

**JOINT CITY COUNCIL/PLANNING COMMISSION MEETING
OF THE
CITY OF PARLIER
AND THE SUCCESSOR AGENCY TO THE PARLIER REDEVELOPMENT AGENCY**

“REGULAR MEETING AGENDA”

DATE: Wednesday, January 20, 2016
TIME: 6:30 P.M.
PLACE: Parlier City Council Chambers
1100 E. Parlier Avenue
Parlier, CA. 93648

I. CALL TO ORDER/WELCOME:

Roll Call: Mayor Alma M. Beltran, Mayor Pro-Tem Raul Villanueva, Councilwoman Diane Maldonado, Councilwoman Yolanda Padilla, Councilman Juan Montaña, City Clerk Dorothy Garza.

Flag Salute: Mayor Alma M. Beltran

Invocation: Council member Yolanda Padilla

II. ADDITIONS/DELETIONS TO THE AGENDA:

III. PRESENTATIONS/INFORMATIONAL:

IV. PUBLIC COMMENTS ON CLOSED SESSION:

(THIS PORTION OF THE MEETING IS RESERVED FOR PERSONS DESIRING TO ADDRESS THE COUNCIL ON AN ITEM WHICH IS TO BE CONSIDERED DURING CLOSED SESSION. SPEAKERS SHOULD LIMIT THEIR COMMENTS TO FIVE (5) MINUTES.)

V. CLOSED SESSION:

- A.** Potential Litigation pursuant to Government Code section 54956.9 - Conference with legal counsel - Anticipated Litigation, Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision d of section 54956.9; **1 case.**
- B.** Potential Litigation pursuant to Government Code section 54956.9 - Conference with Legal Counsel - Initiation of Litigation Pursuant to Paragraph (4) of Subdivision (d) of Section 54956.9 (Deciding Whether to Initiate Litigation): **1 Case.**

VI. **PUBLIC COMMENTS:** PERSONS WISHING TO ADDRESS THE COUNCIL ON ITEMS WITHIN ITS JURISDICTION, BUT NOT ON THIS AGENDA MAY DO SO NOW

Note: State law allows the Council to briefly respond to questions on items raised by the public, which are not on the agenda. Government Code Section 54954.2(a). Alternatively, the Council may choose to direct staff to provide information at a following meeting. Any member of the public may comment on any matter within the jurisdiction of the City that is not on the agenda. Those wishing to comment should be recognized by the Mayor and approach the podium. Comments are limited to five (5) minutes.

VII. **CONSENT CALENDAR:** These matters are routine in nature and will be enacted with one vote. There will be no separate discussion for these items unless requested; in which case, the item will be removed from the Consent Calendar for separate action. Prior to action on the Consent Calendar, the public will be given the opportunity to comment on any consent calendar item.

- A. Approve the Check Reports dated 12/31/2015 – 1/13/16.
- B. Adopt Minutes dated January 06, 2016.
- C. Approve the Trainings and Meetings and Conferences for Staff and Council (listed on Staff Report).
- D. Accept the Independent Auditor’s Report and Financial Statements for the year ending June 30, 2015; and approve the June 30, 2015 audit report as presented by Price Paige & Company on January 06, 2016.
- E. Approve the use of the Senior Center for the Youth Football and cheerleader sign-ups.
- F. The Alcoholic Anonymous Group is requesting the approval the use of the Community Center for their annual celebration dinner. Since the group supports anyone with any type of abuse, the donation can be used towards our Annual Red Ribbon event.

VIII. **DEPARTMENT REPORTS:**

A. **ADMINISTRATION DEPARTMENT:**

- 1. **SUBJECT:** Recognized Obligation Payment Schedule 16-17 for the July 2016 through June 2017.

RECOMMENDATION: Staff recommends that the Successor Agency: 1) Adopt **Resolution No. SA 2016-01** Approving the Recognized Obligation Payment Schedule 16-17 for July 2016 through June 2017 and Authorizing its Transmittal.

- 2. **SUBJECT:** Rural Sexual Assault, Domestic Violence, Dating Violence and Stalking Program.

RECOMMENDATION: Council member Montano would like the City Council to support the application “Rural Sexual Assault, Domestic Violence and Stalking Program.” Local non-profits will be submitting the application to support such a

program in the City of Parlier. Staff recommends the council Authorize Council Member Juan Montano to sign a letter of support for the program and attend all meetings regarding the application process on behalf of the City of Parlier.

B. PUBLIC WORKS DEPARTMENT:

1. **SUBJECT:** Submittal of CMAQ and RSTP Applications to Fresno COG and Adopt Resolution Supporting and Implementing AB 1012 "Timely Use of Funds".

RECOMMENDATION: Staff recommends the City Council approve the submission of CMAQ and RSTP applications for Federal Funding to the Fresno Council of Governments and adopt **Resolution 2016-04** Supporting and Implementing AB 1012 "Timely Use of Funds".

C. COMMUNITY DEVELOPMENT:

1. **SUBJECT:** Carports and Shade Structures in Front of Residential Yards.

RECOMMENDATION: City Council/Planning Commission to receive information and to consider the following options(s):

- 1) City Council/Planning Commission may consider grandfathering all existing carports constructed with the required front yard setback
- 2) City Council/Planning Commission may consider amending the current ordinance to reduce or eliminate the twenty foot front setback
- 3) City Council /Planning Commission may consider taking no action on this matter.

D. PRESCHOOL:

1. **SUBJECT:** Resolution No. 2016-05, approving the Amended agreement with California Department of Education for the purpose of providing Child Care and Development Services at Parlier Academy of Excellence and authorizing the City Manager to sign the Amended 201-2016 Fiscal Year State Preschool contract document Number: CSPP 5060 from the amount of \$772,934 to \$826,587 for an increase of \$53,653 for the purpose of: **1)** Growth for Contracts in Clear Status **2)** 1.02% COLA (Cost of Living Allocation) **3)** 1% increase to Proposition-98 funding for professional growth **4)** 5% SRR Funding

RECOMMENDATIONS: It is recommended that the council approve **Resolution No. 2016-05**, approving the agreement with the California Department of Education for the purpose of providing child care and development services and authorizing the City Manager to sign Amended contract documents for the Fiscal Year 2015-2016.

E. POLICE DEPARTMENT:

1. **SUBJECT:** AN URGENCY ORDINANCE ADDING CHAPTER 6.34, SUBSECTIONS 6.34.010 THROUGH 6.34.010, OF TITLE 6 PARLIER MUNICIPAL CODE RELATING TO MEDICAL MARIJUANA

RECOMMENDATION: Staff recommends that the City Council approve the Urgency *Ordinance No. 2016-01*.

2. **SUBJECT:** An Ordinance adding Chapter 6.34 Subsections 6.34.010 through 6.34.080, of Title 6 Parlier Municipal Code Relating to Medical Marijuana.

RECOMMENDATION: Staff recommends that the City Council approve the introduction of *Ordinance No. 2016-02*.

IX. **COUNCIL COMMUNICATIONS/COMMENTS:**

X. **ADJOURNMENT:**

ADA Notice: In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at (559) 646-3545 ext. 227. Notification 48 hours prior to the meeting will enable the City to make arrangements to ensure accessibility to this meeting.

Documents: Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at the front counter at City Hall located at 1100 E. Parlier Avenue, Parlier, CA. during normal business hours. In addition, most documents are posted on the City's website at parlier.ca.us

STATEMENT ON RULES OF DECORUM AND ENFORCEMENT

The Brown Act provides that members of the public have a right to attend public meetings, to provide public comment on action items and under the public forum section of the agenda, and to criticize the policies, procedures, or services of the city or of the acts or omissions of the city council. The Brown Act also provides that the City Council has the right to exclude all persons who willfully cause a disruption of a meeting so that it cannot be conducted in an orderly fashion.

During a meeting of the Parlier City Council, there is a need for civility and expedition in the carrying out of public business in order to ensure that the public has a full opportunity to be heard and that the Council has an opportunity to conduct business in an orderly manner. The following is provided to place everyone on notice of the rules of decorum and enforcement.

GENERAL RULES OF DECORUM

While any meeting of the City Council is in session, the following rules of decorum shall be observed:

1. All remarks shall be addressed to the City Council as a whole and not to any single member, unless in response to a question from a member of the City Council.

2. A person who addresses the City Council under public comment for a specific agenda item or under the Public Forum section of the agenda may not engage in speech or conduct (i) which is likely to provoke others to violent or riotous behavior, (ii) which disturbs the peace of the meeting by loud and unreasonable noise, (iii) which is irrelevant or repetitive, or (iv) which disrupts, disturbs, or otherwise impedes the orderly conduct of any City Council meeting.
3. A person, other than members of the Council and the person, who has the floor, shall not be permitted to enter into the discussion unless requested by the Mayor to speak.
4. Members of the City Council may not interrupt a person who has the floor and is making public comments. Members of the City Council shall wait until a person completes his or her public comments before asking questions or commenting. The Mayor shall then ask Council members if they have comments or questions.
5. No person in the audience at a Council meeting shall engage in disorderly or boisterous conduct, including the utterance of loud, threatening or abusive language, whistling, stamping of feet or other acts which disturb, disrupt or otherwise impeded the orderly conduct of any Council meeting.

Check Report

By Check Number

Date Range: 12/31/2015 - 01/13/2016



CITY OF PARLIER

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
U.S02	U.S. POST OFFICE	01/05/2016	Regular	0.00	4,500.00	43025
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
1/4/15	Invoice	01/05/2016	PERMIT #14 POSTAGE	0.00	4,500.00	
	400-5300-6012		POSTAGE, SHIPPING & FR		1,500.00	
	401-5300-6012		POSTAGE/SHIPPING & FR		1,500.00	
	402-5300-6012		POSTAGE,SHIPPING & FRE		1,500.00	
A-C00	A-C ELECTRIC COMPANY	01/05/2016	Regular	0.00	23,087.99	43026
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
31295	Invoice	12/31/2015	ZEDIKER STATION REPAIR	0.00	2,356.00	
	401-5600-6520		PROFESSIONAL SERVICES		2,356.00	
31359	Invoice	12/31/2015	ZEDIKER SATTION REPAIR	0.00	3,815.60	
	401-5600-6520		PROFESSIONAL SERVICES		3,815.60	
31360	Invoice	12/31/2015	MILTON STATION REPAIR	0.00	3,564.88	
	401-5600-6520		PROFESSIONAL SERVICES		3,564.88	
31361	Invoice	01/04/2016	ZEDIKER STATION REPAIR	0.00	6,114.49	
	401-5600-6520		PROFESSIONAL SERVICES		6,114.49	
31362	Invoice	12/31/2015	MILTON STATION REPAIR	0.00	3,544.50	
	401-5600-6520		PROFESSIONAL SERVICES		3,544.50	
32514	Invoice	12/31/2015	MILTON STATION REPAIR	0.00	3,692.52	
	401-5600-6520		PROFESSIONAL SERVICES		3,692.52	
ADT01	ADT SECURITY SERVICES	01/05/2016	Regular	0.00	396.65	43027
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
12/12/15	Invoice	01/05/2016	780 TULARE ALARM YARD	0.00	128.32	
	401-5600-6542		CONTRACT SERVICES		128.32	
12/18/15	Invoice	01/05/2016	780 TUL. ALARM TRAILR	0.00	268.33	
	400-5600-6542		CONTRACT SERVICES		268.33	
ALE01	ALERT-O-LITE, INC.	01/05/2016	Regular	0.00	31,634.71	43028
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
0449667-IN	Invoice	12/31/2015	STREET ROADSIDE BOARDS	0.00	30,735.90	
	200-6100-7001		CAPITAL EQUIPMENT		30,735.90	
0450111-IN	Invoice	01/05/2016	STREET SIGNS P.W.	0.00	898.81	
	200-5600-6002		PARTS SUPPLIES		898.81	
ALL02	ALLIED STORAGE CONTAINERS, INC.	01/05/2016	Regular	0.00	3,203.46	43029
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
S15124709	Invoice	12/31/2015	WWTP STORAGE CONTAINER	0.00	3,203.46	
	401-5600-6004		TOOLS & MINOR EQUIPM		3,203.46	
ASB01	ASBURY ENVIRONMENTAL SERVICES	01/05/2016	Regular	0.00	146.11	43030

Check Report

Date Range: 12/31/2015 - 01/13/2016

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
130558860	Invoice	01/05/2016	PAINT DISPOSAL P.W	0.00	146.11	
	400-5600-6520		PROFESSIONAL SERVICES/ PAINT DISPOSAL P.W		146.11	
AUT01	AUTO ZONE	01/05/2016	Regular	0.00	129.63	43031
3758045720	Invoice	12/31/2015	P.W. VACTOR TRUCK MAINT.	0.00	5.16	
	401-5600-6532		VEHICLE MAINTENANCE P.W. VACTOR TRUCK MAINT.		5.16	
3758045733	Invoice	12/31/2015	P.W. TRUCK REPAIRS	0.00	13.01	
	401-5600-6532		VEHICLE MAINTENANCE P.W. TRUCK REPAIRS		13.01	
3758046554	Invoice	12/31/2015	F150 #511 MAINTENACE	0.00	100.64	
	400-5600-6532		VEHICLE MAINTENANCE F150 #511 MAINTENACE		100.64	
3758046558	Invoice	12/31/2015	P.W. BATTERY SUPPLY	0.00	10.82	
	400-5600-6532		VEHICLE MAINTENANCE P.W. BATTERY SUPPLY		10.82	
CAN14	CANO, PEDRO	01/05/2016	Regular	0.00	200.00	43032
12/23/15	Invoice	01/04/2016	DEPOSIT REFUND 12/23/15	0.00	200.00	
	100-23101		COMMUNITY CENTER RE DEPOSIT REFUND 12/23/15		200.00	
CEN19	CENTRAL SANITARY SUPPLY	01/05/2016	Regular	0.00	12.55	43033
666878	Invoice	12/31/2015	P.W. CLEANING SUPPLY	0.00	12.55	
	400-5600-6002		PARTS & SUPPLIES P.W. CLEANING SUPPLY		12.55	
COL09	COLONIAL LIFE INSURANCE	01/05/2016	Regular	0.00	313.11	43034
3349727-100824	Invoice	12/30/2015	VOLUNTARY LIFE INS. 12-15	0.00	313.11	
	100-22106		LIFE, LTD & STD PAYABLE voluntary life		313.11	
COL04	COLUNGA, OCTAVIO	01/05/2016	Regular	0.00	200.00	43035
12/24/15	Invoice	01/04/2016	DEPOSIT REFUND 12/24/15	0.00	200.00	
	100-23101		COMMUNITY CENTER RE DEPOSIT REFUND 12/24/15		200.00	
DAV08	DAVE SCHAPANSKY AUTO MACHINE	01/05/2016	Regular	0.00	55.00	43036
INV 10359	Invoice	01/05/2016	VEHICLE MAINT ROTOR P.W	0.00	55.00	
	400-5600-6532		VEHICLE MAINTENANCE VEHICLE MAINT ROTOR P.W		55.00	
GAR20	GARZA, NICK	01/05/2016	Regular	0.00	100.00	43037
12/19/15	Invoice	01/04/2016	DEPOSIT REFUND 12/19/15	0.00	100.00	
	100-23101		COMMUNITY CENTER RE DEPOSIT REFUND 12/19/15		400.00	
	100-5000-45200		COMMUNITY CENTER RE FEES 12/19/15 EXTRA HR USE		-300.00	
GRA04	GRAINGER, INC.	01/05/2016	Regular	0.00	10.51	43038
9920818615	Invoice	12/31/2015	PARK MAINTENANCE SUPPLY	0.00	10.51	
	213-5600-6002		PARTS SUPPLIES PARK MAINTENANCE SUPPLY		10.51	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
HOM01	HOME DEPOT CREDIT SERVICE	01/05/2016	Regular	0.00	303.47	43039
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
3020217	Invoice	12/30/2015	P.W./W.W.T.P SUPPLY	0.00	82.82	
	400-5600-6002		PARTS & SUPPLIES		82.82	
4125195	Invoice	12/30/2015	P.W. SUPPLY	0.00	116.04	
	400-5600-6002		PARTS & SUPPLIES		116.04	
8110233	Invoice	12/30/2015	W.W.T.P SUPPLY	0.00	81.04	
	401-5600-6002		PARTS SUPPLIES		81.04	
8110234	Invoice	12/30/2015	SENIOR CENTER SUPPLY	0.00	23.57	
	100-5615-6002		PARTS SUPPLIES		23.57	
PEN07	PENA, LEEZA	01/05/2016	Regular	0.00	400.00	43040
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12/12/15	Invoice	01/04/2016	DEPOSIT REFUND 12/12/15	0.00	400.00	
	100-23101		COMMUNITY CENTER RE		400.00	
QUI02	QUILL CORPORATION	01/05/2016	Regular	0.00	74.84	43041
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1146662	Invoice	12/31/2015	P.W. OFFICE SUPPLY	0.00	57.28	
	400-5600-6000		OFFICE SUPPLIES - P.W.		57.28	
1195561	Invoice	12/31/2015	P.W. OFFICE SUPPLY	0.00	17.56	
	400-5600-6000		OFFICE SUPPLIES - P.W.		17.56	
RLB01	REEDLEY LUMBER & BUILDING	01/05/2016	Regular	0.00	160.68	43042
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
80788	Invoice	12/31/2015	P.W. WATER SUPPLIES	0.00	44.06	
	400-5600-6002		PARTS & SUPPLIES		44.06	
80794	Invoice	12/31/2015	P.W. SUPPLIES	0.00	8.77	
	400-5600-6002		PARTS & SUPPLIES		8.77	
80967	Invoice	01/04/2016	CITY YARD MAILBOX	0.00	19.56	
	401-5600-6002		PARTS SUPPLIES		19.56	
81075	Invoice	01/04/2016	P.W. WATER SUPPLY	0.00	3.03	
	400-5600-6002		PARTS & SUPPLIES		3.03	
81186	Invoice	01/04/2016	P.W. REFLECTIVE SUPPLY	0.00	19.76	
	400-5600-6002		PARTS & SUPPLIES		19.76	
81240	Invoice	12/31/2015	P.W. WATER REPAIR SUPPLY	0.00	65.50	
	400-5600-6002		PARTS & SUPPLIES		65.50	
SAN1H	SANGER NURSERY	01/05/2016	Regular	0.00	335.19	43043
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
560325	Invoice	01/04/2016	CHAINSAW REPAIR PARTS	0.00	307.19	
	213-5600-6002		PARTS SUPPLIES		307.19	
560893	Invoice	01/04/2016	CHAINSAW PARTS	0.00	28.00	
	100-5610-6002		PARTS SUPPLIES		28.00	
STA1B	STANDARD INSURANCE CO.	01/05/2016	Regular	0.00	1,429.92	43044

Check Report

Date Range: 12/31/2015 - 01/13/2016

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
640476-01-16	Invoice	12/30/2015	INSURANCE FEES JAN	0.00	1,429.92	
	100-5200-5011		INSURANCE-MED,DEN,VIS ADMINISTRATION FEES		19.63	
	100-5300-5011		INSURANCE-MED,DEN,VIS INSURANCE FEES - FINANCE		22.35	
	100-5400-5011		INSURANCE-MED,DEN,VIS INSURANCE FEES - POLICE OFFIC		702.59	
	100-5700-5011		INSURANCE-MED,DEN,VIS FEES FOR COMM. DEVELOPMEN		89.63	
	160-5400-5011		INSURANCE-MED,DEN,VIS 50% FOR WALLACE		35.40	
	203-5600-5011		INSURANCE-MED,DEN,VIS INSURANCE FEES - P.W.		76.31	
	206-5600-5011		INSURANCE-MED,DEN,VIS INSURANCE FEES - P.W.		76.32	
	278-5400-5011		INSURANCE-MEDICAL/DE INSURANCE FEES - A. SANDOVA		49.84	
	400-5200-5011		INSURANCE MED, DEN, VI ADMINISTRATION FEES		19.63	
	400-5300-5011		INSURANCE- MED, DEN, V INSURANCE FEES - FINANCE		48.33	
	400-5600-5011		INSURANCE- MED, DEN, V INSURANCE FEES - P.W.		84.02	
	401-5200-5011		INSURANCE-MED,DEN,VIS ADMINISTRATION FEES		19.63	
	401-5300-5011		INSURANCE-MED,DEN,VIS INSURANCE FEES - FINANCE		48.33	
	401-5600-5011		INSURANCE-MED,DEN,VIS INSURANCE FEES - P.W.		84.01	
	402-5300-5011		INSURANCE-MED, DEN,VI INSURANCE FEES - FINANCE		31.55	
	602-8100-5011		INSURANCE-MED,DEN,VIS INSURANCE FEES JAN		22.35	
	Void	01/05/2016	Regular	0.00	0.00	43045
SFF01	SWANSON-FAHRNEY FORD	01/05/2016	Regular	0.00	70.17	43046
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1328	Invoice	12/31/2015	F250 #516 MAINTENANCE	0.00	70.17	
	401-5600-6532		VEHICLE MAINTENANCE F250 #516 MAINTENANCE		70.17	
BNY01	THE BANK OF NEW YORK MELLON	01/05/2016	Regular	0.00	69,643.75	43047
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
PARLIERRB08	Invoice	12/30/2015	RDA BOND 2008 - INTEREST	0.00	69,643.75	
	602-8100-9001		DEBT SVC -INT. RDA BOND 2008 - INTEREST		69,643.75	
T-M00	T-MOBILE	01/05/2016	Regular	0.00	56.70	43048
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1/11/16	Invoice	01/05/2016	TELEPHONE P.W	0.00	56.70	
	400-5600-6510		TELEPHONE/DATA/PAGER TELEPHONE P.W		56.70	
SHA03	SHARON GRIFFIN ANTIQUES	01/06/2016	Regular	0.00	188.34	43049
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0000099	Invoice	01/06/2016	SENIORS CRAFT SUPPLIES	0.00	188.34	
	100-5615-6002		PARTS SUPPLIES SENIORS CRAFT SUPPLIES		188.34	
AFL00	AFLAC	01/06/2016	Regular	0.00	1,528.05	43050
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
252161	Invoice	01/04/2016	SHORT TERM INS. 12-15	0.00	1,528.05	
	100-22106		LIFE, LTD & STD PAYABLE SHORT TERM INS. 12-15		1,528.05	
ASS00	ASSURANT EMPLOYEE BENEFIT	01/06/2016	Regular	0.00	1,308.05	43051

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
5403644-01-06	Invoice	01/04/2016	SHORT TERM INS. 1-16	0.00	1,308.05	
	100-22106	LIFE, LTD & STD PAYABLE	VOLUNTARY LIFE INS.		228.67	
	100-5200-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		6.17	
	100-5300-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		11.81	
	100-5400-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		545.47	
	100-5410-5011	INSURANCE-MED, DEN, V	SHORT TERM INS. 1-16		40.92	
	100-5610-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		12.11	
	100-5617-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		29.77	
	100-5620-5011	INSURANCE-MED-DEN,VI	SHORT TERM INS. 1-16		29.76	
	100-5700-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		59.79	
	160-5400-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		18.56	
	203-5600-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		35.45	
	206-5600-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		21.47	
	213-5600-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		3.53	
	278-5400-5011	INSURANCE-MEDICAL/DE	SHORT TERM INS. 1-16		26.11	
	400-5200-5011	INSURANCE MED, DEN, VI	SHORT TERM INS. 1-16		10.80	
	400-5300-5011	INSURANCE- MED, DEN, V	SHORT TERM INS. 1-16		48.65	
	400-5600-5011	INSURANCE- MED, DEN, V	SHORT TERM INS. 1-16		27.22	
	401-5200-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		10.80	
	401-5300-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		48.65	
	401-5600-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		27.22	
	402-5300-5011	INSURANCE-MED, DEN,VI	SHORT TERM INS. 1-16		39.76	
	402-5600-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		10.48	
	602-8100-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		3.07	
	602-8100-5011	INSURANCE-MED,DEN,VIS	SHORT TERM INS. 1-16		11.81	
	Void	01/06/2016	Regular	0.00	0.00	43052
COM05	COMCAST	01/06/2016	Regular	0.00	734.95	43053
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12/26/15	Invoice	01/05/2016	PHONE SERVICE ALL DEPT.	0.00	426.06	
	100-5200-6510	TELEPHONE/DATA/PAGER	PHONE SERVICE ALL DEPT.		85.21	
	100-5620-6510	TELEPHONE/DATA/PAGER	PHONE SERVICE ALL DEPT.		85.21	
	100-5700-6510	TELEPHONE/DATA/PAGER	PHONE SERVICE ALL DEPT.		85.21	
	400-5300-6510	TELEPHONE/DATA & PAG	PHONE SERVICE ALL DEPT.		85.21	
	401-5300-6510	TELEPHONE/ DATA/PAGE	PHONE SERVICE ALL DEPT.		85.22	
13/3/15	Invoice	01/05/2016	PRESCHOOL PHONE LINES	0.00	308.89	
	269-6303-6510	TELEPHONE/DATA/PAGER	PRESCHOOL PHONE LINES		308.89	
DIA11	DIAMOND COMMUNICATIONS	01/06/2016	Regular	0.00	2,003.50	43054
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
196966-3	Invoice	01/05/2016	ANNEX OFFICE/ALARM SERVICE	0.00	50.00	
	100-5600-6520	PROFESSIONAL SERVICES/	ANNEX OFFICE/ALARM SERVICE		50.00	
197801-1	Invoice	01/05/2016	SR. CENTER ALARM INSPECTION	0.00	364.25	
	100-5615-6520	PROFESSIONAL SERVICES/	SR. CENTER ALARM INSPECTION		364.25	
197802-1	Invoice	01/05/2016	745 TULARE ALARM INSPECTION	0.00	564.25	
	100-5618-6520	PROFESSIONAL SERVICES	745 TULARE ALARM INSPECTIO		564.25	
201194	Invoice	01/05/2016	CITY HALL ALARM	0.00	240.00	
	100-5617-6520	PROFESSIONAL SERVICES	CITY HALL ALARM		240.00	
201195	Invoice	01/05/2016	741 TULARE ALARM	0.00	80.00	
	100-5620-6520	PROFESSIONAL SERVICES/	741 TULARE ALARM		80.00	
201196	Invoice	01/05/2016	690 NEWMARK ALARM	0.00	170.00	
	100-5615-6520	PROFESSIONAL SERVICES/	690 NEWMARK ALARM		170.00	
201197	Invoice	01/05/2016	580 TULARE ALARM	0.00	160.00	
	100-5620-6520	PROFESSIONAL SERVICES/	580 TULARE ALARM		160.00	

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Date Range: 12/31/2015 - 01/13/2016

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
201198	Invoice	01/05/2016	PRESCHOOL FIRE ALARM	0.00	90.00	
	269-6303-6520		PROFESSIONAL SERVICES/ PRESCHOOL FIRE ALARM		90.00	
201199	Invoice	01/05/2016	745 TULARE ALARM	0.00	170.00	
	100-5618-6520		PROFESSIONAL SERVICES 745 TULARE ALARM		170.00	
201200	Invoice	01/05/2016	POOL ALARM	0.00	80.00	
	100-5616-6520		PROFESSIONAL SERVICES POOL ALARM		80.00	
201201	Invoice	01/05/2016	POOL EQUIPT. ALARM	0.00	35.00	
	100-5616-6520		PROFESSIONAL SERVICES POOL EQUIPT. ALARM		35.00	
DIR01	DIRECTV	01/06/2016	Regular	0.00	220.98	43055
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
27352534935	Invoice	01/05/2016	SENIOR CENTER CABLE	0.00	220.98	
	100-5615-6520		PROFESSIONAL SERVICES/ SENIOR CENTER CABLE		220.98	
G&K00	G & K SERVICES INC.	01/06/2016	Regular	0.00	83.67	43056
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1258212408	Invoice	01/05/2016	UNIFORM SERVICE DEC 15	0.00	83.67	
	100-5200-6520		PROFESSIONAL SERVICES/ UNIFORM SERVICE DEC 15		15.74	
	100-5620-6520		PROFESSIONAL SERVICES/ UNIFORM SERVICE DEC 15		36.68	
	400-5600-6520		PROFESSIONAL SERVICES/ UNIFORM SERVICE DEC 15		31.25	
GRA04	GRAINGER, INC.	01/06/2016	Regular	0.00	2,917.04	43057
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
9917921448	Invoice	01/05/2016	CITY HALL WATER HEATER	0.00	2,917.04	
	100-5200-6002		PARTS SUPPLIES CITY HALL WATER HEATER		729.26	
	100-5700-6002		PARTS SUPPLIES CITY HALL WATER HEATER		729.26	
	400-5300-6002		PARTS SUPPLIES CITY HALL WATER HEATER		729.26	
	401-5300-6002		PARTS/ SUPPLIES CITY HALL WATER HEATER		729.26	
HAA01	HAAKER EQUIPMENT COMPANY	01/06/2016	Regular	0.00	3,043.29	43058
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
C18088	Invoice	01/05/2016	P.W. VACTOR TRUCK PARTS	0.00	2,073.59	
	401-5600-6004		TOOLS & MINOR EQUIPM P.W. VACTOR TRUCK PARTS		2,073.59	
C18089	Invoice	01/05/2016	P.W. VACTOR TRUCK PARTS	0.00	969.70	
	401-5600-6004		TOOLS & MINOR EQUIPM P.W. VACTOR TRUCK PARTS		969.70	
INT14	INTERSTATE GAS SERVICES, INC.	01/06/2016	Regular	0.00	2,174.25	43059
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
7021275	Invoice	01/05/2016	WATER & SEWER STUDY	0.00	2,174.25	
	400-5300-6520		PROFESSIONAL SERVICES/ WATER & SEWER STUDY		1,087.13	
	401-5300-6520		PROFESSIONAL SERVICES WATER & SEWER STUDY		1,087.12	
OFF01	OFFICE DEPOT	01/06/2016	Regular	0.00	254.70	43060
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
805264196002	Invoice	01/05/2016	PRESCHOOL SUPPLIES	0.00	29.13	
	269-6303-6000		OFFICE SUPPLIES PRESCHOOL SUPPLIES		29.13	
808929651001	Invoice	01/05/2016	FINANCE OFFICE SUPPLY	0.00	67.75	
	400-5300-6000		OFFICE SUPPLIES - FIN FINANCE OFFICE SUPPLY		33.87	
	401-5300-6000		Office Supplies FINANCE OFFICE SUPPLY		33.88	
808929977001	Invoice	01/05/2016	ADMIN/DAILY PLANNER	0.00	23.13	
	100-5200-6000		OFFICE SUPPLIES ADMIN/DAILY PLANNER		23.13	
809972184001	Invoice	01/05/2016	FINANCE OFFICE SUPPLY	0.00	64.88	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	400-5300-6000		OFFICE SUPPLIES - FIN		32.44	
	401-5300-6000		Office Supplies		32.44	
811389332001	Invoice	01/05/2016	CITY HALL OFFICE SUPPLY	0.00	69.81	
	269-6303-6000		OFFICE SUPPLIES		69.81	
P.G01	PACIFIC GAS & ELECTRIC	01/06/2016	Regular	0.00	129.28	43061
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
12/23/2015-1134	Invoice	01/05/2016	TRAFFIC LIGHT MADSEN	0.00	41.15	
	200-5600-6512		ELECTRICITY		41.15	
12/23/2015-6206	Invoice	01/05/2016	741 TULARE UTILITIES	0.00	88.13	
	100-5620-6512		ELECTRICITY		88.13	
PAY01	PAY PLUS BENEFITS, INC.	01/06/2016	Regular	0.00	97.00	43062
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
6800	Invoice	01/04/2016	CALPERS REPORTING	0.00	97.00	
	100-5200-6520		PROFESSIONAL SERVICES/		13.86	
	100-5400-6520		PROFESSIONAL SERVICES/		13.86	
	100-5620-6520		PROFESSIONAL SERVICES/		13.84	
	400-5300-6520		PROFESSIONAL SERVICES/		13.86	
	400-5600-6520		PROFESSIONAL SERVICES/		13.86	
	401-5300-6520		PROFESSIONAL SERVICES		13.86	
	401-5600-6520		PROFESSIONAL SERVICES		13.86	
PIT04	PURCHASE POWER	01/06/2016	Regular	0.00	1,000.00	43063
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
12/30/15	Invoice	01/05/2016	POSTAGE DEPT	0.00	1,000.00	
	100-5200-6012		POSTAGE, SHIPPING & FR		142.85	
	100-5400-6012		POSTAGE, SHIPPING & FR		142.85	
	100-5700-6012		POSTAGE, SHIPPING & FR		142.85	
	400-5300-6012		POSTAGE, SHIPPING & FR		142.85	
	400-5600-6012		POSTAGE, SHIPPING & FR		142.85	
	400-5600-6012		POSTAGE, SHIPPING & FR		142.90	
	401-5300-6012		POSTAGE/SHIPPING & FR		142.85	
RLB01	REEDLEY LUMBER & BUILDING	01/06/2016	Regular	0.00	261.68	43064
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
80979	Invoice	01/05/2016	CITY HALL WATER HEATER	0.00	238.42	
	100-5620-6002		PARTS SUPPLIES		59.62	
	100-5700-6002		PARTS SUPPLIES		59.60	
	400-5300-6002		PARTS SUPPLIES		59.60	
	401-5300-6002		PARTS/ SUPPLIES		59.60	
81000	Invoice	01/05/2016	WATER HEATER PARTS/CITY HALL	0.00	2.73	
	100-5200-6002		PARTS SUPPLIES		2.73	
81042	Invoice	01/05/2016	WATER HEATER PARTS	0.00	20.53	
	100-5200-6002		PARTS SUPPLIES		20.53	
SPA00	SPARKLETT'S	01/06/2016	Regular	0.00	139.82	43065
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
121915	Invoice	01/05/2016	PRESCHOOL WATER	0.00	139.82	
	269-6303-6504		FOOD SERVICES		139.82	
SYS00	SYS CO OF CENTRAL CALIFORN	01/06/2016	Regular	0.00	704.12	43066

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
512090450	Invoice	01/05/2016	PRESCHOOL MEAL	0.00	704.12	
	269-6303-6504		FOOD SERVICES		704.12	
TER01	TERMINIX PROCESSING CTR.	01/06/2016	Regular	0.00	192.00	43067
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
350363659	Invoice	01/05/2016	PRESCHOOL PEST CONTROL	0.00	69.00	
	269-6303-6542		CONTRACT SERVICES		69.00	
350653427	Invoice	01/05/2016	741 TULARE PEST CONTROL	0.00	41.00	
	100-5620-6520		PROFESSIONAL SERVICES/ 741 TULARE PEST CONTROL		41.00	
350655881	Invoice	01/05/2016	FIRE DEPT PEST CONTROL	0.00	45.00	
	100-5104-6520		PROFESSIONAL SERVICES/ FIRE DEPT PEST CONTROL		45.00	
351271241	Invoice	01/05/2016	745 TULARE PEST CONTROL	0.00	37.00	
	100-5618-6520		PROFESSIONAL SERVICES 745 TULARE PEST CONTROL		37.00	
USM01	U-SAVE MARKET	01/06/2016	Regular	0.00	1,569.41	43068
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12/10/15	Invoice	01/05/2016	PRESCHOOL MEAL SUPPLY	0.00	265.13	
	269-6303-6504		FOOD SERVICES		265.13	
12/14/2015	Invoice	01/05/2016	PRESCHOOL MEAL SUPPLY	0.00	152.19	
	269-6303-6504		FOOD SERVICES		152.19	
12/15/15	Invoice	01/05/2016	PRESCHOOL MEAL SUPPLY	0.00	180.38	
	269-6303-6504		FOOD SERVICES		180.38	
12/16/2015	Invoice	01/05/2016	PRESCHOOL MEAL SUPPLY	0.00	211.66	
	269-6303-6504		FOOD SERVICES		211.66	
12/17/2015	Invoice	01/05/2016	PRESCHOOL MEAL SUPPLY	0.00	189.21	
	269-6303-6504		FOOD SERVICES		189.21	
12/21/2015	Invoice	01/05/2016	PRESCHOOL MEAL SUPPLY	0.00	358.42	
	269-6303-6504		FOOD SERVICES		358.42	
12/9/15	Invoice	01/05/2016	PRESCHOOL MEAL SUPPLY	0.00	212.42	
	269-6303-6504		FOOD SERVICES		212.42	
GON07	WALLY GONZALES	01/06/2016	Regular	0.00	1,164.33	43069
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0000098	Invoice	01/06/2016	NEW YEARS'S SUPPLIES REIMB.	0.00	1,164.33	
	100-5200-6537		SPECIAL EVENT EXPENSE		1,164.33	
YOU00	YOUTH CENTERS OF AMERICA,	01/06/2016	Regular	0.00	17,400.00	43070
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
JAN26-FEB 6	Invoice	01/04/2016	PRESCHOOL PAYROLL	0.00	17,400.00	
	269-13101		A/R-PAYROLL ADVANCE		17,400.00	
BAN01	BANKCARD CENTER	01/08/2016	Regular	0.00	5,993.84	43071

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0040-5419/12	Invoice	01/07/2016	CREDIT CARD EXPENSES 12-15	0.00	5,993.84	
	100-5100-6503		TRAVEL, MEETINGS & TR		513.48	
	100-5200-6000		OFFICE SUPPLIES		38.94	
	100-5200-6002		PARTS SUPPLIES		17.71	
	100-5200-6002		PARTS SUPPLIES		65.82	
	100-5200-6503		TRAVEL, MEETINGS & TR		525.48	
	100-5200-6537		SPECIAL EVENT EXPENSE		1,000.00	
	100-5200-6537		SPECIAL EVENT EXPENSE		5.16	
	100-5200-6537		SPECIAL EVENT EXPENSE		14.35	
	100-5400-6002		PARTS SUPPLIES		1,121.21	
	100-5700-6002		PARTS SUPPLIES		17.71	
	269-6303-6002		PARTS SUPPLIES		54.00	
	269-6303-6540		MISCELLANEOUS EXPENS		280.20	
	400-5300-6000		OFFICE SUPPLIES - FIN		19.95	
	400-5300-6002		PARTS SUPPLIES		17.70	
	400-5600-6002		PARTS & SUPPLIES		184.97	
	400-5600-6002		PARTS & SUPPLIES		79.11	
	401-5600-6002		PARTS SUPPLIES		177.15	
	401-5600-6002		PARTS SUPPLIES		968.05	
	401-5600-6002		PARTS SUPPLIES		185.00	
	401-5600-6520		PROFESSIONAL SERVICES		707.85	
	Void	01/08/2016	Regular	0.00	0.00	43072
CEN06	CENTRAL VALLEY TOXICOLOGY	01/08/2016	Regular	0.00	146.00	43073
	Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount
	245276	Invoice	01/07/2016	DRUG ABUSE SCREENING	0.00	146.00
		100-5400-6544		LAB ANALYSIS & TESTING		146.00
COO01	COOK'S COMMUNICATIONS	01/08/2016	Regular	0.00	143.59	43074
	Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount
	126542	Invoice	01/07/2016	LIGHT BAR REPAIR -PD	0.00	143.59
		100-5400-6510		TELEPHONE/DATA/PAGER		143.59
D &00	D & D SERVICES, INC.	01/08/2016	Regular	0.00	195.90	43075
	Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount
	16194	Invoice	01/07/2016	ANIMAL DISPOSAL 12-15	0.00	195.90
		100-5410-6021		ANIMAL DISPOSAL		195.90
DRU10	DRUMRIGHT'S OFFICE SUPPLY	01/08/2016	Regular	0.00	34.59	43076
	Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount
	1048212-001	Invoice	01/07/2016	BATTERIES - PD	0.00	34.59
		100-5400-6000		OFFICE SUPPLIES		34.59
JSC01	J'S COMMUNICATIONS, INC.	01/08/2016	Regular	0.00	183.33	43077
	Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount
	45198	Invoice	01/07/2016	RADIO REPAIRS - PD	0.00	183.33
		100-5400-6510		TELEPHONE/DATA/PAGER		183.33
JUD10	JUDICIAL DATA SYSTEMS COR	01/08/2016	Regular	0.00	25.00	43078
	Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount
	5737	Invoice	01/07/2016	CITATION PROCESSING PD	0.00	25.00
		100-5400-6542		CONTRACT SERVICES		25.00

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
PET07	PET EXTREME	01/08/2016	Regular	0.00	46.53	43079
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
7768	Invoice	01/07/2016	FOOD FOR K-9	0.00	46.53	
	100-5400-6013		Animal Costs		46.53	
PET01	PETTY CASH FUND	01/08/2016	Regular	0.00	538.81	43080
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
01-08-16	Invoice	01/08/2016	REPLENISH PETTY CASH	0.00	538.81	
	100-5200-6000		OFFICE SUPPLIES		17.23	
	100-5200-6000		OFFICE SUPPLIES		9.79	
	100-5200-6510		TELEPHONE/DATA/PAGER		38.00	
	100-5400-6011		FUEL		67.85	
	100-5400-6012		POSTAGE, SHIPPING & FR		50.77	
	100-5700-6503		TRAVEL, MEETINGS & TR		65.98	
	100-5700-6503		TRAVEL, MEETINGS & TR		49.92	
	100-5700-6503		TRAVEL, MEETINGS & TR		32.99	
	400-5300-6012		POSTAGE, SHIPPING & FR		53.08	
	400-5300-6503		TRAVEL, MEETINGS & TR		23.51	
	401-5300-6012		POSTAGE/SHIPPING & FR		53.08	
	401-5300-6503		TRAVEL, MEETINGS & TR		23.52	
	402-5300-6012		POSTAGE,SHIPPING & FRE		53.09	
REE10	REEDLEY VETERINARY HOSPITAL	01/08/2016	Regular	0.00	381.45	43081
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
1-05-16	Invoice	01/07/2016	VACCINE & SURGERY	0.00	381.45	
	100-5410-6002		PARTS SUPPLIES		381.45	
STA19	STATE OF CALIFORNIA	01/08/2016	Regular	0.00	280.00	43082
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
139616	Invoice	01/07/2016	ALCOHOL ANALYSIS LABS	0.00	280.00	
	100-5400-6544		LAB ANALYSIS & TESTING		280.00	
AT&02	A T & T MOBILITY	01/08/2016	Regular	0.00	332.00	43083
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
2872506732	Invoice	01/06/2016	MDT'S AIR CARDS	0.00	332.00	
	100-5400-6510		TELEPHONE/DATA/PAGER		332.00	
ADP00	ADP, INC.	01/08/2016	Regular	0.00	357.47	43084
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
466279800	Invoice	01/06/2016	PAYROLL PROCESSING 12/25/15	0.00	357.47	
	100-5200-6520		PROFESSIONAL SERVICES/		7.01	
	100-5400-6520		PROFESSIONAL SERVICES/		168.21	
	100-5610-6520		PROFESSIONAL SERVICES/		7.01	
	100-5620-6520		PROFESSIONAL SERVICES/		56.07	
	100-5700-6520		PROFESSIONAL SERVICES/		21.03	
	203-5600-6520		PROFESSIONAL SERVICES/		7.01	
	206-5600-6520		PROFESSIONAL SERVICES/		7.01	
	400-5300-6520		PROFESSIONAL SERVICES/		14.02	
	400-5600-6520		PROFESSIONAL SERVICES/		21.03	
	401-5300-6520		PROFESSIONAL SERVICES		14.02	
	401-5600-6520		PROFESSIONAL SERVICES		21.03	
	402-5300-6520		PROFESSIONAL SERVICES		14.02	
BBV01	BBVA COMPASS	01/08/2016	Regular	0.00	175,222.02	43085

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0000000018-1	Invoice	01/06/2016	SUCCESSOR AGENCY LOAN	0.00	175,222.02	
	602-8100-9001		DEBT SVC -INT.		175,222.02	
BIG01	BIG VAL'S AUTO PARTS, INC	01/08/2016	Regular	0.00	79.05	43086
701293	Invoice	01/06/2016	W.W.T.P / GREASE GUN	0.00	79.05	
	401-5600-6002		PARTS SUPPLIES		79.05	
CEN19	CENTRAL SANITARY SUPPLY	01/08/2016	Regular	0.00	144.82	43087
653358/	Invoice	01/07/2016	SANITARY SUPPLIES	0.00	144.82	
	100-5400-6002		PARTS SUPPLIES		144.82	
CLA05	CLARK PEST CONTROL	01/08/2016	Regular	0.00	55.00	43088
01065294-12	Invoice	01/07/2016	P.D. PEST CONTROL	0.00	55.00	
	100-5400-6002		PARTS SUPPLIES		55.00	
COM05	COMCAST	01/08/2016	Regular	0.00	667.80	43089
12252015	Invoice	01/07/2016	P.D. PHONES	0.00	667.80	
	100-5400-6510		TELEPHONE/DATA/PAGER		667.80	
COU03	COUNTRY VETERINARY CLINIC	01/08/2016	Regular	0.00	149.00	43090
154330	Invoice	01/07/2016	CANINE EXAM & EUTHANASIA	0.00	149.00	
	100-5410-6021		ANIMAL DISPOSAL		149.00	
TRZ00	CRAIG M. TRZEPKOWSKI	01/08/2016	Regular	0.00	1,250.00	43091
500000-3	Invoice	01/06/2016	P.W WELL 2A	0.00	1,250.00	
	400-5600-6520		PROFESSIONAL SERVICES/		1,250.00	
DRU10	DRUMRIGHT'S OFFICE SUPPLY	01/08/2016	Regular	0.00	356.44	43092
1046760-001	Invoice	01/07/2016	P.D. OFFICE SUPPLY	0.00	111.62	
	100-5400-6000		OFFICE SUPPLIES		111.62	
1046772-001	Invoice	01/07/2016	P.D. SUPPLY / BINDERS	0.00	25.71	
	100-5400-6000		OFFICE SUPPLIES		25.71	
1046967-001	Invoice	01/07/2016	P.D. SUPPLY / CALENDAR	0.00	22.38	
	100-5400-6000		OFFICE SUPPLIES		22.38	
1047026-001	Invoice	01/07/2016	P.D. SUPPLY / PAPER	0.00	13.95	
	100-5400-6000		OFFICE SUPPLIES		13.95	
1047872-001	Invoice	01/07/2016	P.D. STORAGE SUPPLY	0.00	167.72	
	100-5400-6000		OFFICE SUPPLIES		167.72	
1047872-002	Invoice	01/07/2016	P.D. SUPPLY / FOLDERS	0.00	15.06	
	100-5400-6000		OFFICE SUPPLIES		15.06	
FRE13	FRESNO COUNTY TREASURER	01/08/2016	Regular	0.00	18,554.27	43093

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
SO13248	Invoice	01/07/2016	DISPATCH SERVICE 1-16	0.00	18,378.16	
	100-5400-6520		PROFESSIONAL SERVICES/ DISPATCH SERVICE 1-16		18,378.16	
SO13249	Invoice	01/07/2016	RMS ACCESS DEC FEES	0.00	176.11	
	100-5400-6520		PROFESSIONAL SERVICES/ RMS ACCESS DEC FEES		176.11	
GIE01	GIERSCH & ASSOCIATES,INC.	01/08/2016	Regular	0.00	3,247.00	43094
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1215-2490	Invoice	01/06/2016	960S1500 SEWER GENERAL	0.00	405.00	
	100-5600-6520		PROFESSIONAL SERVICES/ 960S1500 SEWER GENERAL		405.00	
1215-2492	Invoice	01/06/2016	960S1500 SEWER GENERAL	0.00	480.00	
	401-5600-6520		PROFESSIONAL SERVICES 960S1500 SEWER GENERAL		480.00	
1215-2493	Invoice	01/06/2016	960S1500 SEWER GENERAL	0.00	142.00	
	401-5600-6520		PROFESSIONAL SERVICES 960S1500 SEWER GENERAL		142.00	
1215-2494	Invoice	01/06/2016	960S1500 SEWER GENERAL	0.00	1,260.00	
	401-5600-6520		PROFESSIONAL SERVICES 960S1500 SEWER GENERAL		1,260.00	
1215-2495	Invoice	01/06/2016	960S1500 SEWER GENERAL	0.00	720.00	
	401-5600-6520		PROFESSIONAL SERVICES 960S1500 SEWER GENERAL		720.00	
1215-2496	Invoice	01/06/2016	960W1500 WATER GENERAL	0.00	240.00	
	400-5600-6520		PROFESSIONAL SERVICES/ 960W1500 WATER GENERAL		240.00	
MEN18	MENDOCINO AUTO SALES & RE	01/08/2016	Regular	0.00	65.00	43095
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1005410	Invoice	01/07/2016	P.D. TOW SERVICE	0.00	65.00	
	100-5410-6532		VEHICLE MAINTENANCE P.D. TOW SERVICE		65.00	
MER01	MERZ, ANGELICA S.	01/08/2016	Regular	0.00	154.80	43096
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12302015	Invoice	01/07/2016	EMPLOYEE AWARD/SOLIS.R	0.00	154.80	
	100-5400-6540		MISCELLANEOUS EXPENS EMPLOYEE AWARD/SOLIS.R		154.80	
MET01	METRO UNIFORM & ACCESSORI	01/08/2016	Regular	0.00	1,367.12	43097
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
123354	Invoice	01/07/2016	UNIFORM / M. BARRAGAN	0.00	224.59	
	100-5700-6002		PARTS SUPPLIES UNIFORM / M. BARRAGAN		224.59	
124147	Invoice	01/07/2016	UNIFORM / J. CANO	0.00	223.76	
	100-5400-5013		UNIFORM UNIFORM / J. CANO		223.76	
124174	Invoice	01/07/2016	UNIFORM / J. FLORES	0.00	592.71	
	100-5400-5013		UNIFORM UNIFORM / J. FLORES		592.71	
124650	Invoice	01/07/2016	UNIFORM / J. TORRES	0.00	261.29	
	100-5400-5013		UNIFORM UNIFORM / J. TORRES		261.29	
124849	Invoice	01/07/2016	UNIFORM JACKET/M. BARRAGAN	0.00	64.77	
	100-5700-6002		PARTS SUPPLIES UNIFORM JACKET/M. BARRAGA		64.77	
NAT22	NATIONAL METER & AUTOMATI	01/08/2016	Regular	0.00	179.65	43098
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
S1067390.001	Invoice	01/06/2016	WATER METER PARTS	0.00	179.65	
	400-5600-6002		PARTS & SUPPLIES WATER METER PARTS		179.65	
PER06	PAC AUTO SALES	01/08/2016	Regular	0.00	380.72	43099

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
17779	Invoice	01/07/2016	P.D. TOW SERVICE	0.00	100.00	
	100-5400-6532		VEHICLE MAINTENANCE		100.00	
17780	Invoice	01/07/2016	P.D. STARTER REPAIR	0.00	230.72	
	100-5400-6532		VEHICLE MAINTENANCE		230.72	
17795	Invoice	01/07/2016	P.D. SERVICED TIRES	0.00	50.00	
	100-5400-6532		VEHICLE MAINTENANCE		50.00	
PAR1U	PARLIER UNIFIED	01/08/2016	Regular	0.00	1,888.32	43100
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
160015	Invoice	01/07/2016	P.D. FUEL 11-15	0.00	1,888.32	
	100-5400-6011		FUEL		1,888.32	
PET07	PET EXTREME	01/08/2016	Regular	0.00	46.53	43101
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
83460	Invoice	01/07/2016	P.D.K9 INDY / DOG FOOD	0.00	46.53	
	100-5400-6013		Animal Costs		46.53	
PET01	PETTY CASH FUND	01/08/2016	Regular	0.00	119.82	43102
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
01/5/16-HILDA	Invoice	01/06/2016	SENIORS FOAM PLATES	0.00	5.17	
	100-5615-6002		PARTS SUPPLIES		5.17	
12/21/15	Invoice	01/06/2016	GIFT CARD ACTIVATION FEES	0.00	78.80	
	100-5200-6537		SPECIAL EVENT EXPENSE		78.80	
12/30/15	Invoice	01/06/2016	EMPLOYEE'S CERTIFICATES	0.00	35.85	
	100-5200-6537		SPECIAL EVENT EXPENSE		35.85	
QUI02	QUILL CORPORATION	01/08/2016	Regular	0.00	35.67	43103
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1146873	Invoice	01/06/2016	P.W. OFFICE SUPPLY	0.00	18.36	
	100-5600-6000		OFFICE SUPPLIES		18.36	
1156680	Invoice	01/06/2016	P.W. OFFICE SUPPLY	0.00	17.31	
	100-5600-6000		OFFICE SUPPLIES		17.31	
SEL01	SELECT BUSINESS SYSTEMS INC.	01/08/2016	Regular	0.00	9.00	43104
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
218610	Invoice	01/07/2016	SHIPPING CHARGES FOR TONER	0.00	9.00	
	100-5400-6541		LEASE CONTRACTS		9.00	
SHR00	SHRED-IT USA - FRESNO	01/08/2016	Regular	0.00	155.13	43105
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
9407687788	Invoice	01/07/2016	P.D. PAPER SHRED	0.00	76.29	
	100-5400-6000		OFFICE SUPPLIES		76.29	
9408753091	Invoice	01/07/2016	P.D. PAPER SHRED	0.00	78.84	
	100-5400-6000		OFFICE SUPPLIES		78.84	
WEC00	WECO SUPPLY COMPANY INC.	01/08/2016	Regular	0.00	37.20	43106
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
919466	Invoice	01/06/2016	OXYGEN TANK RENTAL	0.00	37.20	
	400-5600-6002		PARTS & SUPPLIES		37.20	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
EOC01	EOC - FOOD PREPARATION CENTER	01/12/2016	Regular	0.00	2,004.54	43107
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
30168	Invoice	01/11/2016	SENIOR MEALS	0.00	2,004.54	
	100-5615-6504		FOOD SERVICES		2,004.54	
ALE01	ALERT-O-LITE, INC.	01/12/2016	Regular	0.00	151.34	43108
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
0450228-IN	Invoice	01/08/2016	P.W. SHOP SUPPLIES	0.00	84.29	
	400-5600-6002		PARTS & SUPPLIES		84.29	
0450360-IN	Invoice	01/08/2016	P.W. RAIN GEAR	0.00	67.05	
	400-5600-6002		PARTS & SUPPLIES		67.05	
AUT01	AUTO ZONE	01/12/2016	Regular	0.00	60.44	43109
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
3758045699	Invoice	01/08/2016	P.W. PAINT SCRAPER	0.00	7.46	
	400-5600-6002		PARTS & SUPPLIES		7.46	
3758046398	Invoice	01/08/2016	P.W. REPAIR SUPPLY	0.00	31.97	
	401-5600-6002		PARTS SUPPLIES		31.97	
3758051374	Invoice	01/08/2016	P.W. TRUCK MAINT.	0.00	21.01	
	400-5600-6532		VEHICLE MAINTENANCE		21.01	
BIG01	BIG VAL'S AUTO PARTS, INC	01/12/2016	Regular	0.00	156.30	43110
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
702598	Invoice	01/08/2016	P.W. LAWN MOWER MAINT	0.00	109.58	
	401-5600-6532		VEHICLE MAINTENANCE		109.58	
702599	Invoice	01/08/2016	P.W. GREASE GUN	0.00	46.72	
	401-5600-6004		TOOLS & MINOR EQUIPM		46.72	
BOB01	BOBCAT OF FRESNO	01/12/2016	Regular	0.00	349.26	43111
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
P51140	Invoice	01/08/2016	P.W. BOB CAT MAINT.	0.00	349.26	
	401-5600-6532		VEHICLE MAINTENANCE		349.26	
BRE02	BRENNTAG PACIFIC, INC	01/12/2016	Regular	0.00	943.71	43112
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
BPI589382	Invoice	01/11/2016	POOL MAINT. SUPPLY	0.00	943.71	
	100-5616-6002		PARTS SUPPLIES		943.71	
BRY00	BRYANT L. JOLLEY	01/12/2016	Regular	0.00	656.25	43113
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
12-15	Invoice	01/11/2016	PRESCHOOL REPORTING	0.00	656.25	
	269-6303-6520		PROFESSIONAL SERVICES/		656.25	
CAL1Y	CALIFORNIA WATER SERVICES INC.	01/12/2016	Regular	0.00	22,200.58	43114

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0030461-IN	Invoice	01/11/2016	ROUTINE SERVICES 12-15	0.00	22,200.58	
	400-5600-6011		FUEL		30.00	
	400-5600-6542		CONTRACT SERVICES		10,067.93	
	400-5600-6544		LAB ANALYSIS & TESTING		1,260.00	
	401-5600-6004		TOOLS & MINOR EQUIPM		1.40	
	401-5600-6542		CONTRACT SERVICES		9,811.25	
	401-5600-6544		LAB ANALYSIS & TESTING		1,030.00	
CAR03	CARDENAS, DEMETRIA B.	01/12/2016	Regular	0.00	50.00	43115
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12/16/15	Invoice	01/08/2016	PRESCHOOL SANTA SERVICES	0.00	50.00	
	269-6303-6540		MISCELLANEOUS EXPENS		50.00	
CER03	CERDA, DAVID	01/12/2016	Regular	0.00	99.90	43116
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
JAN 19-21	Invoice	01/11/2016	PERISHABLE SKILLS TR.	0.00	99.90	
	100-5400-6503		TRAVEL, MEETINGS & TR		99.90	
CHA06	CHARLES BOLDING	01/12/2016	Regular	0.00	99.90	43117
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
JAN 19-21	Invoice	01/11/2016	PERISHABLE SKILLS TR.	0.00	99.90	
	100-5400-6503		TRAVEL, MEETINGS & TR		99.90	
CIT22	CITY OF PARLIER	01/12/2016	Regular	0.00	1,099.12	43118
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
800-8000-0001	Invoice	01/11/2016	PRESCHOOL UB SERVICES	0.00	1,099.12	
	269-6303-6540		MISCELLANEOUS EXPENS		539.26	
	269-6303-6540		MISCELLANEOUS EXPENS		559.86	
COO01	COOK'S COMMUNICATIONS	01/12/2016	Regular	0.00	459.90	43119
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
126844	Invoice	01/11/2016	LIGHT BAR REPAIR	0.00	459.90	
	100-5400-6005		SAFETY EQUIPMENT		459.90	
DIA11	DIAMOND COMMUNICATIONS	01/12/2016	Regular	0.00	864.25	43120
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
200481	Invoice	01/08/2016	PRESCHOOL ALARM INSPECTION	0.00	864.25	
	269-6303-6541		LEASE CONTRACTS		864.25	
FRE00	FRESNO OXYGEN	01/12/2016	Regular	0.00	264.15	43121
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
61768683	Invoice	01/08/2016	P.W. SHOP SUPPLIES	0.00	252.68	
	400-5600-6002		PARTS & SUPPLIES		252.68	
91357145	Invoice	01/08/2016	NEW YEARS DANCE	0.00	11.47	
	100-5200-6537		SPECIAL EVENT EXPENSE		11.47	
LAN01	LAND USE ASSOCIATES	01/12/2016	Regular	0.00	3,740.00	43122

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
11-01-15	Invoice	01/11/2016	ANNEXATION 15-01	0.00	3,740.00	
	100-5700-6520		PROFESSIONAL SERVICES/ ANNEXATION 15-01		3,740.00	
MCC01	McCORMICK, KABOT, JENNER & LEW	01/12/2016	Regular	0.00	292.50	43123
9284	Invoice	01/08/2016	ATTORNEY SERVICES	0.00	292.50	
	100-5200-6520		PROFESSIONAL SERVICES/ ATTORNEY SERVICES		292.50	
MUN01	MUNI METRIX SYSTEMS CORP.	01/12/2016	Regular	0.00	44.99	43124
1/1/2016	Invoice	01/08/2016	IMAGE SILO STORAGE	0.00	44.99	
	100-5100-6520		PROFESSIONAL SERVICES/ IMAGE SILO STORAGE		11.24	
	100-5200-6520		PROFESSIONAL SERVICES/ IMAGE SILO STORAGE		11.25	
	100-5300-6520		PROFESSIONAL SERVICES/ IMAGE SILO STORAGE		11.25	
	100-5700-6520		PROFESSIONAL SERVICES/ IMAGE SILO STORAGE		11.25	
QUI02	QUILL CORPORATION	01/12/2016	Regular	0.00	74.61	43125
8818094	Invoice	01/11/2016	OFFICE SUPPLIES ADMIN	0.00	74.61	
	100-5200-6000		OFFICE SUPPLIES OFFICE SUPPLIES ADMIN		74.61	
RLB01	REEDLEY LUMBER & BUILDING	01/12/2016	Regular	0.00	701.67	43126
79519	Invoice	01/11/2016	WATER HEATER PARTS	0.00	60.65	
	100-5617-6002		PARTS SUPPLIES WATER HEATER PARTS		60.65	
79637	Invoice	01/11/2016	SENIOR CENTER REPAIRS	0.00	261.05	
	100-5615-6002		PARTS SUPPLIES SENIOR CENTER REPAIRS		261.05	
79638	Invoice	01/11/2016	WATER HEATER REPAIRS	0.00	40.42	
	100-5617-6002		PARTS SUPPLIES WATER HEATER REPAIRS		40.42	
79650	Invoice	01/11/2016	WATER HEATER REPAIRS	0.00	109.77	
	100-5617-6002		PARTS SUPPLIES WATER HEATER REPAIRS		109.77	
81490	Invoice	01/08/2016	P.W. UNIT #514 REPAIRS	0.00	3.79	
	400-5600-6532		VEHICLE MAINTENANCE P.W. UNIT #514 REPAIRS		3.79	
81534	Invoice	01/08/2016	P.W. LEAK REPAIR	0.00	137.05	
	400-5600-6002		PARTS & SUPPLIES P.W. LEAK REPAIR		137.05	
81691	Invoice	01/08/2016	P.W. MOWER COVERS	0.00	43.17	
	400-5600-6004		TOOLS & MINOR EQUIPM P.W. MOWER COVERS		43.17	
81694	Invoice	01/08/2016	W.W.T.P SUPPLIES	0.00	12.28	
	401-5600-6002		PARTS SUPPLIES W.W.T.P SUPPLIES		12.28	
81850	Invoice	01/08/2016	P.W. MANNING REPAIRS	0.00	33.49	
	200-5600-6006		ROAD MATERIALS P.W. P.W. MANNING REPAIRS		33.49	
REN02	RENT A TOILET	01/12/2016	Regular	0.00	330.00	43127
1755	Invoice	01/08/2016	P.W. RENTAL SERVICE 12-15	0.00	165.00	
	400-5600-6520		PROFESSIONAL SERVICES/ P.W. RENTAL SERVICE 12-15		165.00	
1816	Invoice	01/08/2016	P.W. RENTAL SERVICE 1-16	0.00	165.00	
	400-5600-6520		PROFESSIONAL SERVICES/ P.W. RENTAL SERVICE 1-16		165.00	
SAN1H	SANGER NURSERY	01/12/2016	Regular	0.00	66.91	43128

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
564689	Invoice	01/08/2016	P.W. SAND BAGS	0.00	66.91	
	400-5600-6002		PARTS & SUPPLIES		66.91	
STA1U	STAR 1 MINI MART	01/12/2016	Regular	0.00	385.15	43129
31575	Invoice	01/12/2016	P.W. FUEL	0.00	66.00	
	400-5600-6011		FUEL		66.00	
33022	Invoice	01/12/2016	P.W. FUEL	0.00	59.50	
	401-5600-6011		FUEL		59.50	
33284	Invoice	01/12/2016	P.W. FUEL	0.00	58.50	
	400-5600-6011		FUEL		58.50	
34076	Invoice	01/12/2016	P.W. FUEL	0.00	94.95	
	401-5600-6011		FUEL		94.95	
36831	Invoice	01/12/2016	P.W. FUEL	0.00	52.20	
	401-5600-6011		FUEL		52.20	
37945	Invoice	01/11/2016	P.W. FUEL	0.00	54.00	
	400-5600-6011		FUEL		54.00	
SUP01	SUPPLYWORKS	01/12/2016	Regular	0.00	331.55	43130
5151632-02	Invoice	01/08/2016	PRESCHOOL SUPPLIES	0.00	331.55	
	269-6303-6504		FOOD SERVICES		331.55	
SYS00	SYSKO OF CENTRAL CALIFORN	01/12/2016	Regular	0.00	875.56	43131
601060199	Invoice	01/08/2016	PRESCHOOL MEAL SUPPLY	0.00	875.56	
	269-6303-6504		FOOD SERVICES		875.56	
THE 02	THE PIN CENTER	01/12/2016	Regular	0.00	285.00	43132
0116008	Invoice	01/08/2016	LOGO LAPEL PINS	0.00	285.00	
	100-5200-6000		OFFICE SUPPLIES		285.00	
USM01	U-SAVE MARKET	01/12/2016	Regular	0.00	935.42	43133
1/4/2016	Invoice	01/08/2016	PRESCHOOL MEAL SUPPLY	0.00	225.40	
	269-6303-6504		FOOD SERVICES		225.40	
1/5/2016	Invoice	01/08/2016	PRESCHOOL MEAL SUPPLY	0.00	205.10	
	269-6303-6504		FOOD SERVICES		205.10	
1/6/2016	Invoice	01/08/2016	PRESCHOOL MEAL SUPPLY	0.00	232.25	
	269-6303-6504		FOOD SERVICES		232.25	
1/7/2016	Invoice	01/08/2016	PRESCHOOL MEAL SUPPLY	0.00	219.57	
	269-6303-6504		FOOD SERVICES		219.57	
1/8/2016	Invoice	01/08/2016	PRESCHOOL MEAL SUPPLY	0.00	20.64	
	269-6303-6504		FOOD SERVICES		20.64	
1-07-16	Invoice	01/08/2016	RUG DOCTOR RENTAL	0.00	32.46	
	100-5200-6002		PARTS SUPPLIES		16.23	
	100-5617-6002		PARTS SUPPLIES		16.23	
BET02	XL HEATING AND AIR CONDITIONING	01/12/2016	Regular	0.00	151.17	43134

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1434	Invoice	01/11/2016	HEATER SERVICE - FIN.	0.00	151.17	
	400-5300-6520		PROFESSIONAL SERVICES/		50.39	
	401-5300-6520		PROFESSIONAL SERVICES		50.39	
	402-5300-6520		PROFESSIONAL SERVICES		50.39	
AT&O9	AT&T	01/13/2016	Regular	0.00	2,371.89	43135
000007342054	Invoice	01/12/2016	VARIOUS PHONE DEPT.	0.00	1,410.98	
	100-5400-6510		TELEPHONE/DATA/PAGER		845.09	
	400-5600-6510		TELEPHONE/DATA/PAGER		342.92	
	401-5600-6510		TELEPHONE/DATA/PAGER		222.97	
000007343837	Invoice	01/12/2016	PRESCHOOL PHONE	0.00	246.74	
	269-6303-6510		TELEPHONE/DATA/PAGER		246.74	
000007343838	Invoice	01/12/2016	WATER WELL #2 PHONE	0.00	74.41	
	400-5600-6510		TELEPHONE/DATA/PAGER		74.41	
000007419013	Invoice	01/12/2016	VARIOUS PHONE DEPT.	0.00	458.82	
	100-5200-6510		TELEPHONE/DATA/PAGER		6.29	
	100-5400-6510		TELEPHONE/DATA/PAGER		281.69	
	400-5600-6510		TELEPHONE/DATA/PAGER		93.86	
	401-5600-6510		TELEPHONE/DATA/PAGER		76.98	
000007419360	Invoice	01/12/2016	WATER WELL # 2 PHONE	0.00	17.75	
	400-5600-6510		TELEPHONE/DATA/PAGER		17.75	
000007419361	Invoice	01/12/2016	WATER WELL PHONE	0.00	80.99	
	400-5600-6510		TELEPHONE/DATA/PAGER		80.99	
00007419359	Invoice	01/12/2016	PRESCHOOL PHONE	0.00	82.20	
	269-6303-6510		TELEPHONE/DATA/PAGER		82.20	
GIE01	GIERSCH & ASSOCIATES, INC.	01/13/2016	Regular	0.00	37,193.10	43136
1215-2477	Invoice	01/12/2016	MANNING WESTBOUND	0.00	550.00	
	218-5600-7001		CAPITAL PROJECT		550.00	
1215-2478	Invoice	01/12/2016	MANNING WESTBOUND	0.00	698.75	
	218-5600-7001		CAPITAL PROJECT		698.75	
1215-2479	Invoice	01/12/2016	MANNING & ZEDIKER	0.00	672.50	
	204-5600-7021		MANNING AVE/ZEDIKER		672.50	
1215-2480	Invoice	01/12/2016	"J" STREET PROJECT	0.00	20,450.00	
	206-5600-7018		J STREET RECONSTRUCTI		20,450.00	
1215-2481	Invoice	01/12/2016	"J" STREET PROJECT	0.00	3,564.00	
	206-5600-7018		J STREET RECONSTRUCTI		3,564.00	
1215-2482	Invoice	01/12/2016	MENDOCINO WIDENING	0.00	1,916.00	
	204-5600-7022		MENDOCINO WIDENING		219.77	
	222-5600-7022		MENDOCINO WIDENING		1,696.23	
1215-2484	Invoice	01/12/2016	GENERAL PARLIER ST.	0.00	55.00	
	200-5600-6520		PROFESSIONAL SERVICES/		55.00	
1215-2487	Invoice	01/12/2016	TRACT#5607 PHASE I & II	0.00	182.50	
	100-5700-6520		PROFESSIONAL SERVICES/		182.50	
1215-2488	Invoice	01/12/2016	TCT#6041 ZEDIKER/PARLIER	0.00	120.00	
	100-5700-6520		PROFESSIONAL SERVICES/		120.00	
1215-2489	Invoice	01/12/2016	HERTAGE PARK PROJECT	0.00	2,345.55	
	211-5700-6542		CONTRACT SERVICES		2,345.55	
1215-2504	Invoice	01/12/2016	CMAQ ALLEY IMPROV.	0.00	1,410.00	

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	204-5600-7019		CMAQ ALLEY IMPROV PR		161.73	
	221-5600-7019		CMAQ ALLEY IMPROV PR		1,248.27	
1215-2505	Invoice	01/12/2016	CMAQ ALLEY IMPROV.	0.00	2,758.80	
	204-5600-7019		CMAQ ALLEY IMPROV PR		316.70	
	221-5600-7019		CMAQ ALLEY IMPROV PR		2,442.10	
1215-2506	Invoice	01/12/2016	GENERAL PARLIER ST.	0.00	2,442.50	
	200-5600-6520		PROFESSIONAL SERVICES/ GENERAL PARLIER ST.		2,442.50	
1215-2507	Invoice	01/12/2016	GENERAL PARLIER ST.	0.00	27.50	
	200-5600-6520		PROFESSIONAL SERVICES/ GENERAL PARLIER ST.		27.50	

KAI00	KAISER FOUNDATION HEALTH	01/13/2016	Regular	0.00	18,462.07	43138
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
644006-01-16	Invoice	01/12/2016	HEALTH INSURANCE 1-16	0.00	18,462.07	
	100-22197	EMPLOYEE MED.INSUR.	HEALTH INSURANCE		1,877.92	
	100-5100-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		170.12	
	100-5200-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		218.44	
	100-5400-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		9,638.10	
	100-5410-5011	INSURANCE-MED, DEN, V	HEALTH INSURANCE		267.90	
	100-5610-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		254.62	
	100-5700-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		955.56	
	160-5400-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		751.65	
	203-5600-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		515.67	
	206-5600-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		475.32	
	400-5100-5011	INSURANCE, MED, DEN, V	HEALTH INSURANCE		170.12	
	400-5200-5011	INSURANCE MED, DEN, VI	HEALTH INSURANCE		218.44	
	400-5300-5011	INSURANCE- MED, DEN, V	HEALTH INSURANCE		329.87	
	400-5600-5011	INSURANCE- MED, DEN, V	HEALTH INSURANCE		569.46	
	401-5100-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		170.12	
	401-5200-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		218.43	
	401-5300-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		329.87	
	401-5600-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		569.46	
	402-5100-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		170.10	
	402-5300-5011	INSURANCE-MED, DEN,VI	HEALTH INSURANCE		329.86	
	402-5600-5011	INSURANCE-MED,DEN,VIS	HEALTH INSURANCE		261.04	

PRI04	PRICE PAIGE & COMPANY	01/13/2016	Regular	0.00	6,691.00	43140
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
9147-1	Invoice	01/12/2016	CITY AUDIT 6/30/15	0.00	3,041.00	
	100-5300-6520	PROFESSIONAL SERVICES/	CITY AUDIT 6/30/15		1,216.40	
	200-5600-6520	PROFESSIONAL SERVICES/	CITY AUDIT 6/30/15		152.05	
	206-5600-6520	PROFESSIONAL SERVICES/	CITY AUDIT 6/30/15		152.05	
	400-5300-6520	PROFESSIONAL SERVICES/	CITY AUDIT 6/30/15		608.20	
	401-5300-6520	PROFESSIONAL SERVICES	CITY AUDIT 6/30/15		608.20	
	402-5300-6520	PROFESSIONAL SERVICES	CITY AUDIT 6/30/15		304.10	
9529	Invoice	01/12/2016	COMPLETION AUDIT 6-30-15	0.00	3,650.00	
	100-5300-6520	PROFESSIONAL SERVICES/	COMPLETION AUDIT 6-30-15		1,460.00	
	200-5600-6520	PROFESSIONAL SERVICES/	COMPLETION AUDIT 6-30-15		182.50	
	206-5600-6520	PROFESSIONAL SERVICES/	COMPLETION AUDIT 6-30-15		182.50	
	400-5300-6520	PROFESSIONAL SERVICES/	COMPLETION AUDIT 6-30-15		730.00	
	401-5300-6520	PROFESSIONAL SERVICES	COMPLETION AUDIT 6-30-15		730.00	
	402-5300-6520	PROFESSIONAL SERVICES	COMPLETION AUDIT 6-30-15		365.00	

RSG01	RSG, INC.	01/13/2016	Regular	0.00	3,311.25	43141
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1001069	Invoice	01/12/2016	SUCCESSOR AGENCY 12-15	0.00	515.00	
	602-8100-6542	CONTRACT SERVICES	SUCCESSOR AGENCY 12-15		515.00	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1001070	Invoice	01/12/2016	SUCCSOR AGENCY ADM	0.00	2,796.25	
	602-8100-6542		CONTRACT SERVICES		2,796.25	
TER01	TERMINIX PROCESSING CTR.	01/13/2016	Regular	0.00	69.00	43142
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
351230260	Invoice	01/12/2016	PRESCHOOL SERVICES	0.00	69.00	
	269-6303-6542		CONTRACT SERVICES		69.00	
USM01	U-SAVE MARKET	01/13/2016	Regular	0.00	392.31	43143
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
1/11/2016	Invoice	01/12/2016	PRESCHOOL MEAL SUPPLY	0.00	20.64	
	269-6303-6504		FOOD SERVICES		20.64	
1/11/2016-2	Invoice	01/12/2016	PRESCHOOL MEAL SUPPLY	0.00	328.37	
	269-6303-6504		FOOD SERVICES		328.37	
12/23/15	Invoice	01/12/2016	SENIOR MEAL SUPPLY	0.00	43.30	
	100-5615-6504		FOOD SERVICES		43.30	
VIL0K	VILLANUEVA, RAUL	01/13/2016	Regular	0.00	660.07	43144
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
JAN 19-22	Invoice	01/12/2016	NEW MAYOR & COUNCIL	0.00	660.07	
	100-5100-6503		TRAVEL, MEETINGS & TR		220.07	
	100-5100-6503		TRAVEL, MEETINGS & TR		440.00	

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	231	115	0.00	493,226.63
Manual Checks	0	0	0.00	0.00
Voided Checks	0	3	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	231	118	0.00	493,226.63

Fund Summary

Fund	Name	Period	Amount
999	POOL FUND	1/2016	493,226.63
			<u>493,226.63</u>



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By Check Number

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
U.S02	U.S. POST OFFICE	01/05/2016	Regular	0.00	4,500.00	43025
A-C00	A-C ELECTRIC COMPANY	01/05/2016	Regular	0.00	23,087.99	43026
ADT01	ADT SECURITY SERVICES	01/05/2016	Regular	0.00	396.65	43027
ALE01	ALERT-O-LITE, INC.	01/05/2016	Regular	0.00	31,634.71	43028
ALL02	ALLIED STORAGE CONTAINERS, INC.	01/05/2016	Regular	0.00	3,203.46	43029
ASB01	ASBURY ENVIRONMENTAL SERVICES	01/05/2016	Regular	0.00	146.11	43030
AUTO1	AUTO ZONE	01/05/2016	Regular	0.00	129.63	43031
CAN14	CANO, PEDRO	01/05/2016	Regular	0.00	200.00	43032
CEN19	CENTRAL SANITARY SUPPLY	01/05/2016	Regular	0.00	12.55	43033
COL09	COLONIAL LIFE INSURANCE	01/05/2016	Regular	0.00	313.11	43034
COL04	COLUNGA, OCTAVIO	01/05/2016	Regular	0.00	200.00	43035
DAV08	DAVE SCHAPANSKY AUTO MACHINE	01/05/2016	Regular	0.00	55.00	43036
GAR20	GARZA, NICK	01/05/2016	Regular	0.00	100.00	43037
GRA04	GRAINGER, INC.	01/05/2016	Regular	0.00	10.51	43038
HOM01	HOME DEPOT CREDIT SERVICE	01/05/2016	Regular	0.00	303.47	43039
PEN07	PENA, LEEZA	01/05/2016	Regular	0.00	400.00	43040
QUI02	QUILL CORPORATION	01/05/2016	Regular	0.00	74.84	43041
RLB01	REEDLEY LUMBER & BUILDING	01/05/2016	Regular	0.00	160.68	43042
SAN1H	SANGER NURSERY	01/05/2016	Regular	0.00	335.19	43043
STA1B	STANDARD INSURANCE CO.	01/05/2016	Regular	0.00	1,429.92	43044
	Void	01/05/2016	Regular	0.00	0.00	43045
SFF01	SWANSON-FAHRNEY FORD	01/05/2016	Regular	0.00	70.17	43046
BNY01	THE BANK OF NEW YORK MELLON	01/05/2016	Regular	0.00	69,643.75	43047
T-M00	T-MOBILE	01/05/2016	Regular	0.00	56.70	43048
SHA03	SHARON GRIFFIN ANTIQUES	01/06/2016	Regular	0.00	188.34	43049
AFL00	AFLAC	01/06/2016	Regular	0.00	1,528.05	43050
ASS00	ASSURANT EMPLOYEE BENEFIT	01/06/2016	Regular	0.00	1,308.05	43051
	Void	01/06/2016	Regular	0.00	0.00	43052
COM05	COMCAST	01/06/2016	Regular	0.00	734.95	43053
DIA11	DIAMOND COMMUNICATIONS	01/06/2016	Regular	0.00	2,003.50	43054
DIR01	DIRECTV	01/06/2016	Regular	0.00	220.98	43055
G&K00	G & K SERVICES INC.	01/06/2016	Regular	0.00	83.67	43056
GRA04	GRAINGER, INC.	01/06/2016	Regular	0.00	2,917.04	43057
HAA01	HAAKER EQUIPMENT COMPANY	01/06/2016	Regular	0.00	3,043.29	43058
INT14	INTERSTATE GAS SERVICES, INC.	01/06/2016	Regular	0.00	2,174.25	43059
OFF01	OFFICE DEPOT	01/06/2016	Regular	0.00	254.70	43060
P.G01	PACIFIC GAS & ELECTRIC	01/06/2016	Regular	0.00	129.28	43061
PAY01	PAY PLUS BENEFITS, INC.	01/06/2016	Regular	0.00	97.00	43062
PIT04	PURCHASE POWER	01/06/2016	Regular	0.00	1,000.00	43063
RLB01	REEDLEY LUMBER & BUILDING	01/06/2016	Regular	0.00	261.68	43064
SPA00	SPARKLETT'S	01/06/2016	Regular	0.00	139.82	43065
SYS00	SYSO OF CENTRAL CALIFORN	01/06/2016	Regular	0.00	704.12	43066
TER01	TERMINIX PROCESSING CTR.	01/06/2016	Regular	0.00	192.00	43067
USM01	U-SAVE MARKET	01/06/2016	Regular	0.00	1,569.41	43068
GON07	WALLY GONZALES	01/06/2016	Regular	0.00	1,164.33	43069
YOU00	YOUTH CENTERS OF AMERICA,	01/06/2016	Regular	0.00	17,400.00	43070
BAN01	BANKCARD CENTER	01/08/2016	Regular	0.00	5,993.84	43071
	Void	01/08/2016	Regular	0.00	0.00	43072
CEN06	CENTRAL VALLEY TOXICOLOGY	01/08/2016	Regular	0.00	146.00	43073
COO01	COOK'S COMMUNICATIONS	01/08/2016	Regular	0.00	143.59	43074
D &00	D & D SERVICES, INC.	01/08/2016	Regular	0.00	195.90	43075
DRU10	DRUMRIGHT'S OFFICE SUPPLY	01/08/2016	Regular	0.00	34.59	43076
JSC01	J'S COMMUNICATIONS, INC.	01/08/2016	Regular	0.00	183.33	43077
JUD10	JUDICIAL DATA SYSTEMS COR	01/08/2016	Regular	0.00	25.00	43078

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
PET07	PET EXTREME	01/08/2016	Regular	0.00	46.53	43079
PET01	PETTY CASH FUND	01/08/2016	Regular	0.00	538.81	43080
REE10	REEDLEY VETERINARY HOSPITAL	01/08/2016	Regular	0.00	381.45	43081
STA19	STATE OF CALIFORNIA	01/08/2016	Regular	0.00	280.00	43082
AT&02	A T & T MOBILITY	01/08/2016	Regular	0.00	332.00	43083
ADPO0	ADP, INC.	01/08/2016	Regular	0.00	357.47	43084
BBV01	BBVA COMPASS	01/08/2016	Regular	0.00	175,222.02	43085
BIG01	BIG VAL'S AUTO PARTS, INC	01/08/2016	Regular	0.00	79.05	43086
CEN19	CENTRAL SANITARY SUPPLY	01/08/2016	Regular	0.00	144.82	43087
CLA05	CLARK PEST CONTROL	01/08/2016	Regular	0.00	55.00	43088
COM05	COMCAST	01/08/2016	Regular	0.00	667.80	43089
COU03	COUNTRY VETERINARY CLINIC	01/08/2016	Regular	0.00	149.00	43090
TRZ00	CRAIG M. TRZEPKOWSKI	01/08/2016	Regular	0.00	1,250.00	43091
DRU10	DRUMRIGHT'S OFFICE SUPPLY	01/08/2016	Regular	0.00	356.44	43092
FRE13	FRESNO COUNTY TREASURER	01/08/2016	Regular	0.00	18,554.27	43093
GIE01	GIERSCH & ASSOCIATES,INC.	01/08/2016	Regular	0.00	3,247.00	43094
MEN18	MENDOCINO AUTO SALES & RE	01/08/2016	Regular	0.00	65.00	43095
MER01	MERZ, ANGELICA S.	01/08/2016	Regular	0.00	154.80	43096
MET01	METRO UNIFORM & ACCESSORI	01/08/2016	Regular	0.00	1,367.12	43097
NAT22	NATIONAL METER & AUTOMATI	01/08/2016	Regular	0.00	179.65	43098
PER06	PAC AUTO SALES	01/08/2016	Regular	0.00	380.72	43099
PAR1U	PARLIER UNIFIED	01/08/2016	Regular	0.00	1,888.32	43100
PET07	PET EXTREME	01/08/2016	Regular	0.00	46.53	43101
PET01	PETTY CASH FUND	01/08/2016	Regular	0.00	119.82	43102
QUI02	QUILL CORPORATION	01/08/2016	Regular	0.00	35.67	43103
SEL01	SELECT BUSINESS SYSTEMS INC.	01/08/2016	Regular	0.00	9.00	43104
SHR00	SHRED-IT USA - FRESNO	01/08/2016	Regular	0.00	155.13	43105
WECO0	WECO SUPPLY COMPANY INC.	01/08/2016	Regular	0.00	37.20	43106
EOC01	EOC - FOOD PREPARATION CENTER	01/12/2016	Regular	0.00	2,004.54	43107
ALE01	ALERT-O-LITE, INC.	01/12/2016	Regular	0.00	151.34	43108
AUT01	AUTO ZONE	01/12/2016	Regular	0.00	60.44	43109
BIG01	BIG VAL'S AUTO PARTS, INC	01/12/2016	Regular	0.00	156.30	43110
BOB01	BOBCAT OF FRESNO	01/12/2016	Regular	0.00	349.26	43111
BRE02	BRENNTAG PACIFIC, INC	01/12/2016	Regular	0.00	943.71	43112
BRY00	BRYANT L. JOLLEY	01/12/2016	Regular	0.00	656.25	43113
CAL1Y	CALIFORNIA WATER SERVICES INC.	01/12/2016	Regular	0.00	22,200.58	43114
CAR03	CARDENAS, DEMETRIA B.	01/12/2016	Regular	0.00	50.00	43115
CER03	CERDA, DAVID	01/12/2016	Regular	0.00	99.90	43116
CHA06	CHARLES BOLDING	01/12/2016	Regular	0.00	99.90	43117
CIT22	CITY OF PARLIER	01/12/2016	Regular	0.00	1,099.12	43118
COO01	COOK'S COMMUNICATIONS	01/12/2016	Regular	0.00	459.90	43119
DIA11	DIAMOND COMMUNICATIONS	01/12/2016	Regular	0.00	864.25	43120
FRE00	FRESNO OXYGEN	01/12/2016	Regular	0.00	264.15	43121
LAN01	LAND USE ASSOCIATES	01/12/2016	Regular	0.00	3,740.00	43122
MCC01	McCORMICK, KABOT, JENNER & LEW	01/12/2016	Regular	0.00	292.50	43123
MUN01	MUNI METRIX SYSTEMS CORP.	01/12/2016	Regular	0.00	44.99	43124
QUI02	QUILL CORPORATION	01/12/2016	Regular	0.00	74.61	43125
RLB01	REEDLEY LUMBER & BUILDING	01/12/2016	Regular	0.00	701.67	43126
REN02	RENT A TOILET	01/12/2016	Regular	0.00	330.00	43127
SAN1H	SANGER NURSERY	01/12/2016	Regular	0.00	66.91	43128
STA1U	STAR 1 MINI MART	01/12/2016	Regular	0.00	385.15	43129
SUP01	SUPPLYWORKS	01/12/2016	Regular	0.00	331.55	43130
SYS00	SYSCO OF CENTRAL CALIFORN	01/12/2016	Regular	0.00	875.56	43131
THE 02	THE PIN CENTER	01/12/2016	Regular	0.00	285.00	43132
USM01	U-SAVE MARKET	01/12/2016	Regular	0.00	935.42	43133
BET02	XL HEATING AND AIR CONDITIONING	01/12/2016	Regular	0.00	151.17	43134
AT&09	AT&T	01/13/2016	Regular	0.00	2,371.89	43135
GIE01	GIERSCH & ASSOCIATES,INC.	01/13/2016	Regular	0.00	37,193.10	43136
KAI00	KAISER FOUNDATION HEALTH	01/13/2016	Regular	0.00	18,462.07	43138
PRI04	PRICE PAIGE & COMPANY	01/13/2016	Regular	0.00	6,691.00	43140
RSG01	RSG, INC.	01/13/2016	Regular	0.00	3,311.25	43141

Check Report

Date Range: 12/31/2015 - 01/13/2016

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
TER01	TERMINIX PROCESSING CTR.	01/13/2016	Regular	0.00	69.00	43142
USM01	U-SAVE MARKET	01/13/2016	Regular	0.00	392.31	43143
VILOK	VILLANUEVA, RAUL	01/13/2016	Regular	0.00	660.07	43144

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	231	115	0.00	493,226.63
Manual Checks	0	0	0.00	0.00
Voided Checks	0	3	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	231	118	0.00	493,226.63

Fund Summary

Fund	Name	Period	Amount
999	POOL FUND	1/2016	493,226.63
			<u>493,226.63</u>



Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
PER01	PERS RETIREMENT	01/08/2016	Bank Draft	0.00	10,147.09	DFT0000011
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
DEC. 12-25	Invoice	01/07/2016	PERS CONTRIBUTIONS	0.00	10,147.09	
	Account Number	Account Name	Item Description		Distribution Amount	
	100-22104	PERS PAYABLE	EMPLOYEE'S PORTION		3,188.17	
	100-5200-5010	PERS-PENSION	PERS CONTRIBUTIONS		139.65	
	100-5300-5010	PERS-PENSION	PERS CONTRIBUTIONS		60.78	
	100-5400-5010	PERS-PENSION	PERS CONTRIBUTIONS		4,032.37	
	100-5610-5010	PERS-PENSION	PERS CONTRIBUTIONS		96.12	
	100-5617-5010	PERS-PENSION	PERS CONTRIBUTIONS		35.79	
	100-5620-5010	PERS-PENSION	PERS CONTRIBUTIONS		35.79	
	100-5700-5010	PERS-PENSION	PERS CONTRIBUTIONS		225.81	
	160-5400-5010	PERS-PENSION	PERS CONTRIBUTIONS		333.59	
	203-5600-5010	PERS-PENSION	PERS CONTRIBUTIONS		154.17	
	206-5600-5010	PERS-PENSION	PERS CONTRIBUTIONS		96.98	
	213-5600-5010	PERS-PENSION	PERS CONTRIBUTIONS		18.65	
	278-5400-5010	PERS PENSION	PERS CONTRIBUTIONS		395.39	
	400-5200-5010	PERS PENSION	PERS CONTRIBUTIONS		126.92	
	400-5300-5010	PERS PENSION	PERS CONTRIBUTIONS		160.46	
	400-5600-5010	PERS PENSION	PERS CONTRIBUTIONS		173.91	
	401-5200-5010	PERS PENSION	PERS CONTRIBUTIONS		126.92	
	401-5300-5010	PERS PENSION	PERS CONTRIBUTIONS		160.46	
	401-5600-5010	PERS PENSION	PERS CONTRIBUTIONS		205.93	
	402-5300-5010	PERS PENSION	PERS CONTRIBUTIONS		114.87	
	402-5600-5010	PERS PENSION	PERS CONTRIBUTIONS		79.75	
	602-8100-5010	PERS-PENSION	PERS CONTRIBUTIONS		60.78	
	602-8100-5010	PERS-PENSION	PERS CONTRIBUTIONS		123.83	

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	10,147.09
EFT's	0	0	0.00	0.00
	1	1	0.00	10,147.09

Fund Summary

Fund	Name	Period	Amount
999	POOL FUND	1/2016	10,147.09
			<u>10,147.09</u>

MINUTES

CITY COUNCIL MEETING OF THE CITY OF PARLIER

REGULAR MEETING
WEDNESDAY JANUARY 06, 2016

I. CALL TO ORDER/WELCOME:

The City Council Meeting of the City of Parlier was held in the Council Chambers located at 1100 E. Parlier Avenue, Parlier, California 93648. Mayor alma Beltran called the meeting to order at 6:30 p.m.

ROLL CALL:

Present: Mayor Alma M. Beltran, Mayor Pro-Tem Raul Villanueva, Councilwoman Diane Maldonado, Councilwoman Yolanda Padilla, Councilman Juan Montaña, City Clerk Dorothy Garza. **Note*** Villanueva not present after 6:45 p.m.

Staff Present: Director of Community Development Shun Patlan, Finance Director Jasmin Bains, City Attorney Janelle City Manager Israel Lara, Director of Public Works Domingo Moreno, City Engineer Philip Romero and Interim Police Chief Jose Florez,

Flag Salute: Mayor Alma M. Beltran

Invocation: Council member Yolanda Padilla

II. ADDITIONS/DELETIONS TO THE AGENDA:

III. PRESENTATIONS/INFORMATIONAL:

A. City Council to receive information regarding Carports and Shade Structures in front of Residential Yards.

Villanueva suggested to the Council that the City Grandfather the existing structures and implement the ordinance towards any new structures. The Planning Commission will discuss the matter and make a recommendation. Staff will look into the ordinance.

B. Presentation of the FY 2014/2015 Financial Statements.

Presentation was made by Fausto Hinojosa of Price Page & Co. Mr. Hinojosa presented the findings including issues on items of the General Fund, governmental Funds, Loans, Parlier Academy of Excellence, Parks and Recreation. The Mayor wants to follow up on questionable items.

C. Graffiti Removal by the Parlier NJROTC.

Cynthia Sandoval member of the Parlier Lyons Club and Mark Bristol of the NJROTC of the Parlier High School would like to bring back the Graffiti abatement program. The Council is very supportive of the program.

D. Pulmonary Hypertension Awareness.

Cynthia Sandoval spoke of her sister's combat with the illness Pulmonary Hypertension. Cynthia wants to bring awareness to the public and asked the Council to support National Pulmonary Hypertension Awareness month in November.

IV. PUBLIC COMMENTS:

PERSONS WISHING TO ADDRESS THE COUNCIL ON ITEMS WITHIN ITS JURISDICTION, BUT NOT ON THIS AGENDA MAY DO SO NOW

Note: State law allows the Council to briefly respond to questions on items raised by the public, which are not on the agenda. Government Code Section 54954.2(a). Alternatively, the Council may choose to direct staff to provide information at a following meeting. Any member of the public may comment on any matter within the jurisdiction of the City that is not on the agenda. Those wishing to comment should be recognized by the Mayor and approach the podium. Comments are limited to five (5) minutes.

Humberto Gomez, 8607 S. De La Cruz, of Parlier, commented that he was not happy with the water increase.

V. CONSENT CALENDAR:

These matters are routine in nature and will be enacted with one vote. There will be no separate discussion for these items unless requested; in which case, the item will be removed from the Consent Calendar for separate action. Prior to action on the Consent Calendar, the public will be given the opportunity to comment on any consent calendar item.

City Council:

A. Approved the Check Reports dated 12/11/2015-12/30/2015.

B. Adopted Minutes dated December 16, 2015.

C. Approved **Resolution No. 2016-01**, A Resolution of the City Council of the City of Parlier authorizing examination of Sales, Use, and Transaction Tax Records.

D. Approved **Resolution No. 2016-02**, A Resolution of the City Council of the City of Parlier Establishing Meeting Dates for the 2016 Calendar Year.

M/S/C: Motion to approve the consent Calendar by Padilla, 2nd by Maldonado followed by yes votes from Mayor Beltran, Montano and carried.

Absent: Villanueva

VI. **DEPARTMENT REPORTS:**

A. **PUBLIC WORKS DEPARTMENT:**

1. **SUBJECT:** Adopt a Resolution, Authorizing the City Manager to sign and file a Financial Assistance Application to the State Water Resources Control Board for the Planning and Design of Wastewater Treatment Facility Improvements.

The City Council approved **Resolution 2016-03**, Authorizing the City Manager to sign and file a Financial Assistance Application to the State Water Resources Control Board for the Planning and Design of Wastewater Treatment Facility Improvements.

M/S/C: Motion to approve Resolution 2016-03 by Montano, 2nd by Maldonado, followed by yes votes from Mayor Beltran, Padilla and carried.

Absent: Villanueva.

VII. **COUNCIL COMMUNICATIONS/COMMENTS:**

Montano: Asked if new developments were going to be installed with wireless meters. Any new development will be required to install wireless meters. Also there are many Pot holes on Manning Avenue. City will take care of any pot holes that are in the area of City. Any pot holes on The County side the county will need to take care of. Staff will Contact County of this matter.

Beltran: Stated Bethal Avenue and Manning need traffic lights. There are too many car accidents in the area. The engineer will need accident reports from CHP. Also turn lane on Manning and Mendocino need to be modified. Need to redesign Manning and Madison Avenues so that there is no right turn from Madison to Manning going towards Reedley.

VIII. **PUBLIC COMMENTS ON CLOSED SESSION:**

(THIS PORTION OF THE MEETING IS RESERVED FOR PERSONS DESIRING TO ADDRESS THE COUNCIL ON AN ITEM WHICH IS TO BE CONSIDERED DURING CLOSED SESSION. SPEAKERS SHOULD LIMIT THEIR COMMENTS TO FIVE (5) MINUTES.)

IX. **CLOSED SESSION: 8:05 P.M. to 8:11 P.M.**

1. Liability Claim – Louise Perez; Government Code 54956.95.

Action on Closed Session

There was no action taken.

X. **ADJOURNMENT:**

Mayor Beltran adjourned the meeting at 8:12 P.M.

Dorothy Garza – City Clerk

Resolution adopted: 2016-01,02, & 03

ADA Notice: In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at (559) 646-3545 ext. 227. Notification 48 hours prior to the meeting will enable the City to make arrangements to ensure accessibility to this meeting.

Documents: Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at the front counter at City Hall located at 1100 E. Parlier Avenue, Parlier, CA. during normal business hours. In addition, most documents are posted on the City's website at parlier.ca.us

STATEMENT ON RULES OF DECORUM AND ENFORCEMENT

The Brown Act provides that members of the public have a right to attend public meetings, to provide public comment on action items and under the public forum section of the agenda, and to criticize the policies, procedures, or services of the city or of the acts or omissions of the city council. The Brown Act also provides that the City Council has the right to exclude all persons who willfully cause a disruption of a meeting so that it cannot be conducted in an orderly fashion.

During a meeting of the Parlier City Council, there is a need for civility and expedition in the carrying out of public business in order to ensure that the public has a full opportunity to be heard and that the Council has an opportunity to conduct business in an orderly manner. The following is provided to place everyone on notice of the rules of decorum and enforcement.

GENERAL RULES OF DECORUM

While any meeting of the City Council is in session, the following rules of decorum shall be Observed.

1. All remarks shall be addressed to the City Council as a whole and not to any single member, unless in response to a question from a member of the City Council.
2. A person who addresses the City Council under public comment for a specific agenda item or under the Public Forum section of the agenda may not engage in speech or conduct (i) which is likely to provoke others to violent or riotous behavior, (ii) which disturbs the peace of the meeting by loud and unreasonable noise, (iii) which is irrelevant or repetitive, or (iv) which disrupts, disturbs, or otherwise impedes the orderly conduct of any City Council meeting.
3. A person, other than members of the Council and the person, who has the floor, shall not be permitted to enter into the discussion unless requested by the Mayor to speak.
4. Members of the City Council may not interrupt a person who has the floor and is making public comments. Members of the City Council shall wait until a person completes his or her public comments before asking questions or commenting. The Mayor shall then ask Council members if they have comments or questions.
5. No person in the audience at a Council meeting shall engage in disorderly or boisterous conduct, including the utterance of loud, threatening or abusive language, whistling, stamping of feet or other acts which disturb, disrupt or otherwise impeded the orderly conduct of any Council meeting.



AGENDA ITEM: VII-C
MEETING DATE: 1/20/2016
DEPARTMENT: Administration

REPORT TO CITY COUNCIL

SUBJECT:

Trainings, Meetings and conferences.

RECOMMENDATION:

Honorable Mayor and Councilmembers:

It is recommended the Mayor and Council approve the following trainings, meetings and conferences for the upcoming calendar year:

- League of California Cities (LOCC) New Mayors and Council January 20-22, 2016 for Mayor Pro tem Villanueva
- Recon 2016, May 22-25, 2016 for City Manager Lara, Councilmember Montano and Councilmember Padilla
- WELL Conference, March 4-5, 2016 for Councilmember Montano, Mayor Pro tem Villanueva, Mayor Beltran (To be paid by WELL)
- LOCC City Managers Department Meeting February 3-5, 2016 City Manager Lara
- LOCC Mayors and Council Members Executive Forum June 22-24, 2016, *To be determined*
- Society of Municipal Finance Officers March 1-4, 2016 for Finance Director Bains
- Technical Training for Clerks Series 100 March 15-18, 2016 for City Clerk Garza and Deputy City Clerk Augustine
- One Voice April 16-21, 2016 for Mayor Beltran and Mayor pro tem Villanueva
- Annual Planning Commissioner's Academy March 2-4, 2016 for Community Development Director Patlan.

BACKGROUND:

Training empowers employees to be responsible for the quality of their work. The better-trained worker is more alert, motivated and engaged to stop or reduce problems before they happen or as early in the process as possible. Staff believes that trainings are a great investment. Each department has a budget for such trainings and conferences.

FISCAL IMPACT:

The Fiscal Impact is \$1500 per attendee per Training.

City Manager 

Attorney _____

Finance Director 



AGENDA ITEM: VII-D
MEETING DATE: 12/20/2015
DEPARTMENT: Finance

REPORT TO CITY COUNCIL

SUBJECT:

Accept the Independent Auditor's Report for year ending June 30, 2015.

RECOMMENDATION:

Accept the Independent Auditor's Report and Financial Statements for the year ending June 30, 2015; and approve the June 30, 2015 audit report as presented by Price Paige & Company on January 6, 2016.

BACKGROUND:

Price Paige & Company prepared and completed the City's audit ending June 30, 2015. Price, Paige & Company presented their findings to the Parlier City Council on January 6, 2016. Price, Paige & Company has audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Parlier for the year ended June 30, 2015. Professional standards require that they provide information about their responsibilities under the accepted auditing standards, Governmental Auditing Standards and OMB A-133, as well as certain information related to the planned scope and timing of the audit.

FISCAL IMPACT:

None.

Prepared By:

Jasmin Bains
Finance Director

Attachments: Financial Audit Fiscal Year 2014-2015

Finance Director

____ Attorney

City Manager



December 14, 2015

To the City Council
City of Parlier, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Parlier for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 23, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2015. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the City. We evaluated the key factors and assumptions used by management in computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on an evaluation of collectability primarily focused on past due accounts. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements as a whole.

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

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

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 14, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Very truly yours,

Price Page & Company

**CITY OF PARLIER
CALIFORNIA**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2015**

**CITY OF PARLIER
CALIFORNIA
JUNE 30, 2015**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Parlier, California

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 Parlier, California (the City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Parlier, California, as of June 30, 2015, 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.

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fax 559.299.2344

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 44-47, the proportionate share of net pension liability on page 48, and the schedule of contributions on page 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements and Day Care Center schedules on pages 52-61 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements, the Day Care Center schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, the Day Care Center schedules, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Price Pugh & Company

Clovis, California
December 14, 2015

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF PARLIER
STATEMENT OF NET POSITION
JUNE 30, 2015**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 3,938,518	\$ 664,934	\$ 4,603,452
Accounts receivable	69,944	508,682	578,626
Due from other governments	1,003,557	217,800	1,221,357
Internal balances	(1,407,331)	1,407,331	-
Interest receivable	305	204	509
Deposits	405,285	-	405,285
Notes receivable	9,012,364	-	9,012,364
Related party receivables, net	99,092	-	99,092
Capital assets:			
Non-depreciable	2,114,882	2,594,636	4,709,518
Depreciable (net)	<u>3,369,944</u>	<u>4,404,638</u>	<u>7,774,582</u>
Total assets	<u>18,606,560</u>	<u>9,798,225</u>	<u>28,404,785</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pensions	<u>282,291</u>	<u>135,340</u>	<u>417,631</u>
Total deferred outflow of resources	<u>282,291</u>	<u>135,340</u>	<u>417,631</u>
LIABILITIES			
Accounts payable and accrued expenses	498,221	313,855	812,076
Accrued interest	-	30,493	30,493
Deposits	7,000	50,329	57,329
Unearned revenue	537,535	-	537,535
Net pension liability	953,376	649,154	1,602,530
Noncurrent liabilities:			
Due within one year:			
Bonds payable	-	76,000	76,000
Note payable	-	27,775	27,775
Compensated absences	49,079	18,844	67,923
Due in more than one year:			
Bonds payable	-	1,643,000	1,643,000
Note payable	-	120,129	120,129
Compensated absences	<u>114,518</u>	<u>43,968</u>	<u>158,486</u>
Total liabilities	<u>2,159,729</u>	<u>2,973,547</u>	<u>5,133,276</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pensions	<u>315,430</u>	<u>148,356</u>	<u>463,786</u>
Total deferred inflows of resources	<u>315,430</u>	<u>148,356</u>	<u>463,786</u>
NET POSITION			
Net investment in capital assets	5,484,826	5,132,370	10,617,196
Restricted for debt service	-	161,000	161,000
Restricted for public works	3,689,423	-	3,689,423
Unrestricted	<u>7,239,443</u>	<u>1,518,292</u>	<u>8,757,735</u>
Total net position	<u>\$ 16,413,692</u>	<u>\$ 6,811,662</u>	<u>\$ 23,225,354</u>

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

**CITY OF PARLIER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Functions/Programs	Program Revenue			Net Revenue (Expense) and Changes in Net Position			
	Expense	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Government Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 1,815,298	\$ -	\$ -	\$ -	\$ (1,815,298)	\$ -	\$ (1,815,298)
Public safety	2,534,081	287,083	764,740	(11,507)	(1,493,765)	-	(1,493,765)
Public works	1,310,099	-	1,620,592	21,580	332,073	-	332,073
Community development	4,396,984	259,875	3,827,783	-	(309,326)	-	(309,326)
Parks and recreation	315,327	42,395	-	-	(272,932)	-	(272,932)
Day care	809,361	36,425	763,637	-	(9,299)	-	(9,299)
Total governmental activities	11,181,150	625,778	6,976,752	10,073	(3,568,547)	-	(3,568,547)
Business-type activities:							
Water	1,361,343	1,630,568	-	-	269,225	269,225	269,225
Sewer	1,577,909	1,307,868	-	-	(270,041)	(270,041)	(270,041)
Disposal	1,128,372	1,095,963	-	-	(32,409)	(32,409)	(32,409)
Total business-type activities	4,067,624	4,034,399	-	-	(33,225)	(33,225)	(33,225)
Total primary government	\$ 15,248,774	\$ 4,660,177	\$ 6,976,752	\$ 10,073	(3,568,547)	(33,225)	(3,601,772)
		General revenues:					
		Property taxes			427,056	-	427,056
		Motor vehicle taxes			1,095,209	-	1,095,209
		Sales taxes			484,618	-	484,618
		Franchise taxes			215,859	-	215,859
		Licenses and permits			212,839	-	212,839
		Interest and rent			58,302	-	58,302
		Sale of asset			3,045	-	3,045
		Other			129,526	14,792	144,318
		Total general revenues and transfers			2,626,454	14,792	2,641,246
		Changes in net position			(942,093)	(18,433)	(960,526)
		Net position - beginning (restated)			17,355,785	6,830,095	24,185,880
		Net position - ending			\$ 16,413,692	\$ 6,811,662	\$ 23,225,354

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

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FUND FINANCIAL STATEMENTS

CITY OF PARLIER
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2015

	General	Housing Grants	Day Care	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ -	\$ 277,070	\$ -	\$ 3,661,448	\$ 3,938,518
Accounts receivable	5,502	-	64,442	-	69,944
Due from other governments	455,845	397	108,231	439,084	1,003,557
Interest receivable	7	-	-	298	305
Deposits	-	405,285	-	-	405,285
Notes receivable, net	887,272	8,076,866	-	48,226	9,012,364
Related party receivables	99,092	-	-	-	99,092
Total assets	\$ 1,447,718	\$ 8,759,618	\$ 172,673	\$ 4,149,056	\$ 14,529,065
LIABILITIES					
Accounts payable and accrued expenses	\$ 222,232	\$ 174,268	\$ 34,684	\$ 67,036	\$ 498,220
Deposits	7,000	-	-	-	7,000
Unearned revenue	-	537,535	-	-	537,535
Due to other funds	914,596	-	137,991	354,744	1,407,331
Total liabilities	1,143,828	711,803	172,675	421,780	2,450,086
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	258,174	-	108,231	371,020	737,425
Deferred loans	-	8,076,866	-	-	8,076,866
Total deferred inflows of resources	258,174	8,076,866	108,231	371,020	8,814,291
FUND BALANCES					
Nonspendable:					
Notes receivable	887,272	-	-	48,226	935,498
Restricted:					
Public Works	-	-	-	3,689,423	3,689,423
Unassigned	(841,556)	(29,051)	(108,233)	(381,393)	(1,360,233)
Total fund balances	45,716	(29,051)	(108,233)	3,356,256	3,264,688
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,447,718	\$ 8,759,618	\$ 172,673	\$ 4,149,056	\$ 14,529,065

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

CITY OF PARLIER
 RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
 JUNE 30, 2015

Amounts reported for governmental activities to the statement of net position are different because:

Total fund balances - governmental funds	\$ 3,264,688
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	5,484,826
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	8,814,290
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(163,597)
Net pension liability and related deferred inflows of resources and outflows of resources are not financial resources and, therefore, are not reported in the governmental funds.	<u>(986,515)</u>
Net position of governmental activities	<u>\$ 16,413,692</u>

CITY OF PARLIER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General	Housing Grants	Day Care	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 2,175,206	\$ -	\$ -	\$ 47,536	\$ 2,222,742
Intergovernmental	743,740	3,843,754	763,637	1,709,500	7,060,631
Charges for services	390,806	119,782	36,425	-	547,013
Licenses, permits and impact fees	182,371	-	-	30,468	212,839
Fines and forfeitures	19,158	-	-	-	19,158
Interest and rent	56,649	28,271	-	1,098	86,018
Other	82,097	-	-	555	82,652
Total revenues	<u>3,650,027</u>	<u>3,991,807</u>	<u>800,062</u>	<u>1,789,157</u>	<u>10,231,053</u>
EXPENDITURES					
Current:					
General government	490,727	-	-	-	490,727
Public safety	2,509,196	-	-	-	2,509,196
Public works	137,003	-	-	566,772	703,775
Community development	430,326	3,930,332	-	179,876	4,540,534
Parks and recreation	249,934	-	-	-	249,934
Day care	-	-	802,930	-	802,930
Capital outlay	126,821	-	6,431	588,607	721,859
Total expenditures	<u>3,944,007</u>	<u>3,930,332</u>	<u>809,361</u>	<u>1,335,255</u>	<u>10,018,955</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(293,980)</u>	<u>61,475</u>	<u>(9,299)</u>	<u>453,902</u>	<u>212,098</u>
OTHER FINANCING SOURCES (USES)					
Sale of equipment	3,045	-	-	-	3,045
Transfers in	13,000	-	-	23,014	36,014
Transfers out	(17,481)	-	-	(18,533)	(36,014)
Total other financing sources (uses)	<u>(1,436)</u>	<u>-</u>	<u>-</u>	<u>4,481</u>	<u>3,045</u>
Change in fund balances	(295,416)	61,475	(9,299)	458,383	215,143
Fund balance - beginning (restated)	<u>341,132</u>	<u>(90,526)</u>	<u>(98,934)</u>	<u>2,897,873</u>	<u>3,049,544</u>
Fund balances - ending	<u>\$ 45,716</u>	<u>\$ (29,051)</u>	<u>\$ (108,233)</u>	<u>\$ 3,356,256</u>	<u>\$ 3,264,688</u>

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

**CITY OF PARLIER
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	215,143
Compensated absences costs in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.		17,656
Governmental funds report capital outlays as expenditures. However, in the statement of activities and changes in net position the cost of those assets is capitalized as an asset and depreciated over the period of service.		307,708
Depreciation expenses on capital assets is reported in the statement of activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not required as expenditures in Governmental Funds.		(170,826)
Some amounts included in the statement of activities do not provide (or require the use of current financial resources and, therefore, are not reported as revenue or expenditures in the governmental fund (net change):		
Bad debt expense		(1,310,000)
Unavailable revenue		(1,441)
Deferred loans		6,400
Change in pension liability		<u>(6,733)</u>
Change in net position of governmental activities	\$	<u>(942,093)</u>

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

**CITY OF PARLIER
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015**

	Business-Type Activities			Total
	Water	Sewer	Disposal	
ASSETS				
Current assets:				
Cash and investments	\$ 540,032	\$ 124,902	\$ -	\$ 664,934
Accounts receivable, net	281,133	137,649	89,900	508,682
Due from other governments	217,800	-	-	217,800
Due from other funds	1,487,040	-	-	1,487,040
Interest receivable	177	27	-	204
	<u>2,526,182</u>	<u>262,578</u>	<u>89,900</u>	<u>2,878,660</u>
Total current assets				
Noncurrent assets:				
Property, plant and equipment (net of allowance for depreciation)	1,703,162	5,296,112	-	6,999,274
	<u>1,703,162</u>	<u>5,296,112</u>	<u>-</u>	<u>6,999,274</u>
Total noncurrent assets				
	<u>1,703,162</u>	<u>5,296,112</u>	<u>-</u>	<u>6,999,274</u>
Total assets	<u>4,229,344</u>	<u>5,558,690</u>	<u>89,900</u>	<u>9,877,934</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows from pensions	40,778	73,801	20,761	135,340
	<u>40,778</u>	<u>73,801</u>	<u>20,761</u>	<u>135,340</u>
Total deferred outflows of resources				
	<u>40,778</u>	<u>73,801</u>	<u>20,761</u>	<u>135,340</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expenses	104,292	126,261	83,302	313,855
Accrued interest	1,143	29,350	-	30,493
Deposits	50,329	-	-	50,329
Due to other funds	-	-	79,709	79,709
Bonds payable	-	76,000	-	76,000
Notes payable	27,775	-	-	27,775
Compensated absences	9,146	9,146	552	18,844
	<u>192,685</u>	<u>240,757</u>	<u>163,563</u>	<u>597,005</u>
Total current liabilities				
	<u>192,685</u>	<u>240,757</u>	<u>163,563</u>	<u>597,005</u>
Noncurrent liabilities:				
Bonds payable	-	1,643,000	-	1,643,000
Notes payable	120,129	-	-	120,129
Compensated absences	21,340	21,340	1,288	43,968
Net pension liability	115,984	505,468	27,702	649,154
	<u>257,453</u>	<u>2,169,808</u>	<u>28,990</u>	<u>2,456,251</u>
Total noncurrent liabilities				
	<u>257,453</u>	<u>2,169,808</u>	<u>28,990</u>	<u>2,456,251</u>
Total liabilities	<u>450,138</u>	<u>2,410,565</u>	<u>192,553</u>	<u>3,053,256</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows from pensions	81,123	21,741	45,492	148,356
	<u>81,123</u>	<u>21,741</u>	<u>45,492</u>	<u>148,356</u>
Total deferred inflows of resources				
	<u>81,123</u>	<u>21,741</u>	<u>45,492</u>	<u>148,356</u>
NET POSITION				
Net investment in capital assets	1,555,258	3,577,112	-	5,132,370
Restricted for debt service	-	161,000	-	161,000
Unrestricted (deficit)	2,183,603	(537,927)	(127,384)	1,518,292
	<u>2,183,603</u>	<u>(537,927)</u>	<u>(127,384)</u>	<u>1,518,292</u>
Total net position	<u>\$ 3,738,861</u>	<u>\$ 3,200,185</u>	<u>\$ (127,384)</u>	<u>\$ 6,811,662</u>

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

CITY OF PARLIER
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Disposal	Total
Operating revenues:				
Charges for services	\$ 1,619,836	\$ 1,273,534	\$ 1,090,963	\$ 3,984,333
Connection fees	4,852	7,388	-	12,240
Other revenue	11,985	6,943	5,000	23,928
Total operating revenues	1,636,673	1,287,865	1,095,963	4,020,501
Operating expenses:				
Contractual services and utilities	709,672	906,595	974,861	2,591,128
Personnel	324,588	317,605	139,101	781,294
Supplies and materials	167,875	85,383	2,531	255,789
Bad debt expense	18,027	11,777	11,879	41,683
Depreciation	136,202	170,162	-	306,364
Total operating expenses	1,356,364	1,491,522	1,128,372	3,976,258
Operating income (loss)	280,309	(203,657)	(32,409)	44,243
Nonoperating revenues (expenses):				
Development impact fees	2,157	26,533	-	28,690
Interest expense	(4,979)	(86,387)	-	(91,366)
Total nonoperating revenues (expenses)	(2,822)	(59,854)	-	(62,676)
Income (loss) before transfers	277,487	(263,511)	(32,409)	(18,433)
Change in net position	277,487	(263,511)	(32,409)	(18,433)
Net position - beginning (restated)	3,461,374	3,463,696	(94,975)	6,830,095
Net position - ending	\$ 3,738,861	\$ 3,200,185	\$ (127,384)	\$ 6,811,662

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

**CITY OF PARLIER
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Disposal	Total
Cash flows from operating activities:				
Cash receipts from customers	\$ 1,347,268	\$ 1,249,425	\$ 1,080,949	\$ 3,677,642
Cash payments to suppliers of goods or services	(866,968)	(932,390)	(1,047,633)	(2,846,991)
Cash payments to employees for services	(338,874)	(328,846)	(140,465)	(808,185)
Other operating cash receipts	11,985	6,943	5,001	23,929
Net cash provided (used) by operating activities	<u>153,411</u>	<u>(4,868)</u>	<u>(102,148)</u>	<u>46,395</u>
Cash flows from noncapital financing activities:				
Intergovernmental revenues - noncapital	117,908			117,908
Cash receipts from developers	2,157	26,533	-	28,690
Loans from/(to) other funds	(117,908)	-	79,709	(38,199)
Net cash provided (used) by noncapital financing activities	<u>2,157</u>	<u>26,533</u>	<u>79,709</u>	<u>108,399</u>
Cash flows from capital and related financing activities:				
Principal paid on bonds	(63,329)	(69,000)	-	(132,329)
Principal paid on notes	(26,947)	-	-	(26,947)
Interest paid on long-term debt	(5,187)	(87,675)	-	(92,862)
Acquisition of capital assets	(81,326)	(85,800)	-	(167,126)
Net cash provided (used) by capital and related financing activities	<u>(176,789)</u>	<u>(242,475)</u>	<u>-</u>	<u>(419,264)</u>
Cash flows from investing activities:				
Interest received	(177)	(27)	(1)	(205)
Net cash provided (used) by investing activities	<u>(177)</u>	<u>(27)</u>	<u>(1)</u>	<u>(205)</u>
Net increase (decrease) in cash	(21,398)	(220,837)	(22,440)	(264,675)
Cash, beginning of year	561,430	345,739	22,440	929,609
Cash, end of year	<u>\$ 540,032</u>	<u>\$ 124,902</u>	<u>\$ -</u>	<u>\$ 664,934</u>
Reconciliation of cash and cash equivalents to the Statement of Net Position:				
Operating income (loss)	\$ 280,309	\$ (203,657)	\$ (32,409)	\$ 44,243
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	136,202	170,162	-	306,364
Pension expense	36,563	72,631	18,616	127,810
(Increase) decrease in:				
Accounts receivable	(232,568)	(19,720)	1,865	(250,423)
Deferred outflows of resources for pension	(40,778)	(73,801)	(20,761)	(135,340)
Increase (decrease) in:				
Accounts payable	10,579	59,588	(68,096)	2,071
Deposits and other liabilities	(26,825)	-	-	(26,825)
Compensated absences	(10,071)	(10,071)	(1,363)	(21,505)
Net cash provided (used) by operating activities	<u>\$ 153,411</u>	<u>\$ (4,868)</u>	<u>\$ (102,148)</u>	<u>\$ 46,395</u>

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

**CITY OF PARLIER
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND – SUCCESSOR AGENCY
JUNE 30, 2015**

ASSETS

Cash and investments	\$ 1,535,944
Cash and investments with fiscal agent	1,203,993
Interest receivable	131
Notes receivable	104,266
Land held for resale	<u>1,580,636</u>
 Total assets	 <u>\$ 4,424,970</u>

LIABILITIES

Accounts payable	\$ 10,900
Interest payable	247,478
Long-term debt due within one year	460,000
Long-term debt due in more than one year	<u>11,090,000</u>
 Total liabilities	 <u>11,808,378</u>

NET POSITION

Held in trust for other governments	<u>\$ (7,383,408)</u>
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The notes to the basic financial statements are an integral part of this statement.

**CITY OF PARLIER
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND – SUCCESSOR AGENCY
FOR THE YEAR ENDED JUNE 30, 2015**

ADDITIONS	
Property taxes	\$ 1,114,731
Investment earnings and other	<u>30,913</u>
 Total additions	 <u>1,145,644</u>
DEDUCTIONS	
Administrative expenses	42,380
Programs expenses	209,420
Interest and fiduciary expenses of former redevelopment agency	595,554
Sale of property	<u>179,223</u>
 Total deductions	 <u>1,026,577</u>
 Change in net position	 119,067
 Net position - beginning (restated)	 <u>(7,502,475)</u>
 Net position - ending	 <u>\$ (7,383,408)</u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Parlier, California (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. The most significant of the government's accounting principles are described below.

These financial statements present the government and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations and data from these units are combined with data of the primary government. Each blended component unit has a June 30 year-end. There are no discretely presented component units included in these financial statements. The following sections further describe the significant policies of the City.

Reporting Entity

The City was incorporated as a general law city in 1921. The City operates under a Council-Manager form of government. The City's major operations include public safety; highways and streets; water, sewer and refuse collection; parks and recreation; building inspection; public improvements; planning and zoning; and general administrative services.

Basis of Presentation – Fund Accounting

Government-Wide Financial Statements

The Government-Wide Financial Statements (the Statement of Net Position and the Statement of Activities) report information for all of the non-fiduciary activities of the primary government and its component units. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely significantly 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 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 as general revenues.

Net position is restricted when constraints placed on the assets 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.

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation – Fund Accounting (Continued)

Governmental Fund Financial Statements

The Governmental Fund Financial Statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are separately aggregated and reported as nonmajor funds. An accompanying schedule is presented to reconcile and explain the differences in funds and changes in fund balances as presented in these statements of net position and changes in net position presented in the government-wide financial statements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used for all financial resources except those required legally, or by sound financial management to be accounted for in another fund. Generally, the General Fund is used to account for those traditional governmental services of the City, such as police and fire protection, planning and general administrative services.

Housing Grant Fund – This fund is used to account for grant revenues and expenditures related to housing assistance loans for low income individuals.

Day Care Fund – This fund is used to account for grant revenue, parent fees, and expenditures to operate the City's day care center.

The City reports the following additional fund types:

Private-Purpose Trust Fund – The Private-Purpose Trust Fund accounts for assets held by the City as trustee for the Successor Agency.

Enterprise fund financial statements include a statement of net position, a statement of revenues, expenses, and changes in net position, and a statement of cash flows for each major enterprise fund and non-major fund.

The City has three major enterprise funds, the Water, Disposal, Sewer, which are used to account for operations that are financed and operated in a manner similar to private business enterprises. In an enterprise fund, the intent of the City Council is that costs (expenses, including depreciation) of providing services to the general public, on a continuing basis, be financed or recovered primarily through user charges.

The City reports the following major enterprise funds:

- ♦ The **Water Fund** is used to account for financial activity of the water utility system.
- ♦ The **Disposal Fund** is used to account for the financial activity of the solid waste collection and disposal utility system.
- ♦ The **Sewer** is used to account for the financial activity of the sewer activities.

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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 the liabilities are incurred, regardless of when the related cash flows take place. Nonexchange 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 taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are accrued when their receipts occur 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 asset 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 nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues and expenses not meeting this definition are reported as nonoperating.

Assets, Liabilities and Net Position

Cash and Investments – Cash and investments represent the City's cash bank accounts including but not limited to certificates of deposit, money market funds, and cash management pools for reporting purposes in the Statement of Cash Flows.

The City maintains a cash and investment pool that is available for use by all funds. Interest earnings as a result of this pooling are distributed to the appropriate funds based on month-end cash balances in each fund.

Investments in the pool include only those investments authorized by the California Government Code such, as United States Treasury Securities, agencies guaranteed by the United States Government, registered state warrants, and other investments. Investments primarily consist of deposits in the State of California Local Agency Investment Fund. Investments are stated at cost or amortized cost.

Accounts Receivable – Billed by unpaid services provided to individuals or non-governmental entities are recorded as accounts receivable. The proprietary funds include a year-end accrual for services through June 30, 2015, which have not yet been billed. Accounts receivable are reported net of an allowance for uncollectibles.

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Property Taxes – Fresno County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions. Property taxes are levied in equal installments on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. The lien date is March 1 of each year. Property taxes are accounted for in the General Fund. Property tax revenues are recognized when they become measurable and available to finance current liabilities. The City considers property taxes as available if they are collected within 60 days after year-end. Property taxes on the unsecured roll are due on the March 1 lien date and become delinquent if unpaid on August 31. However, unsecured property taxes are not susceptible to year-end accrual.

The City is permitted by Article XIIA of the State of California Constitution (known as Proposition 13) to levy a maximum tax of \$1.00 per \$100 of full cash value.

Interfund Receivables/Payables – Items classified as interfund receivables/payables represent short-term lending/borrowing transactions between funds. This classification also includes the current portion of an advance to or from another fund.

Advances to/from Other Funds – This classification represents noncurrent portions of any long-term lending/borrowing transactions between funds. This amount will be equally offset by a reserve of fund balance which indicates that it does not represent available financial resources and, therefore, is not available for appropriation. The current portion of any interfund long-term loan (advance) is included as an interfund receivable/payable.

Capital Assets – Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds, and as assets in the Government-Wide Financial Statements to the extent the City's capitalization threshold is met.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns of the Government-Wide Financial Statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets 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.

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.

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Improvements other than buildings	40 years
Utility plant	40 years
Furniture and equipment	7 years
Automobiles and trucks	5 years

Compensated Absences – It is the City’s policy to permit all employees to accumulate earned but unused vacation, sick pay and compensatory time benefits. Those employees on shift work schedules may also accumulate hours for holiday time benefits.

Vested or accumulated vacation, holiday, sick leave and any compensation time on the Governmental Funds are not expected to be paid with expendable available financial resources and are reported in the Government-Wide Financial Statements.

Vested leave of Proprietary Funds is recorded as an expense and liability as the benefits accrue.

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 Statement of Net Position – Proprietary Funds. 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, as well as issuance costs, 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 reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements 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 issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Noncurrent Governmental Assets/Liabilities – GASB Statement No. 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the Government-Wide Statement of Net Position.

Pensions Plan – For purposes of measuring net position liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City’s California Public Employees’ Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Government-Wide Financial Statements

The government-wide and enterprise fund financial statements utilize a net position presentation. Net position is capitalized as net investment in capital assets, restricted and unrestricted.

- *Net investment in capital assets* – 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 net position balance.
- *Restricted net position* – represents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions enabling legislation.
- *Unrestricted net position* – represents net position of the City, not restricted for any project or other purpose.

Fund Financial Statements

In the fund financial statements, governmental fund balance is made up of the following components:

- *Nonspendable fund balance* typically includes inventories, prepaid items, and other items that must be maintained intact pursuant to legal or contractual requirements, such as endowments.
- *Restricted fund balance* includes amounts that can be spent only for specific purposes imposed by creditors, grantors, contributors, or laws or regulations of other governments or through enabling legislation.
- *Committed fund balance* includes amounts that can be used only for the specific purposes determined by a formal action of the City Council. The City Council has the authority to establish, modify, or rescind a fund balance commitment.
- *Assigned fund balance* includes amounts designated by the City Council for specific purposes and do not meet the criteria to be classified as restricted or committed.
- *Unassigned fund balance* includes all spendable amounts in the General Fund not contained in other classifications.

When expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to apply restricted resources first. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to apply committed fund balances first, then assigned fund balances, and finally unassigned fund balances.

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.

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pronouncements

New Accounting Pronouncements Adopted

Governmental Accounting Standards Board Statement No. 68

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this statement. This statement was adopted by the City during the current fiscal year.

Governmental Accounting Standards Board Statement No. 69

In January 2013, the GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. The objective of this statement is to establish accounting and financial reporting standards related to government combinations and disposals of government operations. The statement requires disclosure to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions. The requirements of this statement were considered but had no effect on the City for the current fiscal year.

Governmental Accounting Standards Board Statement No. 71

In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—An Amendment of GASB Statement No. 68*. The objective of this statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. This statement was adopted by the City in the current fiscal year.

Governmental Accounting Standards Board Statement No. 72

In February 2015, GASB issued Statement No. 72, *Fair Value Measurement and Application*. This statement addresses accounting and financial reporting issues related to fair value measurements. This statement provides guidance for determining a fair value measurement for financial reporting purposes and also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. This statement was adopted by the City in the current fiscal year.

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)

Pronouncements (Continued)

New Accounting Pronouncements Not Yet Adopted

Governmental Accounting Standards Board Statement No. 73

In June 2015, GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement No. 68 and Amendments to Certain Provisions of GASB Statements 67 and 68*. The objective of this statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and accessing accountability. This statement results from comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The requirements of this statement are effective for the City's fiscal year ending June 30, 2018.

Governmental Accounting Standards Board Statement No. 74

On June 2015, GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This statement replaces Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43, and Statement No. 50, *Pension Disclosures*. The requirements of this statement are effective for the City's fiscal year ending June 30, 2018.

Governmental Accounting Standards Board Statement No. 75

In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. The requirements of this statement are effective for the City's fiscal year ending June 30, 2019.

Governmental Accounting Standards Board Statement No. 76

In June 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The requirements for this statement are effective for the City's fiscal year ending June 30, 2017.

**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2 – CASH AND INVESTMENTS

The City pools all of its cash and investments except those funds required to be held by outside fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash is allocated to the various funds on average cash balances. Interest income from cash investments held with fiscal agents is credited directly to the related funds.

Cash and investments as of June 30, 2015 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 4,603,452
Fiduciary Funds:	
Cash and investments	1,535,944
Cash and investments with fiscal agent	<u>1,203,993</u>
Total cash and investments	<u>\$ 7,343,389</u>

Cash and investments as of June 30, 2015 consist of the following:

Cash on hand	\$ 760
Deposits with financial institutions	5,231,901
Local Agency Investment Fund	906,735
Held by fiscal agent:	
Money Market Mutual Funds	<u>1,203,993</u>
Total cash and investments	<u>\$ 7,343,389</u>

Investments Authorized by the California Government Code and the City's Investment Policy

California law authorizes the City to invest in obligations of the United States Treasury, agencies and instrumentalities, certificates of deposit or time deposits in banks and savings and loan associations which are insured by the Federal Deposit Insurance Corporation.

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 trustee that are governed by the provisions of debt agreements of the City, rather 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
Local Agency Bonds	1 year	None	5%
U.S. Treasury Obligations	1 year	None	None
U.S. Agency Securities	1 year	None	None
Banker's Acceptances	180 days	40%	5%
Commercial Paper	270 days	25%	5%
Negotiable Certificates of Deposit	1 year	30%	None
Medium-Term Notes	1 year	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	1 year	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustee is governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	1 year	None	None
Commercial Paper	None	None	None
Money Market Mutual Funds	None	None	None
Investment Contracts	None	None	None
Certificates of Deposit	1 year	None	None
Repurchase Agreements	30 days	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Municipal Bonds	None	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity of its fair value to changes in market interest rates. As of June 30, 2015, the City had the following investments:

Investment Type	Maturity Date
Local Agency Investment Fund (LAIF)	N/A
Held by Trustee:	
Money Market Mutual Funds	N/A
Total	N/A

Disclosures Relating to Credit Risk

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

Investment Type	Minimum Legal Rating	Rating as of Year-End Not Rated
Local Agency Investment Fund (LAIF)	N/A	N/A
Held by Trustee:		
Money Market Mutual Funds	N/A	N/A
Total	N/A	N/A

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 2 – CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

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. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by 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.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (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. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

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

NOTE 3 – RECEIVABLES

Accounts receivable, net of allowance for uncollectibles, as of June 30, 2015 consist of the following:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Disposal Fund</u>	<u>Total</u>
Accounts receivable	\$ 396,654	\$ 213,121	\$ 166,021	\$ 775,796
Allowance for uncollectibles	<u>(115,521)</u>	<u>(75,472)</u>	<u>(76,121)</u>	<u>(267,114)</u>
Accounts receivable, net	<u>\$ 281,133</u>	<u>\$ 137,649</u>	<u>\$ 89,900</u>	<u>\$ 508,682</u>

**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 – RECEIVABLES (Continued)

Notes receivable represent amounts due from various entities and individuals. The purposes of the loans were to provide rehabilitation and low-income housing assistance. The notes are as follows:

Note receivable from Parlier Taxi relating to business assistance grant through EDBG grant. Principal and interest of 3.0% per annum are payable in monthly installments of \$322 through November 2019.	\$ 18,309
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Notes receivable from various low income residents relating to housing assistance. The loans are payable in thirty years or when property ownership is transferred. The proceeds for the loans are provided through the State Housing Grant and charge 0% interest.	1,519,567
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Note receivable from Parlier Avila Associates relating to low-income apartments. The loan is payable from residual receipts over 55 years or when property ownership is transferred. The proceeds for the loan are provided through the Home Investment Partnership Program.	4,844,149
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Notes receivable from various individuals to assist in the purchase of homes for low to moderate income earners. These notes are all deferred and payment is not due for approximately 30 years.	1,713,150
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Note receivable from Parlier Parkwood Apartments relating to low-income apartments. As long as Parkwood rents to low-income tenants, they will pay back a discounted amount of ten equal installments, without interest, of \$83,418, beginning in December 2013.	667,343
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Notes receivable from Parlier City employees relating to employee benefit loans. Principal and interest of 3.0% per annum are payable in monthly installments.	99,092
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Note receivable from Lloyd & Geri's, Inc. relating to a financial assistance loan through a business assistance grant. Principal and interest of 2.0% per annum are payable in monthly installments of \$450 through June 2018.	29,917
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Note receivable from Parlier Affordable Housing, LP relating to the construction of the Salandini Villa Apartments. As long as Salandini Villa rents to low-income tenants, they will pay back a discounted amount of ten equal installments, without interest, of \$27,491 annually.	<u>219,929</u>
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Total notes receivable	<u>\$ 9,111,456</u>
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**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 4 – INTERFUND ACTIVITIES

Interfund balances for the purpose of the government-wide statements have been eliminated. The composition of interfund balances in the fund level statements as of June 30, 2015, is as follows:

Current Interfund Receivables/Payables

Current interfund balances arise in the normal course of doing business and are expected to be repaid shortly after the end of the fiscal year.

	<u>Due From</u>	<u>Due to</u>
Major Funds:		
Water	\$ 1,487,040	\$ -
General Fund	-	914,596
Disposal Fund	-	79,709
Day Care	-	137,991
Nonmajor Funds:		
Community Development	-	354,744
Total	<u>\$ 1,487,040</u>	<u>\$ 1,487,040</u>

Transfers Between Funds

In general, the City uses interfund transfers to (1) move revenues from the funds that collect them to the funds that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move cash to debt service funds from the funds responsible for payment as debt service payments become due.

	<u>Transfers</u>	
	<u>In</u>	<u>Out</u>
Major Funds:		
General Fund	\$ 13,000	\$ 17,481
Community Development	17,481	18,533
Nonmajor funds		
Gas Tax	5,533	-
Total	<u>\$ 36,014</u>	<u>\$ 36,014</u>

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 5 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2015 is as follows:

	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 1,685,010	\$ 42,600	\$ -	\$ 1,727,610
Construction in progress	<u>236,862</u>	<u>150,410</u>	<u>-</u>	<u>387,272</u>
Total capital assets	<u>1,921,872</u>	<u>193,010</u>	<u>-</u>	<u>2,114,882</u>
Capital assets, being depreciated:				
Buildings and improvements	2,454,020	-	-	2,454,020
Infrastructure	1,998,545	-	-	1,998,545
Machinery and equipment	<u>946,926</u>	<u>114,698</u>	<u>-</u>	<u>1,061,624</u>
Total capital assets, being depreciated	<u>5,399,491</u>	<u>114,698</u>	<u>-</u>	<u>5,514,189</u>
Less accumulated depreciation for:				
Buildings and improvements	(944,640)	(70,544)	-	(1,015,184)
Infrastructure	(186,075)	(49,963)	-	(236,038)
Machinery and equipment	<u>(842,704)</u>	<u>(50,319)</u>	<u>-</u>	<u>(893,023)</u>
Total accumulated depreciation	<u>(1,973,419)</u>	<u>(170,826)</u>	<u>-</u>	<u>(2,144,245)</u>
Total capital assets, being depreciated, net	<u>3,426,072</u>	<u>(56,128)</u>	<u>-</u>	<u>3,369,944</u>
Governmental activities capital assets, net	<u>\$ 5,347,944</u>	<u>\$ 136,882</u>	<u>\$ -</u>	<u>\$ 5,484,826</u>
	Balance July 1, 2014 (Restated)	Additions	Retirements	Balance June 30, 2015
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 2,493,098	\$ 101,538	\$ -	\$ 2,594,636
Construction in progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets, not being depreciated	<u>2,493,098</u>	<u>101,538</u>	<u>-</u>	<u>2,594,636</u>
Capital assets, being depreciated:				
Plant and equipment	<u>10,597,653</u>	<u>65,588</u>	<u>-</u>	<u>10,663,241</u>
Total capital assets, being depreciated	<u>10,597,653</u>	<u>65,588</u>	<u>-</u>	<u>10,663,241</u>
Less: accumulated depreciation	<u>(5,952,239)</u>	<u>(306,364)</u>	<u>-</u>	<u>(6,258,603)</u>
Total capital assets, being depreciated, net	<u>4,645,414</u>	<u>(240,776)</u>	<u>-</u>	<u>4,404,638</u>
Business-type activities capital assets, net	<u>\$ 7,138,512</u>	<u>\$ (139,238)</u>	<u>\$ -</u>	<u>\$ 6,999,274</u>

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 5 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to the following functions in the Statement of Activities:

Governmental Activities:	
General government	\$ 23,862
Public safety	57,873
Public works and development	30,105
Parks and recreation	<u>58,986</u>
Total	<u>\$ 170,826</u>
Business-Type Activities:	
Water	\$ 136,202
Sewer	<u>170,162</u>
Total	<u>\$ 306,364</u>

NOTE 6 – LONG-TERM DEBT

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. The City's debt transactions are summarized below and discussed in detail thereafter.

	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015	Current Portion
Business-Type Activities					
Bonds payable:					
1987 Parlier Sewer Revenue Bond	\$ 663,000	\$ -	\$ (34,000)	\$ 629,000	\$ 36,000
1994 Sewer Revenue Bond	1,125,000	-	(35,000)	1,090,000	40,000
Note payable:					
California Department of Water Resources	<u>174,851</u>	<u>-</u>	<u>(26,947)</u>	<u>147,904</u>	<u>27,775</u>
Total business-type activities	<u>\$ 1,962,851</u>	<u>\$ -</u>	<u>\$ (95,947)</u>	<u>\$ 1,866,904</u>	<u>\$ 103,775</u>
Compensated Absences					
Governmental activities	\$ 181,253	\$ 17,919	\$ (35,575)	\$ 163,597	\$ 49,079
Business-type activities	<u>84,318</u>	<u>18,346</u>	<u>(39,852)</u>	<u>62,812</u>	<u>18,844</u>
Total compensated absences	<u>\$ 265,571</u>	<u>\$ 36,265</u>	<u>\$ (75,427)</u>	<u>\$ 226,409</u>	<u>\$ 67,923</u>

**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 6 – LONG-TERM DEBT (Continued)

Long-term debt payable at June 30, 2015 was comprised of the following individual issues:

1987 Parlier Sewer Revenue Bonds – The 1987 Parlier Sewer Revenue Bonds in the amount of \$1,140,000 were issued in 1987. Interest in the amount of 5.0 percent is due semi-annually. Principal is paid annually.

1994 Sewer Revenue Bonds – The 1994 Sewer Revenue Bonds in the amount of \$1,560,000 were issued in 1994. Interest on the bonds is 5.0 percent.

California Department of Water Resources – The City borrowed \$491,160 from the California Department of Water Resources in year 2000 to finance water system improvements. The note requires semi-annual payments of \$16,065, including interest at 3.0815 percent.

The annual requirements to amortize the principal and interest on all long-term debt at June 30, 2015 are as follows:

Years Ending June 30,	Business-Type Activities		
	Principal	Interest	Total
2016	\$ 103,775	\$ 88,404	\$ 192,179
2017	105,654	83,701	189,355
2018	108,536	78,919	187,455
2019	116,453	73,877	190,330
2020	119,486	68,582	188,068
2020-2024	521,000	265,625	786,625
2025-2029	537,000	124,025	661,025
2030-2033	255,000	19,625	274,625
	\$ 1,866,904	\$ 802,758	\$ 2,669,662

NOTE 7 – DEFICIT FUND BALANCES

Fund Balance and Net Position Deficits – The following is a summary of deficit fund balances net positions as of June 30, 2015:

Governmental Funds:	
Housing Grants	\$ (29,051)
Day Care	\$ (108,233)
Non-major Governmental Funds:	
Community Development	\$ (333,167)
Enterprise Funds:	
Disposal	\$ (127,384)

The deficit net position in all funds are expected to be negated by future revenues and transfers from other funds.

**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8 – PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City's separate Safety and Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). 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, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2015 are summarized as follows:

	Miscellaneous	
	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Hire date		
Benefit formula	2% @55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 -63	50 - 57
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.426 to 2%
Required employee contribution rates	7%	6.25%
Required employer contribution rates	20.728%	6.25%
	Safety	
	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1% to 2.5%
Required employee contribution rates	7%	9.50%
Required employer contribution rates	17.889%	9.50%

CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 8 – PENSION PLAN (Continued)

Contributions – Section 20814c of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both 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 any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	Miscellaneous	Safety
Contributions - employer	\$ 81,636	\$ 60,995
Contributions - employee (paid by employer)	-	16,708

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2015, the City reported net pension liabilities for its proportionate shares of the net position liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 979,686
Safety	622,844
Total Net Pension Liability	\$ 1,602,530

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, 2014, 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, 2013, rolled forward to June 30, 2014, 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, 2013 and 2014 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2013	0.0362%	0.0162%
Proportion - June 30, 2014	0.0396%	0.0166%
Change - Increase (Decrease)	0.0034%	0.0004%

**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2015, the City recognized pension expense of \$255,768. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 256,565	\$ -
Differences between actual and expected experience	161,066	(8,337)
Changes in assumptions	-	
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	(99,630)
Net differences between projected and actual earnings on plan investments	-	(355,819)
Total	\$ 417,631	\$ (463,786)

\$256,565 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2016	\$ (84,345)
2017	(84,345)
2018	(77,229)
2019	(56,801)
2020	-
Thereafter	-

**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8 – PENSION PLAN (Continued)

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2013	June 30, 2013
Measurement Date	June 30, 2014	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.5%	7.5%
Inflation	2.75%	2.75%
Payroll Growth	3.0%	3.0%
Projected Salary Increase	3.3% - 14.2% ⁽¹⁾	3.3% - 14.2% ⁽¹⁾
Investment Rate of Return	7.5% ⁽²⁾	7.5% ⁽²⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽³⁾	

⁽¹⁾ Depending on age, service and type of employment

⁽²⁾ Net of pension plan investment expenses, including inflation

⁽³⁾ The mortality table was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experiences Study can be found on the CalPERS website.

D. Discount Rate

The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is schedule to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we changed our methodology.

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.

**CITY OF PARLIER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8 – PENSION PLAN (Continued)

D. Discount Rate (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound 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 rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10 ^(a)	Real Return Years 11+ ^(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	<u>100%</u>		

^(a) An expected inflation of 2.5% used for this period.

^(b) An expected inflation of 3.0% used for this period.

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

	Miscellaneous	Safety
1% Decrease	6.50%	6.50%
Net Pension Liability	\$ 1,510,147	\$ 994,853
Current Discount Rate	7.50%	7.50%
Net Pension Liability	\$ 979,686	\$ 622,844
1% Increase	8.50%	8.50%
Net Pension Liability	\$ 539,453	\$ 316,323