

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

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

NOTE 8 – PENSION PLAN (Continued)

E. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

F. Payable to the Pension Plan

At June 30, 2015, the City did not have a payable for an outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

NOTE 9 – RISK MANAGEMENT

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each worker's compensation claim through CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and workers' compensation losses under \$10,000. The CSJVRMA purchases excess reinsurance from \$1,000,000 to \$15,000,000. The CSJVRMA participates in an excess pool which provides Workers' Compensation coverage from \$500,000 to \$1,500,000 and purchases excess reinsurance above \$1,500,000 to the statutory limit.

The CSJVRMA is a consortium of 55 cities in the San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500, et. seq. The CSJVRMA is governed by a Board of Directors, which meets three to four times each year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA. The financial statements of CSJVRMA can be obtained at 1831 K Street, Sacramento, CA 95814.

NOTE 10 – CONTINGENCIES

Federal and State Government Programs – The City participates in several federal and state grant programs. These programs have been audited, as needed, in accordance with the provisions of the federal Single Audit Act of 1984 and applicable state requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may have been disallowed by the granting agencies, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 that provides for the dissolution of all redevelopment agencies effective June 28, 2011. As part of the State's review of certain accounting transactions that occurred during the transition period, they have potentially identified certain unallowable transfers from the prior redevelopment agency to the City. Although these transfers were approved by the newly installed Oversight Board and had been allowed by the California Department of Finance, the State Controller's Office (SCO) is contending that up to \$1,000,000 in transfers may need to be repaid by the City to the Successor Agency. The City is vigorously opposed to the SCO's position and is currently negotiating with the State. However, if the City is not successful in its attempt uphold the transfers then the City will be required to transfer the funds back to the Successor Agency from the General Fund, which will have a material impact on the City's financial position.

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

NOTE 11 – UNCOLLECTIBLE LOAN RECEIVABLE

As of June 30, 2015 the City carried a note receivable in the amount of \$1,310,000 from Global Premier Development Inc. related to the construction of 20 low income apartment units. The note bears a five percent interest rate per year and repayment was deferred for five years. According to the note terms, payments were to commence in fiscal year 2013; however, as of June 30, 2015 no payments have been received by the City. Management has evaluated the collectability of the note and based on their unsuccessful efforts to collect payment, it was determined the likelihood to collect is very low and have therefore set an allowance for the full amount of the note.

NOTE 12 – CHANGE IN APPLICATION OF ACCOUNTING PRINCIPLE

The City implemented Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions (an amendment of GASB Statement No. 27)*, in the fiscal year ending June 30, 2015. The implementation of the statement required the City to record beginning net pension liability and the effects on net position of contributions made by the City during the measurement period (fiscal year ending June 30, 2014). As a result, net position decreased as follows:

Government-Wide Financial Statements	
Governmental Activities	\$ (979,782)
Business-type Activities	<u>(669,700)</u>
Total Government-Wide Financial Statements	<u>\$ (1,649,482)</u>
Enterprise Fund Financial Statements	
Water Fund	\$ (160,544)
Sewer Fund	(454,578)
Disposal Fund	<u>(54,578)</u>
Total Enterprise Fund Financial Statements	<u>\$ (669,700)</u>

NOTE 13 – PRIOR PERIOD ADJUSTMENTS

During the year ended June 30, 2015, the following prior period adjustments were recorded:

Government-wide Financial Statements	<u>Governmental Activities</u>
Understatement of housing loans receivable	<u>\$ 1,706,750</u>
Total Government-wide Financial Statements	<u>\$ 1,706,750</u>
Governmental Fund Financial Statements	<u>General</u>
Understatement of intergovernmental receivables	\$ 108,366
Understatement of liabilities	<u>(405,000)</u>
Total prior period adjustments	<u>\$ (296,634)</u>
Enterprise Fund Financial Statements	<u>Water Fund</u>
Prior year understatement of intergovernmental receivable	\$ 179,068
Prior year understatement of account receivable	<u>186,684</u>
Total Enterprise funds	<u>\$ 365,752</u>

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

NOTE 14 – SUBSEQUENT EVENTS

On July 30, 2015, the Successor Agency to the Parlier Redevelopment Agency issued \$10,250,232 of 2015 Tax Allocation Refunding Bonds, the proceeds of which along with existing debt reserves were used to fully retire the 1998 Tax Allocation bonds outstanding principal of \$3,745,000, the refunded 2014 Tax Allocation bonds outstanding principal of \$4,680,000 and the Refunded 2008 Tax Allocation bonds outstanding principal of \$2,530,000. The new bonds bear interest at 3.4% per annum and the annual debt service requirements are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ -	\$ 175,222
2017	-	348,508
2018	340,087	348,508
2019	733,545	331,164
2020	809,582	305,316
2021-2015	4,604,139	1,076,385
2016-2030	2,479,281	409,400
2031-2034	1,283,598	88,736
Totals	<u>\$ 10,250,232</u>	<u>\$ 3,083,239</u>

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REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF PARLIER
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,855,300	\$ 1,855,300	\$ 2,175,206	\$ 319,906
Intergovernmental	719,058	719,058	743,740	24,682
Charges for services	499,090	499,090	390,806	(108,284)
Licenses and permits	149,300	149,300	182,371	33,071
Fines and forfeitures	10,750	10,750	19,158	8,408
Interest and rent	50,000	50,000	56,649	6,649
Sale of equipment	-	-	3,045	3,045
Other	51,550	51,550	82,097	30,547
	<u>3,335,048</u>	<u>3,335,048</u>	<u>3,653,072</u>	<u>318,024</u>
Total revenues				
EXPENDITURES				
Current:				
General government	398,379	398,379	490,727	(92,348)
Public safety	1,990,175	1,990,175	2,509,196	(519,021)
Public works	118,304	118,304	137,003	(18,699)
Community development	213,340	213,340	430,326	(216,986)
Parks and recreation	145,980	145,980	249,934	(103,954)
Capital outlay	258,260	258,260	126,821	131,439
	<u>3,124,438</u>	<u>3,124,438</u>	<u>3,944,007</u>	<u>(819,569)</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>210,610</u>	<u>210,610</u>	<u>(290,935)</u>	<u>(501,545)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,500	12,500	13,000	500
Transfers out	-	-	(17,481)	(17,481)
	<u>12,500</u>	<u>12,500</u>	<u>(4,481)</u>	<u>(16,981)</u>
Total other financing sources (uses)				
Net change in fund balance	<u>\$ 223,110</u>	<u>\$ 223,110</u>	<u>(295,416)</u>	<u>\$ (518,526)</u>
Fund balance - beginning (restated)			<u>341,132</u>	
Fund balance - ending			<u>\$ 45,716</u>	

**CITY OF PARLIER
BUDGETARY COMPARISON SCHEDULE
HOUSING GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2015**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 399,450	\$ 399,450	\$ 3,843,754	\$ 3,444,304
Charges for services	-	-	119,782	119,782
Other	-	-	28,271	28,271
	<u>399,450</u>	<u>399,450</u>	<u>3,991,807</u>	<u>3,592,357</u>
EXPENDITURES				
Current:				
Community development	<u>399,450</u>	<u>399,450</u>	<u>3,930,332</u>	<u>(3,530,882)</u>
	<u>399,450</u>	<u>399,450</u>	<u>3,930,332</u>	<u>(3,530,882)</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	<u>61,475</u>	<u>61,475</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	61,475	<u>\$ 61,475</u>
Fund balance - beginning			<u>(90,526)</u>	
Fund balance - ending			<u>\$ (29,051)</u>	

**CITY OF PARLIER
BUDGETARY COMPARISON SCHEDULE
DAY CARE FUND
FOR THE YEAR ENDED JUNE 30, 2015**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 730,500	\$ 730,500	\$ 763,637	\$ 33,137
Charges for services	<u>38,000</u>	<u>38,000</u>	<u>36,425</u>	<u>(1,575)</u>
Total revenues	<u>768,500</u>	<u>768,500</u>	<u>800,062</u>	<u>31,562</u>
EXPENDITURES				
Current:				
Day care	768,500	768,500	802,930	(34,430)
Capital outlay	<u>-</u>	<u>-</u>	<u>6,431</u>	<u>(6,431)</u>
Total expenditures	<u>768,500</u>	<u>768,500</u>	<u>809,361</u>	<u>(40,861)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	(9,299)	<u>\$ (9,299)</u>
Fund balance - beginning			<u>(98,934)</u>	
Fund balance - ending			<u>\$ (108,233)</u>	

**CITY OF PARLIER
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1 – BUDGETARY INFORMATION

In accordance with applicable sections of the California Government Code and the Parlier Municipal Code, the City prepares and legally adopts an annual balanced budget on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General Fund, specific Special Revenue Funds, and specific Capital Projects Funds. Budget plans are adopted for Proprietary Funds. A proposed budget is presented to the City Council during June of each year for review. The Council holds public hearings and may add to, subtract from, or change appropriations within the revenues and reserves estimated as available. Expenditures may not legally exceed budgeted appropriations at the fund level. Supplementary appropriations which alter the total expenditures of any fund, or expenditures in excess of total budgeted fund appropriations, must be approved by the City Council.

All annual appropriations lapse at fiscal year-end to the extent they have not been expended or encumbered.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

As of June 30, 2015, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>General Fund</i>			
General government	\$ 398,379	\$ 490,727	\$ (92,348)
Public safety	1,990,175	2,509,196	(519,021)
Public works	118,304	137,003	(18,699)
Community development	213,340	430,326	(216,986)
Parks and recreation	145,980	249,934	(103,954)
<i>Housing Grants Special Revenue Fund</i>			
Community development	399,450	3,930,332	(3,530,882)
<i>Day Care Special Revenue Fund</i>			
Day care	768,500	802,930	(34,430)
Capital outlay	-	6,431	(6,431)

**CITY OF PARLIER
 PROPORTIONATE SHARE OF NET PENSION LIABILITY
 FOR THE YEAR ENDED JUNE 30, 2015
 LAST 10 YEARS***

	2015	
	Miscellaneous	Safety
Proportion of the net pension liability	0.0396%	0.0166%
Proportionate share of the net pension liability	\$ 979,686	\$ 622,844
Covered - employee payroll	\$ 852,123	\$ 855,156
Proportionate share of the net pension liability as percentage of covered-employee payroll	114.97%	72.83%
Plan's fiduciary net position	\$ 3,018,889	\$ 2,154,435
Plan fiduciary net position as a percentage of the total pension liability	75.50%	77.57%

NOTES TO SCHEDULE

Changes in Benefit Terms - None

Changes in Assumptions - None

* Fiscal year 2015 was the first year of implementation; therefore only on year is shown.

**CITY OF PARLIER
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2015
LAST 10 YEARS***

	2015	
	Miscellaneous	Safety
Actuarily required contribution (actuarially determined)	\$ 143,039	\$ 119,509
Contributions in relation to the actuarially determined contributions	143,039	119,509
Contribution deficiency (excess)	\$ -	\$ -
 Covered - employee payroll	 \$ 852,123	 \$ 855,156
Contributions as a percentage of covered-employee payroll	16.79%	13.98%

Notes to Schedule

Valuation date:

June 30, 2013

Methods and assumptions used to determine contributions rates:

	Miscellaneous	Safety
Actuarial Cost Method	Entry Age Normal	
Amortization Period	Level percent of payroll, closed	
Remaining Amortization Period	15 years	15 Years
Asset Valuation Method	5 year smoothed market	
Inflation	2.75%	2.75%
Salary Increase	3.30% to 14.20% depending on age and service	
Payroll Growth	3.00%	3.00%
Investment Rate of Return	7.5%, net of pension plan investment and administrative expenses; includes inflation	
Retirement Age	62	57
Mortality	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB	

* Fiscal year 2015 was the first year of implementation; therefore only on year is shown.

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SUPPLEMENTARY INFORMATION

**CITY OF PARLIER
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Special Revenue Funds				Capital Projects Fund		Total
	Measure C	Gas Tax	Landscape Maintenance	Local Transportation	Community Development	Development Impact Fees	Nonmajor Governmental Funds
ASSETS							
Cash and investments	\$ 1,163,365	\$ 900,912	\$ 87,777	\$ 1,395,877	\$ (0)	\$ 113,517	\$ 3,661,448
Due from other governments	28,846	-	-	37,696	372,542	-	439,084
Interest receivable	100	71	7	120	-	-	298
Notes receivable, net	-	-	-	-	48,226	-	48,226
Total assets	\$ 1,192,311	\$ 900,983	\$ 87,784	\$ 1,433,693	\$ 420,768	\$ 113,517	\$ 4,149,056
LIABILITIES							
Accounts payable and accrued expenses	\$ 2,677	\$ 32,657	\$ 1,676	\$ 1,855	\$ 28,171	\$ -	\$ 67,036
Due to other funds	-	-	-	-	354,744	-	354,744
Total liabilities	2,677	32,657	1,676	1,855	382,915	-	421,780
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	-	-	-	-	371,020	-	371,020
Total deferred inflows of resources	-	-	-	-	371,020	-	371,020
FUND BALANCES (DEFICITS)							
Nonspendable:							
Notes Receivable	-	-	-	-	48,226	-	48,226
Restricted:							
Public works	1,189,634	868,326	86,108	1,431,838	-	113,517	3,689,423
Unassigned	-	-	-	-	(381,393)	-	(381,393)
Total fund balances (deficits)	1,189,634	868,326	86,108	1,431,838	(333,167)	113,517	3,356,256
Total liabilities and fund balances	\$ 1,192,311	\$ 900,983	\$ 87,784	\$ 1,433,693	\$ 420,768	\$ 113,517	\$ 4,149,056

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

	Special Revenue Funds						Capital Projects		Total Nonmajor Governmental Funds
	Measure C	Gas Tax	Landscape Maintenance	Local Transportation	Community Development	Development Impact Fees	Fund		
REVENUES									
Taxes	\$ -	\$ -	\$ 47,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,536
Intergovernmental	377,468	375,388	-	563,523	393,121	-	-	-	1,709,500
Licenses, permits and impact fees	-	-	-	-	-	30,468	-	-	30,468
Interest and rent	368	262	27	441	-	-	-	-	1,098
Other	-	-	-	-	555	-	-	-	555
Total revenues	377,836	375,650	47,563	563,964	393,676	30,468	30,468	30,468	1,789,157
EXPENDITURES									
Public works	104,950	271,873	41,169	93,506	55,274	-	-	-	566,772
Community development	-	-	-	-	179,876	-	-	-	179,876
Capital outlay	92,680	203,412	-	292,515	-	-	-	-	588,607
Total expenditures	197,630	475,285	41,169	386,021	235,150	-	-	-	1,335,255
Excess (deficiency) of revenues over (under) expenditures	180,206	(99,635)	6,394	177,943	158,526	30,468	30,468	30,468	453,902
OTHER FINANCING SOURCES (USES)									
Transfers in	-	5,533	-	-	17,481	-	-	-	23,014
Transfers out	-	-	-	-	(18,533)	-	-	-	(18,533)
Total other financing sources (uses)	-	5,533	-	-	(1,052)	-	-	-	4,481
Net change in fund balances	180,206	(94,102)	6,394	177,943	157,474	30,468	30,468	30,468	458,383
Fund balances - beginning	1,009,428	962,428	79,714	1,253,895	(490,641)	83,049	83,049	83,049	2,897,873
Fund balances - ending	\$ 1,189,634	\$ 868,326	\$ 86,108	\$ 1,431,838	\$ (333,167)	\$ 113,517	\$ 113,517	\$ 113,517	\$ 3,356,256

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

	Program
	CSPP-4061
REVENUES AND SUPPORT	
State apportionments - Child Development Program	\$ 763,637
Parent fees - certified	36,425
Total revenues and support	800,062
EXPENSES	
Certified salaries:	
Teachers' salaries	192,049
Classified salaries:	
Instructional aides' salaries	234,716
Other salaries	17,783
Employee benefits	110,453
Instructional supplies	26,804
Other supplies and groceries	76,608
Travel and conferences	4,481
Utilities and housekeeping	23,884
Rents	22,616
Other operating expenditures	93,534
Equipment	6,431
Total expenses	809,359
Net change in fund balances	(9,297)
Fund balances - beginning	(98,934)
Fund balances - ending	\$ (108,231)

CITY OF PARLIER
DAY CARE CENTER
SCHEDULE OF EXPENDITURES OF BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2015

Expenditures	<u>Preschool Program CSP-4061</u>
1000 Certified Personnel Salaries	\$ 192,049
2000 Classified Personnel Salaries	252,499
3000 Employee Benefits	110,453
4000 Books and Supplies	103,412
5000 Services and Other Operating Expenses	144,517
6400 New Equipment	<u>6,431</u>
Total expenditures claimed for reimbursement	<u>\$ 809,361</u>

CITY OF PARLIER
DAY CARE CENTER
SCHEDULE OF RECONCILIATION OF CALIFORNIA DEPARTMENT OF EDUCATION
AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES EXPENSE REPORTING
FOR THE YEAR ENDED JUNE 30, 2015

	CSPP-4061
Expenses	
Schedule of Expenditures by State Category (CDE)	\$ 809,361
Adjustments to Reconcile Difference in Reporting: None	-
Combining Statement of Activities	\$ 809,361

CITY OF PARLIER
DAY CARE CENTER
SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2015

	Preschool Program CSPP-4061
Unit Cost Under \$7,500 Per Item	
Refrigerator	\$ 2,411
Dishwasher	4,020
Other Miscellaneous	-
Subtotal	6,431
Unit Cost \$7,500 or More Per Item With Prior Written Approval	
None	-
Subtotal	-
Unit Cost \$7,500 or More Per Item Without Prior Approval	
None	-
Subtotal	-
Total	\$ 6,431

CITY OF PARLIER
DAY CARE CENTER
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Preschool Program CSPP-4061</u>
Expenditures Under \$10,000 Unit Cost	
None	\$ <u> -</u>
Total	<u> -</u>
Expenditures Over \$10,000 Unit Cost With CDD Approval	
None	<u> -</u>
Total	<u> -</u>
Expenditures Over \$10,000 Unit Cost Without CDD Approval	
None	<u> -</u>
Total	<u> -</u>
Total Renovation and Repair Expenditures	<u>\$ <u> -</u></u>

**CITY OF PARLIER
DAY CARE CENTER
SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Reimbursable Administrative Costs	<u>CSP-4061</u>
Salaries	\$ 28,860
Employee Benefits	847
Services and Other Operating Expense	<u>83,537</u>
Total	<u>\$ 113,244</u>

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs**

Agency Name: City of Parlier Vendor No. 10 2190

Fiscal Year Ended: June 30, 2015 Contract No. CSPP-4061

Independent Auditor's Name: Price, Paige & Company

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Three and Four Year Olds</i>					
Full-time-plus			-	1.1800	-
Full-time	5,682		5,682	1.0000	5,682.000
Three-quarters-time			-	0.7500	-
One-half-time			-	0.6172	-
<i>Exceptional Needs</i>					
Full-time-plus			-	1.4160	-
Full-time			-	1.2000	-
Three-quarters-time			-	0.9000	-
One-half-time			-	0.6172	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.2980	-
Full-time	15,833		15,833	1.1000	17,416.300
Three-quarters-time			-	0.8250	-
One-half-time			-	0.6172	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus			-	1.2980	-
Full-time			-	1.1000	-
Three-quarters-time			-	0.8250	-
One-half-time			-	0.6172	-
<i>Severely Disabled</i>					
Full-time-plus			-	1.7700	-
Full-time			-	1.5000	-
Three-quarters-time			-	1.1250	-
One-half-time			-	0.6172	-
TOTAL DAYS OF ENROLLMENT	21,515	-	21,515		23,098.300
DAYS OF OPERATION	248		248		
DAYS OF ATTENDANCE	21,515		21,515		

NO NONCERTIFIED CHILDREN - Check box, omit page 2 & continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs**

Agency Name: City of Parlier Vendor No. 10 2190

Fiscal Year End: June 30, 2015 Contract No. CSPP-4061

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs			\$0
County Maintenance of Effort (EC § 8279)			0
Other (Specify): Fundraising	0	1,500	1,500
Other (Specify):			0
Subtotal	\$0	\$1,500	\$1,500
Transfer from Reserve			0
Family Fees for Certified Children	36,425		36,425
Interest Earned on Apportionments			0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))			0
Other (Specify):			0
Other (Specify):			0
TOTAL REVENUE	\$36,425	\$1,500	\$37,925

SECTION IV - REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$180,972	\$11,077	\$192,049
2000 Classified Salaries	245,793	6,706	252,499
3000 Employee Benefits	106,672	3,781	110,453
4000 Books and Supplies	26,804	76,608	103,412
5000 Services and Other Operating Expenses	249,169	(104,654)	144,515
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (<i>program-related</i>)		6,431	6,431
6500 Replacement Equipment (<i>program-related</i>)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Budget Impasse Credit			0
Indirect Costs. Rate: 0.00% (Rate is Self-Calculating)			0
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$809,410	(\$51)	\$809,359
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$112,091	\$1,153	\$113,244

FOR CDE-A&I USE ONLY:

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

YES

NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES

NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box and omit page 4 if there are no supplemental revenues or expenses to report.

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: City of Parlier

Fiscal Year End: June 30, 2015

Vendor No. 10 2190

Independent Auditor's Name: Price, Paige & Company

RESERVE ACCOUNT TYPE (Check One):

- Center Based
- Resource and Referral
- Alternative Payment

COLUMN A	COLUMN B	COLUMN C
PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT

LAST YEAR:

1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$0		\$0
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No.			\$0
Contract No.			0
Total Transferred from Contracts to Reserve Account	\$0	\$0	\$0
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)			\$0
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$0	\$0	\$0

THIS YEAR:

5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)			\$0
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
Contract No.			\$0
Contract No.			0
Total Transferred to Contracts from Reserve Account	\$0	\$0	\$0
7. Ending Balance on June 30, 2015 (column A must agree with this year's CDFS 9530-A, Section IV)	\$0	\$0	\$0

COMMENTS - If necessary, attach additional sheets to explain adjustments:

OVERALL COMPLIANCE, INTERNAL CONTROLS
AND FEDERAL AWARDS SECTION

**CITY OF PARLIER
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures
FEDERAL:			
<u>U.S. Department for Housing and Community Development</u>			
Direct Award:			
Community Development Block Grant	14.228	12-CDBG-8406	\$ 2,060
			<u>2,060</u>
Passed through the California Department of Housing and Community Development:			
Home Investment Partnership Program	14.239	14-HOME-9275	2,609,731
Home Investment Partnership Program	14.239	11-HOME-7656	<u>200,901</u>
			<u>2,810,632</u>
Total U.S. Department of Housing and Urban Development			<u>2,812,692</u>
<u>U.S. Department of Justice</u>			
Passed through the California Department of Justice:			
Community Policing Grant	16.710	2013-UM-WX-0015	94,754
			<u>94,754</u>
Direct award:			
Bullet Proof Vest Program	16.607	N/A	812
Edward Byrne Memorial Justice Assistance Grant	16.804	2012-DJ-BX-0983	<u>3,593</u>
			<u>4,405</u>
Total U.S. Department of Justice			<u>99,159</u>
<u>U.S. Department of Transportation</u>			
Passed through the City of Clovis Police Department:			
Minimum Penalties for Repeat Offenders for Driving	20.608	AL1445	<u>3,355</u>
Passed through the California Department of Transportation:			
Regional Surface Transportation Program	20.205	RSTP-5252(022)	1,413
Congestion Mitigation and Air Quality Agreement	20.205	CML-5252(016)	21,580
Congestion Mitigation and Air Quality Agreement	20.205	CML-5252(021)	<u>24,169</u>
			<u>47,162</u>
Total U.S. Department of Transportation			<u>50,517</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through the California Department of Education:			
Child Development Programs 13609-2198	93.596	CSPP-3061	125,750
Child Development Programs 15136-2190	93.575	CSPP-3061	<u>69,184</u>
Total U.S. Department of Health and Human Services			<u>194,934</u>
Total Federal Expenditures			<u>\$ 3,157,302</u>

**CITY OF PARLIER
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures
STATE:			
California Department of Education:			
Child Development Programs 23038-2190		CSPP-3061	\$ 347,027
Child Development Programs 23254-2190		CSPP-3061	230,975
Program Income		CSPP-3061	<u>36,425</u>
Total California Department of Education			<u>614,427</u>
Total State Expenditures			<u>614,427</u>
Total Federal and State Expenditures			<u>\$ 3,771,729</u>

**CITY OF PARLIER
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) utilizes the modified accrual method of accounting for reporting of federal expenditures. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all federal financial assistance programs of the City of Parlier. The Schedule includes federal awards received directly from federal agencies, as well as federal financial assistance passed through other agencies. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not, present the operations of the City as a whole.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF *FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Parlier (the City) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated December 14, 2015.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2015-002, 2015-003, and 2015-004.

City's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Price Pugh & Company

Clovis, California
December 14, 2015



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited the City of Parlier's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2015. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Basis for Qualified Opinion on CFDA 14.239 Home Investment Partnership Program

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding CFDA 14.239 Home Investment Partnership Program as described in finding number 2015-003 for Reporting. Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 14.239 Home Investment Partnership Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 14.239 Home Investment Partnership Program for the year ended June 30, 2015.

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

Other Matters

The results of our auditing procedures disclosed one other instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2015-002. Our opinion on the major federal program is not modified with respect to this matter.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2015-003 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2015-002 to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Price Pange & Company

Clovis, California
December 14, 2015

**CITY OF PARLIER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? yes X no

Significant deficiencies identified that are not
 considered to be material weaknesses? X yes none reported

Noncompliance material to financial
 statements noted? yes X no

Federal Awards

Internal control over major programs:
 Material weaknesses identified? X yes no

Significant deficiencies identified that are not
 considered to be material weaknesses? X yes none reported

Type of auditor's report issued on compliance
 for major programs: Qualified

Any audit findings disclosed that are required
 to be reported in accordance with Section 510(a)
 of Circular A-133? X yes no

Identification of Major Programs

<u>CFDA Number</u> 14.239	<u>Name of Federal Program or Cluster</u> Home Investment Partnership Program
------------------------------	--

Dollar threshold used to distinguish between
 Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? yes X no

**CITY OF PARLIER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SECTION II – FINANCIAL STATEMENT FINDINGS

2015-001 – Internal Controls Over Accounts Payable (Significant Deficiency)

Condition: We have determined that processes utilized for closing and reporting of accounts payable for the fiscal year ended June 30, 2015 were not effective. The City did not fully accumulate and record invoices received prior to the year that were paid subsequent to the year-end. Accordingly, material audit adjustments were required to fully record accounts payable and current year expenditures.

Criteria: An effective internal control system for accumulating all accounts payable at year-end provides reasonable assurance of the reliability of the completeness of the financial records.

Effect: The City's lack of effective internal controls related to the accumulation of accounts payable resulted in an understatement of accounts payable and related expenditures of \$236,608.

Recommendation: We recommend that the City design and implement controls that provide reasonable assurance that all invoices received prior to year-end that are paid subsequent to year end are captured in the financial records in the appropriate fiscal year.

Response: The City agrees with the finding and the recommended procedures will be implemented.

SECTION III – FEDERAL AWARDS FINDINGS

2015-002 – 14.239 Home Investment Partnership Program – Cash Management (Significant Deficiency)

Condition: The City requested numerous grant reimbursements from the Department of Community Development with funds originating from the U.S. Department of Housing Urban Development for the Home Investment Partnership Program prior to payment of the expenditures with City funds.

Criteria: Per OMB Circular A-133, Compliance Supplement, "when entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government".

Cause: There was a lack of understanding of the federal laws and regulations related to this requirement.

Questioned Costs: \$0

Effect: The City is not in compliance federal cash management requirements.

Recommendation: We recommend that they City establish controls in place to ensure that reimbursement requests are not submitted prior to actual payment disbursement to vendors in accordance with OMB Circular A-133.

Response: The City agrees with the finding and the recommended procedures will be implemented.

**CITY OF PARLIER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SECTION III – FEDERAL AWARDS FINDINGS (Continued)

2015-003 – 14.239 Home Investment Partnership Program – Reporting (Material Weakness)

Condition: The City prepared and filed quarterly and annual performance reports and State HOME Project Monthly Status Reports for its Home Investment Partnership Program pass-through grant from the State of California, Department of Housing and Community Development (the Department), with funding originating from the U.S. Department of Housing and Urban Development. Our testing under OMB A-133 required that we trace the amounts on the reports to the City's financial accounting records. We found that the reports filed during the year ended June 30, 2015 were not accurate because they did not contain necessary information to reconcile with the expenditures recorded in the City's general ledger.

Criteria: Federal and state audit guidelines for Home Investment Partnership Program grants require that timely and accurate financial and performance reports be submitted to the granting agency.

Cause: The City does not have adequate internal control procedures to ensure that accurate and timely financial reports are prepared, reviewed and filed.

Questioned Costs: \$0

Effect: The financial transaction reports filed with the Department were not accurate and as a result the City was not in compliance with the grant requirements.

Recommendation: The City should establish an adequate system of internal control over financial reporting that includes review and reconciliation of reports filed with federal and state granting agencies. The preparer of the report should take care to ensure that amounts included in the report agree to amounts recorded in the general ledger. A management level employee should review the report for accuracy prior to submission.

Response: Finance Department and Grant Administration will coordinate more effectively to insure correct recording of both the general ledger and grant reports.

SECTION IV – STATE PRESCHOOL FINDINGS

CDE-2015-004 – Parent Fee Controls

Condition: Although the Parlier Day Care Center has appropriately segregated duties with regards to the collection of parent fees (billing occurs on-site and payments are collected at City Hall), there is no reconciliation process in place to determine whether the amount billed is what actually ends up being recorded as revenue in the general ledger.

Criteria: Per the California Department of Education Audit Guide, contractors must have adequately separated significant financial duties and responsibilities among staff.

Cause: Communication between City Hall and the Day Care Center, who manage the financial and operational aspects of the program, respectively, is not consistent.

**CITY OF PARLIER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SECTION IV – STATE PRESCHOOL FINDINGS (Continued)

Effect: The parent fees that are collected are more susceptible to being misappropriated without a reconciliation being performed. Parents may be failing to make timely payments while their children are still allowed to be enrolled at the Day Care Center, which could result in ineligible children receiving benefits.

Recommendation: The Day Care Center should review financial reports prepared by City Hall each month to ensure that parent fees that have been billed are being collected for the proper amounts and in a timely manner.

Response: Procedures are being put into place to provide monthly reports from the City's Finance Department to the daycare for their review and reconciliation.

**CITY OF PARLIER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015**

Prior Audit Findings

Finding 2014-001 – Implemented

Finding 2014-002 – Implemented

Finding 2014-003 – Not Implemented – See current year finding 2015-003

Finding 2014-004 – Implemented

Finding 2014-005 – Not Implemented – See current year finding 2015-004



AGENDA ITEM: VII-E
MEETING DATE: 01/20/16
DEPARTMENT: Recreation Dept.

REPORT TO CITY COUNCIL

SUBJECT:

Resident Eddie Ochoa, Parlier Panther Youth Football contact, is requesting the use of the Senior Center to offer youth football and cheer sign-ups.

RECOMMENDATION:

Staff recommends the City Council approve the use of the Senior Center for the youth football and cheerleader sign-ups.

BACKGROUND:

This is Mr. Ochoa's first year putting a football league together. He has 18 years of coaching experience and he also played college and semi-pro football. Mr. Ochoa wants to ensure the community has the opportunity of participating in the program, and is offering youth football and cheer to the residents at affordable prices.

Prepared By:

Community Facility



PARLIER PANTHER
YOUTH FOOTBALL IS
OFFERING

**FOOTBALL & CHEER
SIGN-UPS 2016**

SATURDAY JANUARY 9, 15, 23, 2016.
TIME 10:00 A.M. – 5:00P.M. LOCATION AT 8847 S
SMRYNA AVE. FOOTBALL PLAYER LEAGUE FEE
IS \$70.00 DUE AT THE BEGINNING OF THE
SEASON, AND CHEER FEES ARE DUE FIRST
DAY OF PRACTICE. PHYSICALS, BIRTH
CERTIFICATES, PICTURE OF YOUR CHILD, AND
PROOF OF HEALTH CARE INSURANCE ARE
REQUIRED BEFORE THE FIRST DAY OF
PRACTICE. CHEERLEADER SIGN-UPS ARE
\$175 DUE BEFORE THE FIRST DAY OF
PRACTICE. PAYMENTS ACCEPTED!

PARENTS: IF YOU HAVE ANY
QUESTIONS PLEASE CALL EDDIE. O

559-393-0665



AGENDA ITEM: VII-F
MEETING DATE: 01/20/16
DEPARTMENT: Recreation Dept.

REPORT TO CITY COUNCIL

SUBJECT:

The Alcoholic Anonymous Group (*Grupo AA*) is requesting the fees to be waived for use of the Community Center for their annual celebration dinner on January 23, 2016. Upon approval, the group would like to donate the payment they have submitted for the hall use to the City.

RECOMMENDATION:

Staff recommends the City Council approve 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.

BACKGROUND:

The City has approved the use of the facility in the prior years for their gathering. The AA Group is a support group, which works and pays for themselves as part of their process. The Group has paid the deposit and \$500.00 towards the hour use for their upcoming event. If the fees are waived, the group would like to donate the payment for any City related needs.

Prepared By:


Community Facility

MUY ATENTAMENTE A LAS AUTORIDADES ADMINISTRATIVAS DE ESTA CIUDAD A QUIEN CONCIERNA. LOS MIEMBROS DEL GRUPO DE ALCOHOLICOS ANONIMOS LA VERDAD DE PARLIER QUEREMOS DARLES LAS GRACIAS POR EL APOYO QUE HEMOS RECIBIDO POR LOS PASADOS 18 ANOS DE FUNDADO EL GRUPO EN LA RENTA DEL LOCAL DEL COMMUNITY CENTER DE ESTA CIUDAD PARA EL EVENTO QUE CADA AÑO LLEVAMOS A CABO EN EL MES DE ENERO CON MOTIVO DE NUESTRO ANIVERSARIO NUEVAMENTE LES PEDIMOS SU APOYO Y LES AGRADECEMOS DE ANTEMANO POR ELLO YA QUE ESTAREMOS CELEBRANDO UN AÑO MAS EN ENERO DEL 2015 COMO ES COSTUMBRE UNA COMIDA UNA REUNION DE INFORMACION PUBLICA UN PASTEL PARA CELEBRAR UN AÑO MAS Y CERRAR EL EVENTO CON UN BAILE EN NUESTRO EVENTO TODOS ESTAN INVITADOS YA QUE ES UNA CELEBRACION FAMILIAR TODO ES GRATUITO Y SOMOS UNA ASOCIACION NO LUCRATIVA LES DAMOS LAS MAS SINCERAS GRACIAS TODOS LOS MIEMBROS DEL GRUPO DE ALCOHOLICOS ANONIMOS LA VERDAD DE PARLIER POR LA ATENCION PRESTADA A LA PRESENTE Y EL APOYO QUE HEMO TENIDO EN EL PASADO Y ESPERAMOS SEGIR CONTANDO CON EL EN EL FUTURO.
ATENTAMENTE GRUPO DE ALCOHOLICOS ANONIMOS LA VERDAD DE PARLIER.

Grupo
La Verdad 



RECREATION DEPARTMENT-COMMUNITY CENTER

1100 E. Parlier Ave, Parlier CA 93648 Phone: 559-646-3700 Fax 559-646-0416 Email: srodriguez@parlier.ca.us

APPLICANT: AA Juan Sergio Herrera EVENT DATE: Jan 23, 2016
 ADDRESS: 13040 4th St, Parlier, CA 93648 PHONE NUMBER: 646-3764
 TYPE OF EVENT: Aniversario ESTIMATED ATTENDANCE: 400
 (500 MAX)

PLACE	TIME	TOTAL HRS	RATE	TOTAL
HALL (4414)	TO		\$ 150.00	
KITCHEN (4414)	TO		\$ 35.00	
DECORATION AND SET UP (4414) Friday	TO		\$ 40.00	
TOTAL				

FOR OFFICE USE ONLY			
	AMOUNT	DATE	RECEIVED BY:
DEPOSIT	\$ 400.00	3/6/14	Griceida Mendez
PAYMENT 1			
PAYMENT 2			
PAYMENT 3			
PAYMENT 4			
PAYMENT 5			

STAMP
MAR 06 2014
By:

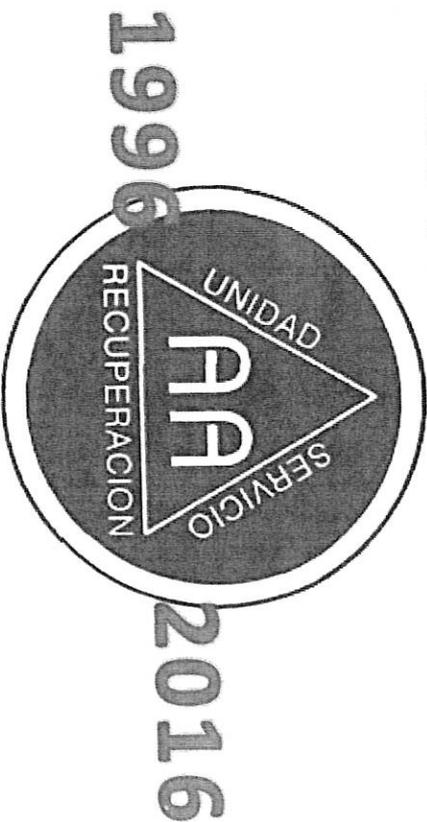
The applicant upon execution hereof agrees to abide by all City of Parlier rules, regulations, terms and conditions set forth herein and shall assume full and complete responsibility for the City facility (s) rented and for any civil liabilities arising from the use of such City Facility(s). Failure to observe and abide by Facility Rules and Regulations may be grounds for revocation of permit, forfeiture of fees/deposits, termination of present activity and future building use. Applicant's signature is acknowledgement that he/she has read and understands Facility Rules and Regulations and has received a copy of this application. The event supervisor and/or the Police Department reserves the right to close any function due to property damage, aggravated assaults, complaints from surrounding area regarding excessive noise, or if the event appears to become uncontrollable.

The city of Parlier reserves the right to cancel the event without motive due to power outages, bad or dangerous weather conditions, damages to the facility or other circumstances beyond the city's control.

Applicant/Responsible Party: Juan S Herrera Date: 3/6/2014

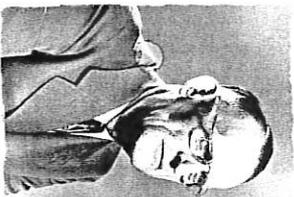
Approved By: Sandra Rodriguez Date: 03/06/2014

20th Anniversary



La Oracion de San Francisco De Asis

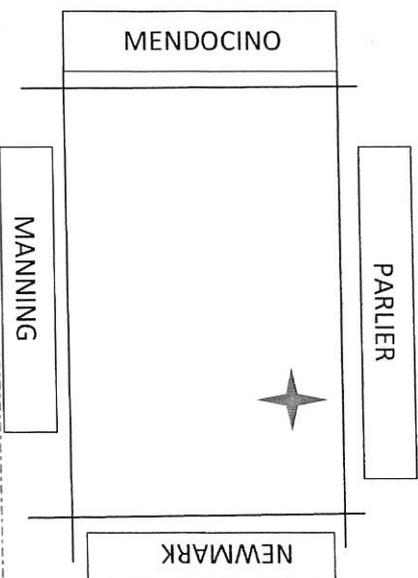
"Dios, hazme instrumento de tu paz- que donde haya odio, siembre amor- donde haya injuria, perdón- donde haya discordia, armonía- donde haya error, verdad- donde haya duda, fe- donde haya desesperación, esperanza- donde haya sombra, luz- donde haya tristeza, alegría. Dios, concédeme que busque no ser consolado, sino consolar- no ser comprendido, sino comprender- no ser amado, sino amar. Porque olvidándome de mi mismo, me encuentro; perdonando, se me perdona; muriendo en ti, nazco a la vida eterna. Amen"



Grupo La Verdad



324 Fresno Ave.
Parlier CA. 93648



STAFF REPORT

TO: THE SUCCESSOR AGENCY TO THE PARLIER REDEVELOPMENT AGENCY

FROM: Jasmin Bains, Finance Director

DATE: January 20, 2016

SUBJECT: RECOGNIZED OBLIGATION PAYMENT SCHEDULE 16-17 FOR
THE JULY 2016 THROUGH JUNE 2017 PERIOD

BACKGROUND

Assembly Bill ("AB") x1 26, as amended by AB 1484 and Senate Bill ("SB") 107, and codified in the California Health & Safety Code ("H&SC") requires successor agencies to adopt a Recognized Obligation Payment Schedule ("ROPS") before each six-month fiscal period. A ROPS covering the period of July 1, 2016 through June 30, 2017 ("ROPS 16-17") is due by February 1, 2016 pursuant to H&SC Section 34177(o). The ROPS requests necessary payments for each enforceable obligation of the former Parlier Redevelopment Agency for the six-month period.

Staff has prepared a resolution adopting the ROPS for the Oversight Board's consideration, which is attached to this staff report. If it is approved by the Oversight Board, Staff will transmit it electronically to the Department of Finance, State Controller, and Fresno County Auditor-Controller for their review. The adopted ROPS must be transmitted by February 1, 2016; if it is not transmitted on time, the Successor Agency will be subject to a penalty of \$10,000 per day. With California Department of Finance ("DOF") approval, the Auditor-Controller will be authorized to disperse property tax revenue to pay ROPS obligations on June 1, 2016.

The ROPS 16-17A contains the same enforceable obligations approved on the last ROPS. It includes bond debt service and related administration fees, property disposition costs, and an administrative cost allowance. It is important to remember that the ROPS is merely a projection of estimated payments for the ensuing twelve-month fiscal period. The actual payments made could be the same or less.

The ROPS includes a Report of Cash Balances to document Successor Agency cash balances from various sources. As of December 31, 2015, approximately \$882,544 in Other Funds revenues. This consists of interest revenue, a \$405,000 transfer returned from the City to the Successor Agency as ordered by the State Controller's Office, and property sales proceeds. The Successor Agency had a negative Redevelopment Property Tax Trust Fund ("RPTTF") balance due to being underfunded in the July to December 2014 (14-15A) period for its administrative cost allowance and the July to December 2015 (15-16A) period due to a shortfall in available RPTTF. Most of the RPTTF deficit will be eliminated in the ROPS 15-16B period through a City loan approved on the ROPS. Other Fund revenues may be applied to make up for any remaining deficit.

RECOMMENDATION:

Staff recommends that the Successor Agency:

1. Adopt Resolution No. 2016-01 Approving the Recognized Obligation Payment Schedule 16-17 for July 2016 through June 2017 and Authorizing its Transmittal

**SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF THE CITY OF
PARLIER**

RESOLUTION NO. ____

**A RESOLUTION OF THE SUCCESSOR AGENCY TO THE
REDEVELOPMENT AGENCY OF THE CITY OF PARLIER
APPROVING THE RECOGNIZED OBLIGATION
PAYMENT SCHEDULE 2016-17 FOR JULY 2016
THROUGH JUNE 2017 AND THE FISCAL YEAR 2015-16
ADMINISTRATIVE BUDGET**

WHEREAS, the City Council of the City of Parlier elected to serve as the Successor Agency to the former Parlier Redevelopment Agency (“Successor Agency”) in accordance with the Dissolution Act (enacted by Assembly Bill (“AB”) x1 26, as amended by AB 1484 and Senate Bill (“SB”) 107, and codified in the California Health and Safety Code); and

WHEREAS, among the duties of successor agencies under the Dissolution Act is the preparation of a recognized obligation payment schedule (“ROPS”) for the ensuing six-month period for consideration by a local oversight board and California Department of Finance (“DOF”) for purposes of administering the wind-down of financial obligations of the former Redevelopment Agency; and

WHEREAS, a ROPS 16-17 covering the twelve-month period from July 1, 2016 through June 30, 2017, attached hereto as Exhibit “A” has been prepared by staff and consultants consistent with the provisions of the Dissolution Act and in the format made available by DOF; and

WHEREAS, Health and Safety Code Section 34177(j) requires the Successor Agency to prepare a proposed administrative budget and submit it to the Oversight Board for its approval; and

WHEREAS, the ROPS 16-17 includes a proposed administrative budget of \$250,000 for the fiscal year; and

WHEREAS, the Successor Agency desires to approve the ROPS 16-17 and Fiscal Year 2015-16 Administrative Budget and transmit it to various parties as required by the Dissolution Act.

NOW, THEREFORE, the Successor Agency to the Redevelopment Agency of the City of Parlier resolves as follows:

SECTION 1. The Recitals set forth above are true and correct and incorporated herein by reference.

SECTION 2. The Successor Agency hereby approves and adopts the ROPS 16-17 and Administrative Budget covering the period of July 1, 2016 through June 30, 2017, in substantially the form attached hereto as Exhibit A, and incorporated herein by reference, as required by the Dissolution Act.

SECTION 3. The City Manager is hereby authorized and directed to post of copy of the ROPS 16-17A on the City's website and transmit a copy to the Oversight Board for its approval and to all other agencies as required by the Dissolution Act.

PASSED AND ADOPTED at a regular meeting of the Successor Agency to the Parlier Redevelopment Agency held on the 20th day of January, 2016, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chair

Attest:

Secretary

I hereby certify that the above Resolution No. [redacted] was duly introduced, read and adopted by the Successor Agency to the Parlier Redevelopment Agency at a regular meeting held on January 20, 2016.

Secretary

EXHIBIT A

**RECOGNIZED OBLIGATION PAYMENT SCHEDULE 16-17
JULY 2016 THROUGH JUNE 2017**

Parlier Recognized Obligation Payment Schedule (ROPS 16-17) - Report of Cash Balances
 (Report Amounts in Whole Dollars)

Pursuant to Health and Safety Code section 34177 (l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation. For tips on how to complete the Report of Cash Balances Form, see CASH BALANCE TIPS SHEET													
A	B	C	D	E	F	G	H	I	Fund Sources				
									Bond Proceeds	Reserve Balance			
Cash Balance Information by ROPS Period		Bonds issued on or before 12/31/10	Bonds issued on or after 01/01/11	Prior ROPS period balances and DDR RPTTF balances retained	Prior ROPS RPTTF distributed as reserve for future period(s)	Other	RPTTF	Comments					
ROPS 15-16A Actuals (07/01/15 - 12/31/15)													
1	Beginning Available Cash Balance (Actual 07/01/15)									723,144	(75,035)	Column C: There are no remaining bond proceeds or reserves after the 2015 bond refinancing	
2	Revenue/Income (Actual 12/31/15)											Column G: Includes interest income and property sales proceeds. Column H: The Agency was underfunded by \$17,945 in the 15-16A period due to a shortfall in available RPTTF.	
3	Expenditures for ROPS 15-16A Enforceable Obligations (Actual 12/31/15)									159,400	854,329	883,774	Column H: Actual expenditures may vary after year-end accounting is completed.
4	Retention of Available Cash Balance (Actual 12/31/15)												
5	ROPS 15-16A RPTTF Balances Remaining												
6	Ending Actual Available Cash Balance												
	C to G = (1 + 2 - 3 - 4), H = (1 + 2 - 3 - 4 - 5)									\$ 882,544	\$ (104,480)		
ROPS 15-16B Estimate (01/01/16 - 06/30/16)													
7	Beginning Available Cash Balance (Actual 01/01/16)												
	(C, D, E, G = 4 + 6, F = H4 + F4 + F6, and H = 5 + 6)									\$ 882,544	\$ (104,480)		
8	Revenue/Income (Estimate 06/30/16)												
	RPTTF amounts should tie to the ROPS 15-16B distribution from the County Auditor-Controller during January 2016												408,057
9	Expenditures for ROPS 15-16B Enforceable Obligations (Estimate 06/30/16)												408,057
10	Retention of Available Cash Balance (Estimate 06/30/16)												
	RPTTF amount retained should only include the amounts distributed as reserve for future period(s)												
11	Ending Estimated Available Cash Balance (7 + 8 - 9 - 10)									\$ 882,544	\$ (17,945)		Column H: The deficit was reduced by \$85,535 from a City Loan established to make up the deficit on the ROPS 15-16B

Recognized Obligation Payment Schedule (ROPS 16-17) - Summary

Filed for the July 1, 2016 through June 30, 2017 Period

Successor Agency: Partier
 County: Fresno

	16-17A Total		16-17B Total		ROPS 16-17 Total
Current Period Requested Funding for Enforceable Obligations (ROPS Detail)					
Enforceable Obligations Funded with Non-Redevelopment Property Tax Trust Fund (RPTTF) Funding					
A Sources (B+C+D):	\$	-	\$	-	-
B Bond Proceeds Funding		-	-	-	-
C Reserve Balance Funding		-	-	-	-
D Other Funding		-	-	-	-
E Enforceable Obligations Funded with RPTTF Funding (F+G):	\$	301,054	\$	320,554	\$
F Non-Administrative Costs		176,054		195,554	371,608
G Administrative Costs		125,000		125,000	250,000
H Current Period Enforceable Obligations (A+E):	\$	301,054	\$	320,554	\$
					621,608

Certification of Oversight Board Chairman:
 Pursuant to Section 34177 (c) of the Health and Safety code, I hereby
 certify that the above is a true and accurate Recognized Obligation
 Payment Schedule for the above named successor agency.

 Name Title
 /s/ _____
 Signature Date



AGENDA ITEM: VIII - A2
MEETING DATE: 01/16/2016
DEPARTMENT: Grants Department

REPORT TO CITY COUNCIL

SUBJECT:

Rural Sexual Assault, Domestic Violence, Dating Violence and Stalking Program,

RECOMMENDATION:

Honorable Mayor and Councilmembers:

Council Member Juan Montano would like the city council to support the application "Rural Sexual Assault, Domestic Violence, Dating 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.

BACKGROUND:

A. Program Description Overview:

The Office on Violence Against Women (OVW) is a component of the United States Department of Justice (DOJ). Created in 1995, OVW implements the Violence Against Women Act (VAWA) and subsequent legislation and provides national leadership on issues of sexual assault, domestic violence, dating violence, and stalking. Since its inception, OVW has supported a multifaceted approach to responding to these crimes through implementation of grant programs authorized by VAWA. By forging state, local and tribal partnerships among police, prosecutors, judges, victim advocates, health care providers, faith leaders, organizations that serve culturally specific and underserved communities and others, OVW grants help provide victims with the protection and services they need to pursue safe and healthy lives, while improving communities' capacity to hold offenders accountable for their crimes

About the OVW Rural Sexual Assault, Domestic Violence, Dating Violence and Stalking Program (Rural Program)

This program is authorized by 42 U.S.C.A. § 13971. Victims of sexual assault, domestic violence, dating violence, and stalking in rural communities face unique challenges and barriers to receiving assistance rarely encountered in urban areas. The geographic isolation, transportation barriers, economic structure, particularly strong social and cultural pressures, and lack of available services in rural jurisdictions significantly compound the problems confronted by those seeking support and services to end the violence in their lives. These factors also complicate the ability of the criminal justice system to investigate and prosecute sexual assault, domestic violence, dating violence, and stalking cases. In addition, socio-cultural, economic, and geographic barriers create difficulties for victim services providers to identify and assist victims of these crimes.

Recognizing this, Congress established the Rural Domestic Violence and Child Victimization Enforcement Grant Program (Rural Program) with the passage of VAWA in 1994 and reauthorized it in the Violence Against Women Act of 2000. The Violence Against Women and Department of Justice Reauthorization Act of 2005 (VAWA 2005) expanded the scope of the Rural Program to include sexual assault and stalking and modified the eligibility criteria,

as well as the statutory purpose areas under which projects must be implemented. The title of the program was revised to reflect these changes. The Violence Against Women Reauthorization Act of 2013 (VAWA 2013) reauthorized and expanded the program, including the addition of legal services for victims as an eligible purpose. The primary purpose of the Rural Program is to enhance the safety of rural victims of sexual assault, domestic violence, dating violence, and stalking and support projects uniquely designed to address and prevent these crimes in rural areas. The Rural Program welcomes applications that propose innovative solutions to achieving this goal and encourages collaboration among criminal justice agencies, victim services providers, social services agencies, health professionals, and other community organizations to overcome the problems of sexual assault, domestic violence, dating violence, and stalking and ensure that victim safety is paramount while providing services to victims. The Rural Program also recognizes the richness of diversity in rural communities and areas across the country, and encourages applicants to implement innovative approaches, through capacitybuilding and partnerships, to address the critical needs of victims in a manner that affirms a victim's culture, effectively addresses language and communication barriers, and ensures accessible services for all victims.

For additional information on the Rural Program, including what past Rural Program grantees have accomplished with their grant funds and to view the Rural Program performance measures, see <http://muskie.usm.maine.edu/vawamei/ruralgraphs.htm>.

Program Scope

Activities supported by the Rural Program are determined by statute, federal regulations, and OVW policies. If an applicant receives an award, the funded project is bound by the provisions of this solicitation, the DOJ Financial Guide, any updates to the DOJ Financial Guide, and the conditions of the recipient's award.

Purpose Areas

In FY 2016, funds under the Rural Program may be used for the following purposes:

1. To identify, assess and appropriately respond to child, youth, and adult victims of sexual assault, domestic violence, dating violence, and stalking in rural communities, by encouraging collaboration among sexual assault, domestic violence, dating violence and stalking victim service providers; law enforcement agencies; prosecutors; courts; other criminal justice service providers; human and community service providers; educational institutions; and health care providers, including sexual assault forensic examiners;
2. To establish and expand nonprofit, nongovernmental, state, tribal, territorial, and local government victim services in rural communities to child, youth, and adult victims; and/or
3. To increase the safety and well-being of women and children in rural communities by: A. dealing directly and immediately with sexual assault, domestic violence, dating violence and stalking occurring in rural communities; and B. creating and implementing strategies to increase awareness and prevent sexual assault, domestic violence, dating violence and/or stalking.

For many applicants, the Rural Program is one of the few sources of funding to support the provision of core services for victims of sexual assault, domestic violence, dating violence, and stalking. For this reason, OVW will only fund applications that propose projects that implement a collaborative response, support victim services and/or create a direct response to these crimes in rural communities. Proposed projects must devote at least 70% of their project activities and budget to Rural Program purpose areas 1, 2 and/or 3(A). Applicants may apply to address purpose area 3(B), but no more than 30% of the project budget and activities may be dedicated to prevention and awareness activities.

In addition to these purpose areas, Rural Program grantees must implement one or more strategies as outlined in the authorizing statute:

1. Implementing, expanding, and establishing cooperative efforts and projects among law enforcement officers, prosecutors, victim service providers, and other related parties to investigate and prosecute incidents of domestic

violence, dating violence, sexual assault, and stalking, including developing multidisciplinary teams focusing on high risk cases with the goal of preventing domestic and dating violence homicides;

2. Providing treatment, counseling, advocacy, legal assistance, and other long-term and short-term victim and population specific services to adult and minor victims of domestic violence, dating violence, sexual assault, and stalking in rural communities, including assistance in immigration matters;

3. Working in cooperation with the community to develop education and prevention strategies directed toward such issues;

4. Developing, enlarging, or strengthening programs addressing sexual assault, including sexual assault forensic examiner programs, Sexual Assault Response Teams, law enforcement training, and programs addressing rape kit backlogs; and

5. Developing programs and strategies that focus on the specific needs of victims of domestic violence, dating violence, sexual assault, and stalking who reside in remote rural and geographically isolated areas, including addressing the challenges posed by the lack of access to shelters and victims services, and limited law enforcement resources and training, and providing training and resources to Community Health Aides involved in the delivery of Indian Health Service programs.

Approved by:

A handwritten signature in blue ink, appearing to read 'I. Lara Jr.', is positioned above the printed name.

**Israel Lara Jr.,
City Manager**



AGENDA ITEM: VIII-01
MEETING DATE: 01-20-16
DEPARTMENT: Public Works

REPORT TO CITY COUNCIL

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-____, Supporting and Implementing AB 1012 "Timely Use of Funds".

BACKGROUND:

The Fresno Council of Governments (COG) has called for applications for Federally-funded transportation projects. Funding is available from the Regional Surface Transportation Program (RSTP) and Congestion Mitigation and Air Quality Improvement Program (CMAQ). Staff has developed a list of projects to submit as projects, two (2) projects for CMAQ and two (2) projects for RSTP.

The Fresno Council of Governments administers Federal funding for local transportation projects. Funding is available from two programs, as follow:

1. RSTP – Regional Surface Transportation Program: Typical roadway rehabilitation projects.
2. CMAQ – Congestion Mitigation and Air Quality Improvement Program: Projects that reduce traffic congestion and air pollution (i.e. transit improvements, clean fuel technology, traffic signals, pedestrian/bicycle facilities, etc.)

Within each program, the funds are divided into two categories, "Lifeline" and "Regional Bid". The amount of funds allocated for "Lifeline" projects is based on population. The City's share of RSTP Lifeline funds is \$209,383 and share of CMAQ Lifeline funds is \$123,280. The "Regional Bid" projects will divide \$8.9 million of RSTP funds and \$18.5 million of CMAQ funds amongst the member agencies of COG, based on competitive scoring of applications submitted by member agencies.

COG has called for project applications to be submitted by January 22, 2016 for CMAQ and February 5, 2016 for RSTP, and a Council Resolution supporting the timely use of funds is required. RSTP projects are required to be on Collector and Arterial streets and local streets

are not eligible. CMAQ funds may be used for any transportation project within the local agency's jurisdiction as long as there is a reduction in pollution which results from the project.

Staff has developed a list of projects to submit as candidate projects. Where more than one project is submitted for a particular category, then the City must rank the projects in order of priority. The proposed projects are listed in order of proposed priority for each program with Exhibits showing the locations of the various projects.

CMAQ "Regional Bid" Projects

1. Alley Paving – "K" Street to Zediker Avenue
2. Manning Avenue Sidewalk and Bike Lane – Academy to Mendocino Avenues

The City's \$123,280 CMAQ Lifeline allocation will be used as part of the funding for the Alley Paving project.

RSTP "Regional Bid" Projects

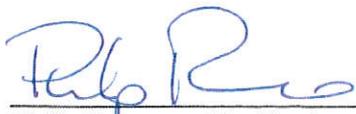
1. Manning Avenue Sidewalk and Median Curb – Madsen to Newmark Avenues
2. Zediker Avenue Reconstruction – Fresno to Stanislaus Streets

The City's \$209,393 RSTP Lifeline allocation will be used as part of the funding for the Manning Avenue Sidewalk and Median Curb project.

FISCAL IMPACT:

All of the Federally-funded transportation projects require a local match of 11.47% from local Gas Tax, Measure C, and other local Transportation Funds. The proposed projects will be programmed for future years which will allow the City time to plan for the expenditures.

Prepared By:



Philip Romero, City Engineer
Yamabe & Horn Engineering, Inc.

Approved By:



Israel Lara, Jr., City Manager

Attachments: Resolution 2016-____
CMAQ Project #1-Alley Paving
CMAQ Project #2-Manning Avenue Sidewalk
RSTP Project #1-Manning Avenue Sidewalk and Median
RSTP Project #2-Zediker Avenue



Finance Director

_____ Attorney

_____ City Manager



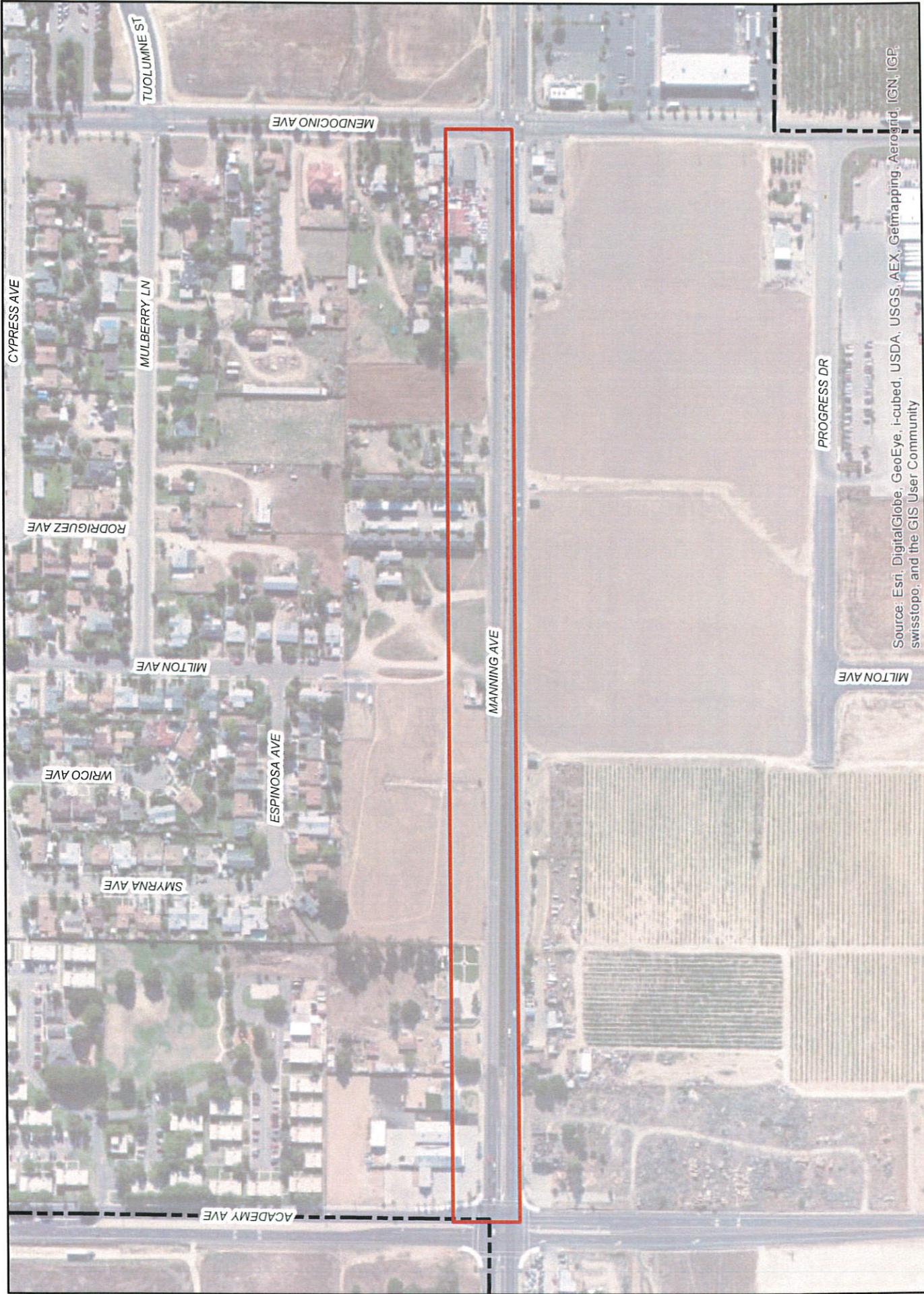
Source: Esri, DigitalGlobe, GeoEye, iCubed, USDA, USGS, AEX, Getmapping, Aergrid, IGN, IGP, swisstopo, Farnam, GEBCO, User: Community



CMAQ Project #1
 Alley Paving - K Street to Zediker Avenue
 Project Location

Project Location City Limits





Source: Esri, DigitalGlobe, GeoEye, i-cubed, USDA, USGS, AEX, Geomapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community



CMAQ Project #2
 Project Location

Manning Avenue Sidewalk - Academy Avenue to Mendocino Avenue

City Limits



Project Location



Yanagis & Mann
 Engineering, Inc.





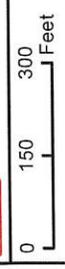
Source: Esri, DigitalGlobe, GeoEye, i-cubed, USDA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community



RSTP Project #1
 Manning Avenue Sidewalk - Madsen Avenue to Newmark Avenue
 Project Location

City Limits

Project Location





Source: Esri, DigitalGlobe, GeoEye, i-cubed, USDA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community



RSTP Project #2
 Zediker Avenue - Fresno Street to Stanislaus Street
 Project Location

City Limits

Project Location



Yamabe & Horn
 Engineers, Inc.



RESOLUTION NO. 2016- ____

CITY OF PARLIER

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARLIER, CALIFORNIA,
SUPPORTING AND IMPLEMENTING AB 1012 “TIMELY USE OF FUNDS”**

WHEREAS, AB 1012 has been enacted into State law in part to provide for the “timely use” of State and Federal funding; and

WHEREAS, the City of Parlier is able to apply for and receive Federal and State funding under the Regional Surface Transportation Program; and

WHEREAS, the City of Parlier desires to ensure that its projects are delivered in a timely manner to preclude the Fresno Region from losing those funds for non-delivery; and

WHEREAS, it is understood by the City of Parlier that failure for not meeting project delivery dates for any phase of a project may jeopardize federal or state funding to the Region, and

WHEREAS, the City of Parlier must demonstrate dedicated and available local matching funds; and

NOW THEREFORE BE IT RESOLVED, that the City Council hereby agrees to ensure that all project delivery deadlines for all project phases will be met or exceeded.

BE IT FURTHER RESOLVED, that failure to meet project delivery deadlines may be deemed as sufficient cause for the Fresno Council of Governments Policy Board to terminate an agency’s project and reprogram Federal/State funds as deemed necessary.

BE IT FURTHER RESOLVED, that the City Council does direct its management and engineering staffs to ensure all projects are carried out in a timely manner as per the requirements of AB 1012 and the directive of the City Council.

I hereby certify that the foregoing is a full, true and correct copy of a Resolution duly and regularly adopted by the City Council of the City of Parlier at a meeting thereof held on the 20th day of January, 2016, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Dorothy Garza, City Clerk



AGENDA ITEM: VIII-C.1
MEETING DATE: January 20, 2016
Department: CommDevelopment

REPORT TO CITY COUNCIL/PLANNING COMMISSION

SUBJECT:

Carports and Shade Structures in Front of Residential Yards

RECOMMENDATION:

City Council/Planning Commission to receive information and to consider the following option(s);

1. City Council/Planning Commission may consider grandfathering all existing carports constructed within 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

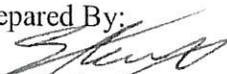
BACKGROUND:

On the January 6, 2016 city council meeting, staff presented to the City Council the matter of city code enforcement staff enforcing complaints regarding unapproved carports and shade structures. As previously mentioned main structures and carports required a twenty foot front yard setback. This requirements is found under Chapter 18.14, Section 18.14.100 (A) of the Parlier Municipal Code. As a result of the code enforcement efforts, some residents have expressed concerns over the twenty foot front yard requirement and the removal of the carport(s) and or shade structure(s). The city council directed staff to place this matter on the agenda for final disposition.

Fiscal Impact:

There is no fiscal impact.

Prepared By:



Shun Patlan
Community Development Director

Attachment: Copy of Section 18.14.100(A)



Finance Director

_____ City Attorney



City Manager

18.14.100 Yard and setback requirements. A. Schedule. (For placement of typical features on average lot, see diagram on file at city hall.)

MAIN BUILDING		ACCESSORY BUILDING		GARAGE AND CARPORT	
A - FRONT YARD		A - FRONT YARD		A - FRONT YARD	
1A NORMAL	20 FEET	1. NORMAL	20 FEET	1. NORMAL	20 FEET
1B REQUIRING SITE PLAN REVIEW AT	50 FEET				
2. CUL-DE-SAC LOTS	20 FEET	2. CUL-DE-SAC LOTS	20 FEET	2. CUL-DE-SAC LOTS	20 FEET
3. CURVED LOTS	20 FEET	3. CURVED LOTS	20 FEET	3. CURVED LOTS	20 FEET
4. MIN. FOR PARTIALLY BUILT UP BLOCKS.	20 FEET	4. MIN. FOR PARTIALLY BUILT UP BLOCKS.	20 FEET	4. MIN. FOR PARTIALLY BUILT UP BLOCKS	20 FEET
5. VARIATION ALLOWED FOR NEIGHBORHOOD UNIT PLAN.	5 FEET	5. VARIATION ALLOWED FOR NEIGHBORHOOD UNIT PLAN.	5 FEET	5. VARIATION ALLOWED FOR NEIGHBORHOOD UNIT PLAN.	5 FEET
B - SIDE YARD		B - SIDE YARD		B - SIDE YARD	
1. NORMAL	5 FEET	1A WHEN LESS THAN 85 FT. FROM FRONT PROPERTY LINE	5 FEET	1A WHEN LESS THAN 85 FT. FROM FRONT PROPERTY LINE.	5 FEET
		1B WHEN 85 FEET OR MORE FROM FRONT PROPERTY LINE.	NONE	1B WHEN 85 FEET OR MORE FROM FRONT PROPERTY LINE.	NONE
2. CORNER LOTS	10 FEET	2. CORNER LOT WHEN ABUTTING A STREET	10 FEET	2. CORNER LOT WHEN ABUTTING A STREET	10 FEET
3. REVERSE CORNER LOTS	15 FEET	3. REVERSE CORNER LOTS	15 FEET	3. REVERSE CORNER LOTS WHEN ABUTTING A STREET.	20 FEET
4. FROM OPPOSITE SIDE OF ALLEY, WHEN ABUTTING ALLEY.	30 FEET	4. FROM OPPOSITE SIDE OF ALLEY WHEN OPENING IS ON ALLEY - 5 FOOT MIN. FROM PROPERTY LINE.	25 FEET	4. FROM OPPOSITE SIDE OF ALLEY, WHEN OPENING IS ON ALLEY 5 FOOT MIN. FROM PROPERTY LINE.	25 LINE
C - REAR YARD		C - REAR YARD		C - REAR YARD	
1A NORMAL	20 FEET	1. WHEN NOT ABUTTING ON ALLEY OR EASEMENT.	NONE	1. WHEN NOT ABUTTING ON ALLEY OR EASEMENT.	NONE
		2. REVERSE CORNER LOT, ABUTTING STREET AND ACCESS ON STREET.	5 FEET	2. REVERSE CORNER LOT, ABUTTING STREET AND ACCESS ON STREET	5 FEET
		3. FROM OPPOSITE SIDE OF ALLEY WHEN OPENING IS ON ALLEY 5 FT. MINIMUM FROM PROPERTY LINE	25 FEET	3. FROM OPPOSITE SIDE OF ALLEY WHEN OPENING IS ON ALLEY 5 FT. MINIMUM FROM PROPERTY LINE	25 FEET

AGENDA ITEM: VIII-D1
MEETING DATE: 01/20/16

REPORT TO CITY COUNCIL

SUBJECTS:

Resolution No: 2016- _____, 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 2015-2016 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 purposes 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- _____ 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.

Background:

This Amended contract is effective from July 1, 2015 through June 30, 2016. For satisfactory performance of the required services, the contractor shall be reimbursed in accordance with the Determination of the Reimbursable amount section of the FT&C, at a rate of \$38.53 per child per day of full time enrollment and a Maximum Reimbursable Amount (MRA) of \$826,587.

Prepared By:



Demetria B. Cardenas

Program Director, Parlier Academy of Excellence

Approved By:



Israel Lara Jr.

City Manager



CALIFORNIA DEPARTMENT OF EDUCATION

1430 N Street

Sacramento, CA 95814-5901

F.Y. 15 - 16

Amendment 01

DATE: July 01, 2015

CONTRACT NUMBER: CSPP-5060

PROGRAM TYPE: CALIFORNIA STATE
PRESCHOOL PROGRAM

PROJECT NUMBER: 10-2190-00-5

LOCAL AGREEMENT FOR CHILD DEVELOPMENT SERVICES

Budget Act/Rate Increase

CONTRACTOR'S NAME: CITY OF PARLIER

This agreement with the State of California dated July 01, 2015 designated as number CSPP-5060 shall be amended in the following particulars but no others:

The Maximum Reimbursable Amount (MRA) payable pursuant to the provisions of this agreement shall be amended by deleting reference to \$772,934.00 and inserting \$826,587.00 in place thereof.

The Maximum Rate per child day of enrollment payable pursuant to the provisions of the agreement shall be amended by deleting reference to \$36.10 and inserting \$38.53 in place thereof.

SERVICE REQUIREMENTS

The minimum Child Days of Enrollment (CDE) Requirement shall be amended by deleting reference to 21,411.0 and inserting 21,453.0 in place thereof.

Minimum Days of Operation (MDO) Requirement shall be 248. (No change)

EXCEPT AS AMENDED HEREIN all terms and conditions of the original agreement shall remain unchanged and in full force and effect.

STATE OF CALIFORNIA		CONTRACTOR				
BY (AUTHORIZED SIGNATURE)		BY (AUTHORIZED SIGNATURE)				
PRINTED NAME OF PERSON SIGNING Sueshil Chandra, Manager		PRINTED NAME AND TITLE OF PERSON SIGNING				
TITLE Contracts, Purchasing and Conference Services		ADDRESS				
AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 53,653	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE		Department of General Services use only		
PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT \$ 772,934	(OPTIONAL USE) See Attached					
TOTAL AMOUNT ENCUMBERED TO DATE \$ 826,587	ITEM See Attached	CHAPTER	STATUTE			FISCAL YEAR
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702					
I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.		T.B.A. NO.	B.R. NO.			
SIGNATURE OF ACCOUNTING OFFICER See Attached		DATE				

CONTRACTOR'S NAME: CITY OF PARLIER

CONTRACT NUMBER: CSPP-5060

Amendment 01

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 46,885	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 125,750	(OPTIONAL USE)0656 13609-2190	FC# 93.596	PC# 000321	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 172,635	ITEM 30.10.020.001 6100-194-0890	CHAPTER B/A	STATUTE 2015	FISCAL YEAR 2015-2016
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290			

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ -9,969	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 69,184	(OPTIONAL USE)0656 15136-2190	FC# 93.575	PC# 000324	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 59,215	ITEM 30.10.020.001 6100-194-0890	CHAPTER B/A	STATUTE 2015	FISCAL YEAR 2015-2016
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290			

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 26,125	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE General		
PRIOR AMOUNT ENCUMBERED \$ 347,025	(OPTIONAL USE)0656 23038-2190			
TOTAL AMOUNT ENCUMBERED TO DATE \$ 373,150	ITEM 30.10.010. 6100-196-0001	CHAPTER B/A	STATUTE 2015	FISCAL YEAR 2015-2016
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-6105 Rev-8590			

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ -9,388	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE General		
PRIOR AMOUNT ENCUMBERED \$ 230,975	(OPTIONAL USE)0656 23254-2190			
TOTAL AMOUNT ENCUMBERED TO DATE \$ 221,587	ITEM 30.10.020.001 6100-194-0001	CHAPTER B/A	STATUTE 2015	FISCAL YEAR 2015-2016
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-6105 Rev-8590			

I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.	T.B.A. NO.	B.R. NO.
SIGNATURE OF ACCOUNTING OFFICER	DATE	

STAFF REPORT

TO: PARLIER CITY COUNCIL

FROM: Israel Lara, Jr., City Manager 

DATE: January 20, 2016

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

Proposed Motion:

That the City Council approve the introduction (first reading) of Ordinance No. 2016-01 adding to the Parlier Municipal Code, as identified herein.

Subject/Discussion:

The Parlier Municipal Code (PMC) does not currently contain provisions specifically prohibiting the cultivation and dispensing of medical marijuana.

State legislation, including Health and Safety Code section 11362.5 and 11362.7, the Controlled Substances Act, the Compassionate Use Act and, in particular, the 2015 Medical Marijuana Regulation and Safety Act ("MMRSA") contain specific provisions governing the cultivating, processing, transporting, testing and distribution of medical marijuana to qualified patients.

Specifically, under MMRSA, and commencing on March 1, 2016, the State will become the sole licensing authority for marijuana cultivation and dispensaries in those local jurisdictions that do not have land use regulations or ordinances regulating or prohibiting the cultivation and dispensing of marijuana, or that choose not to administer a conditional permit program.

The Ordinance presented to the Council and entitled "An Ordinance adding chapter 6.34, subsections 6.34.010 through 6.34.010 of Title 6 Parlier Municipal Code Relating to Medical Marijuana" will prohibit the cultivation and dispensing of medical marijuana in the City.

Recommendation:

That the City Council approve the introduction of Ordinance No. 2016-01

Alternatives:

Do not enact.

Fiscal Impact:

None noted.

Attachments:

Proposed ordinance.

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