COMMENT-SUCCESSOR AGENCY :

Any person may directly address the Board at this time on any item on the agenda, or on any item that is within the subject matter jurisdiction of the Board. A maximum of three minutes is allowed for each speaker.

Nick Wagner asked questions about the report.

SUCCESSOR AGENCY FOR THE DISCUSSION OF THE FOLLOWING:

A. Finance: Review And Approval Of The Recognized Obligation Payment Schedule (ROPS 23-24) For The Period July 1, 2023 To June 30, 2024

Finance Director Chris Tavarez presented the staff report and answered questions from the Council.

Motion to approve.

RESULT:	**Passed (UNANIMOUS)**
MOVER:	Vice Mayor Mark Kairis

SECONDER:	Council Member Diane Sharp
AYES:	Diane Sharp, Mark Kairis, Kalish Morrow, Travis Paden, Lou Martinez

ADJOURN AS THE SUCCESSOR AGENCY:

Mayor Paden adjourned as the Successor Agency and reopened the regular meeting at 9:09 p.m.

COUNCIL COMMENTS AND COMMUNICATIONS::

At this time, any Council Member may ask a question for clarification, make an announcement, or report briefly on their activities. In addition, subject to Council Policies and Procedures, they may request staff to report back to the Council at a subsequent meeting concerning any matter or take action to direct staff to place a matter of business on a future agenda. (GOV. CODE SEC. 54954.2)

The Council addressed the public comments regarding the traffic circle project. The Council also briefly discussed the upcoming community meeting coordinated by Mayor Paden and Vice Mayor Kairis.

A. Council Future Agenda Items

None.

B. Upcoming Events and Important Dates:

March 7: Regular City Council Meeting
March 11: Hanford Helping Hands Volunteer Program at Encore Park-Sign up here
March 21: Regular City Council Meeting
March 22: Special City Council Meeting-Goals Setting, Time: TBD

ADJOURNMENT:

Mayor Paden adjourned the meeting at 9:22 p.m.

Respectfully submitted,

Natalie Corral
City Clerk

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Acceptance of the mandated General Plan Annual Progress Report for Calendar Year 2022 and authorization for the submittal to the Governor's Office of Planning and Research

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RECOMMENDATION: That City Council receive the staff report, accept the General Plan Annual Progress Report, and direct staff to submit to the California Office of Planning and Research.

BACKGROUND: The Annual General Plan Report is intended to comply with the requirements of Government Code Section 65400, which requires that all cities annually submit to California Office of Planning and Research (OPR) and Housing and Community Development (HCD) a report on the status of the General Plan and progress in implementing the Housing Element. This report contains the General Plan Annual Progress Report for submission to OPR and captures the activities conducted by the City towards implementation of the General Plan. The General Plan APR allows OPR to identify statewide trends in land use decision-making and how local planning and development activities relate to statewide planning goals and policies. APRs may also inform future modifications to OPR's General Plan Guidelines. In addition, OPR can track progress on a local jurisdiction's comprehensive General Plan update using the information provided in the APR. The APR satisfies OPR's Guidelines by providing the following information:

- Measures associated with the implementation of the general plan with specific reference to individual elements
- Housing Element APR reporting
- The date of the last update to the General Plan
- Planning activities receiving discretionary approval
- Capital Improvement Projects conducted over the past year

Please see the full report - attached as **Attachment 1.**
A copy of the Housing APR is attached as **Exhibit A.**

ATTACHMENTS:
None

General Plan Annual Progress Report – 2022

Prepared by:

City of Hanford

Community Development Department

Planning Division

April 2023

For:

State of California

Governor's Office of Planning and Research

State Clearinghouse and Planning Unit

INTRODUCTION

The Annual General Plan Report is intended to comply with the requirements of Government Code Section 65400, which requires that all cities annually submit to California Office of Planning and Research (OPR) and Housing and Community Development (HCD) a report on the status of the General Plan and progress in implementing the Housing Element. This report represents the Community Development activity for the planning year 2022.

The General Plan APR allows OPR to identify statewide trends in land use decision-making and how local planning and development activities relate to statewide planning goals and policies. APRs may also inform future modifications to OPR's General Plan Guidelines. In addition, OPR can track progress on a local jurisdiction's comprehensive General Plan update using the information provided in the APR. Similarly, the Housing Element APR allows HCD to track the progress of the implementation of a jurisdiction's Housing Element and requires its submission as a threshold requirement for several State housing funding programs.

DATE OF PRESENTATION/ACCEPTANCE

The General Plan APR will be presented to the Hanford City Council at their regularly scheduled meeting on April 4, 2023. A presentation will be given to the City Council as a General Business item.

COMPREHENSIVE GENERAL PLAN UPDATE 2035

Pursuant to State general plan law there are seven State-mandated elements in the City's general plan. They are:

- Land use
- Circulation
- Housing
- Open Space
- Conservation
- Noise
- Safety

As of 2003, Cities within the San Joaquin Valley are also required to have an air quality element. Signed into law in 2016, under SB 1000, cities and counties that have identified disadvantaged communities must also address environmental justice in their general plans, including air quality.

Additionally Required:

- Air Quality
- Environmental Justice

The Air Quality element was adopted in 2010. The requirement to address environmental justice within the Air Quality element was not adopted until 2016; therefore, the Air Quality element does not address environmental justice, expressly. The City does not have a separate Environmental

Justice element; however, environmental justice is addressed through policy in the General Plan Health, Safety, and Noise element.

State general plan law also states that cities may adopt other elements as they see fit for their communities. Hanford's General Plan also contains an economic development element and a public facilities and services element. All elements of the General Plan have equal weight and status. One element is not superior to any other. The goals and policies within each element are required to be consistent with each other and with the goals and policies in the other elements of the General Plan.

The general plan's maps, diagrams, and development policies form the basis for the zoning ordinance, subdivision ordinance, design guidelines, and the capital improvement program – tools which implement the general plan. Under California law, no specific plan, zoning, subdivision map, or public works project may be approved unless the City finds that it is consistent with the adopted general plan.

The **land use element** designates the type, intensity, and general distribution of uses of the land for housing, business, industry, open space, education, public buildings and grounds, waste disposal facilities, and other categories of public and private uses.

The **circulation element** is correlated with the land use element and identifies the general location and extent of existing and proposed major thoroughfares, transportation routes, and terminals for all modes of transportation.

The **housing element** is a comprehensive assessment of current and projected housing needs for all segments of the community and all economic groups. In addition, it embodies policies for providing adequate housing and includes action programs for that purpose. By statute, the housing element must be updated and certified on a schedule set by the State Housing and Community Development Department. The housing element is prepared as a separate document in conjunction with the County of Kings, and the cities of Lemoore, Corcoran, and Avenal.

The **conservation element** addresses the conservation, development, and use of natural resources, including water and soils. This chapter also contains goals and policies for parks and recreation.

The **open space element** describes measures for preserving open-space for natural resources, the managed production of resources, outdoor recreation, and agricultural land. The open space element is also found mostly in Chapter 5 of both the Background Report and the Policy Document.

The **noise element** identifies and appraises noise problems within the community and forms the basis for land use distribution.

The **safety element** establishes policies and programs to protect the community from risks associated with seismic, geologic, flood, extreme heat, and fire hazards.

The **economic development element** identifies trends in the local economy and sets general direction for improving the community's economic sustainability and prosperity.

The **public facilities and services element** identify publicly owned facilities and service infrastructure. It sets policies to facilitate continued service to the community as it grows and develops. It sets a general direction for citywide school site planning, law enforcement and fire protection services, sewer and water infrastructure, and other local public facilities and buildings.

The **Air Quality Element** provides a comprehensive set of goals, objectives, policies, and implementation programs intended to meet the requirements of Assembly Bill 170 for Air Quality Elements and state laws pertaining to greenhouse gases.

The General Plan was adopted on April 24, 2017 through Resolution 17-21-R.

GENERAL PLAN AMENDMENT INFORMATION

Most Recent Adopted Amendment

During 2022, one General Plan Amendment was completed. The most recent General Plan Amendment, General Plan Amendment No. 2021-01 c) was executed on November 15, 2022 by Resolution 22-42-R.

General Plan Amendment No. 2021-01 c) was a request to change the land use designation from Medium-Density Residential to Corridor Mixed Use on 18 parcels, totaling 28 acres.

The project pertained to land located north of East Lacey Boulevard, between North 10th Avenue and 9 ¼ Avenue, in a county island and within the City Sphere of Influence (APN 014-201-006, -009, 014-202-005, -006, 014-203-002, -003, -004, -005, -006, 014-204-001, -002, 014-221-017, -018, -019, -020, -021, -022, and 014-221-026).

Figure 1: Project Location (Aerial)

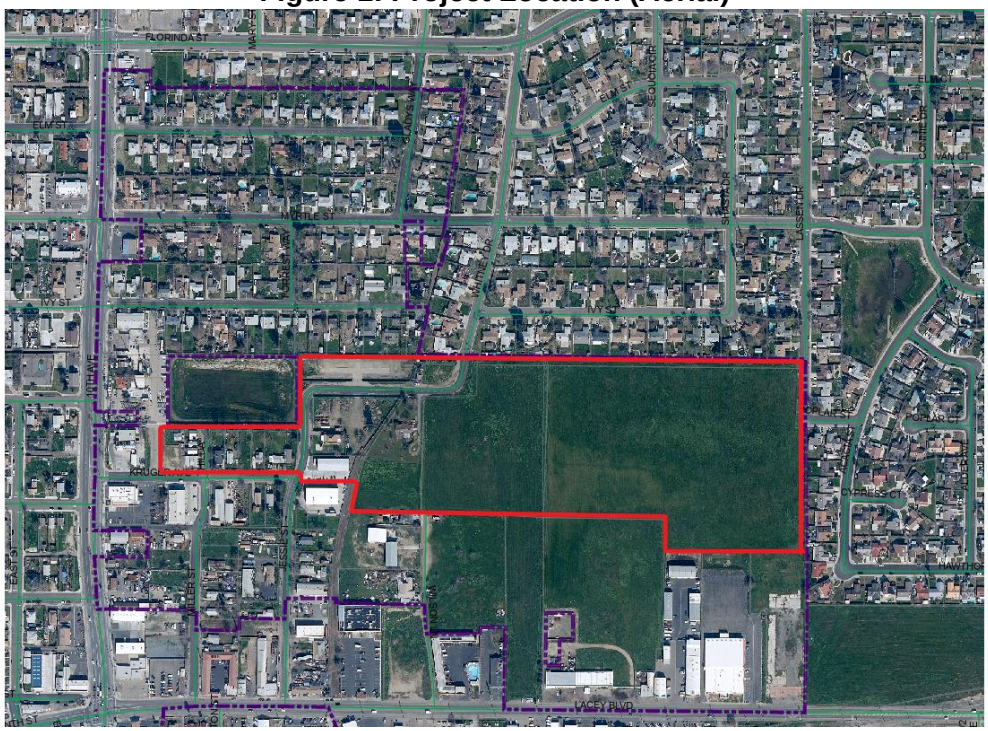


Figure 2: Former General Plan Designation – Medium-Density Residential (outlined in red)

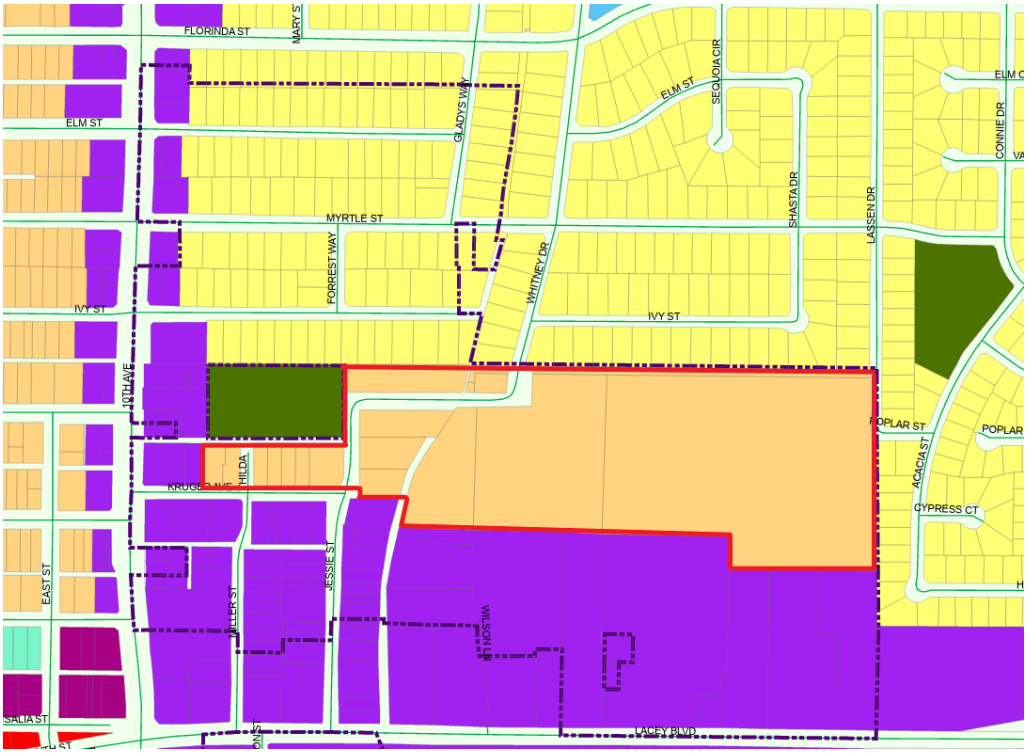


Figure 3: Amended General Plan Designation – Corridor Mixed Use (outlined in red)

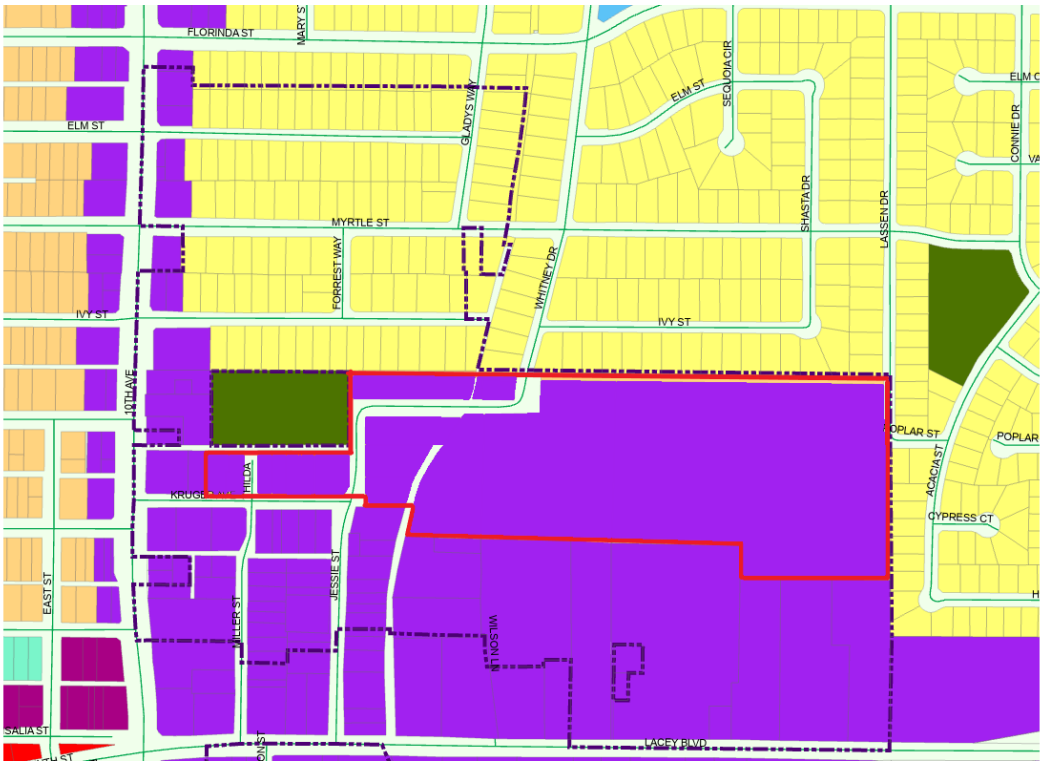
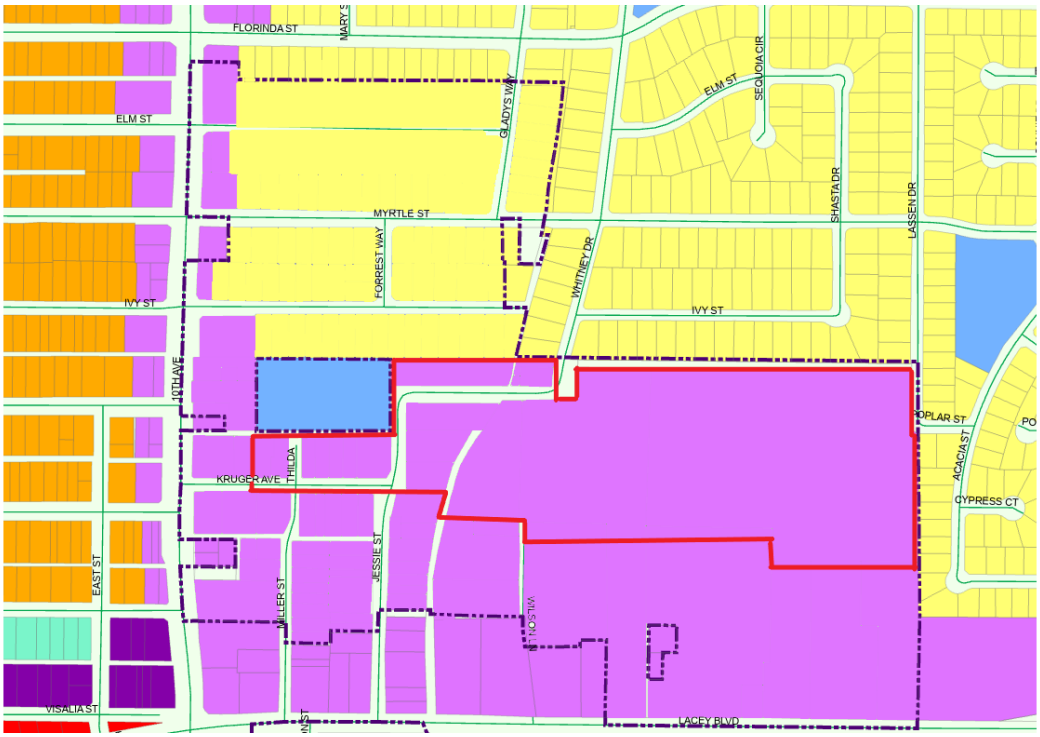


Figure 4: Former Zoning Designation: The property was formerly located in the Kings County jurisdiction and zoned CS Service Commercial (County Zoning). The entire island has been annexed and prezoned as a combination of R-L-5 Low-Density Residential and MX-C Corridor Mixed Use.

Amended Zone Designation – MX-N Neighborhood Mixed (outlined in red)



In Progress

During 2022, there were three General Plan Amendments in progress.

General Plan Amendment No. 2021-01 Part A:

Part A – Telstar

General Plan Amendment No. 2021-01 A: A request to change the General Plan Designation on two .52-acre parcels, totaling 1.04 acres, from Downtown Mixed Use to Service Commercial.

Rezone No. 2021-09: A request to change the zoning on two parcels, totaling 1.04 acres, from MX-D Downtown Mixed Use to C-S Service Commercial.

Site Plan Review No. 2020-27: A request to construct a 10,000 sq. ft. office for the purchase, sale, and light assembly of electrical gear for electrical and programing services and construction.

Conditional Use Permit No.2021-04: A request to allow an off-site parking lot for Telstar employees' use on a parcel proposed to be designated as C-S Service Commercial.

Location: The project is located east of Irwin Street, between Fourth and Fifth Streets (APN 012-095-001 and 012-095-011).

Figure 5: Project Location (Aerial)

Figure 6: Existing General Plan Designation - Downtown Mixed Use (outlined in black)

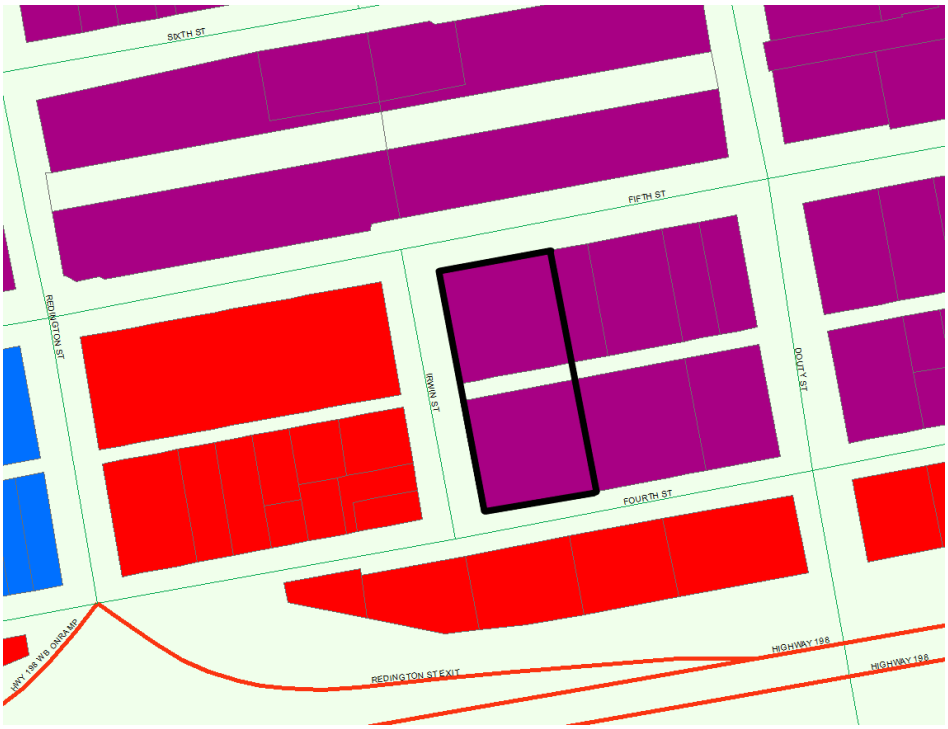


Figure 7: Proposed General Plan Designation – Service Commercial (outlined in black)

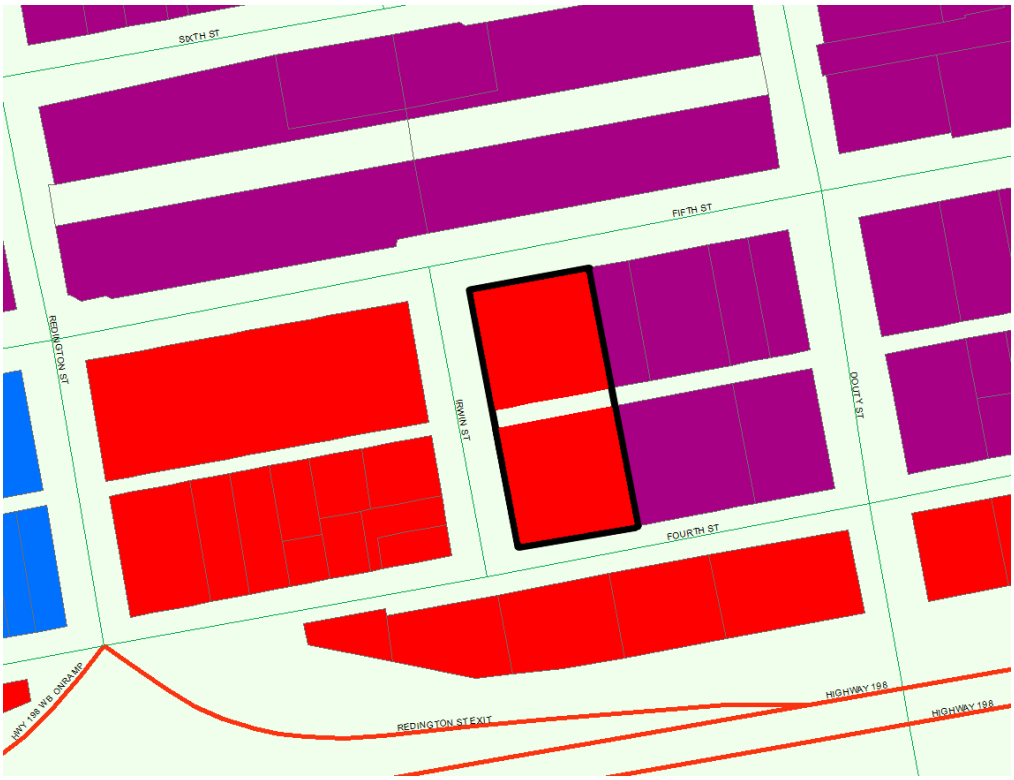


Figure 8: Existing Zone Designation – MX-D Downtown Mixed Use (outlined in black)

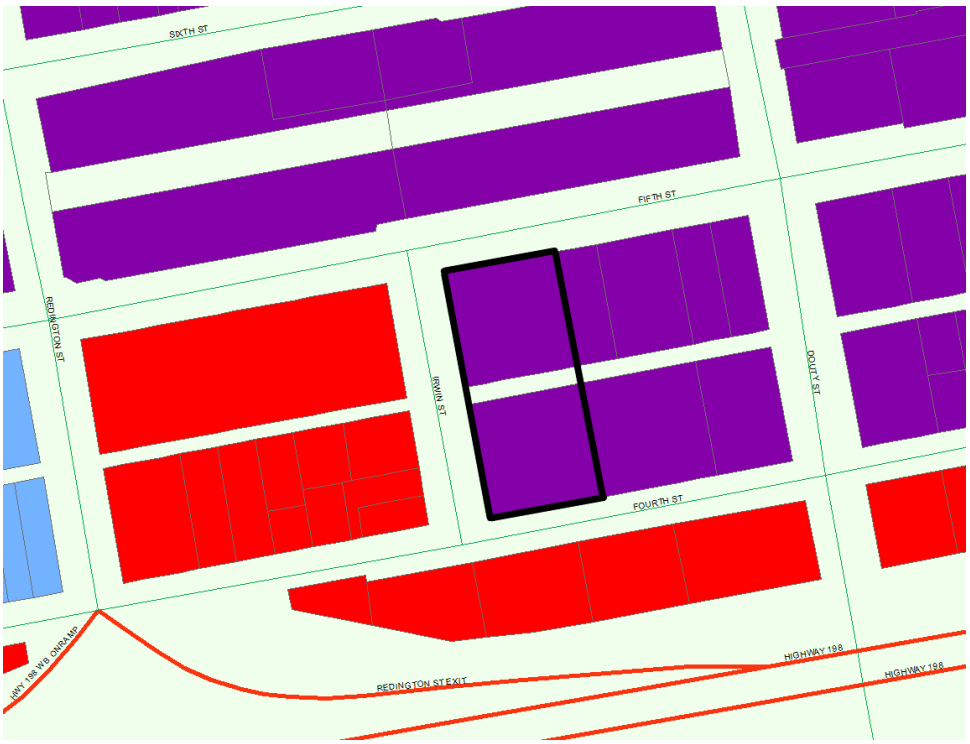
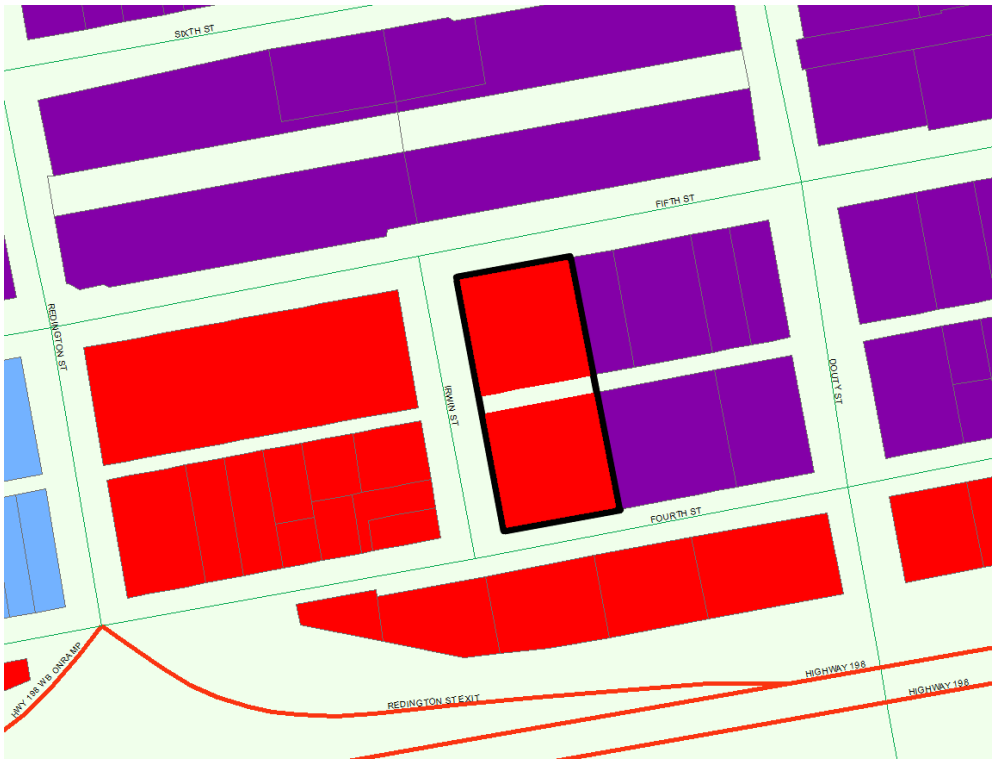


Figure 9: Proposed Zone Designation – C-S Service Commercial (outlined in black)



General Plan Amendment No. 2021-02: A request to change the General Plan Designation on a 1.45-acre parcel from Neighborhood Mixed Use to Regional Commercial.

Rezone No. 2021-10: A request to change the zoning on a 1.45-acre parcel from MX-N Neighborhood Mixed Use to C-R Regional Commercial.

Site Plan Review No. 2020-27: A request to construct a four-story, 86-room hotel on a parcel proposed to be zoned C-R Regional Commercial.

Conditional Use Permit No.2021-05: A request to allow a hotel use on a property proposed to be zoned C-R Regional Commercial. The use of a hotel is a conditionally permitted use in the C-R Regional Commercial zone district.

Variance No. 2021-02: A request to deviate from Section 17.18.080 of the Hanford Municipal Code, in order to exceed the 35-foot height maximum of the C-R Regional Zone District, in order to permit a 50-foot-high, four-story hotel on a parcel proposed to be zoned C-R Regional Commercial; and a request to deviate from Section 17.54.040 of the Hanford Municipal Code, in order to reduce the parking requirement for an 86-room hotel with three full-time employees (per shift) from 89 spaces to 86.

Location: The project is located on South 12th Avenue, south of Hayden Avenue, north of Hanford-Armona Road (APN 011-060-015).

Figure 10: Project Location (Aerial)

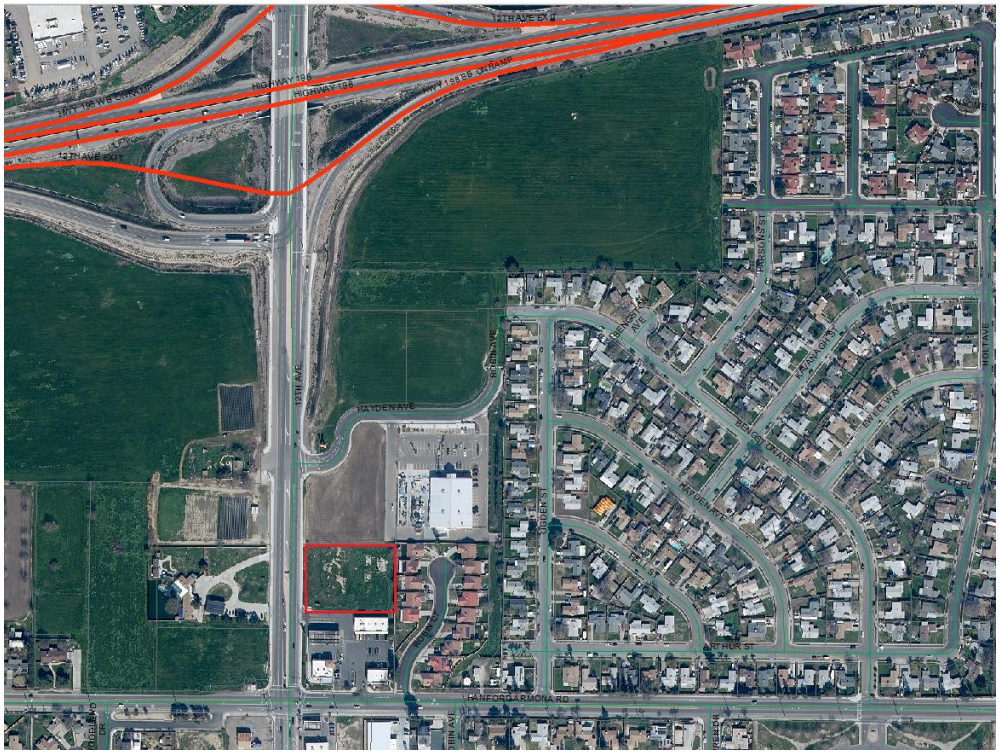


Figure 11: Existing General Plan Designation – Neighborhood Mixed Use (outlined in red)

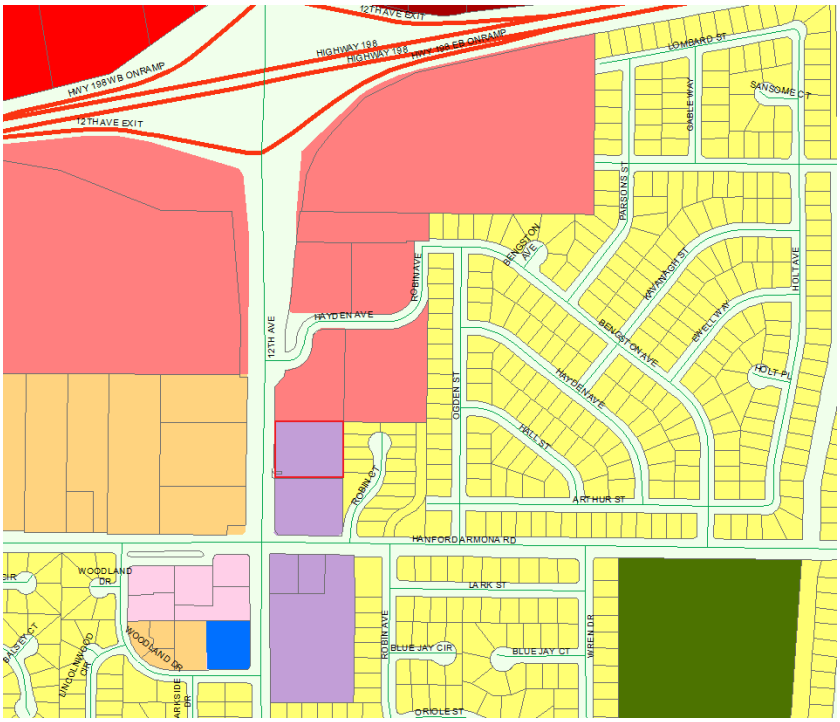


Figure 12: Proposed General Plan Designation – Regional Commercial (outlined in red)

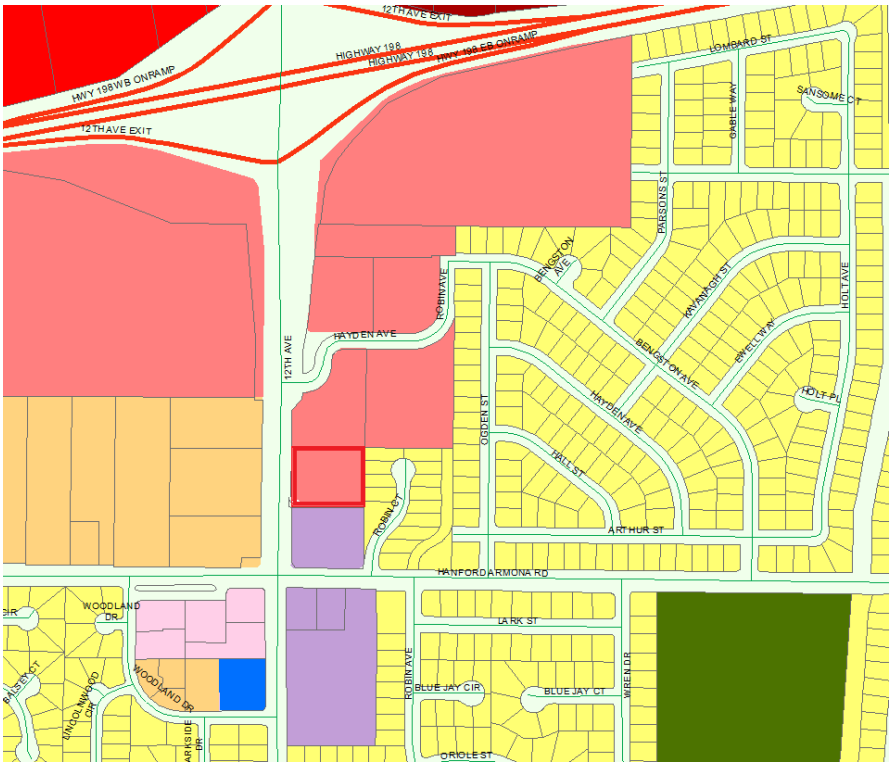


Figure 13: Existing Zone Designation – MX-N Neighborhood Mixed Use (outlined in red)

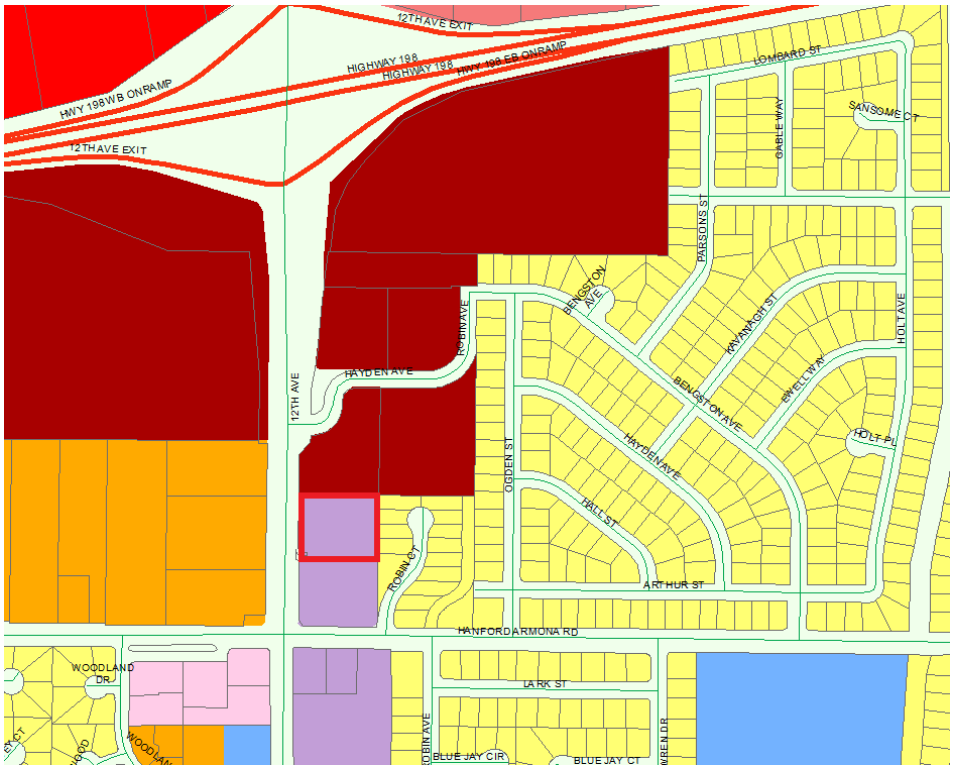
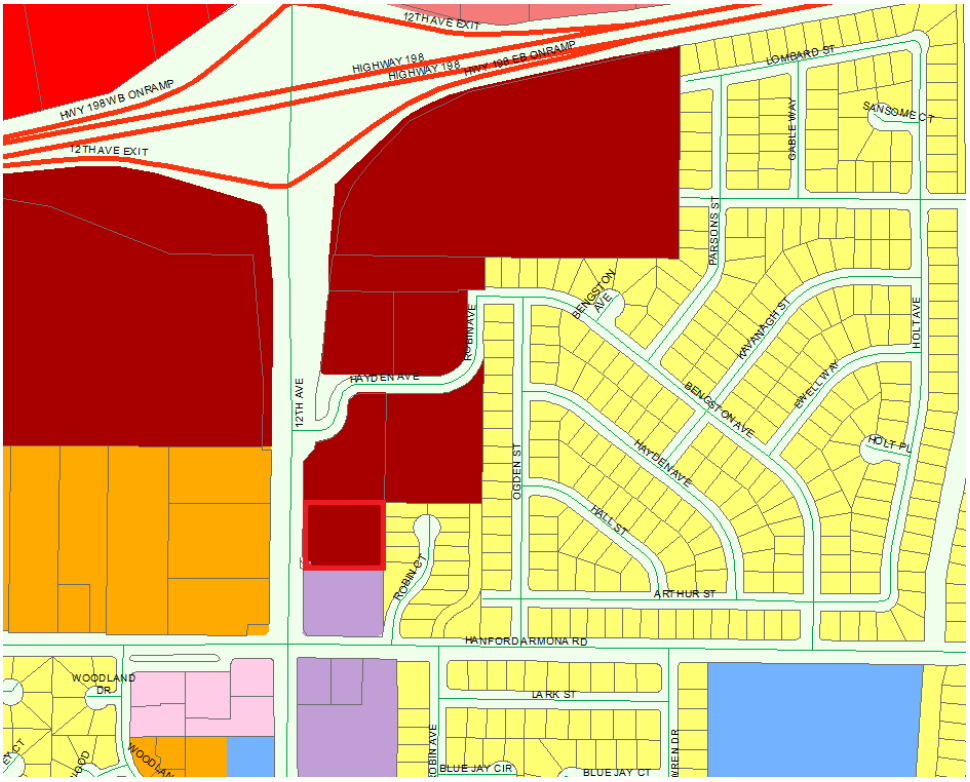


Figure 14: Proposed Zone Designation – C-R Regional Commercial (outlined in red)



General Plan Amendment No. 2022-01: a request to change the general plan designation from Highway Commercial to Service Commercial and High-Density Residential on approximately 39.16 acres.

Rezone No. 2022-01: a request to change the zoning on 39.16 acres from C-H Highway Commercial to C-S Service Commercial and R-H High-Density Residential with a Planned Unit Development overlay.

Planned Unit Development No. 2022-01: a request to allow blended zoning for a master planned medical and mixed-use development, including the future construction of 15 buildings consisting of medical outpatient clinic services, a hotel and conference center, specialized education, retail, medical office, skilled nursing and assisted living, and multi-family residential uses, as well as a bio infiltration basin, associated open space, circulation and parking, and infrastructure improvements. The Planned Unit Development Master Plan has been included via email.

Location:

The project is located between 11th and 12th Avenues along Glendale Drive, north of Highway 198 (APN 011-060-007, 011-060-008, 012-290-042, and 012-290-054).

Figure 15: Project Location

LSA

LEGEND

Project Site

FIGURE 1

N

0 0.5 1

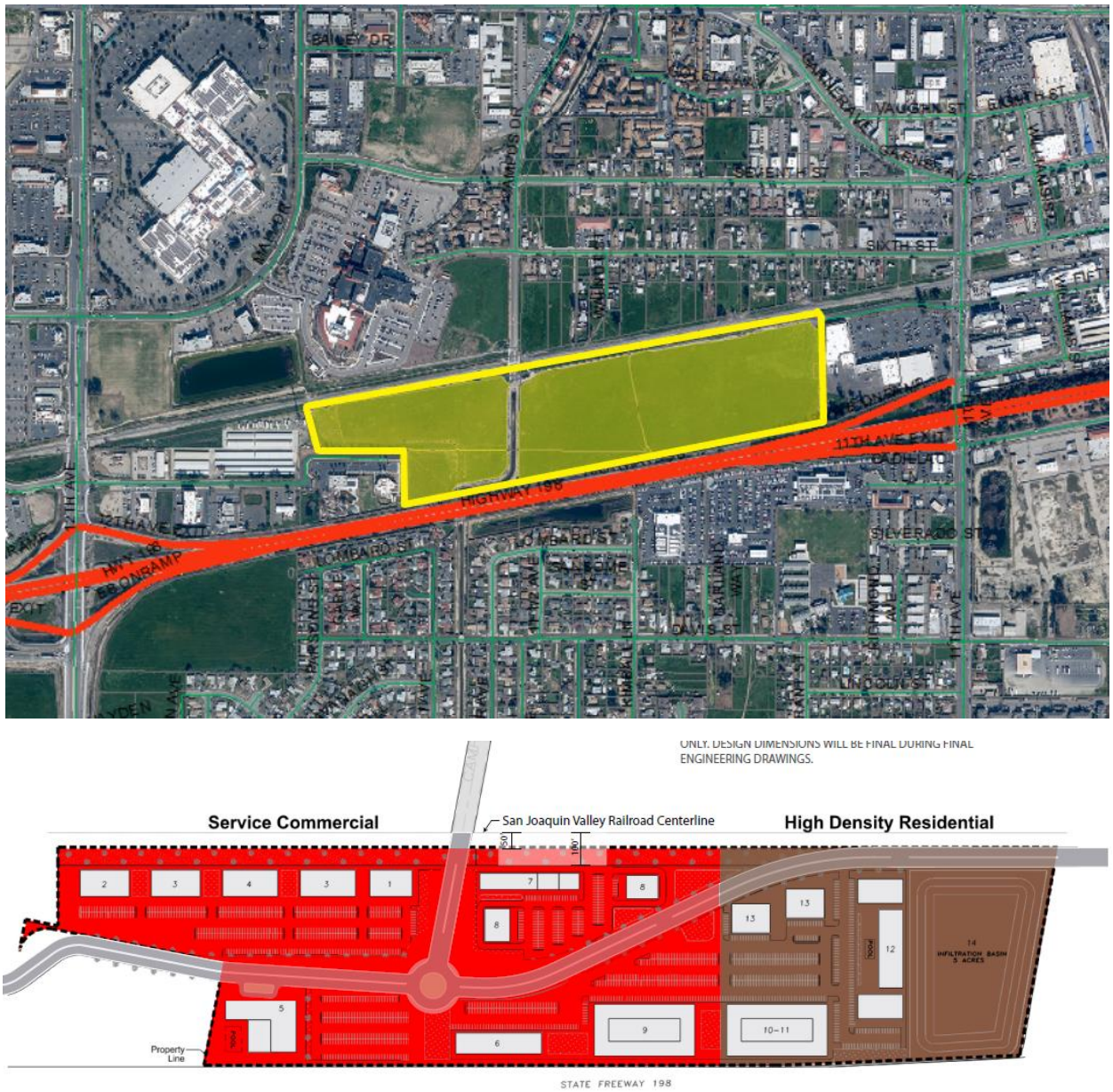
MILES

SOURCE: Esri World Street Map (2020); National Geographic (2020).

I:\EPI2001\GIS\Maps\Figure 1_Regional Location.mxd (4/13/2020)

Hanford Place Project
Hanford, Kings County, California
Regional Location

Figure 16: Project Location



Progress towards implementing the 2035 Land Use Element

Growth Management

During 2022, projects identified in the following sections were in progress to align with the City's growth management goals and policies, specifically:

Growth Management Goals

Goal L1: A well planned community that grows in an organized fashion.

Goal L2: Development preference of vacant and underutilized properties.

Goal L3: Limitation of urban sprawl-style development patterns in new growth areas.

Policy L16 County Islands: Initiate annexation of County islands when it is found that urban services are needed and can be provided or made available in the near future.

- Annexation No. 160, Parts 1- 3 and 5 – 8, a proposal to annex seven (7) separate county islands with a combined total of 279 acres into the City of Hanford, from the Kings County jurisdiction. Prezone No. 2021-01 thru 2021-03 and 2021-05 thru 2021-08, a request to prezone the various county islands, in accordance with their General Plan designation. The projects are located in existing county islands, fully surrounded by the City of Hanford.

  The seven identified County islands were annexed into the City of Hanford on September 15, 2022.

- Annexation No. 160, Part 4, a proposal to annex one (1) county island, totaling 93 acres into the City of Hanford, from a county island, in accordance with the General Plan designation, Corridor Mixed Use. The annexation is located in an existing county island, fully surrounded by the City of Hanford.

  The annexation was in progress during 2022, but not finalized.

Residential Projects

During 2022, the following residential discretionary projects were approved in accordance with the growth management goals and policies listed above and with respective goals identified for the various land use types of the Land Use Element, specifically:

Residential Land Use Designation Goals

Goal L4: Adequate land available to meet housing needs for all citizens through the year 2035.

Goal L5: Stable, high quality neighborhoods with housing integrated with schools, parks, and availability of everyday commercial goods and services.

Goal L6: A wide range of housing choices that insure opportunities for a variety of age groups, lifestyles, and income levels.

Goal L7: Residential densities that encourage both compact and infill development.

Residential Land Use Designations Goals

Goal L8: A range of residential building types suitable for a variety of lifestyles, ages, affordability levels, and design options.

Goal L9: Distinctive neighborhoods that preserve and enhance the quality of life for residents.

During 2022, one tentative tract was approved:

1. Vesting Tentative Tract 934 was a request by Precision Civil Engineering, Inc., on behalf of Lennar Homes, to subdivide 36.48 acres into 161 and a 66,216 sq. ft. storm drainage basin single-family residential lots in the R-L-5 Low-Density Residential zone district. The project pertains to land located at the southeast corner of 13th Avenue and Grangeville Boulevard (APN 009-050-001 through -005). The project was approved by Planning Commission on April 12, 2022.

During 2022:

- 178 residential units were issued building permits
    - 106 single-family residences
    - 72 multi-family units
- 340 residential units were completed
    - 292 single-family residential units
    - 48 multi-family units

A detailed report appears in **Exhibit A.**

Residential Discretionary Projects – 2022

Residential

TIME EXTENSION 2022-02 was a request to extend the life of Tentative Tract 924 and Planned Unit Development No. 2017-01 for one year. Tentative Tract 924 was a request to subdivide a 4.19-acre parcel into 26 residential lots in the R-L-12 Low Density Residential Zone District with a Planned Unit Development overlay, located at the southern intersection of Greenfield Avenue and Fitzgerald Lane (APN 010-320-115). Planned Unit Development No. 2017-01 was a request to deviate from the standards of the R-L-12 Low-Density Residential zone district to allow a 26-lot gated community with common open-space areas, reduced lot sizes, reduced setbacks, and a reduced street width for a private street. The project pertains to property located at the southern intersection of Greenfield Avenue and Fitzgerald Lane (APN 010-320-115). The project was approved by the Planning Commission on March 22, 2022.

Time Extension No. 2022-03 was a request by Enclave Developers, LLC to extend the life of Tentative Tract 915 and Planned Unit Development No. 2018-01 Amendment #1 for one year, in order to extend the expiration of the tentative map to record a final map. Tentative Tract 915 was a request to subdivide a 14.29-acre parcel into 66 residential lots in the R-L-5 Low Density Residential Zone District with a Planned Unit Development overlay, located east of 12 ½ Avenue, west of Centennial Drive (APN 011-020-046). Planned Unit Development No. 2018-01 was a request to deviate from the standards of the Hanford Municipal Code Section 17.10 to permit reduced lot sizes, a reduced street width for a private street, reduced setbacks, reduced street frontage, and reduced lot widths for the development proposed under Vesting Tentative Tract 915. The item was approved by the Planning Commission on April 12, 2022.

Conditional Use Permit No. 2022-02 was a request to divide a legally-existing, nonconforming single-family residence in the PF Public Facility zone district into a duplex for use by Kings

Rehabilitation Center, in accordance with Section 17.90.110 Change of Nonconforming Uses of the Hanford Municipal Code. The project pertains to property located at 984 S. Green Street on the Kings Rehabilitation Center Property, located at 494 E. Hanford-Armona Road (APN 012-232-077). The Planning Commission approved the item on May 24, 2022.

Variance No. 2022-01 was a request to deviate from the standards of the Hanford Municipal Code Section 17.14.130, in order to permit required parking spaces within the rear-yard setback for a 100-unit multi-family development. The project was located north of Millennium Way and west of Centennial Drive (APN 011-020-043 and 011-020-044). The item was approved by the Planning Commission on June 28, 2022.

Variance No. 2022-04, 2022-06 and **2022-07** were requests by San Joaquin Valley Homes to deviate from the standards of the Hanford Municipal Code Section 17.10.070 E, in order to reduce the street-side setback for irregular corner lots in the R-L-5 Low-Density Residential zone district from 10 feet to five feet and one inch. The projects were located at 1305 S. Angus Court, 1304 S. Angus Court, and 1302 S. Autumn Breeze Court. All properties were located on APN 011-110-029, within Tract 865, which had not been assigned its own assessor's parcel number at the time of Planning Commission Review. The projects were approved by the Planning Commission on July 12, 2022.

Variance No. 2022-03 was a request by San Joaquin Valley Homes to deviate from the standards of the Hanford Municipal Code Section 17.10.070(C), in order to reduce the rear setback from 15 feet to 5 feet for an irregular corner lot in the R-L-5 Low Density Residential zone district. The project was located at 1911 S. Mill Rd. (APN 011-580-053). The project was approved on August 9, 2022.

Variance No. 2022-08 was a request by San Joaquin Valley Homes to deviate from the standards of the Hanford Municipal Code Section 17.10.070(C), in order to reduce the rear setback from 15 feet to 5 feet for an irregular corner lot in the R-L-5 Low Density Residential zone district. The project was located at 1396 W. Kenny Thompson Ct. (APN 011-580-043).The project was approved by the Planning Commission on August 9, 2022.

Commercial/Industrial Discretionary Projects – 2022

During 2022, the following commercial/industrial discretionary projects were approved in accordance with the goals and policies of the Economic Development and Land Use Element, specifically:

Commercial

Conditional Use Permit No. 2020-05 was a request by Master Storage 365 to allow a self-storage facility in the R-L-5 Low Density Residential zone district. The project pertains to property located south of the intersection of Highway 43 and 10th Avenue (APN 014-080-078). The project was approved by the Planning Commission on February 8, 2022.

Time Extension No. 2022-01 was a request by Lighthouse Fellowship Church to extend the life of Conditional Use Permit No. 2019-06 and Site Plan Review No. 2019-32 for one year, in order to extend the expiration of the project and obtain building permits. The project pertains to property located north of Glendale Avenue, west of Aquifer Drive (APN 011-010-044). The project was approved by the Planning Commission on February 8 ,2022.

Conditional Use Permit No. 2021-01 was a request to convert a former office into a drive-thru dry cleaning business located in the MX-D Downtown Mixed Use zone district. The use of a dry cleaning business with a drive-thru pick-up window required a conditional use permit in the MX-D Downtown Mixed Use zone district. The other existing structure was proposed to be reconstructed into a commercial business. The proposed project pertains to property located at 255 N. 11th Avenue (APN 012-061-001 and 012-061-002). The item was approved by the Planning Commission on April 12, 2022.

Conditional Use Permit No. 2022-01 was a request to convert a former restaurant into a dental office in the C-R Regional Commercial zone district. With the approval of Zone Text Amendment No. 2021-01 by City Council on November 2, 2021, the use of an office; medical, dental, or optometry that is between 2,000 and 6,000 square feet required a conditional use permit in the C-R Regional Commercial zone district. The project's building square footage was approximately 3,500 square feet. The project pertains to property located at 150 N. 12th Ave., Suite 109 (APN 011-020-020). The Planning Commission approved the item on April 26, 2022.

Time Extension No. 2022-04 was a request to extend the life of Conditional Use Permit No. 2020-13 and Site Plan Review No. 2018-38 for one year. Conditional Use Permit No. 2018-13 was a request to allow a three-story, 65,900 sq. ft., 105-room hotel on a vacant parcel, located north of Hayden Avenue, east of 12th Avenue (APN 011-060- 058 and 011-060-012). The use of a hotel requires approval of a Conditional Use Permit by the Planning Commission in the C-R Regional Commercial zone district. The project pertains to property located north of Hayden Avenue, east of 12th Avenue (APN 011-060-058 and 011-060-012). The project was approved by the Planning Commission on November 8, 2022.

Conditional Use Permit No. 2022-03 was a request to establish an auto detailing business within a former pool and spa service and repair building located in the MX-D Downtown Mixed-Use zone district. The project included the use of the building for the sale of auto detailing products and accessories. The business was classified as a "motor vehicle repair or service, minor" use. The use of the site for the minor service of motor vehicles required a conditional use permit in the MX-D Downtown Mixed-Use zone district. The proposed project was located at 208 E. Fourth Street (APN 012-093-010). The Planning Commission approved the item on June 28, 2022.

Conditional Use Permit No. 2018-07 was a request to develop a self-storage and recreational vehicle (RV) storage facility in the MX-C Corridor Mixed Use zone district over three phases. The project pertained to property located east of 10th Avenue, along east Fifth Street, north of State Route 198 (APN 016-032-010 and 016-032-012). The project was approved by the Planning Commission on August 23, 2022.

Tentative Parcel Map No. 2022-02 was a request to divide two parcels of approximately 3.33 acres in total size into three parcels (Parcel A: 1.24 acres; Parcel B: 1.55 acres; Parcel C: 0.54 acres) in the MX-N Neighborhood Mixed Use zone district. **Planned Unit Development No. 2022-03** was a request to amend Planned Unit Development No. 2019-02 to allow a parcel with no street frontage within an existing shopping center in the MX-N Neighborhood Mixed Use zone district. The project pertained to property located near the northwest corner of 10th Avenue and Fargo Avenue (APN 007-110-053 and -054). The projects were approved by the Planning Commission on October 25, 2022.

Tentative Parcel Map No. 2022-01 was a request to divide a 47,473-square-foot parcel into two parcels (Parcel A: 12,469 sq. ft.; Parcel B: 35,004 sq. ft.) in the MX-C Corridor Mixed Use zone

district. The project pertained to property located at 520 W. Lacey Blvd. (APN 010-510-003). The project was approved by the Planning Commission on November 8, 2022.

Conditional Use Permit No. 2022-09 was a request to convert a former dry cleaners into an esports gaming lounge in an existing shopping center in the C-N Neighborhood Commercial zone district. The project pertained to property located at 2443 N. 10th Ave. (APN 014-670-079). The project was approved by the Planning Commission on December 13, 2022.

Industrial

Conditional Use Permit No. 2021-09 was a request to install a 1 MW ground-mounted tracker photovoltaic (PV) solar facility as an accessory use to the existing Tessenderlo Kerley, Inc. chemical manufacturing facility in the I-H Heavy Industrial zone district. The project pertains to property located at 10724 Energy Street (APN 018-242-077 and 018-242-078). The project was approved by the Planning Commission on February 22, 2022.

Conditional Use Permit No. 2022-07 was a request by Tessenderlo Kerley, Inc. to amend their original conditional use permit, in order to add a new 260,000 gallon above-ground molten sulfur tank to their site. The tank will facilitate additional storage onsite. The proposal did not alter the existing use of the site. The project pertained to property located at 10724 Energy Street (APN 018-242-078). The project was approved by the Planning Commission on September 27, 2022.

Conditional Use Permit No. 2022-05 was a request, by GBH Calcot, LLC, to allow a cannabis cultivation facility in the I-H Heavy Industrial zone district. The permit applied to the processing, curing, grading, and storing of cannabis inside three (3) 35,000 square foot buildings on an existing site. The project pertained to property located at 10210 Idaho Avenue (APN 018-242-024). The project was approved by the Planning Commission on September 27, 2022.

Variance No. 2022-02 was a request by Marquez Brothers Inc. to deviate from the standards of the Hanford Municipal Code Section 17.34.060, in order to allow a reduced setback of 6 feet and 6 inches where a 15-foot setback is required for a portion of a proposed yogurt processing area in the I-H Heavy Industrial zone district. The variance applied to Site Plan Review No. 2022-24, which proposed a Master Plan development to renovate and expand an existing dairy processing facility over four phases. The project pertained to property located at the northeast corner of South 11th Avenue and West 4th Street, addressed as 179 South 11th Avenue (APNs 012-081-003, 012-070-030, 012-085-008, 012-070-029, 012-070-009, and 012-070-022) in the City of Hanford.

The project was approved by the Planning Commission on December 13, 2022.

Economic Development and Employment Goals

Goal E1: A diverse and robust local economy capable of providing employment for all residents desiring to work in the city.

Goal E2 A diversity of commercial and industrial enterprises which provide goods, services, and employment opportunities consistent with Hanford's small-town, agricultural image.

Goal E3: A business-friendly environment for both existing and new business enterprises.

PUBLIC FACILITES AND SERVICES

There were no amendments to the Public Facilities and Services Element during 2022.

The following public facilities and services projects were conducted by the City of Hanford during 2022:

Entitlements:

Public:

Roadway Abandonment No. 2021-01 was a request by CM Construction Services to abandon approximately 7,994 square feet of right-of-way, an alley ("China Alley", portion) to allow a parking lot and landscaping for the future Kings Area Regional Transit (KART) facility. The project pertains to property located south of East Eighth Street between North Harris and North Brown Streets. The project was approved by the City Council on May 3, 2022.

Roadway Abandonment No. 2022-01 was a request by the City of Hanford to abandon approximately 3,900 square feet of right-of-way, an alley ("Civic Center", portion) to allow a secured parking lot and storage for police vehicles. The project pertains to property located south of Center Street between North Irwin and North Douty Streets. The project was approved by the City Council on May 3, 2022.

Downtown Projects:

Downtown Reinvestment Zone: The funding from this project included funding of infrastructure improvements, as well as Downtown improvement loans and grants.

Water Projects:

- Water main replacement: This project involved replacing existing small mains and older mains that do not meet City Standards for fire protection or water delivery.

- Automated Meter Replacement: This project utilized funds for replacement of automated meter reading devices citywide that are no longer reading accurately or that were unable to be repaired.

- New Water Supply Well: This project funded the installation of a new deep-water well and associated pumping equipment, in order to provide additional City water supply and service reliability. As development occurs, the need to provide additional water capacity and service reliability is necessary.

- Unscheduled Main Extensions and Replacements: This project funded unanticipated projects which occurred when a developer was connecting to the City's water system and required the main to be extended beyond the project boundaries. Funds from this project also were utilized for replacement of undersized or deteriorated water mains.

Storm Drainage Projects:

- Bonneyview Basin: This project consisted of a modification of the ditch and piping structure for the Bonneyview Basin, in order to move water from the Sand Slough Basin to the Bonneyview Basin.

- Storm Drainage System Oversizing Requirements: This project utilized funds to reimburse developers that were required to upsize their storm drainage improvements to provide additional capacity, in compliance with the Strom Drainage Master Plan.

- Curb and Gutter Installation: This project involved the installation of new or replacement concrete curb and gutter to facilitate proper street drainage. Projects included replacement of existing dilapidated curbs and gutter and installation of new curb and gutter in existing developed areas currently void of these improvements. These improvements were necessary to ensure proper drainage and alleviate localized flooding.

- Tree Trim/Removal Program: This project removed trees from ponding basins, in order to allow access for necessary maintenance within the basins, in accordance with the National Pollution Discharge Elimination System maintenance and compliance testing.

- Mussel Slough/Laura Ln. Pump Installation: The project provided for dewatering of the basin and the installation of new diversion gates to provide routine maintenance and assist in mosquito abatement activities, and increase storage capacity.

- Increase Flow Capacity/People's Ditch: This project provided funds for shared maintenance costs and improvements to increase the capacity in both the east and west branches of Peoples Ditch within City limits.

Waste Water:

- Sewer Main Oversizing Requirements: This project utilized funds to reimburse developers that were required to upsize their sewer improvements in order to provide additional capacity, in compliance with the City's Sanitary Sewer Master Plan.

- Unscheduled Main Extensions/Replacements: This project utilized funds in order to reimburse developers for costs attributed to extending sewer mains beyond their project frontage, in order to provide service to their project as well as funds for emergency repairs on deteriorated or undersized mains within the sewer system.

- Civic Auditorium Sewer Main Replacement: The project involves replacement of the damaged clay sewer main leading from the building to Douty Street along Furlong Drive.

- Sewer System Video Inspections: This project involved video camera inspections of the City's sanitary sewer mains and recording of the resulting data. The mains were videotaped and catalogued as to their condition.

- Lift Station Panel Replacement at Lift Stations #56 and #23: This project replaced the obsolete electrical control panels for two existing storm sewer lift stations located along Greenfield Avenue, south of Elm Street and Highway 198 at People's Ditch. The stations were constructed prior to 1994 and the equipment has not been updated since construction. The electrical panels served their useful life and parts were no longer available for repairs.

- Protective Grating at Lift Stations: Protective grating is a safety feature that was installed to prevent accidental falls into the wet well. By installing the protective grating, staff who inspect and make the repairs to the lift stations will be more safe and protected.

- Spare Pumps: This project provided for the purchase of spare pumps that can be quickly switched out to assist staff in getting the lift station back in operation as quickly as possible when a pump fails and needs to be replaced or rebuilt.

Public Facilities:

- Police Department Parking Lot Expansion: This project included the reconfiguring and redesign of the existing parking spaces located east of the Police Station, in order to provide for additional and more efficient parking for the Police Station. The project also included fencing and gates to secure the area.

- Parking Lot/Alley Seal Coat Treatment: This project included the sealing of City parking lots and alleys to extend the useful life of the pavement surface.

- PAL Parking Lot: This project involved the repaving and upgrading of the Police Activities League parking lot and project site.

- Fire Station No. 2 Flooring Replacement: This project involved the removal and replacement of the carpet and linoleum tile at Fire Station 2 with Vinyl Composition Tile

- Fire Station No. 1 Flooring Replacement: This project involved the removal and replacement of the carpet and linoleum tile at Fire Station 2 with Vinyl Composition Tile

- Civic Auditorium Roof Replacement Project: This project involved the replacement of the existing roof, that was last replaced in 1993.

- Public Works Carpet Replacement Project: This project replaced all carpeted areas within the Public Works building.

- Refuse Office – Breakroom: This project replaced a single refuse office with a breakroom and two supervisor offices.

Services:

- Dangerous Building Abatement: This is an on-going project which facilities the demolition and removal of dilapidated buildings on private properties, when determined to be unsafe or public nuisances under City or State building or fire codes.

TRANSPORTATION/CIRCULATION

There were no amendments to the Circulation Element during 2022.

The following transportation projects were conducted by the City of Hanford during 2022:

- 12th Avenue Widening, Springcrest St. to 500 feet south (west side): the project involved the installation of curb, gutter, sidewalk, and roadway widening along 12th Avenue (west side), from Springcrest Street to a point approximately 500 feet south of Springcrest Street.

- Traffic Signal at 12th Avenue and Hume Avenue: This project consisted of the installation of a traffic signal system at the intersection of 12th Avenue and Hume Avenue, due to increased residential development in the area, increasing and placing additional demands on the transportation system.

- Campus Drive Resurfacing, Lacey Boulevard to Greenfield Avenue: The project involved the resurfacing of street pavement within Campus Drive, from Lacey Boulevard to Greenfield Avenue. Improvements included recycling of existing pavement, adjusting manhole and gate valve covers, installation of accessibility ramps, asphalt concrete paving and restriping of the roadway.

- East Lacey Boulevard Widening/Reconstruction, 10th Avenue to Sierra Drive: this project involved the widening and reconstruction of East Lacey Boulevard, between 10th Avenue and Sierra Drive, to facilitate two lanes in each direction of travel plus turn lanes. Improvements include the reconstruction of existing pavement section, installation of a new drainage collection/disposal system, installation of curbs, gutters, sidewalks, drive approaches and ADA ramps, installation of a traffic signal system at East lacey Boulevard/Ninth Avenue and installation of additional street lighting.

- Downtown Pedestrian Safety: This project utilized funds to improve conditions for pedestrians in the downtown area.

- Pavement Resurfacing Treatment: This is an ongoing project that adds pavement resurfacing treatment, a surface protection and pavement preservation treatment to city streets. The project provides surface treatment for approximately seven miles of roadways.

- Sidewalk and Miscellaneous Concrete Repairs: This is an ongoing project that repairs sidewalks, drive approaches and other concrete improvements where city crews are completing street reconstruction projects or in areas where the improvements are damaged by tree roots.

- New Sidewalk and ADA Improvements: This is an ongoing project that installs sidewalks and other concrete improvements in areas currently void of such improvements. Improvement areas are selected along arterial/collector streets with high pedestrian volume and where existing rights-of-ways exist to facilitate sidewalk installation. This project also installs accessibility ramps in compliance with the Americans with Disabilities Act (ADA) standards.

- Unscheduled Arterial Upgrades and Traffic Signal Installation: This project utilized funds to reimburse developers who are required to construct qualifying arterial street improvements in excess of their project's transportation mitigation impact fee share.

- Reclamite Seal Treatment: This is a project that adds reclamite to preserve city streets. The treatment keeps the pavement surface flexible and reduces asphalt oil content loss. The project provided surface treatment for approximately five miles of arterial/collector streets.

- Survey Monumentation/Benchmark Update: This project utilized funds to re-establish survey monumentation on street re-surfacing projects to update the City's survey benchmark datum and mapping. The Benchmark system is typically updated every ten years. The last update was in 2004.

- Street Division Maintenance: Funds from this project paid for labor, maintenance materials, equipment rental, and other contracted services for street reconstruction, resurfacing, and repair projects.

- Grangeville Boulevard at BNSF Grade Separation Feasibility Study: This project analyzed the feasibility of a grade separation project at Grangeville Boulevard at the BNSF railroad intersection.

OPEN SPACE, CONSERVATION, AND RECREATION

There were no amendments to the Open Space, Conservation, Safety and Noise Elements during 2022

The following open space and recreation projects were conducted by the City of Hanford during 2022:

Park Space:

- Longfield Center Renovations: This project updated the Longfield Center, which has not had a significant improvement or renovation since its construction in 1977, to include new flooring, lighting, paint, and furniture.

- Lacey Park Basketball Courts: This project included the removal of three asphalt basketball courts with the replacement of four cement basketball courts and additional lighting to replace the weathered, cracking, and uneven/unsafe courts.

- Hidden Valley Park /Fitness Court: The project was partially funded by a grant award for the installation of a Fitness Court at Hidden Valley Park.

- Soccer Complex Improvements: This project included the installation of sports lighting within the City's property (basin fields) located at the Soc-Com facility. The lighting improvement is intended to expand the use of the facility for both youth and adult sports.

- Park Development Oversizing Requirements: This project reimbursed developers for costs associated with park construction in excess of their park impact fee assessment.

HOUSING ELEMENT

The City of Hanford City Council adopted the Housing Element Update 2016-2024 on January 5, 2016. The Housing Element was approved by Department of Housing and Community Development on March 31, 2016.

In accordance with Section 65400, 65583, and 65584 of the California Government Code, the City is required to prepare an annual report on the status and progress in implementing the City's Housing Element using forms and definitions adopted by the Department of Housing and Community Development. The completed forms for the 2022 calendar year are attached as **Exhibit A** to this report.

GENERAL PLAN COMPLIANCE WITH OPR'S GUIDELINES

As part of the General Plan APR, the City is required to evaluate the degree to which the General Plan complies with OPR's General Plan Guidelines, including new environmental justice considerations, collaborative planning with military lands and facilities, and consultation with Native American Tribes.

While a general plan will contain the community vision for future growth, California law also requires each plan to address the mandated elements listed in Government Code section 65302. The mandatory elements for all jurisdictions are land use, circulation, housing, conservation, open space, noise, and safety. Cities and counties in the San Joaquin Air Pollution Control District must also address air quality in their general plans. Cities and counties that have identified disadvantaged communities must also address environmental justice in their general plans, including air quality.

As described in an earlier section, the Hanford General Plan contains the following required elements, plus an economic development element:

- Land Use
- Circulation
- Conservation
- Open Space
- Noise
- Safety
- Public Facilities and Services

- Economic Development

A document containing Hanford's **Housing Element** was prepared and adopted separately from the rest of the General Plan due to its State mandated deadlines for adoption. Hanford has historically joined Kings County, Corcoran, Lemoore, and Avenal in preparing a combined Housing Element. An updated Housing Element was adopted in 2016 for the time period between January 2016 and January 2024.

A document containing Hanford's **Air Quality Element** was prepared and adopted in 2010. No updates to this document were necessary when the rest of the General Plan was updated in 2017.

Land Use Element:

Required Contents:

Government Code section 65302(a) describes the required content of a land use element. Specifically, the land use element must designate the proposed general distribution, general location, and extent of land uses for:

Addressed:

- ✓ Housing, business, and industry
- ✓ Open space, including agricultural land, watersheds, natural resources, and recreation
- ✓ Recreation facilities and opportunities
- ✓ Educational facilities
- ✓ Public buildings and grounds
- ✓ Future solid and liquid waste facilities
- ✓ Other categories of public and private uses of land, such as marine protected areas

Not Applicable:

- Greenways
- Timberland Preserve Zone lands
- Areas subject to flooding, identified by either flood plain mapping prepared by the Federal Emergency Management Agency (FEMA) or the Department of Water Resources or mapped flood areas adopted by the local community on Flood Insurance Rate Maps
    - Hanford is located within a 500-year Flood Zone as defined by the Federal Emergency Management Agencies Flood Insurance Maps. Five-Hundred Year Flood describes the flood that has a 0.2 percent chance of being equaled or exceeded in any year. Areas subject to the 500-year flood have a moderate to low risk of flooding. As expected, no floods have occurred in the area during recent years and therefore, there has not been a need to impede or place building restrictions upon development.

Circulation Element:

The circulation element must, consistent with Government Code Section 65302 (b), include the location and extent of existing and proposed:

Included:

- ✓ Major thoroughfares
- ✓ Transportation routes
- ✓ Terminals
- ✓ Public utilities and facilities

Not applicable:

- Military airports and ports (not within Planning Area)

Housing Element:

State law requires the housing element to address particularly detailed statutory requirements. A housing element must generally include the following parts:

Included:

- ✓ Review of previous element
- ✓ Housing needs assessment
- ✓ Inventory and analysis of adequate sites
- ✓ Analysis of potential governmental and non-governmental constraints
- ✓ Housing policies and programs
- ✓ Quantified objectives

Conservation Element:

The conservation element must address the “conservation, development, and utilization of natural resources including:

Included:

- ✓ Water and its hydraulic force
- ✓ Wildlife
- ✓ Natural Resources
- ✓ Soils

Not Applicable:

- Forests
- Rivers and other waters
- Harbors and fisheries

Open Space Element:

The Government Code § 65560 requires an open space element to contain detailed information about several categories of undeveloped land. Specifically, the open space element must inventory the following broad categories of open space:

Included:

- ✓ Open space for natural resources
- ✓ Open space for outdoor recreation
- ✓ Open space for public health and safety
- ✓ Open space for tribal resources

Not Applicable:

- Open space for military support
- Open space for managed production of resources

Noise Element

Noise is addressed under the Health, Safety, and Noise Element of the General Plan

The noise element should utilize the most accurate and up-to-date information available to reflect the noise environment, stationary sources of noise, predicted levels of noise, and the impacts of noise on local residents. It should be as detailed as necessary to describe the local situation and offer solutions to local noise issues. It must include the considerations of noise levels from:

Included:

- ✓ Highways and freeways
- ✓ Primary arterials and major local streets
- ✓ Passenger and freight online railroad operations and ground rapid transit systems
- ✓ Commercial, general aviation, heliport, helistop, and military airport operations, aircraft overflights, jet engine test stands, and all other ground facilities and maintenance functions related to airport operation Local industrial plants, including, but not limited to, railroad classification yards

The noise element should be used to guide decisions concerning land use and the location of new roads and transit facilities since these are common sources of excessive noise levels. Proposed land uses should be analyzed to ensure they are compatible with existing uses in the surrounding area, especially residential developments and sensitive receptors, such as schools, hospitals, and places of worship. Additionally, construction noise, especially in urban areas, can be mitigated with policies such as limiting construction hours or days.

Quantitative analysis of noise appears in the General Plan Environmental Impact Report (EIR). Policy pertaining to noise mitigation appears in the General Plan Policy document.

Safety Element:

The safety element must, consistent with Government Code Section 65302(g), provide for the protection of the community from any unreasonable risks associated with the effects of:

- ✓ Seismically induced surface rupture, ground shaking, ground failure
- ✓ dam failure
- ✓ Subsidence
- ✓ Liquefaction
- ✓ Flooding
- ✓ Wildland and urban fires
- ✓ Climate change – Air Quality Element

Not applicable:

- ✓ Slope instability leading to mudslides and landslides
- ✓ Tsunami, seiche
- ✓ Other seismic hazards identified pursuant to Chapter 7.8 (commencing with Section 2690) of Division 2 of the Public Resources Code, and other geologic hazards known to the legislative body

Environmental Justice:

Senate Bill 1000 (Leyva, 2016) amended Government Code Section 65302 to require that both cities and counties that have disadvantaged communities incorporate Environmental Justice policies into their general plans, either in a separate Environmental Justice element or by integrating related goals, policies, and objectives throughout the other elements upon the adoption or next revision of two or more elements concurrently. The purpose of the legislation is to address the "unique or compounded health risks" in disadvantaged communities by decreasing pollution exposure, increasing community assets, and improving overall health. The law also seeks to facilitate transparency and public engagement in local governments' planning and decision-making process, reduce harmful pollutants and the associated health risks in environmental justice communities and promote equitable access to health-inducing benefits, such as healthy food options, housing, public facilities, and recreation.

The City does not have a separate Environmental Justice element, however, the City has incorporated Environmental Justice Policies into the General Plan, since the General Plan's adoption, as follows:

7.6.2 Environmental Justice

State law defines environmental justice as the fair treatment of people of all races, cultures, and incomes with respect to the development, adoption, implementation, and enforcement of environmental laws, regulations, and policies. Environmental justice benefits include attractive and extensive green space, healthier children, fewer school days lost to illness and asthma, a more productive workforce, clean air and water, investment in pollution and noise abatement, and landscape improvements.

Policy H59 Health Initiatives

Facilitate the involvement of community residents, businesses, and organizations in the development, adoption, and implementation of community health initiatives.

Policy H60 Health and Land Use Decisions

Consider environmental justice issues as they are related to potential health impacts associated with land use decisions, including enforcement actions, to reduce the adverse health effects of hazardous materials, industrial activities, and other undesirable land uses on residents regardless of age, culture, ethnicity, gender, race, socioeconomic status, or geographic location.

Policy H61 Public Amenities

Consider environmental justice issues as they are related to the equitable provision of desirable public amenities such as parks, recreational facilities, and other beneficial uses that improve the quality of life.

Policy H62 Public Participation

Assure that all community residents have opportunities to participate in decisions that affect their environment and health, and make accommodations for them to be involved in the decision-making processes.

Policy H63 Use of Communication Tools, New Media, and Technology

Use traditional communication tools as well as new media and technology to provide clear and current information on City processes and decisions and to encourage public participation in City government.

The General Plan is deficient in addressing Environmental Justice in the Air Quality element, specifically.

SB 1000 requires a local government to prepare an EJ Element or integrate EJ-related policies into other elements when both of the following conditions apply:

1. “The concurrent adoption or next revision of two or more other General Plan elements on or after January 1, 2018.” For example, if a local jurisdiction is simultaneously updating its Land Use and Circulation elements, it must prepare an EJ Element or integrate EJ policies throughout its General Plan as part of the update.

2. When a local jurisdiction identifies one or more disadvantaged communities (DACs) within its General Plan planning area.

DACs have been identified in the General Plan planning area; therefore, when two or more General Plan elements are amended, incorporation of Environmental Justice into the Air Quality element will be required.

Tribal Consultation - AB 168 Compliance

New state legislation effective on September 25, 2020 requires that this APR include a progress report on adopting or amending the General Plan and/or Open Space Element to ensure compliance with the obligation to consult with California Native American Tribes and to identify and protect, preserve, and mitigate impacts to specified places, features, and objects in Sections 5097.9 and 5097.993 of the Public Resources Code (PRC), described below.

PRC 5097.9 states that no public agency or private party using or occupying public property shall interfere with the free expression or exercise of Native American religion nor cause severe or irreparable damage to any Native American sanctified cemetery, place of worship, religious or ceremonial site, or sacred shrine located on public property. Public property within City limits is exempt, except for parklands in excess of 100 acres. PRC 5097.993 states that a person that excavates, removes, destroys, injuries, or defaces certain Native American resources on public or private land (with some exceptions) is guilty of a misdemeanor if committed with specific malicious intent. Protected resources include Native American historic, cultural, or sacred sites on public land or private land that are listed or may be eligible for listing in the California Register of Historic Resources including any historic or prehistoric ruins, any burial ground, any archaeological or historic site, any inscriptions made by Native Americans at such a site, any archaeological or historic Native American rock art, or any archaeological or historic features of a Native American historic, cultural, or sacred site.

In accordance with City policies and state law, tribal consultation is conducted for the following:

- Prior to adoption or amendment of the General Plan or specific plans on or after March 2, 2005, in accordance with Senate Bill 18;
- For Environmental Impact Reports and Negative Declarations effective July 1, 2015 for projects within geographical areas affiliated with tribes, per the California Environmental Quality Act and Assembly Bill 52; and
- For eligible housing projects requesting a streamlined ministerial approval process under Senate Bill 35 as of September 25, 2020, per Assembly Bill 168.

The City's General Plan contains Tribal Consultation requirements, as follows, in accordance with State requirements:

5.6.2 Archaeological Resources

Native Americans have established many places which they consider sacred. Sacred sites vary in form, ranging from settlements where Native Americans lived to specific places of religious significance. Native American sites are confidential and their locations cannot be published. A board-certified archaeologist is qualified to review maps and data to identify their locations.

Policy O46 Archaeological Site Consultation

Consult with appropriate Native American associations about potential archaeological sites in the beginning stages of the development review process.

Policy O47 Archaeological Site Study

Require archaeological studies by a certified archeologist in areas of archeological potential significance prior to approval of development projects.

5.6.3 Cultural Resources

The City has a number of resources within Hanford that contribute to its unique culture, yet are not officially listed as historic resources. The Temple Theater, Fox Theater, Kings Art Center, Old Post Office, Bastille, Hanford Civic Auditorium, and Hanford Veteran's Memorial Building are some of the cultural resources that the City treasures.

Policy O48 Cultural Site Consultation

Consult with the California Archaeological Inventory Southern San Joaquin Valley at California State University, Bakersfield about potential cultural sites on projects that could have an impact on cultural resources.

Policy O49 Cultural Site Discovery

Halt construction at a development site if cultural resources are encountered unexpectedly during construction

Recommendation: It is recommended that updates to the General Plan reference and incorporate further protections for sacred sites and places of worship per State law and the municipal code be updated as needed.

SUMMARY:

The City of Hanford has approved and undertaken several projects, which implement the goals and policies of the General Plan.

The General Plan is comprehensive and generally satisfies the requirements of the Office of Planning and Research, with some deficiencies, including:

1. Explicitly addressing environmental justice in the Air Quality Element
2. Incorporation of further protections for sacred sites and places of worship, per State law.

Please Start Here

General Information	
Jurisidiction Name	Hanford
Reporting Calendar Year	2022
Contact Information	
First Name	Diana
Last Name	Black
Title	Development Services Technician
Email	dblack@cityofhanfordca.com
Phone	5595854768
Mailing Address	
Street Address	317 N Douty St
City	Hanford
Zipcode	93230

Optional: Click here to import last year's data. This is best used when the workbook is new and empty. You will be prompted to pick an old workbook to import from. Project and program data will be copied exactly how it was entered in last year's form and must be updated. If a project is no longer has any reportable activity, you may delete the project by selecting a cell in the row and typing ctrl + d.

Click here to download APR Instructions

Click here to add rows to a table. If you add too many rows, you may select a cell in the row you wish to remove and type ctrl + d.

2_22_23

Optional: This runs a macro which checks to ensure all required fields are filled out. The macro will create two files saved in the same directory this APR file is saved in. One file will be a copy of the APR with highlighted cells which require information. The other file will be list of the problematic cells, along with a description of the nature of the error.

Optional: Save before running. This copies data on Table A2, and creates another workbook with the table split across 4 tabs, each of which can fit onto a single page for easier printing. Running this macro will remove the comments on the column headers, which contain the instructions. Do not save the APR file after running in order to preserve comments once it is reopened.

Optional: This macro identifies dates entered that occurred outside of the reporting year. RHNA credit is only given for building permits issued during the reporting year.

Link to the online system: https://apr.hcd.ca.gov/APR/login.do

Submittal Instructions

Please save your file as Jurisdictionname2022 (no spaces). Example: the city of San Luis Obispo would save their file as SanLuisObispo2022

Housing Element Annual Progress Reports (APRs) forms and tables must be submitted to HCD and the Governor's Office of Planning and Research (OPR) on or before April 1 of each year for the prior calendar year; submit separate reports directly to both HCD and OPR pursuant to Government Code section 65400. There are two options for submitting APRs:

1. **Online Annual Progress Reporting System - Please see the link to the online system to the left.** This allows you to upload the completed APR form into directly into HCD's database limiting the risk of errors. If you would like to use the online system, email APR@hcd.ca.gov and HCD will send you the login information for your jurisdiction. *Please note: Using the online system only provides the information to HCD. The APR must still be submitted to OPR. Their email address is opr.apr@opr.ca.gov.*

2. **Email -** If you prefer to submit via email, you can complete the excel Annual Progress Report forms and submit to HCD at APR@hcd.ca.gov and to OPR at opr.apr@opr.ca.gov. Please send the Excel workbook, not a scanned or PDF copy of the tables.

Jurisdiction	Hanford	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table A
Housing Development Applications Submitted

Project Identifier					Unit Types		Date Application Submitted	Proposed Units - Affordability by Household Incomes								Total Approved Units by Project	Total Disapproved Units by Project	Streamlining	Density Bo Applica
1					2	3	4	5							6	7	8	9	10
Prior APN+	Current APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Unit Category (SFA,SFD,2 to 4,5+,ADU,MH)	Tenure R=Renter O=Owner	Date Application Submitted+ (see instructions)	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Total PROPOSED Units by Project	Total APPROVED Units by project	Total DISAPPROVED Units by Project	Was APPLICATION SUBMITTED Pursuant to GC 65913.4(b)? (SB 35 Streamlining)	Did the housing development application seek incentives or concessions pursuant to Government Code section 65915?
Summary Row: Start Data Entry Below								0	2	4	6	0	65	394	471	5	0		

Jurisdiction	Hanford
Reporting Year	2022.00 (Jan. 1 - Dec. 31)
Planning Period	5th Cycle 6/31/2018 - 6/31/2026

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table A2

Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units

Project Identifier					Unit Types		Affordability by Household Incomes - Completed Entitlement								Affordability by Household Incomes - Building Permits								Affordability by Household Incomes - Certificates of Occupancy									Streamlining	Infill	Housing with Financial Assistance and/or Deed Restrictions		Housing without Financial Assistance or Deed Restrictions	Term of Affordability or Deed Restriction	Demolished/Destroyed Units			Density Bonus				Notes
1					2	3	4							1/1/1900	6	7							8	9	10							11	12	13	14	15	16	17	18	19	20			21	22	23	24	25
Prior APN*	Current APN	Street Address	Project Name*	Local Jurisdiction Tracking ID*	Unit Category (SFA, SFD, 2 to 4,5+ ADU,MH)	Tenure R=Renter O=Owner	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Entitlement Date Approved	# of Units issued Entitlements	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Building Permits Date Issued	# of Units issued Building Permits	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Certificates of Occupancy or other forms of readiness (see instructions) Date Issued	# of Units issued Certificates of Occupancy or other forms of readiness	How many of the units were Extremely Low Income?	Was Project APPROVED using GC 65915.4(b)? (SB 35 Streamlining) Y/N	Infill Units? Y/N*	Assistance Programs for Each Development (may select multiple - see instructions)	Deed Restriction Type (may select multiple - see instructions)	For units affordable without financial assistance or deed restrictions, explain how the locality determined the units were affordable (see instructions)	Term of Affordability or Deed Restriction (years) (if affordable in perpetuity, enter 10007)	Number of Demolished/Destroyed Units	Demolished or Destroyed Units	Demolished/Destroyed Units Owner or Renter	Total Density Bonus Applied to the Project (Percentage Increase in Total Allowable Units or Total Maximum Allowable Residential Gross Floor Area)	Number of Other Incentives, Concessions, Waivers, or Other Modifications Given to the Project (Excluding Parking Waivers or Parking Reductions)	List the incentives, concessions, waivers, and modifications (Excluding Parking Waivers or Parking Modifications)	Did the project receive a reduction or waiver of parking standards? (Y/N)	Notes*
Summary Row: Start Data Entry Below							0	0	144	0	0	0	0		144	0	0	72	0	0	100	1		173	0	0	0	0	0	0	354		340	1	0						0		0					
	007-040-036	637 E CAPISTRANO ST		FY21-1513	SFD	O									0							1	5/19/2021	1							1	1/20/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-011	2027 N FRONTIER ST		FY21-1594	SFD	O								12/20/2020	0						1		3/10/2021	1							1	2/28/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-013	2051 N FRONTIER ST		FY21-1629	SFD	O								12/20/2020	0						1		3/10/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-014	2063 N FRONTIER ST		FY21-1630	SFD	O								12/20/2020	0							1	3/19/2021	1							1	2/25/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-015	2075 N FRONTIER ST		FY21-1631	SFD	O								12/20/2020	0						1		3/10/2021	1							1	2/25/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-012	2039 N FRONTIER ST		FY21-1698	SFD	O								12/20/2020	0							1	3/10/2021	1							1	2/28/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-016	2087 N FRONTIER ST		FY21-1699	SFD	O								12/20/2020	0						1		3/31/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-017	2099 N FRONTIER ST		FY21-1700	SFD	O								12/20/2020	0						1		3/10/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-018	2570 W MALLARD LN		FY21-1701	SFD	O								12/20/2020	0							1	3/19/2021	1							1	2/28/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-019	2578 W MALLARD LN		FY21-1738	SFD	O								12/20/2020	0						1		7/2/2021	1							1	2/28/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-020	2586 W MALLARD LN		FY21-1739	SFD	O								12/20/2020	0						1		4/12/2021	1							1	3/10/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-021	2594 W MALLARD LN		FY21-1740	SFD	O								12/20/2020	0						1		4/12/2021	1							1	3/14/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-096	2605 W MALLARD LN		FY21-1741	SFD	O								12/20/2020	0						1		7/2/2021	1							1	4/13/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-097	2597 W MALLARD LN		FY21-1742	SFD	O								12/20/2020	0						1		7/2/2021	1							1	3/29/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-098	2589 W MALLARD LN		FY21-1743	SFD	O								12/20/2020	0							1	7/2/2021	1							1	3/23/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-099	2581 W MALLARD LN		FY21-1744	SFD	O								12/20/2020	0						1		7/2/2021	1							1	3/29/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-001	1907 N FRONTIER ST		FY21-1797	SFD	O								12/20/2020	0						1		3/23/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-002	1919 N FRONTIER ST		FY21-1798	SFD	O								12/20/2020	0							1	3/23/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-003	1931 N FRONTIER ST		FY21-1799	SFD	O								12/20/2020	0							1	3/23/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-001	1943 N FRONTIER ST		FY21-1800	SFD	O								12/20/2020	0						1		3/23/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-005	1955 N FRONTIER ST		FY21-1801	SFD	O								12/20/2020	0							1	3/31/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-006	1967 N FRONTIER ST		FY21-1802	SFD	O								12/20/2020	0							1	3/23/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-007	1979 N FRONTIER ST		FY21-1803	SFD	O								12/20/2020	0						1		3/31/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-008	1991 N FRONTIER ST		FY21-1804	SFD	O								12/20/2020	0							1	3/31/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-009	2003 N FRONTIER ST		FY21-1805	SFD	O								12/20/2020	0							1	3/31/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-010	2015 N FRONTIER ST		FY21-1806	SFD	O								12/20/2020	0						1		3/31/2021	1							1	2/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-070	2901 W PEAR LAKE LN		FY21-1888	SFD	O								12/20/2020	0							1	7/6/2021	1							1	3/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-380-071	2583 W PEAR LAKE LN		FY21-1889	SFD	O								12/20/2020	0						1		7/2/2021	1							1	3/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-072	2585 W PEAR LAKE LN		FY21-1890	SFD	O								12/20/2020	0							1	7/2/2021	1							1	3/16/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-073	2582 W PEAR LAKE LN		FY21-1891	SFD	O								12/20/2020	0							1	7/2/2021	1							1	3/14/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-074	2580 W PEAR LAKE LN		FY21-1892	SFD	O								12/20/2020	0						1		7/2/2021	1							1	3/18/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-075	2598 W PEAR LAKE LN		FY21-1893	SFD	O								12/20/2020	0							1	7/2/2021	1							1	4/26/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-076	2596 W PEAR LAKE LN		FY21-1894	SFD	O								12/20/2020	0							1	7/6/2021	1							1	4/22/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	007-480-001	634 E SAN MIGUEL		FY21-1902	SFD	O								12/20/2020	0							1	7/21/2021	1							1	3/18/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	008-690-015	1630 BERKSHIRE LN		FY21-1916	SFD	O								2/14/2018	0							1	7/27/2021	1							1	3/23/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	007-480-025	3337 N BAUTISTA AVE		FY21-1982	SFD	O									0							1	10/15/2021	1							1	10/6/2022	1	0	N	Y			SURVEY OF COMPARABLE UNITS IN THE AREA							
	008-690-017	1666 BERKSHIRE LN		FY21-2051	SFD	O								2/14/2018	0							1	8/27/2021	1							1	4/7/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-030-143	CENTENNIAL DR		FY21-2056	5+	R								11/4/2020	0							32	9/7/2021	32							32	12/22/2022	32	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-030-143	580 CENTENNIAL DR		FY21-2057	5+	R								11/4/2020	0							16	9/7/2021	16							16	12/22/2022	16	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-095	2613 W MALLARD LN		FY21-2131	SFD	O								12/20/2020	0							1	7/6/2021	1							1	5/3/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-093	2629 W MALLARD LN		FY21-2133	SFD	O								12/20/2020	0							1	7/6/2021	1							1	5/4/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-022	2602 W MALLARD LN		FY21-2134	SFD	O								12/20/2020	0							1	7/6/2021	1							1	5/20/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-023	2610 W MALLARD LN		FY21-2135	SFD	O								12/20/2020	0							1	7/6/2021	1							1	5/20/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-024	2618 W MALLARD LN		FY21-2137	SFD	O								12/20/2020	0							1	7/6/2021	1							1	5/24/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-094	2621 W MALLARD LN		FY21-2176	SFD	O								12/20/2020	0							1	7/9/2021	1							1	4/25/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-025	2626 W MALLARD LN		FY21-2177	SFD	O								12/20/2020	0							2	7/9/2021	2							2	5/25/2022	2	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-069	2609 W PEAR LAKE LN		FY21-2182	SFD	O								12/20/2020	0							1	7/6/2021	1							1	4/19/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-077	2614 W PEAR LAKE LN		FY21-2183	SFD	O								12/20/2020	0							1	7/6/2021	1							1	4/25/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-078	2622 W PEAR LAKE LN		FY21-2184	SFD	O								12/20/2020	0							1	8/6/2021	1							1	4/20/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-068	2617 W PEAR LAKE LN		FY21-2185	SFD	O								12/20/2020	0							1	8/2/2021	1							1	4/28/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-067	2625 W PEAR LAKE LN		FY21-2186	SFD	O								12/20/2020	0							1	7/9/2021	1							1	4/29/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-036	2024 N MITCHELL ST		FY21-2187	SFD	O								12/20/2020	0							1	8/6/2021	1							1	5/6/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-037	2012 N MITCHELL ST		FY21-2188	SFD	O								12/20/2020	0						1		7/9/2021	1							1	5/11/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-026	2634 W MALLARD LN		FY21-2261	SFD	O								12/20/2020	0						1		7/9/2021	1							1	5/23/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-027	2642 W MALLARD LN		FY21-2262	SFD	O								12/20/2020	0							1	7/9/2021	1							1	5/25/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-028	2120 N MITCHELL ST		FY21-2263	SFD	O								12/20/2020	0						1		7/9/2021	1							1	6/16/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-029	2108 N MITCHELL ST		FY21-2264	SFD	O								12/20/2020	0						1		7/9/2021	1							1	6/16/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-030	2096 N MITCHELL ST		FY21-2265	SFD	O								12/20/2020	0						1		7/9/2021	1							1	6/22/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-031	2084 N MITCHELL ST		FY21-2266	SFD	O								12/20/2020	0							1	7/9/2021	1							1	5/9/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-038	2000 N MITCHELL ST		FY21-2272	SFD	O								12/20/2020	0						1		8/6/2021	1							1	5/18/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-039	1988 N MITCHELL ST		FY21-2273	SFD	O								12/20/2020	0							1	8/6/2021	1							1	6/2/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-040	1976 N MITCHELL ST		FY21-2274	SFD	O								12/20/2020	0						1		8/6/2021	1							1	6/13/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-041	1964 N MITCHELL ST		FY21-2275	SFD	O								12/20/2020	0							1	8/10/2021	1							1	6/22/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-042	1952 N MITCHELL ST		FY21-2276	SFD	O								12/20/2020	0							1	8/10/2021	1							1	6/27/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-043	2644 W ANDREW LN		FY21-2277	SFD	O								12/20/2020	0						1		8/10/2021	1							1	6/27/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-044	2636 W ANDREW LN		FY21-2278	SFD	O								12/20/2020	0						1		8/10/2021	1							1	6/27/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-450-074	2004 N SHERMAN ST		FY21-2400	SFD	O									0							1	6/28/2021	1							1	1/21/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-500-032	2133 LODGEPOLE ST		FY21-2627	SFD	O								12/23/2019	0						1		7/26/2021	1							1	6/27/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-500-033	LODGEPOLE ST		FY21-2628	SFD	O								12/23/2019	0						1		7/26/2021	1							1	6/27/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	008-410-050	2018 PLEASANT IVY		FY21-2705	SFD	O								8/31/2021	0							1	9/21/2021	1							1	8/12/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-033	2060 N MITCHELL ST		FY21-2707	SFD	O								12/20/2020	0						1		8/17/2021	1							1	7/22/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-034	2048 N MITCHELL ST		FY21-2708	SFD	O								12/20/2020	0						1		8/17/2021	1							1	7/22/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-035	2036 N MITCHELL ST		FY21-2709	SFD	O								12/20/2020	0						1		8/17/2021	1							1	7/22/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-092	2624 W HEATHER LN		FY21-2710	SFD	O								12/20/2020	0							1	8/13/2021	1							1	9/1/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-045	2628 W HEATHER LN		FY21-2711	SFD	O								12/20/2020	0						1		8/10/2021	1							1	7/1/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-066	2620 W ANDREW LN		FY21-2712	SFD	O								12/20/2020	0						1		8/13/2021	1							1	6/29/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-064	2604 W ANDREW LN		FY21-2713	SFD	O								12/20/2020	0						1		8/13/2021	1							1	7/19/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-032	2072 N MITCHELL ST		FY21-2714	SFD	O								12/20/2020	0							1	8/13/2021	1							1	8/1/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-065	2612 W ANDREW LN		FY21-2715	SFD	O								12/20/2020	0							1	8/13/2021	1							1	7/14/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-079	2627 W HEATHER LN		FY21-2790	SFD	O								12/20/2020	0						1		9/1/2021	1							1	9/1/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-080	2619 W HEATHER LN		FY21-2791	SFD	O								12/20/2020	0							1	9/1/2021	1							1	9/1/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-089	2600 W HEATHER LN		FY21-2792	SFD	O								12/20/2020	0							1	9/1/2021	1							1	9/28/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-090	2608 W HEATHER LN		FY21-2793	SFD	O								12/20/2020	0						1		9/1/2021	1							1	9/22/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-091	2616 W HEATHER LN		FY21-2794	SFD	O								12/20/2020	0						1		9/1/2021	1							1	8/19/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-046	1944 N SOPHIA CT		FY21-2795	SFD	O								12/20/2020	0							1	10/4/2021	1							1	9/7/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-047	1936 N SOPHIA CT		FY21-2796	SFD	O								12/20/2020	0							1	8/31/2021	1							1	8/29/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-061	2580 W ANDREW LN		FY21-2797	SFD	O								12/20/2020	0						1		8/31/2021	1							1	8/17/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-062	2588 W ANDREW LN		FY21-2798	SFD	O								12/20/2020	0							1	10/4/2021	1							1	7/26/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-480-063	2596 W ANDREW LN		FY21-2799	SFD	O								12/20/2020	0							1	8/31/2021	1							1	7/25/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-510-050	2101 W VINEYARD CT		FY21-2800	SFD	O								9/1/2020	0						1		8/24/2021	1							1	3/29/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-510-051	2102 W VINEYARD CT		FY21-2801	SFD	O								9/1/2020	0						1		8/24/2021	1							1	2/18/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-510-049	2113 W VINEYARD CT		FY21-2802	SFD	O								9/1/2020	0						1		8/24/2021	1							1	4/14/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-510-052	2114 W VINEYARD CT		FY21-2803	SFD	O								9/1/2020	0						1		8/24/2021	1							1	2/18/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-500-035	2140 LODGEPOLE ST		FY21-2816	SFD	O								12/3/2019	0						1		7/26/2021	1							1	6/29/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-500-034	2141 LODGEPOLE ST		FY21-2817	SFD	O								12/3/2019	0						1		7/26/2021	1							1	10/27/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-510-046	2125 W VINEYARD CT		FY21-2820	SFD	O								9/1/2020	0						1		8/24/2021	1							1	4/14/2022	1	0	N	N			SURVEY OF COMPARABLE UNITS IN THE AREA							
	009-510-053	2138 W VINEYARD C

Jurisdiction	Hanford	
Reporting Year	2022.00	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	6/15/2018 - 6/15/2028

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

| | | |

Jurisdiction	Hanford
Reporting Year	2022.00 (Jan. 1 - Dec. 31)
Planning Period	5th Cycle 6/31/2019 - 6/31/2027

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

| | | |

Jurisdiction	Hanford	
Reporting Year	2022.00	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2019 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

| | | |

Jurisdiction	Hanford	
Reporting Year	2022.00	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	6/31/2014 - 8/31/2031

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Jurisdiction	Hanford
Reporting Year	2022.00 (Jan. 1 - Dec. 31)
Planning Period	5th Cycle 01/31/2014 - 01/31/2023

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Jurisdiction	Hanford	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

This table is auto-populated once you enter your jurisdiction name and current year data. Past year information comes from previous APRs.

Please contact HCD if your data is different than the material supplied here

Table B
Regional Housing Needs Allocation Progress
Permitted Units Issued by Affordability

Income Level		1 RHNA Allocation by Income Level		2 2016	2017	2018	2019	2020	2021	2022	2023	2024	3 Total Units to Date (all years)	4 Total Remaining RHNA by Income Level
Very Low	Deed Restricted	1,097	-	-	-	-	-	-	-	-	-	-	-	1,097
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-		
Low	Deed Restricted	821	-	-	-	-	-	-	-	72	-	-	72	749
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-		
Moderate	Deed Restricted	865	-	-	-	-	-	-	-	-	-	-	554	311
	Non-Deed Restricted		-	49	6	-	25	129	240	105	-	-		
Above Moderate		2,049	-	276	177	202	214	34	93	1	-	-	997	1,052
Total RHNA		4,832												
Total Units			-	325	183	202	239	163	333	178	-	-	1,623	3,209

Progress toward extremely low-income housing need, as determined pursuant to Government Code 65583(a)(1).

	5 Extremely low-Income Need		2016	2017	2018	2019	2020	2021	2022	2023	2024	6 Total Units to Date	7 Total Units Remaining
Extremely Low-Income Units*	549		-	-	-	-	-	-	-	-	-	-	549

*Extremely low-income houisng need determined pursuant to Government Code 65583(a)(1). Value in Section 5 is default value, assumed to be half of the very low-income RHNA. May be overwritten.

Note: units serving extremely low-income households are included in the very low-income RHNA progress and must be reported as very low-income units in section 7 of Table A2. They must also be reported in the extremely low-income category (section 13) in Table A2 to be counted as progress toward meeting the extremely low-income housing need determined pursuant to Government Code 65583(a)(1).

Please note: For the last year of the 5th cycle, Table B will only include units that were permitted during the portion of the year that was in the 5th cycle. For the first year of the 6th cycle, Table B will only include units that were permitted since the start of the planning period. Projection Period units are in a separate column.

Please note: The APR form can only display data for one planning period. To view progress for a different planning period, you may login to HCD's online APR system, or contact HCD staff at apr@hcd.ca.gov.

Jurisdiction	Hanford	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table C

Sites Identified or Rezoned to Accommodate Shortfall Housing Need and No Net-Loss Law

Project Identifier				Date of Rezone	RHNA Shortfall by Household Income Category				Rezone Type	Sites Description							
1				2	3				4	5	6	7	8		9	10	11
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Date of Rezone	Very Low-Income	Low-Income	Moderate-Income	Above Moderate-Income	Rezone Type	Parcel Size (Acres)	General Plan Designation	Zoning	Minimum Density Allowed	Maximum Density Allowed	Realistic Capacity	Vacant/Nonvacant	Description of Existing Uses
Summary Row: Start Data Entry Below																	

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Jurisdiction	Hanford	
Reporting Year	2022	(Jan. 1 - Dec. 31)

Table D

Program Implementation Status pursuant to GC Section 65583

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4
Name of Program	**Objective**	**Timeframe in H.E**	**Status of Program Implementation**
HOUSING REHAB	ASSIST 10-15 HOUSEHOLDS, IF FUNDS ARE AVAILABLE.	THROUGHOUT PLANNING PERIOD	ASSISTED 13 REHAB PROJECTS
PRESERVATION OF AT-RISK AFFORDABLE HOUSING	MONITOR THE STATUS OF PUBLICLY ASSISTED AFFORDABLE UNITS. THE CITY WILL CONTACT QUALIFIED NONPROFITS REGARDING POTENTIAL OPT-OUT PROJECTS, ENSURE THAT PROPERTY OWNERS COMPLY WITH NOTICING REQUIREMENTS, SUPPORT THE ACQUISITION OF AT-RISK PROPERTIES BY NONPROFITS, AND PURSUE GRANTS TO SUPPORT THE PRESERVATION OF AFFORDABLE AT-RISK HOUSING.	THROUGHOUT PLANNING PERIOD	CITY STAFF CONTINUES TO MONITOR THE STATUS OF PUBLICLY ASSISTED AFFORDABLE UNITS ON AN ONGOING BASIS.

ADEQUATE SITES	FACILITATE THE CONSTRUCTION OF NEW HOUSING THROUGH THE PROVISION OF ADEQUATELY ZONED SITES TO MEET HANFORD'S HOUSING NEEDS ALLOCATION OF 4,832 UNITS. INCREASE ALLOWABLE DENSITIES FOR MULTIFAMILY DEVELOPMENT AS PART OF THE COMPREHENSIVE GENERAL PLAN UPDATE.	THROUGHOUT PLANNING PERIOD	CURRENTLY, THE CITY HAS ADEQUATE SITES TO ACCOMMODATE ITS SHARE OF THE REGIONAL HOUSING NEEDS ALLOCATION, HOWEVER, WILL CONTINUE TO MONITOR PROJECTED EMPLOYMENT AND POPULATION GROWTH.
DENSITY BONUS PROGRAM	CONTINUE TO PUBLICIZE AND IMPLEMENT THE DENSITY BONUS ORDINANCE TO ASSIST DEVELOPMENT OF AFFORDABLE HOUSING.	THROUGHOUT PLANNING PERIOD	THE CITY GRANTED A DENSITY BONUS OF 80% OF THE NUMBER OF UNITS FOR LOWER INCOME HOUSEHOLDS TO THE NORTHSTAR APARTMENTS DEVELOPMENT PROJECT IN ORDER TO PERMIT 32 ADDITIONAL UNITS.
PLANNED UNIT DEVELOPMENT	CONTINUE TO UTILIZE THE PUD PROCESS TO ENCOURAGE UNIQUE DESIGN AND DEVELOP HOUSING THAT ADDRESSES SITE CONSTRAINTS.	THROUGHOUT PLANNING PERIOD	THE CITY WILL CONTINUE TO UTILIZE THE PUD PROCESS FOR THOSE PROJECTS WITH SITE CONSTRAINTS.
FIRST-TIME HOMEBUYER PROGRAMS	ASSIST 5-7 FIRST-TIME HOMEBUYERS. SUPPORT NON-PROFIT HOUSING ORGANIZATIONS IN WORKING WITH HCD TO REMOVE CONSTRAINTS ON THE USE OF HOME FUNDS.	THROUGHOUT PLANNING PERIOD	THE CITY ASSISTED 3 FIRST-TIME HOMEBUYERS DUE TO THE IMPACT OF THE CORONAVIRUS PANDEMIC, INCREASED SALES PRICES OF HOMES, AND LOW INVENTORY.
SECTION 8 RENTAL ASSISTANCE PROGRAM	ASSIST KINGS COUNTY HOUSING AUTHORITY IN PROMOTING THE SECTION 8 PROGRAM.	THROUGHOUT PLANNING PERIOD	CITY STAFF WILL CONTINUE TO PROMOTE AND REFER PERSONS TO THE SECTION 8 PROGRAM ADMINISTERED BY THE HOUSING AUTHORITY OF KINGS COUNTY.

AFFORDABLE HOUSING ASSISTANCE	SEEK APPLICABLE GRANTS FROM STATE AND FEDERAL SOURCES INCLUDING FUNDING SPECIFICALLY TARGETED TO ELI HOUSING, PROVIDE AN INVENTORY OF HOUSING SITES TO INTERESTED DEVELOPERS, CONTINUE TO PROVIDE A DENSITY BONUS TO QUALIFYING PROJECTS, PROVIDE FINANCIAL AND REGULATORY ASSISTANCE , SUCH AS REDUCED FEES AND/OR MODIFIED DEVELOPMENT STANDARDS, FEE REDUCTIONS AND CONCURRENT PROCESSING OF LOT MERGERS FOR MULTI-FAMILY PROJECTS THAT INCLUDE UNITS AFFORDABLE TO LOWER-INCOME HOUSEHOLDS, AND CONTINUE TO PURSUE HOUSING PRODUCTION AND REHABILITATION WITH NONPROFITS, INCUDING ASSISTANCE IN PREPARING GRANT APPLICATIONS. HOUSING FOR VERY LOW- AND EXTREMELY LOW-INCOME HOUSEHOLDS AND PERSONS WITH DEVELOPMENTAL DISABILITIES WILL BE PRIORITIZED WHERE FEASIBLE. IN ADDITION, THE CITY'S AFFORDABLE HOUSING INCENTIVES WILL BE PROMOTED THROUGH OUTREACH TO PROVIDERS, ON THE WEBSITE AND IN HANDOUTS PROVIDED AT THE PLANNING COUNTER. ENSURE CONFORMANCE WITH GOVERNMENT	THROUGHOUT PLANNING PERIOD	THE CITY RECEIVED FUNDING FROM PLHA GRANT PROGRAM FOR DEVELOPMENT OF AFFORDABLE OWNER-OCCUPIED HOMES AND PROVIDE SECONDARY FINANCING FOR IDLEWOOD INFILL LOTS AND PARKSIDE PROJECTS. ALSO ASSIST WITH THE DEVELOPMENT OF NORTHSTAR APARTMENTS, AN AFFORDABLE MULTIFAMILY PROJECT SERVING LOW-TO VERY LOW-INCOME HOUSEHOLDS TO INCLUDE PERMANENT SUPPORTIVE HOUSING UNITS. THE CITY PROVIDED FUNDS FOR THE SUNRISE APARTMENTS PROJECT TO ASSIST IN THE RENOVATION OF THE STARDUST MOTEL AND PARTNERED WITH KINGS/TULARE HOMELESS ALLIANCE TO PROVIDE PERMANENT HOUSING FOR LOW- TO VERY LOW-INCOME RESIDENTS.
FARMWORKER AND EMPLOYEE HOUSING	ASSIST INTERESTED DEVELOPERS IN IDENTIFYING SITES AND PREPARING FUNDING APPLICATIONS.	THROUGHOUT PLANNING PERIOD	35 OF 72 UNITES OF THE NORTHSTAR APARTMENTS PROJECT WILL BE ALLOCATED TO FARMWORKERS AND THEIR FAMILIES.

EMERGENCY SHELTERS & TRANSITIONAL/SUPPORTIVE HOUSING	CONTINUE TO FACILITATE THE ESTABLISHMENT OF EMERGENCY SHELTERS AND TRANSITIONAL/SUPPORTIVE HOUSING IN CONFORMANCE WITH SB2; CONTINUE TO SUPPORT EFFORTS WITH SURROUNDING KINGS COUNTY JURISDICTIONS TO MEET THE NEEDS OF PEOPLE WHO ARE HOMELESS OR TRANSITIONING TO INDEPENDENCE.	THROUGHOUT PLANNING PERIOD	THE CITY PROVIDES FUNDING AND WORKS CLOSELY WITH THE KINGS/TULARE HOMELESS ALLIANCE AS WELL AS OTHER CITY SOCIAL SERVICES, AGENCIES, GROUPS AND ORGANIZATIONS. THE CITY OBTAINED CDBG-CV2 AND CDBG-CV3 GRANT FUNDS FOR THESE ORGANIZATIONS TO PREVENT, PREPARE FOR, AND RESPOND TO CORONAVIRUS (COVID-19).
HOUSING FOR PERSONS WITH DISABILITIES	CONTINUE TO MONITOR LEGAL REQUIREMENTS AND LOCAL CONDITIONS AND UPDATE LOCAL REGULATIONS, IF NECESSARY, TO REMOVE ANY IMPEDIMENTS TO HOUSING FOR PERSONS WITH DISABILITIES.	THROUGHOUT PLANNING PERIOD	CITY STAFF CONTINUES TO ENSURE CONFORMANCE WITH APPLICABLE LAWS AND CODES FOR ADA COMPLIANCE.
PROMOTE EQUAL HOUSING OPPORTUNITIES	HANFORD WILL CONTINUE TO REFER FAIR HOUSING INQUIRIES TO THE DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING OFFICE IN FRESNO AND DISTRIBUTE FAIR HOUSING INFORMATION AT CITY HALL, ON THE CITY WEBSITE, AND AT OTHER PUBLIC OFFICES. SUPPORT THE RECOMMENDATIONS OF THE SAN JOAQUIN VALLEY FAIR HOUSING AND EQUITY ASSESSMENT.	THROUGHOUT PLANNING PERIOD	STAFF WILL PARTNER WITH KINGS COUNTY CITIES TO PROVIDE FAIR HOUSING EDUCATION, TRAINING WORKING PROFESSIONALS AND NON-PROFITS DEDICATED TO PROVIDING SERVICES REGARDING HOUSING DISCRIMINATION, FAIR HOUSING OUTREACH/EDUCATION, AND TENANT/LANDLORD RIGHTS AND RESPONSIBILITIES.

Jurisdiction	Hanford	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation
(CCR Title 25 §6202)

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table E
Commercial Development Bonus Approved pursuant to GC Section 65915.7

Project Identifier				Units Constructed as Part of Agreement				Description of Commercial Development Bonus	Commercial Development Bonus Date Approved
1				2				3	4
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Very Low Income	Low Income	Moderate Income	Above Moderate Income	Description of Commercial Development Bonus	Commercial Development Bonus Date Approved
Summary Row: Start Data Entry Below									

Jurisdiction	Hanford	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table F
Units Rehabilitated, Preserved and Acquired for Alternative Adequate Sites pursuant to Government Code section 65583.1(c)

Please note this table is optional: The jurisdiction can use this table to report units that have been substantially rehabilitated, converted from non-affordable to affordable by acquisition, and preserved, including mobilehome park preservation, consistent with the standards set forth in Government Code section 65583.1, subdivision (c). Please note, motel, hotel, hostel rooms or other structures that are converted from non-residential to residential units pursuant to Government Code section 65583.1(c)(1)(D) are considered net-new housing units and must be reported in Table A2 and not reported in Table F.

Activity Type	Units that Do Not Count Towards RHNA+ Listed for Informational Purposes Only				Units that Count Towards RHNA + Note - Because the statutory requirements severely limit what can be counted, please contact HCD at apr@hcd.ca.gov and we will unlock the form which enable you to populate these fields.				The description should adequately document how each unit complies with subsection (c) of Government Code Section 65583.1+. For detailed reporting requirements, see the chcklist here:
	Extremely Low-Income+	Very Low-Income+	Low-Income+	TOTAL UNITS+	Extremely Low-Income+	Very Low-Income+	Low-Income+	TOTAL UNITS+	https://www.hcd.ca.gov/community-development/docs/adequate-sites-checklist.pdf
Rehabilitation Activity									
Preservation of Units At-Risk									
Acquisition of Units									
Mobilehome Park Preservation									
Total Units by Income									

Jurisdiction	Hanford	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

For up to 25 percent of a jurisdiction’s moderate-income regional housing need allocation, the plar

Project Identifier

1

Prior APN+	Current APN	Street Address	Project Name+
Summary Row: Start Data Entry Below			

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain

Table F2

Above Moderate Income Units Converted to Moderate Income Pursua

ıning agency may include the number of units in an existing multifamily building that were converted to d
this table, please ensure housing developments meet the requirements descr

	Unit Types		Affordability by Hou		
	2	3			
Local Jurisdiction Tracking ID+	**Unit Category** (2 to 4,5+)	**Tenure R=Renter**	**Very Low-Income Deed Restricted**	**Very Low-Income Non Deed Restricted**	**Low- Income Deed Restricted**

auto-calculation formulas

nt to Government Code section 65400.2

eed-restricted rental housing for moderate-income households by the imposition of affordability covenants a
ibed in Government Code 65400.2(b).

sehold Incomes After Conversion				Units credited toward Ab RHNA
4				5
Low- Income Non Deed Restricted	Moderate- Income Deed Restricted	Moderate- Income Non Deed Restricted	Above Moderate-Income	Total Moderate Income Units Converted from Above Moderate

and restrictions for the unit. Before adding information to

ove Moderate	Notes
	6
Date Converted	**Notes**

Jurisdiction	Hanford	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

NOTE: This table must only be filled out if the housing element sites inventory contains a site which is or was owned by the reporting jurisdiction, and has been sold, leased, or otherwise disposed of during the reporting year.

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Table G

Locally Owned Lands Included in the Housing Element Sites Inventory that have been sold, leased, or otherwise disposed of

Project Identifier						
1				2	3	4
APN	**Street Address**	**Project Name+**	**Local Jurisdiction Tracking ID+**	**Realistic Capacity Identified in the Housing Element**	**Entity to whom the site transferred**	**Intended Use for Site**
Summary Row: Start Data Entry Below						

Jurisdiction	Hanford	
Reporting Period	2022	(Jan. 1 - Dec. 31)

NOTE: This tab
ALL surplus/ex

ANNUAL ELEMENT PROGRES
Housing Element Implemer

For Kings County jurisdictions, please format the APN's

Table H

Locally Owned Surplus Site

Parcel Identifier			
1	2	3	4
APN	**Street Address/Intersection**	**Existing Use**	**Number of Units**
Summary Row: Start Data Entry Below			
018-242-042	SOUTH 11TH AVE BETWEEN IONA AVE & INDUSTRY AVE	Vacant	
008-192-011	ALONG KENSINGTON WAY, BETWEEN RICHARDSON WAY AND LELAND WAY	Vacant	
012-211-009	211 BALL PARK ALLEY, BETWEEN BROWN ST AND HARRIS ST	Vacant	
011-440-021 &-020	TWO PROPERTIES, SE CORNER OF HANFORD-ARMONA RD & 10 1/2 AVE	Vacant	
010-253-001	426 W LACEY BLVD	Commercial	
011-090-004	SW CORNER 12TH AVE & WOODLAND DR (LOTS A & B)	Vacant	
008-360-006	CORTNER ST, W OF HIDDEN VALLY PARK	Vacant	
012-053-005	218 N DOUTY ST	Commercial	
010-265-001 & -002	A PORTION OF THE PROPERTY LOCATED N OF EIGHTH ST, BETWEEN DOUTY & IRWIN STREETS ("THE BASTILLE")	Public Facilities	
012-041-017	THE CARNEGIE MUSEUM	Public Facilities	
011-490-001 THRU -004	IDLEWOOD WAY, W OF GREENBRIER DR	Residential	4
012-086-004	Hotel parking lot, SEC of Sixth & Redington Sts	Public Facilities	

010-265-001	113 COURT ST (only a portion of the entire parcel)	Public Facilities	

ole is meant to contain an invenory of ccess lands the reporting jurisdiction owns

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

S REPORT

ntation

as follows:999-999-999-999

es

Designation	Size	Notes
5	6	7
Surplus Designation	**Parcel Size (in acres)**	**Notes**
Surplus Land	0.29	
Surplus Land	0.23	
Surplus Land	0.172	
Surplus Land	0.78	
Surplus Land	2	FORMERLY GOODWILL. IN PROCESS OF BEING LEASED TO MSI
Surplus Land	1.245	
Surplus Land	18	TO BE REZONED TO OPEN SPACE
Surplus Land	0.41	MECHANICS BANK
Surplus Land	0	BUILDING & PATIO IN CIVIC PARK
Surplus Land	0.32	
Surplus Land	0.52	4 LOTS TO BE DEVELOPED AS AFFORDABLE HOUSING
Surplus Land	0.619	PUBLIC PARKING LOT

Surplus Land	2.63	OLD KINGS CO COURTHOUSE; PARCEL SIZE GIVEN IS FOR ENTIRE PARCEL; THE OLD COURTHOUSE IS ONLY A PORTION OF THE PARCEL

Jurisdiction	Hanford	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

NOTE: SB 9 PROJECTS ONLY. This table only needs to be completed if there were lot splits applied for pursuant to Government Code 66411.7 OR units constructed pursuant to 65852.21.
Units entitled/permitted/constructed must also be reported in Table A2. Applications for these units must be reported in Table A.

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table I
Units Constructed Pursuant to Government Code 65852.21 and Applications for Lot Splits Pursuant to Government Code 66411.7 (SB9)

Project Identifier				Project Type	Date	Unit Constructed			
1				2	3	4			
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Activity	Date	Very Low Income	Low Income	Moderate Income	Above Moderate Income
Summary Row: Start Data Entry Below									

Jurisdiction	Hanford	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

NOTE: STUDENT HOUSING WITH DENSITY BONUS ONLY. This table only needs to be completed if there were student housing projects WITH a density bonus approved pursuant to Government Code65915(b)(1)(F)

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

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Cells in g

Table J

Student housing development for lower income students for which was granted a density bonus pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of Section 65915

Project Identifier				Project Type	Date	Units (Beds/Student Capacity) Approved						
1				2	3	4						
APN	**Street Address**	**Project Name+**	**Local Jurisdiction Tracking ID+**	**Unit Category** (SH - Student Housing)	**Date**	**Very Low- Income Deed Restricted**	**Very Low- Income Non Deed Restricted**	**Low- Income Deed Restricted**	**Low- Income Non Deed Restricted**	**Moderate- Income Deed Restricted**	**Moderate- Income Non Deed Restricted**	**Above Moderate-Income**
Summary Row: Start Data Entry Below												

Jurisdiction	Hanford	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	01/31/2016 - 01/31/2024

Building Permits Issued by Affordability Summary		
Income Level		Current Year
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	72
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	105
Above Moderate		1
Total Units		**178**

Note: Units serving extremely low-income households are included in the very low-income permitted units totals

Units by Structure Type	Entitled	Permitted	Completed
SFA	0	0	0
SFD	0	106	292
2 to 4	0	0	0
5+	144	72	48
ADU	0	0	0
MH	0	0	0
Total	**144**	**178**	**340**

Housing Applications Summary	
Total Housing Applications Submitted:	369
Number of Proposed Units in All Applications Received:	471
Total Housing Units Approved:	5
Total Housing Units Disapproved:	0

Use of SB 35 Streamlining Provisions	
Number of Applications for Streamlining	0
Number of Streamlining Applications Approved	0
Total Developments Approved with Streamlining	0
Total Units Constructed with Streamlining	0

Units Constructed - SB 35 Streamlining Permits			
Income	Rental	Ownership	Total
Very Low	0	0	0
Low	0	0	0
Moderate	0	0	0
Above Moderate	0	0	0
Total	0	0	0

Cells in grey contain auto-calculation formulas

Jurisdiction	Hanford	
Reporting Year	2022	(Jan. 1 - Dec. 31)

L

Please update the status of the proposed uses listed in the entity's application for funding and the c
50515.02 or 50515.03, as applicable.

Total Award Amount	$

Task	$ Amount Awarded	$ Cumulative Reimbursement Requested
COMPREHENSIVE CITY-WIDE VEHICLE MILES TRAVELED ANALYSIS AND GUIDELINES FOR COMPLIANCE WITH SB 743	$65,000.00	$0.00
MUNICIPAL CODE AMENDMENTS TO UPDATE SECTION 17.60-ACCESSORY DWELLING UNIT STANDARDS AND UPDATE TO SECTION 17.50.120 HOUSING DENSITY AND OTHER INCENTIVES	$35,000.00	$48,965.52
PURCHASING OF EQUIPMENT PERTAINING TO THE SB2 GRANT	$50,000.00	$0.00

Summary of entitlements, building permits, and certificates of occupancy (auto-populated from Tab

Completed Entitlement Issued by Affordability Summary	
Income Level	
Very Low	Deed Restricted
	Non-Deed Restricted
Low	Deed Restricted
	Non-Deed Restricted

Moderate	Deed Restricted
	Non-Deed Restricted
Above Moderate	
Total Units	

Building Permits Issued by Affordability Summary	
Income Level	
Very Low	Deed Restricted
	Non-Deed Restricted
Low	Deed Restricted
	Non-Deed Restricted
Moderate	Deed Restricted
	Non-Deed Restricted
Above Moderate	
Total Units	

Certificate of Occupancy Issued by Affordability Summary	
Income Level	
Very Low	Deed Restricted
	Non-Deed Restricted
Low	Deed Restricted
	Non-Deed Restricted
Moderate	Deed Restricted
	Non-Deed Restricted
Above Moderate	
Total Units	

ANNUAL ELEMENT PROGRESS REPORT
.ocal Early Action Planning (LEAP) Reporting
(CCR Title 25 §6202)
:orresponding impact on housing within the region or jurisdiction, as applicable, categorized based on the

150,000.00 *Total award amount is auto-populated based on amounts entered in rows 15-26.*

Task Status
Completed
Completed
Completed

ole A2)

Current Year
0
0
144
0

0
0
0
144

Current Year
0
0
72
0
0
105
1
178

Current Year
0
0
0
0
0
0
354
354

e eligible uses specified in Section

Other Funding	Notes
None	
None	
Other	SB 2 planning grants program

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Authorization to award a contract for GIS On-Call Services to GEOinovo at a cost not to exceed $25,000 per fiscal year.

RECOMMENDATION:

Recommendation: That the City Council, by motion, Authorize City Staff to enter into an agreement with GEOinovo to provide GIS services for an amount not to exceed $25,000 per fiscal year

Recommended Motion: I move to Authorize City Staff to enter into an agreement with GEOinovo to provide GIS services for an amount not to exceed $25,000 per fiscal year

BACKGROUND:

A geographic information system (GIS) is a system that creates, manages, analyzes, and maps all types of data. GIS connects data to a map, integrating location data (where things are) with all types of descriptive information (what things are like there). This provides a foundation for mapping and analysis that is used in science and almost every industry. GIS helps users understand patterns, relationships, and geographic context. The benefits include improved communication and efficiency, as well as better management and decision making.

Currently, the City does not have staff available to update, modify, or create GIS files. The City's GIS system is used for mapping, land use data, and utility billing purposes but could be expanded to be used for public safety and public works needs. An on-call consulting firm would allow City departments to request GIS services when needed. On December 23, 2022 the City circulated a Request for Proposals (RFP) for On-Call GIS services. In the RFP, the City identified several tasks where GIS services would be desired on an as-needed basis:

1. Project Meeting/GIS System Assessment
Consultant will conduct a comprehensive assessment of the City’s current GIS resources and develop project schedules.

2. GIS System Administration Maintenance/Updates
Consultant will update the City’s GIS files to reflect currently land use, zoning, utility locations, etc. Consultant will integrate the City’s GIS files with all City software applications including but not limited to Tyler EnerGov, Tyler Munis and ArcGIS Online. Consultant will provide general maintenance for the City of Hanford GIS system.

3. Internal File System Development

Consultant will update the City's internal GIS file system aimed at making GIS data accessible to City Staff. The system will contain all the layers hosted on the ArcGIS Online system, allowing staff to search for information relating to parcels, zoning, utilities, etc.

4. Training
Consultant will provide comprehensive, hands-on training and support in GIS software to staff.

The City received fourteen proposals from interested firms and, based on the scoring criteria, GEOinovo received the highest overall score. If approved, City Staff would enter into an agreement with GEOinovo for an amount not exceeding $25,000 per fiscal year.

FISCAL IMPACT:

Costs would be assumed by the department requesting services. Overall costs associated with the contract would not exceed $25,000 per year.

ATTACHMENTS:
1. Proposal Scores
2. Resolution

GIS Proposal Score Summary

Firm	Average Score
4 Creeks	**87.00**
Arinigeo	**92.00**
Blue Raster	**83.00**
Canopy Mapping	**85.00**
DCSE	**93.00**
Dymaptic	**87.33**
GEOinovo	**93.67**
Geospatial Enterprise	**81.00**
GTG	**89.33**
Langan	**93.33**
Paraum	**82.67**
QK	**84.00**
Urban Gis	**78.00**
Yamabe Horn	**92.00**

RESOLUTION NO. 23-05-R

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HANFORD AUTHORIZING CITY STAFF TO ENTER INTO AN AGREEMENT WITH GEOINOVO TO PROVIDE GIS SERVICES FOR AN AMOUNT NOT TO EXCEED $25,000 PER FISCAL YEAR

At a regular meeting of the City Council of the City of Hanford duly called and held on the 4th day of April 2023, it was moved by Council Member _____, seconded by Council Member _____, and carried that the following resolution be adopted:

WHEREAS, the City circulated a Request for Proposals for GIS Services on December 23, 2022 and accepted proposals until February 3, 2023; and

WHEREAS, the City scored the proposals in accordance with the guidelines set forth in the Request for Proposals; and

WHEREAS, GEOinovo received the highest score from the scoring committee, and

WHEREAS, this agreement between GEOinovo and the City of Hanford may not exceed $25,000 per year unless approved by City Council

NOW, THEREFORE, BE IT RESOLVED that City Council of the City of Hanford authorizes City Staff to enter into an agreement with GEOinovo to provide GIS services for an amount not to exceed $25,000 per fiscal year.

PASSED, ADOPTED AND APPROVED this 4th day of April, 2023 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

_____
MAYOR of the City of Hanford

Attest:

_____
Natalie Corral
City Clerk

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Authorization to award a contract to Alta Transportation in the amount of $253,000 to create an Active Transportation Plan (ATP) and appropriate $284,811 from the Transportation Fund, which includes $32,668 of the required 11.47% local cash match.

RECOMMENDATION:

Recommendation: The Council appropriates $284,811 from the Transportation Fund, which includes $32,688 of the required local cash match, and awards the contract to Alta Planning and Design Inc for $235,000 to create an Active Transportation Plan (ATP).

Recommended Motion: The Council appropriates $284,811 from the Transportation Fund, which includes $32,688 of the required local cash match, and awards the contract to Alta Planning and Design Inc for $235,000 to create an Active Transportation Plan (ATP).

BACKGROUND:

On October 27, 2022, the City of Hanford submitted a Sustainable Transportation Planning Grant application to the California Department of Transportation (Caltrans), requesting $224,143 to create an Active Transportation Plan (ATP) to update the 2016 Pedestrian and Bicycle Plan. In May 2023, the City was awarded $224,423 to create an ATP. This project will last twenty-six months and conclude in June 2025 (see attached Cost and Schedule).

The existing bicycle and pedestrian networks within the City of Hanford are disjointed and incomplete, with high-stress segments, missing sections of sidewalk and bicycle facilities, and significant barriers (Highway 198 and UPRR Railroad) which lack clear, safe, and comfortable crossings for active transportation users. Additionally, the City of Hanford is poised for significant growth over the next decade from the California High-Speed Rail Kings/Tulare station, currently under construction on the City's eastern edge. This presents an opportunity to leverage this significant regional transportation asset and facilitate a more significant modal shift towards active transportation.

The City of Hanford will develop an Active Transportation Plan (ATP) to provide the community with a clear roadmap to guide investments in non-motorized infrastructure, policies, and programs. The Plan will enhance bicyclist and pedestrian safety, facilitate modal shifts out of personal vehicles, and improve the quality of life for Hanford's large disadvantaged community. Half the population (29,651 people) live in poor census tracts (scoring in the bottom 10.8% according to Healthy Places Index and CalEnviroscreen 4.0 scores from 91-99). Hanford does not have a robust multimodal network (Class I, Class IV, and no buffered Class II bike lanes; standard Class II bike lanes exist on only

three streets). There is currently no dedicated space for bicyclists to cross Highway 198 safely, thus creating a barrier between high-poverty neighborhoods and the majority of essential services and jobs.

Furthermore, 13 of 16 Class III bike routes are high-speed (35 mph and up) roadways with no dedicated space or lane markings. As a result, residents suffer from high crash rates within disadvantaged communities. Despite the lack of connected, comfortable routes, people living in underprivileged areas use active transportation more frequently than 45.5% of all California census tracts (Attachment 2B-3). This Plan will engage the public with a focus on hearing from historically marginalized stakeholders to reflect their needs.

The City will invite participation from the Kings County Action Organization, Tachi Yokut Tribe, local businesses and employers, Kings County Association of Governments, and Caltrans District 6. In addition, the Plan will identify first/last mile to transit connections to align with the forthcoming California High-Speed Rail (HSR) Kings/Tulare Station. The final Plan will include a prioritized list of recommendations, including planning level cost estimates and implementation strategy (see attached Work Plan). In addition, the City will refine the top three priority projects into project concepts, including 15% design-level concepts for future grant applications.

This project will thoroughly review the existing conditions within the City of Hanford and gather feedback from the public to identify existing issues, concerns, and deficiencies for active transportation users. The project will evaluate current levels of traffic stress, equity considerations, demand, and mode shift potential in addition to specific locations identified by the public through an interactive mapping exercise. The project will ultimately produce an Active Transportation Plan for the City, which includes a prioritized list of active transportation infrastructure projects and non-infrastructure programs/policies for improving active transportation in the City of Hanford, as well as implementation guidance.

On January 10, 2023, the Request for Proposals (RFP) was posted on the City's procurement system, Bidnet. The RFP closed on February 24, 2023. Four proposals were received from Alta Planning and Design, Inc, KUTA, DSK, and Laneshift. City staff independently evaluated and scored each proposal based on the following criteria.

Rating Scale

0	Not Acceptable	Non-responsive fails to meet RFP specifications, and the approach has no probability of success. For mandatory requirements, this score will result in a disqualification of the proposal.
1	Poor	Below average, falls short of expectation, is substandard to that which is the average or expected norm, has a low probability of success in achieving project objectives per RFP
2	Fair	It has a reasonable probability of success; however, some objections may not be met.
3	Average	Acceptable achieves all objectives in a reasonable fashion per RFP specification. This will be the baseline score for each item, with adjustments based on the interpretation of the proposal by Evaluation Committee members.
4	Above Average/Good	Excellent probability of success, better than average or expected as the norm. Achieves all objectives per RFP requirements and expectations.
5	Excellent/ Exceptional	Exceeds expectations, very innovative, clearly superior to average or expected as the norm—the excellent probability of success in achieving all objectives and meeting RFP specifications.

Evaluation Criteria

Understanding of Work: Includes knowledge of the project Scope of Work, the proposed approach, methods, and tasks, and any unique/creative approaches to complete the project	**30**
Cost Proposal: Includes proposal which clearly defines the cost in spreadsheet format.	**30**
Experience with Similar Work: Includes firm's specialized experience directly relating to this project and evidence of ability to complete the work within schedule and budget.	**10**
Project Team: Includes the specialized experience of key personnel, their time commitment in the areas assigned, and estimated labor hours.	**10**
Familiarity with State and Federal Procedures: Includes knowledge of the Caltrans Local Assistance Procedures Manual. The consultant must comply with Title VI of the Civil Right Act of 1964.	**10**
Financial Responsibility: Includes budgetary responsibility of projects and financial viability of your firm.	**10**
TOTAL	**100**

The scoring of the proposals was as follows:

Agency	Total Points	Amount
Alta Planning and Design, Inc	286	$253,000
KUTA	281	$253,224
DKS	278	$253,450
Laneshift	206	$253,300

Based on the evaluation scores, staff recommends the award of the Active Transportation Plan to Alta Planning and Design Inc. for $253,000.

ATTACHMENTS:

Scope of Work
Cost and Schedule

FISCAL IMPACT:

Appropriation of $284,811 from the Transportation Fund; $252,143 to be reimbursed by the Sustainable Transportation Planning Grant Program; and $32,668 for the required 11.47% local cash match.

ATTACHMENTS:

1. APT Cost and Schedule
2. ATP Scope of Work

Cost and Schedule Checklist

The Cost and Schedule is the official budget and timeline for the project. Tasks 1-6 outlined in the Cost and Schedule are for illustrative purposes only. **The Cost and Schedule must be consistent with the Grant Application Cover Sheet. Applications with missing components will be at a competitive disadvantage.**

Cost and Schedule Checklist	
(✓)	**Ensure these items are completed prior to submitting to Caltrans**
	Use the Fiscal Year 2022-23 template provided (do not alter the template)
	List all tasks with the same title as stated in the Scope of Work
	Include task numbers in proper sequencing, consistent with the Scope of Work
	Exclude sub-task numbers and sub-headings
	Exclude tasks for project management and/or staff/consultant coordination; these activities should be spread among relevant tasks
	Task 01 is a required task. It must be titled "Project Administration", it cannot exceed 5% of the grant amount requested, and only the grantee and recipient(s) can charge against this Task. This Task must only include the following activities and deliverables: • Project kick-off meeting between the grantee and Caltrans at the start of the grant • Invoicing and quarterly reporting to Caltrans • DBE Reporting (federal grants only)
	Include Task 02 for procurement of consultants, if consultants are needed. This task is for the grantee and sub-recipient(s) only.
	Complete all budget columns as appropriate: Total Cost, Grant Amount, Local Cash Match, and if applicable, Local In-Kind Match
	Ensure the correct minimum local match amount, calculated as a percentage of the total project cost (grant plus local match), is provided
	Ensure the total Local Match amount meets the minimum required Local Match for the specified Grant Category
	Include a grant amount for each Task (excluding Tasks 01 and 02)
	Identify if a Tapered Local Match approach will be used, which allows grantees to vary the required local match ratio over the life of the grant contract. Grantee agrees to satisfy the total local match amount by the contract expiration date.
	Identify the estimated indirect cost rate if indirect costs will be reimbursed. If FY 2022-23 indirect cost rates are not available, the rate will be an estimate based on the currently approved rate.
	Include a best estimate of the amount of time needed to complete each task
	State a realistic total cost for each task based on the work that will be completed
	Start the timeframe at the beginning of the grant period (July 2022 for MPO/RTPAs; November 2022 for non-MPO/RTPAs)
	Extend the timeframe to the end of the grant period (Project end dates differ based on applicant type (MPO/RTPA or non-MPO/RTPA) **and** type of funds (State or federal) (See Grant Application Guide, Chapter 8.2, for more details)

California Department of Transportation

Sustainable Transportation Planning Grant Program

COST AND SCHEDULE

Sustainable Communities Grant

2022/2023

City of Hanford Active Transportation Plan

City of Hanford

Task #	Task Title	Grant Amount*	Estimated Local Cash Match*	Estimated Local In-Kind Match*	Estimated Total Project Cost*	FY 2022/23												FY 2023/24												FY 2024/25											
						J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J
01	Project Administration (no more than 5% of total grant funds)	$8,500	$1,101	$0	$9,601																																				
02	Consultant Procurement	$7,200	$933	$0	$8,133																																				
1	Project Planning & Coordination	$13,750	$1,781	$0	$15,531																																				
2	Public Outreach & Data Gathering	$78,416	$10,160	$0	$88,576																																				
3	Community Needs Assessment-User Analysis	$41,530	$5,381	$0	$46,911																																				
4	Non-Infrastructure and Programs	$10,625	$1,377	$0	$12,002																																				
5	Development and Implementation of the ATP	$41,050	$5,318	$0	$46,368																																				
6	Project Concept Plans	$34,572	$4,479	$0	$39,051																																				
7	Draft and Final Plan	$16,500	$2,138	$0	$18,638																																				
	Totals	**$252,143**	**$32,668**	**$0**	**$284,811**																																				

* Use only whole dollars in the financial information fields. Dollar amounts must be rounded up/down and decimals should not be shown.

Does your agency plan to request reimburesement for indirect costs? ☐ Yes ☑ No If yes, what is the estimated indirect cost rate? _____

Does your agency plan to use the Tapered Match approach for invoicing purposes? ☐ Yes ☑ No

Scope of Work

Task 01 Project Administration

The following tasks will be performed by the City of Hanford under this task:

- Conduct Project kick-off meeting with Caltrans at the start of the grant
- Invoicing and quarterly reporting to Caltrans

Task 01 Deliverables:

- Caltrans / City of Hanford Kick-off meeting (agenda, goals, agreements, and schedules) and meeting notes
- Monthly invoicing to Caltrans
- Quarterly reporting to Caltrans

Task 02 Consultant Procurement

The following tasks will be performed by the City of Hanford under this task:

- Develop Request for Proposals for CONSULTANT to assist in the development of the Active Transportation Plan
- Coordinate with Caltrans to develop approved RFP
- Conduct Procurement following Caltrans guidance

Task 02 Deliverables:

- Executed contract with CONSULTANT to complete Active Transportation Plan following Tasks 1 – 7 below.

Task 1 Project Planning & Coordination

KICK-OFF MEETING

The CONSULTANT team will plan and facilitate a project kick-off meeting to clarify the project scope, background, expectations, and measures of success. CONSULTANT will prepare the agenda and meeting notes. Recommended objectives for the kick-off meeting include:

- Establish communication channels and protocols
- Review project objectives
- Refine project work plan and schedule
- Identify known preliminary issues
- Develop list of background data/plans to request and review

PROJECT COORDINATION

Throughout the project, there will be ongoing coordination between the CONSULTANT team and the Hanford City Staff. CONSULTANT Project Manager will be in regular communication with the City Project Manager – including email, phone, and written communications to keep the City apprised of progress. CONSULTANT's overall project management services will include:

- General project management. CONSULTANT will administer the project contract, coordinate personnel, prepare and maintain the project schedule and budget, and prepare invoicing.
- Quality assurance and quality control. Each of submittal will be reviewed by the Principal-in-Charge and a copy editor to see that the City quality standards are met. CONSULTANT should demonstrate that they will utilize senior level staff

for all submittal reviews, and clearly communicate project requirements to the entire project team so all team members understand the project expectations.

- Project schedule. CONSULTANT shall prepare and maintain a project schedule throughout the life of the project. The schedule will be used as a tool to manage the project and updated as the specific milestones are achieved.
- CONSULTANT will coordinate regular project update calls and meetings to review project status and schedule milestone updates.
- Monthly progress reports.
- Meeting notes.

Task 1 Deliverables:

- Kick-off meeting (agenda, goals, agreements, and schedules) and meeting notes
- Project update calls
- Monthly progress reports

Task 2 Public Outreach & Data Gathering

PUBLIC ENGAGEMENT PLAN

As the City of Hanford considers making improvements to its active transportation infrastructure, it is critical to involve citizens and stakeholders in the process. In order to encourage strong participation from the large Hispanic community, each public meeting / event must provide Spanish language accommodates and all outreach materials must be provided in English and Spanish. Early and sustained involvement helps make a successful project, but drawn out schedules can sap the interest of all but most the serious advocates. In our experience, successful engagement requires:

- Tangible projects, project concepts, and well-defined questions that can elicit meaningful input
- Defined, fun exercises that engage the public about project benefits and trade-offs
- Limited timeframes for participation
- Multiple methods of interaction so participants can stay for as much or little time as they like
- Online engagement to reach a broader audience

CONSULTANT will develop a detailed Public Engagement Plan (PEP) that describes proposed events and identifies the schedule and key considerations for each event. This document will describe (1) the goals of the engagement effort, (2) the key audiences to reach within the City, and (3) the strategies (meetings, advertising, and other efforts), to reach these audiences. CONSULTANT will continue to update the engagement strategy as the planning process continues, updating lists of stakeholders and other participants as well as identifying additional activities as needed to support the Plan. All public input will be captured and summarized in a chapter of the Plan.

CONSULTANT will be able to provide access to digital video conferencing software that can accommodate simultaneous participants for webinars or interactive meetings, which can include polling, virtual “breakout sessions”, screen sharing, and live-chats. CONSULTANT will monitor updates on the COVID-19 restrictions and work with the City of Hanford to make any changes to the Public Engagement Plan, as appropriate.

EQUITY FRAMEWORK

CONSULTANT will develop an Equity Framework as part of the PEP which will ensure that all citizens of Hanford have the opportunity to engage meaningfully in the ATP process. The Equity Framework would be used by the City, project stakeholders, and other community-based organizations that are involved in the planning process to focus on what role active transportation facilities and programs can help, if at all, to address disparities. The Framework will help ensure that groups who frequently face greater transportation disparities and vulnerabilities (ex. people of color, women, people of no-and low-income, people with limited English proficiency, people with disabilities, children and seniors, single parents, and people who don’t own cars or do

not drive) are fully considered in the evaluation of existing conditions and in recommendations. This Framework will guide the identification of community outreach events and ensure that engagement with disparate or vulnerable groups is prioritized.

ACTIVE TRANSPORTATION ADVISORY COMMITTEE

CONSULTANT will develop, through active promotion and advertising, an ATP Technical Advisory Committee (ATP-TAC) comprised of various stakeholders and interested citizens willing to volunteer their time to provide input and oversight throughout the duration of the project. This team would serve in a volunteer capacity and meet regularly to review project updates, provide feedback, and assist the project team in meeting project goals. In order to ensure representation from a broad array of the community, the desired make-up of the ATP-TAC will include representatives from the following groups:

- Youth
- Seniors
- People with Disabilities
- Limited English Proficiency
- Low-Income populations

The ATP-TAC shall meet at least quarterly throughout the duration of the project and may meet more frequently, as needed.

CONSULTANT will work with City staff to develop a list of potential stakeholders with an interest in pedestrian and bicycle facilities within the region. These stakeholders shall include, but are not limited to City staff, police services, school district's staff, representatives from service organizations, the Tulare/Kings Hispanic Chamber of Commerce, the local branch of the American Legion (Post 3), Self-Help Housing (benefits low-income families with limited English proficiency), disabled residents, senior citizens, businesses, neighborhood leaders, residents, local bicycle and running clubs, the Tachi Yokut Tribe, King Area Rural Transit (KART), and other interested groups. CONSULTANT will work with City staff to develop a final list of stakeholders and contact specific groups.

CONSULTANT will facilitate up to three (3) ATP-TAC meetings. These meetings may be held concurrently with other public engagement efforts. CONSULTANT will lead all logistical considerations and coordination with stakeholders. CONSULTANT will prepare meeting agendas and will document attendance and input received. The proposed meetings will include:

- Meeting 1 – Listening Session: One meeting at the onset of the project to understand local and regional issues related to bicycling and walking and help set the stage for the development of the project.
- Meeting 2 – Collaboration Session: One meeting to present the summary of existing conditions and gather feedback on early findings. This meeting shall take place prior to the first community workshop. Feedback will be used in the development of materials for the first public workshop.
- Meeting 3 – Presentation Session: One meeting to present the final infrastructure, policy and programmatic recommendations. This meeting shall take place prior to presenting recommendations at the second community workshop. Feedback from this meeting will be incorporated to the final recommendations to be presented at the second and last community workshop.

CONSULTANT will begin specifically promoting opportunities for citizen involvement using general promotion efforts as soon as possible. These efforts shall include, but are not limited to, public notices as follows:

- A total of ten (10), full-color flyers (8.5" x 11") provided to the City for posting on the interior of the KART buses and local establishments
- A public notice provided to the Hanford City Clerk for posting at City Hall
- A public notice advertised in the Hanford News, with an additional public notice posted two weeks later
- A public notice posted to the project website which can be used throughout the duration of the project

POP-UP EVENTS

CONSULTANT shall develop materials and coordinate with the City and ATP-TAC members to conduct up to eight (8) pop-up events during the duration of the project. CONSULTANT will be required to attend a total of four pop-up events with the remaining four to be conducted by City staff or ATP-TAC members. The CONSULTANT will work with the City to publicize the mobile workshops to ensure all members of the public know about the workshop and have the opportunity to attend. CONSULTANT will develop materials, maps, methods to gather input, and summary notes each event. CONSULTANT will provide materials in English and Spanish.

CONSULTANT will work with the City of Hanford to propose a substitution for any activities including pop-up engagement opportunities that may not be possible due to COVID19 related restrictions.

PROJECT WEBSITE AND ONLINE ENGAGEMENT

CONSULTANT will create a project website (in both English and Spanish) which will include a brief summary of the project, a description of the project milestones, a list of key dates, copies of documents cleared for public access that are available for download, contact information for the CONSULTANT point person, and any other materials or resources that may be beneficial to the public. CONSULTANT will regularly post project updates throughout the duration of the project.

CONSULTANT will also provide brief updates (1-2 sentences) to the City on a regular basis for the City to post to City social media (Facebook and Twitter) accounts and on the project website.

CONSULTANT will manage a survey, to be made available in English and Spanish and for both paper and online access, for gathering input on community needs/priorities and challenges in the existing pedestrian and bicycle network. Results from the survey will help inform recommendations to the active transportation network.

CONSULTANT will provide the City with an online interactive community map in order to increase the opportunities for the public to provide meaningful input and feedback. CONSULTANT will utilize online mapping for two project phases:

- Phase 1 Needs: The online map will be available for open-ended comments, feedback, and input from the public. Members of the community may identify priority destinations for walking and biking, routes they would like to see improved, and similar information. The map will allow users to comment on input from other users, allowing for a dialogue among residents. This phase would be online through Task 3.
- Phase 2 Recommendations: The online map will show the draft recommended bicycle, pedestrian, and trail networks developed by CONSULTANT as a result of community input and independent analysis. Members of the public may comment on the recommendations to indicate their approval or disapproval of the network.

PUBLIC OUTREACH SIGNAGE

CONSULTANT will develop one unique poster / yard sign which include a QR code and link to the project website for each outreach phase of the project and print 10 copies (for a total of 20). These promotional materials will help drive locals to the online survey and interactive mapping exercises. The CONSULTANT will work with City staff to place promotional materials at locations that are highly trafficked by pedestrians and bicyclists in the City of Hanford such as the intersection of W 7th Street and Douty Street, the KART transit center, Centennial Park, Freedom Park, the Hanford Sports Complex, and the Civic Center Park.

COMMUNITY WORKSHOPS

CONSULTANT will facilitate four (4) in-person community workshops during the course of the project to highlight the Plan, focused on providing the public with tangible products that require public engagement. There will be two workshops conducted during each outreach phase as described below. CONSULTANT will develop flyers, draft agenda, presentation materials, maps, methods to gather input, and summary notes for the workshop. CONSULTANT will also provide materials in English and Spanish, and will make sure Spanish-speaking staff attend the workshops. The City of Hanford will secure the meeting location and distribute noticing. Beginning thirty (30) days prior to each scheduled workshop, CONSULTANT will engage in multiple methods of outreach to promote the community workshop. CONSULTANT will engage in a concerted public outreach effort using flyers,

public notices, outreach signage, the project website, and social media to advertise the event and encourage participation. Workshops will be developed around the following project phases:

- Phase 1 - Needs Workshops (Workshops 1 & 2) – The first and second workshops will present the existing network and programs, gather feedback on network gaps and areas of concern, and review data on safety concerns, connectivity, and other factors.
- Phase 2 – Recommendations Workshops (Workshops 3 & 4) – The third and fourth community workshops will be used to review the draft policy and infrastructure recommendations, and solicit feedback from the community.

CONSULTANT will demonstrate availability and familiarity with a secondary fully virtual option to Community Workshops as a contingency option for COVID related restrictions.

COMMUNITY WALKING AUDIT

The CONSULTANT will work with the City and ATP-TAC to conduct one walking / bicycling audit within the City and invite community members and the ATP-TAC to participate. The goal of the audit will be to highlight barriers and concerns of residents and to assess existing conditions related to active transportation. The CONSULTANT will oversee coordination and promotion of the audit while managing audit logistics such as scheduling with community partners, route planning, developing of printed materials like route maps or checklists, and providing a summary of findings.

COMMUNITY INVOLVEMENT SUMMARY

At the conclusion of the public involvement portion of the project, CONSULTANT will provide a summary of public engagement with special emphasis on accomplishments with key stakeholders including the school district and underserved portions of the community.

Task 2 Deliverables:

- Final Public Engagement Plan describing goals of the outreach and proposed events
- A total of ten (10), full-color flyers (8.5” x 11”) provided to the City for posting on the interior of the Start buses and local bicycle establishments
- A total of twenty (20) yard sign / poster sized promotional signs for posting at highly visible and highly trafficked pedestrian areas
- A public notice provided to the Hanford City Clerk for posting at City Hall
- A public notice advertised in the Hanford News, with an additional public notice posted two weeks later
- A public notice posted to an CONSULTANT-created project website which can be used throughout the duration of the project
- Up to three (3) Technical Advisory Team meetings and meeting materials
- Two (2) community workshops and public notice of workshops (materials in English and Spanish with bilingual interpretation available)
- Project website with monthly updates
- Nine (9) social media posts for City to distribute
- Interactive online survey and map (English and Spanish)
- Up to four (2) pop-up events (materials in English and Spanish with bilingual interpretation available)
- Public engagement summary

Task 3 Community Needs Assessment-User Analysis

Through this task, the CONSULTANT will focus on understanding where the biggest needs and the biggest opportunities may be for providing more comfortable and connected bicycle and pedestrian networks. More specifically, CONSULTANT staff will focus on the following sub tasks:

PLAN REVIEW

CONSULTANT will review relevant plans, policies, and reports that pertain to active transportation in the City to allow for consistency. At the onset of the project, CONSULTANT will work with the City to finalize a list of plans/ documents / policies to be reviewed. CONSULTANT will submit a data request memo to City staff, to request all available plans, policies, and regulations which may have any effect on the development of the plan and recommendations. Following the review of the documents, CONSULTANT staff will develop a summary of plans and how they pertain to the development and implementation of bicycle and pedestrian recommendations in the Plan. The CONSULTANT will consider the potential for displacement of existing community members resulting from recommended projects and provide

VISION, GOALS, AND OBJECTIVES

Based on review of existing plans and input from City staff, CONSULTANT will develop a vision statement for the draft plan. The vision will be a broad and inspirational statement that presents the desired impact on pedestrian and bicycle travel in the future. Goals, policies, and action statements will be developed to support the vision statement. CONSULTANT will develop a memo that will be the foundation of this section of the plan. CONSULTANT will revise the memo based on one set of internally consistent client comments and include final changes in the Draft Active Transportation Plan.

EXISTING CONDITIONS AND BASE MAPS

CONSULTANT will work with the City to compile and organize available information on existing conditions for the project area such as demographics, traffic volumes, state route planning and construction plans, aerial and base maps, and existing bicycle and pedestrian facilities. CONSULTANT will then prepare a series of base maps for design and analysis work that can be easily understood by the public for use at meetings and the public events. Data will also be collected using available data and verified with desktop review and strategic field visits. CONSULTANT will share the final map (with all GIS shape files) with the City.

GAP ANALYSIS

CONSULTANT will conduct a detailed assessment of gaps and needs of on- and off-street bicycle facilities, and pedestrian facilities. This assessment will quantify factors that impact walking and bicycling activity, locate network gaps as potential projects, and identify key pedestrian and bicycling areas based on demand and supply variables. Analysis under this task shall include:

- Demand Analysis (Land Use Analysis). CONSULTANT will use data about existing and proposed land use, trips, and others to identify where there is high demand for biking and walking in Hanford. This will consider access to transit, schools, work, commercial destinations, trail heads, and others. CONSULTANT will coordinate with City Planning Department to consider future land uses surrounding the Kings/Tulare HSR Station and their impacts on future biking and walking demand. CONSULTANT will provide memo summarizing results of up to four analyzed land use scenarios.
- Safety Analysis (Collision Analysis): CONSULTANT will conduct an analysis of safety issues in Hanford. CONSULTANT will use the latest five years of vehicular, bicycle, and pedestrian collisions using the Statewide Integrated Traffic Records System (SWITRS) and Transportation Injury Mapping System (TIMS) to develop maps that illustrate bicycle and pedestrian collision locations based on severity. High injury corridors and intersections will be identified for special consideration in the recommendations section of the plan update. CONSULTANT will work with the city to perform high level audits to identify safety concerns at high-collision locations.
- Modeshare Analysis: CONSULTANT will work with the City to understand the estimated number of existing bicycle trips and pedestrian trips in the plan area, both in absolute numbers and as a percentage of all trips, and the estimated increase in the number of bicycle trips and pedestrian trips resulting from implementation of the plan. CONSULTANT will use data about existing multimodal infrastructure to develop an understanding of how well destinations and areas of demand are connected for people who want to walk and bike for both transportation and recreation. It will also consider how Hanford's bicycle, pedestrian, and trail networks connect to the City's neighbors.
- Equity Analysis: CONSULTANT will map demographic information city-wide to understand specific conditions related to low income, minority households, and households without access to a motor vehicle in the study area. This information can be used to identify programmatic strategies to support students, families, and schools with limited capacity and resources, and in the project prioritization phase to focus resources in areas that have been traditionally less well-served by city infrastructure. As part of this analysis, the CONSULTANT will consider the potential for displacement

caused by recommended projects due to cost-of-living increases and provide policy considerations for the City to proactively address potential issues. This will include a review of industry best practices on displacement mitigation from across the United States.

- Level of Traffic Stress Analysis: CONSULTANT will assess the Level of Traffic Stress (LTS) on the existing bikeway facilities using available data including number of vehicle travel lanes, existing bicycle facilities, and intersection controls. Gaps in the network will be identified in terms of user comfort, identifying where a segment drops below the desired level of traffic stress and implications for ridership. This task will look at:
    - Accessibility of regional destinations
    - Potential new facility requirements (in excess of existing and planned facilities)
    - Existing barriers to bicycle access

CONSULTANT will use these analyses to identify:

- New trail opportunities along creeks/water features, other infrastructure right-of-ways, or adjacent to public street right-of-ways;
- Gaps in existing bicycle networks, intersection crossing needs, and other conflict points,
- Gaps in pedestrian networks, such as sidewalk gaps, crossing needs in areas of pedestrian activities or at crossings of streets and other public right-of-ways;
- Priorities in route choice and how specific project improvements improve overall bicycle mobility based on specific user groups and their preferences;
- Potential enhancements to existing trails and bicycle and pedestrian facilities to meet design and/or Americans with Disabilities Act (ADA) standards, and
- Needs for supporting bicycle facilities, such as bicycle parking, repair stations and other

CONSULTANT will produce a series of maps, tables, and narrative that describe gaps and needs, developing a chapter for the plan that synthesize this information into critical needs and gaps that can be addressed by the City. CONSULTANT will also produce a map specifically identifying opportunities for and barriers to walking and bicycling around schools in the Hanford Elementary School District.

CONSULTANT will develop an Existing Conditions Memo that includes deliverables from Task 3.

Task 3 Deliverables:

- Map identifying opportunities and barriers around schools in the HESD
- Vision, goals, and objectives
- Base map files (GIS format and with all shape files)
- Existing Conditions Memo

Task 4 Non-Infrastructure and Programs

POLICIES AND PROGRAMS REVIEW

CONSULTANT team will catalog any additional policies and programs that the City and non-profit partners conduct to promote pedestrian and bicycle safety. CONSULTANT will categorize programs into the following program areas:

- Education
- Encouragement
- Enforcement
- Evaluation

NON-INFRASTRUCTURE RECOMMENDATIONS

CONSULTANT will develop specific program recommendations in coordination with implementing agencies. CONSULTANT will develop a pedestrian and bicycle programs memo that will be the foundation of the update to the plan for this section. CONSULTANT will revise the memo based on one set of internally consistent client comments.

Task 4 Deliverables:

- Summary of existing policies and programs
- Pedestrian and bicycle programs memo

Task 5 Development and Implementation of the ATP

This task will provide Hanford with a list of projects, a method to prioritize projects, and identification of funding sources to support future projects. The outcome will be a plan with prioritized locations and specific improvements for streets, sidewalks, and intersections that support all users.

DESIGN GUIDELINES

CONSULTANT will develop design guidelines to reflect changes in best practices and in coordination with the City's policies. CONSULTANT will consult the FHWA *Small Town and Rural Multimodal Networks Guide* (STAR) as well as Caltrans Highway Design Manuals and Design Information Bulletins, and 2010 ADA Standards for Accessible Design. The design guidelines will be a stand-alone document. CONSULTANT will develop and revise the design guidelines based on one set of internally consistent client comments. Design guidelines will include the following:

- Bikeway, trail, and sidewalk recommended widths
- Bikeway and trail intersection guidance
- Bicycle detection recommendations
- Striping and signing recommendations
- Bicycle parking recommendations by land use type
- Pedestrian improvement standards, accessibility issues, and crosswalk Prioritization Policy
- Traffic calming and control devices for universal access

CONSULTANT will develop a set of design guidelines tailored to the unique context of the City of Hanford, using images and information on local infrastructure that provides the City with a resource to implement ongoing bicycle and pedestrian design solutions as part of project opportunities that arise from other projects such as new development or regular street resurfacing.

BICYCLE AND PEDESTRIAN NETWORK RECOMMENDATIONS

CONSULTANT will develop pedestrian and bicycle network recommendations. The networks will be developed with a variety of users in mind (school children, commuters, elderly and disabled adults, and recreational users), and enhance local non-motorized connections. The CONSULTANT team will prepare maps depicting existing, funded, and proposed bicycle and pedestrian projects. We will also produce a project list. Each listed project will include the project name, proposed facility type, segment endpoints and segment length. Recommendations will be categorized by facility type and may include:

- Local and regional bikeways (e.g., Class I/II/III/IV facilities)
- Pedestrian spot improvements (e.g., sidewalk infill, crossing enhancements)
- Support facilities (e.g., short- and long-term bike parking and trailheads)
- Future studies (e.g., trail feasibility studies, bike share feasibility studies, signal timing enhancements, and other improvements requiring further analysis)

ORDER OF MAGNITUDE COST ESTIMATES

Based on the draft network recommendations, CONSULTANT will develop planning-level order of magnitude cost ranges for the bicycle and pedestrian network improvements. Order of magnitude cost estimates will include a range of cost to provide decision

makers and the public with an indication of the potential order of magnitude of costs when considering recommendations. Orders of magnitude will be based on the latest unit costs used in Hanford and nearby communities.

PROJECT PRIORITIZATION

CONSULTANT will develop a Project Prioritization matrix that will allow the city to rank the proposed projects. CONSULTANT will develop an initial set of evaluation criteria to be reviewed by the City and ATP-TAC. The evaluation criteria will be used to measure the relative importance of each recommended bicycle and pedestrian improvement. Project evaluation criteria may include:

- Public Support
- Safety
- Connectivity
- Transit Support
- Quality
- Feasibility

The City and the ATP-TAC will provide the final criteria and evaluation method for the CONSULTANT to apply to the proposed projects. As part of this task and using the cost ranges developed during Task 5, CONSULTANT will also identify projects that will require additional review and studies (ex. feasibility, traffic study, ROW needs, etc.). This will help the City identify both priorities and appropriate methods for implementation, including relevant funding sources. The implementation strategy will include general development guidelines for conditioning future development to implement projects identified in this Plan as the opportunity arises.

FUNDING ANALYSIS AND NEEDS

As part of this task, CONSULTANT will provide an implementation strategy that identifies potential funding opportunities – including local, regional, and statewide funding – and applies them to each project. CONSULTANT will compile existing conditions data to help meet the grant application requirements of various federal and state grant programs regularly used to fund non-motorized improvement projects, as identified in the funding portion of the AT Plan, to include, but not limited to, the Highway Safety Improvement Program (HSIP), Active Transportation Program (ATP), and Office of Traffic Safety (OTS) grant program. CONSULTANT will create a funding opportunity matrix to match project recommendations with eligible funding sources.

Task 5 Deliverables:

- Citywide design guidelines for the development of active transportation facilities
- Proposed bicycle and pedestrian network improvements
- Planning level cost estimates for proposed active transportation improvements
- Prioritized project list, including maps and tables that capture the top feasible priorities for the City
- Project recommendations and implementation memo

Task 6 Project Concept Plans

CONSULTANT will develop concept plans of the top three (3) priority projects derived from the funding and needs analysis. These will be suitable for the City to apply for grant funding for implementation and include the following signing, striping and other improvements that can be used to develop preliminary planning-level cost estimates and inform a future detailed design phase. Any changes to the curb/gutter and sidewalks or other work changing the vertical alignment of the area will not include consideration of drainage improvements. New curb or upgraded curb ramp locations will be noted in the concept plans and included cost estimates, but not designed. The CONSULTANT will develop one administrative draft per concept for the City to review and provide one round of comments.

CONSULTANT will revise each concept plan based on one set of internally consistent client comments.

Task 6 Deliverables:

- Concept plans for three (3) priority projects

Task 7 Draft and Final Plan

PREPARE ADMINISTRATIVE DRAFT PLAN

CONSULTANT will prepare and circulate an administrative draft plan for review by City staff and members of the advisory group. The Plan will be comprised of content drafted and approved in the working memos from previous tasks, including conceptual designs, recommendations and standards for improved road safety and operations, pedestrian, bicycle and transit facilities, and enhanced streetscapes. It will identify a network of routes that can be retrofitted in stages over time as part of the City capital improvement program, or as grants, and other funding sources are attained. The document will also contain a record of the outreach process, proposed timing, and prioritization for implementation of the recommendations, and potential funding sources and strategies. City staff will compile and organize comments for response and provide direction for the first round of revisions.

PREPARE PUBLIC REVIEW OF DRAFT PLAN

CONSULTANT will revise the administrative draft based on one set of internally consistent City comments and produce the public draft of the Hanford Active Transportation Plan. The DRAFT plan will be posted on the project website for public comment for a period of one (1) month.

CITY COUNCIL PRESENTATION

CONSULTANT will revise the public draft based on public feedback on the DRAFT plan and guidance from City staff and prepare the final draft of the Hanford Active Transportation Plan. CONSULTANT will present the final draft to the Hanford City Council for approval and adoption.

FINAL DRAFT AND PLAN SUBMISSION

CONSULTANT will finalize the document and transmit electronic source files. CONSULTANT will print and ship up to three (3) hard copies of the final plan to the City, and will deliver one (1) electronic copy to the City.

Task 7 Deliverables:

- Administrative draft plan
- Public draft plan
- Presentation of the final draft to City Council for approval and adoption
- Final draft (including electronic source files and one electronic copy)
- Print and ship up to three (3) hardcopies of the final draft

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

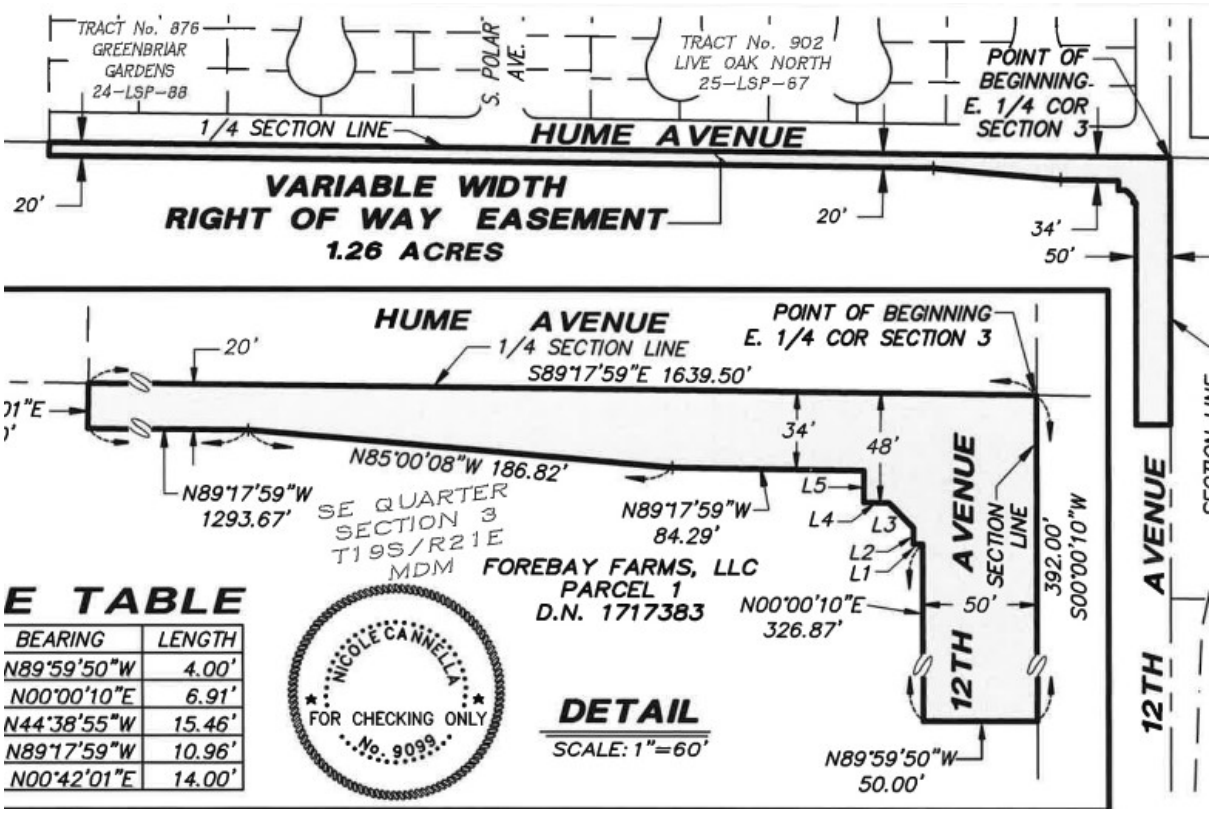
SUBJECT:
Acceptance of Grant of Easement for property from Forebay Farms, LLC for right of way purposes for the installation of a traffic signal system at the intersection of 12th Avenue and Hume Avenue.

RECOMMENDATION:

Recommendation: That the City Council, by motion, accept the attached grant of easement from Forebay Farms, LLC for right of way purposes for the installation of a traffic signal system at the intersection of 12th Avenue and Hume Avenue.

BACKGROUND:

This project will consist of the installation of a traffic signal system at the intersection of 12th Avenue and Hume Avenue, per the layout below and in the attached document:



The current traffic control at this intersection is a two-way stop. With increasing development in the

area, the traffic counts will increase and calculations indicate that traffic signal warrants will be met before construction begins. The project will increase traffic flow efficiency and reduce intersection congestion by allowing more free flow traffic movements through the intersection. The project will also provide air quality benefits by reducing vehicle idling times. Development in this area of our community is increasing, placing additional demands on our transportation system.

FISCAL IMPACT:

The Grant of Easement for right of way purposes for the installation of a traffic signal system from Forebay Farms, LLC to the City is being made at no cost.

ATTACHMENTS:

1. Grant of Easement, Forebay Farms, LLC to City of Hanford, Hume Ave. & 12th Ave., T902 Live Oak North, Signed 2-27-23

RECORDING REQUESTED BY:

City of Hanford

WHEN RECORDED MAIL TO:

City of Hanford
319 N. Douty Street
Hanford, CA 93230
ATTN: City Clerk

NO FEE – Government Code Sections 6103 and 27383

GRANT OF EASEMENT

For Right of Way Purposes

The undersigned declares that the documentary transfer tax is $0.00 and is a fee
☐ Computed on the full value of the interest or property conveyed, or is
☐ Computed on the full value less the value of liens or encumbrances remaining thereon at the time of sale.
The land, tenements for realty, is located in the City of Hanford.

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

Grantor: Forebay Farms, LLC, a California limited liability company

Hereby GRANT(S) to

The CITY OF HANFORD, A municipal corporation

A right of way easement over and across the property described in Exhibit "A", attached hereto and made a part hereof.

Dated: 02/27/2023

GRANTOR

FOREBAY FARMS, LLC, a California limited liability company

By: _____
Signature

By: FRED Fagundes
Print Name

By: owner/partner
Title

DEED CERTIFICATION

This is to certify that the interest in Real Property conveyed to the City of Hanford, a Municipal Corporation, by Deed, dated _____, 20___, from _____ was accepted by order of the City Council for the City of Hanford, and the City of Hanford, as Grantee, hereby consents to recordation of said Deed by its duly authorized officer.

DATED: _____, 20___

CITY OF HANFORD
A municipal corporation

By: _____
Mario Cifuentez
City Manager

ATTEST: _____
City Clerk

State of California
County of Fresno

On February 27, 2023 before me, Joscelyn A. Hernandez, Notary Public, personally appeared Frederick Fagundes, 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 of Notary Public

(SPACE ABOVE FOR NOTARY SEAL)

State of California
County of _____

On _____ before me, _____, Notary Public, personally appeared _____, 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 of Notary Public

(SPACE ABOVE FOR NOTARY SEAL)

EXHIBIT "A"

VARIABLE WIDTH RIGHT OF WAY EASEMENT

LEGAL DESCRIPTION

Being a portion of Parcel 1 as described in Quitclaim Deed to Forebay Farms, LLC, recorded on October 5, 2017, as Document No. 1717383, Kings County Records, situate in the Southeast Quarter of Section 3, Township 19 South, Range 21 East, Mount Diablo Meridian, County of Kings, California, said property being more particularly described as follows:

BEGINNING at the Northeast corner of the Southeast Quarter of said Section 3, thence

Along the East line of said Southeast Quarter, South 00°00'10" West 392.00 feet; thence

Leaving said East Quarter Section line, North 89°59'50" West 50.00 feet to a point which is 50.00 feet distant at right angles from said East line of the Southeast Quarter of Section 3; thence

Parallel with said East line, North 00°00'10" East 326.87 feet; thence

North 89°59'50" West 4.00 feet to a point which is 54.00 feet distant at right angles from said East line of the Southeast Quarter of Section 3; thence

Parallel with said East line, North 00°00'10" East 6.91 feet; thence

North 44°38'55" West 15.46 feet to a point which is 48.00 feet distant at right angles from the North line of the Southeast Quarter of said Section 3; thence

Parallel with said North line, North 89°17'59" West 10.96 feet; thence

North 00°42'01" East 14.00 feet to a point which is 34.00 feet distant at right angles from the North line of the Southeast Quarter of said Section 3; thence

Parallel with said North line, North 89°17'59" West 84.29 feet; thence

North 85°00'08" West 186.82 feet to a point which is 20.00 feet distant at right angles from the North line of the Southeast Quarter of said Section 3; thence

Parallel with said North line, North 89°17'59" West 1293.67 feet; thence

North 00°42'01" East 20.00 feet to a point on the North line of said Southeast Quarter of Section 3; thence

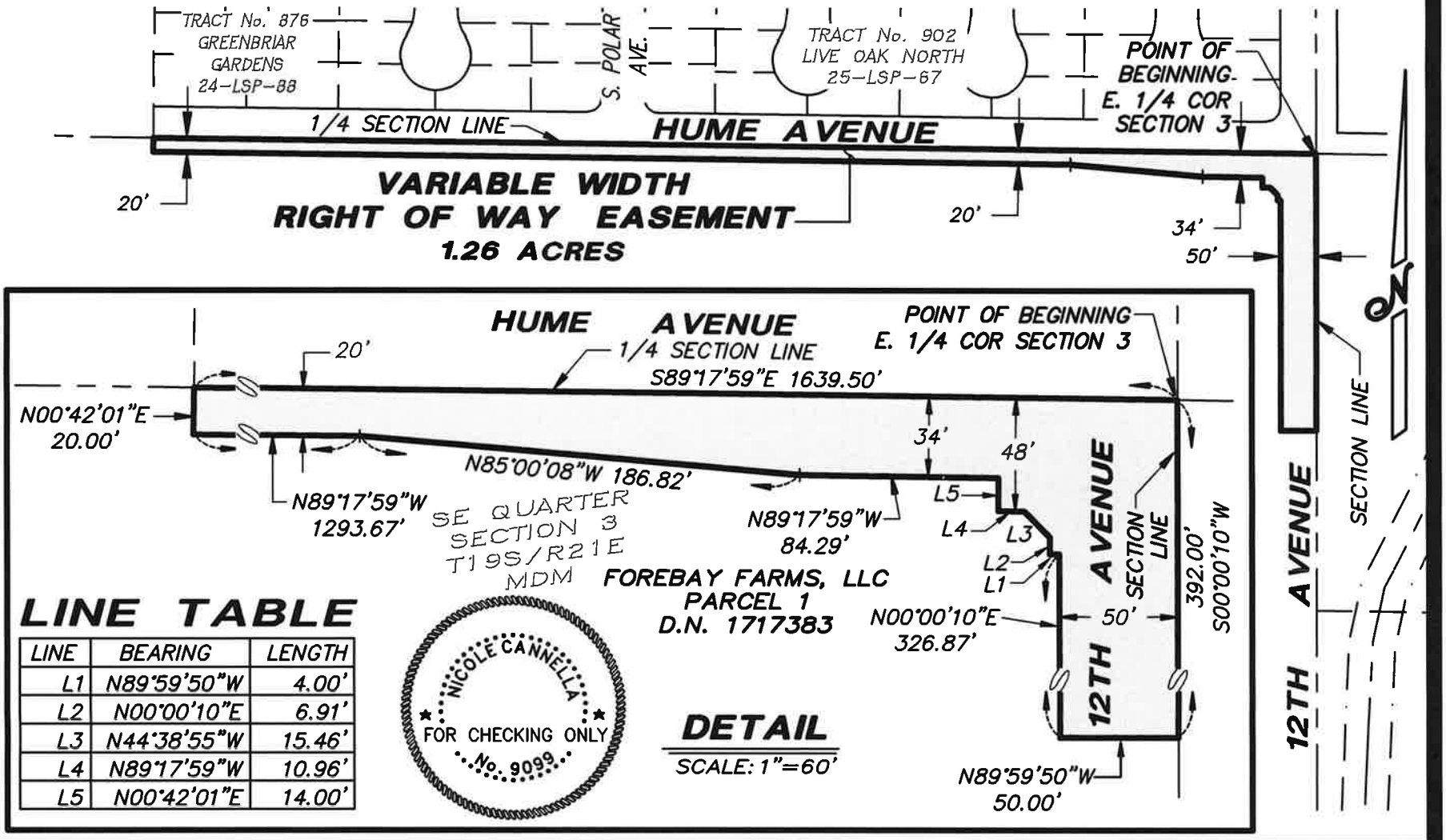
Along said North line, South 89°17'59" East 1639.50 feet to the point of beginning.

Containing 1.26 Acres more or less

SUBJECT TO all easements and/or rights-of-way of record.

This legal description as described is delineated on the accompanying "Plat to Accompany Legal Description" and made a part hereof for reference purposes.

Nicole Cannella, P.L.S. 9099



LINE TABLE

LINE	BEARING	LENGTH
L1	N89°59'50"W	4.00'
L2	N00°00'10"E	6.91'
L3	N44°38'55"W	15.46'
L4	N89°17'59"W	10.96'
L5	N00°42'01"E	14.00'

NICOLE CANNELLA
FOR CHECKING ONLY
No. 9099

DETAIL

SCALE: 1"=60'

NorthStar
Engineering Group, Inc.
• CIVIL ENGINEERING • SURVEYING • PLANNING •
620 12th Street Modesto, CA 95354
(209) 524-3525 Phone (209) 524-3526 Fax

EXHIBIT "B"

PLAT TO ACCOMPANY LEGAL DESCRIPTION

LYING IN A PORTION OF THE
SOUTHEAST QUARTER OF SECTION 3,
TOWNSHIP 19 SOUTH, RANGE 21 EAST,
MOUNT DIABLO MERIDIAN.

CITY OF HANFORD COUNTY OF KINGS STATE OF CALIFORNIA

JOB NO:	J14-1368
SCALE:	1"=200'
DR BY:	NC
FILE:	14-1368 20' hume rw esmt.dwg
DATE:	August 22, 2022

HUME RW Esmt

	North:	4967.6993	East :	7690.7014
Line Course: S 00°00'10" W 392.00'	North:	4575.7003	East :	7690.6827
Line Course: N 89°59'50" W 50.00'	North:	4575.7026	East :	7640.6827
Line Course: N 00°00'10" E 326.87'	North:	4902.5737	East :	7640.6983
Line Course: N 89°59'50" W 4.00'	North:	4902.5739	East :	7636.6983
Line Course: N 00°00'10" E 6.91'	North:	4909.4888	East :	7636.6986
Line Course: N 44°38'55" W 15.46'	North:	4920.4885	East :	7625.8330
Line Course: N 89°17'59" W 10.96'	North:	4920.6225	East :	7614.8703
Line Course: N 00°42'01" E 14.00'	North:	4934.6215	East :	7615.0413
Line Course: N 89°17'59" W 84.29'	North:	4935.6516	East :	7530.7587
Line Course: N 85°00'08" W 186.82'	North:	4951.9272	East :	7344.6476
Line Course: N 89°17'59" W 1293.67'	North:	4967.7371	East :	6051.0749
Line Course: N 00°42'01" E 20.00'	North:	4987.7356	East :	6051.3193
Line Course: S 89°17'59" E 1639.50'	North:	4967.6993	East :	7690.7014

Perimeter: 4,044.49 AREA: 54,740 SF 1.257 ACRES

Mapcheck Closure - (Uses listed courses, radii, and deltas)
Error Closure: 0.00053 Course: N06°46'03"E
Error North: -0.00053 East: -0.00006
Precision 1:7,587,939.30

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Authorization to advertise for bids the FY 23 Pavement Resurfacing Treatment Project and the concurrent Manhole Project: Raise and Adjust to Grade, and Pre-Authorize the City Manager to award and execute the contracts on behalf of the City to the lowest responsible bidders; providing the project bid is within current budget appropriation.

Recommendation:
Recommendation: Authorization to advertise for bids the FY 23 Pavement Resurfacing Treatment project and the concurrent Manhole Project: Raise and Adjust to Grade, and Pre-Authorize the City Manager to award and execute the contracts on behalf of the City to the lowest responsible bidders providing the project bid is within current budget appropriation.

Background:
Pavement resurfacing treatment is a surface protection and pavement preservation treatment for city streets. The location of streets and the types of treatment processes will be determined by Public Works Department staff and is dependent on pavement conditions. Treatments may include slurry seal, cape seal or fiber seal coatings or other pavement preservation treatments needed to extend the useful life of roadways. See attached location maps for specific streets.

Asphalt concrete pavement surfaces deteriorate over time due to loss of oil content from naturally occurring processes and vehicular traffic loads. Pavement resurfacing treatments will extend the useful life of asphalt concrete pavement surfaces, thereby reducing street maintenance costs. This project will provide surface treatment for approximately 1.85 miles of roadway (32,372.89SY).

In conjunction with the pavement resurfacing project, we will be raising and adjusting manholes. The thickness of the product sealant will leave some manholes and gate valve covers located in travel lanes low, resulting in a rougher ride than normal. The staff recognizes the importance of this project. This project will raise these facility covers to the finished pavement grade, thereby eliminating bumps in the roadway.

After bid opening, staff will examine the bids, validate the lowest bidder's contractor's license status, and verify the contractor is in good standing. Staff is requesting the pre-authorization to award and execute the contract in order to expedite the process of delivery of projects to avoid winterization. With Council approval, staff will solicit bids for this project. If awarded, construction is anticipated to begin in Summer 2023.

Fiscal Impact:

The FY 23 Capital Improvement budget provides $843,202.00 for construction, including contingencies for both projects. A copy of the Budget Page is attached for Council review.

ATTACHMENTS:

1. FY 23 Budget Page
2. FY23 Double Fiber Location Maps

822615
823618

Pavement Resurfacing Treatment

Project Background:

Pavement resurfacing treatment is a surface protection and pavement preservation treatment for city streets. The location of streets and the types of treatment processes will be determined by Public Works Department staff and is dependent on pavement conditions. Treatments may include slurry seal, cape seal or fiber seal coatings or other pavement preservation treatments needed to extend the useful life of roadways.

Existing Conditions:

Asphalt concrete pavement surfaces deteriorate over time due to loss of oil content from naturally occurring processes and vehicular traffic loads.

Project Justification:

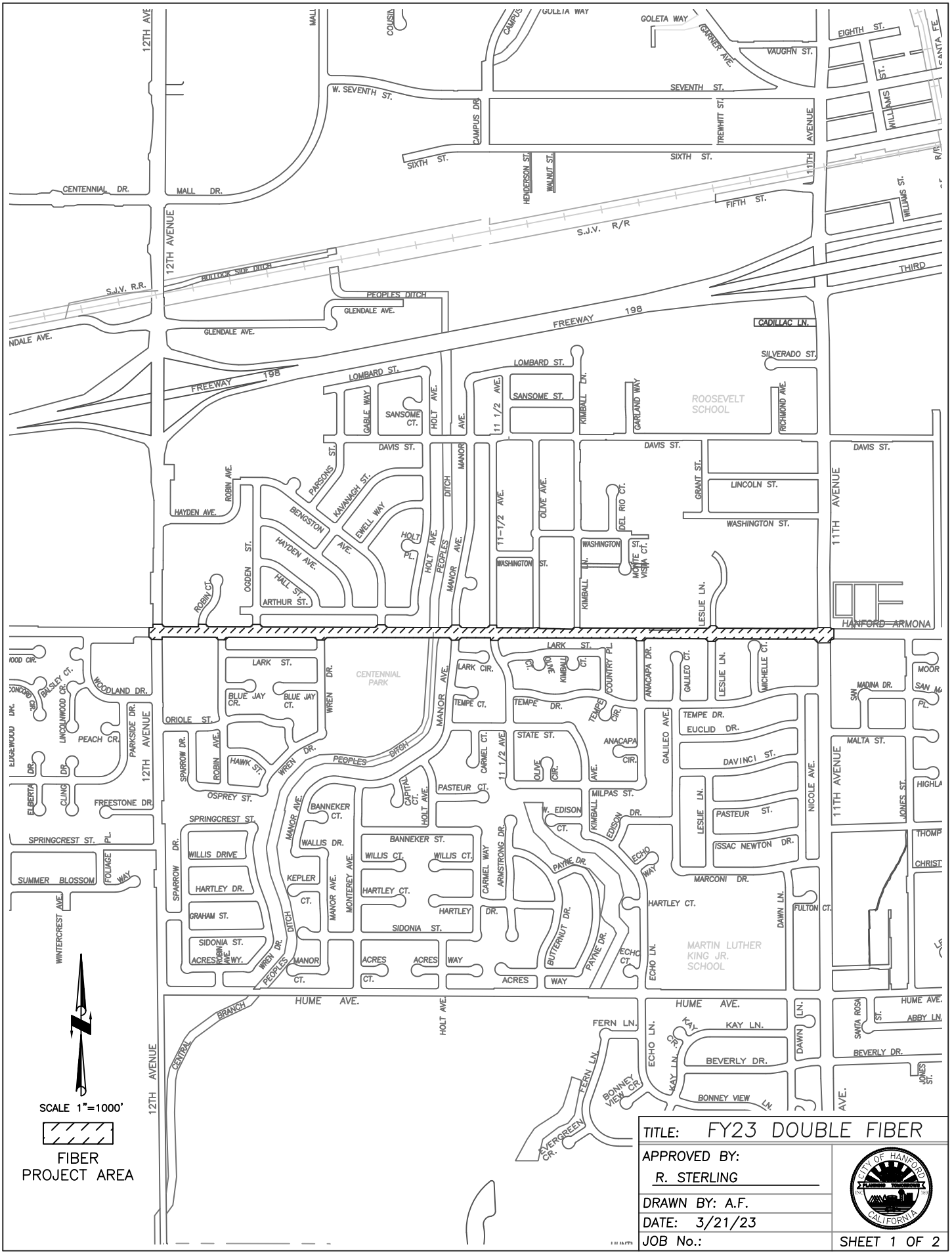
Pavement resurfacing treatments will extend the useful life of asphalt concrete pavement surfaces, thereby reducing street maintenance costs. This project will provide surface treatment for approximately seven miles of roadways (207,300 SY).

Fiscal Implications:

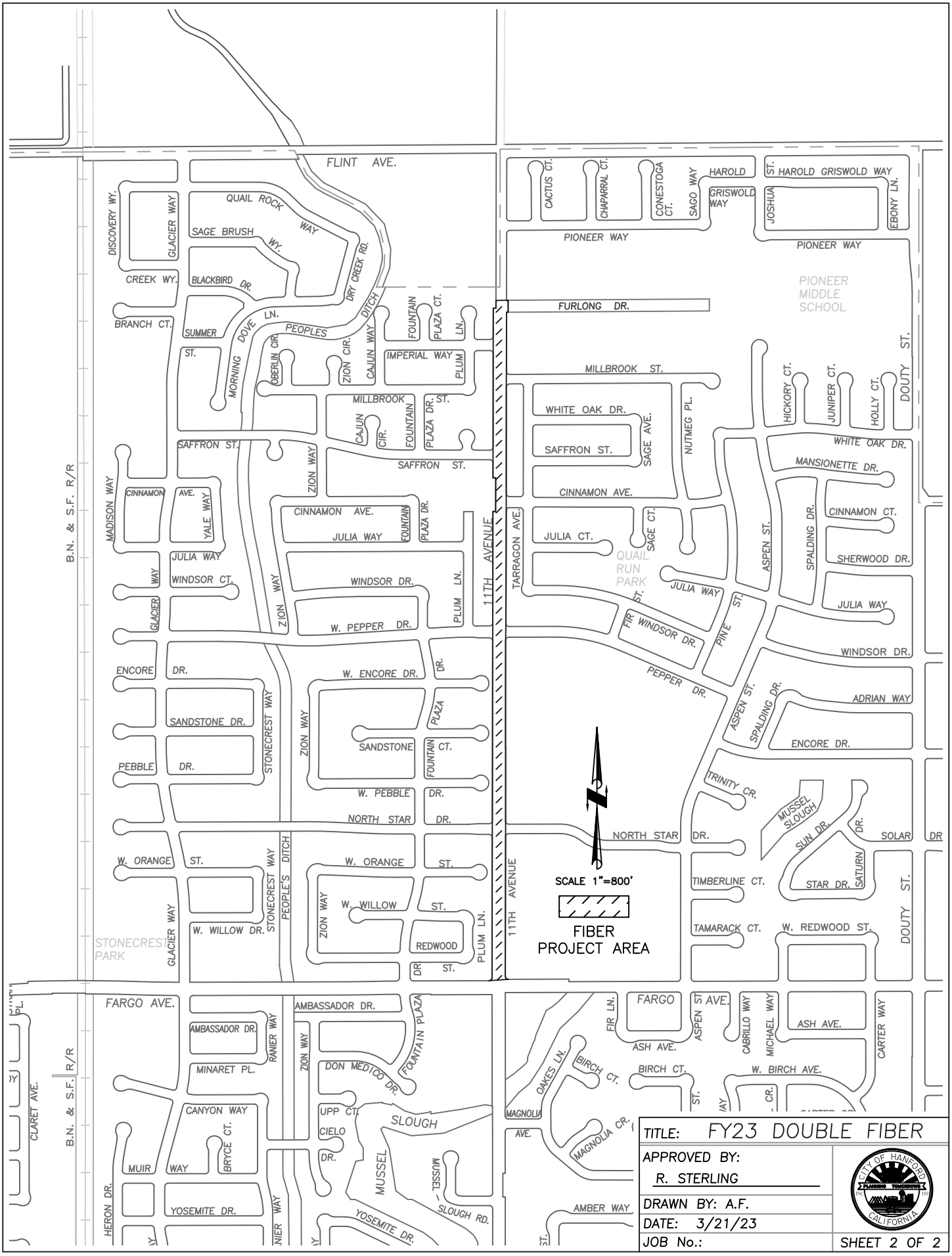
Funding for this project will be allocated from Gas Tax Reserves.

Project Budget Summary:

		5-Year Funding Allocation				
		2022	2023	2024	2025	2026
	Program or Project	Construction	Construction	Construction	Construction	Construction
Expenditure	Engineering / Inspection	12,000	12,000	12,000	12,000	12,000
	Construction	850,000	850,000	850,000	850,000	850,000
	Contingency	85,000	85,000	85,000	85,000	85,000
	Department Overhead	49,850	36,690	3,000	3,000	3,000
	Total Expenditure	$996,850	$983,690	$950,000	$950,000	$950,000
	Funding					
Revenue	0040 Gas Tax	367,261	362,412	350,000	350,000	350,000
	0050 Gas Tax (TDA Transportation)	629,589	621,278	600,000	600,000	600,000
	0045 Gas Tax (RMRA)					
	Total Funding	$996,850	$983,690	$950,000	$950,000	$950,000



TITLE:	FY23 DOUBLE FIBER
APPROVED BY:	R. STERLING
DRAWN BY:	A.F.
DATE:	3/21/23
JOB No.:	
	SHEET 1 OF 2


FLINT AVE.
FURLONG DR.
PIONEER MIDDLE SCHOOL
PIONEER WAY
HAROLD
GRISWOLD WAY
ST. HAROLD GRISWOLD WAY
CACTUS CT.
CHAPARRAL CT.
CONESTOGA CT.
SAGO WAY
JOSHUA
EBONY LN.
DISCOVERY WY.
GLACIER WAY
QUAIL ROCK WAY
SAGE BRUSH WY.
CREEK WY.
BLACKBIRD DR.
DRY CREEK RD.
DITCH
BRANCH CT.
SUMMER
MORNING DOVE LN.
PEOPLES
OBERLIN CIR.
ZION CIR.
CAJUN WAY
FOUNTAIN
PLAZA CT.
LN.
IMPERIAL WAY
PLUM
MILLBROOK
MILLBROOK ST.
CAJUN CIR.
FOUNTAIN
PLAZA DR.
ST.
WHITE OAK DR.
SAFFRON ST.
SAGE AVE.
NUTMEG PL.
HICKORY CT.
JUNIPER CT.
HOLLY CT.
DOUTY ST.
WHITE OAK DR.
MANSIONETTE DR.
CINNAMON AVE.
MADISON WAY
CINNAMON
AVE.
YALE WAY
JULIA WAY
WINDSOR CT.
GLACIER WAY
ZION WAY
CINNAMON AVE.
JULIA WAY
FOUNTAIN
PLAZA DR.
WINDSOR DR.
PLUM LN.
11TH AVENUE
W. PEPPER DR.
TARRAGON AVE.
JULIA CT.
SAGE CT.
QUAIL RUN PARK
JULIA WAY
ASPEN ST.
SPALDING DR.
CINNAMON CT.
SHERWOOD DR.
JULIA WAY
FIR
WINDSOR DR.
PINE ST.
WINDSOR DR.
PEPPER DR.
ENCORE
DR.
W. ENCORE DR.
SANDSTONE DR.
STONECREST WAY
ZION WAY
PLAZA
SANDSTONE
FOUNTAIN CT.
PEBBLE
DR.
W. PEBBLE
DR.
NORTH STAR
DR.
ADRIAN WAY
ENCORE DR.
ASPEN ST.
SPALDING DR.
TRINITY CR.
MUSSEL SLOUGH
SUN DR.
SOLAR
DR
SATURN
STAR DR.
TIMBERLINE CT.
TAMARACK CT.
W. REDWOOD ST.
DOUTY ST.
W. ORANGE
ST.
W. ORANGE
ST.
STONECREST WAY
PEOPLE'S DITCH
ZION WAY
W. WILLOW
ST.
W. WILLOW DR.
GLACIER WAY
REDWOOD
DR
ST.
PLUM LN.
11TH AVENUE
NORTH STAR
DR.
SCALE 1"=800'
FIBER PROJECT AREA
STONECREST PARK
B.N. & S.F. R/R
FARGO AVE.
AMBASSADOR DR.
AMBASSADOR DR.
RANIER WAY
ZION WAY
FOUNTAIN PLAZA
MINARET PL.
DON MEDICO DR.
CANYON WAY
UPP CT.
CIELO
DR.
SLOUGH
MUSSEL SLOUGH RD.
MUIR
WAY
BRYCE CT.
YOSEMITE DR.
HERON DR.
CLARET AVE.
B.N. & S.F. R/R
FARGO
FIR LN.
ASPEN ST
AVE.
CABRILLO WAY
MICHAEL WAY
ASH AVE.
CARTER WAY
ASH AVE.
OAKES LN.
BIRCH CT.
BIRCH CT.
W. BIRCH AVE.
MAGNOLIA
AVE.
MAGNOLIA CR.
AMBER WAY
TITLE: FY23 DOUBLE FIBER
APPROVED BY: R. STERLING
DRAWN BY: A.F.
DATE: 3/21/23
JOB No.:
CITY OF HANFORD CALIFORNIA
SHEET 2 OF 2

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Authorization to advertise for bids for the FY 23 Manhole Repair and Coating Project, and Pre-Authorize the City Manager to award and execute the contract on behalf of the City to the lowest responsible bidder; providing the project bid is within current budget appropriation.

RECOMMENDATION:

Recommendation:That the City Council, by motion, authorize staff to advertise for bids for the FY 23 Manhole Repair and Coating Project, and Pre-Authorize the City Manager to award and execute the contract on behalf of the City to the lowest responsible bidder providing the project bid is within current budget appropriation.

BACKGROUND:

This project consists of repairing channels, grouting walls, and installing an epoxy coating system on existing sanitary sewer manholes that are in need of repairs. See attached location maps for specific locations.

After bid opening, staff will examine the bids, validate the lowest bidder's contractor's license status, and verify the contractor is in good standing. Staff is requesting the pre-authorization to award and execute the contract in order to expedite the process of delivery of projects to avoid winterization. With Council approval, staff will solicit bids for this project. If awarded, construction is anticipated to begin in Summer 2023.

FISCAL IMPACT:

The FY 23 Capital Improvement budget provides $104,720.00 for construction, including contingencies. A copy of the Budget Page is attached for Council review.

ATTACHMENTS:
1. FY 23 Budget Page - Manhole Repiar
2. FY 23 Manhole Loactions

Manhole Repair and Coating Project

Project Background:

This project provides for repair and coating of damaged sanitary sewer manholes and lift stations where corrosion is affecting concrete surfaces.

Existing Conditions:

Project Justification:

In order to limit damage to sewer facilities from corrosion, this project provides for repairing and coating the facilities.

Fiscal Implications:

Funding for the Manhole Repair and Coating Project will be allocated from Wastewater Capital Reserves.

Project Budget Summary:

		5-Year Funding Allocation				
		2022	2023	2024	2025	2026
	Program or Project		Construction		Construction	
Expenditure	Engineering / Inspection		5,000		5,000	
	Construction		82,000		82,000	
	Contingency		8,000		8,000	
	Department Overhead		3,680		8,558	
	Total Expenditure	$0	$98,680	$0	$103,558	$0
	Funding					
Revenue	0362 Wastewater Capital		98,680		103,558	
	Total Funding	$0	$98,680	$0	$103,558	$0

MANHOLE REPAIRS NEEDED

LOCATION OF MANHOLES

1 **11940 10 1/2 Ave. (1st Manhole N. of Houston)**

2 **11818 10 1/2 Ave.**

3 **11720 10 1/2 Ave.**

4 **11646 10 1/2 Ave.**

5 **11548 10 1/2 Ave**

6 **11460 10 1/2 Ave.**

7 **11280 10 1/2 Ave. (Manhole N. of Property**

8 **11280 10 1/2 AVE. (Manhole S. of Property)**

9 **Cameron St. & Middleton St.**

10 **Gilkey Ln. & Hanford-Armona**

11 **Rosewood & Grangeville**

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Authorization to award a contract to Lechowicz & Tsenh (L&T), at a cost of $96,420, for the purpose of performing a Utility Rate Study, pursuant to the scope of work identified in RFP 2023-02. The cost of the study will be split evenly between the Water, Wastewater, and Stormwater enterprise funds.

RECOMMENDATION:

Recommendation:That the City Council, by motion, award a contract for a Utility rate study to Lechowicz & Tsenh (L&T) at a cost of $96,420.

Recommended Motion: I move to award the contract for the utility rate study, to Lechowicz&Tsenh (L&T) at a cost of $96,420.

BACKGROUND:

The most recent wastewater and stormwater rate adjustment was implemented in 2009. The last water rate study was done in 2015. Since that time, costs in the various utilities have increased significantly and available funds in these utilities are no longer sufficient to support operations and future capital costs. A rate study will evaluate the proper cost for the services and will recommend rates for various types of services (commercial, residential, and industrial). Once the evaluation is complete, the results will be brought to the City Council for consideration and consideration of a Proposition 218 ballot issuance. If approved to ballot by Council, residents will have the opportunity to accept or reject the proposed rates.

Three proposals were received in response to the RFP. The proposals were scored by a rating committee.

Lechowicz and Tsenh	279
QK	258
IGS	249

It should be noted that each of the scorers rated the three proposals in the same order.

FISCAL IMPACT:

All costs associated with the rate study will be borne by the enterprise funds and will have no impact on the general fund.

ATTACHMENTS:
None

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Authorization enter into a five year, sole source contract with Univar for the supply and delivery of sodium hypochlorite to be used as a disinfecting agent in the City's water system. As part of the contract, Univar will supply four 750 gallon tanks at no charge to City, which will facilitate more efficient deliveries.

RECOMMENDATION:

Recommendation:That Council. by Motion, authorize a five year sole source contract with Unival for the supply of sodium hypochlorite for disinfection of the City's water system.

Recommended Motion:I move to award a five year contract to Univar for the supply of Sodium hypochlorite for disinfection of the City;s water supply system.

BACKGROUND:

For many years, City has purchased sodium hypochlorite from Univar. While there are a few other suppliers of the chemical, each of those suppliers purchases from Univar and marks up the cost of the product. Univar is by far the least expensive source of sodium hypochlorite. As part of this five year contract, Univar will replace the City's current 400 gallon tanks with 750 gallon tanks at no charge to City. The larger tank size will facilitate a more efficient delivery of chemicals . We will no longer be charged for delivery of "short loads" nor will we require as frequent of deliveries, further reducing the cost.

The contract cost of the sodium chlorite is $2.83 per gallon, with an expected volume of 10,000 gallons per year.

FISCAL IMPACT:

Cost of the contract will be paid through the Water enterprise fund and have no impact to the general fund.

ATTACHMENTS:
None

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Approval of the Notice of Completion for Tract No. 865 Live Oak East Unit No. 1, Located at Houston Avenue and Alpine Avenue, and Authorization for the Mayor to Execute and the City Clerk to attest and file said Notice with the Kings County Recorder's office.

RECOMMENDATION:

That the City Council, by motion, approve a Notice of Completion for Tract No. 865-1 Live Oak East Unit No. 1 and authorize the Mayor to execute and the City Clerk to attest and file said Notice with the Kings County Recorder’s Office.

BACKGROUND:

On August 3rd, 2021 the Council approved the subdivision agreement and final map for Tract No. 865-1 Live Oak East Unit No. 1, a 100-lot residential subdivision located as shown on the attached map. The developer of the subdivision is San Joaquin Valley Homes, Presidio JJR Sterling Oaks 104, LLC and Presidio JJR Hidden Oaks 104, LLC a Delaware Limited Liability Company. The developer has completed all public improvements for the subdivision and posted a 10 percent warranty security, which shall remain in effect for a minimum of one year after the attached Notice of Completion is recorded.

The Developer has provided a bond from Markel Insurance Company, bond #4448048 in the amount of $160,160.00 for street light replacement throughout Tract 865 Unit 1, to replace streetlights with the approved model.

FISCAL IMPACT:

The public improvements have been constructed by the developer as required by the subdivision conditions of approval, and no fiscal impact to the budget will result from approval of the Notice of Completion.

ATTACHMENTS:
1. 865-1 NOC
2. TR 865-1-Recorded Final Map
3. Tract 865-1 Street Light Bond Letter

RECORDING REQUESTED BY:
CITY OF HANFORD

When recorded return to:

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

G.C. 27361.3 - Fee NIL

NOTICE OF COMPLETION

TO WHOM IT MAY CONCERN:

YOU ARE HEREBY NOTIFIED AS FOLLOWS:

1. The work of Improvement is located at: Tract No. 865 Live Oak East Unit No. 1

2. The Improvement is particularly described as: Subdivision Infrastructure Improvements

3. The date of completion of the work of Improvement: February 14, 2023

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

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

6. The name of the original contractor for the work of Improvement: San Joaquin Valley Homes, Presidio JJR Sterling Oaks 104, LLC and Presidio JJR Hidden Oaks 104, LLC a Delaware Limited Liability Company

7. The surety for the work of Improvement: SureTec Insurance Company

8. Accepted by minute action of the City Council of the City of Hanford on: April 4th, 2023.

I certify under penalty of perjury that the foregoing is true and correct.
Dated this 4th day of April, 2023.

BY: _____
Travis Paden, Mayor
City of Hanford, County of Kings, State of California

I, the undersigned, say:

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

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

Executed at Hanford, California, this _____day of _____ 2023.

BY: _____

Travis Paden, Mayor

City of Hanford, County of Kings, State of California

Authority: Section 1181 Civil Code

COUNTY TRACT No. 865

LIVE OAK EAST UNIT NO. 1

LYING IN A PORTION OF THE
SOUTHWEST QUARTER OF SECTION 2,
TOWNSHIP 19 SOUTH, RANGE 21 EAST, M.D.B.&M.
CITY OF HANFORD, COUNTY OF KINGS,
CALIFORNIA
DECEMBER, 2020

NORTHSTAR ENGINEERING GROUP, INC.
620 12th Street, Modesto, CA 95354
(209) 524-3525

OWNERS' STATEMENT:

WE, THE UNDERSIGNED, DO HEREBY STATE THAT WE ARE THE OWNERS OF, OR HAVE SOME RIGHT, TITLE OR INTEREST IN AND TO THE REAL PROPERTY INCLUDED WITHIN THE SUBDIVISION SHOWN UPON THIS MAP AND THAT WE ARE THE ONLY PERSONS WHOSE CONSENT IS NECESSARY TO PASS A CLEAR TITLE TO SAID PROPERTY AND THAT WE CONSENT TO THE MAKING OF SAID MAP AND SUBDIVISION AS SHOWN WITHIN THE DISTINCTIVE BORDER LINES.

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:
ALL PUBLIC STREETS, LOTS A, B, C, D AND E AS SHOWN UPON SAID MAP WITHIN SAID SUBDIVISION AND
THOSE CERTAIN STRIPS OF LAND DESIGNATED AS "FUTURE STREETS", RESERVING TO OURSELVES, FOR THE USE OF OURSELVES, AND THE SUCCESSIVE OWNERS, ALL ORDINARY USES OF SAID LAND UNTIL SUCH TIME AS THE PROPER LEGISLATIVE BODY SHALL ACCEPT DEDICATION OF, OR ACQUIRE ADDITIONAL RIGHT OF WAY, TO CONSTITUTE THE PERMANENT WIDTH AND/OR EXTENSION OF THOSE STREETS HAVING A PARTIAL WIDTH AND/OR DEAD-ENDING, AS SHOWN HEREON.

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:
ALL PUBLIC UTILITY EASEMENTS AS SHOWN UPON SAID MAP WITHIN SAID SUBDIVISION.

RELINQUISH TO THE CITY OF HANFORD ALL ACCESS RIGHTS FROM LOTS AT THE PROPERTY LINES BACKING OR SIDING ONTO:
S. ALPINE AVENUE, BUTTERFIELD LANE AND HOUSTON AVENUE, EXCEPT FOR PEDESTRIAN WALKWAYS, AS SHOWN UPON SAID MAP WITHIN SAID SUBDIVISION.

OWNERS: PRESIDIO JJR STERLING OAKS 104, LLC, A DELAWARE LIMITED LIABILITY COMPANY, AS TO AN UNDIVIDED 64 PERSENT INTEREST AND PRESIDIO JJR HIDDEN OAKS 104, LLC A DELAWARE LIMITED LIABILITY COMPANY, AS TO AN UNDIVIDED 36 PERCENT INTEREST

BY: Joseph A Leal DATE 06/21/2021
JOSEPH A. LEAL, PRESIDENT
(PRINT NAME AND TITLE)

BY: Joseph A Leal DATE 06/21/2021
JOSEPH A. LEAL, PRESIDENT
(PRINT NAME AND TITLE)

NOTARY'S ACKNOWLEDGEMENT:

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 TULARE } S.S.
ON JUNE 21, 2021, BEFORE ME, AMANDA RAMOS, A NOTARY PUBLIC,
PERSONALLY APPEARED JOSEPH A. LEAL,
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: Amanda Ramos PRINTED NAME: AMANDA RAMOS
PRINCIPAL COUNTY OF BUSINESS: TULARE MY COMMISSION EXPIRES: 04/10/2022
COMMISSION NUMBER: 2234275

TAX COLLECTOR'S CERTIFICATE:

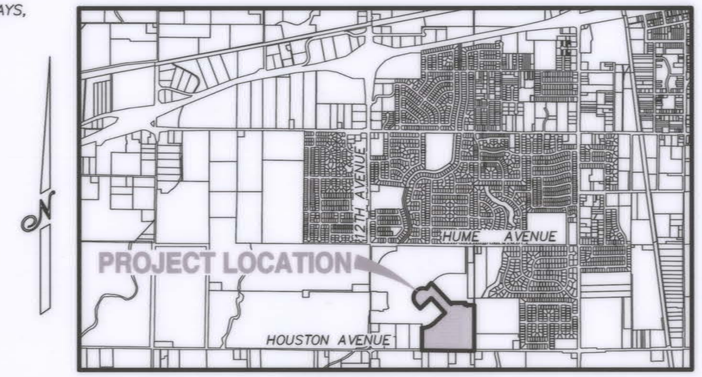
THIS IS TO CERTIFY THAT THE PROVISIONS OF ARTICLE 8 OF CHAPTER 4 OF THE GOVERNMENT CODE HAVE BEEN COMPLIED WITH REGARDING DEPOSITS.

JAMES P. ERB, C.P.A., DIRECTOR OF FINANCE

BY Brittany Ontiveros DEPUTY 8.30.21 DATE

AGRICULTURAL STATEMENT:

IF YOUR REAL PROPERTY IS NEAR PROPERTY USED FOR AGRICULTURAL OPERATIONS, YOU MAY BE SUBJECT TO INCONVENIENCES OR DISCOMFORTS ARISING FROM SUCH OPERATIONS, ON ANY 24 HOUR BASIS. SAID DISCOMFORTS MAY INCLUDE, BUT NOT BE LIMITED TO EQUIPMENT NOISES, ODORS FROM MANURE OR OTHER CHEMICALS, AND DUST OR SMOKE. THE CITY OF HANFORD HAS DETERMINED THAT THE USE OF REAL PROPERTY FOR AGRICULTURAL OPERATIONS IS A HIGH PRIORITY AND FAVORED USE TO THE CITY AND THE COUNTY AND WILL NOT BE CONSIDERED A NUISANCE FOR THOSE INCONVENIENCES OR DISCOMFORTS ARISING FROM AGRICULTURAL OPERATIONS, PROVIDED SUCH OPERATIONS ARE CONSISTENT WITH ACCEPTED CUSTOMS, STANDARDS AND LAWS.



VICINITY MAP
NOT TO SCALE

NOTARY'S ACKNOWLEDGEMENT:

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 _____ } S.S.
ON _____, BEFORE ME, _____, A NOTARY PUBLIC,
PERSONALLY APPEARED _____,
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: _____ PRINTED NAME: _____
PRINCIPAL COUNTY OF BUSINESS: _____ MY COMMISSION EXPIRES: _____
COMMISSION NUMBER: _____

CITY CLERK'S CERTIFICATE:

THIS IS TO CERTIFY THAT AT A REGULAR MEETING OF THE HANFORD CITY COUNCIL HELD ON THE 3rd DAY August, 20 21, AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING, SUBJECT TO IMPROVEMENT, ON BEHALF OF THE PUBLIC, THE STREETS, LOTS A, B, C, D AND E AND EASEMENTS INCLUDED WITHIN THE BOUNDARIES OF THE SUBDIVISION SHOWN UPON THIS MAP.

DATED THIS 11th DAY OF August, 20 21.

NATALIE CORRAL, CITY CLERK

SURVEYOR'S STATEMENT:

THE SURVEY FOR THIS MAP WAS MADE BY ME OR UNDER MY DIRECTION ON OCTOBER 13, 2018, AND THE SURVEY IS TRUE AND COMPLETE AS SHOWN.
THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF JJR MANAGEMENT SERVICES, INC ON APRIL 29, 2020. I HEREBY STATE THAT ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THAT THEY WILL BE SET IN THOSE POSITIONS BEFORE OCTOBER 31, 2021, THAT THE MONUMENTS ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP.

DATED THIS 18th DAY OF June, 2021.

NICOLE CANNELLA, P.L.S. 9099

PROFESSIONAL LAND SURVEYOR NICOLE CANNELLA No. 9099 STATE OF CALIFORNIA

CITY ENGINEER'S STATEMENT:

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

DATED THIS 11th DAY OF August, 2021.

JOHNATHAN L. DOYEL, CITY ENGINEER C-62044

REGISTERED PROFESSIONAL ENGINEER JOHNATHAN L. DOYEL C 62044 EXP. _____ CIVIL STATE OF CALIFORNIA

ACTING CITY SURVEYOR'S STATEMENT:

I, JOHN B. HARDIN, HEREBY STATE THAT I HAVE CAREFULLY EXAMINED THE ANNEXED MAP, THAT I AM SATISFIED THAT SAID MAP IS TECHNICALLY CORRECT, AND IN ACCORDANCE WITH SECTIONS 66425 THROUGH 66450 INCLUSIVE, OF THE GOVERNMENT CODE.

DATED THIS 29TH DAY OF JUNE, 2021

JOHN B. HARDIN, R.C.E. 21753
ACTING FOR THE CITY OF HANFORD

REGISTERED PROFESSIONAL ENGINEER JOHN B. HARDIN No. 21753 Exp. 9-30-21 CIVIL STATE OF CALIFORNIA

PLANNING COMMISSION CERTIFICATE:

APPROVED BY THE HANFORD PLANNING COMMISSION IN ACCORDANCE WITH THE REQUIREMENTS OF LAW IN DULY AUTHORIZED MEETING HELD NOVEMBER 10, 2020.

DATED THIS 11TH DAY OF AUGUST, 2021.

GABRIELLE MYERS, COMMUNITY DEVELOPMENT DIRECTOR (ACTING)

RECORDER'S STATEMENT:

DOCUMENT NO. 2120125 FEE PAID $91.00
RECORDED AT THE REQUEST OF NORTHSTAR ENGINEERING GROUP, INC.
ON THIS 20th DAY OF September, 2021
AT 7 MINUTES PAST 12 O'CLOCK P .M. IN
VOLUME 26 OF LICENSED SURVEYORS' PLATS, AT PAGE 93,
KINGS COUNTY RECORDS

KRISTINE LEE, COUNTY RECORDER BY: _____ DEPUTY

SHEET 1 OF 5

K:\13-1238 Live Oak East\dwg\MAPPING\SUBDIVISION\PHASE 1\13-1238 Live Oak East - PH1 - SHT1 CERT.dwg

TRACT NO. 865
LIVE OAK EAST PHASE 1

LYING IN A PORTION OF THE SOUTHWEST QUARTER OF SECTION 2, TOWNSHIP 19 SOUTH, RANGE 21 EAST, M.D.B.&M. CITY OF HANFORD, COUNTY OF KINGS, CALIFORNIA
DECEMBER, 2020

NORTHSTAR ENGINEERING GROUP, INC.
620 12th Street, Modesto, CA 95354
(209) 524-3525

REFERENCES:

(A) D.N. 2020-21003, K.C.R.

NOTES:

1. ALL LINES ADJACENT TO CURVES ARE TANGENT UNLESS A RADIAL BEARING IS SHOWN.
2. SEE SHEET 4 OF 5 FOR LEGEND.

BASIS OF BEARINGS:

A COURSE OF SOUTH FOR THE EAST LINE OF THE NORTHEAST QUARTER OF SECTION 3, TOWNSHIP 19 SOUTH, RANGE 21 EAST, MOUNT DIABLO BASE AND MERIDIAN AS SHOWN ON TRACT No. 902 LIVE OAK NORTH, FILED IN VOLUME 25 OF LICENSED SURVEYORS' PLATS, AT PAGE 67, KINGS COUNTY RECORDS, WAS USED AS THE BASIS OF ALL MEASURED BEARINGS SHOWN ON THIS MAP.

CURVE TABLE

CURVE	DELTA	RADIUS	LENGTH	
C1	41°35'18"	480.00'	348.41'	(M)(A)
C2	155°37'34"	242.00'	657.32'	(M)(A)
C3	16°46'31"	282.00'	82.56'	(M)(A)
C4	6°10'34"	468.00'	50.45'	(M)(A)
C5	75°45'45"	20.00'	26.45'	(M)(A)
C6	2°20'02"	330.00'	13.44'	(M)(A)

OMITTED SIGNATURES:

PURSUANT TO SECTION 66436 OF THE SUBDIVISION MAP ACT THE SIGNATURES OF THE FOLLOWING INTEREST HOLDERS HAVE BEEN OMITTED:

KINGS COUNTY WATER DISTRICT FOR AN EASEMENT TO SPILL, DUMP, SINK AND SPREAD WATERS RECORDED NOVEMBER 29, 1960 AS INSUTRMENT NO. 12431, BOOK 768, PAGE 943, OFFICIAL RECORDS.

LEGAL DESCRIPTION:

BEING ALL OF PARCELS 1, 2 AND 3 AS DESCRIBED IN GRANT DEED TO IMPLACABLE PROPERTIES, LLC RECORDED ON JANUARY 1, 2014 AS DOCUMENT NO. 2014-1401539, KINGS COUNTY RECORDS, SITUATE IN THE SOUTHWEST QUARTER OF SECTION 2, TOWNSHIP 19 SOUTH, RANGE 21 EAST, MOUNT DIABLO MERIDIAN, COUNTY OF KINGS, CALIFORNIA, SAID PROPERTY BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 2; THENCE

ALONG THE SOUTH LINE OF SAID SOUTHWEST QUARTER OF SECTION 2, SOUTH 89°15'21" EAST 1320.80 FEET TO THE SOUTHWEST CORNER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 2 BEING ALSO THE SOUTHWEST CORNER OF SAID PARCEL 1 AND TRUE POINT OF BEGINNING OF THIS DESCRIPTION; THENCE

ALONG THE WEST LINE OF SAID SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 2 AND SAID PARCEL 1, NORTH 00°01'16" EAST 561.78 FEET TO THE BEGINNING OF A NON-TANGENT CURVE TO THE LEFT, HAVING A RADIUS OF 480.00 FEET, TO WHICH A RADIAL LINE BEARS SOUTH 01°31'48" EAST AND HAVING A CENTRAL ANGLE OF 41°35'18"; THENCE LEAVING SAID WEST LINES AND ALONG THE ARC OF SAID CURVE, 348.41 FEET; THENCE

NORTH 46°52'54" EAST 369.73 FEET; THENCE

NORTH 43°07'06" WEST 506.00 FEET; THENCE

SOUTH 46°52'54" WEST 384.00 FEET; THENCE

NORTH 43°07'06" WEST 151.14 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, HAVING A RADIUS OF 242.00 FEET AND HAVING A CENTRAL ANGLE OF 155°37'34"; THENCE

ALONG THE ARC OF SAID CURVE, 657.32 FEET; THENCE

NORTH 30°06'23" EAST 63.75 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, HAVING A RADIUS OF 282.00 FEET AND HAVING A CENTRAL ANGLE OF 16°46'31"; THENCE

ALONG THE ARC OF SAID CURVE, 82.56 FEET; THENCE

NORTH 46°52'54" EAST 43.14 FEET; THENCE

SOUTH 43°07'06" EAST 733.17 FEET; THENCE

NORTH 46°52'54" EAST 46.89 FEET; THENCE

SOUTH 89°59'50" EAST 323.23 FEET TO THE BEGINNING OF A NON-TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 468.00 FEET, TO WHICH A RADIAL LINE BEARS SOUTH 78°47'44" EAST AND HAVING A CENTRAL ANGLE OF 06°10'34"; THENCE

ALONG THE ARC OF SAID CURVE, 50.45 FEET; THENCE

SOUTH 72°37'10" EAST 72.00 FEET TO THE BEGINNING OF A NON-TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 20.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH 72°37'10" WEST AND HAVING A CENTRAL ANGLE OF 75°45'45"; THENCE

ALONG THE ARC OF SAID CURVE, 26.45 FEET TO THE BEGINNING OF A REVERSE CURVE TO THE LEFT, HAVING A RADIUS OF 330.00 FEET, TO WHICH A RADIAL LINE BEARS SOUTH 03°08'35" WEST AND HAVING A CENTRAL ANGLE OF 02°20'02"; THENCE

ALONG THE ARC OF SAID CURVE, 13.44 FEET; THENCE

SOUTH 89°11'27" EAST 133.43 FEET TO A POINT ON THE EAST LINE OF SAID SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 2, BEING ALSO THE EAST LINE OF SAID PARCEL 1; THENCE

ALONG SAID EAST LINES, SOUTH 00°03'03" WEST 1154.46 FEET TO THE SOUTHEAST CORNER OF SAID SOUTHWEST QUARTER OF SECTION 2 AND SAID PARCEL 1; THENCE

ALONG THE SOUTH LINE OF SAID SOUTHWEST QUARTER OF SECTION 2 AND SAID PARCEL 1, NORTH 89°15'21" WEST 1320.84 FEET TO THE POINT OF BEGINNING.

CONTAINING 36.82 ACRES MORE OR LESS

SHEET 2 OF 5

TRACT NO. 865
LIVE OAK EAST PHASE 1

LYING IN A PORTION OF THE SOUTHWEST QUARTER OF SECTION 2, TOWNSHIP 19 SOUTH, RANGE 21 EAST, M.D.B.&M. CITY OF HANFORD, COUNTY OF KINGS, CALIFORNIA
DECEMBER, 2020

NORTHSTAR ENGINEERING GROUP, INC.
620 12th Street, Modesto, CA 95354
(209) 524-3525

NOTES:

1. ALL LINES ADJACENT TO CURVES ARE TANGENT UNLESS A RADIAL BEARING IS SHOWN.
2. SEE SHEET 2 OF 5 FOR BASIS OF BEARINGS, REFERENCES AND NOTES AND SHEET 4 OF 5 FOR LEGEND.

CURVE TABLE

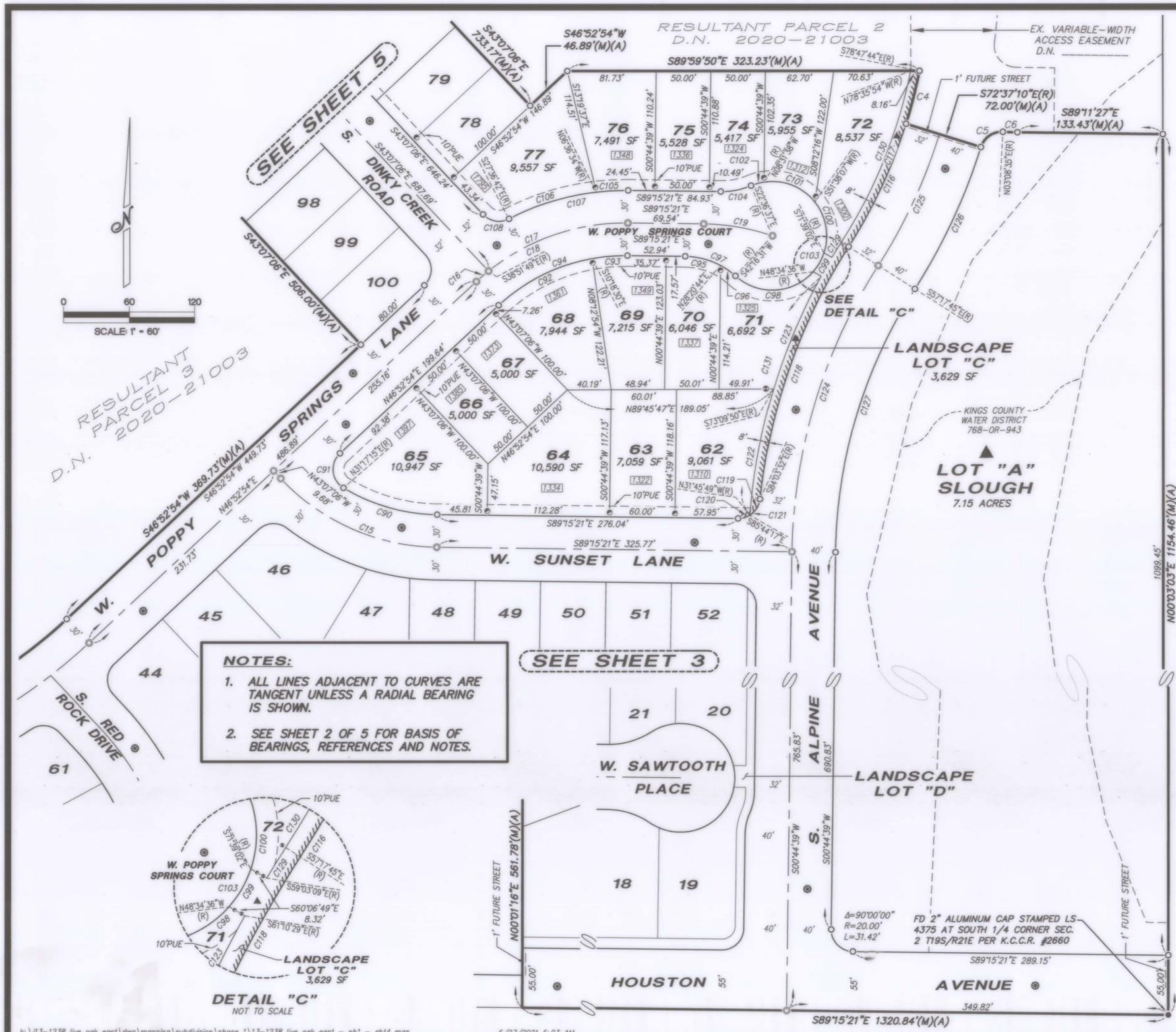
CURVE	DELTA	RADIUS	LENGTH
C7	14°29'05"	510.00'	128.93'
C8	21°59'22"	510.00'	195.73'
C9	5°12'19"	510.00'	46.33'
C10	41°40'47"	510.00'	371.00'
C11	30°19'33"	250.00'	132.32'
C12	12°48'50"	250.00'	55.91'
C13	43°08'22"	250.00'	188.23'
C14	15°25'22"	250.00'	67.30'
C15	46°08'15"	200.00'	161.05'
C23	18°37'26"	208.00'	67.61'
C24	8°59'58"	540.00'	84.82'
C25	98°12'51"	20.00'	34.28'
C26	2°09'50"	178.00'	6.72'
C27	8°55'53"	70.00'	10.91'
C28	13°48'27"	70.00'	16.87'
C29	22°44'20"	70.00'	27.78'
C30	43°06'38"	50.00'	37.62'
C31	50°45'12"	50.00'	44.29'
C32	40°53'26"	50.00'	35.68'
C33	134°45'16"	50.00'	117.60'
C34	16°01'16"	70.00'	19.57'
C35	6°43'03"	70.00'	8.21'
C36	22°44'19"	70.00'	27.78'
C37	33°33'26"	70.00'	41.00'
C38	111°3'25"	50.00'	9.79'
C39	103°07'36"	50.00'	90.00'
C40	23°05'36"	50.00'	20.15'
C41	82°11'54"	50.00'	71.73'
C42	27°28'21"	50.00'	23.97'
C43	247°06'52"	50.00'	215.65'
C44	32°42'43"	70.00'	39.97'
C45	0°50'43"	70.00'	1.03'
C46	33°33'26"	70.00'	41.00'
C47	89°16'37"	20.00'	31.16'
C48	2°34'36"	280.00'	12.59'
C49	90°25'23"	20.00'	31.56'
C50	2°52'36"	220.00'	11.05'
C51	0°50'43"	70.00'	1.03'
C52	32°42'43"	70.00'	39.97'
C53	33°33'26"	70.00'	41.00'
C54	27°28'21"	50.00'	23.97'
C55	84°32'52"	50.00'	73.78'
C56	23°04'26"	50.00'	20.14'
C57	78°27'47"	50.00'	68.47'
C58	33°33'26"	50.00'	29.28'
C59	247°06'52"	50.00'	215.65'
C60	28°22'01"	70.00'	34.66'
C61	5°11'25"	70.00'	6.34'
C62	33°33'26"	70.00'	41.00'
C63	6°16'09"	280.00'	30.64'
C64	73°34'43"	20.00'	25.68'
C65	6°03'41"	280.00'	29.62'
C66	15°06'38"	280.00'	73.84'
C67	21°10'19"	280.00'	103.47'
C68	90°00'00"	20.00'	31.42'
C69	80°43'05"	20.00'	28.18'
C70	20°39'53"	230.00'	82.95'
C71	10°08'41"	230.00'	40.72'
C72	6°02'46"	230.00'	24.27'
C73	36°51'20"	230.00'	147.95'
C74	90°31'42"	20.00'	31.42'
C75	23°04'26"	50.00'	20.14'
C76	23°04'26"	50.00'	20.14'
C77	90°00'00"	20.00'	31.42'
C78	7°24'51"	238.00'	30.80'
C79	76°37'01"	20.00'	26.74'
C80	5°53'40"	540.00'	55.55'
C81	6°32'56"	540.00'	61.72'
C82	12°26'36"	540.00'	117.27'
C83	80°06'04"	20.00'	27.96'
C84	9°52'37"	220.00'	37.93'
C85	27°50'28"	220.00'	106.90'
C86	5°25'17"	220.00'	20.82'
C87	43°08'22"	220.00'	165.64'
C88	90°43'23"	20.00'	31.67'
C89	89°16'37"	20.00'	31.16'
C128	90°00'00"	20.00'	31.42'
C132	36°52'12"	20.00'	12.87'
C133	53°07'48"	20.00'	18.55'
C134	23°04'26"	58.00'	23.36'
C135	23°04'26"	42.00'	16.91'
C136	90°00'00"	12.00'	18.85'

k:\13-1238 live oak east\dwg\mapping\subdivision\phase 1\13-1238 live oak east - ph1 - sht3 map 5/27/2021 6:44 AM

TRACT NO. 865
LIVE OAK EAST PHASE 1

LYING IN A PORTION OF THE SOUTHWEST QUARTER OF SECTION 2, TOWNSHIP 19 SOUTH, RANGE 21 EAST, M.D.B.&M. CITY OF HANFORD, COUNTY OF KINGS, CALIFORNIA
DECEMBER, 2020

NORTHSTAR ENGINEERING GROUP, INC.
620 12th Street, Modesto, CA 95354
(209) 524-3525



DETAIL "C"
NOT TO SCALE

NOTES:

1. ALL LINES ADJACENT TO CURVES ARE TANGENT UNLESS A RADIAL BEARING IS SHOWN.
2. SEE SHEET 2 OF 5 FOR BASIS OF BEARINGS, REFERENCES AND NOTES.

LEGEND:

- SET 3/4"x30" IRON PIPE, TAGGED LS 9099, U.O.N.
- SET STREET INTERSECTION SURVEY MONUMENT PER CITY OF HANFORD STANDARD DRAWING NO. GE-14 WITH 2" BRONZE SURVEY MARKER STAMPED L.S. 9099
- SET 1.00 FOOT WITNESS CORNER (3/4" x 24" IRON PIPE TAGGED L.S. 9099) MEASURED ALONG THE LOT LINE, FROM ACTUAL LOT CORNER, U.O.N.
- SET 3.00 FOOT WITNESS CORNER (3/4" x 24" IRON PIPE TAGGED L.S. 9099) MEASURED ALONG THE LOT LINE, FROM ACTUAL LOT CORNER, U.O.N.
- SET 3/4" x 30" IRON PIPE TAGGED L.S. 9099 AT ALL LOT CORNERS U.O.N.
- FOUND MONUMENT AS NOTED

FD	FOUND
SFN	SEARCHED, FOUND NOTHING
(A)	D.N. 2020-21003, K.C.R.
(M)	MEASURED
K.C.R.	KINGS COUNTY RECORDS
K.C.C.R.	KINGS COUNTY CORNER RECORDS
U.O.N.	UNLESS OTHERWISE NOTED
PM	PARCEL MAP
L.S.P.	LICENSED SURVEYORS' PLATS
O.R.	OFFICIAL RECORDS
Calc.	CALCULATED FROM RECORD
GLO	GENERAL LAND OFFICE
D.N.	DOCUMENT NUMBER
1234	STREET ADDRESS NUMBER
	RESTRICTED ACCESS

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:

- P.U.E. PUBLIC UTILITY EASEMENT NOW OFFERED FOR DEDICATION
- ⊛ AREA NOW OFFERED FOR DEDICATION FOR PUBLIC STREET AND UTILITY PURPOSES.
- ▲ AREA NOW OFFERED FOR DEDICATION FOR PUBLIC UTILITY AND LANDSCAPE PURPOSES.

CURVE TABLE

CURVE	DELTA	RADIUS	LENGTH
C15	46°08'15"	200.00'	161.05'
C16	4°15'17"	200.00'	14.85'
C17	39°36'28"	200.00'	138.26'
C18	43°51'45"	200.00'	153.11'
C19	18°20'56"	200.00'	64.05'
C90	30°32'36"	170.00'	90.62'
C91	105°35'39"	20.00'	36.86'
C92	32°48'36"	170.00'	97.35'
C93	11°03'09"	170.00'	32.79'
C94	43°51'45"	170.00'	130.14'
C95	27°36'05"	70.00'	33.72'
C96	13°55'47"	70.00'	17.02'
C97	41°31'52"	70.00'	50.74'
C98	90°51'07"	50.00'	79.28'
C99	23°04'26"	50.00'	20.14'
C100	56°42'51"	50.00'	49.49'
C101	60°09'45"	50.00'	52.50'
C102	14°04'59"	50.00'	12.29'
C103	244°53'08"	50.00'	213.70'
C104	23°21'16"	70.00'	28.53'

CURVE	DELTA	RADIUS	LENGTH
C105	7°21'13"	230.00'	29.52'
C106	21°00'08"	230.00'	84.31'
C107	28°21'21"	230.00'	113.83'
C108	74°29'36"	20.00'	26.00'
C116	15°19'25"	468.00'	125.17'
C117	21°29'59"	468.00'	175.61'
C118	26°45'47"	532.00'	248.50'
C119	52°17'43"	20.00'	18.25'
C120	32°30'28"	20.00'	11.35'
C121	84°48'11"	20.00'	29.60'
C122	12°34'27"	540.00'	118.51'
C123	11°59'21"	540.00'	112.99'
C124	31°57'36"	500.00'	278.90'
C125	15°19'25"	500.00'	133.73'
C126	15°19'25"	540.00'	144.42'
C127	31°57'36"	460.00'	256.59'
C129	1°45'24"	540.00'	16.56'
C130	21°18'09"	460.00'	171.03'
C131	24°33'48"	540.00'	231.50'

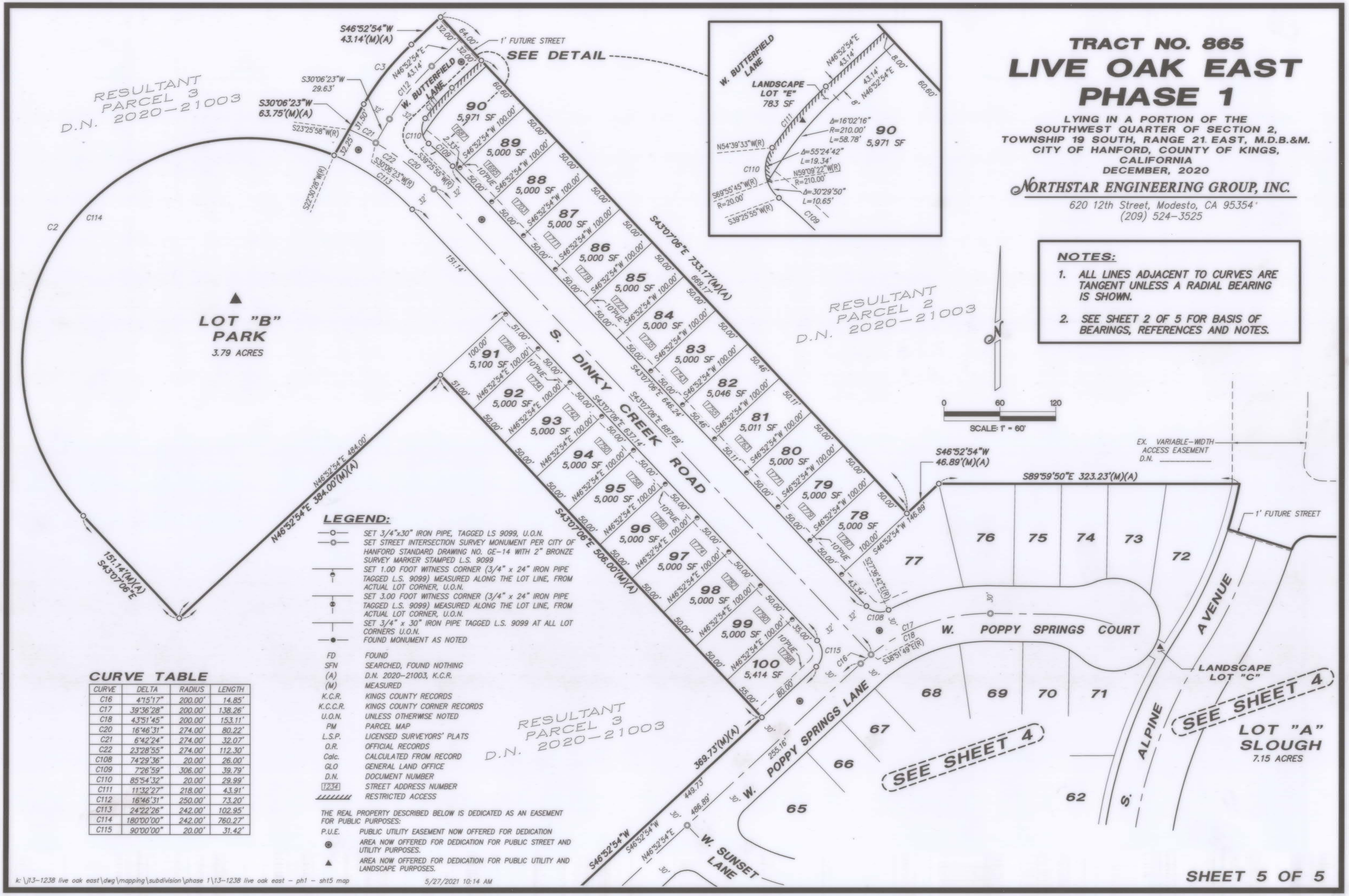
TRACT NO. 865
LIVE OAK EAST PHASE 1

LYING IN A PORTION OF THE SOUTHWEST QUARTER OF SECTION 2, TOWNSHIP 19 SOUTH, RANGE 21 EAST, M.D.B.&M. CITY OF HANFORD, COUNTY OF KINGS, CALIFORNIA
DECEMBER, 2020

NORTHSTAR ENGINEERING GROUP, INC.
620 12th Street, Modesto, CA 95354
(209) 524-3525

NOTES:

1. ALL LINES ADJACENT TO CURVES ARE TANGENT UNLESS A RADIAL BEARING IS SHOWN.
2. SEE SHEET 2 OF 5 FOR BASIS OF BEARINGS, REFERENCES AND NOTES.



LEGEND:

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C20	16°46'31"	274.00'	80.22'
C21	6°42'24"	274.00'	32.07'
C22	23°28'55"	274.00'	112.30'
C108	74°29'36"	20.00'	26.00'
C109	7°26'59"	306.00'	39.79'
C110	85°54'32"	20.00'	29.99'
C111	11°32'27"	218.00'	43.91'
C112	16°46'31"	250.00'	73.20'
C113	24°22'26"	242.00'	102.95'
C114	180°00'00"	242.00'	760.27'
C115	90°00'00"	20.00'	31.42'

City of Hanford
Public Works Department

900 South 10th Ave. • Hanford, CA 93230-5234 • (559) 585-2550

June 9, 2022

Re: San Joaquin Valley Homes Tract 865 Unit I
Streetlight Bonding

To Whom it may concern:

The City of Hanford has agreed to allow San Joaquin Valley Homes (SJVH) an extension on the Notice of Completion requirement for Tract 865 Phase 1, as they pertain to the installed street lights. The current installed street lights do not conform to the Master Plan. However, due to the lead time on the replacement lights, SJVH will not be able to install the replacement lights until early in 2023.

The City of Hanford request's a bond for the cost of replacing the street lights plus 30% in order to remove the street light correction from Notice of Completion. Referencing Exhibit A – Engineers Estimate, prepared by a licensed engineer on 5/27/22, the total bonding amount required by the City of Hanford is $160,160.00. The bonds shall be held by the City of Hanford until the completion of the work to replace the existing lights.

Sincerely,

Johnathan Doyel, PE/PLS
Public Works Director

AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** CONSENT CALENDAR

SUBJECT:
Appropriation and authorization to purchase up to $32,000 in Gym Equipment to be paid from an Officer Wellness Grant in the City's Police Trust Fund

---

RECOMMENDATION:

Recommendation: That the City Council appropriate and approve the purchase of $32,000 worth of gym equipment from the City's Police Trust Fund from an Officer Wellness Grant received.

Recommended Motion: That the City Council by motion approve the purchase of up to $32,000 in gym equipment to be used for officer wellness and instruct the Hanford Police Department to work with the finance department to ensure the purchases are made within established policy.

BACKGROUND:

The Hanford Police Department was awarded $42,827.04 by the BSCC which is the California Board of State and Community Corrections. There is no City obligation with these funds except that they have to be spent on officer wellness and mental health.

Currently, the Hanford Police Department is ahead of most agencies in this area. Knowing that officers encounter traumatic incidents on a regular basis and recognizing that this impacts the officers' wellness and mental health, the Hanford Police Department has implemented several programs to assist our employees, which include;
Peer Support Program
Annual mental health checkups
City EAP program

One of the eligible expenses is for workout equipment. Strength and Cardio training is excellent for stress relief and provides many other benefits and is also something officers engage in on a regular basis. We are looking at purchasing approx. $32,000 worth of equipment. Attached you will find a quote from Frey Equipment in the amount of $31,088.20. Frey is gym quality equipment but also has a reasonable price. Also attached are two other quotes from Rogue and Superior Health and Fitness Solutions. The quotes are not comparable. For instance, Superior has much less equipment and they do not produce all of the equipment that is on the Frey Quote. The Rogue quote was considerably more for much less equipment and they did not produce much of the equipment that is listed on the Frey Quote.

It was not possible to find exact comparison quotes as every company produces different equipment with different quality levels under their own brand. The Hanford Police Department is interested in

getting the best deal for our money and want the most equipment and best quality we can get at the lowest price. There are also considerable delays in much of the exercise equipment that is out of stock.
In coordination with the Finance Department about those difficulties in this purchase staff is therefore requesting permission to spend up to $32,000 on gym equipment. We plan on using Frey for most of the equipment, but in the case of equipment that Frey cannot supply due to stock issues, we would like the flexibility to purchase from other vendors. In those purchases, we would have all of the purchases reviewed by purchasing, to ensure we receive 3 quotes and that we do not exceed our budgeted amount. We will also be using some of the $32,000 at Tractor Supply to purchase rubber flooring that already covers approximately 3/4 of the PAL building and was purchased through Tractor Supply in the past.

All of the equipment will be located in the PAL building in the space that has been freed up thanks to the Council's previous decision to do parking lot improvements, which have moved our armored vehicles outside the building.

The remainder of the funds we intend to spend on an Officer Wellness App which will connect all of our programs together and provide the officer with one touch and immediate access to our available programs. We have reserved enough funds to cover the cost of the app and test it over the next two year budget cycle.

FISCAL IMPACT:

The already awarded and received funds will cover the cost of this item. There is no fiscal impact to the City as this is covered by grant funds received, there is no impact to the General Fund. This purchase will be accounted for in the Police Trust Fund where the grant funds were deposited.

ATTACHMENTS:

1. Frey Quote
2. Superior Quote
3. Rogue Quote

FREY QUOTE

Item #	Select	Item Name	Qty	Price	Total
1		Plate-Loaded Lateral Raise Save For Later Delete SKU: FF-COM-ISO-LATR In Stock	1	$1,395.00	$1,395.00
2		Pull-Up/Leg Raise/Dip Save For Later Delete SKU: FF-COM-PULRD Out of Stock	1	$985.00	$985.00
3		Cast Iron Kettlebell - 12kgs Save For Later Delete SKU: FF-COND-KB-CI-12KGS In Stock	1	$39.00	$39.00
4		Cast Iron Kettlebell - 35lbs Save For Later Delete SKU: FF-COND-KB-CI-35LB In Stock	1	$61.00	$61.00
5		Cast Iron Kettlebell - 30lbs Save For Later Delete SKU: FF-COND-KB-CI-30LB In Stock	1	$54.00	$54.00
6		Cast Iron Kettlebell - 10lbs Save For Later Delete SKU: FF-COND-KB-CI-10LB In Stock	2	$17.80	$35.60
7		Balance Trainer Stability Half Ball Save For Later Delete SKU: FF-COND-BT-HALF-BALL In Stock	2	$76.00	$152.00
8		Leg Press Save For Later Edit Delete SKU: FF-COM-PL-LP-BLK (Color: Black) Out of Stock	1	$2,490.00	$2,490.00
9		Nylon Battle Ropes Save For Later Edit Delete SKU: FF-COND-NBR-1540-BLU (Color: Blue, Length: 1.5" x 40') In Stock	1	$139.00	$139.00
10		Tricep Rope Cable Attachment Save For Later Delete SKU: FF-ACC-CA-TROPE In Stock	1	$19.95	$19.95
11		Barbell Clamp Collars Save For Later Edit Delete SKU: FF-BARS-ACC-CLMP-BL (Color: Black) In Stock	6	$29.90	$179.40
12		Straight Bar Cable Attachment Save For Later Delete SKU: FF-ACC-CA-STRTBAR In Stock	1	$39.60	$39.60
13		ProStyle Wide Grip Lat Pulldown Cable Attachment Save For Later Delete SKU: FF-ACC-CA-WGLAT In Stock	1	$68.00	$68.00
14		Seated Calf Raise Save For Later Delete SKU: FF-COM-PL-SCR Out of Stock	1	$599.00	$599.00

15		Leg Curl/Leg Extension Combo Save For Later Delete SKU: FF-COM-CBO-LCLE In Stock	1	$2,485.00	$2,485.00
16		T-Bar Row Save For Later Edit Delete SKU: FF-COM-TBAR-BLU (Color: Blue) Out of Stock	1	$678.00	$678.00
17		Back Extension Hyper Extension Commercial Line Save For Later Delete SKU: FF-COM-BEHE Out of Stock	1	$475.00	$475.00
18		Plate-Loaded Row Save For Later Edit Delete SKU: FF-COM-ISO-ROW-BLK (Color: Black) Out of Stock	1	$1,445.00	$1,445.00
19		Selectorized Commercial Pec Dec/Rear Delt Combo Save For Later Edit Delete SKU: FF-COM-S-PDRD-BLK (Color: Black) Out of Stock	1	$1,885.00	$1,885.00
20		3 in 1 Wooden Plyo Box 20" x 24" x 30" Save For Later Delete SKU: FF-COND-PYLO-LRG Out of Stock	1	$149.00	$149.00
21		3 in 1 Wooden Plyo Box 16" x 20" x 24" Save For Later Delete SKU: FF-COND-PYLO-MED Out of Stock	1	$136.00	$136.00
22		3 in 1 Wooden Plyo Box 12" x 14" x 16" Save For Later Delete SKU: FF-COND-PYLO-SM In Stock	1	$64.00	$64.00
23		Dip Belt Save For Later Delete SKU: FF-BW-DIPBELT In Stock	1	$19.90	$19.90
24		Olympic Flat Bench Press Commercial Line Save For Later Edit Delete SKU: FF-COM-FLBNCHPRS-BLK (Color: Black) Out of Stock	1	$757.00	$757.00
25		Olympic Decline Bench Press Commercial Save For Later Edit Delete SKU: FF-COM-DECBENPR-BLK (Color: Black) Out of Stock	1	$757.00	$757.00
26		Olympic Incline Bench Press Commercial Save For Later Edit Delete SKU: FF-COM-INCBENPR-BLK (Color: Black) Out of Stock	1	$757.00	$757.00
27		Men's Olympic Barbell - 1500lb Rated Save For Later Delete SKU: FF-BARS-M-1500 In Stock	3	$284.00	$852.00
28		Urethane Straight Fixed Barbell Complete Set 20-110 Save For Later Delete SKU: FF-BARS-US-20-110S Out of Stock	1	$1,798.00	$1,798.00

29		Rubber Curl Fixed Barbell Complete Set 20-110 Save For Later Delete SKU: FF-BARS-FB-RC20-110S In Stock	1	$1,495.00	$1,495.00
30		Fractional Change Plate - 2.5lb Save For Later Delete SKU: FF-PLATE-F-CP2050 In Stock	4	$17.85	$71.40
31		Olympic Rubber Coated Weight Plate - 10lbs Save For Later Delete SKU: FF-PLATE-RB-RCWP10 In Stock	8	$29.00	$232.00
32		Olympic Rubber Coated Weight Plate - 2.5lbs Save For Later Delete SKU: FF-PLATE-RB-RCWP205 In Stock	8	$11.00	$88.00
33		Olympic Rubber Coated Weight Plate - 25lbs Save For Later Delete SKU: FF-PLATE-RB-RCWP25 In Stock	8	$65.00	$520.00
34		Olympic Rubber Coated Weight Plate - 35lbs Save For Later Delete SKU: FF-PLATE-RB-RCWP35 In Stock	8	$86.00	$688.00
35		Olympic Rubber Coated Weight Plate - 45lbs Save For Later Delete SKU: FF-PLATE-RB-RCWP45 In Stock	8	$114.00	$912.00
36		Olympic Rubber Coated Weight Plate - 5lbs Save For Later Delete SKU: FF-PLATE-RB-RCWP5 In Stock	8	$19.00	$152.00
37		Plate-Loaded Ab Crunch Save For Later Delete SKU: FF-COM-ISO-ABCRUNCH Out of Stock	1	$1,525.00	$1,525.00
38		Ab Mat Save For Later Delete SKU: FF-ACC-ABMAT Out of Stock	1	$23.88	$23.88
39		Plate-Loaded Chest Press & Lat Pulldown Combo Save For Later Edit Delete SKU: FF-COM-ISO-CPLAT-BLK (Color: Black) Out of Stock	1	$1,845.00	$1,845.00

SubTotal : $26,066.73

Shipping & Handling (93230, US Change) SHIPPING ZONE P - SHIPPING ... $3,131.60

Estimated Tax: $1,889.87

Total: **$31,088.20**

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Other Recommendations

FBR1 Fixed Barbell Storage Rack
$514.00
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COMPETITION BUMPER PLATES

Fray Competition Bumper Plates
$39.75 - $655.00
View

CRUMB PLATES

Fray Crumb Bumper Plates
$30.95 - $1,860.00
View

FBR1 Fixed Barbell Storage Rack
$514.00
View

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$30.95 - $1,860.00
View

Barbell Clamp Collars
$29.90
View

Spring Collars - Pair
$7.50
View

RUBBER BUMPER PLATES

Fray Rubber Bumper Plates
$28.75 - $486.00
View

RUBBER PLATES

Olympic Rubber Coated Weight Plates
$11.00 - $250.00
View

RUBBER BUMPER PLATES

Fray Rubber Bumper Plates
$28.75 - $486.00
View

RUBBER PLATES

Olympic Rubber Coated Weight Plates
$11.00 - $250.00
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RUBBER BUMPER PLATES

Fray Rubber Bumper Plates
$28.75 - $486.00
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RUBBER PLATES

Olympic Rubber Coated Weight Plates
$11.00 - $250.00
View

CAST IRON PLATES

Fray Cast Iron Plates
$7.88 - $65.00
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CAST IRON PLATES

Fray Cast Iron Plates
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PRODUCT		TOTAL QUANTITY		TOTAL
	The Abs Company Battle Rope ST® System $299.00	$299.00	− 1 +	$299.00
	TKO Signature Olympic Urethane Grip Plate $180.00 Size: 45 LBS	$1,440.00	− 8 +	$1,440.00
	TKO Signature Olympic Urethane Grip Plate $140.00 Size: 35 LBS	$1,120.00	− 8 +	$1,120.00
	TKO Signature Olympic Urethane Grip Plate $100.00 Size: 25 LBS	$800.00	− 8 +	$800.00
	TKO Signature Olympic Urethane Grip Plate $40.00 Size: 10 LBS	$320.00	− 8 +	$320.00
	TKO Signature Olympic Urethane Grip Plate $20.00 Size: 5 LBS	$160.00	− 8 +	$160.00

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PRODUCT		TOTAL QUANTITY		TOTAL
	TKO Signature Olympic Urethane Grip Plate $10.00 Size: 2.5 LBS	$80.00	− 8 +	$80.00
	The Abs Company Vertical Crunch™ $2,599.00 Color: Black	$2,599.00	− 1 +	$2,599.00
	TRUE SPL-0100 Seated Leg Extension $5,499.00	$5,499.00	− 1 +	$5,499.00
	TRUE SPL-0200 Seated Leg Curl $5,699.00	$5,699.00	− 1 +	$5,699.00
	TRUE XFW-8200 3 Way Bench Press with Plate Holders $2,599.00	$5,198.00	− 2 +	$5,198.00

Subtotal $24,813.00

Taxes and shipping calculated at checkout

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Custom Logo Pro Style Rubber Dumbbells

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	TKO Signature Olympic Urethane Grip Plate $180.00 Size: 45 LBS	$1,440.00	− 8 +	$1,440.00
	TKO Signature Olympic Urethane Grip Plate $140.00 Size: 35 LBS	$1,120.00	− 8 +	$1,120.00
	TKO Signature Olympic Urethane Grip Plate $100.00 Size: 25 LBS	$800.00	− 8 +	$800.00
	TKO Signature Olympic Urethane Grip Plate $40.00 Size: 10 LBS	$320.00	− 8 +	$320.00
	TKO Signature Olympic Urethane Grip Plate $20.00	$160.00	− 8 +	1 .00

Chat with us

Get 10% Off!

PRODUCT		TOTAL QUANTITY		TOTAL
	TKO Signature Olympic Urethane Grip Plate $10.00 Size: 2.5 LBS	$80.00	− 8 +	$80.00
	The Abs Company Vertical Crunch™ $2,599.00 Color: Black	$2,599.00	− 1 +	$2,599.00
	TRUE SPL-0100 Seated Leg Extension $5,499.00	$5,499.00	− 1 +	$5,499.00
	TRUE SPL-0200 Seated Leg Curl $5,699.00	$5,699.00	− 1 +	$5,699.00
	TRUE XFW-5700 Seated Calf $1,599.00	$1,599.00	− 1 +	$1,599.00
	TRUE XFW-8200 3 Way Bench Press with Plate Holders $2,599.00	$5,198.00	− 2 +	$5,198.00

Subtotal $24,813.00

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Custom Logo Pro Style Rubber Dumbbells

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DYN-5830-01 Bilbao 3-Person Ultra Low EMF FAR Infrared Sauna

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DYN-5860-01 La Sagrada 6-Person Ultra Low EMF FAR Infrared Sauna

~~$7,895.00~~ $6,899.00

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1 +

$475.00
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125LB Rogue Rubber Hex Dumbbell - Pair
IP0509-125-2

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2 +

$910.00
@ $455.00

120LB Rogue Rubber Hex Dumbbell - Pair
IP0509-120-2

Remove

2 +

$880.00
@ $440.00

115LB Rogue Rubber Hex Dumbbell - Pair
IP0509-115-2

Remove

2 +

$840.00
@ $420.00

110LB Rogue Rubber Hex Dumbbell - Pair
IP0509-110-2

Remove

2 +

$800.00
@ $400.00

105LB Rogue Rubber Hex Dumbbell - Pair
IP0509-105-2

Remove

2 +

$770.00
@ $385.00

70LB Rogue Rubber Hex Dumbbell - Pair
IP0509-70-2

Remove

− 2 +

$510.00
@ $255.00

50LB Rogue Rubber Hex Dumbbell - Pair
IP0033-2

Remove

− 2 +

$350.00
@ $175.00

45LB Rogue Rubber Hex Dumbbell - Pair
IP0032-2

Remove

− 2 +

$320.00
@ $160.00

40LB Rogue Rubber Hex Dumbbell - Pair
IP0031-2

Remove

− 2 +

$280.00
@ $140.00

35LB Rogue Rubber Hex Dumbbell - Pair
IP0030-2

Remove

− 2 +

$250.00
@ $125.00

30LB Rogue Rubber Hex Dumbbell - Pair
IP0029-2

Remove

− 2 +

$210.00
@ $105.00

27.5LB Rogue Rubber Hex Dumbbell - Pair
IP0028-2

Remove

− 2 +

$200.00
@ $100.00

25LB Rogue Rubber Hex Dumbbell - Pair
IP0027-2

Remove

− 2 +

$180.00
@ $90.00

The Ohio Bar - Black Zinc
RA0539-BLBR

Remove

− 3 +

$915.00
@ $305.00

Black Concept 2 RowErg Rower - PM5
C20003-5
Choose Height: Standard Legs (14" Seat Height)
Edit

Remove

− 1 +

$990.00
@ $990.00

Rogue Crown Pull-up Bar
RF0652-3
Rig Type: Monster Lite
Edit

Remove

− 1 +

$260.00
@ $260.00

Monster Matador Hanger
RA1809-BLACK-MG

Remove

− 1 +

$57.00
@ $57.00

Rogue Monster Matador
RA0116

Remove

− 1 +

$185.00
@ $185.00

Rogue Monster Rhino Belt Squat - Stand Alone
RF0822-BLACK-MG
Ships in 2-4 Weeks

Remove

− 1 +

$2,295.00
@ $2,295.00

Monster Lat Pulldown/Low Row (Rack Mounted)
RA1390-BLACK-MG
Ships in 4-6 Weeks. Pick-up not available.

Remove

− 2 +

$5,900.00
@ $2,950.00

AB-2 Firm AbMat - Single
AB0002
3 Ships Free Item

Remove

− 1 +

$41.50
@ $41.50

Rogue 12-sided Urethane Grip Plate - 5LB - Pair
IP1005-5-2

Remove

− 4 +

$208.00
@ $52.00

Rogue 12-sided Urethane Grip Plate - 35LB - Pair
IP1005-35-2

Remove

− 8 +

$2,296.00
@ $287.00

Rogue 12-sided Urethane Grip Plate - 25LB - Pair
IP1005-25-2

Remove

− 4 +

$852.00
@ $213.00

Rogue Add-On Change Plate Pair - 1.5LB
AD0131-1.5
3 Ships Free Item

Remove

− 6 +

$246.00
@ $41.00

Rogue Add-On Change Plate Pair - 1.0LB
AD0131-1.0
3 Ships Free Item

Remove

− 4 +

$144.00
@ $36.00

Rogue Add-On Change Plate Pair - 6LB Set
AD0131-6

Remove

− 4 +

$344.00
@ $86.00

Rogue AB-3 Adjustable Bench
RF0707

Remove

− 1 +

$950.00
@ $950.00

Rogue Monster Westside Bench
RF0692-FBS6-C2476
Ships in 7-10 Days
Pad Type: Thompson Fat Pad
Edit

Remove

− 1 +

$1,550.00
@ $1,550.00

Rogue Multi Belt
RS1010
3 Ships Free Item

Remove

− 1 +

$95.00
@ $95.00

Rogue Flat Pack Games Box
RF0253

Remove

− 3 +

$375.00
@ $125.00

Rogue Monster Swing Arm GHD
RA0427-BLACK-MG
Ships in 4-6 weeks. Pick-up not available.

Remove

− 2 +

$3,190.00
@ $1,595.00

Rogue Stainless 20" Straight Lat Bar
RA2712

Remove

− 1 +

$125.00
@ $125.00

Rogue Stainless 40" Straight Lat Bar
RA2713

Remove

− 1 +

$155.00
@ $155.00

Rogue HG 2.0 Collars - 5 Pairs
AD0114-5
Free Shipping

Remove

− 1 +

$210.00
@ $210.00

Rogue HG 2.0 Collars - 1 Pair
AD0114
Free Shipping

Remove

− 1 +

$45.00
@ $45.00

Rogue Tricep Strap

RA1726

3 Ships Free Item

Remove

− 1 +

$35.00
@ $35.00

Hyper Rope Battle Rope

HR0034

Free Shipping Ships in 5-7 Business Days Available only in continental US 48 states. Pick-up not available.

Color: Blue

Type: Standard

Edit

Remove

− 1 +

$299.99
@ $299.99

BOSU® NEXGEN™ Pro Balance Trainer

FQ0014

Free Shipping Ships in 1-3 Days Available only in continental US 48 States. Pick-up not available.

Remove

− 2 +

$369.98
@ $184.99

KB-40LB Rogue Kettlebell - E Coat

USC001-40

Remove

− 1 +

$65.00
@ $65.00

KB-35LB Rogue Kettlebell - E Coat

USC001-35

Remove

− 1 +

$60.00
@ $60.00

KB-26LB Rogue Kettlebell - E Coat

USC001-26

Remove

− 1 +

$50.00
@ $50.00

KB-9LB Rogue Kettlebell - E Coat

USC001-9

Remove

− 2 +

$60.00
@ $30.00

Rogue Iso Leg Press 35

RA0482-BLACK-MG

Ships in 4-6 weeks. Pick-up not available.

Remove

1

$6,250.00
@ $6,250.00

Empty Cart

Subtotal (90 items) $35,593.47

Est. Shipping & Tax

Country *

United States

Region *

Select Region

Zip Code *

Get Quote

Shipping & Handling $–.–

Tax $–.–

Est. Total **$35,593.47**

Checkout

YOU MIGHT ALSO LIKE

Rogue Monster Bands
$17.25

Rogue Echo Bike V3.0
$845.00
~~$895.00~~

THIS QUOTE IS STILL MISSING MACHINES - THEY DONT CARRY ALL OF THEM. SH

tlebells

Rogu
$41.

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USA

STORE

ROGUE

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AGENDA
STAFF REPORT

MEETING DATE: 4/4/2023	**AGENDA SECTION:** GENERAL BUSINESS

SUBJECT:
Approval of a Purchase and Sale Agreement and Escrow Instructions for the purchase of forty (40) acres of Land for the future development of Heroes Park, a new fire station, and a new water tank site.

RECOMMENDATION:

Recommendation: It is recommended that the City Council, by motion, approve a Purchase and Sale Agreement and Escrow Instructions for the purchase of forty (40) acres from Thomas G. Loogman, Robert A. Loogman, Colette M. Quinn, John M. Loogman, Jr., Lisa M. Askins, and Trudy N. Simas for the future development of Heroes Park, a new fire station, and a new water tank site.

Recommended Motion: I move to approve the Purchase and Sale Agreement and Escrow Instructions and that the Mayor be authorized to sign that document and associated escrow material for the purchase of forty (40) acres of land that will be utilized for the development of Heroes Park, a new fire station, and a new water tank site.

BACKGROUND:

On December 8, 2021, the City of Hanford was awarded the Proposition 68 Statewide Park Development and Community Revitalization Program grant for $8,500,000 to acquire and develop the new forty (40) acre Heroes Park. The amenities and conceptual design of the park (copy attached) were established through extensive community outreach. The result is a regional park that will serve the community's future needs and attract visitors from throughout the State.

The original location selected for Heroes Park was on the northeast corner of Florinda and 9-¼ Avenue. This was based on the State's prescriptive criteria for their desire for new parks in underserved communities and located farther at least one-half (½) mile from an existing park. Lengthy negotiations with the landowner failed because the State dictates that the purchase price may not exceed fair market value based on a current appraisal of the property.

Shortly thereafter, the City approached the owner of the adjacent property to the east of the original parcel. That owner, Latis, LLC (Latis), expressed an interest in selling the northern forty (40) acres of its sixty (60) acre parcel. Latis intends to transfer ownership of the property to the individuals who are the owners of the LLC, and those individuals will be the sellers for purposes of the City's acquisition of the forty (40) acres.

A preliminary title report, property survey, appraisal, and environmental assessment were prepared, which led to the proposed Purchase and Sale Agreement and Escrow Instructions (PSA).

A copy of the appraisal is attached. The appraisal reflects a total appraised value of $4,664,000.00, which is allocated as follows:

- $4,600,000.00 for land.

- $36,000.00 for interim residence value.

o The appraiser projected that, if the sellers do not sell the forty (40) acres the City, they could sell the entire sixty (60) acre parcel in approximately three (3) years. The appraiser determined that, during the three (3) year period, the sellers could rent the existing residence for a total of $36,000.00. The appraiser included an "interim residence value" as eminent domain compensation for the sellers' loss of use of the residence over the three (3) year projected marketing period.

- $28,000.00 for loss of use of an existing irrigation system.

o The sellers' sixty (60) acre property is irrigated by improvements located on the forty (40) acre portion that the City intends to purchase. The City's development of Heroes Park will eliminate the irrigation system and will affect the sellers' irrigation of their remaining twenty (20) acres. The appraiser identified the value of such loss of use for purposes of eminent domain compensation.

The following is a summary of the key terms of the attached Purchase and Sale Agreement:

- Purchase Price: $4,664,000.00

- Feasibility Period: Ninety (90) days for the City's evaluation of the property. An environmental assessment has been completed and no contamination issues were identified.

- Rezone of Sellers' Other Property: A portion of the property is designated Neighborhood Mixed Use. The sellers own property on the north side of Grangeville Blvd. that has a land use designation of Medium Density Residential, and they asked the City to change the use designation of ten (10) acres of their northern property to Neighborhood Mixed Use. The PSA indicates that the City will process a General Plan amendment and Zoning Ordinance amendment at the City's cost. The Council may not, however, contractually commit to approving the amendments. Accordingly, when the Council considers the amendments in the future, the Council may approve the amendments only if the Council makes the required legal findings.

- Recognition of Sellers' Relatives: The City will recognize:

o Mrs. Gertrude R. Thomas in association with the new park.

o Mr. John M. Loogman, a former fire fighter, in association with the fire station constructed at the property.

- Lease: The City will lease the forty (40) acres back to the sellers until the City is ready to develop the park. The Lease will contain the following terms:

o Either party may terminate the Lease by giving one hundred eighty (180) days' prior written notice. This right to terminate will allow the City to move forward with Park development when the City is ready and will give the sellers' adequate time to harvest crops.

o The sellers will not pay rent.

o The sellers will retain all crops that they grow at the property and will retain the proceeds from the sale of the crops.

o The City will not be obligated to perform any repair or improvement work under the Lease.

• Closing Deadline: Fifth (5) business day following the expiration of the ninety (90) day Feasibility Period, although the City may elect to close earlier.

FISCAL IMPACT:

The Proposition 68 Statewide Park Development and Community Revitalization Program grant, Fire Impact Fee funds, and Water Impact Fee funds will pay the purchase price for the property on a pro rata basis, and the committed $2,231,308 from the Park Impact Fee Reserve Account will be used for the design and development of the park.

ATTACHMENTS:

1. 2023.03.27 Purchase Agreement - Loogman Property - FINAL
2. 2023.03.27 Heroes Park Appraisal
3. 20002_UTF-Heros Park Schematic UPDATE 10.06.2022 (003)
4. Heroes park locations

PURCHASE AND SALE AGREEMENT
AND ESCROW INSTRUCTIONS

This PURCHASE AND SALE AGREEMENT AND ESCROW INSTRUCTIONS ("**Agreement**") is made and entered into this ____ day of _____, 2023 ("**Effective Date**"), by and between Thomas G. Loogman, Robert A. Loogman, Colette M. Quinn, John M. Loogman, Jr., Lisa M. Askins, and Trudy N. Simas (collectively "**Seller**"), and the CITY OF HANFORD, a municipal corporation ("**Buyer**"). Seller and Buyer are sometimes collectively referred to herein as the "**Parties**" and singularly as a "**Party**." This Agreement is made with reference to the following facts:

RECITALS

A. Seller owns that land ("**Seller's Existing Property**") that is more particularly described in Exhibit "A," which is attached hereto and made a part hereof.

B. Seller wishes to sell and Buyer wishes to purchase the northern forty (40) acres of Seller's Existing Property. The portion of Seller's Existing Property to be purchased by Buyer is hereinafter called "**the Property**" and is more particularly described in Exhibits "B" and "C," which are attached hereto and made a part hereof.

C. The southern twenty (20) acres of Seller's Existing Property that Buyer will not purchase, and which will be retained by Seller, is hereinafter called "**Seller's Retained Property**" and is more particularly described in Exhibit "D," which is attached hereto and made a part hereof.

NOW, THEREFORE, in consideration of the mutual covenants set forth herein and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties hereby agree as follows:

1. Purchase and Sale.

(a) Subject to all of the terms, conditions and provisions of this Agreement and for the consideration set forth herein, Seller agrees to sell to Buyer and Buyer agrees to buy the Property at Closing (defined below), as defined in this Agreement. Buyer shall, at its sole cost, cause the Property to be surveyed. A legal description for the Property will be created using the data of Buyer's survey.

(b) The sale and purchase of the Property shall be consummated by means of an escrow ("**Escrow**") opened at the offices of STEWART TITLE COMPANY ("**Escrow Holder**") located at 325 Mall Dr., Ste. 105, Hanford, California. This Agreement shall constitute the instructions for Escrow upon acceptance by Escrow Holder. The Parties shall also execute such additional escrow instructions as may be required by the Escrow Holder, but the same shall be consistent with this Agreement and not modify the terms hereof unless specifically approved by the Parties, such approval to be given or withheld in its sole discretion.

2. Purchase Price. The purchase price for the Property shall be FOUR MILLION, SIX HUNDRED SIXTY-FOUR THOUSAND DOLLARS ($4,664,000.00) ("Purchase Price"), which is allocated as follows: (i) ONE HUNDRED FIFTEEN THOUSAND DOLLARS ($115,000.00) per acre, for a total of FOUR MILLION, SIX HUNDRED THOUSAND DOLLARS ($4,600,000.00) for acquisition of the land; (ii) THIRTY-SIX THOUSAND DOLLARS ($36,000.00) for interim residence value; and (iii) TWENTY-EIGHT THOUSAND DOLLARS ($28,000.00) for the loss of the ability to irrigate Seller's Remaining Property as a result of Buyer's post-Closing elimination of existing irrigation improvements located at the Property. The Purchase Price shall be paid in full on the Closing Date, as defined below in Section 23 of this Agreement.

3. Payment of Purchase Price. The Purchase Price shall be paid as follows:

(a) Upon execution of this Agreement by both Parties, Buyer shall deposit Ninety Thousand and No/100 Dollars ($90,000.00) ("**Deposit**") with Escrow Holder.

(b) At least one (1) business day before Closing, Buyer shall deposit the balance of the Purchase Price with Escrow Holder, in cash, by wire transfer or other immediately available funds.

4. Liquidated Damages.

LIQUIDATED DAMAGES UPON BUYER'S DEFAULT. IF ESCROW FAILS TO CLOSE BY THE SCHEDULED CLOSING DATE SET FORTH IN SECTION 23 OF THIS AGREEMENT AS A RESULT OF BUYER'S DEFAULT IN THE PERFORMANCE OF ITS OBLIGATIONS UNDER THIS AGREEMENT, THE DEPOSIT SHALL BE RETAINED BY SELLER AS LIQUIDATED DAMAGES AND AS SELLER'S EXCLUSIVE REMEDY AGAINST BUYER, AT LAW OR IN EQUITY OR OTHERWISE. RETENTION OF SUCH FUNDS BY SELLER AS LIQUIDATED DAMAGES IS NOT INTENDED AS A FORFEITURE OR PENALTY WITHIN THE MEANING OF CALIFORNIA CIVIL CODE SECTIONS 3275 OR 3369, BUT INSTEAD, IS INTENDED TO CONSTITUTE LIQUIDATED DAMAGES TO SELLER PURSUANT TO SECTIONS 1671, 1676 AND 1677 OF THE CALIFORNIA CIVIL CODE. BECAUSE OF THE SPECIAL NATURE OF THE NEGOTIATIONS THAT PRECEDED ACCEPTANCE BY SELLER OF BUYER'S OFFER TO ACQUIRE THE PROPERTY, THE PARTIES ACKNOWLEDGE THAT THE ACTUAL DAMAGE THAT WOULD RESULT TO SELLER AS A RESULT OF SUCH FAILURE WOULD BE EXTREMELY DIFFICULT TO ESTABLISH. IN ADDITION, BUYER DESIRES TO LIMIT ITS POTENTIAL LIABILITY TO SELLER IN THE EVENT THAT THIS TRANSACTION SHALL FAIL TO CLOSE. BY SEPARATELY INITIALING BELOW, THE PARTIES

HEREBY ACKNOWLEDGE THEIR AGREEMENT CONCERNING LIQUIDATED DAMAGES:

Seller Initials	Seller Initials	Seller Initials	Seller Initials	Seller Initials	Seller Initials

Buyer Initials

5. Irrigation Improvements.

(a) The Property, including the Seller Retained Property, is irrigated by a water well ("**Well**") located on the real property located directly east of the Property. Water from the Well is conveyed by a underground pipeline ("**Pipeline**"), which runs in a east - west direction, located along the northern side of the Property.

(b) As part of Buyer's development of the Property as a public park, the Pipeline will be eliminated for safety purposes.

(c) Seller acknowledges that the Purchase Price includes a damages component of TWENTY-EIGHT THOUSAND DOLLARS ($28,000.00) for the loss of the ability to irrigate Seller's Remaining Property as a result of Buyer's post-Closing elimination of existing irrigation improvements located at the Property.

(d) Seller further acknowledges that, since Buyer's payment of the Purchase Price will compensate Seller for the elimination of the irrigation system, Buyer will not be required to construct new irrigation improvements or take any other action to address the elimination of the existing irrigation system.

6. Condition of Title to the Property. Seller shall convey fee title to the Property to Buyer, subject to those encumbrances, contracts, agreements, rights, easements, and rights-of-way as set forth in a preliminary report of title to the Property to be prepared by Escrow Holder ("**Title Report**") and approved by Buyer in accordance with the provisions of this Section 6. The Title Report shall be prepared by Escrow Holder and delivered to the Seller and Buyer promptly after the opening of Escrow. Upon receipt of the Title Report, and each document shown as an exception or encumbrance in the Title Report, Buyer shall have ten (10) calendar days within which to notify Seller and Escrow Holder in writing of any exceptions to title shown therein that Buyer disapproves ("**Objectionable Exceptions**"), plus any endorsements to title Buyer requires for the subject title policy. If Buyer notifies Seller and Escrow Holder of one (1) or more Objectionable Exceptions, Seller shall have fifteen (15) business days from receipt of such written notice to (i) remove the Objectionable Exception(s), or (ii) refuse to remove the Objectionable Exception(s), in which case Buyer may elect to waive its objection(s) and consummate this transaction, or terminate this Agreement and receive a refund of the Deposit, whereupon neither Party shall have any further obligations under this Agreement. Buyer's failure to provide Seller and Escrow Holder with written notice of Objectionable Exceptions within said ten (10) calendar day period shall

constitute Buyer's approval of the Title Report and all exceptions shown therein (collectively "**Permitted Exceptions**"). After Buyer's approval of the Title Report, Seller shall not allow, cause, or permit any additional exceptions to the condition of title to occur without Buyer's approval, other than ongoing real property taxes and assessments already of record, but is not delinquent.

7. Title Insurance. At the Closing, and as a condition to Buyer's obligation to purchase and Seller's obligation to sell the Property, Escrow Holder shall commit to issue its standard ALTA Policy of Title Insurance (provided, however, Buyer may elect to obtain endorsements if Buyer so notifies Escrow Holder prior to the Closing and such election does not delay the close of Escrow) showing title to the Property vested in Buyer, subject only to the Permitted Exceptions as determined in accordance with Section 6 of this Agreement ("**Title Policy**"). The premium for the Title Policy shall be paid as set forth in Section 21 of this Agreement, provided that if Buyer elects to obtain endorsements to such coverage, it shall pay the additional cost associated with the endorsements.

8. Feasibility Period.

(a) Buyer shall have ninety (90) calendar days from the Effective Date ("**Feasibility Period**") to undertake, at Buyer's expense: (i) an inspection of the Property; (ii) a review of the physical condition of the Property, including (but not limited to), inspection and examination of soils, environmental factors, hazardous substances regulated by government agencies, and other information relating to the Property; (iii) a review and investigation of the effect of any zoning, maps, permits, reports, engineering data, regulations, ordinances and law affecting the Property; and (iv) any other due diligence efforts that Buyer finds appropriate, including, without limitation, confirming the feasibility of Buyer's intended use of the Property and change of the Property's zoning to allow the development of a public park. Seller shall reasonably cooperate with Buyer and Buyer's agents in providing documents in Seller's possession and access to the Property relevant to Buyer's inspection. Upon the Parties' execution of this Agreement, Buyer will provide to Seller the Phase I Environmental Site Assessment that Buyer obtained for the Property.

(b) If Buyer, in its sole and absolute discretion, and for any reason disapproves the results of any aspect of Buyer's inspection and review, Buyer shall give Seller, prior to 5:00 p.m. on the last day of the Feasibility Period, notice of disapproval and termination of this Agreement ("**Disapproval Notice**"). If Buyer fails to give Seller the Disapproval Notice prior to 5:00 p.m. on the last day of the Feasibility Period, Buyer shall be deemed to have approved the results of its inspection and review of the Property. If the transaction is disapproved by Buyer, all parties hereto shall be relieved of all further obligations or liabilities hereunder except as is otherwise specifically provided in this Section 8(b) and in Section 8(c) immediately following. If Escrow terminates pursuant to this Section 8(b), the Deposit will be released by Escrow Holder to Buyer, and Buyer will provide to Seller at no charge, upon cancellation of Escrow, all reports and material regarding the Property that Buyer generates or are generated on Buyer's behalf.

(c) Buyer shall, prior to Closing, indemnify, defend, and hold Seller and Seller's representatives and agents harmless from and against any and all loss, cost, damage, expense, claim or liability, including personal injury, loss of life and/or property damage resulting

from the acts or omissions of Buyer or its representatives, employees, contractors, or agents in performing any inspection and/or testing activity on or about the Property. Buyer shall promptly pay all costs, fees and expenses incurred as a result of or associated with such inspection work done or caused to be done on the Property by Buyer as permitted by this Section 8. Buyer shall keep the Property free from any and all mechanics or similar liens or charges resulting from Buyer's inspection work.

9. Condition of Property. Except for representations made in writing by the Seller prior to the Closing Date, and except as specifically set forth in the Agreement:

(a) Buyer expressly acknowledges that Buyer is buying the Property in an "AS IS AND WHERE AS" condition, and that it has not relied on any warranties, promises, understandings or representations, express or implied, of Seller or any employee, agent or representative of Seller, or any document relating to the Property, except as are specifically set forth in this Agreement or made in writing by Seller prior to the Closing Date. Buyer further acknowledges that any and all feasibility or market reports, environmental assessments, engineering studies and other information of any type that Buyer has received or may receive from Seller or its agents are furnished on the express condition that Buyer shall make an independent verification of the accuracy of any and all such information, all such information being furnished without any warranty whatsoever.

(b) Buyer acknowledges and agrees that except as specifically set forth in this Agreement or made in writing by Seller prior to the Closing Date neither Seller nor any employee, agent or representative of Seller has made any representation or warranty to Buyer concerning the Property, including, without limitation, the suitability of the Property for Buyer's intended use or its compliance with any statutes, ordinances, rules or regulations. Buyer shall perform and rely solely upon its own independent investigation concerning the Property and the Property's compliance with any applicable law. Buyer acknowledges that it is acquiring the Property subject to all existing laws, ordinances, rules and regulations, and except as specifically set forth in this Agreement, neither Seller nor any of Seller's representatives, agents or employees have made any warranties, representations or statements regarding any laws, ordinances, rules and regulations of any governmental or quasi-governmental body, entity, district or agency having authority with respect to the use, condition or occupancy of the Property.

(c) Buyer shall perform and rely solely upon its own investigation concerning Buyer's intended use of the Property, the Property's fitness therefor, and the permissibility of such intended use under applicable statutes, ordinances, rules and regulations.

10. Existing Surveys and Reports. Within ten (10) calendar days of the Effective Date, Seller shall furnish Buyer with copies of all existing surveys, soil reports, engineering studies, environmental audits or reports, site plans, and all other information and documents in Seller's possession pertaining to the Property.

11. Covenants, Warranties and Representations of Seller. Seller hereby makes the following covenants, representations, and warranties:

(a) Seller's execution of this Agreement and performance of its obligations hereunder will not violate any agreement, option, covenant, condition, obligation or undertaking of Seller or which is in any way related to the Property.

(b) Seller is not a "foreign person" as defined in Section 1445(f) of the Internal Revenue Code of 1986, as amended. At the Closing, Seller shall provide Buyer an Affidavit of Non-Foreign Status made under penalty of perjury, if required by Escrow Holder.

(c) Except as otherwise disclosed herein or in the Title Report, there are no liens on title or actions, suits, or proceedings of any kind or nature whatsoever, legal or equitable, pending or to the best of Seller's actual knowledge, threatened against Seller or the Property, and relating to or arising out of the ownership, management, or operation of the Property, in any court or before any federal, state, county or municipal department, commission, board, bureau, agency, or other governmental instrumentality.

(d) The Property is not subject to any third party leases or other use rights, with the exception of those rights, if any, which may be reflected in the Title Report or which are disclosed in writing by Seller to Buyer.

(e) Seller will not market the Property for sale or disposition to any other party while this Agreement is in effect.

(f) The Property currently is in compliance in all respects with the rules, regulations, ordinances and laws of all governmental authorities having jurisdiction over the Property to the best of Seller's actual knowledge.

(g) To the best of Seller's actual knowledge, there are no underground storage tanks located anywhere on the Property.

(h) To the best of Seller's actual current knowledge, there has been no "release", as defined in 42 U.S.C. Sec. 960 1(22) or, to the actual knowledge of Seller, threat of a "release" of any hazardous waste or substance (as such term in used in applicable environmental laws) on, from or under the Property.

(i) To the best of Seller's actual knowledge, neither Seller nor any of Seller's officers, agents or employees has received any notice that Seller has any potential liability with respect to the clean-up of the Property or of any other site to which hazardous wastes or substances taken from the Property may have been transported, and there are no past or present (or, to the actual knowledge of Seller, future) events, conditions or circumstances which may interfere with or prevent Buyer from using, occupying, and/or otherwise enjoying the Property or which would result in the Buyer incurring any liability with regard to any environmental laws or which would or may give rise to any common law or other legal liability on the part of Buyer based on or related to the manufacture, processing, distribution, use, treatment, storage, disposal, transport or handling, or the emission, discharge, release or threatened release into the environment of hazardous substances or hazardous wastes, which are regulated by federal or state law, by Seller or as a result of any act or omission of Seller.

(j) Seller shall notify Buyer immediately if Seller becomes aware of any new information or material change concerning the Property that affects the representations and warranties of Seller under this Agreement.

(k) Seller is the sole owner of the Property and has the legal power, right and authority to enter into this Agreement and the instruments referenced herein, and to consummate the transaction contemplated hereby.

(l) No party has a right of first refusal, rights of first offer or options to purchase in any part relating to the Property.

(m) All requisite action has been taken by Seller in connection with entering into this Agreement, the instruments referenced herein, and the consummation of the transaction contemplated hereby. No consent of any trustee, settlor, trustor, beneficiary, judicial or administrative body, governmental authority or other party is required.

(n) The individuals executing this Agreement and the instruments referenced herein on behalf of Seller have the legal power, right, and actual authority to bind the Seller to the terms and conditions hereof.

Seller shall indemnify, defend and hold Buyer harmless from and against all liability, loss, costs, damages, claims and expenses (including reasonable attorney's fees) arising out of or in connection with the breach by Seller of any of the covenants and representations set forth in subsections (a) through (n) of this Section 11, all of which shall survive the Closing and be deemed to have been remade upon Closing. A condition that is contrary to a statement above and which is not within Seller's actual current knowledge shall not constitute a breach by Seller.

12. Covenants, Warranties and Representations of Buyer. Buyer hereby makes the following covenants, representations, and warranties:

(a) Buyer has the authority to enter into this Agreement, purchase the Property, and to otherwise perform as set forth herein. The person executing this Agreement on behalf of Buyer has the full legal authority and is duly authorized to sign this Agreement on behalf of Buyer and to bind Buyer to all of the terms and conditions of this Agreement.

(b) Buyer's execution of this Agreement and performance of its obligations hereunder will not violate any agreement, option, covenant, condition, obligation or undertaking of Buyer.

(c) There are no actions, suits, or proceedings of any kind or nature whatsoever, legal or equitable, pending or, to the best of Buyer's knowledge, threatened against Buyer, in any court or before or by any federal, state, county or municipal department, commission, board, bureau, agency, or other governmental instrumentality seeking to challenge Buyer's ability to purchase the Property.

(d) As additional consideration for the purchase of the Property, Buyer will lease the Property back to Seller in accordance with Section 15(d) below.

(e) Within one hundred eighty (180) calendar days of Closing Buyer shall, at no cost to Seller, commence the process to amend the City of Hanford General Plan ("**General Plan**") and Zoning Ordinance to change the land use and zoning designation of ten (10) acres of land owned by Seller on the north side of Grangeville Boulevard from Medium Density Residential to Neighborhood Mixed Use. Buyer will work with Seller to more particularly identify the ten (10) acres to be redesignated. Buyer shall diligently pursue amendment of the General Plan and Zoning Ordinance through completion. Amendment of the General Plan and Zoning Ordinance entails the exercise of legislative authority by the Hanford City Council ("**City Council**"), and Seller may not contractually commit to a particular result in the Council's exercise of such authority. Amendment of the General Plan and Zoning Ordinance will be subject to all applicable legal requirements, including, without limitation the need for the City Council to make the necessary findings under the Hanford Municipal Code.

(f) Buyer, upon its development of the Property as a public park, shall recognize Mrs. Gertrude R. Thomas ~ GaGa. Buyer, upon its development of a parcel of the Property for a fire station, shall recognize John M. Loogman, a former fire fighter.

(g) Buyer acknowledges that there are (2) abandoned water wells and a septic tank in the vicinity of the existing residence located on the Property.

(h) Buyer confirms that the westernmost twenty-five feet (25') of the Property is subject to right-of-way rights controlled by Kings County, which rights will automatically transfer to and bind Buyer upon the Property's annexation into the City of Hanford. Buyer further confirms that since public right-of-way rights exist, Seller may utilize the right-of-way area after Closing to travel between Grangeville Boulevard and Seller's Retained Property; provided however, use of the right-of-way area may be temporarily impacted when Buyer constructs the 9th Avenue roadway and related improvements between E. Lacey Boulevard and Grangeville Boulevard.

13. Survival of Warranties. The satisfaction, truth, accuracy, and completeness of each of the representations, warranties and covenants of Buyer and Seller contained in this Agreement, as of the date hereof and as of Closing, shall constitute a condition precedent to the obligations of Seller and Buyer, respectively, hereunder. All representations, warranties, covenants, obligations, responsibilities, and agreements set forth herein shall survive Closing, and Seller and Buyer each agree to indemnify, defend, and hold the other harmless from any claim, demand, liability, loss or cost (including without limitation, reasonable attorneys' fees and costs) which the other may sustain arising out of any breach of any provision of this Section 13.

14. Brokerage Commissions. Buyer and Seller each represents and warrants to the other that they have not engaged the services of any real estate broker, salesperson, agent, or finder, nor done any other act nor made any statement, promise or undertaking which would result in the imposition of liability for the payment of any real estate brokerage commission, finder's fee or

otherwise in connection with the transaction described in this Agreement. In the event that any person or entity perfects a claim for a brokerage commission, finder's fee or otherwise, based upon any agreement, statement or act, the Party through whom such person or entity makes such claim shall be responsible therefor and shall defend, indemnify, and hold the other Party and the Property harmless from and against such claim and all loss, costs and expense associated therewith, including attorneys' fees.

15. Conditions Precedent to Seller's Obligations to Perform. Seller's obligation to perform as set forth herein is hereby expressly conditioned on satisfaction of each and every of the following conditions precedent:

(a) Buyer shall have timely performed each of the acts to be performed by it hereunder.

(b) Each of Buyer's representations and warranties set forth herein shall be true at Closing as if affirmatively made at that time.

(c) Buyer shall not have timely exercised any right set forth in this Agreement to cancel Escrow or terminate this Agreement.

(d) Buyer and Seller's execution of a Lease ("**Lease**") at Closing under which Seller will lease the Property back from Buyer. Buyer and Seller will negotiate the terms of the Lease in good faith, and the Parties agree that the Lease will contain the following provisions:

(i) Either party may terminate the Lease by providing one hundred eight (180) calendar days prior written notice to the other Party.

(ii) Seller shall pay no rent to Buyer during the term of the Lease.

(iii) Seller shall retain all crops harvested at the Property and proceeds generated by the sale of such crops.

(iv) Buyer will have no obligation to repair or improve any aspect of the Property, including, without limitation, improvements located thereon, during the Lease's term.

Seller will deliver possession of the Property to Buyer upon termination of the Lease; provided however, if the Parties do not execute a Lease, Seller will deliver possession of the Property to Buyer at Closing.

16. Conditions Precedent to Buyer's Obligations to Perform. Buyer's obligation to perform as set forth herein is hereby expressly conditioned on satisfaction of each and every of the following conditions precedent:

(a) Seller shall have timely performed each of the acts to be performed by it hereunder.

(b) Each of Seller's representations and warranties set forth herein shall be true at Closing as if affirmatively made at that time.

(c) Seller shall not have timely exercised any right set forth in this Agreement to cancel Escrow or terminate this Agreement.

(d) Escrow Holder is committed to issue the Title Policy as set forth above in Section 7.

(e) Seller has satisfied all legal requirements for the sale of the Property in order to grant clear title to Buyer, subject to those conditions and Permitted Exceptions approved by Buyer.

(f) Amendment of Buyer's California Statewide Park Development and Community Revitalization Program grant ("**Grant**"), in the amount of EIGHT MILLION, FIVE HUNDRED THOUSAND DOLLARS ($8,500,000.00), to allow for Buyer's use of Grant funds to purchase the Property and for the development of a new municipal park at the Property. Amendment of the Grant is necessary because the Grant was originally rewarded to Buyer for the purchase of land other than the Property and for the development of a new park at that site.

(g) Completion of the survey referenced in Section 1 above.

17. Establishment of Escrow. Upon execution of this Agreement by the Parties, a duplicate of this Agreement shall be deposited with Escrow Holder. The general provisions of Escrow Holder's escrow instructions shall not impose any additional obligations or liabilities on the Parties. If any of the general provisions conflict with the provisions of this Agreement, the provisions of this Agreement shall control.

18. Deposits into Escrow. The Parties shall make the following deposits into Escrow at or prior to Closing:

(a) Seller shall deposit an executed and acknowledged original Grant Deed conveying good and marketable title to the Property, subject to all Permitted Exceptions.

(b) Buyer shall deposit all funds when and as required hereby (including without limitation the Purchase Price and all amounts necessary to pay Buyer's share of the closing costs), and such other amounts as Buyer has agreed to pay under this Agreement, or as required by Escrow Holder, and a preliminary change of ownership report for Kings County.

(c) Both Parties shall execute and deliver such additional documents as Escrow Holder reasonably may deem necessary in order to effectuate the transaction set forth in this Agreement and to close Escrow.

19. Prorations. Escrow Holder shall prorate the following items, as of the Closing, using a three hundred sixty-five (365) day year: all real and personal property taxes and all other charges or assessments relating to the Property using the latest tax bills. Seller shall pay any

supplemental taxes assessed against the Property prior to the Closing. Buyer shall pay any supplemental taxes assessed pursuant to Chapter 3.5 (Section 75) of the California Revenue and Taxation Code resulting from the sale of the Property to Buyer.

20. Title Insurance. At Closing, Escrow Holder shall issue, effective as of that date, the Title Policy described in Section 7 of this Agreement.

21. Costs and Expenses. Closing costs shall be borne by the Parties as follows:

(a) The Title Policy premium shall be paid by Seller; provided, however, any endorsements that are not included with Escrow Holder's standard ALTA Policy of Title Insurance that are requested by Buyer shall be paid by Buyer;

(b) Documentary transfer taxes and costs of preparing and recording the Grant Deed shall be paid by Seller; and

(c) All Escrow fees shall be shared equally between Buyer and Seller.

All other costs of closing Escrow, including, without limitation, filing fees, other recording fees and otherwise, shall be shared by the Parties equally. Each Party shall bear its own legal fees and costs. Buyer shall deposit additional funds into Escrow in an amount equal to its share of the closing costs as determined by Escrow Holder. Escrow Holder is hereby authorized to withhold Seller's share of the closing costs from funds otherwise distributable to Seller.

22. Closing Date. Unless otherwise extended by the Parties in writing or as specified herein, the closing of Escrow for the Property shall occur on or before the fifth (5^{th}) business day following the expiration of the Feasibility Period, subject to the prior satisfaction (or waiver) of the conditions precedent to the Closing identified in Sections 15 and 16 of this Agreement ("**Closing**"). The date on which Closing occurs is referred to herein as "**Closing Date**." If Escrow is not in a condition to close by the Closing Date, Escrow Holder, except as otherwise provided herein, shall cancel Escrow upon receipt of written notice from both Parties of such cancellation; provided, however, if Escrow is not in a condition to close by the Closing Date due to the failure of only one Party to perform, and such failure to perform constitutes a default under this Agreement, and the other Party has fully performed all of the obligations required of it in order to close Escrow, only the performing Party shall be entitled to provide Escrow Holder with written notice of cancellation. In the absence of any written notice of cancellation, Escrow Holder shall proceed to close Escrow as soon as possible.

23. Procedure for Closing. Escrow Holder shall close Escrow by doing the following:

(a) Pay from funds deposited by Buyer all claims, demands and liens necessary to place title to the Property in the condition set forth in Section 6 of this Agreement;

(b) Pay Seller's share of the closing costs from funds otherwise distributable to Seller;

(c) Pay from funds deposited by Buyer (other than the Purchase Price), Buyer's share of closing costs;

(d) Prorate real and personal property taxes and all other charges or assessments as set forth in Section 19 of this Agreement;

(e) Record Seller's Grant Deed in the Official Records of Kings County and direct the County Recorder to affix the transfer tax after recording, return the recorded Grant Deed to Buyer with a conformed copy to Seller, and file Buyer's preliminary change of ownership report in Kings County, as appropriate;

(f) Unless otherwise instructed by Seller, unilaterally deliver the remaining funds held in Escrow, less payments authorized hereunder, to Seller; and

24. Failure to Close. If Escrow shall fail to close as a result of Buyer's breach of any of its obligations hereunder, then, in accordance with the provisions of Section 4 hereinabove, upon demand of Seller, Escrow Holder shall terminate Escrow, immediately deliver the Deposit, and all documents that Seller previously deposited into Escrow (collectively "**Seller's Documents**") to Seller, deliver Buyer's preliminary change of ownership report and all documents that Buyer previously deposited into Escrow (collectively, "**Buyer's Documents**") to Buyer, and charge Buyer for any cancellation charges. If Escrow shall fail to close as a result of Seller's breach of any of its obligations hereunder, or upon Buyer's election to terminate in accordance with the provisions of this Agreement, then upon demand of Buyer, Escrow Holder shall terminate Escrow, immediately cause to be delivered the Deposit and Buyer's Documents to Buyer, deliver Seller's Documents to Seller, deliver Buyer's preliminary change of ownership report to Buyer, and charge Seller for any cancellation charges. If Escrow fails to close through no fault of either Buyer or Seller, upon the demand of either Party, Escrow Holder shall return Buyer's preliminary change of ownership report and Buyer's Documents to Buyer, return Seller's Documents to Seller, return the entire Deposit to Buyer, and cancel Escrow, with all cancellation charges to be borne equally by Buyer and Seller.

25. Attorneys' Fees. Subject to Section 4 of this Agreement, in the event of any action between Buyer and Seller seeking enforcement of any of the terms and conditions of this Agreement, or in connection with the Property, the prevailing Party in such action shall be awarded, in addition to damages, injunctive or other relief, its reasonable costs and expenses, including, but not limited to, reasonable attorneys' fees. Seller and Buyer agree that any such action shall be venued in Kings County, California or in the Federal District Court in Fresno, California.

26. Indemnification of Escrow Holder. Escrow Holder shall be indemnified and held harmless by Buyer and Seller against any and all costs, damages, attorneys' fees, expenses and liabilities which it incurs or sustains in connection with Escrow, except for such items as may be caused by Escrow Holder's misconduct or negligence.

27. Notice. Except as otherwise expressly provided herein, any notice, consent, authorization or other communication to be given hereunder shall be in writing and shall be deemed duly given and received when delivered personally, one (1) business day after being deposited for

next-day delivery with a nationally recognized overnight delivery service, or five (5) business days after being mailed by registered or certified mail, with return receipt requested, properly addressed to the Party to receive notice as follows:

To Buyer: Brad Albert
CITY OF HANFORD
321 N. Douty
Hanford, CA 93230

To Seller: Robert Loogman
2010 Woodridge Way
Hanford, CA 93230

28. Sole and Only Agreement. This Agreement supersedes any and all other agreements, either oral or in writing, between the Parties hereto with respect to the matters set forth herein and contains all of the covenants and agreements between the Parties regarding said matters. Except as is otherwise provided herein, each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or in writing, have been made by any Party or anyone acting on behalf of any Party which are not embodied in this Agreement and no other agreement, statement or promise shall be valid or binding.

29. Successors and Assigns. The covenants and agreements contained in this Agreement shall be binding upon and shall inure to the benefit of the successors and assigns of the Parties.

30. Further Action. The Parties agree to perform all further acts, and to execute, acknowledge, and deliver any documents that may be reasonably necessary, appropriate or desirable to carry out the purposes of this Agreement.

31. Waiver. A waiver of any breach of this Agreement by any Party shall not constitute a continuing waiver or a waiver of any subsequent breach of the same or any other provision of this Agreement.

32. Choice of Laws. This Agreement shall be governed by the laws of the State of California and any question arising hereunder shall be construed or determined according to such law.

33. Headings. Headings at the beginning of each numbered Section of this Agreement are solely for the convenience of the Parties and are not a part of this Agreement.

34. Survival. All of the provisions of this Agreement shall survive the Closing and shall remain binding upon the Parties.

35. Time. Time is of the essence, it being understood that each date set forth herein, particularly the Closing, and the obligations of the Parties to be satisfied by such dates have been the subject of specific negotiations by the Parties.

36. Counterparts. This Agreement may be signed by the Parties in different counterparts and the signature pages combined to create a document binding on all Parties.

37. Construction. The Parties acknowledge that each Party and its counsel or other representatives have reviewed this Agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall not be employed in the interpretation of this Agreement and any amendments or exhibits hereto.

38. Waiver of Conflict

(a) This Agreement has been prepared by Ty Mizote ("Mizote") for Buyer and reviewed by Jeffrey Levinson ("Levinson") for Seller. Levinson and Mizote are partners in the law firm of Griswold, LaSalle, Cobb, Dowd & Gin, L.L.P. ("the law firm"). The law firm is counsel for Buyer and Seller in other matters.

(b) The law firm has explained to each of the undersigned that, in the event of a dispute involving this Agreement, or the rights of the parties hereunder, each of the parties will be required to retain independent legal counsel. The law firm has also explained to each of the undersigned potential areas of conflict of interest in the law firm's preparation and review of this Agreement for the respective parties.

(c) Each of the undersigned acknowledges the aforementioned advisements and waives any such conflict of interest. Buyer and Seller warrant and represent that, prior to executing this document, each has reviewed this Agreement with that counsel, legal or otherwise, which the undersigned have deemed necessary, reasonable and appropriate to protect their respective interests.

(d) Each of the undersigned is knowingly, willingly, and voluntarily executing this Agreement after such advice and counsel, and with the understanding and intent that this Agreement shall be enforceable by and against each of the Parties in accordance with its terms, and the Agreement will not be void or voidable due to any conflict of interest arising from the law firm's review of this document for the respective parties.

39. Execution in Counterpart. This Agreement may be executed simultaneously in two (2) or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates identified below.

SELLER

Dated: _____, 2023

_____
ROBERT A. LOOGMAN

Dated: _____, 2023

_____
THOMAS G. LOOGMAN

Dated: _____, 2023

_____
TRUDY N. SIMAS

Dated: _____, 2023

_____
COLETTE M. QUINN

Dated: _____, 2023

_____
JOHN M. LOOGMAN, JR.

Dated: _____, 2023

_____
LISA M. ASKINS

BUYER

CITY OF HANFORD

Dated: _____, 2023

By: _____
TRAVIS PADEN
Mayor

EXHIBIT "A"

SELLER'S EXISTING PROPERTY LEGAL DESCRIPTION

Real property situated in the City of Hanford, County of Kings, State of California, more particularly described as follows:

> The West 3/8 of the Northwest Quarter of Section 29, Township 18 South, Range 22 East, Mount Diablo Base and Meridian, in the County of, State of California.
>
> APN: 014-230-030

EXHIBIT "B"

CITY OF HANFORD PARCEL

That portion of the West three-eighths of the Northwest quarter of Section 29, Township 18 South, Range 22 East, Mount Diablo Base and Meridian, situated in the City of Hanford, County of Kings, State of California, more particularly described as follows:

BEGINNING at the Northwest corner of said Northwest quarter of Section 29;

Thence along the North line of said Section 29, South 89˚59'35" East, a distance of 990.64 feet to the East line of said West three-eighths;

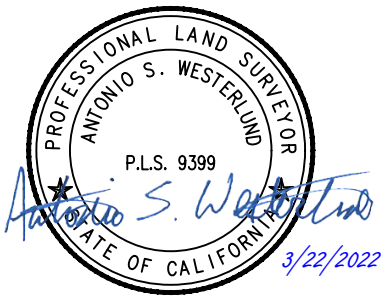
Thence along said East line, South 00°00'05" West, a distance of 1,758.31 feet, to an intersection with a line being parallel with said North line, said intersection being marked by a 3/4-inch iron pipe tagged "PLS 9399" set 6 inches below grade;

Thence along said parallel line, North 89°59'35" West, a distance of 991.26 feet to the West line of said Northwest quarter, the terminus of last said course being witnessed by a 3/4-inch iron pipe tagged "PLS 9399" set 6 inches below grade, 55.00 feet East, as measured along said parallel line, of said West line;

Thence along said west line, North 00°01'18" East, a distance of 1,728.31 feet, to the **POINT OF BEGINNING**.

Containing 40.000 acres (gross), more or less.

Said Parcel depicted as "City of Hanford Parcel", on Exhibit "C", attached hereto and made a part hereof.



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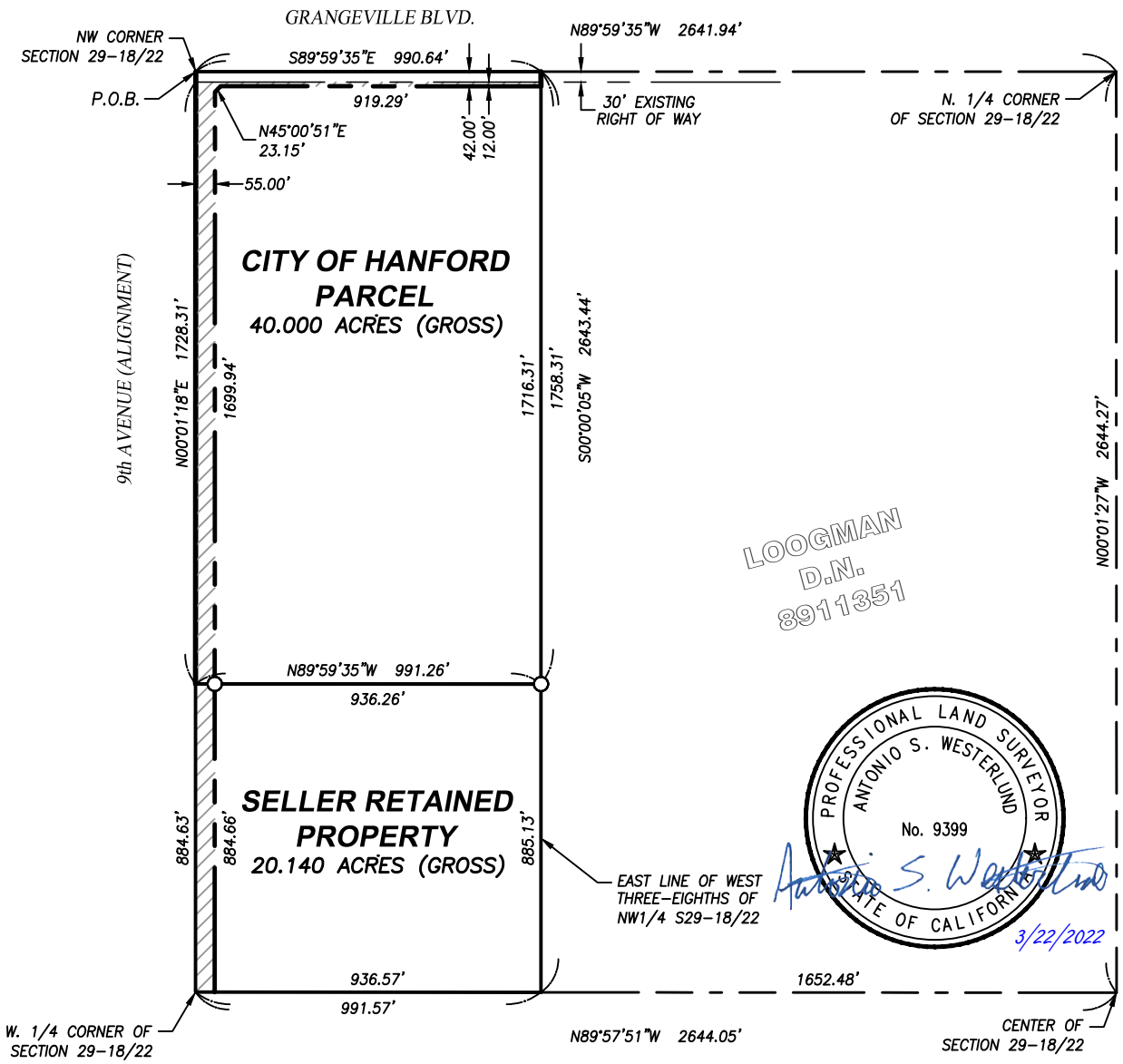

LEGEND

	PROPOSED RIGHT OF WAY TO BE DEDICATED THROUGH SEPARATE INSTRUMENT
	EXISTING RIGHT OF WAY LINE
	PROPOSED RIGHT OF WAY LINE
	SECTION LINE
O	SET 3/4" IRON PIPE TAGGED "PLS 9399", DOWN 6".
R/W	RIGHT OF WAY
D.N.	DOCUMENT NUMBER PER OFFICIAL RECORDS OF KINGS COUNTY
P.O.B.	POINT OF BEGINNING

NOTE: DIMENSIONS SHOWN ON THIS EXHIBIT ARE BASED ON A FIELD SURVEY WHICH WILL BE MEMORIALIZED BY A RECORD OF SURVEY, CURRENTLY IN PROCESSING

N

500' 0' 500'

SCALE: 1"= 500'

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PROJECT NO.:	220290
DRAWN BY:	MAH
QA/QC BY:	AWS
SCALE:	AS SHOWN
SHEET NO.:	1 OF 1

EXHIBIT "C"

HEROES PARK FEE DEDICATION

601 POLLASKY AVE., STE. 301 TEL: (559) 449-2400
CLOVIS, CA 93612 WWW.QKINC.COM
© COPYRIGHT BY QUAD KNOPF, INC. UNAUTHORIZED USE PROHIBITED.

EXHIBIT "D"

SELLER RETAINED PROPERTY

The West three-eighths of the Northwest quarter of Section 29, Township 18 South, Range 22 East, Mount Diablo Base and Meridian, situated in the City of Hanford, County of Kings, State of California:

Excepting **THEREFROM** the following:

BEGINNING at the Northwest corner of said Northwest quarter of Section 29;

Thence along the North line of said Section 29, South 89˚59'35" East, a distance of 990.64 feet to the East line of said West three-eighths;

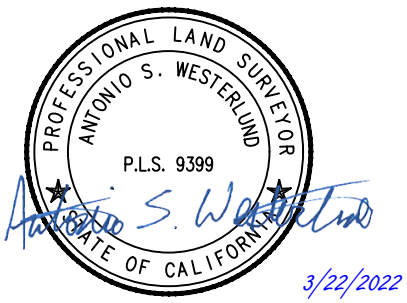
Thence along said East line, South 00°00'05" West, a distance of 1,758.31 feet, to an intersection with a line being parallel with said North line, said intersection being marked by a 3/4-inch iron pipe tagged "PLS 9399" set 6 inches below grade;

Thence along said parallel line, North 89°59'35" West, a distance of 991.26 feet to the West line of said Northwest quarter, the terminus of last said course being witnessed by a 3/4-inch iron pipe tagged "PLS 9399" set 6 inches below grade, 55.00 feet East, as measured along said parallel line, of said West line;

Thence along said west line, North 00°01'18" East, a distance of 1,728.31 feet, to the **POINT OF BEGINNING**.

Containing 20.140 acres, more or less.

Said Parcel depicted as "Seller Retained Property", on Exhibit "C", attached hereto and made a part of hereof.



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APPRAISAL REPORT

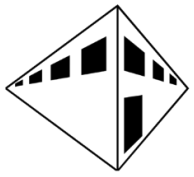
HEROES PARK PROJECT

LATIS LLC
HANFORD, CA

AS OF
JANURAY 15, 2023

PREPARED FOR
BRADLEY ALBERT
PARKS AND COMMUNITY SERVICES DIRECTOR
CITY OF HANFORD

Jacob I. Hower, MAI, R/W-AC
Mark Myers
Jeremy Hansen
Karley Nelson



J. Hower & Associates

1306 N. Irwin Street
Hanford, Ca 93230
Phone: (559) 582-9112

March 27, 2023

Bradley Albert
Parks and Community Services Director
City of Hanford

Re: Heroes Park
Latis LLC Property
Hanford, CA

Dear Mr. Albert:

At your request, I have appraised a real property interest for the above captioned real estate. My objective was to form an opinion about the market value for a 100% ownership interest in the subject property's fee simple estate, assuming no liens or encumbrances other than normal covenants and restrictions of record.

This valuation contains analyses, opinions, and conclusions along with market data and reasoning appropriate for the scope of work detailed later herein. It was prepared solely for the intended use and intended users explicitly identified in the attached report. Unauthorized users do so at their own risk. The appraisal is communicated in the attached narrative report and conforms to the version of the Uniform Standards of Professional Appraisal Practice (USPAP) in effect on this report's preparation date.

This letter is not an appraisal report and only serves as an introduction to the attached appraisal. If this letter is disjoined from the attached appraisal report, then the value opinions set forth in this letter are invalid because the analyses, opinions, and conclusions cannot be properly understood. The value opinion must be placed in the context of the analysis.

The value opinion is affected by all the information, assumptions, hypotheses, general limiting conditions, facts, descriptions, and disclosures stated in the attached appraisal report.

A portion of the subject property is being acquired by the City of Hanford for a park. Any decrease or increase in the fair market value of the subject real property prior to the date of valuation caused by the project or improvements for which a portion of such property is acquired, or by the likelihood that the property would be acquired for such project or improvements, other than due to physical deterioration within the reasonable control of the owner, has been disregarded in appraising the subject property.

After careful consideration of all factors pertaining to and influencing value, the data and analysis thereof supports the following value opinion for the subject property as of January 15, 2023:

Market Value

$4,664,000

The value excludes any personal property, furniture, fixtures, or equipment. The value is also subject to hypothetical and extraordinary assumptions outlined on page 8.

Respectfully submitted,

Jacob I. Hower, MAI, R/W-AC
Certified General Real Estate Appraiser
California License 3002762 (Expires 11/14/2024)
jake@jhower.com

CERTIFICATION

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have appraised the subject numerous times in the past three years as various easements and acquisitions have been added or ammended. I have performed no other services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I have made a personal inspection of the property that is the subject of this report.
- No one provided significant real property appraisal assistance to the person signing this certification.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- As of the date of this report, I, Jacob Hower, have completed the continuing education program for Designated Members of the Appraisal Institute.

Jacob I. Hower, MAI, R/W-AC
Certified General Real Estate Appraiser
California License 3002762 (Expires 11/14/2024)
jake@jhower.com

Limitations & Assumptions

1. Surveys of the subject property have been provided by the City of Hanford. I have relied upon these surveys and Assessors maps to value the larger parcel and acquisition.

2. Title is presumed to be marketable, and that any liens or encumbrances can be removed.

3. No separation of land and building values may be used for any other purpose than that delineated elsewhere in this report.

4. Neither all nor any part of the contents of this report shall be conveyed to the public through advertising, public relations, news, sales, or other media without the written consent and approval of the author, particularly as to the valuation conclusion.

5. No right to expert testimony is included with this report, and the fee for this appraisal does not include payment for pre-trial conferences or taking of depositions.

6. No survey or soil tests of the land have been made by the appraiser.

7. This report and all information contained herein was prepared for the sole and exclusive use of the client. No one except the client specified herein may rely on this report for any purpose. Any person or entity who obtained or reads this report, or a copy thereof, other than the client specified herein, expressly assumes all risk of damages to himself or third persons arising out of reliance thereon or use thereof and waives the right to bring any action based on the appraisal, directly or indirectly, and the appraiser shall have no liability to any such person or entity.

8. Possession of this report or any copy thereof does not carry with it the right of publication, nor may the same be used for any purpose by anyone except the appraiser's employer, without the previous written consent of the appraiser, and in any event, only in its entirety.

9. The information and data reported in this appraisal have been obtained from sources which are deemed to be reliable. They are believed to be accurate but cannot be guaranteed by the appraiser. This condition applies generally throughout the appraisal report regarding verification of data and information about the subject property provided by the client.

10. This appraisal report sets forth all the limiting conditions (imposed by the terms of the assignment or by the appraiser) affecting the analyses, opinions, and conclusions contained in this report.

11. It is assumed the property complies with all zoning and land use restrictions unless otherwise stated.

12. Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, urea–formaldehyde foam insulation or other potentially hazardous materials may affect the value of the property. The value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for any such conditions or for any expertise or engineering knowledge required discovering them. The client is urged to retain an expert in this field, if desired.

13. Personal property is excluded from the value.

TABLE OF CONTENTS

APPRAISAL OVERVIEW 7
SCOPE OF WORK 7
APPRAISAL DEFINITIONS 8
PROPERTY LOCATION CHARACTERISTICS 10
CITY OF HANFORD 10
NORTHEAST HANFORD SUB-MARKET 16
THE PROJECT 19
PROPERTY DATA 20
VALUATION ANALYSIS & CONCLUSIONS 24
VALUE OF THE LARGER PARCEL 26
SALES COMPARISON APPROACH – LAND 26
DESCRIPTION OF THE ACQUISITION 30
VALUATION OF THE PART ACQUIRED AS PART OF THE WHOLE 32
VALUE OF THE REMAINDER AS PART OF THE WHOLE 32
VALUE OF THE REMAINDER AFTER THE ACQUISITION AND BEFORE CONSIDERATION OF BENEFITS 32
VALUE OF THE REMAINDER AFTER THE ACQUISITION AND AFTER CONSIDERING BENEFITS 32
NET DAMAGES 33
TEMPORARY CONSTRUCTION EASEMENT (TCE) 33
VALUATION SUMMARY 33
ADDENDA 34
QUALIFICATIONS OF JACOB I. HOWER, MAI, R/W-AC 34
SUBJECT PHOTOGRAPHS 36
LEGAL DESCRIPTION OF THE ACQUISITION 37
SURVEY 38

APPRAISAL OVERVIEW

SCOPE OF WORK

Introduction: The larger parcel (also referred to as the "subject" or "subject property") is 60 acres and located east of the city of Hanford. A portion of the property will be purchased to facilitate a new 40-acre park (Heroes Park). The park will be funded by a grant received by the City of Hanford.

This report is communicated in a way to logically follow the appraiser's methodology and conclusion of value. Pertinent information such as the market area, conditions, subject property, market data, analysis, and conclusions are summarized.

Effective Date of the Appraisal: I performed the most recent inspection of the subject property including the site and surrounding neighborhood on January 15, 2023.

Appraisal Development: This is the extent of research and analyses that produce one or more credible opinions of value for one or more specifically identified intended users and an explicitly stated intended use. Depending upon the intended use, intended users, and agreements between the appraiser and the client, the appraisal development process includes but was not limited to the following tasks:

- Observation of the property appraised
- Research for appropriate market data
- Data verification
- Consideration of influential market area, physical, economic, and Governmental factors
- Determination of the subject's highest and best use
- Development of one or more applicable approaches to value
- Reconciliation of value indications
- Preparation of this report following the nine-step State Rule as it applies to partial acquisitions.

Approaches to Value: Applicable and necessary approaches to value were selected for development after consideration of available market data, intended use, and intended user. The sales comparison approach is the most relevant for transitional land. The cost approach and income approach are not relevant.

Intended Use of the Appraisal: The appraisal will be used to establish the value of the property to be acquired and damages to the remainder, if any.

Intended Users of the Appraisal: The client and intended user of the appraisal is Bradley Albert and the City of Hanford.

Hypothetical Conditions:

- To value the larger parcel in the before condition I have ignored the project and any influence it may have on the subject's current value.
- To value the remainder, Heroes Park is assumed to have been completed.
- Use of these hypothetical conditions may have affected assignment results.

APPRAISAL DEFINITIONS

Market Value:

a) The fair market value of the property taken is the highest price on the date of valuation that would be agreed to by a seller, being willing to sell but under no particular or urgent necessity for doing so, nor obliged to sell, and a buyer, being ready, willing, and able to buy but under no particular necessity for so doing, each dealing with the other with full knowledge of all the uses and purposes for which the property is reasonably adaptable and available.

b) The fair market value of property taken for which there is no relevant comparable market is its value on the date of valuation as determined by any method of valuation that is just and equitable.

[*California Code of Civil Procedure Section 1263.320]*

Fee Simple Estate: Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental police powers of taxation, eminent domain, police power, and escheat.[1]

Larger Parcel: In governmental land acquisitions and in valuation of charitable donations of partial interest in property such as easements, the tract or tracts of land that are under the beneficial control of a single individual or entity and have the same, or an integrated, highest and best use. Elements for consideration by the appraiser in making a determination in the regard are contiguity, or proximity, as it bears on the highest and best use of the property, unity of ownership and unity of highest and best use. In most states, unity of ownership contiguity, and unity of use are the three conditions that establish the larger parcel for the consideration of severance damages. In federal and some state cases, however, contiguity is sometimes subordinated to unitary use.[2]

Partial Taking: The taking of part of a property for public use under the power of eminent domain; requires the payment of compensation.[3]

Remainder: In eminent domain condemnation, that portion of a larger parcel remaining in the ownership of the property owner after a partial taking.[4]

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[1] The Dictionary of Real Estate Appraisal, Sixth Edition, 2015.
[2] ibid
[3] ibid

Damages: Damage to the remainder is the damage, if any, caused to the remainder by either or both of the following:

(a) The severance of the remainder from the part taken.
(b) The construction and use of the project for which the property is taken in the manner proposed by the plaintiff whether or not the damage is caused by a portion of the project located on the part taken. [*California Code of Civil Procedure Section 1263.420]*

Easement: The right to use another's land for a stated purpose.[5]

Temporary Easement: An easement granted for a specific purpose and applicable for a specific time period. A construction easement, for example, is terminated after the construction of the improvement and the unencumbered fee interest in the land reverts to the owner.[6]

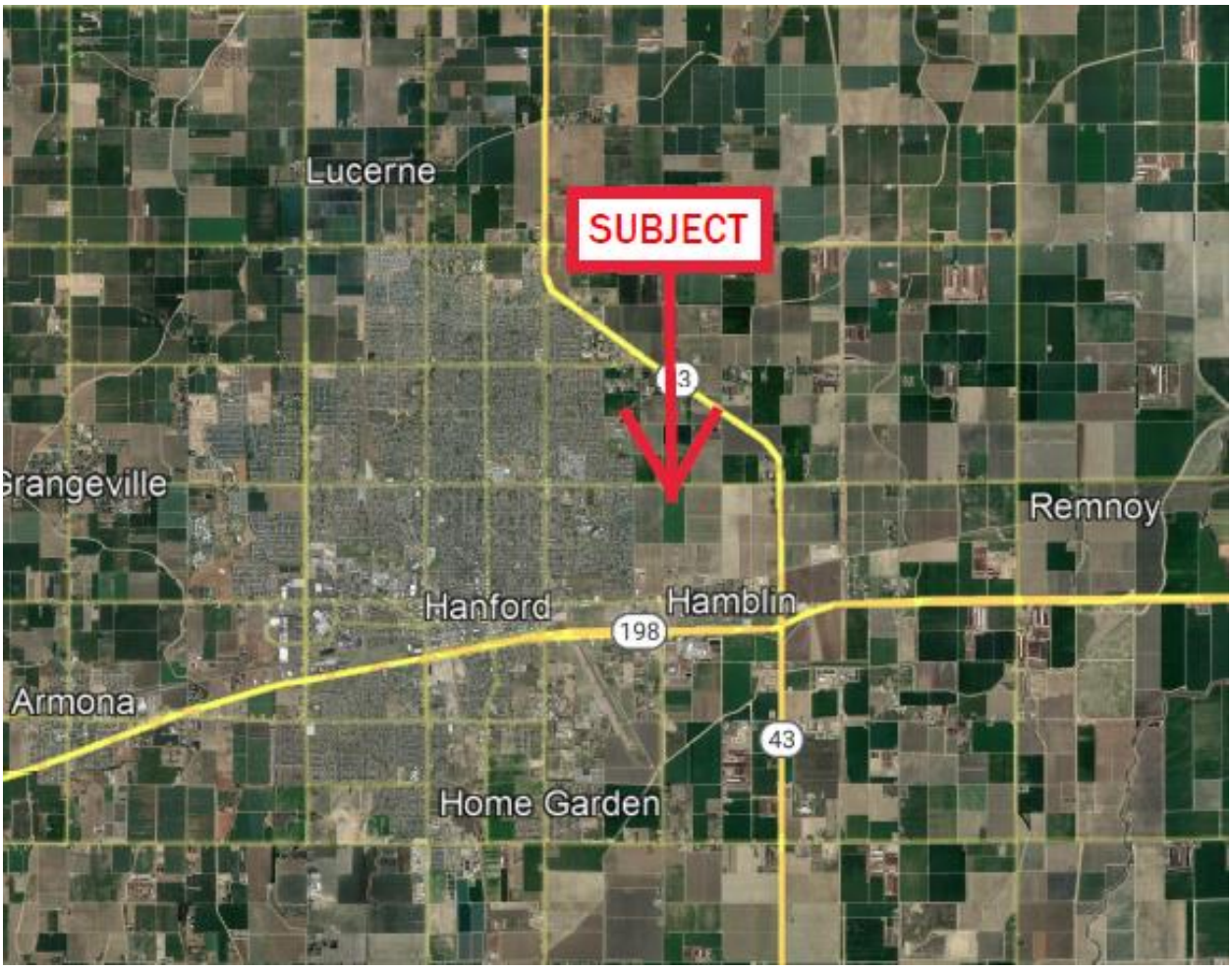
[4] ibid
[5] ibid
[6] ibid

PROPERTY LOCATION CHARACTERISTICS

CITY OF HANFORD

Overview: Kings County is situated in the southern half of the San Joaquin Valley, an eight-county region centralized within the State of California. Hanford is the largest city in Kings County and the county seat. The city is about 190 miles north of Los Angeles, and 225 miles south of San Francisco along the corridor of State Highway 99. State Highway 99 stretches from Sacramento to Interstate 5 in Kern County.

Transportation: State Highway 198 bisects Hanford in an east-west direction and provides access to State Highway 99 to the east. Highway 198 also provides access to the city of Lemoore and I-5 to the west. Highway 43 runs north/south and connects Selma, Hanford, Corcoran, Wasco, and Shafter.



Economic/Financial Data: Recent economic statistics for the City of Hanford are summarized below and provided by the US. Census Bureau:

Total Population (2021)	**58,496**
Average household size:	3.09
High school graduate or higher:	80.0%
Bachelor's degree or higher:	19.2%
Median household income:	$62,413
Per-capita income:	$27,379
Mean travel time to work:	22.4 minutes
Owner-occupied housing units:	57%
Unemployment Rate (July 2022):	6.2%

Agriculture: Kings County is a national leader in agricultural production, accounting for $2,343,144,000 in total crop value in 2021. This represents a 7.5% increase from the 2020 amount. Field crops had increased (10.6%) primarily due to high commodity prices. Livestock and poultry increased in value (4.4%) primarily due to an increase in milk production. Milk continues to be the top commodity with a value of $722,744,000 in 2021.

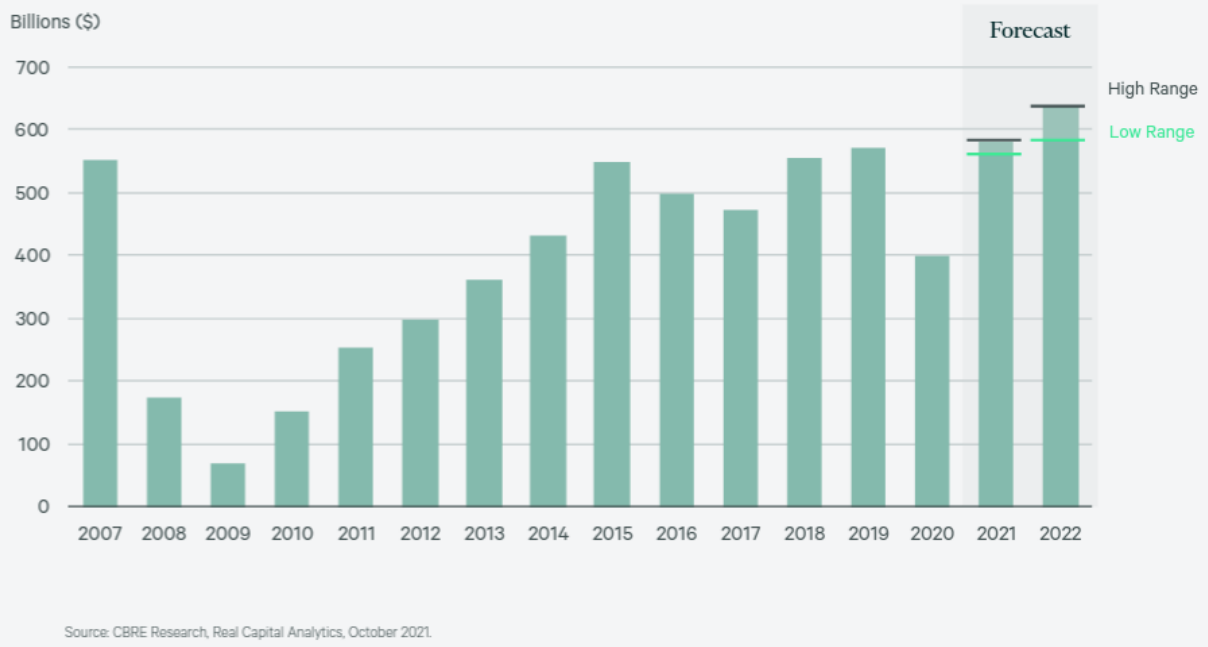
Over 100 commodities are produced in Kings County and over 50 countries worldwide receive commodities grown here. The top five are The Republic of Korea, China, Canada, Japan and Taiwan. The following chart summarizes the top ten commodities by value in 2021.

TOP 10 COMMODITIES

Crop	2021 Rank	Dollar Value	2020 Rank	2019 Rank	1971 Rank
Milk, Total	1	$722,744,000	1	1	*2*
Pistachios	2	$267,900,000	2	2	N/A
Almonds, Total	3	$190,674,000	5	5	36
Cotton, Total	4	$190,079,000	3	4	1
Cattle & Calves	5	$172,131,000	4	3	3
Tomatoes, Processed	6	$128,712,000	6	6	N/A
Corn, Silage	7	$79,294,000	7	8	22
Walnuts	8	$61,883,000	9	9	16
Livestock, Poultry	9	$61,423,000	8	7	7
Alfalfa, Hay	10	$45,995,000	10	10	5

Real Estate: Real estate values have been rising for the past eight years but stagnated briefly between March and July, 2020. New construction is still generally a feasible undertaking and projects are ongoing within the city of Hanford. The chart below is provided by CBRE and indicates an all-time high of capital investment volume.

FIGURE 4: Total U.S. Capital Investment Volume



Source: CBRE Research, Real Capital Analytics, October 2021.

"Total investment volume in 2022 is projected to increase 5%-10% over 2021 levels, which are on track to roughly equal pre-pandemic volumes from 2019 (currently the highest annual total on record). Although industrial and multifamily assets will likely continue to capture the most investor interest given the tailwinds of e-commerce and demographic shifts, investment in office and retail assets should also pick up. Industrial and multifamily volumes are projected to increase 10% to 15% over 2021 levels, while office and retail volumes will rise 5%-10%. Meanwhile, hotel volume in the first three quarters of 2021 recovered to pre-pandemic levels, a positive sign for the sector heading into 2022."[7]

The adjacent chart highlights the year-over-year national price trends for 2021. According to the Real Capital Analytics, *"Prices are on the rise. The RCA CPPI US National All-Property Index rose 11.8% YOY in July. The only other time when the RCA CPPI grew so quickly was in*

Transaction Volume and Pricing Summary

	July '21		YTD '21			RCA CPPI
	Vol ($b)	YOY	Vol ($b)	YOY	Cap Rate	YOY
Office	10.0	90%	59.4	18%	6.5%	8.8%
Retail	3.1	34%	27.3	30%	6.5%	7.5%
Industrial	7.5	40%	61.9	18%	5.9%	11.8%
Hotel	2.4	252%	23.2	255%	8.4%	3.8%
Apartment	13.7	122%	111.5	79%	5.0%	13.5%
Snr Hsg & Care	0.7	36%	8.3	50%	5.5%	
Dev Site	1.5	-25%	12.1	-2%		
Total	38.8	74%	303.7	44%		11.8% *

*All-Property Index comprises office, industrial, retail, apartment

[7] CBRE Market Outlook Report, 2022

the period from 2004 to 2005 in the midst of the housing boom. The apartment sector delivered the strongest growth for the month, with the index up 13.5% YOY. The laggard was CBD offices where prices fell 4.6% YOY."[8]

Industrial: On a national level, "the U.S. industrial sector started to show signs of deceleration during the third quarter. While the development pipeline remains incredibly full and quarterly new supply achieved a new record during the quarter, demand is starting to wane for industrial product. The headwinds affecting the market remain prevalent and rising inflation is causing uncertainty with consumers which could lead to a decrease in retail sales and lower industrial demand.[9]

The following charts are provided by Colliers U.S. National Q3 2022 Industrial Report.

Market Indicators

3.5% Unemployment Rate

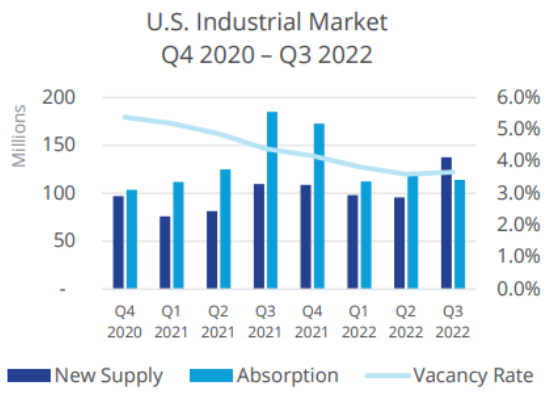
2.6% GDP - Quarterly change yr/yr

3.829% U.S. 10 Year Treasury Note

Historic Comparison

	22Q3	22Q2	21Q3
Total Inventory (MSF)	17,215.0	17,089.1	16,764.9
New Supply (MSF)	137.8	95.8	109.6
Net Absorption (MSF)	114.1	118.2	182.1
Overall Vacancy	3.7%	3.6%	4.4%
Under Construction (MSF)	656.4	618.1	473.3
Overall Asking Lease Rates (NET)	$8.77	$8.42	$7.61

Market Graph



Overall net absorption totaled 114.1 million square feet in the third quarter, a 3.4% decrease from the previous quarter. New supply rose 24.4% year-over-year and the vacancy rate dropped 68 basis points from this time last year to 3.7%.

"The outlook for the remainder of 2022 continues to be optimistic, although industrial activity is expected to ease as economic conditions worsens. Companies continue to reassess their supply chain strategies, and outsourced distribution will become a more appealing option to some occupiers. This strategy allows product to be kept closer to the end consumer, shortening delivery times and allowing businesses to scale efficiently. The reshoring of manufacturing is becoming a trend in the U.S. While in the early days, geopolitical turmoil, sanctions and tariffs affecting many products and materials are prompting more companies to move some of their manufacturing back to the U.S. Although these global events increase risks on our supply chain and cost more over the short run, it may prove to be the best cost option when evaluating supply chain resiliency.[10]

[8] Real Capital Analytics: Capital Trends US Big Picture, July 2021

[9] Colliers U.S. Industrial Market Outlook Q3 2022

[10] Colliers U.S. Industrial Market Outlook Q2 2022

There are 18 manufacturing plants in Hanford. Leading group classes of products are petroleum, flour, mill products, synthetic yard, fertilizers, micronutrients, and canned tomato products. The Kings Industrial Park is located on the south side of Hanford and hosues the majority of Hanford's industrial base, including Del Monte Foods (Contadina tomato processing), Exopack (paper manufacturing), Wal-Mart (photo-lab), Cargil (livestock feed), Calcot (cotton storage), and Marquez Brothers (cheese processing), Tessenderlo Kurley Inc. (mining and engineering) and Pitman Farms (poultry processing). The former Pirelli Plant was purchased in 2013 and leased to an electric car manufacturer; no vehicles have been manufactured. Fry's Electronics recently vacated a 138,282 square foot warehouse in the industrial park, eliminating roughly 150 jobs in Hanford.

The Hanford area is served by the Burlington Northern and Santa Fe Railroad, the Southern Pacific Railroad, and Amtrak. Amtrak San Joaquin serves the San Joaquin Valley from Bakersfield to Sacramento with connections to the Los Angeles region and the Bay Area. Hanford has a small airport for light private aircraft. In October 2001, the city of Hanford received a grant from the FAA for $820,000 to facilitate an expansion of the airport. The runway was extended 1,200 feet, making it 5,000 feet. Commercial airline service is available in the city of Visalia, approximately 30 miles east of Hanford, and in the city of Fresno, approximately 45 miles northeast of Hanford. The Orange Belt bus lines provide bus service to Hanford. State Highways 198 and 43 serve the city of Hanford. Over 30 motor freight carriers service Hanford with overnight deliveries to most points in California.

Residential Housing: Demand continues to outpace supply and building permits for single-family residences have increased year over year since 2014. Lennar, Woodside and San Joaquin Valley Homes are all active selling new homes ranging between the mid $300,000's to upper $600,000's. The chart below summarizes statistics derived from the Kings County MLS:

Year	Sales	Average Price	Days on Market
2014	492	$197,618	64
2015	610	$204,752	51
2016	590	$221,276	45
2017	688	$230,935	39
2018	681	$244,142	37
2019	694	$265,690	40
2020	702	$281,135	23
2021	732	$328,764	14
2022	572	$363,314	18

Retail: One of the reasons Hanford is attracting workers from neighboring communities is the quality of life and availability of retail services. 12th Avenue is the main retail corridor and houses many national retailers.

Home Depot is located at the northeast corner of 12th Avenue and Lacey Boulevard. The 96,000 square foot store employs 150 to 200 people. The southwest quadrant of 12th Avenue and Lacey Boulevard is home to Target, Michael's, Marshall's, Famous Footwear, Alta Beauty, Old Navy and PetSmart. Further west along Lacey Boulevard is a Lowe's Home

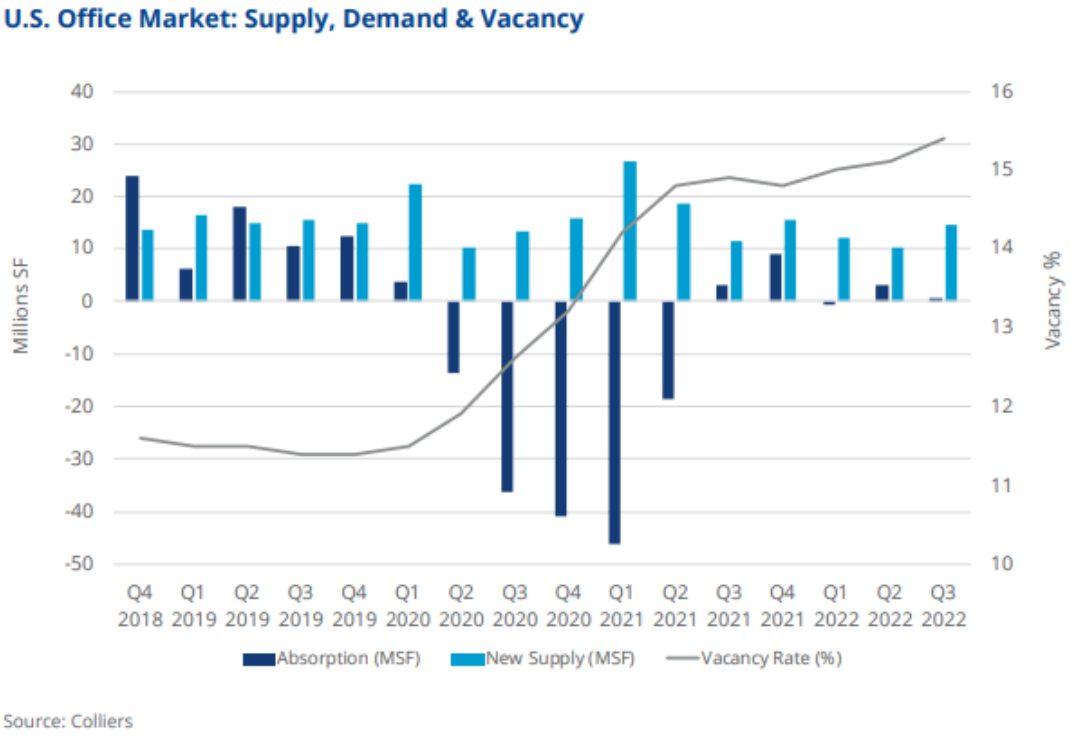
Improvement center. Planet Fitness, Aldi's, Raising Canes Chicken and Dutch Bro's Coffee recently opened in front of Lowe's in a new retail center. A Wal-Mart Supercenter is positioned just south of the Target site.

The Hanford Mall opened in April 1993 at the southeast quadrant of 12th Avenue and Lacey Boulevard. At that time, the mall was the main retail attraction in the city; however, in recent years the mall has experienced high vacancy and has struggled to backfill suites. Some of the most recent additions are Serrano Furniture, Urban Air trampoline center and Boot Barn.

An auto mall is located at the northwest quadrant of 12th Avenue and State Highway 198; it includes 37 acres built to an ARCO and two car dealerships. The most recent activity includes a build to suit Premier Collision Auto Center (recently converted to Caliber Collision) at the west end of the development and a new hotel east of 12th Avenue along Glendale Avenue.

At the east end of town near Highway 43 and Highway 198, Costco recently constructed a new facility. Starbucks, Verizon, Panda Express, AT&T and Taco Bell are the first to join the location on outparcels.

Office: On a national level, the office market is recovering from the pandemic and many companies continue to work remotely. The following chart is provided by Colliers U.S. Office Outlook Report Q3 2022. According to the report, "the U.S. office marke cooled in Q3 2022. Vacancy ticked up, while sublease space hit a new record high."[11]



Source: Colliers

[11] Colliers U.S. Industrial Market Outlook Q3 2022

There are no industry surveys available for the Hanford Market. Our observations of the local market were based on a visual survey of two key districts: Downtown and Lacey Boulevard. City wide vacancy is estimated to be near 5.0%. Despite low vacancy, rental rates in the Downtown District have been slow to rise. Historically, downtown has struggled to expand and redevelop but some restoration and new construction has taken place. Family Healthcare constructed a three-story medical clinic that opened in 2017. The City of Hanford occupies roughly 20,000 square feet of office along Irwin Street. A newer two-story retail/office/apartment was constructed, and several renovations have taken place, including law offices and insurance offices. The Downtown District's stagnant rental rates limit appreciation. Rates are typically between $0.60 and $1.25 per square foot, per month.

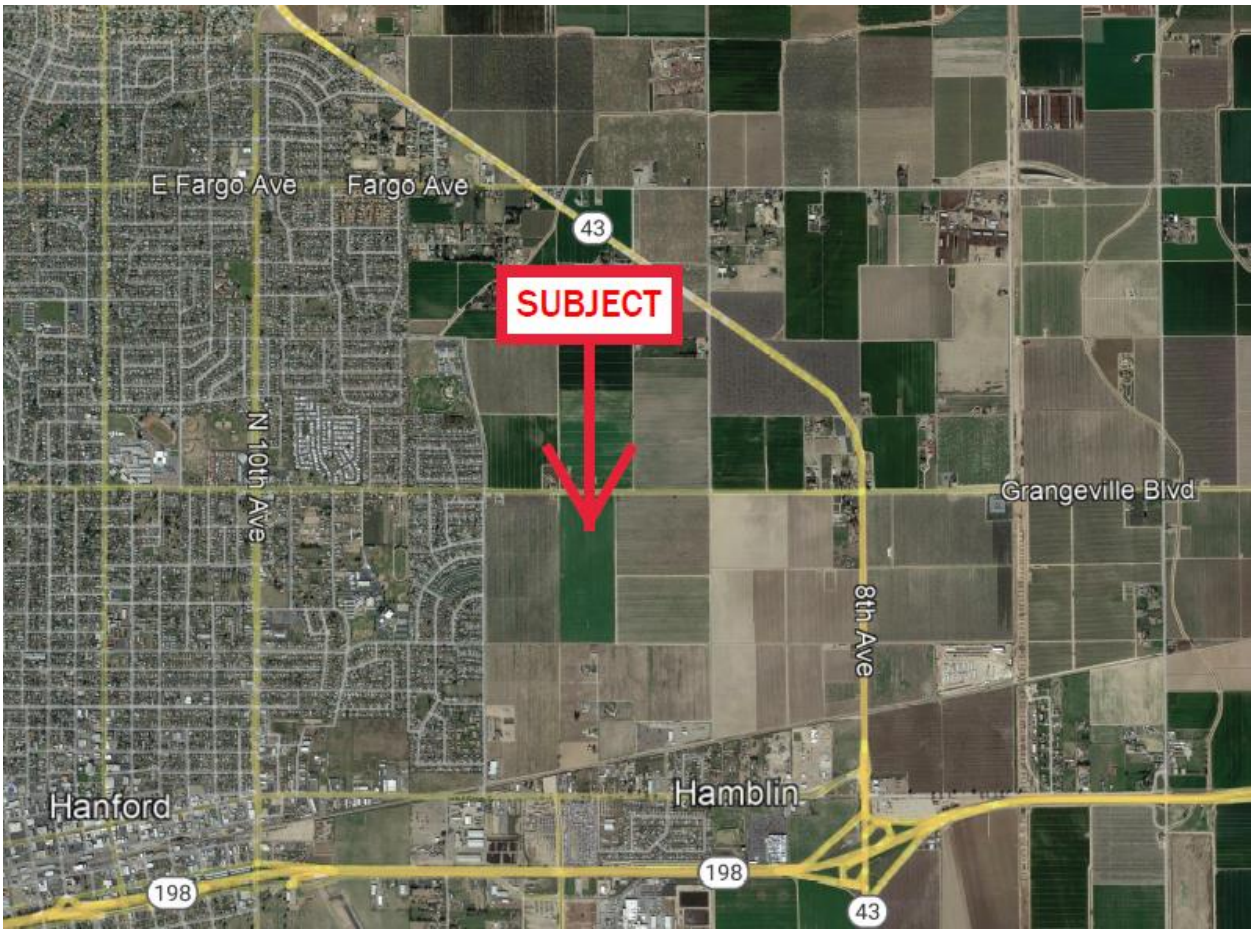
Hanford's premier office development is centered near Lacey Boulevard and 12th Avenue. There are a few PUD style offices constructed in the 1990s and early 2000s. The most recent development is near Lacey Boulevard and Mall Drive. On the north side of Lacey, office pads are available and have been for several years. New construction is limited by feasibility, due to increasing construction costs, despite market rental rates between $1.50 and $2.00 per square foot in the Lacey Boulevard District.

Brokers report positive absorption over the past two years but "leasing office space in Hanford can be very difficult, especially for triple-net assets," claims Shari Aguirre of Zeeb Commercial Real Estate. Free-rent and concessions are less prevalent, but tenants generally have the upper hand in lease negotiations, especially in the downtown district.

Summary: The long-term outlook for Hanford is positive. It has a diversified economy based on agriculture, manufacturing, retail, and large public sector employers. The real estate market is prosperous. Absorption across all commercial sectors is positive; vacancy is declining. Construction is ongoing throughout Hanford with new retail and multifamily projects in the construction phase.

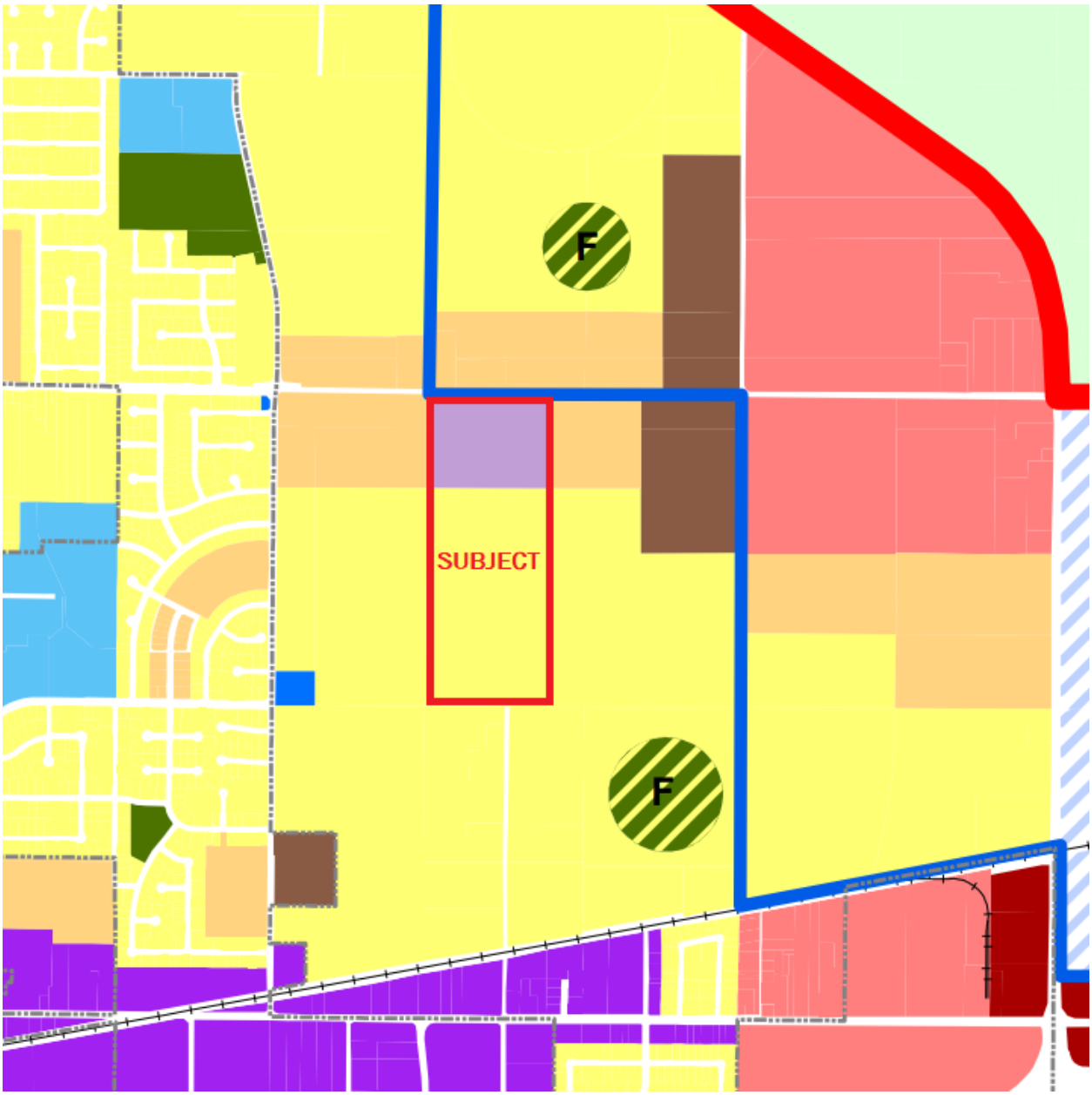
NORTHEAST HANFORD SUB-MARKET

The subject property has a transitional location within the northeastern portion of the city of Hanford. The submarket is generally bound by Fargo to the north, Lacey Boulevard to the south, Highway 43 to the east and 10th Avenue to the west. East of 9 ¼ most properties are being farmed and remain in the county, although this area is planned for residential development, according to Hanford's General Plan.



The surrounding area to the north, east and south mainly consists of agricultural with intermittent rural residences. Crops grown in the area include corn, alfalfa and wheat. The soils are conducive for permanent plantings and there is an abundance of almonds, walnuts, and pistachio trees. Groundwater is typically 100-200 feet in the area and water quality is good. The Hanford City limit currently runs along 9 ¼ Avenue to the west.

West of the subject are numerous residential subdivisions and special purpose properties. Moving south is Lacey Boulevard, a mixed-use corridor planned for annexation into the city limits. At 9th Avenue, there will eventually be a roundabout and crossing at the railroad tracks. 9th Avenue will then proceed north to connect at the subject's western boundary line. Further south is a regional commercial development anchored by Costco, at the intersection of Highway 43 and Highway 198. Municipal utilities have been extended to the region for future development.

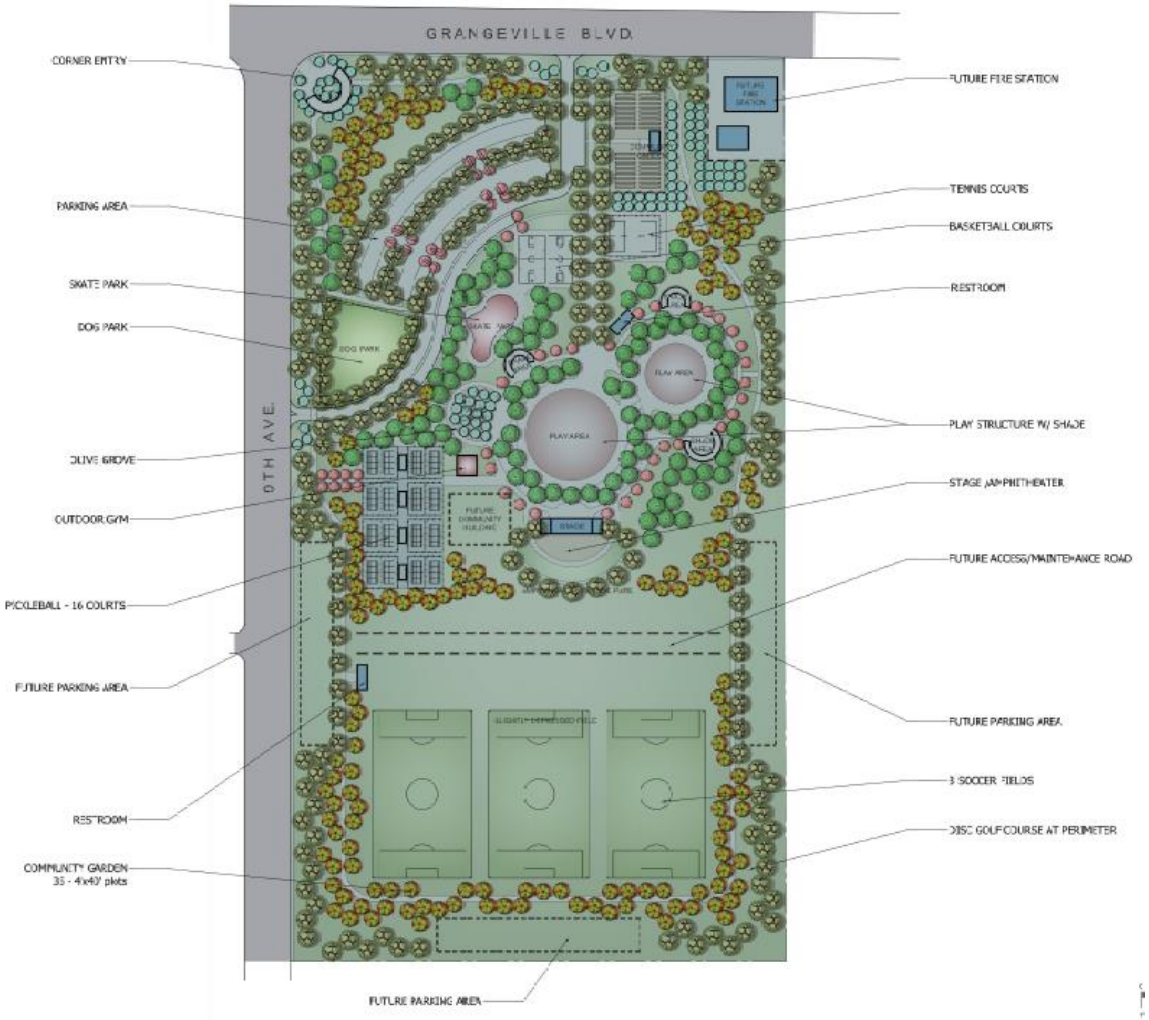


Summary: The subject is well located as a transitional property. Residential and commercial markets have cooled since mid-2022. Inflationary pressures along with rising interest rates have resulted in extended marketing times. Some developers have sidelined options to purchase land. Despite a slowdown in the residential housing market and softening values, investors remain interested in short-midterm development opportunities. The subject is in the county but could easily be annexed by a developer. Due to the short interim timeline for potential development farming the property is an interim use. The northeast Hanford submarket is primed for rapid expansion. The subject property is well positioned to capture residential demand with proximity to retail services, schools, and parks.

THE PROJECT

The subject property will be purchased for the development of a 40-acre park that will be known as Heroes Park. The diagram below is a conceptual plan of how the park could be constructed.

> "The proposed park project is part of an $8.5 million grant application through the California Department of Parks and Recreation's Statewide Park Development and Community Revitalization Program to create new parks in underserved communities across California…. The conceptual design includes athletic courts, a nearly mile-long walking and jogging path, a skate park, athletic fields, nighttime lighting, playgrounds, an amphitheater, community gardens, shade structures, outdoor fitness equipment, a dog park, a water feature, a disc golf course and a central hub with a playground."[12]

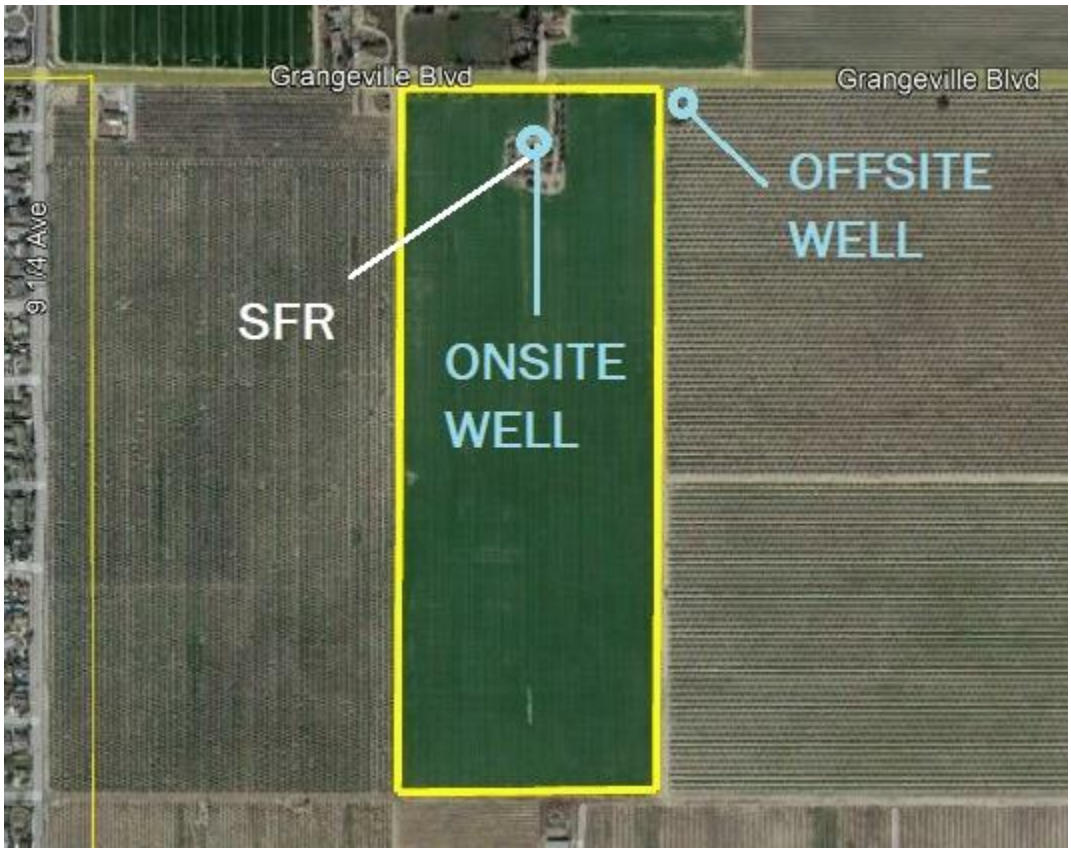


[12] https://hanfordsentinel.com/news/heroes-park-comes-out-on-top/article_dc544136-0455-5ee1-9fc6-24f917420de4.html

PROPERTY DATA

Larger Parcel Determination: The larger parcel is identified in the following diagram and consists of a single Assessor's parcel number.

APN	Assessor Size (Acres)	Ownership
014-230-030	60	Latis LLC



In determining the larger parcel, I considered additional properties under similar use and ownership. The property adjacent to the east is farmed and owned by a family member. Further, the subject property is irrigated with an offsite agricultural well on the adjacent parcel via informal agreement. Despite the intermingled well use, and contiguity, these parcels are not under the same ownership; therefore, only APN 014-230-030 is concluded as the larger parcel.

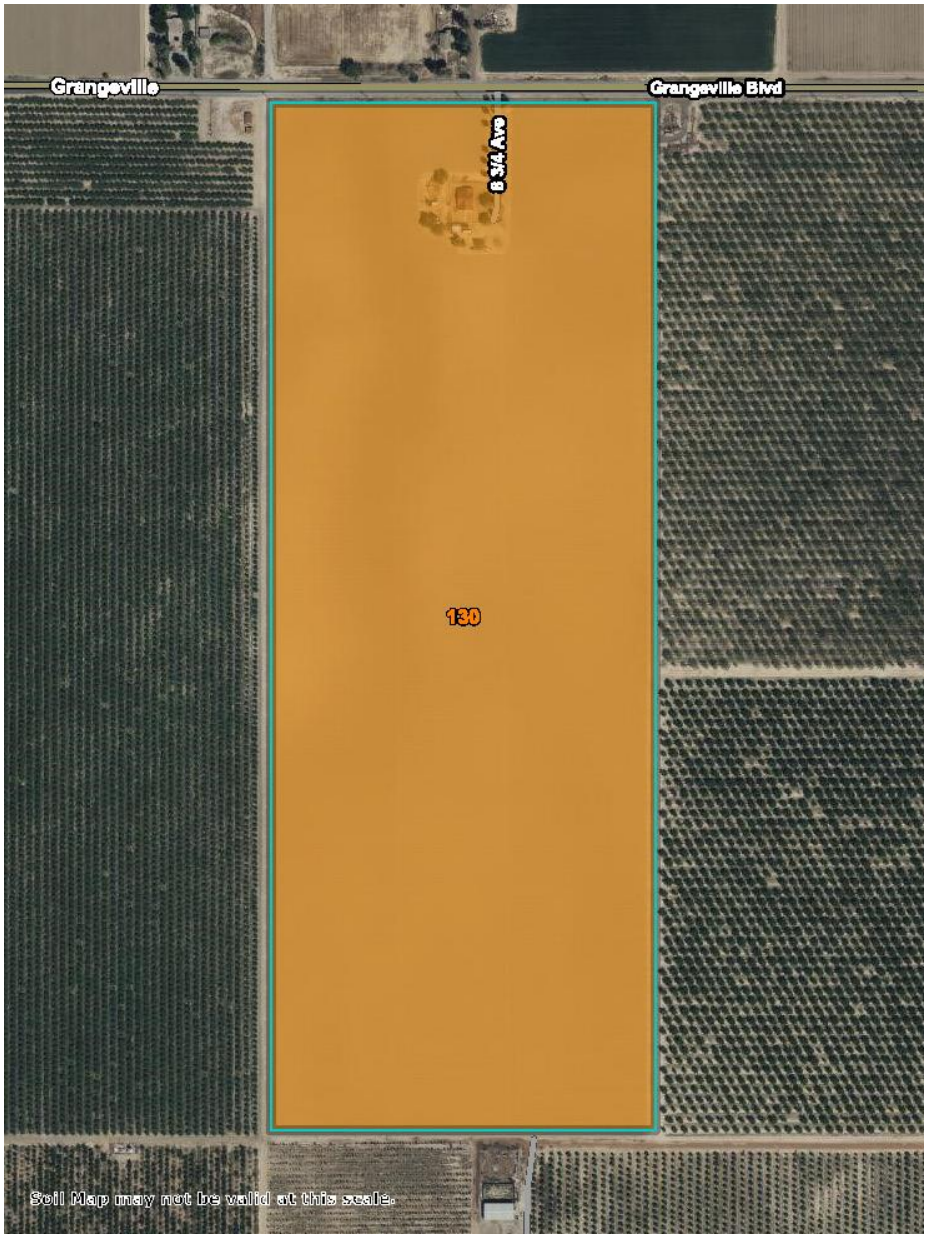
Zoning: The subject is zoned AL-10 by Kings County, which is designated as a general agriculture zone with a 10-acre minimum parcel size. Any land divisions must conform to this parcel size. Permitted uses include the production of row crops, fruits, the raising of poultry and livestock, and the processing of agricultural goods. One single-family residence per minimum parcel is permitted. Accessory residential structures can also be allowed.

General Plan Designation: The subject is within the City of Hanford's General Plan and zoned for neighborhood commercial uses on the north end and low-mid density residential

on the south end. Due to the short-term development timeline, the General Plan zoning designations are given heavy consideration.

Soils: According to the USDA Web Soil Survey the subject is comprised of class 2 soil.

Map unit symbol	Map unit name	Rating	Acres in AOI	Percent of AOI
130	Kimberlina fine sandy loam, saline-alkali	2	58.0	100.0%
Totals for Area of Interest			**58.0**	**100.0%**



Water: There is a single well on the north side of the property near the residence. According to the owner, the well is approximately 300 feet deep with a 30-horsepower submersible pump. The well was formerly utilized to flood irrigate the subject but over the years the gallons per minute declined. Subsequently the well was converted for domestic use but still has the capacity to farm something less than 60 acres.

When the agricultural well was converted to domestic use, the neighbors well was connected to the subject's underground pipeline and valves along the northern property line. Agricultural irrigation is now conveyed from the neighboring property.

Plantings: The subject site is planted to annual row crops.

Improvements: There is a single-family residence that is 1,281 square feet and constructed in 1982. The residence is owner-occupied, in average condition with three bedrooms and one bathroom. I did not view the interior of the residence as it has only interim value.

Easements or Encroachments: A preliminary title report was requested but not provided.

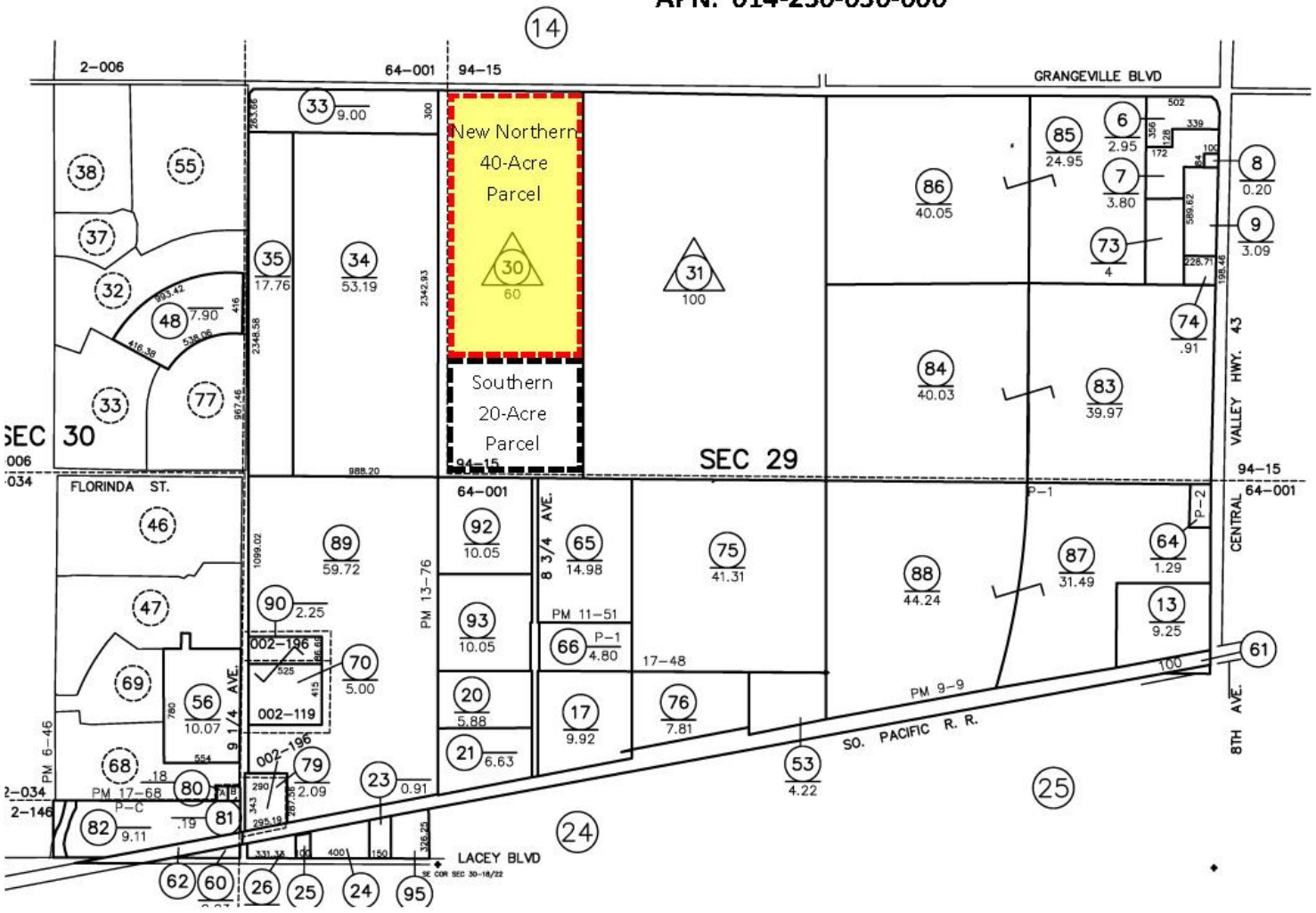
Land Preserve: The larger parcel is enrolled in the Williamson Act.

Property History: The subject property has not sold in the prior three years and has not been formally marketed for sale by a broker. The property owner has been in private negotiations with the City of Hanford to sell a portion of the larger parcel, but that amount is largely being determined by an appraisal.

FEMA Flood Zone: The subject property is within flood zone X. FEMA Panel Number 06031C0205C dated 06/16/2009.

KINGS COUNTY ASSESSOR'S MAP
PORTION OF SEC. 29 & 30–18–22

APN: 014-230-030-000



VALUATION ANALYSIS & CONCLUSIONS

Highest and Best Use in the Before Condition

In the valuation of the subject property, consideration has been given to its highest and best use. The highest and best use analysis involved a study of the present use of the property, uses of surrounding properties, and zoning availability for the subject. Highest and best use may be defined as follows:

"The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value" *(The Appraisal of Real Estate, 6th Edition, p.275)*

For highest and best use of both the land as if vacant and the property as if improved, a use must meet four criteria. The criteria for highest and best use are that the use must be physically possible, legally permissible, appropriately supported, and financially feasible. Usually, these criteria are considered sequentially as it makes no difference that a use is financially feasible if it is physically impossible to construct the improvements or if such an improvement is not legally permitted.

There are two types of highest and best use - "as though vacant" and "as improved." The former presumes the land is vacant and available for development. The later considers whether the improvements should be retained as is, renovated, remodeled, repaired, enlarged, demolished, or converted to an alternate use.

Highest and Best Use As Vacant

The appraiser has examined the physical characteristics of the larger parcel including its access, visibility, shape, topography and soil. The site is suitable for farming numerous types of commodities including both field crops and permanent plantings. The size and shape are economic, ground water is available. The site is also ideally located for residential subdivision development and is within the City of Hanford's General Plan. Without any project influence it is probable the subject could have been annexed and developed within a two to five-year period.

Based upon this analysis, the highest and best use of the larger parcel, assuming it was vacant and available for development, is to farm open row crops until annexation and residential development occurs. The most likely buyer is a developer.

Highest and Best Use as Improved

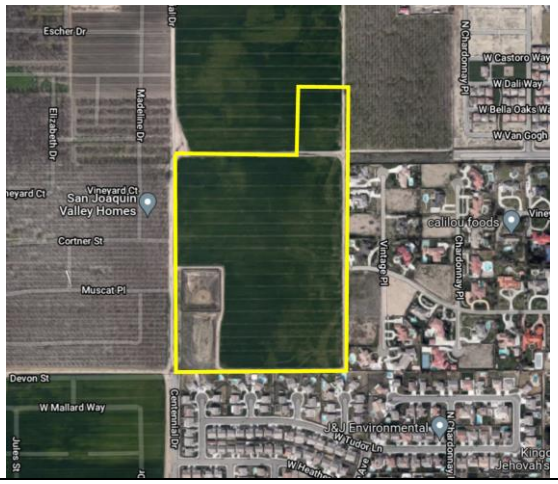
The larger parcel is improved with a single-family residence and farmed to row crops. Due to the near-term development potential of the subject property, the land value has appreciated beyond the value as an agricultural use. For this reason, the highest and best use is continued farming, until the property is annexed and developed to residential. The residence should be occupied or leased until development is feasible. The development timeline is estimated by the appraiser at two to five years. The most likely buyer is a developer.

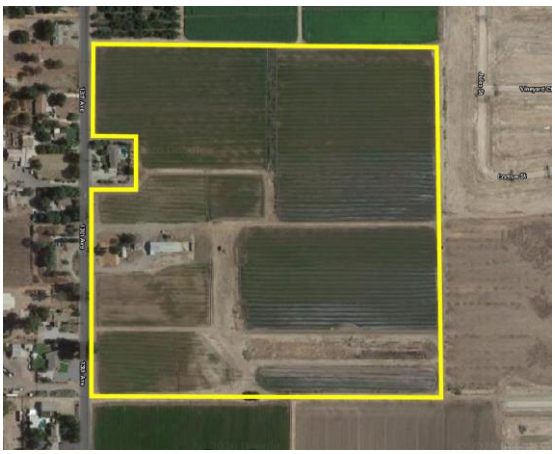
Highest and Best Use After the Acquisition

In the after condition the remainder is farmable if a water source from the neighboring property can be secured. Due to the subject's short-term development timeline, it is not feasible to drill a new well or install underground pipelines and valves. The subject could be dry farmed or potentially rented for ground water credits. In my opinion, the property should be dry farmed during the interim, until it is developed to single-family residences. The most likely buyer is a developer.

VALUE OF THE LARGER PARCEL

SALES COMPARISON APPROACH – LAND

Sale 1 is located on the south side of Fargo Avenue west of 12th Avenue in the city of Hanford. The property consists of just over 20 acres and was purchased by San Joaquin Valley Homes. The negotiated price for the takedown was $174,346 per acre.	
Sale 2 is at the southeast corner of Fargo Avenue and Centennial Drive, in the city of Hanford. The site is phase two of San Joaquin Valley Homes new development. The property consists of 24.24 acres zoned for residential development. In December 2021, the property was purchased for $3,882,642 or $160,175 per acre.	
Sale 3 is on the east side of Centennial Drive, south of Fargo Avenue, in the city of Hanford. The site is phase one of San Joaquin Valley Homes new development. The property consists of 39.63 acres zoned for residential development. In December 2020, the property was purchased for $6,024,930 or $152,030 per acre.	

Sale 4 is on the east side of 13th Avenue, north of Stagecoach Drive. The property is on the western edge of the city of Hanford and is in the process of being incorporated into the city. The site is phase two of Lennar's Ironside community. The property consists of 24.62 acres with future zoning of low density residential. In December 2020, the property was purchased by Lennar Homes for $3,673,205 or $149,196 per acre.	
Sale 5 is on the east side of 13th Avenue, north of Mustang Drive, in Hanford, CA. The site consists of 37.50 acres that were formerly used as a dairy. In April 2020, Woodside Homes purchased the property for $3,803,000 or $101,413 per acre. Prior to development, concrete and debris from the old dairy needed to be removed from the site. We have estimated the cost to clean the site at $125,000. There was a farmhouse on the dairy that the seller kept. The homesite consisted of approximately three acres. Woodside Homes purchased a portion of the homesite in a separate transaction that is not included in this analysis.	
Sale 6 is located at the northeast corner of Grangeville Boulevard and 13th Avenue, in Hanford, CA. The site consists of 27.27 acres used for field crops. The property is in the city of Hanford sphere of influence and planned for low density residential. In January 2020, the property was purchased by Lennar Homes for $3,600,000 or $123,013 per acre. The property was subsequently incorporated into the city and development is underway.	

COMPARABLE LAND SALES							
	Subject	***Sale 1***	***Sale 2***	**Sale 3**	***Sale 4***	**Sale 5**	***Sale 6***
Location	*8887 Grangeville Blvd. Hanford, CA*	*SS of Fargo, E. of Centennial Dr., Hanford*	*SEC of Fargo Avenue and Centennial Drive, Hanford*	E.S. of Centennial Drive, South of Fargo Avenue, Hanford	E.S. of 13th Avenue, north of Stagecoach Drive, Hanford	8403 13th Avenue, Hanford	NEC of Grangeville Blvd and 13th Avenue, Hanford
APN	*014-230-030*	*Pending*	*009-030-170*	009-030-158	009-030-161	009-030-042	009-030-146
Date of Sale	-	*June-2022*	*December-2021*	December-2020	December-2020	April-2020	January-2020
Doc. Number	-	*11501*	*28683*	23601	23625	6366	248
Buyer	-	*Presidio JJR Bella Vista II, LLC, et al*	*Presidio JJR Bella Vista II, LLC*	Presidio JJR Bella Vista II, LLC	Lennar Homes of CA, Inc.	Woodside 06N LP	Lennar Homes of CA Inc.
Seller	-	Cal-Clark Farms, Inc	Cal-Clark Farms, Inc	Cal-Clark Farms, Inc	Cal-Clark Farms, Inc	McCutcheon	Cal-Clark Farms, Inc
Source	-	*Contract*	*Contract*	Contract	Contract	Buyer	Seller
Sale Price	**-**	***$3,601,980***	***$3,882,642***	**$6,024,930**	**$3,673,205**	**$3,803,000**	**$3,600,000**
Price/Acre	**-**	**$174,346**	**$160,175**	**$152,030**	**$149,196**	**$101,413**	**$132,013**
Site Size (Ac.)	*60.00*	*20.66*	*24.24*	39.63	24.62	37.50	27.27
Zoning	*AL-10*	*R-L-5*	*R-L-5*	R-L-5	AE-20	AE-20	AE-20
Future Land Use	*Low-Mid Density Residential*	*Low Den Residential*	*Low Den Residential*	Low Den Residential	Low Den Residential	Low Den Residential	Low Den Residential
Improvements	*Residence*	*None*	*None*	None	Residence	Old Dairy	None
Adjustments							
Buildings/Other		$0	$0	$0	$0	$125,000	$0
Net Sale Price		$3,601,980	$3,882,642	$6,024,930	$3,673,205	$3,928,000	$3,600,000
Net SP/Acre		$174,346	$160,175	$152,030	$149,196	$104,747	$132,013
Property Rights	*Fee Simple*	0%	0%	0%	0%	0%	0%
Adj. Price/Ac.	-----	$174,346	$160,175	$152,030	$149,196	$104,747	$132,013
Financing	*Conventional*	0%	0%	0%	0%	0%	0%
Adj. Price/Ac.	-----	$174,346	$160,175	$152,030	$149,196	$104,747	$132,013
Sale Conditions	*Normal*	0%	0%	0%	0%	0%	0%
Adj. Price/Ac.	-----	$174,346	$160,175	$152,030	$149,196	$104,747	$132,013
Exp. After Sale	*None*	0%	0%	0%	0%	0%	0%
Adj. Price/Ac.	-----	$174,346	$160,175	$152,030	$149,196	$104,747	$132,013
Market Conditions	*Current*	-10%	-5%	0%	0%	0%	0%
Adj. Price/Ac.	**-**	**$156,911**	**$152,166**	**$152,030**	**$149,196**	**$104,747**	**$132,013**
Rating		**Superior**	**Superior**	**Sl. Superior**	**Sl. Superior**	**Sl. Inferior**	**Sl. Superior**

The sales display a range from $104,747 to $156,911 per acre. All sales are superior in their northwest Hanford location. As the development land market softens, the most recent sales require negative adjustments, and the mature sales are likely consistent with current market trends.

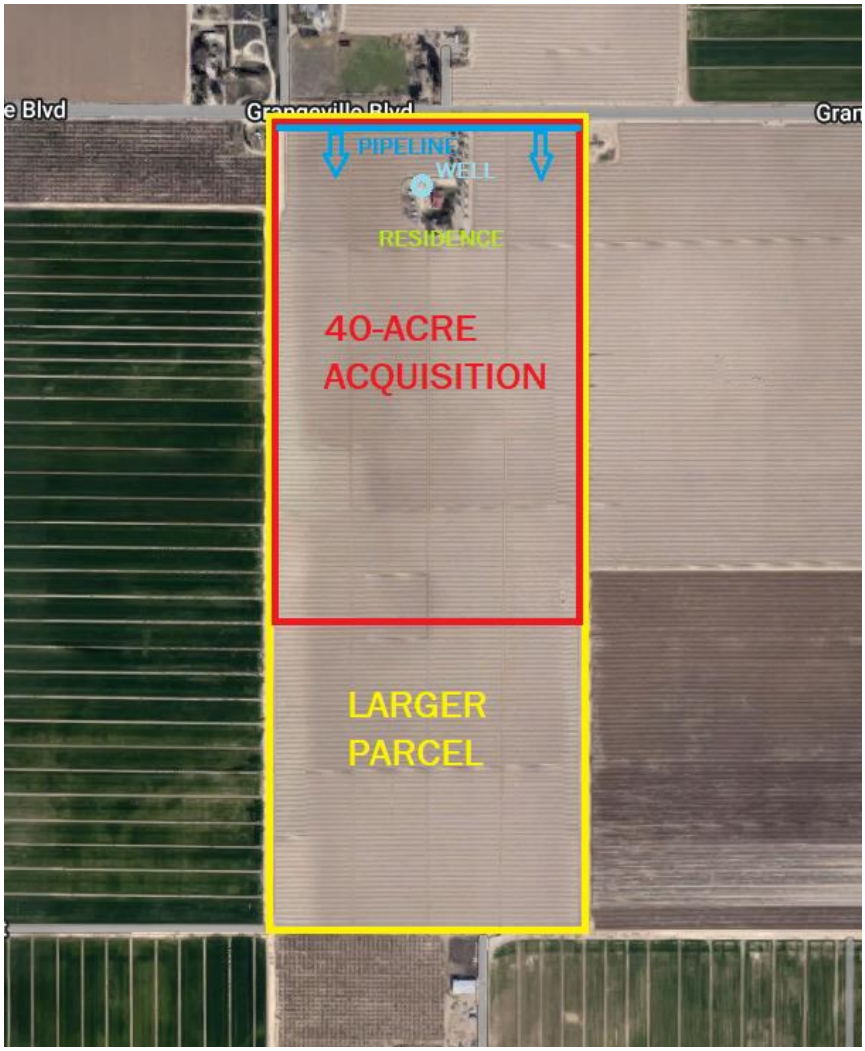
Sale 5 is the most similar in size to the subject. Due to economies of scale, Sale 5 is heavily weighted in the analysis. That being noted, the buyer took additional risk, to clear an old dairy facility from the property. In my opinion, Sale 5 is a good low-end indicator, but the subject's value should be below all other sales on per acre basis. In my opinion, the underlying land is worth $115,000 per acre. The underlying land is valued as follows:

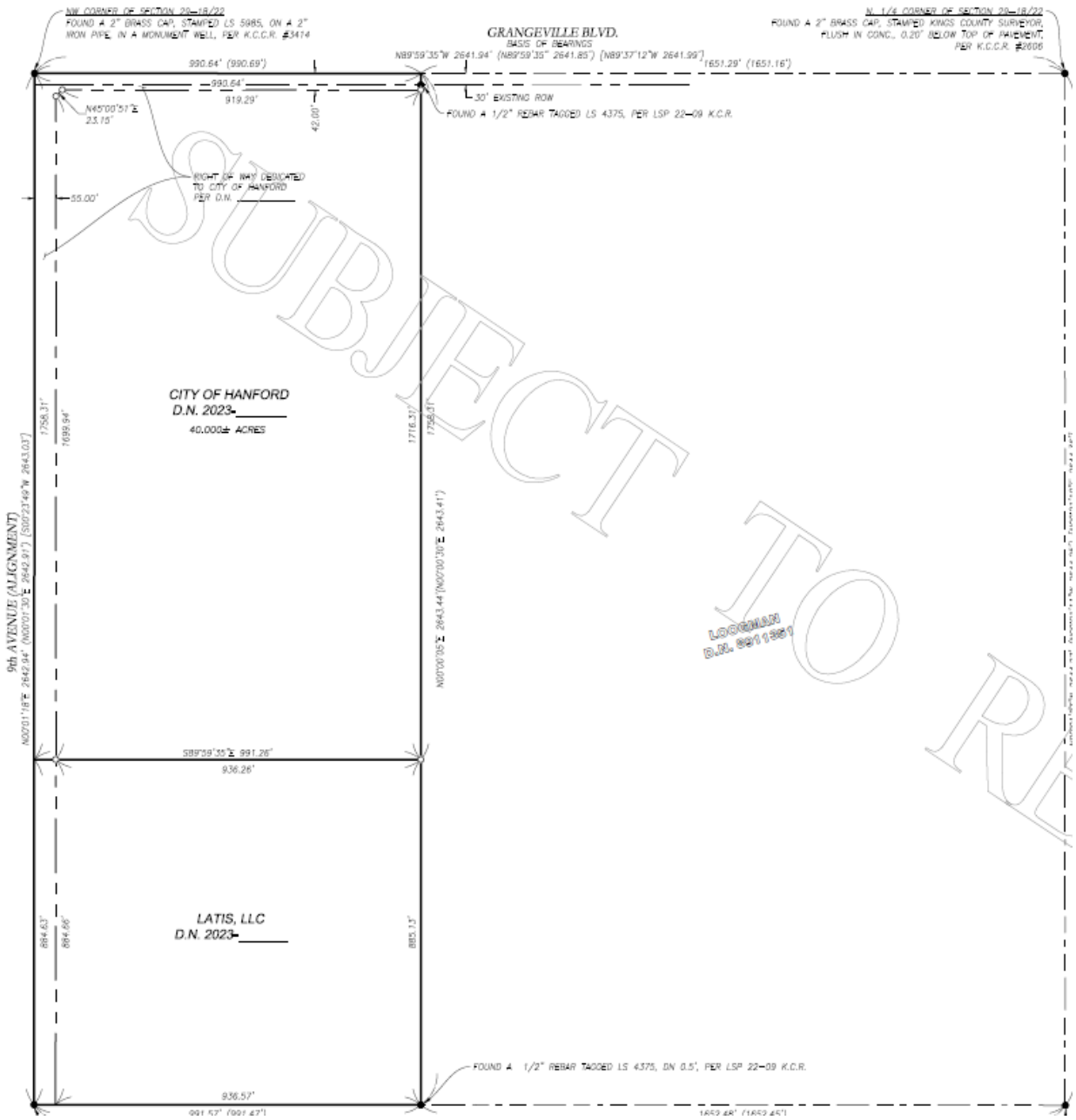
60 Acres X $115,000/ Acre =	$6,900,000

The subject is also improved with a residence that will provide interim income. I estimate annual rent at $18,000 (net of costs) based on conversations with property managers and review of actual lease comparables contained in my workfile. An appropriate discount rate of 6.0% is applied to the lost income stream that would otherwise have been received from interim leasing of the improvements. The value of $18,000 for three years discounted to a present value utilizing a rate of 6.0% equates to $36,000 (rounded). The value of the residence is added to the value of the underlying land.

60 Acres X $115,000/ Acre =	$6,900,000
Interim Residence Value =	$36,000
Value of the Larger Parcel =	$6,936,000

DESCRIPTION OF THE ACQUISITION





The acquisition encompasses the northern portion of the larger parcel and is 40 acres in size. The area is improved with irrigation pipeline and valves, single family residence and former agricultural well, utilized as a domestic well. The remainder is 20 acres and situated at the south end of the subject site. The remainder will be accessible via road right of way, along the western property line that will be established as part of the Heroes Park project.

VALUATION OF THE PART ACQUIRED AS PART OF THE WHOLE

Fee Acquisition: The fee acquisition is valued at 100% of fee value as follows:

40 Acres X $115,000/ Acre =	$4,600,000
Interim Residence Value =	$36,000
Total Value of the Acquisition =	$4,636,000

VALUE OF THE REMAINDER AS PART OF THE WHOLE

Value of the Larger Parcel Before the Taking	$6,936,000
Value of the Part Taken	($4,636,000)
Value of the Remainder as Part of the Whole	**$2,300,000**

VALUE OF THE REMAINDER AFTER THE ACQUISITION AND BEFORE CONSIDERATION OF BENEFITS

The remainder should continue to be farmed in the after condition until annexation and development occur. As a result of the acquisition the subject loses the ability to irrigate the remainder. The cost to reestablish a pipeline and valves to the irrigate the remainder is compared to the loss of income that would result from not farming. As previously forecast, a three-year timeline is reasonable for development of the remainder. Three years of lost farmland rent is compared to the cost of re-establishing a pipeline to the neighboring property, an arrangement the owner currently has.

Open land with access to well water is renting at approximately $500 per acre (see Addenda). This results in a loss of $10,000 per year ($30,000 total) of rental income to the subject remainder. Using a rate of 3.0%, the income stream is discounted to a present value of $28,000 (rounded). Based on my review of Marshall Valuation and contractor bids for similar improvements, it is my opinion that a 1,000 linear foot pipeline and valves would cost at least as much as the diminution in value resulting from the taking. In this case, the lost revenue accounts for all damage incurred by the property owner. The value after the acquisition and before benefits, is calculated as follows:

20 Acres X $115,000 =	$2,300,000
Lost income from renting irrigated open farmland =	(28,000)
Remainder Value After the Acquisition before Benefits =	**$2,272,000**

VALUE OF THE REMAINDER AFTER THE ACQUISITION AND AFTER CONSIDERING BENEFITS

There are no benefits.

NET DAMAGES

Damages are the difference between the value after remainder before the taking and the value after the remainder after the taking with benefits:

Value of the remainder before the taking	$2,300,000
Value of the remainder after with benefits	($2,272,000)
Damages	**$ 28,000**

TEMPORARY CONSTRUCTION EASEMENT (TCE)

There are no temporary construction easements.

VALUATION SUMMARY

The valuation summary is outlined in the following chart.

SUMMARY OF FAIR MARKET VALUE			
Value of the Larger Parcel	$ 6,936,000		
Value of the Part Taken as Part of the Whole	$ (4,636,000)		$ 4,636,000
Value of the Remainder as Part of the Whole	$ 2,300,000		
Value of the Remainder, Before Benefits	$ 2,272,000		
Damages		$ 28,000	
Remainder with Benefits	$ 2,272,000		
Benefits		$ -	
Net Severance Damages			$ 28,000
Fair Market Value of the Permanent Rights Acquired			$ 4,664,000
Fair Market Value of the Temporary Rights Acquired			$ -
Total Fair Market Value of Permanent and Temporary Rights			$ 4,664,000
Total Fair Market Value of Permanent and Temporary Rights Rounded			**$4,664,000**

ADDENDA

QUALIFICATIONS OF JACOB I. HOWER, MAI, R/W-AC

jake@jhower.com
www.jhower.com

STATE OF CALIFORNIA CERTIFICATION

California Certified General Real Estate Appraiser #3002762
State of California Department of Real Estate #01892235

PROFESSIONAL AFFILIATIONS

The Appraisal Institute - designated member
Tulare County Association of Realtors
International Right of Way Association- designated member

APPRAISAL EXPERIENCE

J. Hower & Associates, Inc. Hanford, CA January 1, 2022 – Present, Owner, CEO
Simon & Hower, Inc. Hanford, CA January 1, 2018 - Present, CEO
Simon Company Inc. Hanford, CA 2010-January 1, 2018, Real Estate Appraiser

EDUCATION

California State University, Fresno

Bachelor of Science, Criminology- Law Enforcement Option – 2008

Appraisal Institute

Numerous courses including all prerequisites to attain the MAI designation and multiple condemnation and litigation courses/seminars.

International Right of Way Association

Numerous courses and prerequisites to attain the R-W/AC designation.

TYPES OF PROPERTIES APPRAISED

Commercial Properties

Office, medical, industrial, apartments, retail, subdivisions, vacant land, self-storage, special purpose, cold storage, warehouse, packing facilities

Agricultural

Nut crops, stone fruit, citrus, irrigated field crops, rangeland, conservation easements, vineyards, dairies

RIGHT-OF-WAY EXPERIENCE

Appraisal experience involving full and partial acquisitions, road widenings, permanent and temporary easements, overcrossings, undercrossings and High-Speed-Rail corridor

PARTIAL LIST OF CLIENTS

Cities and Government & Administrative Agencies: Hanford, Lindsay, Coalinga; Porterville, Avenal, Tulare, Corcoran, Tulare County, Kings County, USDA, SBA, Kings Area Rural Transit

Attorneys: Dias Law Firm, Inc.; Kahn, Soares & Conway, LLP.; Law Offices of Mark A. Wasser; Griswold, LaSalle, Cobb, Dowd & Gin, LLP; Chielpegian Cobb; Ruddell Cochran Stanton Smith & Bixler, LLP; McCormick Barstow, LLP; Hatherley Law; Lerandeau & Lerandeau Divorce Attorneys, Motschiedler, Michaelides, Wishon, Brewer & Ryan, LLP; Fennemore Dowling Aaron, Wild Carter & Tipton, Wanger Jones Helsley PC

Lenders: Bank of the Sierra; Bank of the West; Westamerica Bank; Central Valley Community Bank; Valley Republic Bank; Tri Counties Bank; Rabobank; Wells Fargo Bank; Comerica Bank; Agribusiness Financial Inc.; First Bank; Murphy Bank; Corporate America Lending; Zions Bank; AgFi; Citizens Business Bank; Mechanics Bank; Farm Credit West; Madera Farm Credit; Heartland Financial

Healthcare: Adventist Health, Tulare Local Healthcare District, Corcoran District Hospital, Family Healthcare Network

Business, Consumer Services & Housing Agency

BUREAU OF REAL ESTATE APPRAISERS

REAL ESTATE APPRAISER LICENSE

Jacob I. Hower

has successfully met the requirements for a license as a residential and commercial real estate appraiser in the State of California and is, therefore, entitled to use the title:

"Certified General Real Estate Appraiser"

This license has been issued in accordance with the provisions of the Real Estate Appraisers' Licensing and Certification Law.

BREA APPRAISER IDENTIFICATION NUMBER: 3002762

Effective Date: November 15, 2022
Date Expires: November 14, 2024

Loretta Dillon, Deputy Bureau Chief, BREA

3068045

THIS DOCUMENT CONTAINS A TRUE WATERMARK - HOLD UP TO LIGHT TO SEE "CHAIN LINK"

SUBJECT PHOTOGRAPHS

East view of acquisition area

South view of acquisition area

West view of acquisition area

East view along Grangeville Boulevard

Single family residence

Domestic well

EXHIBIT "A"

CITY OF HANFORD PARCEL

That portion of the West three-eighths of the Northwest quarter of Section 29, Township 18 South, Range 22 East, Mount Diablo Base and Meridian, situate in the City of Hanford, County of Kings, State of California, more particularly described as follows:

BEGINNING at the Northwest corner of said Northwest quarter of Section 29;

Thence along the North line of said Section 29, South 89° 59' 35" East, a distance of 990.64 feet to the East line of said West three-eighths;

Thence along said East line, South 00°00'05" West, a distance of 1,758.31 feet, to an intersection with a line being parallel with said North line, said intersection being marked by a 3/4-inch iron pipe tagged "PLS 9399" set 6 inches below grade;

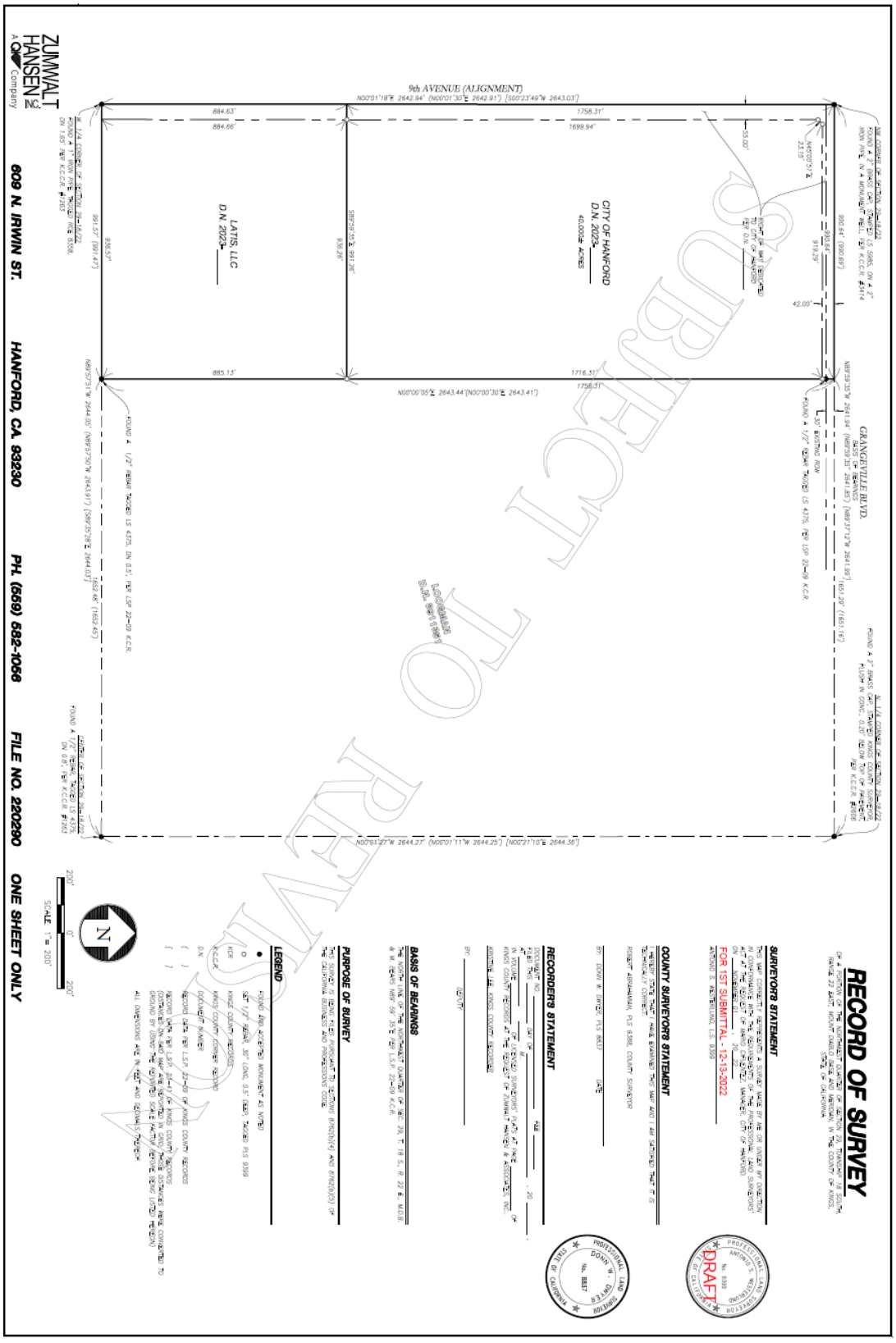
Thence along said parallel line, North 89°59'35" West, a distance of 991.26 feet to the West line of said Northwest quarter, the terminus of last said course being witnessed by a 3/4-inch iron pipe tagged "PLS 9399" set 6 inches below grade , 55.00 feet East, as measured along said parallel line, of said West line;

Thence along said west line, North 00°01'18" East, a distance of 1.728.31 feet, to the **POINT OF BEGINNING**.

Containing 40.000 acres (gross), more or less.

Said Parcel depicted as "City of Hanford Parcel", on Exhibit "B", attached hereto and made a part hereof.

SURVEY

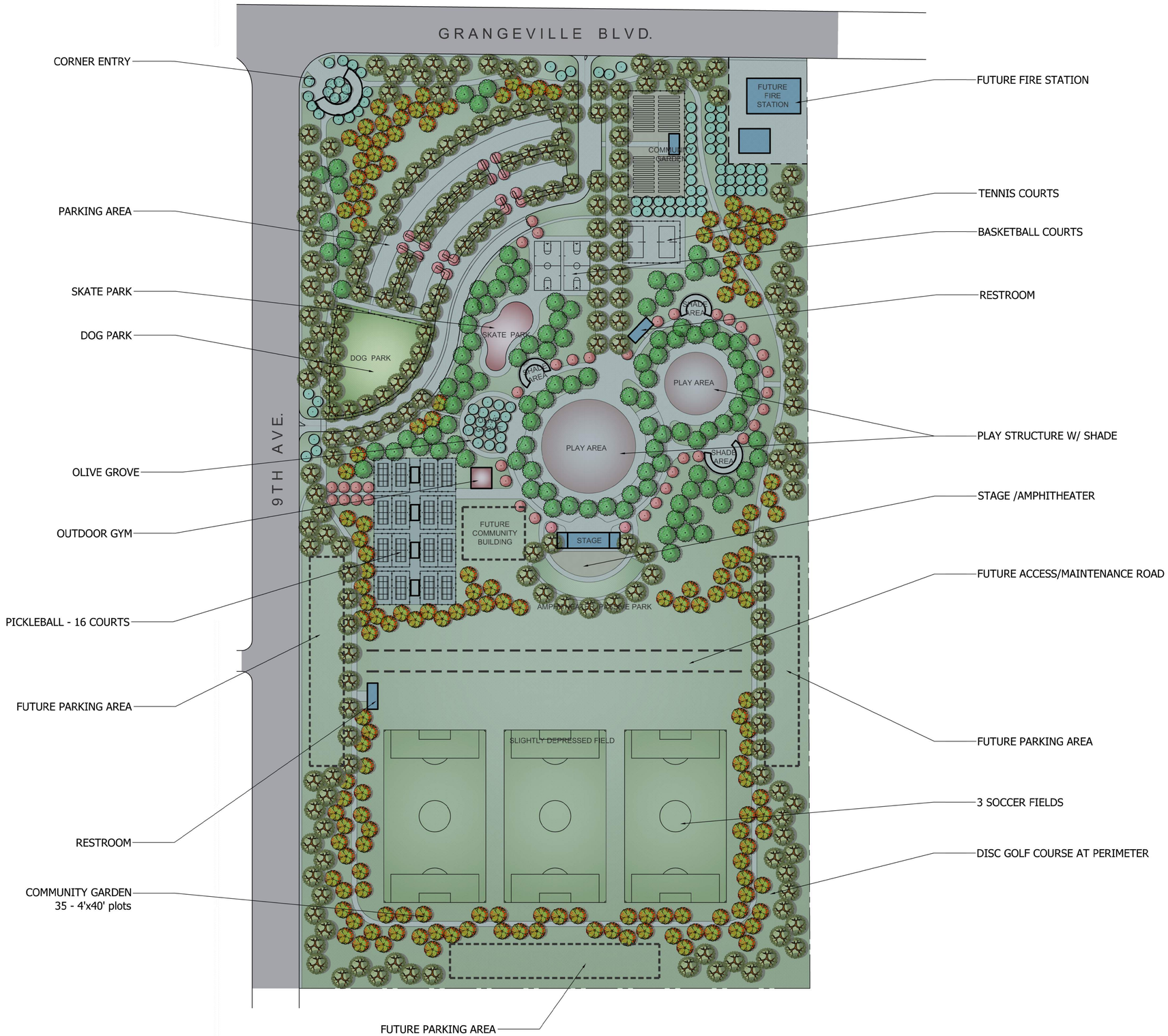


SUBJECT TO REVISIONS

VALUES: LAND AND LEASE

LAND USE	VALUES PER ACRE	MARKET DEMAND	MARKET ACTIVITY	VALUE TREND	RENT RANGE
Almonds	$20,000 - $34,000	Below Average	Limited	Stable to Sl. Lower	10% - 20%
Pistachios	$30,000 - $48,000	Strong	Limited	Stable to Higher	No Rents
Table Grapes	$20,000 - $36,000	Weak	Limited	Weak and Weakening	$500 - $1,000
Rangeland - East	$1,000 - $1,200	Average	Limited	Stable	$16 - $25
Rangeland - West	$500 - $900	Average	Limited	Stable	$7 - $10
KERN COUNTY					
Cropland - NE & Central	$20,000 - $25,000	Strong	Limited	Stable	$250 - $400
Cropland - Southeast	$18,000 - $20,000	Average	Limited	Stable	$250 - $450
Cropland - State Water	$6,500 - $18,000	Average	Limited	Stable	$200 - $300
Citrus	$22,000 - $26,000	Average	Limited	Stable	No Rents
TULARE COUNTY					
Cropland	$9,500 - $31,000	Average	Limited	Stable	$200 - $500
Walnuts	$24,000 - $30,000	Average	Limited	Stable	10% - 20%
Citrus	$21,000 - $40,000	Average	Limited	Stable	10% - 20%
Tree Fruit	$25,000 - $30,000	Average	Limited	Stable	$400 - $800
Olives	$25,000 - $28,000	Average	Limited	Stable	None
KINGS COUNTY					
Cropland - North	$20,000 - $24,000	Average	Limited	Stable	$250 - $400
Cropland - Central	$18,000 - $24,000	Average	Limited	Stable	$250 - $500
Cropland - South	$12,000 - $15,000	Average	Limited	Stable	$175 - $250
Cropland - West	$5,000 - $8,000	Average	Limited	Stable	$175 - $250
KINGS, TULARE & KERN COUNTIES					
Dairies (per lactating cow-w/o underlying land)	$925 - $2,100	Low	Limited	Limited to None	One lease at $17

END OF REPORT



HERO'S PARK MASTER PLAN

CITY OF HANFORD, CA

URBAN TREE FOUNDATION

Project: 20002_UTF
Date: 01.20.2021
Scale: 1" = 50'

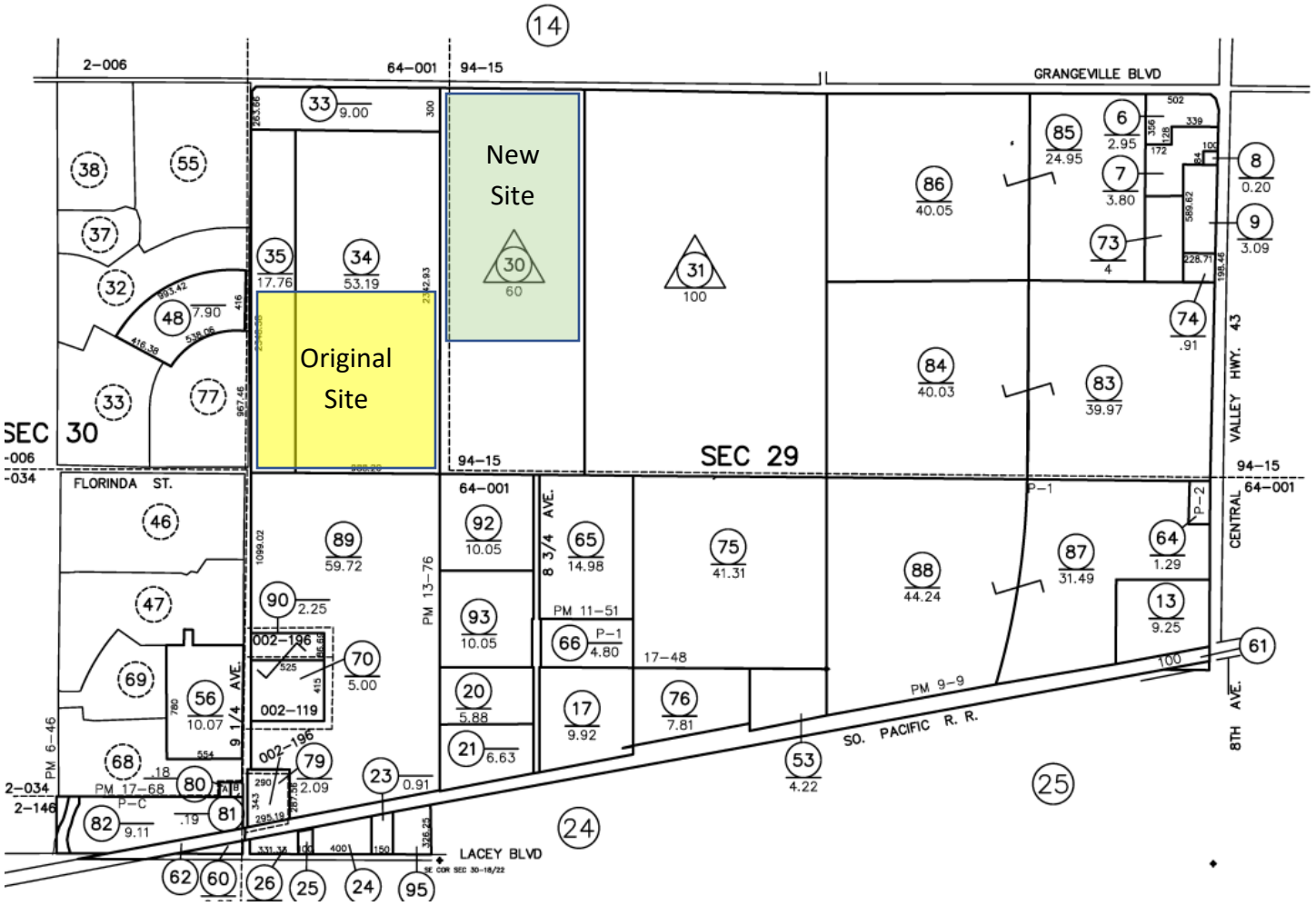
www.urbantree.org

S-1

U:\20\20002-Hanford Park\Land\Schematic\Schematic 2\20002_UTF-Heros Park Schematic.dwg06.10.2022bygregmendonsa

KINGS COUNTY ASSESSOR'S MAP
PORTION OF SEC. 29 & 30–18–22

14–23



Council Future Agenda Items				
Originated Date	**Item**	**Originator**	**Staff Lead**	**Date Estimate**
12/20/2022	Presentation to City Council regarding Youth Sports Activities and related field usage and level of services provided after the formation of the Field Sports Advisory Committee	Council Consensus	Brad Albert	6/6/2023
1/9/2023	Recommendation to Council for selection of Design Firm for the Downtown Improvement Project	City Manager	Jason Waters	4/18/2023
3/21/2023	Consideration of the reformation of a Council Ad-Hoc subcommittee to work with the Hanford Chamber of Commerce for consideration of future City support of the Chamber	Council Consensus	Mario Cifuentez	5/2/2023