

**CITY COUNCIL MEETING
OF THE
CITY OF PARLIER**

“REGULAR MEETING AGENDA”

DATE: Wednesday, June 15, 2016
TIME: 6:30 P.M.
PLACE: Parlier City Council Chambers
1100 E. Parlier Avenue
Parlier, CA. 93648

I. CALL TO ORDER/WELCOME:

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

Flag Salute: Mayor Alma M. Beltran

Invocation:

II. PUBLIC COMMENTS ON CLOSED SESSION:

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

III. CLOSED SESSION:

1. Government Code Section 54957
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: City Manager
2. Government Code Section 54957.6 CONFERENCE WITH LABOR NEGOTIATORS
Agency representative: Israel Lara, City Manager and Jenell Van Bindsbergen, City Attorney
Employee Organization: Parlier Peace Officers Association

IV. ADDITIONS/DELETIONS TO THE AGENDA:

V. PRESENTATIONS/INFORMATIONAL:

- A. Council to present certificates to the Parlier High School Softball team for competing in the Division VI League and becoming the Valley Champion Runner Ups.
- B. General Fund Budget Workshop.

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

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

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

A. Approve the Check Reports dated May 26, 2016 thru June 09, 2016.

B. Adopt and approve Minutes dated May 18, 2016, June 01, 2016 and June 06, 2016.

C. Authorize the firm of Bryant L. Jolley, CPA to perform the annual audit for fiscal years ending June 30, 2016, 2017, 2018 with an option to extend the contract for an additional two years as detailed in their cost proposal and authorize the City Manager to execute an agreement on behalf of the City of Parlier with City Attorney approval.

D. Food Service Agreement with the Economic Opportunities Commission to provide lunches for the Senior Center Program for the period of July 1, 2016 through June 30, 2017. The price will remain the same as the current year.

VIII. **DEPARTMENT REPORTS:**

A. **PUBLIC WORKS DEPARTMENT:**

1. **SUBJECT:** Intention to levy and collect the Annual Assessments for Landscape Maintenance and Lighting District No. 1.

RECOMMENDATION: City Council adopt **Resolution No. 2016-17** of Intention to Levy and collect the Annual Assessments for Landscape Maintenance and Lighting District No. 1 and authorize the publication of the Notice.

B. **GRANTS DEPARTMENT:**

1. **SUBJECT:** Resolution Authorizing submittal of Application for Payment programs and related Authorizations.

RECOMMENDATION: The Parlier City Council Consider Approval of **Resolution No. 2016-18**, authorizing the submittal of an application to the Department of Resources Recycling and Recovery (CalRecycle) "A RESOLUTION AUTHORIZING

SUBMITTAL OF APPLICATION FOR PAYMENT PROGRAMS AND RELATED AUTHORIZATIONS”.

C. ADMINISTRATION DEPARTMENT:

1. **SUBJECT:** Consideration and direction regarding leasing the property at 580 Tulare Street to Centro Cristiano Familiar.

RECOMMENDATION: Direct Staff regarding a lease for the 580 Tulare Street building to Centro Cristiano Familiar.

2. **SUBJECT:** Resolution Approving the Local 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 2016-2017 Fiscal Year State Preschool contract documents number: CSPP-6060 in the amount of \$826,587.00.

RECOMMENDATION: It is recommended that the council approve **Resolution No. 2016-19** 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 contract documents for the Fiscal Year 2016-2017.

3. City Manager’s Contract: Review, discuss and approve changes to the Agreement.

IX. COUNCIL COMMUNICATIONS/COMMENTS:

X. ADJOURNMENT:

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

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

STATEMENT ON RULES OF DECORUM AND ENFORCEMENT

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

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

GENERAL RULES OF DECORUM

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

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



CITY OF PARLIER

Check Report

By Check Number

Date Range: 05/26/2016 - 06/09/2016

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|-------------------------------|-------------------------------------|--------------|--------------|-----------------|----------------|--------|
| Bank Code: APBNK-APBNK | | | | | | |
| ANI02 | ANIMAL CARE EQUIPMENT & SERVICES | 05/31/2016 | Regular | 0.00 | 58.72 | 44175 |
| ASS00 | ASSURANT EMPLOYEE BENEFIT | 05/31/2016 | Regular | 0.00 | 898.27 | 44176 |
| | **Void** | 05/31/2016 | Regular | 0.00 | 0.00 | 44177 |
| CLA05 | CLARK PEST CONTROL | 05/31/2016 | Regular | 0.00 | 55.00 | 44178 |
| COL09 | COLONIAL LIFE INSURANCE | 05/31/2016 | Regular | 0.00 | 190.98 | 44179 |
| COM08 | COMMUNITY MEDICAL CENTER | 05/31/2016 | Regular | 0.00 | 525.00 | 44180 |
| DIA11 | DIAMOND COMMUNICATIONS | 05/31/2016 | Regular | 0.00 | 1,889.25 | 44181 |
| FRE13 | FRESNO COUNTY TREASURER | 05/31/2016 | Regular | 0.00 | 72.00 | 44182 |
| HDL02 | HINDERLITER, DE LLAMAS & ASSOCIATES | 05/31/2016 | Regular | 0.00 | 1,200.00 | 44183 |
| MET01 | METRO UNIFORM & ACCESSORI | 05/31/2016 | Regular | 0.00 | 4,058.45 | 44184 |
| PER06 | PAC AUTO SALES | 05/31/2016 | Regular | 0.00 | 49.61 | 44185 |
| P.G01 | PACIFIC GAS & ELECTRIC | 05/31/2016 | Regular | 0.00 | 599.04 | 44186 |
| SOU07 | SOUTH COUNTY VETERINARY H | 05/31/2016 | Regular | 0.00 | 66.00 | 44187 |
| STA1B | STANDARD INSURANCE CO. | 05/31/2016 | Regular | 0.00 | 1,222.84 | 44188 |
| | **Void** | 05/31/2016 | Regular | 0.00 | 0.00 | 44189 |
| TER01 | TERMINIX PROCESSING CTR. | 05/31/2016 | Regular | 0.00 | 72.00 | 44190 |
| T-M02 | T-MOBILE USA, INC. | 05/31/2016 | Regular | 0.00 | 200.00 | 44191 |
| TOW02 | TOWNSEND PUBLIC AFFAIRS, INC. | 05/31/2016 | Regular | 0.00 | 2,500.00 | 44192 |
| BET02 | XL HEATING AND AIR CONDITIONING | 05/31/2016 | Regular | 0.00 | 164.24 | 44193 |
| YOU00 | YOUTH CENTERS OF AMERICA, | 05/31/2016 | Regular | 0.00 | 3,141.59 | 44194 |
| A-C00 | A-C ELECTRIC COMPANY | 06/03/2016 | Regular | 0.00 | 1,180.15 | 44195 |
| AFL00 | AFLAC | 06/03/2016 | Regular | 0.00 | 925.60 | 44196 |
| ALL03 | ALL WIRE ELECTRIC, INC. | 06/03/2016 | Regular | 0.00 | 95.00 | 44197 |
| ALTO1 | ALTA MONTCLAIR/EBSA | 06/03/2016 | Regular | 0.00 | 300.00 | 44198 |
| CLA05 | CLARK PEST CONTROL | 06/03/2016 | Regular | 0.00 | 60.00 | 44199 |
| COM05 | COMCAST | 06/03/2016 | Regular | 0.00 | 465.15 | 44200 |
| COM05 | COMCAST | 06/03/2016 | Regular | 0.00 | 236.80 | 44201 |
| DIA11 | DIAMOND COMMUNICATIONS | 06/03/2016 | Regular | 0.00 | 719.59 | 44202 |
| G&K00 | G & K SERVICES INC. | 06/03/2016 | Regular | 0.00 | 156.30 | 44203 |
| MON15 | JUAN MONTANO | 06/03/2016 | Regular | 0.00 | 518.26 | 44204 |
| JUD10 | JUDICIAL DATA SYSTEMS COR | 06/03/2016 | Regular | 0.00 | 25.00 | 44205 |
| GAR17 | MARIA, GARCIA | 06/03/2016 | Regular | 0.00 | 400.00 | 44206 |
| OVE02 | OVERHEAD DOOR CO. OF FRENSE, INC. | 06/03/2016 | Regular | 0.00 | 2,658.00 | 44207 |
| PAY01 | PAY PLUS BENEFITS, INC. | 06/03/2016 | Regular | 0.00 | 97.00 | 44208 |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/03/2016 | Regular | 0.00 | 393.65 | 44209 |
| SPA00 | SPARKLETTS | 06/03/2016 | Regular | 0.00 | 42.87 | 44210 |
| REE01 | SUPERIOR POOL CARE | 06/03/2016 | Regular | 0.00 | 1,105.90 | 44211 |
| T-M00 | T-MOBILE | 06/03/2016 | Regular | 0.00 | 56.98 | 44212 |
| TOR26 | TORRES FENCE CO.,INC. | 06/03/2016 | Regular | 0.00 | 75.59 | 44213 |
| VAL04 | VALLEY EXCAVATION INC. | 06/03/2016 | Regular | 0.00 | 2,172.32 | 44214 |
| BET02 | XL HEATING AND AIR CONDITIONING | 06/03/2016 | Regular | 0.00 | 200.35 | 44215 |
| ABI10 | ABILITY ANSWERING SERV. | 06/07/2016 | Regular | 0.00 | 87.22 | 44216 |
| ALE01 | ALERT-O-LITE, INC. | 06/07/2016 | Regular | 0.00 | 2,164.82 | 44217 |
| ANI02 | ANIMAL CARE EQUIPMENT & SERVICES | 06/07/2016 | Regular | 0.00 | 899.21 | 44218 |
| BAN01 | BANKCARD CENTER | 06/07/2016 | Regular | 0.00 | 2,010.77 | 44219 |
| CEN13 | CENTRAL VALLEY SWEEPING | 06/07/2016 | Regular | 0.00 | 10,100.00 | 44220 |
| SIG04 | DLH TOOLS, INC. | 06/07/2016 | Regular | 0.00 | 16.25 | 44221 |
| EFI00 | ENFINITY CENTRAL | 06/07/2016 | Regular | 0.00 | 37,039.28 | 44222 |
| GRO01 | FERGUSON ENTERPRISES INC. | 06/07/2016 | Regular | 0.00 | 78.88 | 44223 |
| FIV02 | FIVE CITIES EDA | 06/07/2016 | Regular | 0.00 | 1,272.02 | 44224 |
| G&K00 | G & K SERVICES INC. | 06/07/2016 | Regular | 0.00 | 82.50 | 44225 |
| NAT22 | NATIONAL METER & AUTOMATI | 06/07/2016 | Regular | 0.00 | 7,170.00 | 44226 |
| PER06 | PAC AUTO SALES | 06/07/2016 | Regular | 0.00 | 55.00 | 44227 |
| PPA02 | PARLIER POLICE ASSO. | 06/07/2016 | Regular | 0.00 | 735.00 | 44228 |

Check Report

Date Range: 05/26/2016 - 06/09/2016

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---------------|---------------------------------------|--------------|--------------|-----------------|----------------|--------|
| RLB01 | REEDLEY LUMBER & BUILDING | 06/07/2016 | Regular | 0.00 | 9.57 | 44229 |
| REN02 | RENT A TOILET | 06/07/2016 | Regular | 0.00 | 330.00 | 44230 |
| ADP00 | ADP, INC. | 06/07/2016 | Regular | 0.00 | 367.16 | 44231 |
| | **Void** | 06/07/2016 | Regular | 0.00 | 0.00 | 44232 |
| ALLO2 | ALLIED STORAGE CONTAINERS, INC. | 06/07/2016 | Regular | 0.00 | 4,166.66 | 44233 |
| ARA00 | ARAMARK UNIFORM SERVICES | 06/07/2016 | Regular | 0.00 | 340.75 | 44234 |
| CAR03 | CARDENAS, DEMETRIA B. | 06/07/2016 | Regular | 0.00 | 22.95 | 44235 |
| CIT22 | CITY OF PARLIER | 06/07/2016 | Regular | 0.00 | 689.67 | 44236 |
| COR03 | CORELOGIC SOLUTIONS, LLC | 06/07/2016 | Regular | 0.00 | 125.00 | 44237 |
| MCC01 | MCCORMICK, KABOT, JENNER & LEW | 06/07/2016 | Regular | 0.00 | 382.50 | 44238 |
| PIT04 | PURCHASE POWER | 06/07/2016 | Regular | 0.00 | 500.00 | 44239 |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/07/2016 | Regular | 0.00 | 30.13 | 44240 |
| ROT01 | ROTH CRANE SERVICES INC. | 06/07/2016 | Regular | 0.00 | 638.00 | 44241 |
| SPA00 | SPARKLETTS | 06/07/2016 | Regular | 0.00 | 192.19 | 44242 |
| STA08 | STATE HUMAN ASSOCIATION OF CALIFORNIA | 06/07/2016 | Regular | 0.00 | 62.00 | 44243 |
| SYS00 | SYSCO OF CENTRAL CALIFORN | 06/07/2016 | Regular | 0.00 | 2,141.66 | 44244 |
| TER01 | TERMINIX PROCESSING CTR. | 06/07/2016 | Regular | 0.00 | 123.00 | 44245 |
| USM01 | U-SAVE MARKET | 06/07/2016 | Regular | 0.00 | 637.31 | 44246 |
| WEL04 | WELLS FARGO FINANCIAL LEA | 06/07/2016 | Regular | 0.00 | 241.84 | 44247 |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/07/2016 | Regular | 0.00 | 18,913.86 | 44248 |
| A-C00 | A-C ELECTRIC COMPANY | 06/08/2016 | Regular | 0.00 | 8,447.05 | 44249 |
| BAN01 | BANKCARD CENTER | 06/08/2016 | Regular | 0.00 | 1,083.32 | 44250 |
| FAS00 | FASTENAL COMPANY | 06/08/2016 | Regular | 0.00 | 307.20 | 44251 |
| FRE00 | FRESNO OXYGEN | 06/08/2016 | Regular | 0.00 | 597.60 | 44252 |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/08/2016 | Regular | 0.00 | 67.59 | 44253 |
| SAN1H | SANGER NURSERY | 06/08/2016 | Regular | 0.00 | 546.11 | 44254 |
| SMI01 | SMITH AUTO PARTS | 06/08/2016 | Regular | 0.00 | 154.26 | 44255 |
| D &00 | D & D SERVICES, INC. | 06/08/2016 | Regular | 0.00 | 195.00 | 44256 |
| DRU10 | DRUMRIGHT'S OFFICE SUPPLY | 06/08/2016 | Regular | 0.00 | 38.62 | 44257 |
| FAS00 | FASTENAL COMPANY | 06/08/2016 | Regular | 0.00 | 1,227.47 | 44258 |
| FRE28 | FRESNO CITY COLLEGE | 06/08/2016 | Regular | 0.00 | 57.00 | 44259 |
| FRE09 | FRESNO COMMUNITY HOSPITAL | 06/08/2016 | Regular | 0.00 | 1,800.00 | 44260 |
| GAR14 | GARCIA, BERTHA | 06/08/2016 | Regular | 0.00 | 400.00 | 44261 |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/08/2016 | Regular | 0.00 | 191.41 | 44262 |
| VEG04 | VEGA, ARIANA | 06/08/2016 | Regular | 0.00 | 250.00 | 44263 |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/08/2016 | Regular | 0.00 | 6,921.59 | 44264 |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/08/2016 | Regular | 0.00 | -6,921.59 | 44264 |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/09/2016 | Regular | 0.00 | 6,921.59 | 44265 |

Bank Code APBNK Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|-------------|-------------------|
| Regular Checks | 171 | 88 | 0.00 | 149,678.51 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 4 | 0.00 | -6,921.59 |
| Bank Drafts | 0 | 0 | 0.00 | 0.00 |
| EFT's | 0 | 0 | 0.00 | 0.00 |
| | 171 | 92 | 0.00 | 142,756.92 |

Fund Summary

| Fund | Name | Period | Amount |
|------|-----------|--------|------------|
| 999 | POOL FUND | 5/2016 | 16,962.99 |
| 999 | POOL FUND | 6/2016 | 125,793.93 |
| | | | <hr/> |
| | | | 142,756.92 |



CITY OF PARLIER

Check Report

By Check Number

Date Range: 05/26/2016 - 06/09/2016

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|--------------------------------|----------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------|
| ANIO2 | ANIMAL CARE EQUIPMENT & SERVICES | 05/31/2016 | Regular | 0.00 | 58.72 | 44175 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 44561 | Invoice | 05/27/2016 | P.D./DOG CARE SUPPLY | 0.00 | 58.72 | |
| | 100-5410-6002 | | PARTS SUPPLIES | | 58.72 | |
| ASS00 | ASSURANT EMPLOYEE BENEFIT | 05/31/2016 | Regular | 0.00 | 898.27 | 44176 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 5403644-6-16 | Invoice | 05/27/2016 | SHORT TERM DIS. 6-16 | 0.00 | 898.27 | |
| | 100-22106 | | LIFE, LTD & STD PAYABLE | | 203.45 | |
| | 100-5200-5011 | | INSURANCE-MED,DEN,VIS | | 12.34 | |
| | 100-5300-5011 | | INSURANCE-MED,DEN,VIS | | 11.81 | |
| | 100-5400-5011 | | INSURANCE-MED,DEN,VIS | | 277.67 | |
| | 100-5410-5011 | | INSURANCE-MED, DEN, V | | 15.96 | |
| | 100-5610-5011 | | INSURANCE-MED,DEN,VIS | | 12.11 | |
| | 100-5617-5011 | | INSURANCE-MED,DEN,VIS | | 28.02 | |
| | 100-5620-5011 | | INSURANCE-MED-DEN,VI | | 28.02 | |
| | 100-5700-5011 | | INSURANCE-MED,DEN,VIS | | 88.69 | |
| | 160-5400-5011 | | INSURANCE-MED,DEN,VIS | | -74.22 | |
| | 160-5400-5011 | | INSURANCE-MED,DEN,VIS | | 14.05 | |
| | 203-5600-5011 | | INSURANCE-MED,DEN,VIS | | 22.59 | |
| | 206-5600-5011 | | INSURANCE-MED,DEN,VIS | | 17.18 | |
| | 213-5600-5011 | | INSURANCE-MED,DEN,VIS | | 3.53 | |
| | 278-5400-5011 | | INSURANCE-MEDICAL/DE | | 26.11 | |
| | 400-5200-5011 | | INSURANCE MED, DEN, VI | | 21.60 | |
| | 400-5300-5011 | | INSURANCE- MED, DEN. V | | 51.53 | |
| | 400-5300-5011 | | INSURANCE- MED, DEN. V | | -18.85 | |
| | 400-5600-5011 | | INSURANCE- MED, DEN, V | | 25.08 | |
| | 401-5200-5011 | | INSURANCE-MED,DEN,VIS | | 21.60 | |
| | 401-5300-5011 | | INSURANCE-MED,DEN,VIS | | 51.53 | |
| | 401-5300-5011 | | INSURANCE-MED,DEN,VIS | | -18.85 | |
| | 401-5600-5011 | | INSURANCE-MED,DEN,VIS | | 25.08 | |
| | 402-5300-5011 | | INSURANCE-MED, DEN,VI | | -18.86 | |
| | 402-5300-5011 | | INSURANCE-MED, DEN,VI | | 42.67 | |
| | 402-5600-5011 | | INSURANCE-MED,DEN,VIS | | 10.48 | |
| | 602-8100-5011 | | INSURANCE-MED,DEN,VIS | | 6.14 | |
| | 602-8100-5011 | | INSURANCE-MED,DEN,VIS | | 11.81 | |
| | **Void** | 05/31/2016 | Regular | 0.00 | 0.00 | 44177 |
| CLA05 | CLARK PEST CONTROL | 05/31/2016 | Regular | 0.00 | 55.00 | 44178 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| MAY 2016 | Invoice | 05/27/2016 | PRESCHOOL PEST CONTROL | 0.00 | 55.00 | |
| | 100-5400-6520 | | PROFESSIONAL SERVICES/ | | 55.00 | |
| | | | PRESCHOOL PEST CONTROL | | | |
| COL09 | COLONIAL LIFE INSURANCE | 05/31/2016 | Regular | 0.00 | 190.98 | 44179 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 3349727-050501 | Invoice | 05/27/2016 | VOLUNTARY LIFE INS. 5/16 | 0.00 | 190.98 | |
| | 100-22106 | | LIFE, LTD & STD PAYABLE | | 190.98 | |
| | | | VOLUNTARY LIFE INS. 5/16 | | | |
| COM08 | COMMUNITY MEDICAL CENTER | 05/31/2016 | Regular | 0.00 | 525.00 | 44180 |

Check Report

Date Range: 05/26/2016 - 06/09/2016

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|----------------------------|--|--------------|---|---------------------|----------------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 4/30/2016 | Invoice 100-5400-6544 | 05/27/2016 | P.D./BLOOD ANALYSIS LAB ANALYSIS & TESTING P.D./BLOOD ANALYSIS | 0.00 | 525.00 525.00 | |
| DIA11 | DIAMOND COMMUNICATIONS | 05/31/2016 | Regular | 0.00 | 1,889.25 | 44181 |
| 203547 | Invoice 269-6303-6542 | 05/27/2016 | ALARM INSPECTION CONTRACT SERVICES ALARM INSPECTION | 0.00 | 864.25 864.25 | |
| 203678 | Invoice 100-5617-6520 | 05/27/2016 | CITY HALL ALARM PROFESSIONAL SERVICES CITY HALL ALARM | 0.00 | 240.00 240.00 | |
| 203679 | Invoice 100-5620-6520 | 05/27/2016 | 741 TULARE ALARM PROFESSIONAL SERVICES/ 741 TULARE ALARM | 0.00 | 80.00 80.00 | |
| 203680 | Invoice 100-5615-6542 | 05/27/2016 | 690 NEWMARK AVE ALARM CONTRACT SERVICES 690 NEWMARK AVE ALARM | 0.00 | 170.00 170.00 | |
| 203681 | Invoice 100-5620-6520 | 05/27/2016 | 580 TULARE ALARM PROFESSIONAL SERVICES/ 580 TULARE ALARM | 0.00 | 160.00 160.00 | |
| 203682 | Invoice 269-6303-6542 | 05/27/2016 | PRESCHOOL ALARM CONTRACT SERVICES PRESCHOOL ALARM | 0.00 | 90.00 90.00 | |
| 203683 | Invoice 100-5618-6542 | 05/27/2016 | 745 TULARE ALARM CONTRACT SERVICES 745 TULARE ALARM | 0.00 | 170.00 170.00 | |
| 203684 | Invoice 100-5616-6520 | 05/31/2016 | POOL ALARM PROFESSIONAL SERVICES POOL ALARM | 0.00 | 80.00 80.00 | |
| 203685 | Invoice 100-5617-6520 | 05/27/2016 | COMM CENTER ALARM PROFESSIONAL SERVICES COMM CENTER ALARM | 0.00 | 35.00 35.00 | |
| FRE13 | FRESNO COUNTY TREASURER | 05/31/2016 | Regular | 0.00 | 72.00 | 44182 |
| SO13640 | Invoice 100-5400-6520 | 05/27/2016 | BOOKING FEES APRIL 2016 PROFESSIONAL SERVICES/ BOOKING FEES APRIL 2016 | 0.00 | 72.00 72.00 | |
| HDL02 | HINDERLITER, DE LLAMAS & ASSOCIATES | 05/31/2016 | Regular | 0.00 | 1,200.00 | 44183 |
| 0025618-IN | Invoice 100-5300-6542 | 05/27/2016 | SALES TAX 2ND QUARTER CONTRACT SERVICES SALES TAX 2ND QUARTER | 0.00 | 1,200.00 1,200.00 | |
| MET01 | METRO UNIFORM & ACCESSORI | 05/31/2016 | Regular | 0.00 | 4,058.45 | 44184 |
| 129973 | Invoice 100-5400-6005 | 05/27/2016 | SAFETY VEST/J. SILVA SAFETY EQUIPMENT SAFETY VEST/J. SILVA | 0.00 | 811.69 811.69 | |
| 129975 | Invoice 100-5400-6005 | 05/27/2016 | SAFETY VEST/D. CORONA SAFETY EQUIPMENT SAFETY VEST/D. CORONA | 0.00 | 811.69 811.69 | |
| 129976 | Invoice 100-5400-6005 | 05/27/2016 | SAFETY VEST/D. CERDA SAFETY EQUIPMENT SAFETY VEST/D. CERDA | 0.00 | 811.69 811.69 | |
| 129977 | Invoice 100-5400-6005 | 05/27/2016 | SAFETY VEST/J. AGUILAR SAFETY EQUIPMENT SAFETY VEST/J. AGUILAR | 0.00 | 811.69 811.69 | |
| 129978 | Invoice 100-5400-6005 | 05/27/2016 | SAFETY VEST/C. BOLDING SAFETY EQUIPMENT SAFETY VEST/C.BOLDING | 0.00 | 811.69 811.69 | |
| PER06 | PAC AUTO SALES | 05/31/2016 | Regular | 0.00 | 49.61 | 44185 |

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| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---------------------------------|--|--------------------------|---|---------------------|--|----------------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 018009 | Invoice 100-5400-6532 | 05/27/2016 | P.D./OIL CHANGE #27 VEHICLE MAINTENANCE P.D./OIL CHANGE #27 | 0.00 | 49.61 49.61 | |
| P.G01 | PACIFIC GAS & ELECTRIC | 05/31/2016 | Regular | 0.00 | 599.04 | 44186 |
| 31793-3 5/23/20 | Invoice 200-5600-6512 | 05/27/2016 | 8495 BELLA TRAFFIC LIGHTS ELECTRICITY 8495 BELLA TRAFFIC LIGHTS | 0.00 | 10.19 10.19 | |
| 5/23/16-1134 | Invoice 200-5600-6512 | 05/27/2016 | 558 J ST UTILITY ELECTRICITY 558 J ST UTILITY | 0.00 | 43.03 43.03 | |
| 5/23/16-5206 | Invoice 100-5620-6512 | 05/31/2016 | 741 TUALRE ST UTILITY ELECTRICITY 741 TUALRE ST UTILITY | 0.00 | 156.84 156.84 | |
| 65206-7 5/23/20 | Invoice 100-5620-6512 | 05/27/2016 | 741 TULARE ST. ELECTRICITY 741 TULARE ST. | 0.00 | 10.19 10.19 | |
| 6580-5 5/23/201 | Invoice 200-5600-6512 | 05/27/2016 | 558 J TRAFFIC LIGHTS ELECTRICITY 558 J TRAFFIC LIGHTS | 0.00 | 48.09 48.09 | |
| 80272-9 5/23/20 | Invoice 100-5618-6512 | 05/27/2016 | 745 TULARE/ CIVIC CENTER ELECTRICITY 745 TULARE/ CIVIC CENTER | 0.00 | 330.70 330.70 | |
| SOU07 | SOUTH COUNTY VETERINARY H | 05/31/2016 | Regular | 0.00 | 66.00 | 44187 |
| 160709 | Invoice 100-5410-6021 | 05/27/2016 | P.D. EUTHANAIZED DOGS ANIMAL DISPOSAL P.D. EUTHANAIZED DOGS | 0.00 | 66.00 66.00 | |
| STA1B | STANDARD INSURANCE CO. | 05/31/2016 | Regular | 0.00 | 1,222.84 | 44188 |
| 640476-06-16 | Invoice 100-5200-5011 100-5300-5011 100-5400-5011 100-5410-5011 100-5610-5011 100-5617-5011 100-5620-5011 100-5700-5011 160-5400-5011 160-5400-5011 203-5600-5011 206-5600-5011 213-5600-5011 278-5400-5011 400-5200-5011 400-5300-5011 400-5600-5011 401-5200-5011 401-5300-5011 401-5600-5011 402-5300-5011 402-5600-5011 602-8100-5011 | 05/27/2016 | LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED, DEN, V LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED-DEN,VI LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED, DEN, VI LIFE INSURANCE 6-16 INSURANCE- MED, DEN, V LIFE INSURANCE 6-16 INSURANCE- MED, DEN, V LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED, DEN,VI LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 INSURANCE-MED,DEN,VIS LIFE INSURANCE 6-16 | 0.00 | 1,222.84 19.63 22.35 472.42 34.13 38.42 17.17 17.17 89.63 -70.80 26.90 64.87 37.16 7.18 49.84 19.63 48.33 76.71 19.63 48.33 93.16 31.55 37.08 22.35 | |
| TER01 | **Void** TERMINIX PROCESSING CTR. | 05/31/2016 05/31/2016 | Regular Regular | 0.00 0.00 | 0.00 72.00 | 44189 44190 |

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| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|----------------------------|--|--------------|--|---------------------|----------------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 355132648 | Invoice 269-6303-6520 | 05/27/2016 | PRESCHOOL PEST CONTROL PROFESSIONAL SERVICES/ PRESCHOOL PEST CONTROL | 0.00 | 72.00 72.00 | |
| T-M02 | T-MOBILE USA, INC. | 05/31/2016 | Regular | 0.00 | 200.00 | 44191 |
| 9265900853 | Invoice 100-5400-6510 | 05/27/2016 | P.D. GPS LOCATE PHONE TELEPHONE/DATA/PAGER PD GPS LOCATE PHONE | 0.00 | 200.00 200.00 | |
| TOW02 | TOWNSEND PUBLIC AFFAIRS, INC. | 05/31/2016 | Regular | 0.00 | 2,500.00 | 44192 |
| 11734 | Invoice 100-5200-6520 | 05/27/2016 | GRANT CONSULTING 5/16 PROFESSIONAL SERVICES/ GRANT CONSULTING 5/16 | 0.00 | 2,500.00 2,500.00 | |
| BET02 | XL HEATING AND AIR CONDITIONING | 05/31/2016 | Regular | 0.00 | 164.24 | 44193 |
| 1503 | Invoice 100-5617-6520 | 05/27/2016 | COMM CENTER A/C REPAIR PROFESSIONAL SERVICES COMM CENTER A/C REPAIR | 0.00 | 164.24 164.24 | |
| YOU00 | YOUTH CENTERS OF AMERICA, | 05/31/2016 | Regular | 0.00 | 3,141.59 | 44194 |
| 1614 | Invoice 269-6303-5015 | 05/27/2016 | PRESCHOOL W/COMP 5-16 WORKERS COMP PRESCHOOL W/COMP 5-16 | 0.00 | 1,896.77 1,896.77 | |
| 1615 | Invoice 269-6303-5011 | 05/27/2016 | PRESCHOOL HEALTH K 6-16 INSURANCE-MED,DEN,VIS PRESCHOOL HEALTH K 6-16 | 0.00 | 1,244.82 1,244.82 | |
| A-C00 | A-C ELECTRIC COMPANY | 06/03/2016 | Regular | 0.00 | 1,180.15 | 44195 |
| 33764 | Invoice 400-5600-6531 | 05/31/2016 | P.W. WELL #7 REPAIR REPAIRS & MAINTENANC P.W. WELL #7 REPAIR | 0.00 | 1,180.15 1,180.15 | |
| AFL00 | AFLAC | 06/03/2016 | Regular | 0.00 | 925.60 | 44196 |
| 397084 | Invoice 100-22106 | 06/01/2016 | VOLUNTARY INSURANCE 5-16 LIFE, LTD & STD PAYABLE VOLUNTARY INSURANCE 5-16 | 0.00 | 925.60 925.60 | |
| ALL03 | ALL WIRE ELECTRIC, INC. | 06/03/2016 | Regular | 0.00 | 95.00 | 44197 |
| 052516 | Invoice 100-5400-6520 | 06/02/2016 | P.D. ELECTRIC PANEL REPAIRS PROFESSIONAL SERVICES/ P.D. ELECTRIC PANEL REPAIRS | 0.00 | 95.00 95.00 | |
| ALT01 | ALTA MONTCLAIR/EBSA | 06/03/2016 | Regular | 0.00 | 300.00 | 44198 |
| MAY 14-27 | Invoice 100-22210 | 06/01/2016 | 457 EMPLOYEE CONTRIBUTIONS 457 DEFERRED COMPENS 457 EMPLOYEE CONTRIBUTION | 0.00 | 300.00 300.00 | |
| CLA05 | CLARK PEST CONTROL | 06/03/2016 | Regular | 0.00 | 60.00 | 44199 |

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| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---------------------------------|-----------------------------------|------------------------|-------------------------|---------------------|----------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 4/25/16 | Invoice | 06/02/2016 | PEST CONTROL SR. CENTER | 0.00 | 60.00 | |
| | 100-5615-6520 | PROFESSIONAL SERVICES/ | PEST CONTROL SR. CENTER | | 60.00 | |
| COM05 | COMCAST | 06/03/2016 | Regular | 0.00 | 465.15 | 44200 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 5/26/16 | Invoice | 06/02/2016 | PHONE LINE SERVICES | 0.00 | 465.15 | |
| | 100-5200-6510 | TELEPHONE/DATA/PAGER | PHONE LINE SERVICES | | 93.03 | |
| | 100-5620-6510 | TELEPHONE/DATA/PAGER | PHONE LINE SERVICES | | 93.03 | |
| | 100-5700-6510 | TELEPHONE/DATA/PAGER | PHONE LINE SERVICES | | 93.03 | |
| | 400-5300-6510 | TELEPHONE/DATA & PAG | PHONE LINE SERVICES | | 93.03 | |
| | 401-5300-6510 | TELEPHONE/ DATA/PAGE | PHONE LINE SERVICES | | 93.03 | |
| COM05 | COMCAST | 06/03/2016 | Regular | 0.00 | 236.80 | 44201 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 61851 6/08/2016 | Invoice | 05/31/2016 | P.W. PHONE SERVICE | 0.00 | 236.80 | |
| | 400-5600-6510 | TELEPHONE/DATA/PAGER | P.W. PHONE SERVICE | | 236.80 | |
| DIA11 | DIAMOND COMMUNICATIONS | 06/03/2016 | Regular | 0.00 | 719.59 | 44202 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 204000 | Invoice | 06/02/2016 | SR CENTER REPAIRS | 0.00 | 719.59 | |
| | 100-5615-6520 | PROFESSIONAL SERVICES/ | SR CENTER REPAIRS | | 719.59 | |
| G&K00 | G & K SERVICES INC. | 06/03/2016 | Regular | 0.00 | 156.30 | 44203 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 1258268582 | Invoice | 06/02/2016 | UNIFORM SERVICE 5/16 | 0.00 | 156.30 | |
| | 100-5200-6520 | PROFESSIONAL SERVICES/ | UNIFORM SERVICE 5/16 | | 36.68 | |
| | 100-5620-6520 | PROFESSIONAL SERVICES/ | UNIFORM SERVICE 5/16 | | 19.07 | |
| | 400-5600-6520 | PROFESSIONAL SERVICES/ | UNIFORM SERVICE 5/16 | | 100.55 | |
| MON15 | JUAN MONTANO | 06/03/2016 | Regular | 0.00 | 518.26 | 44204 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| JUNE 22-24 | Invoice | 06/01/2016 | MAYORS & COUNCIL FORUM | 0.00 | 518.26 | |
| | 100-5100-6503 | TRAVEL, MEETINGS & TR | MAYORS & COUNCIL FORUM | | 188.26 | |
| | 100-5100-6503 | TRAVEL, MEETINGS & TR | MAYORS & COUNCIL FORUM | | 330.00 | |
| JUD10 | JUDICIAL DATA SYSTEMS COR | 06/03/2016 | Regular | 0.00 | 25.00 | 44205 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 6015 | Invoice | 06/02/2016 | PARKING CITES FEES | 0.00 | 25.00 | |
| | 100-5400-6542 | CONTRACT SERVICES | PARKING CITES FEES | | 25.00 | |
| GAR17 | MARIA, GARCIA | 06/03/2016 | Regular | 0.00 | 400.00 | 44206 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 4/23/16 | Invoice | 06/01/2016 | DEPOSIT REFUND 4/23/16 | 0.00 | 400.00 | |
| | 100-23101 | COMMUNITY CENTER RE | DEPOSIT REFUND 4/23/16 | | 400.00 | |
| OVE02 | OVERHEAD DOOR CO. OF FRENZO, INC. | 06/03/2016 | Regular | 0.00 | 2,658.00 | 44207 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 55619 | Invoice | 06/01/2016 | EARL RUTH/DOOR REPAIR | 0.00 | 2,658.00 | |
| | 100-5610-6520 | PROFESSIONAL SERVICES/ | EARL RUTH/DOOR REPAIR | | 2,658.00 | |
| PAY01 | PAY PLUS BENEFITS, INC. | 06/03/2016 | Regular | 0.00 | 97.00 | 44208 |

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|--------------------------------|-------------------------------|--------------|--------------------------|---------------------|----------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 8446 | Invoice | 06/02/2016 | CALPERS REPORTING 6-16 | 0.00 | 97.00 | |
| | 100-5200-6520 | | PROFESSIONAL SERVICES/ | | 13.86 | |
| | 100-5400-6520 | | PROFESSIONAL SERVICES/ | | 13.86 | |
| | 100-5620-6520 | | PROFESSIONAL SERVICES/ | | 13.84 | |
| | 400-5300-6520 | | PROFESSIONAL SERVICES/ | | 13.86 | |
| | 400-5600-6520 | | PROFESSIONAL SERVICES/ | | 13.86 | |
| | 401-5300-6520 | | PROFESSIONAL SERVICES | | 13.86 | |
| | 401-5600-6520 | | PROFESSIONAL SERVICES | | 13.86 | |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/03/2016 | Regular | 0.00 | 393.65 | 44209 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 94506 | Invoice | 05/31/2016 | W.W.T.P HEADWORKS | 0.00 | 37.60 | |
| | 401-5600-7002 | | PLANT REPAIRS | | 37.60 | |
| 94678 | Invoice | 05/31/2016 | W.W.T.P HEADWORKS | 0.00 | 57.83 | |
| | 401-5600-7002 | | PLANT REPAIRS | | 57.83 | |
| 94680 | Credit Memo | 05/31/2016 | W.W.T.P HEADWORKS | 0.00 | -23.45 | |
| | 401-5600-7002 | | PLANT REPAIRS | | -23.45 | |
| 95345 | Invoice | 05/31/2016 | PARK MAINT. SUPPLIES | 0.00 | 12.85 | |
| | 100-5610-6002 | | PARTS SUPPLIES | | 12.85 | |
| 95666 | Invoice | 05/31/2016 | STREET REPAIRS/ CONCRETE | 0.00 | 176.26 | |
| | 200-5600-6006 | | ROAD MATERIALS P.W. | | 176.26 | |
| 95988 | Invoice | 05/31/2016 | P.W. SAMPLE TOOLS | 0.00 | 22.45 | |
| | 400-5600-6004 | | TOOLS & MINOR EQUIPM | | 22.45 | |
| 96255 | Invoice | 05/31/2016 | P.W. LANDSCAPE SUPPLY | 0.00 | 41.85 | |
| | 213-5600-6002 | | PARTS SUPPLIES | | 41.85 | |
| 96467 | Invoice | 05/31/2016 | P.W. LANDSCAPE SUPPLY | 0.00 | 36.92 | |
| | 213-5600-6002 | | PARTS SUPPLIES | | 36.92 | |
| 97523 | Invoice | 05/31/2016 | P.W. MISC SUPPLIES | 0.00 | 22.98 | |
| | 400-5600-6002 | | PARTS & SUPPLIES | | 22.98 | |
| 97577 | Invoice | 05/31/2016 | P.W. MISC SUPPLIES | 0.00 | 8.36 | |
| | 400-5600-6002 | | PARTS & SUPPLIES | | 8.36 | |
| SPA00 | SPARKLETTS | 06/03/2016 | Regular | 0.00 | 42.87 | 44210 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 15306726 05191 | Invoice | 06/02/2016 | P.D. WATER SERVICE | 0.00 | 42.87 | |
| | 100-5400-6002 | | PARTS SUPPLIES | | 42.87 | |
| REE01 | SUPERIOR POOL CARE | 06/03/2016 | Regular | 0.00 | 1,105.90 | 44211 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 3785 | Invoice | 06/02/2016 | POOL MAINTENANCE | 0.00 | 1,105.90 | |
| | 100-5616-6002 | | PARTS SUPPLIES | | 555.90 | |
| | 100-5616-6520 | | PROFESSIONAL SERVICES | | 550.00 | |
| T-M00 | T-MOBILE | 06/03/2016 | Regular | 0.00 | 56.98 | 44212 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 13507 6/11/16 | Invoice | 05/31/2016 | WELL #9 PHONE LINE | 0.00 | 56.98 | |
| | 400-5600-6510 | | TELEPHONE/DATA/PAGER | | 56.98 | |
| TOR26 | TORRES FENCE CO.,INC. | 06/03/2016 | Regular | 0.00 | 75.59 | 44213 |

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|----------------------------|--|--------------|---|---------------------|--|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 0135915-IN | Invoice 400-5600-6002 | 05/31/2016 | P.W. MISC SUPPLIES PARTS & SUPPLIES | 0.00 | 75.59 | |
| VAL04 | VALLEY EXCAVATION INC. | 06/03/2016 | Regular | 0.00 | 2,172.32 | 44214 |
| 2029 | Invoice 400-5600-6531 | 05/31/2016 | P.W. FIRE HYDRANT REPAIR REPAIRS & MAINTENANC | 0.00 | 1,072.32 | |
| 2047 | Invoice 400-5600-6531 | 05/31/2016 | P.W. FIRE HYDRANT REPAIR REPAIRS & MAINTENANC | 0.00 | 1,100.00 | |
| BET02 | XL HEATING AND AIR CONDITIONING | 06/03/2016 | Regular | 0.00 | 200.35 | 44215 |
| 1501 | Invoice 100-5400-6002 | 06/02/2016 | P.D. A/C REPAIRS PARTS SUPPLIES | 0.00 | 200.35 | |
| ABI10 | ABILITY ANSWERING SERV. | 06/07/2016 | Regular | 0.00 | 87.22 | 44216 |
| 05/05/16 | Invoice 400-5600-6510 | 06/03/2016 | PW TELEPHONE TELEPHONE/DATA/PAGER | 0.00 | 87.22 | |
| ALE01 | ALERT-O-LITE, INC. | 06/07/2016 | Regular | 0.00 | 2,164.82 | 44217 |
| 0000801-CM | Credit Memo 100-5600-6002 | 06/06/2016 | P.W. YARD SUPPLIES PARTS SUPPLIES | 0.00 | -147.19 | |
| 0000802-IN | Invoice 200-5600-6002 | 06/03/2016 | ALUMINIUM SIGNS PARTS SUPPLIES | 0.00 | 1,747.67 | |
| 0453086-IN | Invoice 100-5600-6002 | 06/03/2016 | P.W. YARD SUPPLIES PARTS SUPPLIES | 0.00 | 564.34 | |
| ANI02 | ANIMAL CARE EQUIPMENT & SERVICES | 06/07/2016 | Regular | 0.00 | 899.21 | 44218 |
| 43173 | Invoice 100-5410-6002 | 06/06/2016 | TALON REPLACEMENT W/NET PARTS SUPPLIES | 0.00 | 899.21 | |
| BAN01 | BANKCARD CENTER | 06/07/2016 | Regular | 0.00 | 2,010.77 | 44219 |
| 00-40-5419 | Invoice 100-5100-6503 100-5100-6503 100-5100-6503 100-5100-6503 100-5100-6503 100-5100-6503 100-5200-6503 100-5200-6503 400-5300-6000 400-5300-6510 401-5300-6000 401-5300-6510 402-5300-6000 | 06/06/2016 | CREDIT CARD CHARGES TRAVEL, MEETINGS & TR TRAVEL, MEETINGS & TR OFFICE SUPPLIES - FIN TELEPHONE/DATA & PAG OFFICE SUPPLIES TELEPHONE/ DATA/PAGE OFFICE SUPPLIES | 0.00 | 2,010.77 375.04 397.45 99.68 493.40 527.08 -513.90 375.04 99.68 45.78 9.98 45.78 9.97 45.79 | |
| CEN13 | CENTRAL VALLEY SWEEPING | 06/07/2016 | Regular | 0.00 | 10,100.00 | 44220 |

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|------------------------------|-------------------------------|---------------------|--|------------------------|-----------------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 09514 | Invoice | 06/03/2016 | ST SWEEPING FOR 04/16 | 0.00 | 5,050.00 | |
| | 200-5600-6520 | | PROFESSIONAL SERVICES/ ST SWEEPING FOR 04/16 | | 5,050.00 | |
| 10608 | Invoice | 06/03/2016 | ST SWEEPING FOR 05/16 | 0.00 | 5,050.00 | |
| | 200-5600-6520 | | PROFESSIONAL SERVICES/ ST SWEEPING FOR 05/16 | | 5,050.00 | |
| SIG04 | DLH TOOLS, INC. | 06/07/2016 | Regular | 0.00 | 16.25 | 44221 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 0024053-IN | Invoice | 06/03/2016 | ALUMINUM SIGNS | 0.00 | 16.25 | |
| | 400-5600-6002 | | PARTS & SUPPLIES ALUMINUM SIGNS | | 16.25 | |
| EFI00 | ENFINITY CENTRAL | 06/07/2016 | Regular | 0.00 | 37,039.28 | 44222 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 200100005801 | Invoice | 06/03/2016 | WWTP ELECTRICITY 4-16 | 0.00 | 17,182.67 | |
| | 401-5600-6512 | | ELECTRICITY WWTP ELECTRICITY 4-16 | | 17,182.67 | |
| 200100006552 | Invoice | 06/03/2016 | WWTP ELECTRICITY 5-16 | 0.00 | 19,856.61 | |
| | 401-5600-6512 | | ELECTRICITY WWTP ELECTRICITY 5-16 | | 19,856.61 | |
| GRO01 | FERGUSON ENTERPRISES INC. | 06/07/2016 | Regular | 0.00 | 78.88 | 44223 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 1173482 | Invoice | 06/03/2016 | WATER METER SUPPLIES | 0.00 | 16.54 | |
| | 400-5600-6002 | | PARTS & SUPPLIES WATER METER SUPPLIES | | 16.54 | |
| 1173731 | Invoice | 06/03/2016 | WATER METER SUPPLIES | 0.00 | 62.34 | |
| | 400-5600-6002 | | PARTS & SUPPLIES WATER METER SUPPLIES | | 62.34 | |
| FIV02 | FIVE CITIES EDA | 06/07/2016 | Regular | 0.00 | 1,272.02 | 44224 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 5/31/16 | Invoice | 06/03/2016 | EDA 4TH QRT FEES | 0.00 | 1,272.02 | |
| | 100-5200-6501 | | MEMBERSHIP DUES EDA 4TH QRT FEES | | 1,272.02 | |
| G&K00 | G & K SERVICES INC. | 06/07/2016 | Regular | 0.00 | 82.50 | 44225 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 1258271302 | Invoice | 06/03/2016 | UNIFORM SERVICE 6/16 | 0.00 | 82.50 | |
| | 100-5200-6520 | | PROFESSIONAL SERVICES/ UNIFORM SERVICE 6/16 | | 36.68 | |
| | 100-5620-6520 | | PROFESSIONAL SERVICES/ UNIFORM SERVICE 6/16 | | 19.07 | |
| | 400-5600-6520 | | PROFESSIONAL SERVICES/ UNIFORM SERVICE 6/16 | | 26.75 | |
| NAT22 | NATIONAL METER & AUTOMATI | 06/07/2016 | Regular | 0.00 | 7,170.00 | 44226 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| S1070774.001 | Invoice | 06/03/2016 | WATER METERS | 0.00 | 7,170.00 | |
| | 400-5600-6004 | | TOOLS & MINOR EQUIPM WATER METERS | | 7,170.00 | |
| PER06 | PAC AUTO SALES | 06/07/2016 | Regular | 0.00 | 55.00 | 44227 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| 018065 | Invoice | 06/06/2016 | P.D. A/C SERVICED | 0.00 | 55.00 | |
| | 100-5400-6532 | | VEHICLE MAINTENANCE P.D. A/C SERVICED | | 55.00 | |
| PPA02 | PARLIER POLICE ASSO. | 06/07/2016 | Regular | 0.00 | 735.00 | 44228 |

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| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---------------------------|---------------------------------|--------------|-------------------------|---------------------|----------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 5-16 | Invoice | 06/03/2016 | PPA DUES 5-16 | 0.00 | 735.00 | |
| | 100-22196 | | PPOA DUES WITHHELD | | 350.00 | |
| | 100-22196 | | PPOA DUES WITHHELD | | 385.00 | |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/07/2016 | Regular | 0.00 | 9.57 | 44229 |
| 96642 | Invoice | 06/03/2016 | FINANCE REPAIR SUPPLY | 0.00 | 4.39 | |
| | 400-5300-6000 | | OFFICE SUPPLIES - FIN | | 4.39 | |
| 97904 | Invoice | 06/03/2016 | CIVIC CENTER REPAIRS | 0.00 | 5.18 | |
| | 100-5618-6002 | | PARTS SUPPLIES | | 5.18 | |
| REN02 | RENT A TOILET | 06/07/2016 | Regular | 0.00 | 330.00 | 44230 |
| 2126 | Invoice | 06/03/2016 | MAY RENTAL SERVICES | 0.00 | 165.00 | |
| | 400-5600-6520 | | PROFESSIONAL SERVICES/ | | 165.00 | |
| 2209 | Invoice | 06/03/2016 | JUNE RENTAL SERVICES | 0.00 | 165.00 | |
| | 400-5600-6520 | | PROFESSIONAL SERVICES/ | | 165.00 | |
| ADP00 | ADP, INC. | 06/07/2016 | Regular | 0.00 | 367.16 | 44231 |
| 474704534 | Invoice | 06/07/2016 | PAYROLL PROCESS 5/27/16 | 0.00 | 367.16 | |
| | 100-5100-6520 | | PROFESSIONAL SERVICES/ | | 14.99 | |
| | 100-5200-6520 | | PROFESSIONAL SERVICES/ | | 7.49 | |
| | 100-5400-6520 | | PROFESSIONAL SERVICES/ | | 127.38 | |
| | 100-5610-6520 | | PROFESSIONAL SERVICES/ | | 7.49 | |
| | 100-5617-6520 | | PROFESSIONAL SERVICES | | 22.48 | |
| | 100-5620-6520 | | PROFESSIONAL SERVICES/ | | 22.48 | |
| | 100-5700-6520 | | PROFESSIONAL SERVICES/ | | 14.99 | |
| | 203-5600-6520 | | PROFESSIONAL SERVICES/ | | 7.49 | |
| | 206-5600-6520 | | PROFESSIONAL SERVICES/ | | 7.49 | |
| | 400-5100-6520 | | PROFESSIONAL SERVICES/ | | 14.99 | |
| | 400-5300-6520 | | PROFESSIONAL SERVICES/ | | 22.48 | |
| | 400-5600-6520 | | PROFESSIONAL SERVICES/ | | 22.48 | |
| | 401-5100-6520 | | PROFESSIONAL SERVICES/ | | 14.98 | |
| | 401-5300-6520 | | PROFESSIONAL SERVICES | | 22.48 | |
| | 401-5600-6520 | | PROFESSIONAL SERVICES | | 14.99 | |
| | 402-5300-6520 | | PROFESSIONAL SERVICES | | 14.99 | |
| | 602-8100-6520 | | PROFESSIONAL SERVICES/ | | 7.49 | |
| ALL02 | **Void** | 06/07/2016 | Regular | 0.00 | 0.00 | 44232 |
| | ALLIED STORAGE CONTAINERS, INC. | 06/07/2016 | Regular | 0.00 | 4,166.66 | 44233 |
| F160726 | Invoice | 06/07/2016 | PRESCHOOL C-TRAINS | 0.00 | 4,166.66 | |
| | 269-6303-7001 | | CAPITAL EQUIPMENT | | 4,166.66 | |
| ARA00 | ARAMARK UNIFORM SERVICES | 06/07/2016 | Regular | 0.00 | 340.75 | 44234 |
| 16833468 | Invoice | 06/07/2016 | PRESCHOOL UNIFORMS | 0.00 | 340.75 | |
| | 269-6303-5013 | | UNIFORM | | 340.75 | |
| CAR03 | CARDENAS, DEMETRIA B. | 06/07/2016 | Regular | 0.00 | 22.95 | 44235 |

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| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|--------------------------------|---------------------------------------|--------------|------------------------|---------------------|----------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 5/31/16 | Invoice | 06/07/2016 | PRESCHOOL POSTAGE | 0.00 | 22.95 | |
| | 269-6303-6012 | | POSTAGE, SHIPPING & FR | | 22.95 | |
| | | | PRESCHOOL POSTAGE | | | |
| CIT22 | CITY OF PARLIER | 06/07/2016 | Regular | 0.00 | 689.67 | 44236 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 800-8000-001-5 | Invoice | 06/07/2016 | PRESCHOOL UTILITIES | 0.00 | 689.67 | |
| | 269-6303-6514 | | UTILITIES - WATER | | 689.67 | |
| | | | PRESCHOOL UTILITIES | | | |
| COR03 | CORELOGIC SOLUTIONS, LLC | 06/07/2016 | Regular | 0.00 | 125.00 | 44237 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 81697178 | Invoice | 06/07/2016 | ENFORCER AERIAL MAP | 0.00 | 125.00 | |
| | 100-5700-6002 | | PARTS SUPPLIES | | 125.00 | |
| | | | ENFORCER AERIAL MAP | | | |
| MCC01 | McCORMICK, KABOT, JENNER & LEW | 06/07/2016 | Regular | 0.00 | 382.50 | 44238 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 9593 | Invoice | 06/07/2016 | ATTORNEY SERVICES 5-16 | 0.00 | 382.50 | |
| | 100-5200-6520 | | PROFESSIONAL SERVICES/ | | 382.50 | |
| | | | ATTORNEY SERVICES 5-16 | | | |
| PIT04 | PURCHASE POWER | 06/07/2016 | Regular | 0.00 | 500.00 | 44239 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 6/19/16 | Invoice | 06/07/2016 | POSTAGE / VAR. DEPTS. | 0.00 | 500.00 | |
| | 100-5200-6512 | | ELECTRICITY | | 71.48 | |
| | 100-5400-6012 | | POSTAGE, SHIPPING & FR | | 71.42 | |
| | 100-5700-6012 | | POSTAGE, SHIPPING & FR | | 71.42 | |
| | 400-5300-6012 | | POSTAGE, SHIPPING & FR | | 71.42 | |
| | 400-5600-6012 | | POSTAGE, SHIPPING & FR | | 71.42 | |
| | 401-5300-6012 | | POSTAGE/SHIPPING & FR | | 71.42 | |
| | 401-5600-6012 | | POSTAGE, SHIPPING/FREI | | 71.42 | |
| | | | POSTAGE / VAR. DEPTS. | | | |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/07/2016 | Regular | 0.00 | 30.13 | 44240 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 98342 | Invoice | 06/07/2016 | POOL/STORAGE KEYS | 0.00 | 30.13 | |
| | 100-5616-6002 | | PARTS SUPPLIES | | 30.13 | |
| | | | POOL/STORAGE KEYS | | | |
| ROT01 | ROTH CRANE SERVICES INC. | 06/07/2016 | Regular | 0.00 | 638.00 | 44241 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 5/27/16 | Invoice | 06/07/2016 | PRESCHOOL C-TRAINS | 0.00 | 638.00 | |
| | 269-6303-6531 | | REPAIRS & MAINTENANC | | 638.00 | |
| | | | PRESCHOOL C-TRAINS | | | |
| SPA00 | SPARKLETTS | 06/07/2016 | Regular | 0.00 | 192.19 | 44242 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 8096078 050716 | Invoice | 06/07/2016 | PRESCHOOL WATER | 0.00 | 192.19 | |
| | 269-6303-6504 | | FOOD SERVICES | | 192.19 | |
| | | | PRESCHOOL WATER | | | |
| STA08 | STATE HUMAN ASSOCIATION OF CALIFORNIA | 06/07/2016 | Regular | 0.00 | 62.00 | 44243 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 2016-110 | Invoice | 06/07/2016 | ANIMAL LAW/HANDBOOK | 0.00 | 62.00 | |
| | 100-5410-6002 | | PARTS SUPPLIES | | 62.00 | |
| | | | ANIMAL LAW/HANDBOOK | | | |
| SYS00 | SYSCO OF CENTRAL CALIFORN | 06/07/2016 | Regular | 0.00 | 2,141.66 | 44244 |

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| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|-------------------------------|-------------------------------|---------------------|----------------------------|----------------------------|-----------------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 605250451 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 617.04 | |
| | 269-6303-6504 | | FOOD SERVICES | | 617.04 | |
| 605270432 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 298.98 | |
| | 269-6303-6504 | | FOOD SERVICES | | 298.98 | |
| 606010486 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 751.85 | |
| | 269-6303-6504 | | FOOD SERVICES | | 751.85 | |
| 606060109 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 473.79 | |
| | 269-6303-6504 | | FOOD SERVICES | | 473.79 | |
| TER01 | TERMINIX PROCESSING CTR. | 06/07/2016 | Regular | 0.00 | 123.00 | 44245 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 355394133 | Invoice | 06/07/2016 | CIVIC CENTER SERVICES | 0.00 | 37.00 | |
| | 100-5618-6520 | | PROFESSIONAL SERVICES | | 37.00 | |
| 355425381 | Invoice | 06/07/2016 | FIRE DEPT. PEST CONTROL | 0.00 | 45.00 | |
| | 100-5104-6520 | | PROFESSIONAL SERVICES/ | | 45.00 | |
| | | | FIRE DEPT. PEST CONTROL | | | |
| 355426482 | Invoice | 06/07/2016 | 741 TULARE PEST CONTROL | 0.00 | 41.00 | |
| | 100-5617-6520 | | PROFESSIONAL SERVICES | | 41.00 | |
| | | | 741 TULARE PEST CONTROL | | | |
| USM01 | U-SAVE MARKET | 06/07/2016 | Regular | 0.00 | 637.31 | 44246 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 5/24/16 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 86.28 | |
| | 269-6303-6504 | | FOOD SERVICES | | 86.28 | |
| 5/25/16 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 155.44 | |
| | 269-6303-6504 | | FOOD SERVICES | | 155.44 | |
| 5/31/16 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 110.90 | |
| | 269-6303-6504 | | FOOD SERVICES | | 110.90 | |
| 6/1/16 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 111.73 | |
| | 269-6303-6504 | | FOOD SERVICES | | 111.73 | |
| 6/2/16 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 64.65 | |
| | 269-6303-6504 | | FOOD SERVICES | | 64.65 | |
| 6/6/16 | Invoice | 06/07/2016 | PRESCHOOL MEAL SUPPLY | 0.00 | 108.31 | |
| | 269-6303-6504 | | FOOD SERVICES | | 108.31 | |
| WEL04 | WELLS FARGO FINANCIAL LEA | 06/07/2016 | Regular | 0.00 | 241.84 | 44247 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 5003111937 | Invoice | 06/07/2016 | TOSHIBA COPIER 7-16 | 0.00 | 241.84 | |
| | 100-5700-6520 | | PROFESSIONAL SERVICES/ | | 241.84 | |
| | | | TOSHIBA COPIER 7-16 | | | |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/07/2016 | Regular | 0.00 | 18,913.86 | 44248 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| JUNE 12-25/16 | Invoice | 06/07/2016 | PRESCHOOL PAYROLL | 0.00 | 18,913.86 | |
| | 269-13101 | | A/R-PAYROLL ADVANCE | | 18,913.86 | |
| A-C00 | A-C ELECTRIC COMPANY | 06/08/2016 | Regular | 0.00 | 8,447.05 | 44249 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 33935 | Invoice | 06/07/2016 | HEADWORKS REPAIR @ WWTP | 0.00 | 8,447.05 | |
| | 401-5600-7002 | | PLANT REPAIRS | | 8,447.05 | |
| | | | HEADWORKS REPAIR @ WWTP | | | |
| BAN01 | BANKCARD CENTER | 06/08/2016 | Regular | 0.00 | 1,083.32 | 44250 |

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| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|-------------------------------|---------------------------|------------------|----------------------------|-----------------|----------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| Account Number | Account Name | Item Description | Distribution Amount | | | |
| 00184654 | Invoice | 06/07/2016 | PW PORTABLE WELDER | 0.00 | 187.68 | |
| 401-5600-6004 | | | TOOLS & MINOR EQUIPM | | 187.68 | |
| 05/23/2016 | Invoice | 06/07/2016 | HEADWORKS BAR SCREEN | 0.00 | 208.14 | |
| 401-5600-6002 | | | PARTS SUPPLIES | | 208.14 | |
| 05/23/2016-03 | Invoice | 06/07/2016 | HEADWORKS SUPPLIES | 0.00 | 138.05 | |
| 401-5600-6002 | | | PARTS SUPPLIES | | 138.05 | |
| 5/20/2016 | Invoice | 06/07/2016 | ELECTRICAL PANEL SUPPLIES | 0.00 | 154.95 | |
| 401-5600-6002 | | | PARTS SUPPLIES | | 154.95 | |
| 947396 | Invoice | 06/07/2016 | SHERATON HOTEL CONF. | 0.00 | 197.25 | |
| 401-5600-6503 | | | TRAVEL, MEETINGS & TR | | 197.25 | |
| 947397 | Invoice | 06/07/2016 | SHERATON HOTEL CONF. | 0.00 | 197.25 | |
| 401-5600-6503 | | | TRAVEL, MEETINGS & TR | | 197.25 | |
| FAS00 | FASTENAL COMPANY | 06/08/2016 | Regular | 0.00 | 307.20 | 44251 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| Account Number | Account Name | Item Description | Distribution Amount | | | |
| CAREE30936 | Invoice | 06/08/2016 | HEADWORKS ANCHOR BOLTS | 0.00 | 100.34 | |
| 401-5600-7002 | | | PLANT REPAIRS | | 100.34 | |
| CAREE30973 | Invoice | 06/08/2016 | HEADWORKS SCREEN -WWTP | 0.00 | 47.40 | |
| 401-5600-7002 | | | PLANT REPAIRS | | 47.40 | |
| CAREE30987 | Invoice | 06/08/2016 | HEADWORKS BARSCREEN | 0.00 | 159.46 | |
| 401-5600-7002 | | | PLANT REPAIRS | | 159.46 | |
| FRE00 | FRESNO OXYGEN | 06/08/2016 | Regular | 0.00 | 597.60 | 44252 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| Account Number | Account Name | Item Description | Distribution Amount | | | |
| 61825213 | Invoice | 06/07/2016 | SUPPLIES TO BUILD CAGE -PW | 0.00 | 342.84 | |
| 401-5600-6002 | | | PARTS SUPPLIES | | 342.84 | |
| 61826033 | Invoice | 06/07/2016 | PW OXYGEN BOTTLE | 0.00 | 33.19 | |
| 100-5600-6002 | | | PARTS SUPPLIES | | 33.19 | |
| 61826227 | Invoice | 06/07/2016 | WATER LINES SUPPLIES | 0.00 | 26.17 | |
| 400-5600-6002 | | | PARTS & SUPPLIES | | 26.17 | |
| 61840799 | Invoice | 06/07/2016 | PW WELDING EQUIPMENT | 0.00 | 78.44 | |
| 100-5600-6520 | | | PROFESSIONAL SERVICES/ | | 78.44 | |
| 61841062 | Invoice | 06/07/2016 | PW SHOP SUPPLIES | 0.00 | 82.55 | |
| 100-5600-6002 | | | PARTS SUPPLIES | | 82.55 | |
| 91371202 | Invoice | 06/07/2016 | PW SUPPLIES | 0.00 | 34.41 | |
| 100-5600-6520 | | | PROFESSIONAL SERVICES/ | | 34.41 | |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/08/2016 | Regular | 0.00 | 67.59 | 44253 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| Account Number | Account Name | Item Description | Distribution Amount | | | |
| 98323 | Invoice | 06/07/2016 | PW. SHOP SUPPLIES | 0.00 | 12.72 | |
| 400-5600-6002 | | | PARTS & SUPPLIES | | 12.72 | |
| 98324 | Invoice | 06/07/2016 | PW SHOP SUPPLIES | 0.00 | 3.90 | |
| 400-5600-6002 | | | PARTS & SUPPLIES | | 3.90 | |
| 98353 | Invoice | 06/07/2016 | PW SHOP SUPPLIES | 0.00 | 19.83 | |
| 401-5600-6002 | | | PARTS SUPPLIES | | 19.83 | |
| 98356 | Invoice | 06/07/2016 | PW. SHOP SUPPLIES | 0.00 | 16.09 | |
| 401-5600-6002 | | | PARTS SUPPLIES | | 16.09 | |
| 98363 | Credit Memo | 06/07/2016 | PW SHOP SUPPLIES | 0.00 | -1.48 | |
| 401-5600-6002 | | | PARTS SUPPLIES | | -1.48 | |
| 98499 | Invoice | 06/07/2016 | PW. SHOP SUPPLIES | 0.00 | 16.53 | |

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|----------------------------|-------------------------------|-----------------------|----------------------------|----------------------------|-----------------------|--------|
| | 400-5600-6002 | PARTS & SUPPLIES | PW. SHOP SUPPLIES | | 16.53 | |
| SAN1H | SANGER NURSERY | 06/08/2016 | Regular | 0.00 | 546.11 | 44254 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 593875 | Invoice | 06/07/2016 | PW. SHOP SUPPLIES | 0.00 | 107.78 | |
| | 400-5600-6002 | PARTS & SUPPLIES | PW. SHOP SUPPLIES | | 107.78 | |
| 594543 | Invoice | 06/07/2016 | WWTP SUPPLIES | 0.00 | 62.97 | |
| | 401-5600-6002 | PARTS SUPPLIES | WWTP SUPPLIES | | 62.97 | |
| 595272 | Invoice | 06/07/2016 | PW. SHARPEN CHAINS | 0.00 | 119.00 | |
| | 401-5600-6520 | PROFESSIONAL SERVICES | PW. SHARPEN CHAINS | | 119.00 | |
| 596188 | Invoice | 06/07/2016 | PW. LANDSCAPE SUPPLIES | 0.00 | 48.62 | |
| | 213-5600-6002 | PARTS SUPPLIES | PW. LANDSCAPE SUPPLIES | | 48.62 | |
| 599130 | Invoice | 06/07/2016 | PW. SUPPLIES FOR CHAINSAW | 0.00 | 207.74 | |
| | 213-5600-6002 | PARTS SUPPLIES | PW. SUPPLIES FOR CHAINSAW | | 207.74 | |
| SMI01 | SMITH AUTO PARTS | 06/08/2016 | Regular | 0.00 | 154.26 | 44255 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 01SI003206 | Invoice | 06/07/2016 | PW. FINANCE CHARGE | 0.00 | 2.13 | |
| | 401-5600-6520 | PROFESSIONAL SERVICES | PW. FINANCE CHARGE | | 2.13 | |
| 01SI003543 | Invoice | 06/07/2016 | PW. FINANCE CHARGE | 0.00 | 2.28 | |
| | 401-5600-6520 | PROFESSIONAL SERVICES | PW. FINANCE CHARGE | | 2.28 | |
| 03IN008604 | Invoice | 06/07/2016 | PW JETRODER EQUIPMENT | 0.00 | 141.85 | |
| | 401-5600-6004 | TOOLS & MINOR EQUIPM | PW JETRODER EQUIPMENT | | 141.85 | |
| 03IN009397 | Invoice | 06/07/2016 | PW JETRODER EQUIPMENT | 0.00 | 8.00 | |
| | 401-5600-6004 | TOOLS & MINOR EQUIPM | PW JETRODER EQUIPMENT | | 8.00 | |
| D &00 | D & D SERVICES, INC. | 06/08/2016 | Regular | 0.00 | 195.00 | 44256 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 12631 | Invoice | 06/08/2016 | ANIMAL DISPOSAL | 0.00 | 195.00 | |
| | 100-5410-6021 | ANIMAL DISPOSAL | ANIMAL DISPOSAL | | 195.00 | |
| DRU10 | DRUMRIGHT'S OFFICE SUPPLY | 06/08/2016 | Regular | 0.00 | 38.62 | 44257 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 10756-0 | Invoice | 06/08/2016 | P.D. OFFICE SUPPLY | 0.00 | 3.45 | |
| | 100-5400-6000 | OFFICE SUPPLIES | P.D. OFFICE SUPPLY | | 3.45 | |
| 11624-0 | Invoice | 06/08/2016 | P.D. COPY PAPER | 0.00 | 35.17 | |
| | 100-5400-6000 | OFFICE SUPPLIES | P.D. COPY PAPER | | 35.17 | |
| FAS00 | FASTENAL COMPANY | 06/08/2016 | Regular | 0.00 | 1,227.47 | 44258 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| CAREE31027 | Invoice | 06/08/2016 | W.W.T.P PANEL CAGE | 0.00 | 21.28 | |
| | 401-5600-6002 | PARTS SUPPLIES | W.W.T.P PANEL CAGE | | 21.28 | |
| CAREE31142 | Invoice | 06/08/2016 | W.W.T.P SLUDGE EQUIPMENT | 0.00 | 58.14 | |
| | 401-5600-6004 | TOOLS & MINOR EQUIPM | W.W.T.P SLUDGE EQUIPMENT | | 58.14 | |
| CAREE31227 | Invoice | 06/08/2016 | P.W. SHOP SUPPLIES | 0.00 | 1,148.05 | |
| | 401-5600-6002 | PARTS SUPPLIES | P.W. SHOP SUPPLIES | | 1,148.05 | |
| FRE28 | FRESNO CITY COLLEGE | 06/08/2016 | Regular | 0.00 | 57.00 | 44259 |

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|--------------------------|-------------------------------|---------------------|----------------------------|----------------------------|-----------------------|--------|
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 12028886 | Invoice | 06/08/2016 | I & I COURSE TRAINING | 0.00 | 57.00 | |
| | 100-5400-6503 | | TRAVEL, MEETINGS & TR | | 57.00 | |
| FRE09 | FRESNO COMMUNITY HOSPITAL | 06/08/2016 | Regular | 0.00 | 1,800.00 | 44260 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 15.1821 | Invoice | 06/08/2016 | SAFE EXAM RM - P.D. | 0.00 | 900.00 | |
| | 100-5400-6544 | | LAB ANALYSIS & TESTING | | 900.00 | |
| 16.289 | Invoice | 06/08/2016 | SAFE EXAM RM - P.D. | 0.00 | 900.00 | |
| | 100-5400-6544 | | LAB ANALYSIS & TESTING | | 900.00 | |
| GAR14 | GARCIA, BERTHA | 06/08/2016 | Regular | 0.00 | 400.00 | 44261 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 4/16/16 | Invoice | 06/08/2016 | DEPOSIT REFUND 4/16/16 | 0.00 | 400.00 | |
| | 100-23101 | | COMMUNITY CENTER RE | | 400.00 | |
| RLB01 | REEDLEY LUMBER & BUILDING | 06/08/2016 | Regular | 0.00 | 191.41 | 44262 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 95227 | Invoice | 06/08/2016 | EARL RUTH PARK REPAIRS | 0.00 | 34.76 | |
| | 100-5610-6002 | | PARTS SUPPLIES | | 34.76 | |
| 96639 | Invoice | 06/08/2016 | P.W. SUPPLIES | 0.00 | 22.47 | |
| | 400-5600-6002 | | PARTS & SUPPLIES | | 22.47 | |
| 96684 | Invoice | 06/08/2016 | P.W. SHOP REPAIR | 0.00 | 33.54 | |
| | 401-5600-6002 | | PARTS SUPPLIES | | 33.54 | |
| 97033 | Invoice | 06/08/2016 | EARL RUTH PARK REPAIRS | 0.00 | 16.05 | |
| | 100-5610-6002 | | PARTS SUPPLIES | | 16.05 | |
| 97190 | Invoice | 06/08/2016 | P.W. SUPPLIES | 0.00 | 84.59 | |
| | 401-5600-6002 | | PARTS SUPPLIES | | 84.59 | |
| VEG04 | VEGA, ARIANA | 06/08/2016 | Regular | 0.00 | 250.00 | 44263 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 5/7/16 | Invoice | 06/08/2016 | DEPOSIT REFUND 5/7/16 | 0.00 | 250.00 | |
| | 100-23101 | | COMMUNITY CENTER RE | | 50.00 | |
| | 100-23101 | | COMMUNITY CENTER RE | | 200.00 | |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/08/2016 | Regular | 0.00 | 6,921.59 | 44264 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 1618 | Invoice | 06/08/2016 | PRESCHOOL SERVICES 6-16 | 0.00 | 2,500.00 | |
| | 269-6303-6542 | | CONTRACT SERVICES | | 2,500.00 | |
| 1619 | Invoice | 06/08/2016 | CIVIC CENTER SERVICES 6-16 | 0.00 | 1,280.00 | |
| | 100-5618-6520 | | PROFESSIONAL SERVICES | | 1,280.00 | |
| 1620 | Invoice | 06/08/2016 | PRESCHOOL W/ COMP 6-16 | 0.00 | 1,896.77 | |
| | 269-6303-5015 | | WORKERS COMP | | 1,896.77 | |
| 1623 | Invoice | 06/08/2016 | PRESCHOOL HEALTH K 6-16 | 0.00 | 1,244.82 | |
| | 269-6303-5011 | | INSURANCE-MED,DEN,VIS | | 1,244.82 | |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/08/2016 | Regular | 0.00 | -6,921.59 | 44264 |
| YOU00 | YOUTH CENTERS OF AMERICA, | 06/09/2016 | Regular | 0.00 | 6,921.59 | 44265 |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| | Account Number | Account Name | Item Description | Distribution Amount | | |
| 1618- | Invoice | 06/09/2016 | PRESCHOOL SERVICES 6-16 | 0.00 | 2,500.00 | |
| | 269-6303-6542 | | CONTRACT SERVICES | | 2,500.00 | |

Check Report

Date Range: 05/26/2016 - 06/09/2016

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|-----------------------|-------------------------------|--------------|--|-----------------|----------------|--------|
| 1619- | Invoice | 06/09/2016 | CIVIC CENTER SERVICES 6-16 | 0.00 | 1,280.00 | |
| | 100-5618-6520 | | PROFESSIONAL SERVICES CIVIC CENTER SERVICES 6-16 | | 1,280.00 | |
| 1620- | Invoice | 06/09/2016 | PRESCHOOL W/COMP 6-16 | 0.00 | 1,896.77 | |
| | 269-6303-5015 | | WORKERS COMP PRESCHOOL W/COMP 6-16 | | 1,896.77 | |
| 1623- | Invoice | 06/09/2016 | PRESCHOOL HEALTH K 7-16 | 0.00 | 1,244.82 | |
| | 269-6303-5011 | | INSURANCE-MED,DEN,VIS PRESCHOOL HEALTH K 7-16 | | 1,244.82 | |

Bank Code APBNK Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|-------------|-------------------|
| Regular Checks | 171 | 88 | 0.00 | 149,678.51 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 4 | 0.00 | -6,921.59 |
| Bank Drafts | 0 | 0 | 0.00 | 0.00 |
| EFT's | 0 | 0 | 0.00 | 0.00 |
| | 171 | 92 | 0.00 | 142,756.92 |

Fund Summary

| Fund | Name | Period | Amount |
|------|-----------|--------|------------|
| 999 | POOL FUND | 5/2016 | 16,962.99 |
| 999 | POOL FUND | 6/2016 | 125,793.93 |
| | | | <hr/> |
| | | | 142,756.92 |



| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|-------------------------------|-------------------------------|--------------|-----------------------|-----------------|----------------|------------|
| PER01 | CALPERS | 06/07/2016 | Bank Draft | 0.00 | 9,839.61 | DFT0000034 |
| Bank Code: APBNK-APBNK | | | | | | |
| Payable # | Payable Type | Payable Date | Payable Description | Discount Amount | Payable Amount | |
| MAY 14-27 | Invoice | 06/06/2016 | CALPERS CONTRIBUTIONS | 0.00 | 9,839.61 | |
| | 100-22104 | | PERS PAYABLE | | 3,210.67 | |
| | 100-22104 | | PERS PAYABLE | | 20.44 | |
| | 100-5200-5010 | | PERS-PENSION | | 139.30 | |
| | 100-5300-5010 | | PERS-PENSION | | 60.78 | |
| | 100-5400-5010 | | PERS-PENSION | | 3,666.50 | |
| | 100-5410-5010 | | PERS- PENSION | | 140.31 | |
| | 100-5610-5010 | | PERS-PENSION | | 96.11 | |
| | 100-5617-5010 | | PERS-PENSION | | 34.64 | |
| | 100-5620-5010 | | PERS-PENSION | | 34.64 | |
| | 100-5700-5010 | | PERS-PENSION | | 225.81 | |
| | 160-5400-5010 | | PERS-PENSION | | 197.21 | |
| | 203-5600-5010 | | PERS-PENSION | | 147.38 | |
| | 206-5600-5010 | | PERS-PENSION | | 88.95 | |
| | 213-5600-5010 | | PERS-PENSION | | 18.64 | |
| | 278-5400-5010 | | PERS PENSION | | 404.89 | |
| | 400-5200-5010 | | PERS PENSION | | 126.82 | |
| | 400-5300-5010 | | PERS PENSION | | 186.12 | |
| | 400-5600-5010 | | PERS PENSION | | 160.75 | |
| | 401-5200-5010 | | PERS PENSION | | 126.82 | |
| | 401-5300-5010 | | PERS PENSION | | 186.12 | |
| | 401-5600-5010 | | PERS PENSION | | 160.75 | |
| | 402-5300-5010 | | PERS PENSION | | 140.54 | |
| | 402-5600-5010 | | PERS PENSION | | 81.02 | |
| | 602-8100-5010 | | PERS-PENSION | | 60.78 | |
| | 602-8100-5010 | | PERS-PENSION | | 123.62 | |

Bank Code APBNK Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|-------------|-----------------|
| Regular Checks | 0 | 0 | 0.00 | 0.00 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 0 | 0.00 | 0.00 |
| Bank Drafts | 1 | 1 | 0.00 | 9,839.61 |
| EFT's | 0 | 0 | 0.00 | 0.00 |
| | 1 | 1 | 0.00 | 9,839.61 |

Fund Summary

| Fund | Name | Period | Amount |
|------|-----------|--------|----------|
| 999 | POOL FUND | 6/2016 | 9,839.61 |
| | | | <hr/> |
| | | | 9,839.61 |

MINUTES
CITY COUNCIL MEETING
OF THE
CITY OF PARLIER

REGULAR MEETING,
WEDNESDAY MAY 18, 2016

I. **CALL TO ORDER/WELCOME:**

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

ROLL CALL:

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

Absent: Councilwoman Diane Maldonado

Staff Present: Director of Community Development Shun Patlan, Finance Director Jasmin Bains, City Attorney Janell Van Bindsbergen, City Manager Israel Lara, Director of Public Works Domingo Molina, City Engineer Philip Romero, Parlier Police Chief Jose Flores and Administrative Executive Assistant Bertha Augustine.

Flag Salute: Mayor Alma M. Beltran

Invocation: Council member Yolanda Padilla

II. **ADDITIONS/DELETIONS TO THE AGENDA:** None.

III. **PRESENTATIONS/INFORMATIONAL:** None.

IV. **PUBLIC COMMENTS:**

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

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

Trino Pimentel informed the Council and audience the every 3rd Tuesday there will be a food giveaway at the Community Center. He thanked all volunteers and City staff for their help.

Lucy Pimentel thanked the volunteers for their help.

Leticia Trujillo thanked the city for all they do to help the residents. Every Sunday they have prayer for the City. She wants to have an event for kids on June 26, 2016.

Rosa Mora voiced her opinion.

Alfonso Padron spoke about attracting businesses.

Mary Helen Villanueva voiced her opinion.

V. **CONSENT CALENDAR:**

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

The City Council

- A. Approved the Check Reports dated April 29 thru May 12, 2016
- B. Adopted and approved Minutes dated May 04, 2016 with the correction of Item VI-B1 Resolution No. 2016-12 Underground Utility District No. 3 was given the wrong number. Correct Resolution No. is 2016-13.
- C. Approved **Resolution No. 2016-14** Declaring May 15 thru May 21, 2016 National Public Works Week.
- D. Staff recommends allowing the use of the Senior Center and the waiving of the rental fees for the American Legion Post Organization.
- E. Authorized the use of Earl Ruth Park and waived the rental/event fees for Parlier's 2nd Annual Battle of the Grills.
- F. Approved a one-year extension for Tentative Tract Map No. 6041.
- G. Approved correction to Minutes dated April 06, 2016 Mayor Pro tem Villanueva and Council member Padilla were absent. Item VI-B1 Program Supplement No. o-018 Agreement for ATP Cycle 1, Manning Avenue Sidewalk Project was approved. Motion by Council member Montano and Second by Council member Maldonado and Carried.

M/S/C: Motion to approve the Consent Calendar by Montano, 3rd by Padilla followed by yes votes from Mayor Beltran, Mayor Pro Tem Villanueva and carried

Absent: Councilwoman Diane Maldonado.

VI. **DEPARTMENT REPORTS:**

A. **ADMINISTRATION DEPARTMENT:**

- 1. **SUBJECT:** Professional Services related to Measure S Parcel Tax analysis and Public Opinion Research.

The City Council voted to table the proposals received by a professional service agreement with A.M. Peche & Associates and a professional service agreement with Gene Bregman & Associates for Measure S Parcel Tax analysis and Public Opinion Research with Attorney approval.

M/S/C: Motion to deny the proposals made by A.M. Peche & Associates and with Gene Bregman & associates for Measure S Parcel Tax analysis and Public Opinion Research with Attorney approval by Villanueva, 2nd by Mayor Beltran. No votes by Montano and Padilla, Motion denied.

Absent: Councilwoman Diane Maldonado

M/S/C: Motion to table the proposals by Padilla, Roll Call votes for yes to table by Montano, Padilla & Beltran. No vote by Villanueva. Motion carried.

Absent: Councilwoman Diane Maldonado.

B. PUBLIC WORKS DEPARTMENT:

- 1. SUBJECT:** Initiating Proceedings for the Annual Levy of Assessments for Landscape Maintenance and Lighting District No. 1 and authorize the City Engineer to file his annual report.

The City Council adopted **Resolution No. 2016-15** Initiating Proceedings for the Annual Levy of Assessments for Landscape Maintenance and Lighting District No. 1 and authorized the City Engineer to file his annual report.

M/S/C: Motion to adopt Resolution No. 2016-15 by Padilla 2nd by Montano followed by yes votes from Mayor Beltran, Mayor Pro Tem Villanueva and carried.

Absent: Councilwoman Diane Maldonado.

VII. COUNCIL COMMUNICATIONS/COMMENTS:

Padilla- We need to work together on Measure S.

Villanueva- Mentioned Youth Center of America and Academy of Excellence.

Montano- Mentioned the Brown fields program.

Dennis Balakian agreed to clean up property.

VIII. PUBLIC COMMENTS ON CLOSED SESSION: None

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

IX. **CLOSED SESSION: 8:05 p.m. – 9:14 p.m.**

Government Code Section 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency representative: Israel Lara, City Manager and Jenell Van Bindsbergen, City Attorney

Employee Organization: Parlier Peace Officers Association

Government Code Section 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of Section 54956.9

2 cases

NO ACTION WAS TAKEN IN CLOSED SESSION.

X. **ADJOURNMENT:**

Mayor Beltran adjourned the meeting at 9:14 p.m.

Dorothy Garza – City Clerk

Resolutions adopted: 2016-14 & 15

Ordinances adopted: None.

MINUTES
CITY COUNCIL MEETING
OF THE
CITY OF PARLIER

REGULAR MEETING
WEDNESDAY JUNE 01, 2016

I. CALL TO ORDER/WELCOME:

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

ROLL CALL:

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

Staff Present: Director of Community Development Shun Patlan, Finance Director Jasmin Bains, City Attorney Mary Turner, Administrator Executive Assistant Berth Augustine, City Manager Israel Lara, Director of Public Works Domingo Molina, City Engineer Philip Romero, Police Chief Jose Flores

Flag Salute: Mayor Alma M. Beltran

Invocation: Pastor Abel Santiago

II. ADDITIONS/DELETIONS TO THE AGENDA: None.

III. PRESENTATIONS/INFORMATIONAL: None.

IV. PUBLIC COMMENTS:

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

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

The following residents had public comments

Leticia Trujillo made comments on the Police Dept.

Rosa Mora made comments on the Police Dept in the school.

Juan Carlos Pineda made comments about permits and car ports.

Alfonso Padron made comments on the Youth Center and Parlier Academy School.

V. CONSENT CALENDAR:

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

The City Council:

A. Approved the Check Reports dated May 13, 2016 thru May 25, 2016

B. Adopt and approve Minutes dated June 01, 2016.

C. Adopted **Resolution No. 2016-11A** Amending Resolution No. 2016-11 Regarding Ordering an Election Requesting Consolidation of Election and Determining Payment for Candidate's Statements, and for Appointment to Office if No One or Only One Person is Nominated.

D. Pastor Abel Santiago with Templo Lirio De Los Valles – Will be hosting a community outreach/Car and Bike Show on June 04, 2016. They will be closing down Tuolumne Street and "I" Street.

Montano asked to pull the warrants of the Consent Calendar.

M/SC: Motion to remove item B for correction of the consent calendar by Maldonado, 2nd by Padilla followed yes votes from Mayor Beltran, Mayor Pro Tem Villanueva, Montano and carried.

M/S/C: Motion to approve items C & D of the Consent Calendar by Montano 2nd by Padilla followed by yes votes from Mayor Beltran, Mayor Pro Tem Villanueva, Maldonado and carried.

M/S/C: Motion to approve item A of the Consent Calendar by Maldonado, 2nd by Padilla followed by yes votes from Mayor Beltran, Mayor Pro Tem Villanueva and carried.

Abstain: Montano.

VI. DEPARTMENT REPORTS:

A. PUBLIC WORKS DEPARTMENT:

1. SUBJECT: Public Hearing – Underground Utility District No.3 – Parlier Avenue.

PUBLIC HEARING:

- a. Mayor Beltran opened the Public Hearing at 7:19 p.m.
- b. There was no Public input/testimony for or against.
- c. Mayor Beltran closed the Public Hearing at 7:21 p.m.

The City Council adopted **Resolution No. 2016-16**, Dissolving Underground Utility District No. 3.

M/S/C: Motion to adopt Resolution no. 3026-16 by Maldonado 2nd by Mayor Pro Tem Villanueva:

ROLL CALL Vote:

Yays by Montano, Padilla, Mayor Beltran, Maldonado, Villanueva and carried.

Nays: None.

VII. COUNCIL COMMUNICATIONS/COMMENTS:

Mayor Beltran: There is a piece of side walk that is lifting off the ground. Wants Public Works to look into it.

VIII. PUBLIC COMMENTS ON CLOSED SESSION: None.

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

IX. CLOSED SESSION: (7:25 p.m. – 8:33 p.m.)

1. Government Code section 54956.95 - LIABILITY CLAIM - Claimant Lupe Sandoval Claim against City of Parlier; Government Code section 54956.95

2. Government Code Section 54957.6 CONFERENCE WITH LABOR NEGOTIATORS
Agency representative: Israel Lara, City Manager and Jenell Van Bindsbergen, City Attorney
Employee Organization: Parlier Peace Officers Association

***Nothing to report on Closed session.**

X. ADJOURNMENT:

Mayor Beltran adjourned the meeting at 8:22 p.m.

Dorothy Garza – City Clerk

Resolutions adopted: 2016-11A amending 2016-11 & 2016-16
Ordances adopted : None.

MINUTES
CITY COUNCIL MEETING
OF THE
CITY OF PARLIER

SPECIAL MEETING
MONDAY JUNE 06, 2016

I. CALL TO ORDER/WELCOME:

The City Council Special Meeting of the city of Parlier was held in the City Council chambers located at 1100 E. Parlier Avenue, Parlier, California 93648. The Special Meeting was called to order by Mayor Alma Beltran at 5:04 p.m.

ROLL CALL:

Council Present: Mayor Alma M. Beltran, Mayor Pro-Tem Raul Villanueva, Councilwoman Diane Maldonado, Councilman Juan Montaña, City Clerk Dorothy Garza.

Present at 5:29 p.m.: Villanueva & Padilla.

Flag Salute: *Mayor Alma M. Beltran*

Invocation: *None.*

II. PUBLIC COMMENTS ON CLOSED SESSION

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

III. CLOSED SESSION: (5:05 P.M. – 6:03 P,M,)

1. Government code Section 54957.6 CONFERNECE WITH LABOR NEGOTIATIONS
Agency representative: Israel Lara, City Manager and Jenell Van Bindsbergen, City Attorney.
Employee Organization: Parlier Peace Officers Association

***Nothing to report on closed session.**

IV. ADDITIONS /DELETIONS TO THE AGENDA: None.

V. **PRESENTATIONS/INFORMATIONAL:**

- A. Tony Boren, Fresno COG to make a presentation on Transportation Funds.

The City of Parlier is in a chronic deficit over the years and is headed this year to reach five million dollars in a deficit. Over spending and cannot borrow from the transportation fund. The general fund is in trouble.

VI. **CONSENT CALENDAR:**

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

The City Council:

- A. Adopted and approved Minutes dated April 12, 2016.
- B. City Council approved the selection of the Mayor as the Director, the City Manager as the Alternate Director and the City Engineer as an Alternate Director to represent the City of Parlier at the Upper Kings Basin IRWM Authority Board Meetings..

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

Absent: Padilla.

VII. **DEPARTMENT REPORTS:**

A. **ADMINISTRATION DEPARTMENT:**

1. **SUBJECT:** Professional Services related to Measure S Parcel Tax analysis and Public Opinion Research.

The City Council accepted the proposals received and authorized staff to enter into a professional services agreement with A.M. Peche & Associates and a professional services agreement with Gene Bregman & Associates for Measure S Parcel Tax analysis and Public Opinion Research with Attorney approval and to authorize the city Manager to enter into a contract for services for survey and to negotiate a reduced price.

M/S/C: Motion to accept the proposals received by Montano, 2nd by Maldonado
Roll Call vote: yeas Montano, Padilla, Mayor Beltran, Maldonado.

Nays: Villanueva.

VIII. **ADJOURNMENT:**

Mayor Beltran adjourned the meeting at 6:36 p.m.

Dorothy Garza – City Clerk

Resolutions adopted: None.
Ordinances approved: None.

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

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

STATEMENT ON RULES OF DECORUM AND ENFORCEMENT

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

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



AGENDA ITEM: VII-C
MEETING DATE: 06/15/2016
DEPARTMENT: Finance

REPORT TO CITY COUNCIL

SUBJECT:

Independent audit services for the fiscal year ended June 30, 2016, 2017, 2018.

RECOMMENDATION:

Honorable Mayor and Councilmembers authorize the firm of Bryant L. Jolley, CPA to perform the annual audit for fiscal years ending June 30, 2016, 2017, 2018 with an option to extend the contract for an additional two years as detailed in their cost proposal and authorize the City Manager to execute an agreement on behalf of the City of Parlier with City Attorney approval.

BACKGROUND:

The firm of Price Paige and Company CPA performed the prior year audits as approved by Council for the fiscal years ended June 30, 2014 and June 30, 2015. As presented to City Council on April 6, 2016, the City solicited a request for proposals from twelve auditing firms known to provide city audit services. The City received responsive audit proposals from three audit firms qualified to perform city audits for fiscal years June 30, 2016, 2017, 2018 with an option to extend the contract for an additional two years. The City received responsive proposals from Moss, Levy & Hartzheim, LLP; Bryant L. Jolley, CPA; Price Paige & Company.

FISCAL IMPACT:

Total Audit fee for the Fiscal Year 2015-2016 will be \$35,000 for the City Audit, Single Audit, and the State Controller's Reports to be charged to various funds of the City of Parlier.

Prepared/Approved By:

Jasmin Bains
Finance Director

Israel Lara, Jr.
City Manager

Attachments:

Audit Proposals submitted by:

1. Moss, Levy & Hartzheim, LLP
2. Bryant L. Jolley, CPA
3. Price Paige & Company

Finance Director

____ Attorney

____ City Manager

CITY OF PARLIER

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

**For the Fiscal Years Ending June 30, 2016, 2017, and 2018
(Optional Fiscal Years Ending June 30, 2019 and 2020)**

=====

Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
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Submitted On:

April 29, 2016

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

CITY OF PARLIER
AUDIT PROPOSAL
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Certificate of Insurance



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A. LEVY, CPA
CRAIG A. HARTZHEIM, CPA
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Jasmin Bains
Finance Director
City of Parlier
1100 E. Parlier Avenue
Parlier, CA 93648

Dear Ms. Bains,

We are pleased to respond to the Request for Proposal from the City of Parlier (City) for independent professional auditing services. We have prepared our proposal to address each of the specifications included in the City's Request for Proposal.

After 59 years in public accounting and 39 years of performing local governmental and non-profit audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim, LLP. The firm is a regional full service public accounting firm with offices in Culver City, Beverly Hills, and Santa Maria and clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements, and that is why we strive to constantly improve the quality of our professional services. This degree of dedication, coupled with our ability to inform our clients of any new accounting and auditing issues, is paramount to our success.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our engagements in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

It is our understanding that we will perform an audit of the City's basic financial statements in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants, with the objective of expressing an opinion on the fair presentation of the basic financial statements, which will be in full compliance with the Government Finance Officers Association's (GFOA) Blue Book. We will express an "in-relation-to" opinion on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.

In addition to the procedures deemed necessary to express our opinion on the basic financial statements, we understand that we will also be responsible for performing certain limited procedures involving the management's discussion and analysis (MD&A) and the required supplementary information (RSI), as mandated by auditing standards generally accepted in the United States of America.

It is our understanding that we will be responsible for issuing the following reports: an independent auditor's report on the fair presentation of the City's basic financial statements, in conformity with accounting principles generally accepted in the United States of America; a report of the Successor Agency to the City of Parlier Redevelopment Agency; a report on Parlier Academy of Excellence (State Funded Preschool Program); and a State Controller's Report.

All noncompliance and significant deficiencies found during the audit will be communicated in writing. In the required reports on compliance and internal controls, we shall communicate any significant deficiencies and noncompliance issues found during the audit. Significant deficiencies that are also material weaknesses will be identified as such in the report. Non-reportable conditions discovered will be reported in a separate letter to management, which will be referred to in the reports on internal controls.

All irregularities and illegal acts or indications of illegal acts of which we become aware of during the course of our audit will be immediately reported, in writing, to the City Council, the City Manager, and the Finance Director.

We will be responsible for retaining all working papers and reports, at our expense, for a minimum of seven (7) years, unless the firm is notified in writing by the City of Parlier of the need to extend the retention period. We will make available all original working papers for examination, upon request, to the City of Parlier, State of California - Office of the State Controller, U.S. Government Accountability Office, parties designated by the federal and state governments or by the City as a part of an audit quality review process, and auditors or entities of which the City is a sub recipient of grants. We will also respond to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

The percentage of the audit work we expect to accomplish in each month is shown below:

| <u>July</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>Total</u> |
|-------------|------------------|----------------|-----------------|--------------|
| 35% | 35% | 20% | 10% | 100% |

This proposal for auditing services is an irrevocable offer until July 29, 2016.

Thank you for your consideration and please do not hesitate to contact the authorized representatives listed below with any questions, problems, or concerns.

(1) Craig A. Hartzheim, CPA
Partner
5800 Hannum Avenue, Suite E
Culver City, CA 90230
(310) 670-2745
chartzheim@mlhcpas.com

(2) Ron A. Levy, CPA
Partner
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Santa Maria, CA 93455
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rlevy@mlhcpas.com

(3) Hadley Y. Hui, CPA
Partner
5800 Hannum Avenue, Suite E
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(310) 670-2745
hhui@mlhcpas.com

Sincerely,



Craig A. Hartzheim, CPA
Partner

CITY OF PARLIER
TECHNICAL PROPOSAL

ELEGIBILITY

Moss, Levy & Hartzheim, LLP is a properly licensed certified public accounting firm in the State of California. All certified public accountants engaged in the audit of the City of Parlier are licensed to practice in the State of California and have received at least the minimum number of governmental continuing professional education hours required by the State Board of Accountancy and *Government Auditing Standards* to perform governmental audits. Our Board of Accountancy license No. is 6998.

FIRM'S QUALIFICATIONS AND EXPERIENCE

Moss, Levy & Hartzheim, LLP is a regional firm that performs audits of governmental and non-profit entities throughout the State of California, from the Oregon border to the Mexico border. For most of our governmental clients, we also prepare their Comprehensive Annual Financial Report. Our firm also performs review and compilation engagements as well as tax and consulting services to clients throughout the United States. The firm currently employs 27 professionals, all of whom are trained in governmental auditing, and has annual gross revenues in excess of \$4 million dollars. The firm has three offices in California: Culver City, Beverly Hills, and Santa Maria.

The audit work will be completed by staff from our Culver City office.

The Culver City office is currently staffed by five certified public accountants (three partners and one manager). In addition, the Culver City office employs nine professional staff, consisting of managers, senior accountants, and staff accountants. All certified public accountants, managers, and senior accountants are part of the governmental and non-profit audit practice.

Our firm currently provides the following services:

Audits:

- Governmental (cities, special districts, single audits, and school districts)
- Non-Profit
- Commercial
- Compliance
- Transient Occupancy Tax
- Employee Benefit Plans

Accounting Services:

- Reviews
- Compilations
- Bookkeeping
- Payroll Taxes

Management Advisory Services (Non-Audit Clients):

- Data Processing Services
- Business Consultation
- Pension and Profit Sharing Plan Assistance
- Acquisition and Mergers

Income Tax Services:

- Preparation
- Planning
- Tax Audits and Negotiations with Internal Revenue Service and Other Taxing Authorities

FIRM'S QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following:

1. CSMFO and GFOA Award Programs

The firm has or is currently auditing the following entities that have participated in and have received the CSMFO and/or GFOA Award Programs:

| | |
|------------------------------|---|
| City of Arcadia | City of Paso Robles |
| City of Bellflower | City of Santa Maria |
| City of Brawley | City of Scotts Valley |
| City of Calabasas | City of Tracy |
| City of Campbell | City of Watsonville |
| City of Covina | City of Westlake Village |
| City of Culver City | City of Yuba City |
| City of El Centro | County Sanitation Districts of |
| City of Eureka | Los Angeles County |
| City of Indio | Encina Wastewater Authority |
| City of La Canada Flintridge | Los Angeles County Flood Control District |
| City of Lompoc | Ross Valley Sanitary District |
| City of Los Alamitos | Triunfo Sanitation District |

2. OMB Circular A-133

We have performed compliance audits in accordance with Office of Management and Budget (OMB) Circular A-133, *Audits of State, Local Government and Nonprofit Organizations*, for our municipal clients who are required to have compliance audits (which is the majority of our municipal clients) and for all of our school district clients.

3. Federal and State Grant Programs and the Single Audit

Each of our municipal clients, the majority of our special district clients, and all of our school district clients receive federal and state grants which require compliance audits, including American Recovery and Reinvestment Act grants.

Some of our most commonly audited programs are as follows:

Municipal Major Programs:

- Community Development Block Grant Funds (CDBG)
- Federal Emergency Management Act Funds (FEMA)
- Section 8 Housing Assistance Payments
- Transportation Enhancement Act (TEA)
- Airport Improvement Program (AIP)
- Economic Development Grants (EDA)
- Home Investment Partnerships Program (HOME)
- Capitalization Grants for State Revolving Funds
- Surveys, Studies, Investigations, and Special Purpose Grants

FIRM'S QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

3. Federal and State Grant Programs and the Single Audit (Continued)

Some of our most commonly audited programs are as follows: (Continued)

Other Common Municipal Programs:

COPS Grants (including LLEBG)
Asset Seizure Funds
Retired Senior Volunteer Program

Other Major Programs:

Senior Nutrition Programs
Child Nutrition Programs
Title I
Title VI
Migrant Education
Vocational Education
Special Education

4. State Controller's Report and Street Reports

We have prepared State Controller's Reports, Transit, and Street Reports for numerous cities, special districts, and redevelopment agencies. We feel this experience allows us to assist our clients in their preparation of the State Controller's Reports or prepare the reports as a separate engagement for our clients.

5. Investment Compliance

In addition to financial statement audits, we also review our clients' compliance with their investment policies and examine investment types, including, but not limited to, an evaluation of maturity dates (short-term or long-term), types and category, and collateral to ensure proper disclosure of risk in the basic financial statements.

6. Former Redevelopment Agencies

We have audited the former Redevelopment Agency of the County of San Diego for the fiscal years ended June 30, 2004-2011. We have also performed audits of redevelopment agencies for nearly all of our municipal clients. Each redevelopment agency audit is conducted in accordance with *Guidelines for Compliance Audits of California Redevelopment Agencies* issued by the State Controller, Division of Local Government Fiscal Affairs and Section 33080.1(a) of the Health and Safety Code and Title 2.5, Chapter 6 of the California Administrative Code. We have also performed agreed-upon procedure engagements for numerous Successor Agencies as part of the AB1X 26 and AB1484 requirements.

7. School Districts

Currently, our firm audits thirty-five school districts and related schools throughout the State of California, including three charter schools. We have also performed audits of student bodies for nearly all of our school district clients.

FIRM'S QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

8. TOT, Refuse and Other Audits

The firm has recently concluded auditing lease agreements between the County of Los Angeles and a lessee for a period of 15 years. The firm has assisted several cities in reviewing franchise financial statements as part of reviewing franchise requests for rate increases. In addition, the firm has performed transient occupancy audits for eleven municipalities and has performed various audits of operating lease charges (such as use of a sewage treatment plant based on percentage of use by our client and actual expense as recorded by the treatment plant operator). The firm has also performed franchise audits of Comcast, AT&T, a local sports park, and others for municipal clients who have requested them.

9. Non-profit agencies

We have audited numerous non-profit agencies and have also prepared their federal and state tax returns. Currently our firm performs audit and/or tax preparation services for sixty non-profit agencies.

10. Special Districts

Currently, our firm audits in excess of one hundred and seventeen special districts including sanitary districts, an open space district, the County Sanitation Districts of Los Angeles County (all 25 Districts), water districts, recreation districts, utility districts, cemetery districts, community services districts, fire districts, ambulance services districts, airport districts, and vector control districts.

11. Joint Powers Authorities

We have audited the following joint powers authorities (JPAs):

- County of San Diego – Emergency Services Organization
- Encina Wastewater Authority
- Exclusive Risk Management Authority of California
- North Coast Emergency Medical Services
- Public Agency Self Insurance System
- San Diego Geographic Information System
- Santa Barbara County Special Education Local Plan Area Joint Powers Agency
- Santa Barbara Water Purveyors Joint Powers Agency
- Tracy Area Public Facilities Financing Authority
- Transportation Authority of Marin
- West Contra Costa Integrated Waste Management Authority

Please see *Appendix A – Peer Quality Review Report* for a copy of our firm's December 31, 2011 quality review report, which includes a review of governmental and non-profit engagements. The Firm's 2014 Quality Review Report is in the review stage with the California Society of the CPAs.

SIMILAR ENGAGEMENTS WITH OTHER LOCAL GOVERNMENTS

Moss, Levy & Hartzheim, LLP has an extensive background in auditing governmental and non-profit entities with over thirty-nine years of experience in this specialized field. The firm currently performs thirty-two municipal audits, over seventy-five special district audits, as well as the audit of the County Sanitation Districts of Los Angeles County (all 25 districts), and thirty-five school district and related audits. We have also recently completed monitoring of one hundred contractors for the County of Los Angeles, for contract compliance and fiscal monitoring. Additionally, we are also on the master lists and have signed master contracts with the County of San Diego and the County of Los Angeles for Compliance and Financial Audits.

The following five (5) are similar local government engagements performed by our firm as described in the RFP:

CITY OF CULVER CITY

Audit of basic financial statements, former Redevelopment Agency, Single Audit, Municipal Bus Line, REAC Report, and prepared City, former RDA, and Transit State Controller Reports
CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting
2011 to Present
Engagement Partner – Craig A. Hartzheim, CPA
800 Hours
Contact: Jeff Muir, (310) 253-6016

CITY OF TRACY

Audit of basic financial statements, former Redevelopment Agency, and Single Audit Report
CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting
2004 to Present
Engagement Partner – Craig A. Hartzheim, CPA
600 Hours
Contact: Robert Harmon, (209) 831-4125

CITY OF COVINA

Audit of basic financial statements, former Redevelopment Agency, and Single Audit Report
CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting
2013 to Present
Engagement Partner – Craig A. Hartzheim, CPA
600 Hours
Contact: Dilu De Alwis, (626) 384-5516

CITY OF YUBA CITY

Audit of basic financial statements, former Redevelopment Agency, and Single Audit Report
Prepared the City's State Controller Report and Street Report
CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting
2008 to Present
Engagement Partner – Ron A. Levy, CPA
600 Hours
Contact: Robin Bertagna, (530) 822-4615

SIMILAR ENGAGEMENTS WITH OTHER LOCAL GOVERNMENTS (CONTINUED)

The following five (5) are similar local government engagements performed by our firm as described in the RFP: (Continued)

CITY OF EL CENTRO

Audit of basic financial statements, former Redevelopment Agency, Single Audit Report, GANN Limit, and prepared the City's State Controller Report
CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting
2007 to Present
Engagement Partner – Craig A. Hartzheim, CPA
500 Hours
Contact: Leticia Salcido, (760) 773-4573

Please see *Appendix B – Current and/or Recently Completed Governmental Audits* for a list of current governmental audits performed by the firm.

STAFF ASSIGNMENT AND AVAILABILITY TO COMPLETE AUDIT

The City will have one partner, one manager, one senior accountant, and one staff accountants assigned to the audit on a full-time basis. These employees will not be changed except due to unforeseen circumstances.

It is the firm's policy to have our partners and audit managers involved in the managing function of our governmental audits. Having both the partner and audit manager involved in the engagement allows the City to receive immediate response to questions about accounting and audit topics, concerns, and findings.

It is expected that Mr. Ron A. Levy, CPA would be the technical (concurring) partner in charge of the audits of the City. He will be responsible for reviewing the City's basic financial statements and all other required statements and reports. He may also be responsible for addressing any City questions or concerns that arise during the year. He has assisted numerous municipal clients and has prepared award-winning CAFRs.

Mr. Craig A. Hartzheim, CPA will be the engagement partner assigned to the audits. As engagement partner, he will oversee the day-to-day operations of the audits, review all audit areas, and be on-site for a majority of the fieldwork. He has assisted many municipal clients and has also prepared numerous award-winning CAFRs. It is the firm's policy during the first year on the audit engagement to have a partner on-site for a majority of the fieldwork. This policy enables the partner to become acquainted with the City's daily operations and key personnel.

Derek Rampone will be the manager assigned to the audits. He will oversee the day-to-day operations of the audits and perform more difficult audit sections.

Ricky Kuo will be the senior auditor assigned to the audits. As senior auditor, it will be his responsibility to oversee the staff accountants, do preliminary reviews of audit sections, and perform more difficult audit sections.

Mr. David Ortiz will be the computer specialist assigned to the audits, when needed. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz may also perform the statistical sampling procedures for the audit and also document and test the internal control structure of the computer systems.

CITY OF PARLIER
TECHNICAL PROPOSAL

STAFF ASSIGNMENT AND AVAILABILITY TO COMPLETE AUDIT (CONTINUED)

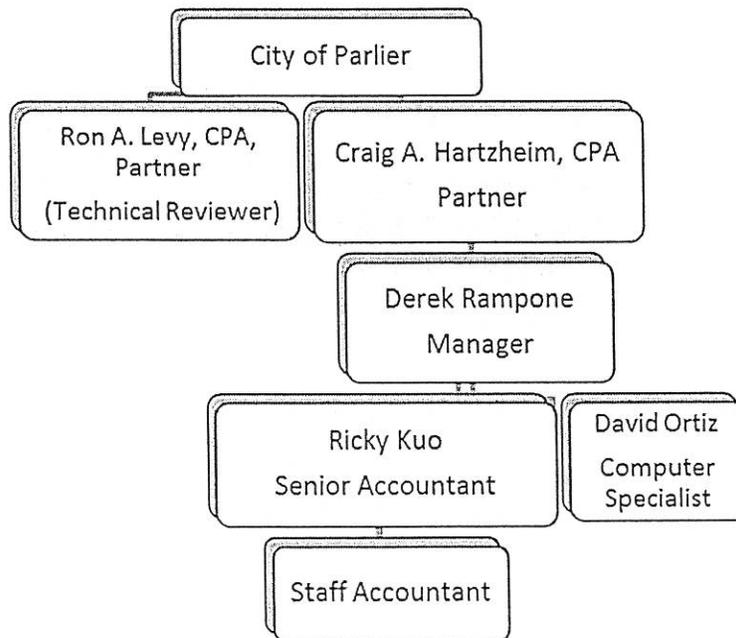
All staff accountants have degrees from accredited colleges or universities, have received in-house governmental audit training, and at present, have at least one year of governmental auditing experience. All staff accountants will be directly supervised by the senior accountant and manager assigned to the audits at all times.

All partners, managers, and staff members have worked on numerous governmental engagements together. Consistently working together will provide the City with a knowledgeable, proficient, and efficient audit team.

The firm conducts an annual firm-wide two-day training seminar to update all governmental auditors on new pronouncements and improved audit techniques. In addition to this firm sponsored seminar, each governmental auditor attends the annual governmental accounting conference and many other continuing education courses and is updated on current accounting/auditing issues through our journals and supplements, which we receive on a regular basis.

Moss, Levy & Hartzheim, LLP will perform the audit work within the specified time period, pending no unforeseen circumstances which the City imposes on our work.

Project Organization Chart:



Please see *Appendix C – Resumes* for each individual’s qualifications and experience.

AUDIT FIRM STABILITY HISTORY

Moss, Levy & Hartzheim, LLP has historically experienced very little turnover. This allows our key personnel to maintain a high level of consistency and become thoroughly acquainted with the City and all important matters related to our engagement.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances (departure from the firm, promotion, or assignment to another office). At the written request of the City, any Moss, Levy & Hartzheim, LLP employee assigned to the audits can be removed and replaced by another qualified employee. The City retains the right to approve or reject replacements.

CAPABILITY TO AUDIT COMPUTERIZED SYSTEMS

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database business systems. This assistance has provided our firm with a thorough background in computer systems with respect to both the software applications aspect and also insight into auditing such systems. It is our policy to have a computer specialist as part of the audit team and to be used on an as-needed basis. This individual assists the audit team in documenting the computer system internal control structure and highlighting strengths and weaknesses relating to the computer structure of the City.

In addition, all of our staff is equipped with networked laptop computers. These computers are equipped with not only word processing and spreadsheet capabilities, but also various functional software, such as PPC Audit – e-Tools, Creative Solutions Accounting, Adobe Acrobat, random sampling software, Lacerte Tax Program, and Easy Accounting Software, which contain amortization programs and depreciation programs, and other applications as well (including the Governmental Accounting Research System which includes all GASB publications).

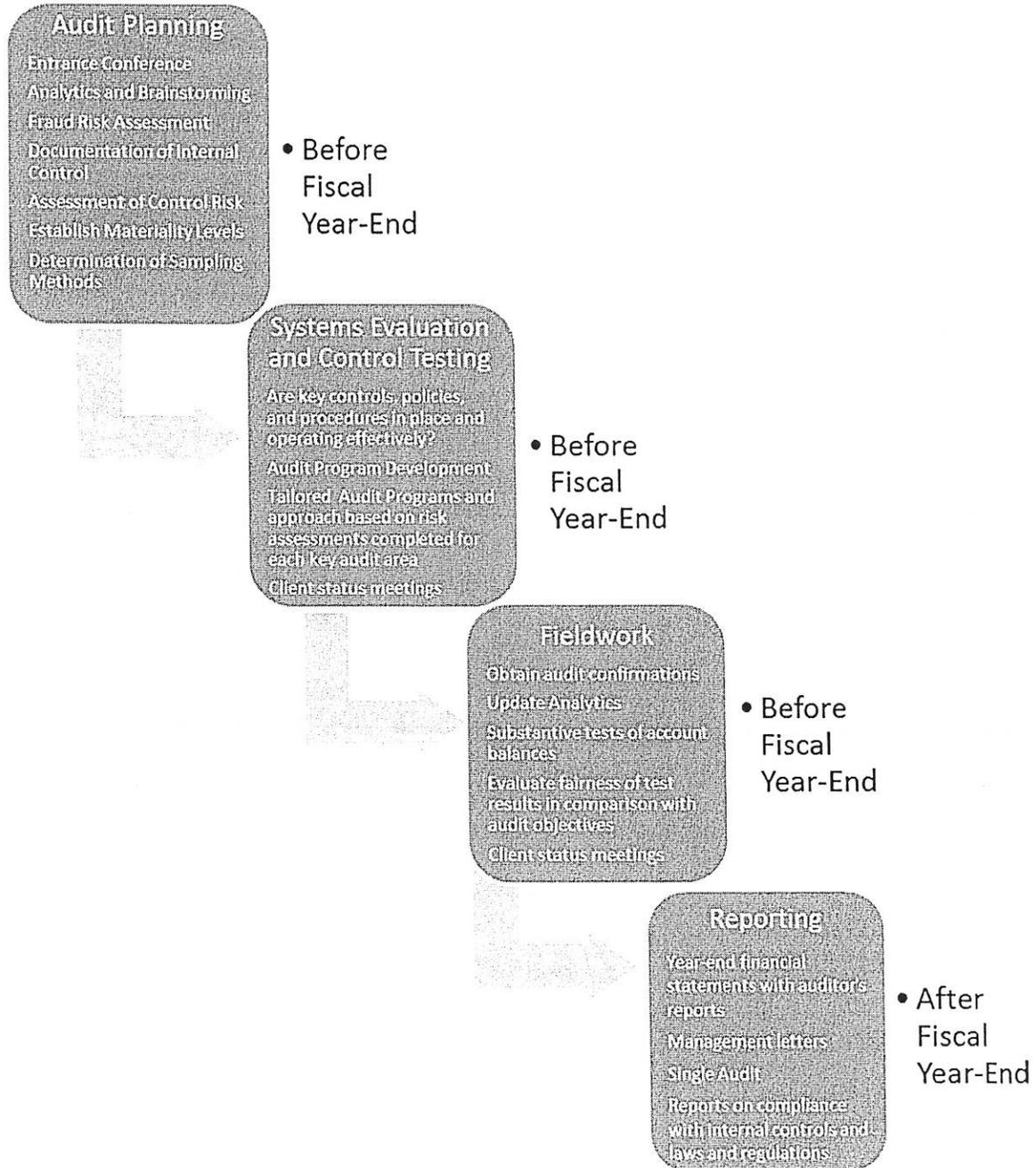
PROCEDURES USED TO TRANSMIT AUDIT ADJUSTMENTS AND MANAGEMENT RECOMMENDATIONS

Upon completion of the audit, we may have audit adjustments which we feel need to be made either due to materiality or prescribed accounting policies. We will review these adjustments with the City's staff before finalizing the audit. As part of our audit engagements we issue our clients management letters if we note certain observations or recommendations that we feel need to be disclosed. Our firm's philosophy regarding the management letter is that the management letter is to help management improve its internal control and accounting procedures and not to criticize the management in charge. This is why we present our management letters to management in draft form for open discussion prior to issuance.

We will have open communication with the City in regards to changes to the draft CAFR, if any, during the review process.

DETAILED AUDIT PLAN

Overview of MLH Audit Process



CITY OF PARLIER
TECHNICAL PROPOSAL

DETAILED AUDIT PLAN CONTINUED)

During the first year of the engagement, we will utilize the prior year's financial statements, the current year's budget, and our knowledge of the City's systems to determine materiality for the different audit sections. Each year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure and the results of our assessment in accordance with *Government Auditing Standards*.

The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all of the following requirements of AICPA: Statement on Auditing Standards (SAS) No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS No. 78; SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*; SAS No. 106, *Audit Evidence*; SAS No. 107, *Audit Risk and Materiality in Conducting an Audit*; SAS No. 108, *Planning and Supervision*; SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*; and SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained*.

It is estimated that the sampling size for transaction testing for compliance with systems as actually implemented would be as follows:

- I. Minimum of 60 disbursement items, including automatic and manual checks and bank debits
- II. Minimum of 60 payroll checks, including direct deposits
- III. Minimum of 60 receipt items

We will perform expectation analytics and preliminary analytical review procedures using the prior fiscal year's audited statements and the current fiscal year's budget. In the preliminary stage, we will adopt ratio analysis procedures to compare the relationships between account balances and classes of transactions between prior periods and against budgets and industry statistics. This may include budgets, trial balances, and/or draft financial statements to help us identify the source of individual fluctuations. We will then adopt trend analysis to compare current data with prior periods, which is particularly useful for analyzing revenue and expenditures. Any unexpected trends or deviations will be discussed with relevant City staff to obtain explanations.

CITY OF PARLIER
 TECHNICAL PROPOSAL

DETAILED AUDIT PLAN CONTINUED)

The chart below shows some of MLH’s preliminary audit procedures:

| | | |
|---|--|--|
| Obtain budget and budget amendments | Ensure budgetary compliance | Analyze budget-to-actual variances. Look at capital projects, status of property tax assessments as part of the focus; looking at water rates to see how cost coverage exists. |
| Obtain grant documents, any service concession agreements | Ensure grant compliance | Analyze grants |
| Obtain policies and procedures, as indicated in the 6/30/15 MD&A | Evaluate effectiveness of policies, updates and relate to key compliance matters | Analyze policies and procedures |
| Obtain client internal control memos of client, if they exist | Evaluate internal controls Short interviews of accounting and selected operating personnel for documentation of process | Analyze internal controls, including computer controls |
| Obtain prior year financials | Determine which items are important for testing | Set preliminary “materiality” limits |
| Obtain appropriate schedules | Ensure effective procedures | Testing of cash receipts, cash disbursements, and payroll transactions |
| Obtain City Council minutes | Ensure knowledge of government key communication | Analyze important events highlighted in City Council meetings |
| Draft confirmations – third party letters for independent verification of cash, property taxes, attorney, etc. for client to sign and auditor to mail | Independent verification of selected balances | Client to prepare letters and auditor to send letters |
| Develop document request list for client to review and agree upon | To clarify client – auditor requests | Meet with client and agree upon document request list for audit |
| Preliminary trial balance | Ensure preliminary results make sense | Perform selected testing on balances such as receipts, disbursements, and payroll |
| Obtain updates on retirement plans | Discuss GASB 45 and 68 and any changes | Audit selected components of any new reports and changes for compliance |
| Request screen view access only for computer analysis | Minimize client interruptions and view transactions | Scan ledgers and accounts for accounting propriety |
| Consider site visitations on areas where there are significant cash, card, deposits and billing controls, internet site controls | Focus on controls where the risk assessment of material misstatement of cash, card and internet transactions could occur | Site visitations |
| Legal bills, key litigation | Look for commitments, contingencies and disclosure | Discuss with client prepare attorney letters for response and read relevant documents |
| Obtain minutes | Look for major agreements and key decisions | Analyze for audit relevance and test and inquire as necessary |
| Obtain Long-term debt agreements | Analyze for disclosure and compliance | Obtain and prepare long term lease schedules |
| Commitments and Contingencies | Ensure auditing standards are applied for proper accrual and disclosure | Send legal letters, talk with client, review disclosures |

Our approach to be taken in drawing audit samples for purposes of tests of compliance will depend on the number of transactions, the amounts of financial assistance provided (as applicable) and the City’s internal controls over the respective programs. We will select samples that will provide sufficient evidence of the City’s compliance with the laws and regulations that will have a material effect on the financial statements.

CITY OF PARLIER
TECHNICAL PROPOSAL

DETAILED AUDIT PLAN CONTINUED)

The chart below shows some of MLH’s final audit procedures:

| | | |
|--|--|---|
| Obtain updated general ledger | Ensure proper closing of books | Analyze records and update analytical procedures |
| Obtain internal control memos, if there are any changes | Re-evaluate internal controls | Update understanding of internal controls and document key changes |
| Obtain joint venture agreement | Compliance with recharge and reclamation plan | Confirm balance with Treasurer/Auditor and test as necessary |
| Obtain prior GFOA CAFR comments | Ensure improvement in financial reporting | Implement significant changes in financial reporting methods |
| Obtain and further agree upon audit schedules as agreed upon in the contract and RFP | To commence audit properly on final numbers | Apply auditing procedures |
| Obtain/prior year GASB 34 conversion entries /prepare GASB 34 Entries | Ensure that all GASB 34 conversion entries are proper | Work on current year GASB 34 presentations |
| Analyze capital asset ledgers | Review or updates from preliminary and analyze for impairment | Obtain capital asset documents and update for impairments |
| Look at GMA agreement | Analyze credit agreements | Test schedules of credit agreements |
| Service Concession Agreements | Look for proper accruals and revenue payments | Look at selected billings and revenue agreements |
| Risk Management | Determine coverage | Confirm balances and analyze for proper accruals as necessary |
| Cost allocations | Internal service allocation propriety | Discuss and analyze internal service cost allocations |
| Allocation agreements | Ensure agreement compliance | Analyze allocations as necessary from client calculations and documents |
| Obtain OPEB and PERS documents | Review for any needed updates, GASB 45 and 68 | Read documents and update |
| Bond agreements | Bond compliance | Test bond compliance and obtain bond ratings |
| Contributions | Compliance | Analyze significant contributions for compliance |
| Receipt of third party letters | Independent verification of accounts | Match to year-end books and records and reconcile to accounts |
| None | Ensure proper audit process | Hold timely status meetings with the client |
| Adjusting entries, and any possible management points | Obtain client agreement | Post as necessary with client |
| None | Compliance with contract and governance | Attend finance and board meetings |
| MD&A, prepare financials, reports and read supplementary information | Ensure documents match, are consistent and appropriately completed | Read MD&A, prepare financials, reports and read supplementary information |

We will also review the following documents in order to determine compliance with applicable laws and regulations:

1. Minutes of the governing body with special attention to: indications of new revenue sources, including federal and state grants; expenditure/expense authorizations and related appropriations, including any special or restrictive provisions; appropriation transfers; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines, or fees; authorization for fund balance commitments or assignments; and authorization for significant new employees hired.
2. New agreements and amendments to agreements including, but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; disposition and development agreements; and other miscellaneous agreements.
3. Administrative Code
4. Investment Policy

CITY OF PARLIER
TECHNICAL PROPOSAL

DETAILED AUDIT PLAN CONTINUED)

The main extent of our work would be what is required to enable us to express an opinion on the basic financial statements in accordance with:

1. *AICPA Industry Audit Guide for State and Local Governmental Units*
2. *AICPA Audit Standards*
3. *National Committee on Governmental Accounting, Auditing and Financial Reporting (Amended) Publication*
4. *Laws of the State of California*
5. *Requirements of Office of Management and Budget's (OMB) Circular A-133, Audits of State, Local Governments and Nonprofit Organizations*
6. *GAO Standards for Audit of Governmental Organizations, Activities and Functions, the Guidelines for Financial and Compliance Audits of Federally Assisted Programs*
7. Our firm's own additional standards and procedures

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America. The primary purpose of the audit is to express opinions on the basic financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the City.

If convenient for the City's staff, the approximate target dates for the fiscal year 2016 audit would be as follows:

1. Entrance conference and submission of detailed audit plan, including a list of schedules to be prepared by the City – June 20th
2. Interim fieldwork – Week of July 11th
3. Exit conference – July 15th
4. Entrance conference and year-end fieldwork – Week of September 12th
5. Exit conference - September 16th
6. Preparation and filing of the various State Controller's Reports – by the due date established by the State
7. Draft of all reports – No later than October 28th
8. Final reports – No later than December 2nd
9. Presentation to City Council – Open

Each year, the partner or manager of the firm will contact the City's Finance Department to set up an entrance conference meeting. The purpose of this meeting will be to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to provide our detailed audit plan, and to address any of the City's personnel concerns about the impending audit.

During the first year of the engagement, we will prepare narrative flow charts and other documentation of the internal control structure and of the major systems, such as revenue and cash receipts, purchasing and cash disbursements, payroll and personnel, inventory, property and equipment, grant compliance, investment activities, and the budget process. We will obtain our information through discussions with appropriate City staff and the review of available documented policies, organizational charts, manuals, programs, and procedures. Once we obtain this information, we will evaluate the systems of internal controls and revise our standard governmental audit programs.

Before year-end fieldwork, we will discuss with the City any assistance the City may need with the year-end closing.

CITY OF PARLIER
TECHNICAL PROPOSAL

DETAILED AUDIT PLAN CONTINUED)

Our year-end fieldwork would begin on September 12th. The year-end audit work would begin with an analytical review of all significant balance sheet and revenues and expenditure/expense accounts for each fund, which includes substantive tests on all balance sheet accounts. **Analytical procedures will be used to supplement the substantive tests, not supplant them.** We will perform analytical procedures during interim and year-end fieldwork on all balance sheet and revenue and expense/expenditure accounts.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the City's basic financial statements. Our fieldwork would also consist of procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*.

We will perform procedures such as:

- (a) Confirmations by positive and negative circularization including but not limited to all cash and investment accounts; selected receivable and revenue balances; all bonds, loans, notes payable, and capital leases; all notes receivable; all insurance carriers; all legal firms employed on the City's business; and other miscellaneous confirmations deemed necessary
- (b) Physical verifications and observations
- (c) Analysis and review of evidential material
- (d) Interviews and investigative efforts
- (e) Electronic data processing testing for computer and software reliability
- (f) Numerous other procedures

During the entire engagement, our audit team will be determining whether an audit in compliance with *OMB Circular A-133* is required through review of the City Council minutes, examination of the general ledger, and discussion with finance personnel. If a compliance audit is required, we would perform tests of: specific requirements; claims for advances and reimbursements; and amounts claimed or used for matching in compliance with the Single Audit Act. The compliance audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the *GAO Standards for Audits of Governmental Organizations, Programs, Activities, and Functions*, and the *GAO Guidelines for Financial and Compliance Audits of Federally Assisted Programs*.

The year-end fieldwork should be completed no later than September 16th.

The *Governmental Accounting, Auditing and Financial Reporting* (GAAFR), issued by the Government Finance Officers Association (the "Blue Book") and other GFOA publications are often used as additional tools when preparing and reviewing the financial statements of our governmental clients. The firm has and uses its extensive library of current AICPA, GFOA, and GASB publications and pronouncements.

The workpapers for this engagement are the property of Moss, Levy & Hartzheim, LLP and constitute confidential information. However, we may be requested to make certain workpapers available to any Cognizant Agency pursuant to authority given to it by law or regulation, any parties designated by the federal or state governments or by the City as part of an audit quality review process, and other audits of entities of which the City is a sub-recipient of grant funds or component unit.

Please see *Appendix D – Segmentation and Budgeted Hours by Segment* for a schedule of the level of staff and number of hours to be assigned to each segment of the engagement.

CITY OF PARLIER
TECHNICAL PROPOSAL

REFERENCES

Please see *Appendix E – References* for a list of five references that are similar to the engagement as described in the RFP.

Under penalties of perjury, I declare that I am an authorized signer and that there are no and have never been any financial interests between any officials or employees of the City of Parlier and Moss, Levy & Hartzheim, LLP.

Respectfully submitted,



Craig A. Hartzheim, CPA
Partner



POWELL & SPAFFORD, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA
Patricia E. Spafford, CPA

Edward R. Hall, CMA, CPA, CFE, CFF, CICA, CICA-AC, CICA-PA, CICA-PC, CICA-PP, CICA-PS, CICA-PT, CICA-PTA, CICA-PTC, CICA-PTD, CICA-PTF, CICA-PTG, CICA-PTH, CICA-PTI, CICA-PTJ, CICA-PTK, CICA-PTL, CICA-PTM, CICA-PTN, CICA-PTO, CICA-PTP, CICA-PTQ, CICA-PTR, CICA-PTS, CICA-PTT, CICA-PTU, CICA-PTV, CICA-PTW, CICA-PTX, CICA-PTY, CICA-PTZ, CICA-PTAA, CICA-PTAB, CICA-PTAC, CICA-PTAD, CICA-PTAE, CICA-PTAF, CICA-PTAG, CICA-PTAH, CICA-PTAI, CICA-PTAJ, CICA-PTAK, CICA-PTAL, CICA-PTAM, CICA-PTAN, CICA-PTAO, CICA-PTAP, CICA-PTAQ, CICA-PTAR, CICA-PTAS, CICA-PTAT, CICA-PTAU, CICA-PTAV, CICA-PTAW, CICA-PTAX, CICA-PTY, CICA-PTZ, CICA-PTAA, CICA-PTAB, CICA-PTAC, CICA-PTAD, CICA-PTAE, CICA-PTAF, CICA-PTAG, CICA-PTAH, CICA-PTAI, CICA-PTAJ, CICA-PTAK, CICA-PTAL, CICA-PTAM, CICA-PTAN, CICA-PTAO, CICA-PTAP, CICA-PTAQ, CICA-PTAR, CICA-PTAS, CICA-PTAT, CICA-PTAU, CICA-PTAV, CICA-PTAW, CICA-PTAX, CICA-PTY, CICA-PTZ

System Review Report

To the Partners of
Moss, Levy & Hartzheim, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP (the firm) in effect for the year ended December 31, 2011. Our review was conducted in accordance with standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP in effect for the year ended December 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Moss, Levy & Hartzheim, LLP has received a peer review rating of *pass*.

Lowell & Spafford, LLP

July 11, 2012

CITY OF PARLIER

APPENDIX B – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENT AUDITS

CITIES AND REDEVELOPMENT AGENCIES*

Adelanto, CA
Arcadia, CA
Arroyo Grande, CA
Atascadero, CA
Buellton, CA
Calabasas, CA
California City, CA
Carmel-by-the-Sea, CA
Covina, CA
Culver City, CA
Dinuba, CA
El Centro, CA
Eureka, CA
Greenfield, CA
Grover Beach, CA
Holtville, CA
Hughson, CA
Indio, CA
La Cañada Flintridge, CA
La Habra Heights, CA
Los Alamitos, CA
Morgan Hill, CA
Ojai, CA
Paso Robles, CA
Santa Maria, CA
Signal Hill, CA
Taft, CA
Watsonville, CA
Westlake Village, CA
Windsor, CA
Yorba Linda, CA
Yuba City, CA

PUBLIC FINANCING AUTHORITIES

The majority of our Municipalities issue debt and do so through an established Public Financing Authority.

OTHER SCHOOL ENTITIES

Academia Semillas del Pueblo Charter School
Albert Einstein Academy
Antelope Valley Schools Transportation District
Bright Star Secondary Charter Academy
East Bay Regional Occupational Program
Garr Academy of Mathematics and Entrepreneurial Studies
Pacoima Charter School
Santa Ynez Valley Charter School
Southern California Regional Occupational Center
Stella Middle Charter Academy
Synergy Charter Academy
Tri-Valley Regional Occupational Program

*Current municipal clients

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Calaveras County Schools
Calexico Unified School District
Calipatria Unified School District
Carpinteria Unified School District
Casmalia School District
Castaic Union School District
Cayucos Elementary School District
Coast Unified School District
Cold Springs School District
College Elementary School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lancaster School District
Magnolia Union School District
Manhattan Beach Unified School District
Mark Twain Union Elementary School District
Meadows Union School District
Mission School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Orcutt Union School District
Pacific Unified School District
Palmdale School District
Pleasant Valley Union School District
San Ardo Elementary School District
San Lucas School District
San Miguel Joint Union School District
Santa Maria Joint Union High School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Torrance Unified School District
Vallecito Union School District
Westmoreland Elementary School District
Wilsona School District

CITY OF PARLIER

APPENDIX B – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENT AUDITS

COUNTIES

Los Angeles County, CA (Master List)
San Diego County, CA (Master List)

SANITATION DISTRICTS

Carpinteria Sanitation District, CA
Cayucos Sanitation District, CA
County Sanitation Districts of Los Angeles County, CA
- All 25 Districts
Encina Wastewater Authority, CA
Montecito Sanitation District, CA
Orange County Sanitation District, CA - Internal Audits
Ross Valley Sanitary District, CA

UTILITY DISTRICTS

Georgetown Divide Public Utility District

WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District, CA
Foothill Municipal Water District, CA
Main San Gabriel Basin Watermaster, CA
Marina Water District, CA
North Marin Water District, CA
Sweetwater Springs Water District, CA
Valley County Water District, CA
Valley of the Moon Water District, CA

AMBULANCE SERVICES DISTRICT

Cambria Community Healthcare District
North Coast Emergency Medical Services

CEMETERY DISTRICTS

Arroyo Grande Cemetery District, CA
Atascadero Cemetery District, CA
Gridley-Biggs Cemetery District, CA
San Miguel Cemetery District, CA
Santa Maria Cemetery District, CA

COMMUNITY SERVICES DISTRICTS

Cambria Community Services District, CA
Cuyama Community Services District, CA
Groveland Community Services District, CA
Heritage Ranch Community Services District, CA
Los Alamos Community Services District, CA
Nice Community Services District, CA
Rancho Murieta Community Services District, CA
Santa Ynez Community Services District, CA
Vandenberg Village Community Services District, CA

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District, CA
Isla Vista Recreation and Park District, CA
Los Angeles County Regional Park and Open Space District, CA
Rancho Simi Recreation and Park District, CA
Hayward Recreation and Park District, CA

BUILDING AUTHORITY

County of San Diego Regional Building Authority, CA

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District, CA
Lakeport Fire Protection District, CA
Orcutt Fire Protection District, CA

OTHER DISTRICTS

Beach Cities Health District
County of San Diego Emergency Services Organization
County of San Diego First 5 Commission
County of San Diego In-Home Supportive Services
Public Authority
County of San Diego Health and Human Services Agency
Child Development Program Grant
County of San Diego MIOCR Grant
County of San Diego RLETC Grant
County of Los Angeles Delta Sigma Theta, Head Start
Program, Inc.
County of San Diego DA Office of Auto Ins. Fraud
Grant, Urban Auto Fraud Grant, WC Ins Fraud Grant
Desert Healthcare District
Los Angeles County Flood Control District
Los Angeles General Avenue Authority JPA
Marin/Sonoma Mosquito and Vector Control District
Puente Hills Habitat Preservation Authority
Sutter Animal Services Shelter
Sutter Butte Flood Control Agency
San Diego Geographic Information Source JPA
Tracy Area Public Facilities Financing Agency
Watershed Conservation Authority
West Contra Costa Integrated Waste Management
Authority

TRANSPORTATION DEVELOPMENT ACT

Arroyo Grande, CA
Association of Monterey Bay Area Governments
Beaumont, CA
Brawley, CA
Calexico, CA
El Centro, CA
Grover Beach, CA
Holtville, CA
Paso Robles, CA
San Fernando Valley Council of Governments Authority
San Luis Obispo County and Cities Area Planning
Council:
Local Transportation Fund
State Transit Assistance Fund
Santa Cruz Regional Transportation Commission
South County Area Transit, CA
South County/San Luis Obispo Transit, CA
Transportation Agency for Monterey County, CA
Transportation Authority of Marin

TRANSIENT OCCUPANCY TAX AUDITS

Represented the following municipalities and/or counties
in the audit of the hotel "bed tax" records:

Arroyo Grande, CA
Bellflower, CA
Bishop, CA
Calexico, CA
Carmel, CA
Ojai, CA
Pismo Beach, CA

CITY OF PARLIER

APPENDIX C – RESUMES

Ron A. Levy, CPA – Partner

- California licensed C.P.A. with 39 years of audit experience with governmental and non-profit entities
- Technical partner (concurring) in charge of all governmental and non-profit audits, currently including 32 municipal audits, 75 special district audits, and 35 school district and related audits
- Has assisted governmental clients with year-end closing, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2015, 2014, and 2013 Governmental Accounting Conference

2015, 2014, and 2013 School District Conference

GASB 34 Training Seminars

Planning a Governmental Audit Engagement

Auditor's Reports on Audits of Local Governments

Governmental Accounting Update

Audits of State and Local Governments

Compliance Auditing, Auditing Sampling, and Concluding the Audit

The Single Audit Act

- Member of the following:

American Institute of Certified Public Accountants

California Society of Municipal Finance Officers

California Society of Certified Public Accountants

California Association of School Business Officials

Kiwanis Club

- Bachelor of Science degree from Oregon State University conferred in 1977
- Taught accounting courses at a branch of LaVerne College and Chapman College
- Knowledgeable about all areas of tax law including non-profit tax issues
- **Mr. Levy's ancestry is of Hispanic descent**

CITY OF PARLIER

APPENDIX C – RESUMES

Craig A. Hartzheim, CPA – Partner

- California licensed C.P.A. with 32 years of audit experience with governmental, non-profit, and commercial entities
- Engagement partner for governmental and non-profit audits (Culver City office) including 15 municipal audits, 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation Districts of Los Angeles County), and 12 school districts and related audits
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements including recent courses in the following:

2015, 2014, and 2013 Governmental Accounting Conference
2015, 2014, and 2013 School District Conference
Single Audits of Governmental Entities
Preparing Governmental Financial Statements
Yellow Book, Government Auditing Standards
GAAS Guide
Other Comprehensive Basis of Accounting (OCBOA) Statements
Audit Standards update
Implementing SAS 112 and 114
Fraud in Audits
Auditing update

- Bachelor of Science degree in Accounting from Marquette University conferred in 1982
- Member of the following:

American Institute of Certified Public Accountants
California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues

CITY OF PARLIER

APPENDIX C – RESUMES

Hadley Y. Hui, CPA – Partner

- California licensed C.P.A. with 18 years of audit experience with governmental, non-profit, and commercial entities
- Partner in charge of 10 municipal audits, 26 special district audits, 8 special audits for the County of San Diego, and 20 school districts and related audits
- Supervisor for the CSS and DPSS Monitoring Projects for Los Angeles County
- Has met or exceeded all continuing education requirements including recent courses in the following:

2015, 2014, and 2013 Governmental Accounting Conference

2015, 2014, and 2013 School District Conference

Fraud in Audits

Risk-Based Auditing Part 1, Part 2

Accounting and Auditing Update

Guide to Auditing Control Course 1, Course 2

- Extensive knowledge of database systems, networking, and various accounting software
- Bachelor of Arts degree in Economics with a minor in Accounting from University of California – Los Angeles was conferred in 1997
- Member of the following:

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

CITY OF PARLIER

APPENDIX C – RESUMES

Derek Rampone – Manager

- Manager with 15 years of audit experience with governmental, non-profit, and commercial entities
- Manager for 8 municipal audits and 10 special district audits (including Los Angeles County Flood Control District)
- Supervisor for the County of Los Angeles CSS and AAA Monitoring Projects, and Rancho Business Park Lease Audi.
- Field Supervisor for all County of Los Angeles engagements
- Has met or exceeded all continuing education requirements including recent courses in the following:

2015, 2014, and 2013 Governmental Accounting Conference
2015, 2014, and 2013 School District Conference
- Bachelor of Arts degree in Business Economics with an emphasis in Accounting from University of California – Santa Barbara was conferred in 1999

Ricky Tzu-Wei Kuo – Senior Accountant

- Auditor with 8 years of audit experience with governmental and commercial entities
- Auditor for 8 municipal audits, 12 special district audits, and 1 school district audits
- Staff accountant for the Los Angeles County DMH Monitoring Projects
- Has met or exceeded all continuing education requirements including recent courses in the following:

2015, 2014, and 2013 Governmental Accounting Conference
2015, 2014, and 2013 School District Conference
- Bachelor of Science in Business Administration with an emphasis in Accounting from California State University – Los Angeles, was conferred in 2005

CITY OF PARLIER

APPENDIX D – SEGMENTATION AND BUDGETED HOURS BY SEGMENT

| <u>AUDIT SEGMENTS</u> | <u>Estimated Hours</u> | | | | | <u>Total</u> |
|--|------------------------|--------------|---------------|----------------|---|--------------|
| | <u>Clerical</u> | <u>Staff</u> | <u>Senior</u> | <u>Manager</u> | <u>Partner/ Technical Partner</u> | |
| Planning | | 3 | 4 | 6 | 5 | 18 |
| Risk Assessment | | 3 | 4 | 6 | 5 | 18 |
| Audit Conferences | | | | 6 | 5 | 11 |
| Correspondence | 10 | 6 | 4 | 4 | 3 | 27 |
| Review/Documentation of Internal Controls (including Single Audit): | | | | | | |
| Documentation of systems | | 10 | 8 | | | 18 |
| Testing of systems | | 22 | 6 | | | 28 |
| Compliance Testing (including Single Audit) | | 12 | 8 | 12 | 6 | 38 |
| Year End Balances Testing | | 18 | 8 | 17 | 17 | 60 |
| Revenue and Expense/Expenditure Analysis (Analytical Procedures) | | 8 | 6 | 13 | | 27 |
| Preparation, Review, and Findings (including CAFR preparation) | 5 | 18 | 16 | 14 | 14 | 67 |
| GRAND TOTAL | 15 | 100 | 64 | 78 | 55 | 312 |

CITY OF TRACY

Audit of basic financial statements, former Redevelopment Agency, and Single Audit Report
Prepared the City's State Controller Report
2004 to Present
Engagement Partner – Craig A. Hartzheim, CPA
CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting
Contact: Robert Harmon, (209) 831-4125
700 Hours

CITY OF YUBA CITY

Audit of basic financial statements, former Redevelopment Agency, and Single Audit Report
Prepared the City's State Controller Report and Street Report
2008 to Present
Engagement Partner – Ron A. Levy, CPA
CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting
Contact: Robin Bertagna, (530) 822-4615
600 Hours

CITY OF DINUBA

Audit of basic financial statements, former Redevelopment Agency, and Single Audit Report
Prepared the City's State Controller Report and Street Report
2003 to 2007 and 2013 to Present
Engagement Partner – Craig A. Hartzheim, CPA
Contact: Cass Cook, (559) 591-5900
500 Hours

CITY OF HUGHSON

Audit of basic financial statements, former Redevelopment Agency, and Single Audit Report
Prepared the City's State Controller Report and Street Report
2010 to Present
Engagement Partner – Craig A. Hartzheim, CPA
Contact: Lisa Whiteside, (209) 883-4054
400 Hours

DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

| | | | |
|---------------|------------|------------|------------------|
| PRODUCER | BRANCH | PREFIX | POLICY NUMBER |
| 003613 | 970 | APL | 275441996 |

INSURANCE IS PROVIDED BY
CONTINENTAL CASUALTY COMPANY
CNA PLAZA, CHICAGO, IL 60685
A STOCK INSURANCE COMPANY
REFERRED TO IN THIS POLICY AS WE, US, OR OUR.

1. Named Insured and Mailing Address

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue
#E
Culver City, CA 90230-6680

* * * NOTICE * * * *

THIS IS A CLAIMS-MADE AND REPORTED POLICY AND
COVERS ONLY CLAIMS FIRST MADE AGAINST AN INSURED
AND REPORTED IN WRITING TO THE COMPANY DURING
THE POLICY PERIOD. PLEASE READ THIS POLICY
CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR
INSURANCE AGENT.

2. POLICY PERIOD: FROM: 10/01/15 TO: 10/01/16 at 12:01 A.M. Standard time at your address shown above.

3. PRIOR ACTS DATE: NO PRIOR ACTS DATE LIMITATION APPLIES at 12:01 A.M.

4. DEDUCTIBLE: Per Claim Deductible _____ or Aggregate Deductible \$75,000

5. LIMITS OF LIABILITY: (INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)

| | |
|--------------------|-----------|
| <u>\$1,000,000</u> | PER CLAIM |
| <u>\$3,000,000</u> | AGGREGATE |

6. FOR NON-RENEWAL : 60 days notice will be given you in accordance with policy conditions.

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(7/12) Policy
G-127137-A(7/12) Declarations Page
G-127157-A(6/97) Nuclear Energy & Pollution Excl.
G-127164-A04(6/97) Amend. Termination Provisions - CA
G-141584-A(6/03) Policyholder Notice
G-127152-AC(5/06) Claim Expenses Outside Limits - CA
CNA74066XX (07/13) Employee Theft Coverage
CNA75704XX Privacy and Network Security Risk

CITY OF PARLIER

COST PROPOSAL FOR PROFESSIONAL SERVICES

**For the Fiscal Years Ending June 30, 2016, 2017, and 2018
(Optional Fiscal Years Ending June 30, 2019 and 2020)**

=====

Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
Fax: (310) 670-1689

Submitted On:

April 29, 2016

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

CITY OF PARLIER
COST PROPOSAL FOR PROFESSIONAL SERVICES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

SUPPORTING SCHEDULE FOR THE CITY AUDIT

| | Standard Hours | Standard Hourly Rates | Total 2016 | Total 2017 | Total 2018 | Total 2019 | Total 2020 |
|---|-------------------|-----------------------------|-----------------|------------------|------------------|------------------|------------------|
| Partners | 48 | \$ 150 | \$ 7,200 | \$ 7,344 | \$ 7,488 | \$ 7,632 | \$ 7,776 |
| Managers | 66 | 125 | 8,250 | 8,448 | 8,580 | 8,778 | 9,042 |
| Supervisory Staff | 58 | 100 | 5,800 | 5,916 | 6,032 | 6,148 | 6,264 |
| Staff | 62 | 80 | 4,960 | 5,084 | 5,208 | 5,332 | 5,456 |
| Other: Clerical | 13 | 60 | 780 | 793 | 806 | 819 | 832 |
| Subtotal | <u>247</u> | | \$26,990 | \$ 27,585 | \$ 28,114 | \$ 28,709 | \$ 29,370 |
| Out-of-pocket expenses: | | | | | | | |
| Meals and lodging | | | N/A | N/A | N/A | N/A | N/A |
| Transportation | | | N/A | N/A | N/A | N/A | N/A |
| Other: Discount - 10% | | | <u>(2,699)</u> | <u>(2,759)</u> | <u>(2,811)</u> | <u>(2,871)</u> | <u>(2,937)</u> |
| Total all-inclusive maximum price for 2016-2020 City Audit | | | <u>\$24,291</u> | <u>\$ 24,826</u> | <u>\$ 25,303</u> | <u>\$ 25,838</u> | <u>\$ 26,433</u> |

Single Audit is included in the price for one major program. Each additional is \$2,750.

CITY OF PARLIER
COST PROPOSAL FOR PROFESSIONAL SERVICES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

SUPPORTING SCHEDULE FOR THE PRE-SCHOOL AUDIT

| | Hours | Standard Hourly Rates | Total 2016 | Total 2017 | Total 2018 | Total 2019 | Total 2020 |
|---|-----------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Partners | 5 | \$ 150 | \$ 750 | \$ 765 | \$ 780 | \$ 795 | \$ 810 |
| Managers | 8 | 125 | 1,000 | 1,024 | 1,040 | 1,064 | 1,096 |
| Supervisory Staff | 6 | 100 | 600 | 612 | 624 | 636 | 648 |
| Staff | 8 | 80 | 640 | 656 | 672 | 688 | 704 |
| Other: Clerical | 2 | 60 | 120 | 122 | 124 | 126 | 128 |
| Subtotal | <u>29</u> | | \$ 3,110 | \$ 3,179 | \$ 3,240 | \$ 3,309 | \$ 3,386 |
| Out-of-pocket expenses: | | | | | | | |
| Meals and lodging | | | N/A | N/A | N/A | N/A | N/A |
| Transportation | | | N/A | N/A | N/A | N/A | N/A |
| Other: Discount - 10% | | | <u>(311)</u> | <u>(318)</u> | <u>(324)</u> | <u>(331)</u> | <u>(339)</u> |
| Total all-inclusive maximum price for 2016-2020 Pre-School Audit | | | <u>\$ 2,799</u> | <u>\$ 2,861</u> | <u>\$ 2,916</u> | <u>\$ 2,978</u> | <u>\$ 3,047</u> |

CITY OF PARLIER
COST PROPOSAL FOR PROFESSIONAL SERVICES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

SUPPORTING SCHEDULE FOR THE SCO REPORT

| | Hours | Standard Hourly Rates | Total 2016 | Total 2017 | Total 2018 | Total 2019 | Total 2020 |
|---|-----------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Partners | 2 | \$ 150 | \$ 300 | \$ 306 | \$ 312 | \$ 318 | \$ 324 |
| Managers | 4 | 125 | 500 | 512 | 520 | 532 | 548 |
| Supervisory Staff | | 100 | | | | | |
| Staff | 30 | 80 | 2,400 | 2,460 | 2,520 | 2,580 | 2,640 |
| Other: Clerical | | 60 | | | | | |
| Subtotal | <u>36</u> | | \$ 3,200 | \$ 3,278 | \$ 3,352 | \$ 3,430 | \$ 3,512 |
| Out-of-pocket expenses: | | | | | | | |
| Meals and lodging | | | N/A | N/A | N/A | N/A | N/A |
| Transportation | | | N/A | N/A | N/A | N/A | N/A |
| Other: Discount - 10% | | | <u>(320)</u> | <u>(328)</u> | <u>(335)</u> | <u>(343)</u> | <u>(351)</u> |
| Total all-inclusive maximum price for 2016-2020 SCO Report | | | <u>\$ 2,880</u> | <u>\$ 2,950</u> | <u>\$ 3,017</u> | <u>\$ 3,087</u> | <u>\$ 3,161</u> |

RATES FOR ADDITIONAL PROFESSIONAL SERVICES

| Description | Fiscal Year | | | | |
|-------------------|-------------|---------|---------|---------|---------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Partner | \$150 | \$153 | \$156 | \$159 | \$162 |
| Manager | 125 | 128 | 130 | 133 | 137 |
| Supervisory Staff | 100 | 102 | 104 | 106 | 108 |
| Staff | 80 | 82 | 84 | 86 | 88 |
| Clerical | 60 | 61 | 62 | 63 | 64 |

Any request from the City of Parlier by Moss, Levy & Hartzheim, LLP for additional services as a result of specific recommendations included in any report issued on this engagement shall be set forth in an addendum to the contract between the City of Parlier and Moss, Levy & Hartzheim, LLP. Any such additional work agreed to between the City of Parlier and Moss, Levy & Hartzheim, LLP shall be performed at the same rates set forth in the schedule of professional fees and expenses. Any increase to the audit fee will be immediately disclosed to the City Manager along with an estimation of the increased fees and the reason for the increase.

DISCOUNT

Due to the current economic environment, Moss, Levy & Hartzheim, LLP has accepted the fact that in order for government entities to survive some of the revenue cutbacks, contractors will need to reassess their hourly fees or total estimate of costs. Therefore, we are reducing our total estimate fee by 10% to assist the City in these challenging economic times.

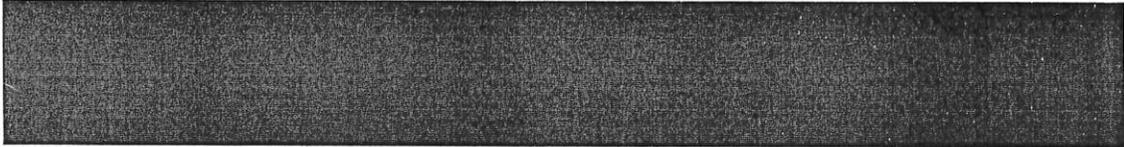
MANNER OF PAYMENT

Progress payments will be made on the basis of hours of work completed during the course of the engagement. Interim billings shall cover a period of not less than one calendar month.

Respectfully submitted,

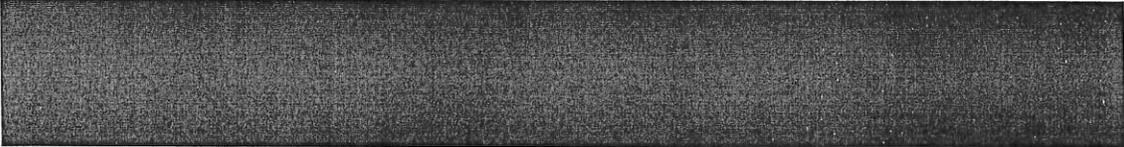


Craig A. Hartzheim, CPA
Partner



PROPOSAL TO PROVIDE
PROFESSIONAL AUDITING SERVICES

City of Parlier



Bryant L. Jolley, CPA

901 "N" Street, Suite 104
Parlier, Ca 93622
Phone: (559) 659-3045
Fax: (559) 659-0615
FID #94-2706107

April 26, 2016

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Jeffrey M. Schill
Lan T. Kimoto

April 26, 2016

Israel Lara, City Manager
City of Parlier
1100 E. Parlier Avenue
Parlier, CA 93648

We are pleased to provide this response to the City of Parlier's, request for proposal for an independent accounting firm to provide audit and related financial services for the fiscal years ending June 30, 2016, 2017 and 2018.

We understand the scope of work will include Audited Financial Statements for the City of Parlier, a Single Audit if applicable, and a Management Report. We also understand the audit and reports are to be conducted in accordance with generally accepted government auditing standards as set forth by the General Accounting Office's (GAO) Government Auditing Standards and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. Finally, we understand the objective of the services to be performed and commit to performing those services within the time period specified by the City of Parlier.

We have specialized in the auditing of cities and special districts over the past 35 years and have performed over 500 district and city audits. Our firm consists of five professional staff who have over seventy years combined governmental auditing experience making us premier auditors of local governments. We have provided quality audits and assistance to City staff during the years we have been engaged as the City auditor.

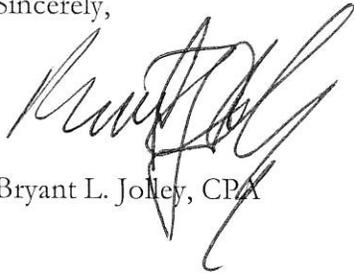
We seek to conduct the City audit because we feel our experience and expertise with government audits makes us a perfect fit for the engagement. We can provide value to the City through the quality of our work, the timeliness of our performance, our knowledge of governments, team consistency, and, most important, a strong relationship among the people on our team and with City staff. In addition, we are a local firm that supports the local economy.

In the following proposal, you will see that our firm is capable of consistently delivering high levels of value to the City. You will work with an auditor that is stable and responsive. You will receive accurate, reliable, and timely service that is fairly priced. And you will have continual access to senior-level team members who are knowledgeable, qualified, and consistent.

Bryant L. Jolley, CPA will serve as the principle contact authorized to make representations on behalf of this bid. This proposal is firm and irrevocable offer for 30 days. He can be reached by phone at 559-659-3045 or by mail at 901 "N" Street, Suite 104, Firebaugh, CA 93622.

We are eager to work with the City again by performing the City's audit and demonstrating our commitment to providing a cost-effective, high-quality audit for the City. We look forward to your response and meeting with you to further discuss a possible relationship. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bryant L. Jolley', written in a cursive style.

Bryant L. Jolley, CPA

TECHNICAL PROPOSAL

Our firm is independent of the City of Parlier as defined by the U.S. General Accounting Office's Government Auditing Standards. Our firm is licensed to operate as a certified public accounting firm by the State of California. All professional staff is properly licensed to practice in California. Our firm maintains professional liability, workers' compensation, and automobile insurance.

Our firm consists of three CPA's who have over sixty years combined governmental auditing experience making us premier auditors of local governments. Because of the size of our firm and the experience of the individuals, all three members of our firm will be involved in this engagement.

Our firm is in compliance with all GAO standards for continuing education and we recently completed a peer-review of our work, which included government engagements, by an independent CPA firm. (page 11)

The people who serve you today will be the people who serve you tomorrow. **Our firm's turnover rate is 0%, which ensures continuity on your engagement. Our firm only consists of senior level members who have significant years of governmental experience.** Your engagement team will not contain staff accountants nor will you have to train new audit team members in succeeding years. We highly emphasize senior level involvement because these are the team members who know the most about you and your operations. Their involvement assures quick resolution of issues, better job management, closer supervision, and expeditious review of work papers. These are the people who will remain consistently committed to your engagement.

The following information outlines the qualifications and experience of the individuals who would be assigned to the engagement.

QUALIFICATIONS OF YOUR AUDIT TEAM

BRYANT JOLLEY, CPA

AUDIT ROLE: CLIENT SERVICE PARTNER/ENGAGEMENT REVIEWER

Bryant Jolley will be the in-charge person for the City audit. He has been a licensed CPA since 1976 and has operated his own firm since 1980. He graduated from Brigham Young University in 1974 and did graduate accounting studies at the University of Southern California. His initial training as an auditor was with Deloitte Touche, an international CPA firm. The first governmental audit he performed was in 1979 and he has been extensively engaged in governmental accounting since that date. He is the in charge person on an average of thirty city or special district audits each year. This experience allows him to have a unique understanding of the accounting and fiscal problems facing governmental units and provide concrete recommendations to improve overall efficiencies. He has received over 80 hours of government-specific continuing professional education over the last two years and is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

DARRYL SMITH, CPA

AUDIT ROLE: ENGAGEMENT MANAGER

Darryl Smith is a licensed certified public accountant who joined the firm in 1982. Since that time he has worked closely with Bryant Jolley on all audit engagements including approximately 150 governmental audits. Additionally, he has helped many cities and districts with temporary accounting projects or other operational emergencies. This has provided him with extensive working knowledge of the commonly used governmental accounting software programs and allows him to be available for normal accounting questions or assistance throughout the year. He is a member of the American Institute of Certified Public Accountants.

RYAN JOLLEY, CPA

AUDIT ROLE: ENGAGEMENT MANAGER

Ryan Jolley is a licensed certified public accountant who joined our firm in 2004. He graduated with an undergraduate degree in accounting in 2002 and entered the Masters program in accounting at San Diego State University the same year. During this period he started work as a staff auditor with Moss Adams LLP, a large national CPA firm. He interned with our firm for several summers during college and worked on numerous governmental audits. He was the primary senior non-profit/governmental auditor for the Moss Adams San Diego office. Since then he has worked extensively with several cities helping them with the GASB 34 conversion process. He has over 12 years of experience with auditing municipalities, colleges, and commercial entities as well as conducting Single Audits under OMB Circular A-133 standards.

OUR EXPERIENCE AUDITING GOVERNMENT ENTITIES

City of Kerman

Principal Contacts: Toni Jones, Finance Director (559-846-9382)

Engagement Dates: June 30, 2015

Approximate Staff Hours Expended: 300 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

City of San Juan Bautista

Principal Contacts: Roger Grimsley, City Manager (831-623-4661)

Engagement Dates: June 30, 2015

Approximate Staff Hours Expended: 160 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

City of San Joaquin

Principal Contacts: Diane Brooks, Finance Department (559-693-4311)

Engagement Dates: June 30, 2015

Approximate Staff Hours Expended: 200 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

City of Coalinga

Principal Contacts: Mari Jimenez, Finance Director (559-935-1531)

Engagement Dates: June 30, 2014

Approximate Staff Hours Expended: 300 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

City of Livingston

Principal Contacts: Odi Ortiz, Finance Director (209-394-8041)

Engagement Dates: June 30, 2015

Approximate Staff Hours to be Expended: 300 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

Note: Four additional Cities we audit separate from the above available upon request.

HOW WE APPROACH YOUR AUDIT

Our effective and efficient government audit approach combines knowledge of governmental accounting and auditing with an understanding of the associated risks. We are value-driven and seek to maximize the return on your investment in the audit process through in-depth analysis of your financial statements and your internal controls. Throughout the engagement, our team will collaborate with your staff whenever possible to minimize costs and improve efficiencies. Of course, we will need assistance with preparing schedules, finding documents, explaining processes, and providing sample documentation, budget related materials, organizational charts, and manuals.

Audit Standards

The auditor's opinion will be directed toward the fairness of presentation of the financial statements in accordance with Generally Accepted Auditing Standards (GAAS). We will prepare the Annual Financial Report in conformity with Government Code Section 26909, Generally Accepted Accounting Principles (GAAP), and Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States General Accounting Office.

Pre-Audit

We are very familiar with the audit issues facing government entities. We have adjusted our audit services to incorporate these specialized areas and approach the audit from the following aspects:

- ◆ Where are the City's greatest exposures?
- ◆ How does the City safeguard against risks?
- ◆ How does the City internally evaluate its organization?
- ◆ What are the controls used by the City to measure accountability?

Our approach to the City's audit is truly a design that will be as unique as the City itself and is based on the areas we find to be the most vulnerable. Our focus includes evaluating internal controls that ensure adherence to applicable federal and state laws and regulations. We place a substantial amount of our time reviewing and assessing such high-risk areas during our evaluation. This risk-based approach focuses our efforts on what is important to you and your stakeholders and enables us to present you with meaningful suggestions.

We monitor our performance using a variety of qualitative and quantitative measures. First and foremost, we honor our agreement with you, completing the engagement on-time and on-budget. When you talk to our references, you will find that this sets us apart from most regional and national CPA firms. Typically in a first year audit engagement, we invest additional time in your audit, which is **not** billed to you as cost over-runs. Rather, we view it as an investment in our long-term professional relationship.

We measure our audit performance in the response we receive from the City and its staff. In addition, we report directly to management and the Board in face-to-face meetings, providing meaningful information and answering questions directly.

Segmentation of the Audit

Our audit involves a logical sequence of five steps that ensures compliance with the applicable professional standards and the expeditious completion of the audit. We will tailor our audit to the needs and complexity of the City.

1. **Planning** – First, we learn everything we can about the City and its related organizations - from organizational structure to policies and procedures. We read meeting minutes, review budgets, assess manuals and programs, hold discussions with key management staff, and evaluate management information systems. Based on what we learn, we develop our expectations regarding current year results, and then compare our expectations to actual results. This helps us develop risk assessments for each audit segment to determine what level of control testing and/or substantive testing is necessary to address the assessed risk. We then design our audit program accordingly.
2. **Control Testing** – Depending on our risk assessments, we determine specific audit cycles to test for internal controls and we evaluate the results. Based on the results against our expectations, we then determine if any modification is necessary to our planned substantive audit procedures on ending account balances and transactions. Based on the information we have obtained to date, we plan to test controls to obtain moderate to substantial reliance over cash and investments, revenues and related receivables, expenses and related payables, capital outlay, and long-term debt. This is subject to change once we gather more information as part of our audit planning procedures.
3. **Substantive Testing** – Our overall objective is to achieve a low level of risk of error in ending account balances. After we have performed our preliminary analytical and internal control tests and evaluated the results, we determine the nature, timing, and extent of detailed audit procedures on ending account balances and transactions necessary to achieve a low level of risk that errors could be present without detection.

4. **Compliance Testing** – The State requires testing organizational compliance with certain laws and regulations. In addition, we will test your compliance with federal laws. We have specially-designed audit programs that ensure we adequately address both areas.

5. **Report Writing and Review** – After all the fieldwork is complete, we draft our opinions and other reports. As part of our firm’s quality control process, Bryant Jolley is required to review our audit files and report to improve the quality of our audits and to ensure optimum quality. We have a requirement that only personnel involved in our governmental service team can be involved in the review of our work. This ensures that our clients are served with professionals trained in governmental auditing and accounting standards.

6. **Statistical Sampling** - Sampling to be used during our audit will include random sampling methods for tests of controls and for substantive tests of details. Sampling will be used throughout the engagement to test most financial statement balances.

We will select the most appropriate sampling technique for a given compliance test, tailored to the type and nature of the test.

7. **Analytical Procedures** - Analytical procedures are generally performed throughout the audit engagement, and result in substantial discussion with management. Initially, at the planning phase of the audit, comparisons are made between current and prior year results, actual and budgetary information, and to industry benchmarks. We use common size financial statements and trend and ratio analyses to aid us in developing our audit plan and programs. Non-financial data and external information are incorporated in our procedures to enhance their validity, and information is disaggregated as much as possible to improve precision.

During our substantive testing of balances, we typically analyze the detail of changes to certain accounts. For example, this approach is often used with sampling in our testing of capital asset, long-term debt and investment accounts.

At the conclusion of the audit, we again employ analytical procedures similar to those used at the planning phase. The audit team takes a holistic view of the financial statements in light of the results of all other auditing procedures performed. We discuss our observations with management and provide information to the Board as part of our audit result presentation. Our clients find this to be the most important value of their annual audit process. It produces beneficial information far beyond the audit of the financial statements they initially expect.

AUDIT: Documenting internal control structure

- ◆ Obtain copies of all available system and policy/procedure documentation from City finance, treasury, human resources, information technology, grant management, budget department, and personnel. This will include organization charts, narratives and flowcharts. Copies will be retained in our permanent working paper file. This documentation will be updated annually for any changes.
- ◆ Review the above-described documentation and meet with City personnel to make inquiries about, and discuss questions that arise from, our review.
- ◆ Document and assess the adequacy of internal controls over the various City systems, and develop preliminary risk assessments for each of them. As mentioned earlier in our discussion of audit approach, the framework of this system incorporates the requirements of auditing standards related to internal control and fraud detection.

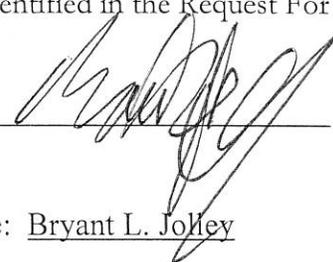
At the planning phase of our audit and in accordance with Statement on Auditing Standards (SAS) 99, *Consideration of Fraud in a Financial Statement Audit*, we will hold a brainstorming meeting to discuss fraud risks related to the City and design the audit to take those risks into account. Provisions of this new and important auditing standard will be incorporated throughout our audit.

COST PROPOSAL

Submitted By:

Firm Name: Bryant L. Jolley, CPA

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit this bid, and if selected authorized to sign a contract with the City, for the services identified in the Request For Proposals.

Signature: 

Printed Name: Bryant L. Jolley

Date: April 26, 2016

Our services will include the City audit, preparation of the audited financial statements, and a Management Report. The all-inclusive fee for this work is as follows:

| Service | 2015/16 | 2016/17 | 2017/18 |
|--|-----------------|-----------------|-----------------|
| City Audit and Related Reports | \$30,000 | \$31,000 | \$32,000 |
| Total for Fiscal Year (not-to exceed) | \$30,000 | \$31,000 | \$32,000 |
| Single Audit, if required | \$3,500 | \$3,500 | \$3,500 |
| State Controller's Reports | \$1,500 | \$1,500 | \$1,500 |
| Total including additional services for Fiscal Year (not-to exceed) | \$35,000 | \$36,000 | \$37,000 |

This proposal is made with the assumption that the City's books and records will be in a reasonably balanced condition and reconciled at the start of the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. We agree the City may broaden the scope of our engagement and we agree to hold ourselves available to perform such additional work as the City may desire. A final billing will be submitted upon delivery of all required reports. No billings will be made for out-of-pocket expenses or any other expenses such as typing, clerical, printing and travel costs.

Below is our Hourly Rate Schedule for hourly charges for professional services rendered in relation to any additional services that may be requested by the City. Most often, larger additional projects have negotiated maximums. Should you require such services, we would be pleased to discuss them with you.

| | Hourly Rates | Hours Required | Audit Fee |
|----------|-----------------|-------------------|-----------------|
| Partner | <u>\$200</u> | <u>21</u> | <u>\$4,200</u> |
| Managers | <u>\$175</u> | <u>72</u> | <u>\$12,600</u> |
| Staff | <u>\$140</u> | <u>130</u> | <u>\$18,200</u> |
| Total | <u></u> | <u>223</u> | <u>\$35,000</u> |



System Review Report

September 15, 2014

To the owner of
Bryant L Jolley CPA
And the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Bryant L Jolley CPA (the firm) in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of employee benefit plans.

We noted the following deficiencies during our review:

1. Deficiency – Professional standards require the firm's management to set a proper "tone at the top" in establishing and complying with quality control standards. However, the firm has performed an employee benefit plan audit for several years and did not properly report that to the peer review program. As a result, not notifying the peer review program of the employee benefit plan audit has caused the firm to have a replacement review.

Recommendation – The firm's owner needs to commit to adhering to professional standards by providing accurate and complete information to the peer review program.

2. Deficiency – The firm has not designed their system of quality control to ensure that the firm’s accountants reports comply with professional standards. As a result, certain financial statements prepared under the income tax basis of accounting included an accountant’s report of the firm under Accounting Principles Generally Accepted in the United States of America.

Recommendation – The firm’s owner should modify the firm’s policies and procedures to more closely review the firm’s accountants reports prior to issuance to ensure that they include the same basis of accounting as the underlying financial statements. The firm plans to update their accountants reports on a prospective basis.

3. Deficiency – The firm has not designed their system of quality control to ensure that the firm will document all procedures performed in audit engagements. As a result, in an audit of a not-for-profit organization, the firm did not document their substantive procedures performed regarding contributions and expenses.

Recommendation – The firm’s owner should emphasize the firm’s workpaper review policies and procedures to ensure that all required matters have been appropriately documented prior to the release of the firm’s report. The firm plans to augment the omitted documentation on a prospective basis.

In our opinion, except for the deficiencies described above, the system of quality control for the accounting and audit in 5/31/g practice of Bryant L Jolley CPA in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bryant L Jolley CPA has received a peer review rating of *pass with deficiencies*.



Farber Hass Hurley LLP



NORTH AMERICAN PROFESSIONAL LIABILITY INSURANCE AGENCY, LLC
 161 Worcester Road, Suite 504, Framingham, MA 01701
 Phone: (866) 262-7542 Fax: (508) 656-1399
 www.naplia.com

Named Insured: Bryant Jolley CPA
Insured Address: 901 N. Street
 #104
 Firebaugh, California 93622-2241

Based upon the information provided regarding the above named entity, NAPLIA is pleased to provide you with the following temporary and conditional Quote for Insurance.

Insurance Company: Rockhill Insurance Company
A.M Best Rating: A - Excellent
Coverage: Accountant's Professional Liability Insurance
Proposed Policy Period: 07/01/2015 to 07/01/2016
Retroactive Date: 07/01/1998
Quotation Valid Until: 07/01/2015

| Limits of Liability | Deductible | Tax / Fee | Premium |
|-----------------------|---------------|----------------------|--------------------|
| \$250,000 / \$250,000 | \$5,000 / \$0 | | \$11,080.00 |
| | | Surplus Lines Tax | \$332.40 |
| | | Filing Fee | \$160.80 |
| | | Stamping Fee | \$22.16 |
| | | Total Premium | \$11,595.36 |

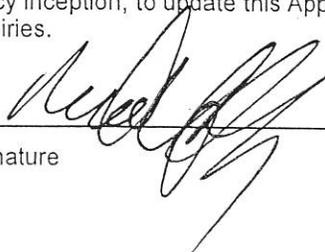
I am interested in financing the Premium. If you check this box, a Finance Agreement with terms & conditions will be forwarded to you for review and acceptance.

See Endorsements and Requirements to bind coverage on the additional pages of this quote.

The undersigned is an authorized representative of the prospective Named Insured, and acknowledges that to the best of the information and belief of the partners and principals of the firm, there have been no claims or circumstances that could potentially lead to a claim, except that may have already been disclosed and the information provided within the application, including all supplements, attachments and replies to underwriter inquiries, that have been submitted to the Rockhill Insurance Company and made part of this application:

1. Have been relied upon by Rockhill Insurance Company in determining the acceptability of the prospective Named Insured and the premium amount to be charged;
2. Are true, accurate and complete, and;
3. Will be considered an integral part of any resultant insurance contract.

The undersigned further agrees that the prospective Named Insured has a continuing duty, through date of policy inception, to update this Application, including supplements, attachments and replies to underwriter inquiries.

Signature  Title  Date 6/25/15

**PROPOSAL FOR
PROFESSIONAL AUDIT SERVICES**

FOR THE

**CITY OF PARLIER
CALIFORNIA**

**FOR THE YEARS ENDING
JUNE 30, 2016, 2017 AND 2018**

Submitted

April 26, 2016

by

Fausto Hinojosa, CPA, CFE

Price Paige & Company
Accountancy Corporation

677 Scott Avenue

Clovis, California 93612

Phone: 559-299-9540

Fax: 559-299-2344

Email: fausto@ppcpas.com

Website: www.ppcpas.com

License No: 66479

CITY OF PARLIER

PROPOSAL FOR PROFESSIONAL AUDIT SERVICES
FOR THE YEARS ENDING
JUNE 30, 2016, 2017 AND 2018

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April 26, 2016

City of Parlier
1100 E. Parlier Avenue
Parlier, CA 93648

Attn: Deputy City Clerk

It is our pleasure to once again present our proposal to provide auditing services to the City of Parlier (the City) for the fiscal years ending June 30, 2016, 2017 and 2018, with the option of two additional years upon mutual agreement. When presented with viable alternatives, it isn't always easy for entities such as the City to identify the accounting firm that can best meet their overall audit and accounting needs. Over the past twenty years we have developed significant expertise in governmental audit and accounting, specifically as it relates to cities. Our knowledge of the government environment and more specifically, city operations, has allowed us to develop more robust audit plans that we believe have improved the quality of our audits.

Our audit professionals are highly qualified and have extensive experience and expertise in municipal auditing and accounting. All of our auditors take a minimum of 80 hours of continuing professional education every two years specifically related to the auditing and accounting services we provide. This commitment to learning yields a direct benefit to the clients we work with. Additionally, our firm has a well-earned reputation for ensuring the audit not only gets done right but, just as importantly, on time. We are committed to communicating effectively to ensure that client questions are addressed comprehensively. As demonstrated by our resumes and considerable involvement by the firm's audit principal, we know that our firm has the resources, knowledge and expertise to meet and service the needs of the City. We can assure you that we fully understand the work to be performed and we wish to emphasize our commitment to meeting or exceeding all of your expectations. Additional information about our firm's audit department and services we offer may be found on our website at www.ppcpas.com.

I trust that this proposal will adequately summarize our approach to client service and identify those attributes which set our firm apart from others. We appreciate the opportunity to submit this proposal to serve you and would be pleased to furnish any additional information regarding our firm or answer any other specific questions or concerns you may have. I am the audit principal for our firm and I am authorized to make representations for the firm with regard to this proposal. I may be reached at (559) 299-9540 or via email at fausto@ppcpas.com.

Sincerely,

Fausto Hinojosa, CPA, CFE
Audit Principal
Price Paige & Company

677 Scott Avenue
Clovis, CA 93612

tel 559.299.9540
fax 559.299.2344

FIRM HISTORY AND QUALIFICATIONS

Established in 1976 and located in Clovis, California, Price Paige & Company consists of three owners (principals), Fausto Hinojosa, Mitchell Buckley, and Robert F. Price, each of whom is a Certified Public Accountant. The principals of the firm have over 80 years of combined experience in public accounting. Our firm is comprised of fourteen CPAs and eight CPA candidates, as well as full and part-time accounting, bookkeeping and clerical staff. Over 50% of Price Paige & Company's practice is in auditing and attest services, primarily in the governmental and not-for-profit sectors. In addition, we provide services to many businesses in accounting, tax, and management consultation in all areas.

Price Paige & Company is recognized in the community and by our peers as experts in the areas of governmental and not-for-profit audit and accounting. Our proven commitment to excellence allows us to work with you in the most time and cost-effective manner possible. Our auditors are not seasonal; what we mean by this is that they are not "tax accountants" who perform audits in the "off-season". They are **focused exclusively in providing audit services** and they receive over 80 hours of continuing education every two years, specifically related to improving their audit skills. The experience of our team allows us to conduct very efficient and effective audits.

We currently provide audit or review services to over 30 governmental agencies and approximately 35 not-for-profit organizations annually, many of which are federal single audits. The breadth and scope of single audits we have conducted is significant and we have **experience auditing organizations with an excess of \$100 million dollars of federal funding**.

It is our practice to assign a team of personnel from our firm to your account in order to provide the range of services you have requested. This team is generally kept abreast of any significant developments which arise through our normal association with you. The most important aspect of this approach is to provide continuity to the engagement. We understand that the audit process requires two-way communication and we accept our responsibility to listen and to deliver timely and effective solutions to the audit and accounting problems we encounter.

Mandatory Qualifications

The associates of Price Paige & Company are licensed Certified Public Accountants, certified by the California State Board of Accountancy (License # COR 3442). All team members assigned to the audit are in compliance with the 80-hour continuing education requirements promulgated by *Government Auditing Standards*.

Independence

Our firm is independent with respect to the City of Parlier and its component units as defined by auditing standards generally accepted in the U.S. Government Accountability Office's *Government Auditing Standards*.

Conflict of Interest

Our firm's established policy is that we do not submit proposals for audit services if there is a known conflict of interest with the potential client. There are no current or potential conflicts of interest with anyone (employees, management, officers or directors) within the City of Parlier.

External Peer Review

Our record of successful Peer Reviews and our **Engagement Quality Control Review program** serve as evidence of our commitment to meeting the standards of care and performance applicable to our audit practice and demonstrate the extra measures we take to ensure continued successful compliance with our client's expectations about our quality and competence.

Our Quality Control Review also included a review of specific government engagements. For your consideration, a copy of our most recent Peer Review Report is presented as Exhibit 2 in this proposal. Our firm was recently awarded the AICPA's Certificate of Recognition for demonstrating that we designed and complied with a system of quality control standards established by the AICPA. A copy of the Certificate is attached as Exhibit 3.

SUMMARY OF THE AUDITORS' QUALIFICATIONS AND EXPERIENCE

We have an outstanding team of professionals who have established themselves as qualified competent individuals. We can assure you that each of our in-charge auditors is experienced in governmental auditing, GASB accounting pronouncements and Single Audit requirements. Following is a brief overview of their experience. Detailed experience for each of these professionals can be found on pages 6 through 9 of this proposal.

| | <u>Years of Auditing/Accounting Experience</u> |
|-----------------------------|--|
| Principal: | |
| Fausto Hinojosa, CPA, CFE | 24 |
| Manager: | |
| Joshua Giosa, CPA | 9 |
| Seniors: | |
| Luis Perez, CPA | 8 |
| Daniel Seeto, CPA Candidate | 7 |

Each of these professionals has been the lead auditor/accountant for various municipal, not-for-profit and consulting engagements. They have commendable work ethics and principles, as well as outstanding skills and abilities. Should any of the above members of our audit team become unavailable, we would provide another equally-qualified individual from our firm.

In addition to the above-listed professionals, we have other audit staff with several years of governmental audit and accounting experience who may be assigned to your audit.

Price Paige & Company is an equal opportunity employer. All employees are treated on their merits, without regard to race, age, sex, marital status or other factor not applicable to their position. Employees are valued according to how well they perform their duties, and their ability and enthusiasm to maintain the Firm's standards of service.

Continuity of Professional Staff and Succession Planning

Continuity of staff on engagements is as important to us as it is to our clients. Continuity promotes a thorough understanding of your needs and goals, and helps us help you. Our firm maintains the following values and objectives in performing our audits:

- ♦ **Communication** – We stress communication early on with your staff to determine expectations, time, and extent and availability of assistance. We provide a written listing of information needed, including due dates.
- ♦ **Experience** – Members of our engagement team are experienced auditors, very familiar with the operational, administrative, and accounting and compliance issues related to the governmental sector and the federal single audit in particular.
- ♦ **Quality** – The firm maintains a rigorous quality control review process that includes not only a detailed review by a quality control manager and engagement partner but also an Engagement Quality Control Review (EQCR) as defined by AICPA standards.
- ♦ **Audit Approach** – Our audit approach emphasizes effective up-front planning to identify issues for timely resolution.

RESUME

JOSHUA GIOSA

Certified Public Accountant

California License # 119801

Present Position

Manager

Education and Experience

Joshua began his accounting career at Price Paige & Company in January 2007 after graduating from California State University, Fresno. In June 2005, he received a Bachelor of Science in Business Administration with an option in Accountancy and became a Certified Public Accountant in 2013.

Joshua serves as the audit supervisor for most of the firm's municipalities and has performed and overseen substantial grant compliance work on both federal and state programs. Although his governmental auditing background dates back to 2007, since 2011 he has worked almost exclusively planning, performing, reviewing and compiling financial statements for municipalities. He has conducted several Single Audits and has prepared numerous municipality State Controller reports. Joshua has extensive knowledge and conducted a training course pertaining to the recently implemented GASB 68 and GASB 71 standards and has trained and assisted numerous municipality employees with the appropriate manner in which to calculate and present in the financial statements net pension liability, deferred inflows and outflows, pension expense, and information required for the City's pension note disclosure. His background includes significant experience auditing not-for-profit entities and 401(k) pension plans. He has expertise in the use of IDEA data analysis software and has used this software to conduct fraud detection procedures during many of the municipal audits he supervises.

Community and Affiliations

Joshua is a member of the American Institute of Certified Public Accountants, the California Society of CPAs and the Government Finance Officers Association. He is currently serving on the Board of Directors as the Treasurer for Big Brothers Big Sisters of Central California and was formerly on the Board of Directors as the Treasurer for Fresno's Rotary Storyland/Playland. Joshua is also an active member of the North Fresno Rotary Club.

Continuing Education

Joshua is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards. Recently attended courses include: *Avoiding Problems in Conducting Single Audits; Financial Statement, Tax and Government Fraud; Interpreting the Yellow Book; Intermediate Governmental Accounting; The GASB's Pension Standards Parts II: Considerations for Agent Plans and Participating Employers; Putting to Rest Governmental "Urban Legends"; and the Continued Complexities of Auditing Governmental Pension Plans and Participating Employees.*

RESUME

DANIEL SEETO

Accountant/CPA Candidate

Present Position

Senior

Education and Experience

Daniel began his accounting career at Price Paige & Company in January 2009 after graduating from University of California, Los Angeles. In June 2008, he received a Bachelor of Arts in Economics with an option in Accountancy.

Daniel has been the in-charge auditor for numerous governmental and not-for-profit audits, which include single audit compliance, State Controller's reports, and preparing financial statements that comply with Yellow Book and required GASB standards. His background includes governmental and not-for-profit entities which are performed in accordance with GAAP and the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Community and Affiliations

Daniel has plans to sit for the CPA exam in 2016. He is a member of the California Society of CPAs.

Continuing Education

Daniel is in compliance with the continuing education requirements of the AICPA and *Government Auditing Standards*. Recently attended courses include: *Overcoming Implementation Issues with Fair Market Measurement: A Not-for-Profit Perspective*; *Governmental Accounting*; *Internal Control Considerations in Single Audits*; *FR APAS – The New Form 990*; and *Accounting and Auditing for Professionals*.

SCOPE OF SERVICES

As our experience indicates, we clearly understand the scope of services to be provided. You can be assured that we will design a specific service approach to ensure compliance with all applicable standards and ensure that the City receives high quality, efficient and effective service.

Standards to be Followed

The financial and compliance audits will be performed in accordance with the following auditing standards:

- ♦ Generally Accepted Auditing Standards (AICPA)
- ♦ *Government Auditing Standards* (U.S. Comptroller General)
- ♦ Provisions of the Single Audit Act Amendments of 1996 (Single Audit)
- ♦ OMB Uniform Guidance Title 2 U.S. Code of Federal Regulations Part 200
- ♦ All other applicable federal, state and local laws and regulations

Services to be Performed

All services will be performed in accordance with the City's required timelines.

1. We will audit the books and records of the City of Parlier and issue a report on the fair presentation of the City's annual financial statements in conformity with accounting principles generally accepted in the United States of America.
2. We will conduct a financial and compliance audit of the books and records of the City of Parlier State Preschool, a component unit of the City of Parlier, and issue our report to the City.
3. Federal Single Audit - We will issue Single Audit reports on compliance with requirements that could have a direct and material effect on each major program and internal control over compliance in accordance with Title 2 U.S. Code of Federal Regulations Part 200 (OMB Uniform Guidance). We will also provide an "in-relation-to" opinion on the Schedule of Expenditures of Federal Awards.
4. We will prepare and file the Annual Financial Transactions Report and Streets Report for the City under the requirements of the California State Controller by the required deadlines.
5. Management Letters. We may provide management letters and assistance of a Manager/Supervisor to explain our findings, observations, opinions, comments and/or recommendations with regard to systems of internal control, accounting systems compliance with laws, rules and regulations, or any other matters that may come to our attention.
6. We will prepare a written letter of communication to the audit committee which will include, 1) auditor's responsibility under generally accepted auditing standards, 2) significant accounting policies, 3) management judgments and accounting estimates, 4) significant audit adjustments, 5) disagreements with management, 6) management consultation with other accountants, and 7) difficulties encountered in performing the audit.

- ◆ Tests of details -
 - Test significant journal entries for propriety and authorization.
 - Trace significant operating, capital and debt service expenditures to source documents.
 - Vouch asset balances to detailed records and schedules.
 - Test individual debt transactions for propriety and proper presentation and disclosure in the financial statements.
 - Perform compliance tests related to grant restrictions.
 - Confirm balances with third parties, including banks and/or other lenders.
 - Trace cash receipts to supporting documents including bank statements.
 - Test both the methodology and the accounting for indirect cost allocations.
 - Respond to specific fraud risks identified with further substantive tests of details or analytical procedures.
 - Perform observation procedures for significant capital asset additions.
 - Perform a search for unrecorded liabilities.
 - Obtain required representations from management and legal counsel.
 - Propose adjusting journal entries as necessary and provide to the City's finance director.

Reporting

During the reporting phase, we will:

- ◆ Perform and document final analytical procedures on the financial statements.
- ◆ Draft financial statements and supplemental schedules in accordance with GAAP and review with the City's finance director.
- ◆ Prepare independent auditor's report and other reports required by *Government Auditing Standards* and OMB Uniform Guidance 2 CFR 200 Subpart F.
- ◆ Discuss internal control and program compliance observations and recommendations.
- ◆ Conduct exit conference with the City's finance director to review financial statements and review findings, if applicable.
- ◆ Resolve all outstanding issues.
- ◆ Issue the City's financial statements and auditor's reports.

EXHIBIT 1

COST PROPOSAL

The fee information shown below is based upon our current understanding of the work to be performed and we have given you "not-to-exceed" fees for the audit services.

In the event disclosures in the audit indicate extraordinary circumstances, which warrant more extensive and detailed services, we will provide all pertinent facts relative to the extraordinary circumstances, together with the our fee basis for such additional services. This will be set forth in an addendum to the contract between the City of Parlier and our firm. All work will be performed at the same rates shown below.

| Services | Hours | F/Y 2015-16 | F/Y 2016-17 | F/Y 2017-18 | F/Y 2018-19 | F/Y 2019-20 |
|--|--------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| City-Wide Audit | 215 | 27,500 | 27,500 | 28,325 | 28,325 | 29,175 |
| Single Audit* | 45 | 4,250 | 4,250 | 4,378 | 4,378 | 4,509 |
| Preschool Audit | 50 | 4,500 | 4,500 | 4,635 | 4,635 | 4,774 |
| Preparation of Annual State Controller's Reports | 43 | 4,000 | 4,000 | 4,120 | 4,120 | 4,244 |
| Out of Pocket Expenses | | - | - | - | - | - |
| Total for Fiscal Year (not to exceed) | 353 | 40,250 | 40,250 | 41,458 | 41,458 | 42,701 |

| Auditor's Standard Billing Rates | F/Y 2015-16 | F/Y 2016-17 | F/Y 2017-18 | F/Y 2018-19 | F/Y 2019-20 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| Partners | 245 | 245 | 252 | 252 | 260 |
| Manager | 145 | 145 | 149 | 149 | 154 |
| Senior | 130 | 130 | 134 | 134 | 138 |

**Please note - the above fees for the Single Audit assume the City will have only one major federal program. If the City does not have a Single Audit, the total not-to-exceed fee would be reduced by \$4,250.*

EXHIBIT 2

PEER REVIEW REPORT

McGILLOWAY, RAY, BROWN & KAUFMAN

Accountants & Consultants

2511 Garden Road, Suite A180
Monterey, CA 93940-5301
831-373-3337
Fax 831-373-3437

379 West Market Street
Salinas, CA 93901
831-424-2737
Fax 831-424-7936

System Review Report

July 31, 2015

To the Partners of Price, Paige & Company A C
and the Peer Review Committee of the California Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Price, Paige & Company A C in effect for the year ended April 30, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Price, Paige & Company A C in effect for the year ended April 30, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Price, Paige & Company A C has received a peer review rating of *pass*.



McGilloway, Ray, Brown & Kaufman

Daniel M. McGilloway, Jr., CPA, CFA, Gerald C. Ray, CPA, Clyde W. Brown, CPA, Patricia M. Kaufman, CPA,
Larry W. Rollins, CPA

Sarita C. Shannon, CPA, Whitney Ernest, CPA, Devlyn MacBeth, CPA,
Jesus Montemayor, CPA, Smriti Shrestha, CPA, Wei Ding, CPA

EXHIBIT 3

AICPA CERTIFICATE OF RECOGNITION



**American Institute of
Certified Public Accountants**

Private Companies Practice Section (PCPS) is proud to present this

Certificate of Recognition to

Price Paige & Company AC

For demonstrating that your firm designed and complied with a system of the quality control standards established
by the AICPA during the period 05/01/2014 to 04/30/2015.



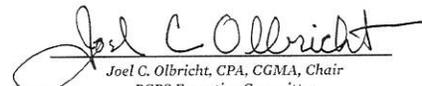

Joel C. Olbricht, CPA, CGMA, Chair
PCPS Executive Committee

EXHIBIT 4
INSURANCE COVERAGES



Coverage Is Provided In:
Ohio Security Insurance Company - a stock company

Policy Number:
BZS (17) 56 40 60 19
Policy Period:
From 03/08/2016 To 03/08/2017
12:01 am Standard Time
at Insured Mailing Location

**Commercial Protector
Policy Declarations**

| Named Insured | Agent |
|------------------------|--|
| PRICE, PAIGE & COMPANY | (559) 432-0222 DIBUDUO & DEFENDIS INSURANCE B |

SUMMARY OF LIMITS AND CHARGES

| Businessowners Liability Limits of Insurance | DESCRIPTION | LIMIT |
|---|---|--------------|
| | Liability and Medical Expenses - Occurrence | 1,000,000 |
| | Aggregate Limits of Insurance | |
| | Products-Completed Operations | 2,000,000 |
| | Other than Products-Completed Operations | 2,000,000 |
| | Broadened Coverage For Damage To Premises Rented To You | 1,000,000 |
| | Medical Expenses (Any One Person) | 15,000 |

| Explanation of Charges | DESCRIPTION | PREMIUM |
|-----------------------------------|--|----------------|
| | Businessowners Location(s) Total | \$2,865.00 |
| | Businessowners Other Coverage(s) Total | \$846.00 |
| | Certified Acts of Terrorism Coverage | \$19.00 |

Total Charges: \$3,730.00
Note: This is not a bill





**CAMICO MUTUAL INSURANCE COMPANY
DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL01159-30

Effective Date: 01/01/2016 at 12:01 A.M. Standard time at the address shown below
 Expiration Date: 01/01/2017 at 12:01 A.M. Standard time at the address shown below
 Retroactive Date: 11/16/1976

Item 1 - Named Insured: Price, Paige & Co. Accountancy Corporation

Item 2 - Business Address: 677 Scott Ave.

Clovis, CA 93612

Item 3 - Limits of Liability: \$2,000,000 Per Claim
 \$4,000,000 Policy Aggregate

Item 4 - Deductibles: \$5,000 Per Claim Deductible
 \$15,000 Policy Aggregate Deductible

Item 5 - Total Premium: \$32,953

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

- PL-1000-A 07/14 Accountants Professional Liability Insurance Policy
- PL-2001-A (CA) 07/14 State Endorsement - California
- PL-1007-A 07/14 Exclusion - Claims Following Insureds Suit for Fees
- PL-1002-A 07/14 Additional Named Insured Endorsement
- PL-1002-A 07/14 Additional Named Insured Endorsement
- PL-1033-A 07/14 Insurance Agent/Broker Exclusion
- PL-1050-A 07/14 Client Network Damage Liability Coverage Endorsement
- PL-1051-A 07/14 Privacy Breach Exclusion

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

CAMICO Mutual Insurance Company

Authorized Representative

Policy Information Page

[1] Named Insured and Mailing Address

Price Paige & Company Accountancy Corporation
677 Scott Ave
Clovis, CA 93612

Agency

PAYCHEX INSURANCE AGENCY
150 Sawgrass Drive
Rochester, NY 14620
Agency Code: NYPAYC10

Federal Employer's ID 77-0203007

Insured is Corporation

[2] Policy Period

From April 1, 2015 to April 1, 2016, 12:01 AM, standard time at the insured's mailing address.

[3] Coverage

- A. Workers' Compensation Insurance - **Part One** of this policy applies to the Workers' Compensation Law of the following states: California
- B. Employer's Liability Insurance - **Part Two** of this policy applies to work in each of the states listed in item [3]A. The limits of our liability under Part Two are:
- | | |
|---|-------------|
| Bodily Injury by Accident - each accident | \$1,000,000 |
| Bodily Injury by Disease - each employee | \$1,000,000 |
| Bodily Injury by Disease - policy limit | \$1,000,000 |
- C. Other States Insurance - Part Three of this policy applies to all states, except any state listed in item [3]A. and the states of North Dakota, Ohio, Washington, and Wyoming.
- D. This policy includes these endorsements and schedules:
See Extension of Information Page - Schedule of Forms - WC 040004

[4] Premium

The Premium Basis and, therefore, the premium will be determined by our Manual of Rules, Classifications, Rates, and Rating Plans. All required information is subject to verification and change by audit. (Continued on another page)



VII-D

Reverend Paul McCoy
Chairman of the Board

Brian Angus
Chief Executive Officer

www.fresnoeoc.org

May 18, 2016

Mr. Israel Lara, City Manager
City of Parlier
1100 E. Parlier
Parlier, Ca. 93648

Dear Mr. Lara,

Enclosed are two original Food Service Agreements for the period July 1, 2016 through June 30, 2017.

The price will remain the same as the current year.

Upon your review and approval, please sign both originals and return to:

Gary Joseph
Food Services/Transit Systems Director
3100 W. Nielsen
Fresno, Ca. 93706

Upon execution we will send an original to you for your records.

We very much appreciate your business and look forward to providing meals to City of Parlier once again.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary Joseph", is written over a light blue horizontal line.

Gary Joseph
Food Services/Transit Systems Director



FRESNO
ECONOMIC OPPORTUNITIES COMMISSION

FOOD SERVICE AGREEMENT

This AGREEMENT is made as of the day and date specified below, between the following parties:

FRESNO ECONOMIC OPPORTUNITIES COMMISSION (Fresno EOC-FS)
Food Services
3100 W. Nielsen
Fresno, California 93721-2526

and,

CITY OF PARLIER (CUSTOMER)
1100 E. Parlier Ave.
Parlier, Ca. 93648

AGREEMENT PERIOD July 1, 2016 through June 30, 2017

1. **Fresno EOC-FS** operates a food preparation center and is not an agent or employee of the City of Parlier. **CUSTOMER** has a need for food service as specified below. The purpose of this **AGREEMENT** is to state the terms and condition under which **Fresno EOC-FS** will provide food services for the **CUSTOMER**.

2. Services to be Performed. **Fresno EOC-FS** agrees to perform the following food services for **CUSTOMER**.
 - a. Provide lunch meals Monday through Thursday (excluding designated holidays).
 - b. Meals will be delivered to **CUSTOMER** at 1100 E. Parlier in time for 11:30 AM lunch serving time.
 - c. The representative menu is attached as **Exhibit A**. Menus will be based on meeting one third (1/3) of the daily minimum nutritional requirements. Any changes to the basic menu must be mutually agreed upon.
 - d. A complete food service checklist, which will include date, menu, number of meals and serving procedures, will be provided to **CUSTOMER** with each delivery.

3. **CUSTOMER'S Duties.** **CUSTOMER** shall be responsible for and shall do following:
 - a. Meal lunch counts to be faxed over before 12:00 noon the previous day of service. **Fresno EOC-FS** FAX number for this purpose is (559) 266-3669. Cancellations or reductions in lunch meal will not be accepted.
 - b. **CUSTOMER** shall cause the serving pans to be rinsed out and packed into the insulated containers for pickup. The serving pans and insulated containers will be picked up on the next service day.
 - c. **CUSTOMER** acknowledges that they are solely responsible for serving the meals and, in connection therewith, following any reasonable directions of **Fresno EOC-FS** with regard to the serving of such meals. **CUSTOMER** agrees that the meals shall be consumed during the lunch hour between 11:30 am and 12:30 p.m.
4. **.Menu substitution.** Any snack or lunch substitution requests must be directed to the **Fresno EOC-FS** Food Preparation Center Nutritionist upon at least five (5) days written notice. **CUSTOMER** understands and agrees that the compliance with any such request shall be at the sole discretion of **Fresno EOC-FS**.
5. Special meals, banquets, or other special food service requests must similarly be made by **CUSTOMER** to **Fresno EOC-FS** upon at least five (5) days advance notice. Compliance with any such request shall be at **Fresno EOC-FS** sole discretion.
6. In the event **CUSTOMER** requests any special meals, banquets, or special food service which **Fresno EOC-FS** is willing to provide, the **Fresno EOC-FS** shall give **CUSTOMER** a price at which **Fresno EOC-FS** is willing to provide such service and the price, therefore, shall be as specified by **Fresno EOC-FS**.
7. **Payment.** **CUSTOMER** agrees to compensate and pay **Fresno EOC-FS** the following prices:

Lunch Price per meal - \$3.43(plus applicable tax)

 - a. In addition to the amount specified above, **CUSTOMER** agrees to pay **Fresno EOC-FS** any applicable sales tax unless **CUSTOMER** provides evidence to **Fresno EOC-FS** that **CUSTOMER** is exempt from or not subject to the imposition of such tax.
 - b. **Fresno EOC-FS** will send an invoice to **CUSTOMER** on a monthly basis, and, payment shall be due and payable within 20 days following the date of invoice. A late charge of 1 1/2% per month (18% per year) will be charged on past due accounts. Service will cease if full payment is not received within 30 days of the date of invoice. Payment shall be made to:

FRESNO EOC-FS
Food Services
3100 W. Nielsen Avenue
Fresno, CA 93706

- c. **CUSTOMER** shall be credited for any missing or unacceptable items under the direct control of the Food Preparation Center on a per-meal basis.
8. In the event **CUSTOMER** requests any special meals, banquets, or special food service which **Fresno EOC-FS** is willing to provide, the **Fresno EOC-FS** shall give customer a price at which **Fresno EOC-FS** is willing to provide any such special meal, banquet, or special food service and the price therefore shall be as so specified by **Fresno EOC-FS**.
9. Terms of Agreement. The terms of this AGREEMENT shall commence July 1, 2016 and continue in full force and effect thereafter until June 30, 2017 or until it is terminated by at least thirty - (30) days written notice from either party to the other.
10. Hold Harmless. **Fresno EOC-FS** shall hold **CUSTOMER**, its officers and employees, harmless and indemnify **CUSTOMER** against the payment of any and all costs and expenses, claims, suits and liability resulting from or arising out of or in any way connected with negligent or wrongful acts or omissions of **Fresno EOC-FS**, its officers and employees, in performing or failing to perform any work, services or functions to be performed under this AGREEMENT.

CUSTOMER shall hold **Fresno EOC-FS**, its officers and employees, harmless and indemnify **Fresno EOC-FS** against the payment of any and all costs and expenses, claims, suits and liability resulting from or arising out of or in any way connected with negligent or wrongful acts or omissions of **CUSTOMER**, its officers and employees, in performing or failing to perform any work, services or functions to be performed under this AGREEMENT.
11. Governing Law, Entirety of AGREEMENT, and Partial Invalidity. This AGREEMENT shall be governed by the laws of the State of California. It constitutes the entire AGREEMENT between the parties regarding its subject matter. If any provision in this AGREEMENT is held by any court to be invalid, void, or unenforceable, the remaining provisions shall, nevertheless, continue in full force.
12. Certificate of Insurance. A certificate of insurance will be provided upon request.
13. Examination of Records. **Fresno EOC-FS** will make records available for review upon request by **CUSTOMER** and the State of California for any monies spent. Records are proprietary and will be considered confidential and only used as support for the terms of this AGREEMENT.

A provision that the Department and the Department of Health, Education and Welfare shall have the right to inspect or reproduce all books and records of the subcontractor as they relate to the provision of goods and services under the terms of the subcontract. Such books and records shall be available for inspection or reproduction at all reasonable times at the subcontractor's place of business for a term of at least four years from the effective date of the subcontract. In addition to the above, the California Department of Aging, Department of Health Services and the Department of Health and Human Services have the right to inspect or reproduce all books and records at the subcontractor's place of business.

A provision requiring the subcontractor's upon written request, to furnish financial reports relating to the provision of services under the subcontract and the payment therefore to the adult day health center and to the Department in such form and at such times as required by the adult day health care provider to fulfill its obligations for financial reporting to the Department.

CITY OF PARLIER

EXECUTED AS OF THIS _____ DAY OF _____, 2016.

Fresno Economic Opportunities Commission

By: _____

Title: _____

Date: _____

City Of Parlier

By: _____

Title: _____

Date: _____

Israel Lara, City Manager



AGENDA ITEM: VIII - A1

MEETING DATE: 06-15-16

REPORT TO CITY COUNCIL

SUBJECT:

Intention to levy and collect the Annual Assessments for Landscape Maintenance and Lighting District No. 1.

RECOMMENDATION:

City Council adopt resolution of Intention to levy and collect the Annual Assessments for Landscape Maintenance and Lighting District No. 1 and authorize the publication of the notice.

BACKGROUND:

The Landscape Maintenance and Lighting District No. 1 revenue pays for maintaining public landscaping and street lighting within areas throughout the city for the tax year 2016-2017.

DISCUSSION:

This is the second of three actions by Council required by State law for the levy of the annual assessments. Because there has been no increase in the assessments from the previous year for each parcel, the resolution will be published and/or posted at least 10 days before the July 1st, 2015 City Council meeting in which Council will conduct a public hearing, receive any testimony, confirm the annual assessments and adopt the Engineer's Report. The assessment roll is then submitted to the County Assessor for inclusion on the property owner's tax bill.

Prepared By:

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

Approved By:

Israel Lara, Jr
City Manager

RESOLUTION NO. 2016-__

CITY OF PARLIER

**RESOLUTION OF INTENTION TO LEVY AND COLLECT
THE ANNUAL ASSESSMENTS FOR LANDSCAPE MAINTENANCE AND LIGHTING
DISTRICT NO. 1**

RESOLVED, by the City Council of the City of Parlier, County of Fresno, California, that:

1. It is the intention of the said Council to order the levy and collection of assessment under the Landscaping and Lighting Act of 1972, part two of Division 15 of the Streets and Highways Code (beginning with Section 22500 of said code and herein the "act") for the Landscape Maintenance and Lighting District No. 1 of the City of Parlier for fiscal year 2016-2017.
2. The territory of City Landscape Maintenance and Lighting District No. 1 is comprised of various territories generally located on the attached vicinity map which is the real property benefited and to be assessed for the maintenance and operation of the landscaping facilities of Landscape Maintenance and Lighting District No. 1 generally described in the Engineer's Report attached hereto and by reference incorporated herein.
3. The City Engineer has prepared and filed with the Clerk of the City of Parlier a report labeled Engineer's Report of the City of Parlier Landscape Maintenance and Lighting District No. 1, dated June 2016 to which reference is hereby made by a description of the existing improvements, the boundaries of the assessment district and any zones therein (including the general location), and the proposed assessment upon assessable lots and parcels of land within Landscape Maintenance and Lighting District No. 1.
4. Notice is hereby given that on the 6th day of July, 2016 at the hour of 6:30 p.m. in the regular meeting place of the City Council of the City of Parlier Council Chambers City Hall, 1100 E. Parlier Avenue, Parlier, California, 93648 are hereby fixed as the time and place when and where all interested persons shall be heard on the question of the levy and collection of the proposed assessments. Written protests may be filed with the City Clerk at any time prior to the conclusion of the hearing. A written protest shall state all grounds of objection and shall contain a description sufficient to identify the property owned by the protesting person or persons.
5. A copy of this Resolution shall also be published once prior to the hearing in a newspaper of general circulation within the City of Parlier, at least 10 days prior to the public hearing.
6. Any interested person may, prior to the conclusion of the hearing file a written protest with the City Clerk, or having previously filed such a protest, may file a written withdrawal of that protest. All written protests shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify property owned by such owner.

RESOLUTION NO. 2016- ____

CITY OF PARLIER

**RESOLUTION OF INTENTION TO LEVY AND COLLECT
THE ANNUAL ASSESSMENTS FOR LANDSCAPE MAINTENANCE AND LIGHTING
DISTRICT NO. 1**

RESOLVED, by the City Council of the City of Parlier, County of Fresno, California, that:

1. It is the intention of the said Council to order the levy and collection of assessment under the Landscaping and Lighting Act of 1972, part two of Division 15 of the Streets and Highways Code (beginning with Section 22500 of said code and herein the "act") for the Landscape Maintenance and Lighting District No. 1 of the City of Parlier for fiscal year 2016-2017.
2. The territory of City Landscape Maintenance and Lighting District No. 1 is comprised of various territories generally located on the attached vicinity map which is the real property benefited and to be assessed for the maintenance and operation of the landscaping facilities of Landscape Maintenance and Lighting District No. 1 generally described in the Engineer's Report attached hereto and by reference incorporated herein.
3. The City Engineer has prepared and filed with the Clerk of the City of Parlier a report labeled Engineer's Report of the City of Parlier Landscape Maintenance and Lighting District No. 1, dated June 2016 to which reference is hereby made by a description of the existing improvements, the boundaries of the assessment district and any zones therein (including the general location), and the proposed assessment upon assessable lots and parcels of land within Landscape Maintenance and Lighting District No. 1.
4. Notice is hereby given that on the 6th day of July, 2016 at the hour of 6:30 p.m. in the regular meeting place of the City Council of the City of Parlier Council Chambers City Hall, 1100 E. Parlier Avenue, Parlier, California, 93648 are hereby fixed as the time and place when and where all interested persons shall be heard on the question of the levy and collection of the proposed assessments. Written protests may be filed with the City Clerk at any time prior to the conclusion of the hearing. A written protest shall state all grounds of objection and shall contain a description sufficient to identify the property owned by the protesting person or persons.
5. A copy of this Resolution shall also be published once prior to the hearing in a newspaper of general circulation within the City of Parlier, at least 10 days prior to the public hearing.
6. Any interested person may, prior to the conclusion of the hearing file a written protest with the City Clerk, or having previously filed such a protest, may file a written withdrawal of that protest. All written protests shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify property owned by such owner.

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 15th day of June, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Bertha Augustine, Deputy City Clerk of the City of Parlier

Posted at
City of Parlier Bulletin Board
1100 E. Parlier Avenue
Parlier, CA. 93648
On _____



AGENDA ITEM: VIII-10
MEETING DATE: 6/15/16
DEPARTMENT: Grants

REPORT TO CITY COUNCIL

SUBJECT:

RESOLUTION AUTHORIZING SUBMITTAL OF APPLICATION FOR PAYMENT PROGRAMS AND RELATED AUTHORIZATIONS

RECOMMENDATION:

The Parlier City Council Consider Approval of Resolution no. _____, authorizing the submittal of an application to the Department of Resources Recycling and Recovery (CalRecycle) “**A RESOLUTION AUTHORIZING SUBMITTAL OF APPLICATION FOR PAYMENT PROGRAMS AND RELATED AUTHORIZATIONS**”.

BACKGROUND:

The Department of Resources Recycling and Recovery (CalRecycle) administers a payment program to provide opportunities for beverage container recycling and litter cleanup activities. Pursuant to Public Resources Code Section 14581(a)(3)(A) of the California Beverage Container Recycling and Litter Reduction Act, CalRecycle is distributing \$10,500,000 in fiscal year 2015-16 to eligible cities and counties specifically for beverage container recycling and litter cleanup activities.

Purpose of the Program

The goal of CalRecycle’s Beverage Container Recycling City/County Payment Program (Program) is to reach and maintain an 80 percent recycling rate for all California refund value beverage containers - aluminum, glass, plastic and bi-metal. Projects implemented by cities and counties will assist in reaching and maintaining this goal.

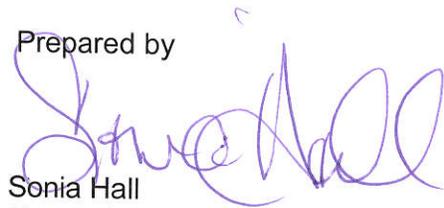
Cities are eligible to receive a minimum of \$5,000. Payments are calculated based upon the population as of January 1, 2015, in the incorporated areas of a city, or a city and county, or the unincorporated area of a county, as stated in the annual E-1 Cities, Counties and the State Population Estimates with Annual Percentage Change—January 1, 2014 and 2015 report submitted to the governor by the California Department of Finance.

Eligible Costs and Activities

Eligible activities include:

- New or existing curbside recycling programs.
- Neighborhood drop-off recycling programs.
- Public education promoting beverage container recycling.
- Litter prevention and cleanup where the waste stream includes beverage containers that will be recycled.
- Cooperative regional efforts among two or more cities or counties, or both.
- Other beverage container recycling programs.
- Supporting AB 341 Mandatory Commercial Recycling requirements.
 - Infrastructure for businesses to recycle beverage containers.
 - Support for new or existing beverage container recycling programs for multi-family residential dwellings.
 - Public education and outreach that includes a beverage container recycling component.

Prepared by



Sonia Hall
Grants Administrator

Approved by



Israel Lara
City Manager

Encl: Resolution

RESOLUTION

NOTE: DO NOT CHANGE THE FORMAT OR VERBIAGE IN THIS RESOLUTION FORMAT WITHOUT WRITTEN APPROVAL OF CAL RECYCLE STAFF.

Resolution No.: _____

RESOLUTION AUTHORIZING SUBMITTAL OF APPLICATION FOR PAYMENT PROGRAMS AND RELATED AUTHORIZATIONS

WHEREAS, pursuant to Public Resources Code sections 48000 et seq., 14581, and 42023.1(g), the Department of Resources Recycling and Recovery (CalRecycle) has established various payment programs to make payments to qualifying jurisdictions; and

WHEREAS, in furtherance of this authority CalRecycle is required to establish procedures governing the administration of the payment programs; and

WHEREAS, CalRecycle's procedures for administering payment programs require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of the payment program.

NOW, THEREFORE, BE IT RESOLVED that City of Parlier is authorized to submit an application to CalRecycle for any and all payment programs offered; and

BE IT FURTHER RESOLVED that the City Manager, or his/her designee, is hereby authorized as Signature Authority to execute all documents necessary to implement and secure payment; and

BE IT FURTHER RESOLVED that this authorization is effective until rescinded by the Signature Authority or this governing body.

Date Adopted _____

ATTEST/CERTIFIED _____ (name(s))

Ayes: _____ Noes: _____ Absent: _____ (Clerk) Notarized Seal:

6/09/2016

To whom it may Concern:

So why do we want to come into Parlier? There are several churches in Parlier already, why another church? We acknowledge that we are not going to be the one church solution for the city of Parlier. We are not wanting to come into Parlier because it's a bad city and were going to fix it. We acknowledge that it takes a community to raise a child, we just want to be part of the community and contribute to help make a difference. I'm from Parlier, this is where I grew up. I have a passion to help make a difference in this city, and our congregation feels the same way. We are requesting you lease us the building that was previously used for the technology center. Due to the limited amount of buildings in Parlier we are really hoping for the opportunity to be able to lease this building.

My Name is Daisy Contreras, my husband and I pastor a small Congregation named Centro Cristiano Familiar. For about a year we've started an outreach group in Parlier, named the Peanut butter club. The mission of the club has been to use the love that children have to bless those less fortunate. It started with the intent to feed the homeless, but over time we've realized that we have a lot of people that come to get a hot meal that are not homeless. They are people in need, not only financially but emotionally.

Our church was located in Fresno and we just ended our lease and decided by faith to come into Parlier. A church serves many capacities, and we are no exception. We wear many hats, from helping people emotionally, financially, and in many other capacities. We are hoping to develop programs to help reestablish the homeless in our community to be productive members of society. We feel that this is an area the city could really benefit from. We will be also expanding services with children and hopefully partnering with other organizations in town in a joint collaboration.

I am so thankful for all the amazing programs and churches already making a difference in the City, We just would like the opportunity to contribute into the development and building of a great community. The best is still to come. Thank you so much for your time and consideration and I hope you would consider leasing us the building.

Cheers,

Daisy Contreras

AGENDA ITEM: VIII-C 2
MEETING DATE: 10/15/16

REPORT TO CITY COUNCIL

SUBJECTS:

Resolution No: 2016- _____ , approving the local 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 2016-2017 Fiscal Year State Preschool contract documents
Number: CSPP 6060 In the amount of \$826,587.

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 contract documents for the Fiscal Year 2016-2017.

Background:

This contract is effective from July 1, 2016 through June 30, 2017. 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

Resolution No. 2016-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARLIER APPROVING AN AGREEMENT WITH THE CALIFORNIA DEPARTMENT OF EDUCATION FOR THE PURPOSE OF PROVIDIING CHILD CARE AND DEVELOPMENT SERVICES AND AUTHORIZING THE CITY MANAGER TO CONTRACT AND SIGN DOCUMENTS FOR THE FISCAL YEAR OF 2016-2017.

Be it resolved that the Governing Board of the City of Parlier authorizes entering into local agreement Contract Number: CSPP 6060: Program type State Preschool and that persons who are listed below are authorized to sign transactions for the Governing Board of the City of Parlier:

Name: ISRAEL LARA JR, Title: City Manager: Signature: _____

Passed and adopted this 15th day of June, 2016, by the City Council of the City of Parlier.



I hereby certify the forgoing 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 held on the 17th day of June, 2015 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Bertha Augustine, City Clerk



CALIFORNIA DEPARTMENT OF EDUCATION
 1430 N Street
 Sacramento, CA 95814-5901

F.Y. 16 - 17

DATE: July 01, 2016

CONTRACT NUMBER: CSPP-6060

PROGRAM TYPE: CALIFORNIA STATE
 PRESCHOOL PROGRAM

PROJECT NUMBER: 10-2190-00-6

LOCAL AGREEMENT FOR CHILD DEVELOPMENT SERVICES

CONTRACTOR'S NAME: CITY OF PARLIER

This Agreement is entered into between the State Agency and the Contractor named above. The Contractor agrees to comply with the terms and conditions of the CURRENT APPLICATION; the GENERAL TERMS AND CONDITIONS (GTC-610)*; the STATE PRESCHOOL PROGRAM REQUIREMENTS*; the FUNDING TERMS AND CONDITIONS (FT&C)* and any subsequent changes to the FT&C*, which are by this reference made a part of this Agreement. Where the GTC-610 conflicts with either the Program Requirements or the FT&C, the Program Requirements or the FT&C will prevail.

Funding of this Agreement is contingent upon appropriation and availability of sufficient funds. This Agreement may be terminated immediately by the State if funds are not appropriated or available in amounts sufficient to fund the State's obligations under this Agreement.

The period of performance for this Agreement is July 01, 2016 through June 30, 2017. For satisfactory performance of the required services, the Contractor shall be reimbursed in accordance with the Determination of Reimbursable Amount Section of the FT&C, at a rate not to exceed \$38.53 per child per day of full-time enrollment and a Maximum Reimbursable Amount (MRA) of \$826,587.00.

SERVICE REQUIREMENTS

Minimum Child Days of Enrollment (CDE) Requirement 21,453.0
 Minimum Days of Operation (MDO) Requirement 249

Any provision of this Agreement found to be in violation of Federal and State statute or regulation shall be invalid, but such a finding shall not affect the remaining provisions of this Agreement.

Items shown with an Asterisk (*), are hereby incorporated by this reference and made part of this Agreement as if attached hereto. These documents can be viewed at <http://www.cde.ca.gov/fg/aa/cd/ftc2016.asp>.

| 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 Israel Lara Jr.-City Manager | | | |
| TITLE Contracts, Purchasing and Conference Services | | ADDRESS 1100 E. Parlier Ave. Parlier Ca. 93648 | | | |
| AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 826,587 PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT \$ 0 TOTAL AMOUNT ENCUMBERED TO DATE \$ 826,587 | PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs | | FUND TITLE | | Department of General Services use only |
| | (OPTIONAL USE) See Attached | | | | |
| | 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-6060

| | | | | |
|---|---|-----------------------|-----------------|--------------------------|
| AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 135,539 | PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs | FUND TITLE Federal | | |
| PRIOR AMOUNT ENCUMBERED \$ 0 | (OPTIONAL USE)0656 13609-2190 | FC# 93.596 | PC# 000321 | |
| TOTAL AMOUNT ENCUMBERED TO DATE \$ 135,539 | ITEM 30.10.020.001 6100-194-0890 | CHAPTER B/A | STATUTE 2016 | FISCAL YEAR 2016-2017 |
| OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290 | | | | |

| | | | | |
|---|---|-----------------------|-----------------|--------------------------|
| AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 62,256 | PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs | FUND TITLE Federal | | |
| PRIOR AMOUNT ENCUMBERED \$ 0 | (OPTIONAL USE)0656 15136-2190 | FC# 93.575 | PC# 000324 | |
| TOTAL AMOUNT ENCUMBERED TO DATE \$ 62,256 | ITEM 30.10.020.001 6100-194-0890 | CHAPTER B/A | STATUTE 2016 | FISCAL YEAR 2016-2017 |
| OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290 | | | | |

| | | | | |
|---|---|-----------------------|-----------------|--------------------------|
| AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 373,150 | PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs | FUND TITLE General | | |
| PRIOR AMOUNT ENCUMBERED \$ 0 | (OPTIONAL USE)0656 23038-2190 | | | |
| TOTAL AMOUNT ENCUMBERED TO DATE \$ 373,150 | ITEM 30.10.010. 6100-196-0001 | CHAPTER B/A | STATUTE 2016 | FISCAL YEAR 2016-2017 |
| OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-6105 Rev-8590 | | | | |

| | | | | |
|---|---|-----------------------|-----------------|--------------------------|
| AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 255,642 | PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs | FUND TITLE General | | |
| PRIOR AMOUNT ENCUMBERED \$ 0 | (OPTIONAL USE)0656 23254-2190 | | | |
| TOTAL AMOUNT ENCUMBERED TO DATE \$ 255,642 | ITEM 30.10.020.001 6100-194-0001 | CHAPTER B/A | STATUTE 2016 | FISCAL YEAR 2016-2017 |
| 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 | |