



LINDSAY CITY COUNCIL REGULAR MEETING AGENDA

City Hall, 251 E. Honolulu St., Lindsay, CA 93247

Notice is hereby given that the Lindsay City Council will hold a Regular Meeting on April 26, 2022, at 6:00 PM in person and via webinar. The webinar address for members of the public is <https://zoom.us/j/99279557087>.

Persons with disabilities who may need assistance should contact the City Clerk at least 24 hours prior to the meeting at (559) 562-7102 ext. 8011 or via email at lindsay.cityclerk@lindsay.ca.us.

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE**

Led by Council Member SERNA.

- 4. APPROVAL OF AGENDA**
- 5. PUBLIC COMMENT**

The public is invited to comment on any subject under the jurisdiction of the Lindsay City Council. Please note that speakers that wish to comment on a Regular Item or Public Hearing on tonight's agenda will have an opportunity to speak when public comment for that item is requested by the Mayor. Comments shall be limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Mayor. The public may also choose to submit a comment before the meeting via email. Public comments received via email will be distributed to the Council prior to the start of the meeting and incorporated into the official minutes; however, they will not be read aloud. Under state law, matters presented under public comment cannot be acted upon by the Council at this time.

- 6. COUNCIL REPORT**
- 7. CITY MANAGER REPORT**
- 8. RECOGNITION ITEMS**

- 8.1 Letter Recognizing Public Safety Sergeant Christopher Dempsie's Outstanding Performance
(p. 4)

- 9. PRESENTATIONS**

- 9.1 Department of Public Safety's Law Enforcement Code of Ethics Pledge
Presented by Chief Rick Carrillo, Director of Public Safety
- 9.2 Introduction of Public Safety Homeless Outreach Officer Bruce Fox
Presented by Chief Rick Carrillo, Director of Public Safety

9.3 City of Lindsay FY 2020-21 Annual Comprehensive Financial Report (ACFR) (pp. 5 – 117)
Presented by Badawi & Associates

9.4 City of Lindsay Water Update
Presented by Neyba Amezcua, Director of City Services & Planning

10. **CONSENT CALENDAR**

Routine items approved in one motion unless an item is pulled for discussion.

10.1 Minutes from April 19, 2022, City Council Special Meeting (pp. 118 – 122)

10.2 Consider Approval of **Resolution 22-16**, Proclaiming a Local Emergency, Ratifying the Proclamation of a State Emergency by Governor Newsom on March 4, 2020, and Authorizing Remote Teleconference Meetings of the Legislative Bodies of the City of Lindsay Pursuant to Government Code Section 54953(e)(3) (pp. 123 – 127)

10.3 Warrant List for March 14, 2022 through April 18, 2022 (pp. 128 – 143)

10.4 Treasurer's Report for March 2022 (p. 144)

10.5 Consider Minute Order Approval of Submittal of Streamlined Savings Pathway Program (SSP) Application and Proposal to Southern California Regional Energy Network (SoCalREN) for Energy Efficient Equipment for the Property Located at 860 North Sequoia Avenue, Lindsay, CA (APN: 201-150-008-000) and Authorize City Manager to Execute Any Documents Thereto (pp. 145 – 191)

10.6 Consider Minute Order Authorization of Any and All Documents Related to the Purchase and Sale of the Property Located at 190 South Elmwood Street, Lindsay, CA 93247 (APN: 205-236-020-000), and Authorizing City Manager to Execute Any Documents Thereto (pp. 192 – 194)

11. **ACTION ITEMS**

11.1 Consider Minute Order Authorization of Modifications to Sections Six, Seven, and Eight (Phases III, IV, and V) of the City of Lindsay Water Conservation Plan (pp. 195 – 211)
Presented by Curtis Cannon, Planning Manager

11.2 Consider Minute Order Approval of **Temporary Use Permit (TUP) No. 22-07** and Request to Waive Temporary Use Permit Fee for a Cannonball Run Event Utilizing a Portion of Lindsay City Park at 850 N Elmwood Avenue, Lindsay, CA 93247 on May 07, 2022 (pp. 212 – 215)
Presented by Edward Real, Assistant City Planner

11.3 Consider Minute Order Approval of **Resolution 22-17**, A Resolution Approving the City of Lindsay Spending Plan for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Established by the American Rescue Plan Act Of 2021 (ARPA) (pp. 216 – 223)

Presented by Joseph M. Tanner, City Manager

12. EXECUTIVE (CLOSED) SESSION

12.1 Conference with Real Property Negotiators

Pursuant to Cal Gov. Code § 54956.8

Property: 365 N Sweetbriar Ave, Lindsay, CA 93247 APN 205-293-015-000

Agency Negotiator: Joseph M. Tanner, City of Lindsay

Negotiating Parties: California Department of Housing and Community Development

Under Negotiation: Terms and Conditions of Potential Sale

12.2 Public Employee Performance Evaluation – City Manager

Pursuant to Cal Gov. Code § 54957(b)(1)

13. REQUEST FOR FUTURE ITEMS

14. ADJOURNMENT

Lindsay City Council meetings are held in the City Council Chambers at 251 E. Honolulu Street in Lindsay, California beginning at 6:00 P.M. on the second and fourth Tuesday of every month unless otherwise noticed. Materials related to an Agenda item submitted to the legislative body after distribution of the Agenda Packet are available for public inspection in the office of the City Clerk during normal business hours. Complete agenda is available at www.lindsay.ca.us. In compliance with the Americans with Disabilities Act & Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the office of the Deputy City Clerk at (559) 562-7102 x 8025. Notification 48 hours prior to the meeting will enable the City to ensure accessibility to this meeting and/or provision of an alternative format of the agenda and documents in the agenda packet.



Lindsay Department of Public Safety
Rick Carrillo – Director of Public Safety
185 N. Gale Hill Ave
Lindsay, Ca 93247
Tel: (559)562-2511
Fax: (559)562-7126

TO: Chris Dempsie, Patrol Sergeant
FROM: Rick Carrillo, Chief of Police
SUBJECT: Letter of Recognition

On Thursday, April 7, 2022 at approximately 1030 hours you were on proactive patrol, conducting an area check of a nearby apartment complex. While doing so, you recognized a subject that closely resembled someone who was wanted by the Tulare County Sheriff's Department on recent gun charges. Your initiative led you to initiate contact with the subject, who denied being the person who was wanted.

Your investigation continued with a pat-down search, discovering him to be in possession of a loaded firearm in his waistband. A struggle then ensued, as a result you sustained moderate injury, but stayed in the fight. After short foot pursuit, you were able to safely take the suspect into custody without further incident.

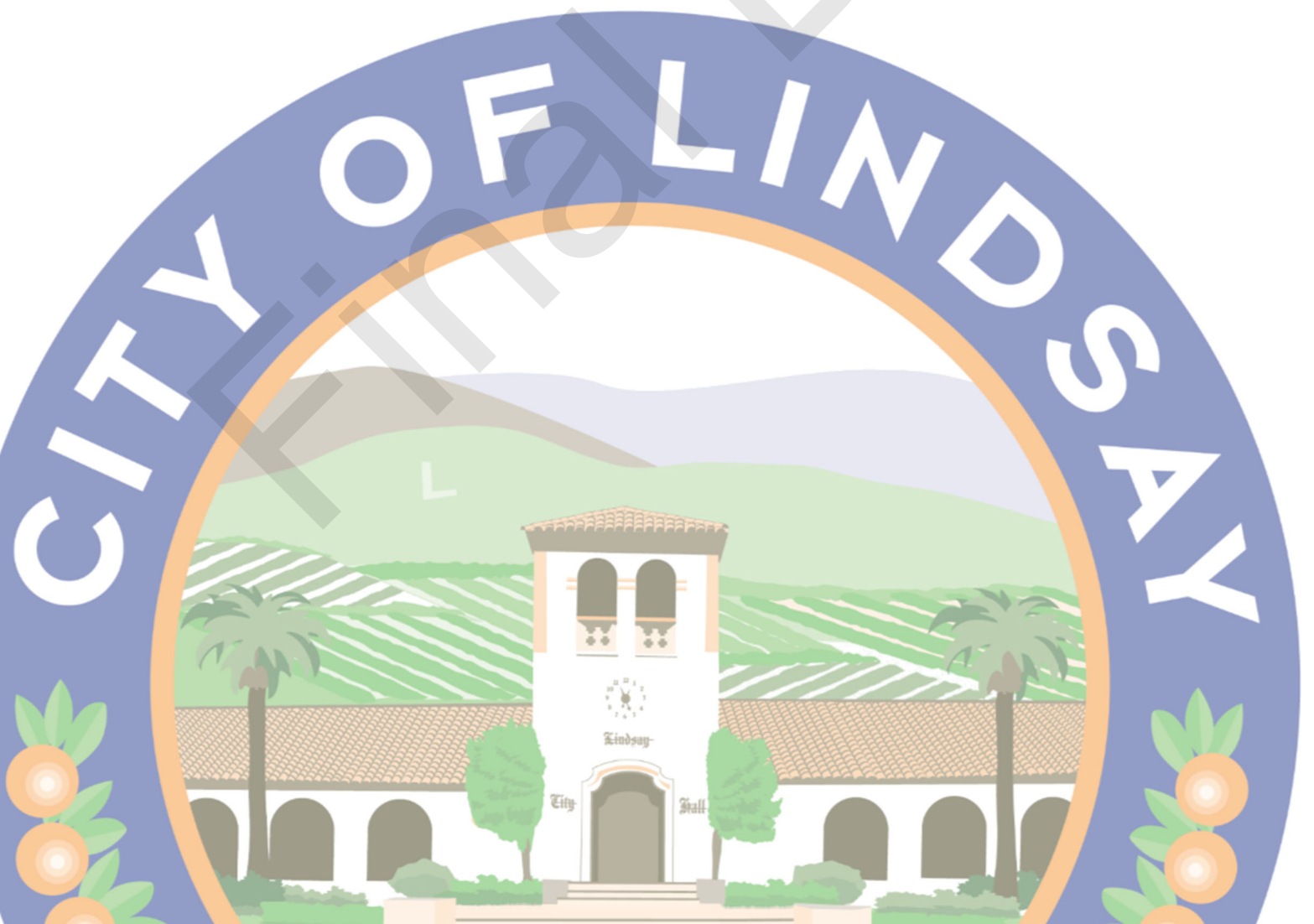
Following the arrest was a search of the suspects nearby home, locating evidence which confirmed his involvement in the case he was being sought by the sheriff's department.

You are hereby commended Sergeant Dempsie for your outstanding performance throughout this investigation. Your diligence to remain aware of wanted persons, followed by your initiative to engage the suspect and your endurance to stay in the fight even after sustaining injury are all examples of great police work.

Your performance in this matter is truly a reflection of your proven work ethic, which is certainly deserving of recognition and an example for others to follow. On behalf of the City and the community we serve, I want to personally thank you for a job well done!

Basic Financial Statements

Fiscal Year 2020-2021



Final Draft

City of Lindsay
Basic Financial Statements
For the year ended June 30, 2021

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City of Lindsay
Basic Financial Statements
For the year ended June 30, 2021

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April 25, 2022

Honorable Mayor Caudillo and City Council Members
City of Lindsay, California

The annual comprehensive financial report of the City of Lindsay (the City) for the year ended June 30, 2021, is hereby submitted in accordance with Section 3.15 of the City Charter and California state law. The ordinance requires the City issue a report on its financial position and activity annually. An independent firm of certified public accountants must audit this report annually. Pursuant to these requirements, we hereby issue this annual financial report of the City for the fiscal year ended June 30, 2021.

This report consists of management's representations concerning the finances of the City. To provide a reasonable basis for making these representations, management of the City employs a comprehensive internal control framework to protect the City's assets from loss, theft, or misuse and to compile sufficient, reliable information for the preparation of the City's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls provides reasonable, rather than absolute, assurance the financial statements are free from material misstatement. We assert, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Badawi & Associates, a licensed certified public accountant firm. The goal of the independent audit is to provide reasonable assurance the financial statements of the City for the fiscal year ended June 30, 2021, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor found the City's financial statements for fiscal year ended June 30, 2021 to present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City. The independent auditor's report is presented as the first component of the financial section of this report.

The City of Lindsay did not have any major federal projects or programs that met the \$750,000 threshold to require a separate Single Audit report per the Federal Single Audit Act of 1984 and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); therefore, the City is exempt from that reporting requirement for the fiscal year ended June 30, 2021. Audit findings previously denoted in that report will be included as a supplementary section, entitled Summary Schedule of Findings and Responses, that can be found at the end of this report.

Management has provided a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Lindsay incorporated in 1910, as a general law city of the State of California, and reclassified to a Charter City January 8, 1996, filed with the State of California in April 1996. Lindsay is in the middle of the state in the Central San Joaquin Valley. The Central Valley is a national and world leader in the agricultural industry, with dairy, citrus and deciduous crops the primary commodity around the Lindsay area. The City of Lindsay currently occupies an incorporated area of 2.41 square miles with an urban development boundary of 3.9 square miles and serves a population of 13,463 (2019) an increase of 13.1% since 2010.

The City of Lindsay operates under the council-manager form of government. Policymaking and legislative authority are vested in a governing council consisting of the mayor and four other members. The council is elected on a non-partisan basis. Council members serve four-year staggered terms, with two council members elected in one election and three elected in another election, separated by two years.

The mayor is selected from among the council members, by the council members, and serves a two-year term. All five council members of the governing board are elected at large. The council is responsible, among other things, for passing ordinances, adopting the budget, representing the City on other governmental committees, and hiring the City's manager and attorney. The city manager is responsible for carrying out policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

The City of Lindsay provides a full range of services, including general administration, human resources, treasury, finance, and accounting; risk management; police and fire protection, animal control, and code enforcement; the construction, maintenance, and cleaning of streets and other infrastructure; planning, zoning, building inspection, and development services; and community services including city parks, a skate park, and adult and youth recreational activities. The Wellness & Aquatic Center, water, sewer, and wastewater treatment and collection, and solid waste disposal services are provided through enterprise funds; disposal and recycling services are contracted with Mid Valley Disposal. Transit services are contracted with the Tulare County Transit Authority, the City maintains the bus stop shelters. It also administers and/or oversees grant programs and Curb & Gutter.

Acknowledgements

The preparation of this document could not have been accomplished without the dedicated services of the entire staff of the Finance Department and staff members in the City Services department. I also express appreciation to the Mayor and City Council for their support in planning and conducting the financial operations of the City in a responsible, thoughtful manner. A special thank you to Badawi & Associates for their professional, exceptional work.

Respectfully,

Juana Espinoza, Director of Finance



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Lindsay
Lindsay, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lindsay, California (City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

To the Honorable Mayor and Members of the City Council
of the City of Lindsay
Lindsay, California
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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Regarding Going Concern

The accompanying financial statements have been prepared assuming that the City will continue as a going concern. As discussed in Note 15 to the financial statements, the City has a significant deficit fund balance in its General Fund due to significant amounts owed to other funds including the City's enterprise funds. The a significant portion of the City's enterprise funds' unrestricted net position consists of these receivables, and hence if not repaid would either create deficits or significantly reduce unrestricted net position of each funds. These condition raises substantial doubt about its ability to continue as a going concern. Management's plans regarding those matters are described in Note 15. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, other postemployment benefit information, and budgetary comparison information on pages 5-17 and 90-95 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, General Fund combining schedules, and combining and individual nonmajor fund financial statements on pages 100-107, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

To the Honorable Mayor and Members of the City Council
of the City of Lindsay
Lindsay, California
Page 3

The General Fund combining schedules and combining and individual nonmajor fund financial statements on pages 100-107 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the General Fund combining schedules and combining and individual nonmajor fund financial statements on pages 100-107 are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April XX, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Badawi & Associates, CPAs
Berkeley, California
April XX, 2022

Final Draft

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City of Lindsay

Management's Discussion and Analysis

For the year ended June 30, 2021

As management of the City of Lindsay (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. We encourage readers to consider the information in the Transmittal Letter and Management's Discussion & Analysis as they review the financial statements. The narratives give valuable context and insightful analysis. All amounts, unless otherwise indicated, are expressed in thousands of dollars (\$000's). Unless noted otherwise, fiscal year refers to the fiscal year ended June 30, 2021.

BACKGROUND

The context of Lindsay's current financial condition began in the mid-2000's when the City enjoyed a seemingly endless flow of grant awards. The grants were for housing, community development, economic development, and freeze relief. Management worked to execute their grand, innovative plans to enrich and expand the quality of life in the community while the economy was favorable, and the City had ample available grant money.

The City provided hundreds of grant-funded home loans at the peak of the housing boom, built low-to-moderate housing subdivisions, created the McDermont Field House (an 185,000 square foot athletic and entertainment center) out of an old packing plant, built the Wellness & Aquatic Center, and renovated its downtown.

Unfortunately, the growth did not last. The housing bubble burst, the State took away redevelopment funding, and grant money stopped dwindled. The City could not maintain what it had built, let alone sustain ongoing growth. Within a few short years, Lindsay came to an economic standstill without the money it needed to complete or maintain what it had started. Compounding the situation were turnover in administration, reduction in staffing, combining of departments, shrinking revenues, escalating costs, and a series of audits by funding agencies. The City was not able to maintain its general operations or operations at McDermont or the Wellness & Aquatic Center.

In February 2017, City Council declared a fiscal emergency, placed a successful 1% transactions and use tax measure on the June 2017 special election ballot, and initiated a recovery plan. The City has been taking proactive and meaningful steps to turn the City around. One step was to outsource the management and operations of McDermont Field House which dramatically reduced staffing levels on January 1, 2018. Another was to adopt ordinances allowing the retail selling and wholesale cultivation of cannabis. These new revenue initiatives and cost cutting measures put the city on a sustainable recovery path, which unfortunately is being dampened by the fallout of the coronavirus pandemic.

City of Lindsay
Management’s Discussion and Analysis
For the year ended June 30, 2021

The City still faces significant challenges including escalating CalPERS pension costs, lack of reserves in the City’s general fund (for contingencies), and the utility funds for future capital improvement needs. These factors led the California State Auditor’s Office to classify the City of Lindsay in its top 10 list of cities at high financial risk. The City has since negotiated favorable agreements to repay misapplied grant and subvention funds, and implemented and enhanced its internal controls.

FINANCIAL STATEMENT FUNCTIONALITY

This discussion and analyses are intended to serve as an introduction to the City’s basic financial statements. The City’s basic financial statements include:

- | | |
|---|------------------------|
| 1. Government-wide financial statements | <i>high-level view</i> |
| 2. Fund financial statements | <i>summary view</i> |
| 3. Notes to the financial statements | <i>detailed view</i> |

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements provide the broadest view of the City’s financial condition.

The **statement of net position** presents information for the City’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position at a specific point in time. The reader can think of the statement of net position as a snapshot of the City on the last day of the fiscal year. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The **statement of activities** presents information showing how the City’s net position changed during the fiscal year. The reader may think of the statement of activities as the report that shows what happened between last year’s statement of net position (a snapshot in time) and this year’s statement of net position (another snapshot in time). The statement of activities shows changes in net position based on when events (a revenue or an expenditure) happened rather than reporting based solely on when the related cash transaction finishes. Sometimes the related cash transaction happens and is recorded at the same time as the revenue or expenditure, yet other times it happens afterward. Consequently, revenues and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned-but-unused vacation leave).

City of Lindsay

Management's Discussion and Analysis

For the year ended June 30, 2021

The government-wide financial statements distinguish functions principally supported by taxes and intergovernmental revenues (governmental activities) from other functions supported in full or in part by cost recoveries known as user fees and charges (business-type activities). The governmental activities of the City include general administration, public safety, parks and recreation, public works, streets, transportation, and community development. The business-type activities of the City include water, sewer, and refuse services, as well as the Lindsay Wellness & Aquatic Center. The Wellness & Aquatic Center provides fee-based entertainment, facility rental, and recreational events and activities for the community and other Central Valley residents.

The government-wide financial statements have changed substantially from previous years due to the dissolution of the Lindsay Redevelopment Agency (LRA); all financial information relevant to the former LRA is now accounted for, as an integral part of these financial statements, in the Private-Purpose Trust Fund, a fiduciary fund established to manage the assets and debt of the former agency. The Water, Sewer, Refuse, Wellness Center function for all practical purposes as departments of the City, and therefore have been included as an integral part of the primary government. The General Fund will absorb the McDermont Fund now that the City does not operate it.

Fund financial statements. A fund is a grouping of related accounts used to maintain control over specific resources segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City's funds can be divided into three categories:

- Governmental funds,
- Proprietary funds, and
- Fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains nine individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Community Development, and Local Transportation Funds, all of which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

City of Lindsay

Management's Discussion and Analysis

For the year ended June 30, 2021

Proprietary funds. The City maintains one proprietary fund type called Enterprise Funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Water, Sewer, Refuse, and Wellness Center Funds. The City absorbed the McDermont Fund previously reported as a separated enterprise fund into the General Fund because the City has contracted out its operations to a private entity.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. Please see the table of contents for page numbers.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found by referring to the index of this report.

FINANCIAL HIGHLIGHTS

The total assets and deferred outflows of resources of the City exceeded its total liabilities and deferred inflows of resources at the close of the Fiscal Year (FY) 2021 by \$53.283 million (*net position*). Of this amount, \$ (11.515 million) is unrestricted, \$7.790 is restricted for specific purposes, and \$57.008 million is the net investment in capital assets.

- Compared to FY 2020, the City's total net position increased \$1.631 million, or 3%, during FY 2021.
- During the fiscal year, the city reached a substantive settlement agreements in the amount of \$3.791 million with a grantor agencies (California Housing and Community Development), which affords the city a manageable repayment schedule over time of certain previously demanded lump sum repayment amounts. See Note 6A.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. Net Position provides a snapshot in time at the end of the fiscal year. Monitoring net position over time gives an indication of the general health of the City. In FY 2021, the City's net position increased from \$51.652 million to \$53.283 million, indicating a stronger financial position. It is important to recognize that much of the net position is based on net investment in capital assets, which are not liquid (or easily converted to cash).

Of the City's net position, the net investment in capital assets of \$57.008 million represents its investment in capital assets (e.g., land buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

The net position balance of \$53.282 million is composed of \$7.790 million restricted funds and (\$11.515) million unrestricted funds. Net position may be restricted for capital projects, debt service payments, public right of way and other external commitments.

The schedule below is a condensed version of the City's statement of net position for fiscal year ended June 30, 2021 with comparative data from the previous fiscal year.

City of Lindsay's Net Position
(amount expressed in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2020		2020		2020	
	2021	(as restated)	2021	(as restated)	2021	(as restated)
ASSETS						
Current and other assets	\$ 5,573	\$ 3,035	\$ 6,575	\$ 6,090	\$ 12,148	\$ 9,125
Capital assets	44,777	46,216	25,794	26,570	70,571	72,786
Total assets	50,350	49,251	32,369	32,660	82,719	81,911
DEFERRED OUTFLOWS OF RESOURCE	1,758	1,967	505	370	2,263	2,337
LIABILITIES						
Current liabilities	844	1,690	773	752	1,617	2,442
Noncurrent liabilities	16,166	16,174	13,427	13,442	29,593	29,616
Total liabilities	17,010	17,864	14,200	14,194	31,210	32,058
DEFERRED INFLOWS OF RESOURCES	375	449	114	89	489	538
NET POSITION						
Net investment in capital assets	42,113	43,060	14,895	15,384	57,008	58,444
Restricted	7,790	16,233	-	-	7,790	16,233
Unrestricted	(15,180)	(26,388)	3,665	3,363	(11,515)	(23,025)
Total net position	\$ 34,723	\$ 32,905	\$ 18,560	\$ 18,747	\$ 53,283	\$ 51,652

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

The next table (City of Lindsay's Change in Net Position) provides a condensed statement of changes in net position with comparative amounts on revenues and expenses for the current and prior year.

City of Lindsay's Change in Net Position
(amount expressed in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
PROGRAM REVENUES						
Charges for Services	\$ 316	\$ 337	\$ 4,588	\$ 4,541	\$ 4,904	\$ 4,878
Operating grants and contributions	731	867	-	-	731	867
Capital grants and contributions	2,411	2,633	-	-	2,411	2,633
GENERAL REVENUES						
Property taxes	486	363	-	-	486	363
Other taxes	5,740	4,773	-	-	5,740	4,773
Miscellaneous	215	440	289	308	504	748
Transfers	(244)	17,342	244	(17,342)	-	-
Special items	-	(4,551)	-	-	-	(4,551)
TOTAL REVENUES	9,655	22,204	5,121	(12,493)	14,776	9,711
EXPENSES						
General government	2,084	1,367	-	-	2,084	1,367
Public safety	3,328	3,255	-	-	3,328	3,255
Parks and recreation	197	706	-	-	197	706
Public works	679	1,355	-	-	679	1,355
Streets and transportation	619	573	-	-	619	573
Community development	783	246	-	-	783	246
Interest on long-term debt	147	161	-	-	147	161
Water Fund	-	-	1,867	1,908	1,867	1,908
Sewer Fund	-	-	1,394	1,297	1,394	1,297
Refuse Fund	-	-	1,037	1,006	1,037	1,006
Wellness Center Fund	-	-	1,010	875	1,010	875
TOTAL EXPENSE	7,837	7,663	5,308	5,086	13,145	12,749
NET POSITION						
Change in Net Position	1,818	14,541	(187)	(17,579)	1,631	(3,038)
Net Position - beginning	50,036	30,985	14,435	32,014	64,471	62,999
Prior period adjustments	(17,131)	4,510	4,312	-	(12,819)	4,510
Net Position - ending	\$ 34,723	\$ 50,036	\$ 18,560	\$ 14,435	\$ 53,283	\$ 64,471

Governmental activities. The City's governmental activities rely on several sources of revenue to finance ongoing operations. The most significant are (1) Other Taxes, which includes sales/transactions & use taxes, and (2) Capital Grants and Contributions, which are monies received from parties outside the City and are generally restricted for use in capital activities such as streets improvements and transportation related activities.

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

The City's governmental activities net position decreased by \$15.313 million to \$34.723 million as of June 30, 2021. The decrease is largely due to an adjustment made for prior period activity, details discussed further in Note 12.

Business-type activities. The net position of the city's business-type activities amounted to \$18.560 million as of June 30, 2021, an increase of \$4.125 million from prior fiscal year. The change in net position is primarily due an adjustment made for prior period activity, details discussed further in Note12.

CITY'S FUNDS FINANCIAL ANALYSIS

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

General Fund

The General Operating Fund is the primary operating fund of the city and include several roll-up funds. For the fiscal year ended June 30, 2021, overall on-going general fund revenue came in higher than prior year. The major general fund revenues realized in the fiscal year including property tax, sales tax, utility user tax, and other taxes were higher than previous year. Taxes make up about 85% of total governmental activities revenues. Total tax revenue was \$6.158 million for the fiscal year, an increase of \$214 thousand over last year. Additional tax revenue is anticipated in the next fiscal year mainly from the new cannabis retail outlet in the city.

Total governmental expenditures for the fiscal year amounted to \$5.637 million, a decrease of \$1.435 million or 20% from the prior year. These were savings primarily capital projects delayed due to the ongoing coronavirus pandemic.

The Capital outlay for the fiscal year totaled about \$97 thousand and includes planning and design for future capital projects for streets asphalt rehabilitation and overlay, and rubber cape seal on city streets and arterial ways.

General Fund	FY 2021	FY 2020	\$ Change	% Change
Revenues				
Property taxes	486	363	123	34%
Other taxes	5,672	5,581	91	2%
Licenses and permits	263	254	9	4%
Intergovernmental	369	213	156	73%
Charges for services	6	9	(3)	-33%
Fees and fines	175	190	(15)	-8%
Interest revenue	5	25	(20)	-80%
Other revenues	197	394	(197)	-50%
Total Revenues	7,173	7,029	144	2%
Expenditures				
Current				
General government	1,047	773	274	35%
Public safety	2,978	2,841	137	5%
Parks and recreation	161	167	(6)	-4%
Public works	586	508	78	15%
Streets and transportation	307	190	117	62%
Community development	78	108	(30)	-28%
Debt Service				
Principal	278	309	(31)	-10%
Interest and administrative charge	105	116	(11)	-9%
Capital Outlay	97	2,060	(1,963)	-95%
Total Expenditures	5,637	7,072	(1,435)	-20%
Revenues Over (Under) Expenditure:	1,536	(43)	1,579	-3672%

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

Proprietary funds.

The City outsourced the management of McDermont Sports Complex previously reported as an enterprise fund activity of the city. The McDermont Fund assets and liabilities has now been rolled into the General Fund. The General Fund absorbed the responsibility of paying the debt service on the building and providing structural building maintenance as a landlord.

Water

The Water fund continues to struggle financially. For the fiscal year ended June 30, 2021, the Water fund ended with an operating loss of \$233 thousand including the depreciation and amortization charge of \$299 thousand. Staff has initiated a review of the water enterprise finances including service fees/rates set up. The results and necessary recommendations to improve the financial outlook of the water enterprise will be presented to the city council in fiscal year 2022.

Water	FY 2021	FY 2020	\$ Change	% Change
Operating Revenues				
Service Fees	1,583	1,701	(118)	-7%
Other revenues	-	(1)	1	-100%
Total Operating Revenues	1,583	1,701	(118)	-7%
Operating Expenses				
Current				
Salaries	298	312	(14)	-4%
Benefits	319	391	(72)	-18%
Materials, services, and supplies	900	850	50	6%
Depreciation and amortization	299	297	2	1%
Total Operating Expenses	1,816	1,850	(34)	-2%
Operating Income (Loss)	(233)	(150)	(84)	56%

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

Sewer

The Sewer Fund ended the fiscal year with an operating profit of \$353 thousand. Expenses outpaced revenues for the year, resulting in a slight decrease in operating income compared to the prior year.

Sewer	FY 2021	FY 2020	\$ Change	% Change
Operating Revenues				
Service Fees	1,581	1,533	48	3%
Other revenues	-	-	-	-
Total Operating Revenues	1,581	1,533	48	3%
Operating Expenses				
Current				
Salaries	186	149	37	25%
Benefits	170	126	44	35%
Materials, services, and supplies	466	447	19	4%
Depreciation and amortization	406	404	2	0%
Total Operating Expenses	1,228	1,126	102	9%
Operating Income (Loss)	353	407	(54)	-13%

Refuse

The Refuse service fee revenue totaled \$1.124 million, an increase of 9% over last year. Expenses for the year remained relatively stable compared to last year, totaling \$1.037 million, about a 3% increase over last year. These increases were because of the approved inflation adjustment to the rates and contract service costs during the fiscal year.

Refuse	FY 2021	FY 2020	\$ Change	% Change
Operating Revenues				
Service Fees	1,120	1,025	95	9%
Other revenues	4	2	2	100%
Total Operating Revenues	1,124	1,027	97	9%
Operating Expenses				
Current				
Salaries	42	33	9	27%
Benefits	36	53	(17)	-32%
Materials, services, and supplies	959	920	39	4%
Depreciation and amortization	-	-	-	-
Total Operating Expenses	1,037	1,006	31	3%
Operating Income (Loss)	87	21	66	314%

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

Wellness & Aquatic Center

The Wellness & Aquatic Center generated revenues of \$300 thousand for the fiscal year. Expenses including depreciation and amortization for the year totaled \$929 thousand, an increase of 18% over last year. The resulting operating loss is covered with intergovernmental grants and contributions. The Lindsay Hospital District makes an annual contribution of \$233 and the City transfers funds to cover the Center's operating loss. In FY 2021, the City and Lindsay Hospital District signed a new funding agreement to ensure ongoing operations at the Center.

Wellness & Aquatic Center	FY 2021	FY 2020	\$ Change	% Change
Operating Revenues				
Service Fees	300	280	20	7%
Other revenues	-	-	-	-
Total Operating Revenues	300	280	20	7%
Operating Expenses				
Current				
Salaries	215	165	50	30%
Benefits	135	157	(22)	-14%
Materials, services, and supplies	385	271	114	42%
Depreciation and amortization	194	197	(3)	-2%
Total Operating Expenses	929	790	139	18%
Operating Income (Loss)	(629)	(510)	(119)	23%

McDermont Sports Complex Fund

Related activities are reported in the General Fund.

CAPITAL ASSETS

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to \$70.571 million (net of accumulated depreciation) compared to \$72.786 million in FY 2020. This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, roads, highways, and bridges. Note 5 details capital assets.

LONG-TERM DEBT & LIABILITIES ADMINISTRATION

Long-term debt. The City's long-term debt includes capital leases, settlement liabilities, and compensated absences in addition to bonds and certificates of participation. At the end of the current fiscal year, the City had total debt outstanding of \$18.557 million. State statutes limit the amount of general obligation debt a governmental entity may issue to 15% of its total assessed valuation for fiscal year 2020 per Tulare County Assessor. The City Charter Section 9.05A sets a 10% limitation. The current debt for the City complies with State and local statutes.

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

A summary of the City's long term debt for fiscal year ended June 30, 2021 is presented below:

	Balance				Balance	Due Within
	July 1, 2020	Additions	Transfers	Deletions	June 30, 2021	One Year
Governmental Activities						
Bonds:						
2012 Taxable Lease Revenue Refunding Bonds	\$ 1,095,000	\$ -	\$ -	\$ (130,000)	\$ 965,000	\$ 140,000
Bond Issuance Discount	(19,142)	-	-	3,481	(15,661)	3,481
Total Bonds	1,075,858	-	-	(126,519)	949,339	143,481
Direct Borrowings and Direct Placements:						
Certificates of Participation (COP)						
2008 USDA RD Roads COP	885,454	-	-	(82,668)	802,786	86,182
2010 USDA RD Library COP	392,956	-	-	(20,714)	372,242	21,543
Finance Purchase Agreement - fire truck	604,375	-	-	(64,732)	539,643	67,560
Total Direct Borrowings and Direct Placements:	1,882,785	-	-	(168,114)	1,714,671	175,285
TCTA settlement liability	681,488	-	-	(52,422)	629,066	52,422
Caltrans settlement liability	299,171	-	-	(49,861)	249,310	-
HCD settlement liability	3,790,786	-	-	(10,000)	3,780,786	89,360
Compensated Absences	216,053	222,918	-	(173,196)	265,775	88,592
Total Governmental Activities	\$ 7,946,141	\$ 222,918	\$ -	\$ (580,112)	\$ 7,588,947	\$ 549,140
	Balance				Balance	Due Within
	July 1, 2020	Additions	Transfers	Deletions	June 30, 2021	One Year
Business-Type Activities						
Bonds:						
2012 Taxable Lease Revenue Refunding Bonds	\$ -	\$ -	\$ -	-	\$ -	\$ -
Bond Issuance Discount	-	-	-	-	-	-
Total Bonds	-	-	-	-	-	-
Direct Borrowings and Direct Placements:						
Certificates of Participation (COP)						
2007 USDA RD Wellness Center COP	\$ 1,937,787	\$ -	\$ -	\$ (49,033)	\$ 1,888,754	\$ 51,117
Revenue Bonds						
1993 CSCDA Refunding Bonds	-	-	-	-	-	-
1999 USDA RD Waste Water Expansion	4,701,174	-	-	(170,682)	4,530,492	176,229
2000 USDA RD Water Line Project	1,609,963	-	-	(57,590)	1,552,373	59,462
2004 USDA RD Waste Water Project	366,113	-	-	(9,606)	356,507	10,026
Total Direct Borrowings and Direct Placements:	8,615,037	-	-	(286,911)	8,328,126	296,834
Lindsay Olive Growers Pond Closure	2,570,981	-	-	-	2,570,981	-
Compensated Absences	52,719	74,305	-	(57,731)	69,293	23,097
Total Business-Type Activities	\$ 11,238,737	\$ 74,305	\$ -	\$ (344,642)	\$ 10,968,400	\$ 319,931

City of Lindsay
Management’s Discussion and Analysis
For the year ended June 30, 2021

Lindsay Olive Growers Pond Closure. The City is continuing to explore opportunities with other governments and entities for assistance in handling this pond closure costs.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City General Fund experienced some noteworthy variances from budget to actual in FY 2021, as identified below: See also Page 91 – Budgetary Comparison Schedule.

1. Overall, the general fund budget to actual results at year end shows a revenue over expenditure balance of \$1.712 million. Revenues came in higher than budget by about \$1.935 million while expenditures totaled \$5.461 million and about \$265 thousand over budget. See Page 91 Budgetary Comparison schedule.
2. Sales tax, utility tax, other taxes, fees/fines, and licenses/permits all came in higher than budgeted. Property tax increased by about \$123 thousand for the fiscal year.
3. On the expenditure side, the unfavorable variance of \$265 thousand realized was largely due to the increased insurance costs, professional services, and pension costs.

The schedule below provides reconciliation of the City’s General Fund reported on the financial statements:

	General Fund	Public Safety Asset Forfeiture	COVID-19	Capital Projects	Total General Fund
Total revenues	\$ 7,172,858	\$ 86	\$ -	\$ -	\$ 7,172,944
Total expenditures	5,460,683	-	127,444	49,136	5,637,263
Excess (deficiency) of revenues over (under) expenditures	1,712,175	86	(127,444)	(49,136)	1,535,681
Total other financing sources (uses)	(141,240)	-	-	-	(141,240)
Net change in fund balance	1,570,935	86	(127,444)	(49,136)	1,394,441
Beginning of year, restated	(3,815,873)	30,325	(75,834)	-	(3,861,382)
End of year	<u>\$ (2,244,938)</u>	<u>\$ 30,411</u>	<u>\$ (203,278)</u>	<u>\$ (49,136)</u>	<u>\$ (2,466,941)</u>

City of Lindsay
Management's Discussion and Analysis
For the year ended June 30, 2021

ECONOMIC FACTORS & NEXT YEAR'S BUDGET

Economic Factors. The economic impact of the Covid pandemic has been a major concern over the past year. Economic projections indicate a depressed outlook over the short term followed by a robust recovery hinged on mass vaccinations that will enable return to normal economic activities. The impact on City of Lindsay has been mild as reflected in the relatively stable revenue receipts during the fiscal year. The city is still focused on meeting current demands, reversing negative fund balances, meeting debt service demands, and rebuilding infrastructure while managing budget constraints.

- Property tax, sales tax and Measure O tax are expected to remain stable. The new cannabis retail tax revenue continues to grow.
- The City will continue to pursue cost containment measures as appropriate, but will be looking to add critical positions and items that will enable the city sustain services to the community, and ensure compliance to standard operational practices and procedures.
- The city will continue to pursue business retention initiatives, and new economic development opportunities (new developments and businesses) that will create employment and generate property tax and sales tax revenues for the City.

Next Year's Budget.

- Revenues are performing better than budgeted for the City's general fund. The City fully expects to end the fiscal year 2022 budget year with a favorable general fund balance.
- The Water enterprise fund presents a challenge as revenues barely cover operating expenses leaving no provisions for unplanned maintenance and other necessary capital work to keep the system running safely and efficient. Staff is currently evaluating available options including rates adjustment for City Council review and consideration.
- The development of the FY 2023 budget is in process. The City looks to adopt a balanced budget that provides the requisite resources necessary to maintain service to the Lindsay community.

INFORMATION REQUESTS

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Director of Finance, P.O. Box 369, City of Lindsay, CA 93247 (559) 562-7102.

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**BASIC
FINANCIAL STATEMENTS**

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**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

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City of Lindsay
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 8,552,597	\$ 1,425,517	\$ 9,978,114
Accounts receivable, net	494,434	539,733	1,034,167
Internal balances	(4,609,412)	4,609,412	-
Due from other governments	1,062,441	-	1,062,441
Notes receivable	72,724	-	72,724
Total current assets	5,572,784	6,574,662	12,147,446
Non-current assets:			
Capital assets			
Nondepreciable	2,934,112	492,044	3,426,156
Depreciable, net	41,842,539	25,302,221	67,144,760
Net capital assets	44,776,651	25,794,265	70,570,916
Total non-current assets	44,776,651	25,794,265	70,570,916
Total assets	50,349,435	32,368,927	82,718,362
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pensions	1,476,590	449,413	1,926,003
Deferred outflows from OPEB	281,206	55,854	337,060
Total deferred outflows of resources	1,757,796	505,267	2,263,063
LIABILITIES			
Current liabilities:			
Accounts and other payables	20,054	219,158	239,212
Accrued wages	228,711	68,301	297,012
Accrued interest	44,795	154,348	199,143
Refundable deposits	1,350	11,184	12,534
Long-term debt - current portion	549,140	319,931	869,071
Total current liabilities	844,050	772,922	1,616,972
Non-current liabilities:			
Long-term debt	7,039,807	10,648,469	17,688,276
Total OPEB liability	1,656,347	504,743	2,161,090
Net pension liability	7,469,660	2,273,460	9,743,120
Total non-current liabilities	16,165,814	13,426,672	29,592,486
Total liabilities	17,009,864	14,199,594	31,209,458
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pensions	338,985	103,175	442,160
Deferred inflows from OPEB	36,385	11,109	47,494
Total deferred inflows of resources	375,370	114,284	489,654
NET POSITION			
Net investment in capital assets	42,112,641	14,895,158	57,007,799
Restricted	7,789,610	-	7,789,610
Unrestricted	(15,180,254)	3,665,158	(11,515,096)
Total net position	\$ 34,721,997	\$ 18,560,316	\$ 53,282,313

See accompanying Notes to Basic Financial Statements

City of Lindsay
Statement of Activities
For the year ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental activities:					
General Government	\$ 2,083,621	\$ 7,000	\$ 331,616	\$ 33,037	\$ 371,653
Public Safety	3,328,374	118,136	399,458	-	517,594
Parks and recreation	197,070	9,868	-	32,297	42,165
Public works	679,282	-	-	-	-
Streets and transportation	619,672	-	-	2,345,407	2,345,407
Community development	783,429	181,101	-	-	181,101
Interest on long-term debt	146,687	-	-	-	-
Total governmental activities	7,838,135	316,105	731,074	2,410,741	3,457,920
Business-type activities:					
Water Fund	1,867,146	1,582,733	-	-	1,582,733
Sewer Fund	1,393,540	1,581,153	-	-	1,581,153
Refuse Fund	1,037,109	1,123,975	-	-	1,123,975
Wellness Center Fund	1,009,990	299,963	-	-	299,963
Total business-type activities	5,307,785	4,587,824	-	-	4,587,824
Total primary government	\$ 13,145,920	\$ 4,903,929	\$ 731,074	\$ 2,410,741	\$ 8,045,744

Functions/Programs	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Primary Government:			
Governmental activities:			
General Government	\$ (1,711,968)	\$ -	\$ (1,711,968)
Public Safety	(2,810,780)	-	(2,810,780)
Parks and recreation	(154,905)	-	(154,905)
Public works	(679,282)	-	(679,282)
Streets and transportation	1,725,735	-	1,725,735
Community development	(602,328)	-	(602,328)
Interest on long-term debt	(146,687)	-	(146,687)
Total governmental activities	(4,380,215)	-	(4,380,215)
Business-type activities:			
Water Fund	-	(284,413)	(284,413)
Sewer Fund	-	187,613	187,613
Refuse Fund	-	86,866	86,866
Wellness Center Fund	-	(710,027)	(710,027)
Total business-type activities	-	(719,961)	(719,961)
Total primary government	\$ (4,380,215)	\$ (719,961)	\$ (5,100,176)
General Revenues and transfers:			
Taxes:			
Property taxes	486,443	-	486,443
Sales taxes	1,288,539	-	1,288,539
Measure O taxes	1,540,556	-	1,540,556
Utilities users' tax	958,392	-	958,392
Other taxes	1,952,309	-	1,952,309
Other income	195,283	285,850	481,133
Unrestricted investments earnings	20,108	2,787	22,895
Transfers	(244,457)	244,457	-
Total general revenues and transfers	6,197,173	533,094	6,730,267
Change in net position	1,816,958	(186,867)	1,630,091
Net position - beginning of year, as restated	32,905,039	18,747,183	51,652,222
Net position - end of year	\$ 34,721,997	\$ 18,560,316	\$ 53,282,313

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FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

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City of Lindsay
Balance Sheet
Governmental Funds
June 30, 2021

	Major Funds				Total Governmental Funds
	General Fund	Street Improvement Fund	Local Transportation Fund	Non-Major Governmental Funds	
ASSETS					
Cash and cash equivalents	\$ 3,108,885	\$ 1,348,063	\$ 2,806,424	\$ 1,289,225	\$ 8,552,597
Accounts receivable, net	252,026	146,231	-	96,177	494,434
Due from other funds	73,045	-	-	-	73,045
Due from other governments	665,939	-	194,213	202,289	1,062,441
Notes receivable	-	-	-	72,724	72,724
Advances to other funds	-	1,557,120	-	125,000	1,682,120
Total assets	\$ 4,099,895	\$ 3,051,414	\$ 3,000,637	\$ 1,785,415	\$ 11,937,361
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts and other payables	\$ 20,054	\$ -	\$ -	\$ -	\$ 20,054
Accrued wages	213,127	-	2,632	12,952	228,711
Due to other funds	-	-	-	32,272	32,272
Advances from other funds	6,332,305	-	-	-	6,332,305
Refundable deposits	1,350	-	-	-	1,350
Total liabilities	6,566,836	-	2,632	45,224	6,614,692
Deferred inflows of resources:					
Unavailable revenue	-	-	-	32,297	32,297
Total deferred inflows of resources	-	-	-	32,297	32,297
Fund Balances:					
Restricted	-	3,051,414	2,998,005	1,740,191	7,789,610
Unassigned	(2,466,941)	-	-	(32,297)	(2,499,238)
Total fund balances	(2,466,941)	3,051,414	2,998,005	1,707,894	5,290,372
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,099,895	\$ 3,051,414	\$ 3,000,637	\$ 1,785,415	\$ 11,937,361

City of Lindsay
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2021

Total Fund Balances - Total Governmental Funds \$ 5,290,372

Amounts reported for governmental activities in the Statement of Net Position were different from those reported in the Governmental Funds above because of the following:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:

Non-depreciable	2,934,112
Depreciable, net	41,842,539

Unavailable revenue recorded in the fund financial statements resulting from activities in which revenues were earned but funds were not available are reclassified as revenues in the Government-Wide Financial Statements.	32,297
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Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet.	(44,795)
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In the Government-Wide Financial Statement certain differences between actuarial estimates and actual results for pension and OPEB are deferred and amortized over a period of time, however, in the governmental funds no transactions are recorded.	1,382,426
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Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet:

Net pension liability	(7,469,660)
Net OPEB liability	(1,656,347)
Long term liabilities - due within one year	(549,140)
Long term liabilities - due in more than one year	(7,039,807)

Net Position of Governmental Activities	\$ 34,721,997
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City of Lindsay
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2021

	Major Funds				Total Governmental Funds
	General Fund	Street Improvement Fund	Local Transportation Fund	Non-Major Governmental Funds	
REVENUES:					
Property taxes	\$ 486,443	\$ -	\$ -	\$ -	\$ 486,443
Sales taxes	1,288,539	-	-	-	1,288,539
Measure O taxes	1,540,556	-	-	-	1,540,556
Utilities users' taxes	958,392	-	-	-	958,392
Other taxes	1,883,228	-	-	64,256	1,947,484
Street improvement program	-	919,068	-	-	919,068
Licenses and permits	263,093	-	-	2,600	265,693
Intergovernmental	368,984	-	915,826	682,657	1,967,467
Charges for services	6,470	-	-	95,011	101,481
Fees and fines	174,632	-	-	205	174,837
Interest revenue	5,418	2,442	5,562	6,682	20,104
Other revenues	197,189	-	-	-	197,189
Total revenues	7,172,944	921,510	921,388	851,411	9,867,253
EXPENDITURES:					
Current:					
General government	1,046,541	-	-	47,025	1,093,566
Public safety	2,978,735	-	-	-	2,978,735
Parks and recreation	161,411	-	-	51	161,462
Public works	586,053	-	-	-	586,053
Streets and transportation	306,680	-	36,850	276,142	619,672
Community development	78,197	-	-	32,297	110,494
Debt service:					
Principal	277,868	49,861	82,668	-	410,397
Interest and administrative charges	105,221	-	37,985	-	143,206
Capital outlay	96,557	-	-	8,207	104,764
Total expenditures	5,637,263	49,861	157,503	363,722	6,208,349
REVENUES OVER (UNDER) EXPENDITURES	1,535,681	871,649	763,885	487,689	3,658,904
OTHER FINANCING SOURCES (USES):					
Transfers in	103,217	-	-	-	103,217
Transfers out	(244,457)	(103,217)	-	-	(347,674)
Total other financing sources (uses)	(141,240)	(103,217)	-	-	(244,457)
Net change in fund balances	1,394,441	768,432	763,885	487,689	3,414,447
FUND BALANCES (DEFICITS):					
Beginning of year, as restated	(3,861,382)	2,282,982	2,234,120	1,220,205	1,875,925
End of year	\$ (2,466,941)	\$ 3,051,414	\$ 2,998,005	\$ 1,707,894	\$ 5,290,372

See accompanying Notes to Basic Financial Statements

City of Lindsay

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities For the year ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 3,414,447
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Amounts reported for governmental activities in the Statement of Activities were different because:

Governmental funds reported asset acquisitions as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation expense. This was the amount of capital assets recorded in the current period.	39,187
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds.	(1,478,794)
Accrued compensated leave payable was an expenditure in governmental funds, but the accrued payable increased compensated leave liabilities in the Government-Wide Statement of Net Position.	(49,722)
Current year employer OPEB contributions are recorded as expenditures in the governmental funds, however, these amounts are reflected in the net OPEB liability in the Government-Wide Statement of Net Position. OPEB expense is recorded as incurred in the Government-Wide Statement of Activities, however, OPEB expense is not recognized in the governmental funds. This is the net amount of the OPEB contribution and OPEB expense	(120,167)
Amortization of original issue discount	(3,481)
Long-term debt repayments	410,397
Revenues that are not considered to be available are reported as unavailable revenues in the governmental funds, however, these amounts are recognized in the Government-Wide Statement of Activities. This amount represents the change in unavailable revenues.	32,297
Current year employer pension contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position. Pension expense is recorded as incurred in the Government-Wide Statement of Activities, however, pension expense is not recognized in the governmental funds. This is the net amount of the pension contribution and pension expense	(427,206)
Change in Net Position of Governmental Activities	<u>\$ 1,816,958</u>

City of Lindsay
Statement of Net Position
Proprietary Funds
June 30, 2021

	Enterprise Funds		
	Water Fund	Sewer Fund	Refuse Fund
ASSETS			
Current assets:			
Cash and equivalents	\$ 32,560	\$ 1,092,877	\$ 246,690
Accounts receivable, net	69,855	265,711	180,960
Total current assets	102,415	1,358,588	427,650
Non-current assets:			
Advances to other funds	1,906,797	2,341,466	401,922
Capital assets:			
Construction in progress	12,198	-	-
Land	68,377	230,143	-
Buildings and improvements	5,104,546	6,800,531	-
Infrastructure	10,321,559	12,896,903	-
Equipment	109,967	281,592	-
Less accumulated depreciation	(7,007,643)	(10,779,758)	-
Total non-current assets	10,515,801	11,770,877	401,922
Total assets	10,618,216	13,129,465	829,572
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pensions	212,630	120,356	26,155
Deferred outflows from OPEB	8,697	25,909	9,201
Total deferred outflows	221,327	146,265	35,356
LIABILITIES			
Current liabilities:			
Accounts and other payables	-	-	219,158
Accrued wages	26,336	14,454	3,918
Accrued interest	29,407	85,891	-
Due to other funds	40,773	-	-
Refundable deposits	11,184	-	-
Compensated absences payable - current portion	9,103	6,079	2,137
Bonds and other long-term debt - current portion	59,462	186,255	-
Total current liabilities	176,265	292,679	225,213
Non-current liabilities:			
Total OPEB liability	237,470	142,880	39,444
Net pension liability	1,075,641	608,847	132,312
Compensated absences payable	18,207	12,158	4,274
Bonds and other long-term debt	1,492,911	7,271,725	-
Total non-current liabilities	2,824,229	8,035,610	176,030
Total liabilities	3,000,494	8,328,289	401,243
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pensions	48,815	27,631	6,005
Deferred inflows from OPEB	4,478	3,645	1,294
Total deferred inflows of resources	53,293	31,276	7,299
NET POSITION			
Net investment in capital assets	7,056,631	1,971,431	-
Unrestricted	729,125	2,944,734	456,386
Total net position	\$ 7,785,756	\$ 4,916,165	\$ 456,386

See accompanying Notes to Basic Financial Statements

Wellness Center Fund	Total Proprietary Funds
\$ 53,390	\$ 1,425,517
23,207	539,733
<u>76,597</u>	<u>1,965,250</u>
-	4,650,185
-	12,198
181,326	479,846
8,631,783	20,536,860
824,260	24,042,722
48,571	440,130
<u>(1,930,090)</u>	<u>(19,717,491)</u>
<u>7,755,850</u>	<u>30,444,450</u>
<u>7,832,447</u>	<u>32,409,700</u>
90,272	449,413
<u>12,047</u>	<u>55,854</u>
<u>102,319</u>	<u>505,267</u>
-	219,158
23,593	68,301
39,050	154,348
-	40,773
-	11,184
5,778	23,097
<u>51,117</u>	<u>296,834</u>
<u>119,538</u>	<u>813,695</u>
84,949	504,743
456,660	2,273,460
11,557	46,196
<u>1,837,637</u>	<u>10,602,273</u>
<u>2,390,803</u>	<u>13,426,672</u>
<u>2,510,341</u>	<u>14,240,367</u>
20,724	103,175
<u>1,692</u>	<u>11,109</u>
<u>22,416</u>	<u>114,284</u>
5,867,096	14,895,158
<u>(465,087)</u>	<u>3,665,158</u>
<u>\$ 5,402,009</u>	<u>\$ 18,560,316</u>

City of Lindsay
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2021

	Enterprise Funds		
	Water Fund	Sewer Fund	Refuse Fund
OPERATING REVENUES:			
Service fees	\$ 1,582,583	\$ 1,581,153	\$ 1,119,735
Other revenues	150	-	4,240
Total operating revenues	1,582,733	1,581,153	1,123,975
OPERATING EXPENSES:			
Salaries	297,813	185,857	41,825
Benefits	318,813	169,917	36,243
Materials, services, and supplies	900,187	465,994	959,041
Depreciation and amortization	299,141	406,202	-
Total operating expenses	1,815,954	1,227,970	1,037,109
OPERATING INCOME (LOSS)	(233,221)	353,183	86,866
NONOPERATING REVENUES (EXPENSES):			
Intergovernmental	-	-	-
Other income	42	-	778
Interest earnings	(40)	2,126	568
Interest expense	(51,192)	(165,570)	-
Total nonoperating revenues (expenses)	(51,190)	(163,444)	1,346
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Total transfers	-	-	-
Change in net position	(284,411)	189,739	88,212
NET POSITION:			
Beginning of year, as restated	8,070,167	4,726,426	368,174
End of year	\$ 7,785,756	\$ 4,916,165	\$ 456,386

See accompanying Notes to Basic Financial Statements

Wellness Center Fund	Total Proprietary Funds
\$ 299,963	\$ 4,583,434
-	4,390
<u>299,963</u>	<u>4,587,824</u>
215,109	740,604
134,836	659,809
385,420	2,710,642
193,522	898,865
<u>928,887</u>	<u>5,009,920</u>
<u>(628,924)</u>	<u>(422,096)</u>
285,000	285,000
30	850
133	2,787
<u>(81,103)</u>	<u>(297,865)</u>
<u>204,060</u>	<u>(9,228)</u>
<u>244,457</u>	<u>244,457</u>
<u>244,457</u>	<u>244,457</u>
<u>(180,407)</u>	<u>(186,867)</u>
<u>5,582,416</u>	<u>18,747,183</u>
<u>\$ 5,402,009</u>	<u>\$ 18,560,316</u>

City of Lindsay
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2021

	Enterprise Funds		
	Water Fund	Sewer Fund	Refuse Fund
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 1,743,069	\$ 1,474,786	\$ 1,039,737
Payments to employees	(521,644)	(304,883)	(66,262)
Payments to suppliers	(955,860)	(489,815)	(893,581)
Net cash provided by (used in) operating activities	265,565	680,088	79,894
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating grants	-	-	-
Other cash inflows	2	2,126	1,346
Transfers in	-	-	-
Net cash provided by (used in) noncapital financing activities	2	2,126	1,346
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of capital assets	(123,133)	-	-
Interest paid on long-term debt	(52,284)	(168,805)	-
Principal payments on long-term debt	(57,590)	(180,288)	-
Net cash provided by (used in) capital and related financing activities	(233,007)	(349,093)	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	32,560	333,121	81,240
CASH AND CASH EQUIVALENTS - Beginning of year	-	759,756	165,450
CASH AND CASH EQUIVALENTS - End of year	\$ 32,560	\$ 1,092,877	\$ 246,690
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	\$ (233,221)	\$ 353,183	\$ 86,866
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	299,141	406,202	-
Changes in assets, deferred outflows and inflows of resources, and liabilities:			
(Increase) decrease in accounts receivable	157,022	(106,367)	(84,238)
(Increase) decrease in deferred outflows of resources - deferred pension	(46,908)	(10,331)	(1,185)
(Increase) decrease in deferred outflows of resources - deferred OPEB	(804)	(7,434)	(4,236)
Increase (decrease) in accounts and other payables	(55,673)	(23,821)	65,460
Increase (decrease) in accrued wages	6,023	4,673	1,795
Increase (decrease) in refundable deposits	3,314	-	-
Increase (decrease) in compensated absences payable	6,629	3,978	1,326
Increase (decrease) in net OPEB liability	21,428	13,773	4,748
Increase (decrease) in net pension liability	95,193	40,711	9,060
Increase (decrease) in deferred inflows of resources - deferred pension	13,235	4,441	(307)
Increase (decrease) in deferred inflows of resources - deferred OPEB	186	1,080	605
Net cash provided by (used in) operating activities	\$ 265,565	\$ 680,088	\$ 79,894

See accompanying Notes to Basic Financial Statements

<u>Wellness Center Fund</u>	<u>Total Proprietary Funds</u>
\$ 321,376	\$ 4,578,968
(303,424)	(1,196,213)
(389,537)	(2,728,793)
<u>(371,585)</u>	<u>653,962</u>
285,000	285,000
163	3,637
<u>244,457</u>	<u>244,457</u>
<u>529,620</u>	<u>533,094</u>
-	(123,133)
(83,231)	(304,320)
(49,033)	(286,911)
<u>(132,264)</u>	<u>(714,364)</u>
25,771	472,692
<u>27,619</u>	<u>952,825</u>
<u>\$ 53,390</u>	<u>\$ 1,425,517</u>
\$ (628,924)	\$ (422,096)
193,522	898,865
21,413	(12,170)
(63,883)	(122,307)
(704)	(13,178)
(4,117)	(18,151)
10,667	23,158
-	3,314
4,641	16,574
5,682	45,631
80,504	225,468
9,497	26,866
117	1,988
<u>\$ (371,585)</u>	<u>\$ 653,962</u>

City of Lindsay
Statement of Fiduciary Net Position (Deficit)
Fiduciary Fund
June 30, 2021

	Private-Purpose Trust Fund	Custodial Fund
ASSETS		
Cash and cash equivalents	\$ 710,970	\$ 91,523
Notes receivable	834,516	12,236,636
Total assets	1,545,486	12,328,159
LIABILITIES		
Accounts payable	750	(795)
Accrued interest payable	178,273	-
Long-term debt:		
Due within one year	465,000	-
Due in more than one year	10,545,000	-
Total liabilities	11,189,023	(795)
DEFERRED INFLOWS OF RESOURCES		
Deferred gain on refunding of debt	268,258	-
Total deferred inflows of resources	268,258	-
NET POSITION (DEFICIT)		
Restricted for HCD	-	12,328,954
Net position (deficit) held in trust	(9,911,795)	-
Total net position (deficit)	\$ (9,911,795)	\$ 12,328,954

City of Lindsay
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the year ended June 30, 2021

	Private-Purpose Trust Fund	Custodial Fund
ADDITIONS:		
Redevelopment Agency Property Tax Trust Fund	\$ 1,108,876	\$ -
Loan interest	30,770	17,171
Other income	6,971	-
Total additions	1,146,617	17,171
DEDUCTIONS:		
Administrative expenses	34,756	-
Interest on long-term debt	332,852	-
Program income disbursements to HCD	-	606,492
Total Deductions	367,608	606,492
Change in net position	779,009	(589,321)
NET POSITION (DEFICIT):		
Beginning of year, as restated	(10,690,804)	12,918,275
End of year	\$ (9,911,795)	\$ 12,328,954

Final Draft

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NOTES TO BASIC FINANCIAL STATEMENTS

Final Draft

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. *Financial Reporting Entity*

The City of Lindsay incorporated in 1910, as a general law city of the State of California, and reclassified to a Charter City January 8, 1996, filed with the State of California in April 1996. Lindsay is located in the middle of the state in the Central San Joaquin Valley. The Central Valley is considered to be a national and world leader in the agricultural industry, with dairy, citrus, and deciduous crops the primary commodity around the Lindsay area. The City of Lindsay currently occupies an incorporated area of 2.41 square miles with an urban development boundary of 3.9 square miles and serves a population of 13,493 (2021) – an increase of 14.66% since 2010.

B. *Basis of Accounting and Measurement Focus*

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity with its own self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column. The government-wide financial statements exclude fiduciary funds, as they are not available for City use.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Government-Wide Financial Statements, Continued

These financial statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets, deferred inflows/outflows of resources, and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liabilities are incurred.

Certain types of transactions reported as program revenues for the City are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advanced to/from other funds
- Transfers in/out

The City applies all applicable GASB pronouncements including all NCGA Statements and Interpretations currently in effect.

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that meet specific qualifications.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Governmental Fund Financial Statements, Continued

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

The City reports the following funds as major governmental funds of the City.

General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Street Improvement Fund accounts for utility fund charges for street improvement program purposes.

Local Transportation Fund accounts for Transportation Development Act funds for the development and support of public transportation needs.

Revenues are recorded when received in cash, except that revenues subject to accrual (generally those received 60 days after year-end) are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, franchise taxes, etc.), grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided.

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Change in Net Position, and a Statement of Cash Flows for all proprietary funds.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements, Continued

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the Water, Sewer, Refuse, and Wellness Center Funds as major enterprise funds of the City.

Water Fund accounts for the activities of the water distribution system.

Sewer Fund accounts for the activities of the sewage pumping stations, treatment plant, and laboratory.

Refuse Fund accounts for the activities of the refuse collection and recycling.

Wellness Center Fund accounts for the activities of the Wellness Center and Aquatic Center.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The City has one private-purpose trust fund and a custodial fund. The private-purpose trust fund accounts for resources of all other trust arrangements in which principal and income benefit individuals, private organizations, or other governments (i.e. unclaimed property/escheat property). Custodial funds account for fiduciary activities not required to be accounted for in a trust fund. Fiduciary funds are accounted for using the accrual basis of accounting. The City reports the following fiduciary funds:

Private-Purpose Trust Fund accounts for assets held by the City in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the City under the terms of a formal trust agreement.

Custodial Fund accounts for loans and loan repayments collected by the City on behalf of the State of California Department of Housing and Community Development (HCD). Loan repayments collected are distributed to HCD per the City's settlement agreement with HCD.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Cash, Cash Equivalents, and Investments

The City pools cash and investments of all funds, except amounts held by fiscal agents. The Council invests on behalf of most funds of the City in accordance with the California State Government Code and the City's investment policy.

Investments are reported in the accompanying balance sheet at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Cash deposits are reported at carrying amount which reasonably estimates fair value. Managed funds not listed on an established market are reported at the estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities.

Participant's equity in an investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants annually. During the fiscal year ended June 30, 2021, the City had not entered into any legally binding guarantees to support the participant equity in the investment pool.

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Cash, Cash Equivalents, and Investments, Continued

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

The City participates in an investment pool managed by the State of California entitled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to the change in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

For the purposes of the accompanying statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

D. Inventory and Prepaids

Governmental funds inventories are valued at average cost using the first-in/first-out (FIFO) method and are recorded as expenditures when consumed rather than when purchased. Business-type funds inventories are stated at cost using the FIFO method and consist of expendable materials and supplies.

Any payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

Inventory in proprietary funds is comprised of supplies for resale and are slated at the lower of cost or market on a FIFO basis.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$15,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, equipment, and infrastructure of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	50
Public domain infrastructure	50
System infrastructure	30
Vehicle	5
Office equipment	5
Computer equipment	5

F. Unearned revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements from federal and state projects and programs received before eligibility requirements are met are recorded as unearned revenue.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. *Compensated Absences*

Accumulated vested unpaid employee vacation and compensatory time-off benefits are recognized as liabilities of the City. Governmental funds recognize the current portion of the liabilities at year-end, while the non-current portion of these liabilities is recognized in the general long-term debt account group. Proprietary funds record the full liability as the vested benefits to the employees accrue.

Sick leave benefits are accumulated without limit for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the City since payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that the sick leave is taken.

H. *Long-Term Debt*

Government-Wide Financial Statements – Long-term debt and other long-term obligations are reported as liabilities in the appropriate activities.

Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable is reported net of the applicable bond premium or discount. Bond issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

Fund Financial Statements – The governmental fund financial statements do not present long-term debt. As such, long-term debt is shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Bond premiums and discounts are recognized during the current period as other financing sources or uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Bond proceeds are reported as other financing sources.

Proprietary Fund and Fiduciary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

I. *Self-Insurance*

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The purpose of this group is to minimize liability and workers' compensation expenses for cities in the central San Joaquin Valley. CSJVRMA provides statutory coverage for the City's workers' compensation risks. The City retains liability risks up to \$25,000 and shares risk with the pool to \$10,000,000.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

J. Property Taxes

Tulare County is responsible for the assessment, collection, and apportionment of property taxes for all taxing jurisdictions. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and March 1. Unsecured property taxes are payable in one installment on or before August 31. Property taxes are accounted for in the General Fund and the Private-Purpose Trust Fund (formally the City's Redevelopment Agency). Property tax revenues are recognized when they become measurable and available to finance current liabilities.

The City is permitted by Article XIII A of the State of California Constitution (Proposition 13) to levy a maximum tax of 1% of assessed value, plus other increases as approved by the voters.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position (balance sheet) will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position (balance sheet) will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

L. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

M. Net Position

In the Government-Wide Financial Statements, net position are classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted - This amount is restricted by external creditors, grantors, contributors, or laws or regulations of governments.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Net Position, Continued

Unrestricted - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position" as defined above.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to apply restricted net position first.

N. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

Nonspendable - Amounts that are not in spendable form (such as inventory) or are required either legally or contractually to be maintained intact.

Restricted - Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional or enabling legislation.

Committed - Amounts constrained to specific purposes by the City itself, using the City's highest level of decision-making authority (the City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

Assigned - Amounts the City *intends* to use for a specific purpose. Intent can be expressed by the City at either the highest level of decision-making authority or by an official or body to which the City delegates the authority. This is also the classification for residual funds in the City's special revenue funds.

Unassigned - The residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved construction contracts. Assigned fund balance is established by the City through adoption or amendment of the budget or future year budget plan as intended for a specific purpose.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

N. Fund Balance, Continued

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted committed, assigned, and unassigned resources as they are needed.

The City believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain unrestricted fund balance in its funds sufficient to fund cash flows of the City and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The City strives to achieve and maintain unrestricted fund balance in the General Fund sufficient to cover approximately 6 months of working capital at the close of each fiscal year, which exceeds the recommended level (approximately 60 days working capital) promulgated by the Government Finance Officers Association (GFOA). However, as of June 30, 2021, the City had a deficit fund balance in its General Fund.

O. Pension

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

P. Other Post Employment Health Care Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Use of Estimates

The preparation of the Basic Financial Statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amounts of revenues and expenses. Actual results could differ from these estimates and assumptions.

R. New Pronouncements

In 2021, the City adopted the following new accounting standards to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 84, *Fiduciary Activities* - The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local government. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The City reclassified funds previously reported as governmental funds to custodial funds, as a result of implementation of this statement.
- GASB Statement No. 90, *Majority Equity Interest* - The objective of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if the government's holding of the equity meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. There was no impact on net position as a result of implementation of this statement.
- GASB Statement No. 93, *Replacement of Interbank Offered Rates* - The objective of this statement is to address the accounting and financial reporting implications that result from the elimination of the London Interbank Offered Rate (LIBOR) that is notably used in most agreements in which variable payments made or received depend on an interbank offered rate (IBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. There was no impact on net position as a result of implementation of this statement.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

R. New Pronouncements, Continued

- GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 – The objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. There was no impact on net position as a result of implementation of this statement.
- GASB Statement No. 98, The Annual Comprehensive Financial Report – The objective of this statement is to address references in authoritative literature to the term *comprehensive annual financial report*. There was no impact on net position as a result of implementation of this statement.

2. CASH AND INVESTMENTS

Cash, cash equivalents, and investments are reported in the accompanying basic financial statements as follows:

	Government-Wide Statement of Net Position		Fund Financials	
	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Cash, cash equivalents and investments	\$ 8,552,597	\$ 1,425,517	\$ 802,493	\$ 10,780,607
Total	\$ 8,552,597	\$ 1,425,517	\$ 802,493	\$ 10,780,607

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

2. CASH AND INVESTMENTS, Continued

A. Summary of Cash and Investments

Cash, cash equivalents, and investments as of June 30, 2021, consist of the following:

Cash on hand	\$	700
Deposits with financial institution		6,279,383
Total cash on hand and deposits		<u>6,280,083</u>
Local Agency Investment Fund		4,314,700
Certificates of Deposit		185,824
Total investments		<u>4,500,524</u>
Total City Treasury		<u>10,780,607</u>
Total cash and investments	\$	<u>10,780,607</u>

B. Deposits

The carrying amount of the City's cash deposit was \$6,279,383 at June 30, 2021. Bank balances before reconciling items were a positive amount of \$6,659,228 at June 30, 2021. The City's cash deposit was fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities held by the pledging financial institutions in the City's name.

The California Government Code (Code) Section 53652 requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

2. CASH AND INVESTMENTS, Continued

C. Investments

Under the provisions of the City's investment policy, and in accordance with the Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Securities	5 years	None	None
U.S. Agency Securities	5 years	None	None
Certificates of Deposit	5 years	25%	25%
Rated Debt Security of State of California or California Local Agency	5 years	25%	25%
Local Agency Investment Fund (LAIF)	None	10 million	10 million

Investments are stated at fair value using the aggregate method in all funds, resulting in the following investment income in all funds for the year ended June 30, 2021:

Interest income	\$ 26,365
Unrealized gain (loss) on changes in fair value of investments	358
Total investment income (loss)	\$ 26,723

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2021, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2021, the City had \$4,314,700 invested in LAIF, which had invested 1.77% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 2.31% in the previous year. The LAIF fair value factor of 1.00000297 was used to calculate the fair value of the investments in LAIF.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

2. CASH AND INVESTMENTS, Continued

D. Risk Disclosures

Interest Risk: Interest rate risk is the market value fluctuation due to overall changes in the interest rates. It is mitigated by limiting the average maturity of the City's portfolio not to exceed three years.

Investments held in the City Treasury grouped by maturity date at June 30, 2021, are shown below:

Investment Type	Total	Remaining Maturity (in Months)		
		12 Months or Less	13 - 24 Months	More than 24 Months
Local Agency Investment Fund	\$ 4,314,700	\$ 4,314,700	\$ -	\$ -
Certificates of Deposit	185,824	185,824	-	-
Total	\$ 4,500,524	\$ 4,500,524	\$ -	\$ -

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

E. Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. *Recurring* fair value measurements, are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Investment fair value measurements at June 30, 2021, are described below:

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments subject to leveling:				
Certificates of Deposit	\$ 185,824	\$ -	\$ 185,824	\$ -
Total	185,824	\$ -	\$ 185,824	\$ -
Investments not subject to leveling:				
Local Agency Investment Fund	4,314,700			
Total Investments	\$ 4,500,524			

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

3. INTERFUND TRANSACTIONS

A. Due To/From Other Funds

At June 30, 2021, the City’s General Fund reported a receivable due from the other funds of \$73,045. The amount represents a short-term borrowing to cover a cash deficits in the Non-Major Governmental Funds of \$32,272 and in the Water Fund of \$40,773.

B. Transfers

The City had the following transfers between funds during the year ended June 30, 2021:

Transfers Out	Transfers In		
	General Fund	Wellness Center Fund	Total
General Fund	\$ -	\$ 244,457	\$ 244,457
Street Improvement Fund	103,217	-	103,217
Total	\$ 103,217	\$ 244,457	\$ 347,674

Transfers to the General Fund included transfers for street improvement. Transfers from the General Fund to the Wellness Center Fund were to cover operating deficits.

C. Advances To/From Other Funds

As of June 30, 2021, the City had the following advances to/from other funds.

Advances to Other Funds	Advances from other Funds
	General Fund
Street Improvement Fund	\$ 1,557,120
Non-Major Gov't Funds	125,000
Water Enterprise Fund	1,906,797
Sewer Enterprise Fund	2,341,466
Refuse Enterprise Fund	401,922
Total	\$ 6,332,305

On August 26, 2021, the State Auditor issued Report 2020-804 regarding the City of Lindsay which was conducted as part of the high-risk local government agency audit program. The report recommends that by February 2022, the City should address the \$6.3 million transferred to its general fund, re-establish the loans to its restricted funds, and develop and implement a plan to fully repay those funds.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

3. INTERFUND TRANSACTIONS, Continued

C. Advances To/From Other Funds, Continued

In response to the State Audit Report and in accordance with the City of Lindsay Corrective Action Plan, City staff have prepared a Formal Repayment Plan for consideration of the Lindsay City Council. This plan will record the advances to and from previously vacated at their originally vacated amounts. While the total amount remains unchanged, the amortization terms and schedules have been modified to allow the City to begin making annual payments based on priority beginning in Fiscal Year 2022-2023.

The City Council adopted Resolution 22-09 to formalize the advances and repayment schedules for funds borrowed prior to 2017.

The advances bear no interest and are expected to be repaid in the following priority: 1) Water Fund 2) Sewer Fund 3) Street Improvement Fund 4) Refuse Fund 5) Wastewater Capital Reserve Fund (included with Sewer Fund in the financial statements) 6) Storm Drain Fund (included with Sewer Fund in the financial statements) 7) Parks Fund and 8) Curb and Gutter Fund.

4. LOANS AND NOTES RECEIVABLE

A. Notes Receivable

At June 30, 2021, the City's loans and notes receivable consisted of the following:

	Non-Major Governmental Funds				Total
	Community Development Fund	Curb and Gutter Fund	Private-Purpose Trust Fund	Custodial Fund	
Individuals					
7% unsecured notes with annual principal and interest payments	\$ -	\$ 3,769	\$ -	\$ -	\$ 3,769
Non-interest and below market rate secured notes with deferred payments of monthly principal and interest. Collateralized by trust deeds on improved property.	68,955	-	834,516	12,236,636	13,140,107
Total	\$ 68,955	\$ 3,769	\$ 834,516	\$ 12,236,636	\$ 13,143,876

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

4. LOANS AND NOTES RECEIVABLE, Continued

B. Loans Assigned to State of California Department of Housing and Community Development

The City previously used Housing and Community Development Block Grant funds to provide housing rehabilitation loans and HOME Investment Partnerships Program (HOME) grant funds to provide first-time homebuyer assistance loans and housing rehabilitation loans to eligible applicants. Rehabilitation loans are used to improve, rehabilitate, or replace residences. All loans were made to low and moderate income persons or landlords benefiting these same persons. As part of a settlement agreement with the State of California Department of Housing and Community Development (HCD), the outstanding balances of these loans were assigned to HCD, and the City is responsible for collecting and distributing loan repayments to HCD.

The City accounts for these loans in the custodial fund. This fund's primary assets consist of notes receivable from participants, which originated from U.S. Department of Housing and Urban Development (HUD) funds.

C. Related Party Transactions

The City has entered into various loan agreements with City employees and relatives of City employees, under its First-Time Homebuyer and Micro-Loan Programs. The various loan types provided included Deferred Payment Loans (DPL), Deferred No Interest Loans (DNIL), No Interest Loans (NIL), and Below Market Interest Rate Loans (BMIR). All of the loan types mentioned are allowed under the programs. However, as discussed in Note 6(A), some of the loans were not compliant with the programs requirements, the loans are now assigned to HCD.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

5. CAPITAL ASSETS

A. Government-Wide Financial Statements

Capital assets activity for the year ended June 30, 2021, was as follows.

	July 1, 2020 Balance	Additions	Reductions	June 30, 2021 Balance
Governmental activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 2,934,112	\$ -	\$ -	\$ 2,934,112
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	<u>2,934,112</u>	<u>-</u>	<u>-</u>	<u>2,934,112</u>
<i>Capital assets, being depreciated</i>				
Buildings	26,972,939	-	-	26,972,939
Infrastructure	43,566,752	-	-	43,566,752
Machinery and equipment	5,970,949	39,187	(37,000)	5,973,136
Total capital assets, being depreciated	<u>76,510,640</u>	<u>39,187</u>	<u>(37,000)</u>	<u>76,512,827</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(6,549,639)	(531,210)	-	(7,080,849)
Infrastructure	(21,482,825)	(811,770)	-	(22,294,595)
Machinery and equipment	(5,196,030)	(135,814)	37,000	(5,294,844)
Total accumulated depreciation	<u>(33,228,494)</u>	<u>(1,478,794)</u>	<u>37,000</u>	<u>(34,670,288)</u>
Total capital assets, being depreciated, net	<u>43,282,146</u>	<u>(1,439,607)</u>	<u>-</u>	<u>41,842,539</u>
Governmental activities capital assets, net	<u>\$ 46,216,258</u>	<u>\$ (1,439,607)</u>	<u>\$ -</u>	<u>\$ 44,776,651</u>
Business-type activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 479,846	\$ -	\$ -	\$ 479,846
Construction in progress	6,982	5,216	-	12,198
Total capital assets, not being depreciated	<u>486,828</u>	<u>5,216</u>	<u>-</u>	<u>492,044</u>
<i>Capital assets, being depreciated</i>				
Buildings	20,536,861	-	-	20,536,861
Infrastructure	23,924,805	117,917	-	24,042,722
Machinery and equipment	440,129	-	-	440,129
Total capital assets, being depreciated	<u>44,901,795</u>	<u>117,917</u>	<u>-</u>	<u>45,019,712</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(7,413,196)	(411,010)	-	(7,824,206)
Infrastructure	(11,152,367)	(458,942)	-	(11,611,309)
Machinery and equipment	(253,063)	(28,913)	-	(281,976)
Total accumulated depreciation	<u>(18,818,626)</u>	<u>(898,865)</u>	<u>-</u>	<u>(19,717,491)</u>
Total capital assets, being depreciated, net	<u>26,083,169</u>	<u>(780,948)</u>	<u>-</u>	<u>25,302,221</u>
Business-type activities capital assets, net	<u>\$ 26,569,997</u>	<u>\$ (775,732)</u>	<u>\$ -</u>	<u>\$ 25,794,265</u>

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

5. CAPITAL ASSETS, Continued

A. Government-Wide Financial Statements, Continued

Depreciation expense by program for capital assets for the year ended June 30, 2021, was as follows:

	Governmental
General government	\$ 645,104
Community development	672,935
Public safety	97,495
Public works	27,652
Parks and recreation	35,608
Total depreciation expense	\$ 1,478,794

	Business-Type
Water Fund	\$ 299,141
Sewer Fund	406,202
Wellness Center Fund	193,522
Total depreciation expense	\$ 898,865

6. LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2021, is shown below.

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Governmental Activities					
Bonds:					
2012 Taxable Lease Revenue Refunding Bonds	\$ 1,095,000	\$ -	\$ (130,000)	\$ 965,000	\$ 140,000
Bond Issuance Discount	(19,142)	-	3,481	(15,661)	3,481
Total Bonds	<u>1,075,858</u>	<u>-</u>	<u>(126,519)</u>	<u>949,339</u>	<u>143,481</u>
Direct Borrowings and Direct Placements:					
Certificates of Participation (COP)					
2008 USDA RD Roads COP	885,454	-	(82,668)	802,786	86,182
2010 USDA RD Library COP	392,956	-	(20,714)	372,242	21,543
Finance Purchase Agreement - fire truck	604,375	-	(64,732)	539,643	67,560
Total Direct Borrowings and Direct Placements:	<u>1,882,785</u>	<u>-</u>	<u>(168,114)</u>	<u>1,714,671</u>	<u>175,285</u>
TCTA settlement liability	681,488	-	(52,422)	629,066	52,422
Caltrans settlement liability	299,171	-	(49,861)	249,310	-
HCD settlement liability	3,790,786	-	(10,000)	3,780,786	89,360
Compensated Absences	216,053	222,918	(173,196)	265,775	88,592
Total Governmental Activities	<u>\$ 7,946,141</u>	<u>\$ 222,918</u>	<u>\$ (580,112)</u>	<u>\$ 7,588,947</u>	<u>\$ 549,140</u>

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Business - Type Activities					
Direct Borrowings and Direct Placements:					
Certificates of Participation (COP)					
2007 US D A R D Wellness Center COP	\$ 1,937,787	\$ -	\$ (49,033)	\$ 1,888,754	\$ 51,117
Revenue Bonds					
1999 US D A R D Waste Water Expansion	4,701,174	-	(170,682)	4,530,492	176,229
2000 US D A R D Water Line Project	1,609,963	-	(57,590)	1,552,373	59,462
2004 US D A R D Waste Water Project	366,113	-	(9,606)	356,507	10,026
Total Direct Borrowings and Direct Placements:	8,615,037	-	(286,911)	8,328,126	296,834
Lindsay Olive Growers Pond Closure	2,570,981	-	-	2,570,981	-
Compensated Absences	52,719	74,305	(57,731)	69,293	23,097
Total Business-Type Activities	<u>\$ 11,238,737</u>	<u>\$ 74,305</u>	<u>\$ (344,642)</u>	<u>\$ 10,968,400</u>	<u>\$ 319,931</u>

A. Governmental Activities

Revenue Bonds Payable

On November 1, 2012, the City entered into a refunding bond with US Bank National Association for refunding of the City's \$1,500,000 Mid Valley Services, Inc., promissory note dated November 19, 2009. The annual principal payments are due annually beginning on January 1, 2014. Interest ranging from 4.0% to 6.4% on the bonds is payable on January 1st and July 1st of each year, commencing on July 1, 2013. As of June 30, 2021, the balance due was \$965,000. These bonds were reclassified from business-type activities to governmental activities due to the transfer of assets and liabilities held in the McDermont Sports Complex Fund.

The annual service debt service requirements for the 2012 Taxable Lease Revenue Refunding Bonds are as follow:

Year Ended June 30	Principal	Interest	Total
2022	\$ 140,000	\$ 58,863	\$ 198,863
2023	145,000	50,813	195,813
2024	155,000	42,113	197,113
2025	165,000	32,813	197,813
2026	175,000	22,500	197,500
2027	185,000	11,563	196,563
Total	<u>\$ 965,000</u>	<u>\$ 218,665</u>	<u>\$ 1,183,665</u>

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

A. Governmental Activities, Continued

Certificates of Participation (COP)

On October 1, 2008, the City entered into a COP with the United States Department of Agriculture Rural Development Agency (USDA RD) for Tulare Road in the amount of \$1,600,000. The COP has annual principal and interest approximately \$120,000 a year at 4.5% through 2029. As of June 30, 2021, the balance of the COP was \$802,786.

The annual debt service requirements for the 2008 USDA RD Roads COP are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 86,182	\$ 32,247	\$ 118,429
2023	89,844	28,204	118,048
2024	93,663	23,989	117,652
2025	97,643	19,595	117,238
2026	101,793	15,015	116,808
2027-2031	333,661	15,500	349,161
Total	\$ 802,786	\$ 134,550	\$ 937,336

On May 12, 2010, the City entered into a COP with the USDA RD for the construction of the Library Project in the amount of \$750,000. The COP has annual principal and interest payments of approximately \$37,000 a year at 4.125% through 2040. As of June 30, 2021, the balance of the COP was \$372,242.

The annual debt service requirements for the 2010 USDA RD Library COP are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 21,543	\$ 15,355	\$ 36,898
2023	22,405	14,466	36,871
2024	23,301	13,542	36,843
2025	24,233	12,581	36,814
2026	25,202	11,581	36,783
2027-2031	141,963	41,456	183,419
2032-2035	113,595	9,738	123,333
Total	\$ 372,242	\$ 118,719	\$ 490,961

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

A. Governmental Activities, Continued

Finance Purchase Agreement – Fire Truck

On January 25, 2018, the City entered into a master purchase agreement with PNC Equipment Finance for purchase of a fire truck. The total amount financed by the bank was approximately \$725,819 with interest rate of 4.37%. The payments will be made over a 10-year period. As of June 30, 2021, the balance of the lease was \$539,643.

The annual debt service requirements for the lease are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 67,560	\$ 23,582	\$ 91,142
2023	70,513	20,630	91,143
2024	73,594	17,549	91,143
2025	76,810	14,332	91,142
2026	80,167	10,976	91,143
2027-2031	170,999	11,289	182,288
Total	\$ 539,643	\$ 98,358	\$ 638,001

TCTA Settlement Liability

On April 24, 2012, the City reached a settlement with the Tulare County Transportation Authority (TCTA) in the total amount of \$1,048,443 for repayment of improperly accounted for Measure R funds. Pursuant to the settlement, the City agreed to a 21-year repayment plan. The agreement was later revised in 2019 to remove required interest payments, and require 80 installment payments of \$13,105 to be made on a quarterly basis. As of June 30, 2021, the balance of the TCTA settlement liability was \$629,066.

The annual payment requirements for the agreement are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 52,422	-	\$ 52,422
2023	52,422	-	52,422
2024	52,422	-	52,422
2025	52,422	-	52,422
2026	52,422	-	52,422
2027-2031	262,111	-	262,111
2032-2033	104,845	-	104,845
Total	\$ 629,066	\$ -	\$ 629,066

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

A. Governmental Activities, Continued

Caltrans Settlement Liability

Caltrans provides state funding for construction projects. The City did multiple projects in the 2000's. Caltrans alleged the City did not properly account for Downtown project and the Safe Routes to School project, and it demanded repayment of approximately \$1,000,000. On October 7, 2019, the City reached a settlement with the California Department of Transportation (Caltrans) in the total amount of \$349,032 for repayment of improperly accounted for funds. Pursuant to the settlement, the City agreed to a 7-year repayment plan based on the apportionment of fuel tax revenues from the State to the City, with annual payments calculated to approximately 10 percent of those fuel tax apportionments. As of June 30, 2021, the balance of the Caltrans settlement liability was \$249,310.

The annual payment requirements for the agreement are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 49,861	\$ 616	\$ 50,477
2023	49,861	616	50,477
2024	49,861	616	50,477
2025	49,861	616	50,477
2026	49,866	618	50,484
Total	\$ 249,310	\$ 3,082	\$ 252,392

HCD Settlement Liability

The City provides home and business loans using grant funds from the Housing and Urban Development (HUD) department, specifically Community Development Block Grants (CDBG) and HOME Program grant funds through the California Housing and Community Development Department, a sub-division of HUD. Based on monitoring visits conducted and previous audits, the City had three distinct issues related to grant funds from HUD via HCD. These matters are discussed below.

Issue #1 Borrowing of grant funds for the City's general operations: Between 2008 and 2018, the City experienced annual deficits in its General Fund, McDermont Sports Complex Fund and the Wellness Center Fund. In order to fund the overspending, the City borrowed grant funds from HCD programs through due to/from transactions at the end of each year. This was common practice between fiscal year 2003 and fiscal year 2009, but the transactions were not reversed, compounding and confusing the actual balances. In fiscal year 2015, the City reversed the transactions and established temporary transactions. These transactions were reversed each year, but the funds were not repaid. As a result, the cash balances in the General Fund, McDermont Sports Complex Fund and the Wellness Center Fund continued to increase in the negative direction.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

A. Governmental Activities, Continued

HCD Settlement Liability, Continued

In 2017, the City formally recognized the borrowing by establishing advances to/from to account for the funds due to HCD programs. City Council approved the creation of the advances with a repayment schedule via Resolution 17-44 in 2017.

In 2018, the City Council amended the repayment schedule via Resolution 18-23. The City will repay \$2,060,000 (the entire amount borrowed from HCD programs) to HCD funds from the General Fund over a 10-year period beginning December 30, 2023. The City will pay an interest rate of 0.754%, which corresponds to the rate the City received from LAIF in 2017. The City did not have permission from HCD to borrow the funds for general purposes. Current administration, once it discovered the extent of the borrowing, shared the information with HCD.

Issue #2 Home Loans to City employees and relatives of employees: Prior to May 2011, the City did not have a formal loan committee to review home and business loans thru the HCD program funding. During the administration that ended November 9, 2010, the City authorized home loans to some City employees and relatives of employees who did not qualify for the program. The following administration requested the District Attorney investigate to determine if there was criminal wrongdoing. The District Attorney found no criminal wrongdoing. The City then (1) created a loan committee to review each loan prior to funding and (2) contracted with Self Help Enterprises to manage the loan application process to ensure full transparency and program compliance. As a result, there have been no new issues. The City complies with all new related-party transactions. The City considers this matter to no longer be an issue. The reference to this past issue is contained in this disclosure note to give context to the reader.

Issue #3 Freeze Relief Funds: In 2005, the City experienced a devastating freeze, which damaged the orange crops that are vital to the economy. HCD sent the City freeze relief funds, which the City used to put people to work with permission from HCD. After the City spent the money as approved by HCD, HCD reversed its permission and demanded the City repay \$900,000 in the freeze relief funds. Due to a fire that destroyed important records associated with the use of the freeze relief funds and turnover at HCD, the City does not have a complete record to demonstrate its compliance with HCD authorized uses. As discussed on pages 64 to 65, the City reached a settlement agreement with HCD addressing this issue.

On September 8, 2020, the City reached a settlement with the California Housing and Community Development Department (HCD) in the total amount of \$3,790,786 for repayment of improperly accounted for funds.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

A. Governmental Activities, Continued

HCD Settlement Liability, Continued

Significant terms and conditions of the agreement are as follows:

- The City is required to make an initial payment of \$10,000 on the date of the agreement, and will make annual payments of \$89,360 until the balance outstanding on the agreement equals \$1,100,000.
- Interest on the outstanding balance will accrue at an annual rate of 9%.
- If all payments are made timely, the outstanding balance of \$1,100,000 and any accrued interest will be forgiven by HCD.
- In breach of contract (either due to failure to make payments or other), the City and HCD will meet and confer to resolve the breach, otherwise HCD will seek judicial enforcement of the agreement.
- All unspent program funds held as cash as of the date of the agreement will be remitted to HCD.
- Any program income received subsequent to the date of the agreement will be remitted to HCD.
- Any equipment acquired with program funds will be returned to HCD.
- Loans receivable related to the programs will be assigned to HCD.
- The City is temporarily barred from participating in any HCD programs for a period of five years.

As of June 30, 2021, the balance of the HCD settlement liability was \$3,780,786. \$1,100,000 is forgivable contingent on timely payments. Annual interest accrued on outstanding principal is forgivable.

The annual payment requirements for the agreement are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 89,360	\$ 283,559	\$ 372,919
2023	89,360	332,228	421,588
2024	89,360	324,186	413,546
2025	89,360	316,144	405,504
2026	89,360	308,101	397,461
2027-2031	446,800	1,419,870	1,866,670
2032-2036	446,800	1,218,810	1,665,610
2037-2041	446,800	1,017,750	1,464,550
2042-2046	446,800	816,690	1,263,490
2047-2051	446,800	615,630	1,062,430
2052-2056	446,800	414,570	861,370
2057-2061	446,800	213,510	660,310
2062-2066	206,386	31,597	237,983
	<u>\$ 3,780,786</u>	<u>\$ 7,312,645</u>	<u>\$ 11,093,431</u>

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

B. Business-Type Activities

Certification of Participation (COP)

On June 20, 2007, the City entered into a COP with USDA RD for the Wellness Center in the amount of \$1,130,689. The total amount of the COP will be \$3,000,000 if totally drawn. The Wellness Center Fund has annual principal and interest payments of approximately \$129,000 a year at 4.25% through 2048. As of June 30, 2021, the balance of the COP was \$1,888,754.

The annual debt service requirements for the 2007 USDA RD Wellness Center COP are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 51,117	\$ 78,100	\$ 129,217
2023	53,289	75,835	129,124
2024	55,554	73,474	129,028
2025	57,915	71,012	128,927
2026	60,376	68,446	128,822
2027-2031	342,624	299,759	642,383
2032-2036	421,890	217,125	639,015
2037-2041	519,492	115,374	634,866
2042-2044	326,497	12,557	339,054
Total	\$ 1,888,754	\$ 1,011,682	\$ 2,900,436

Revenue Bonds Payable

On November 5, 1999, the City entered into a revenue bond with the USDA RD for the Waste Water Treatment Plant Project for \$7,000,000. The annual principal and interest payments of \$323,470 at 3.25% are through November 27, 2039. As of June 30, 2021, the balance due was \$4,530,492.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

B. Business-Type Activities, Continued

Revenue Bonds Payable, Continued

The annual debt service requirements for 1999 USDA RD Waste Water expansion bond are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 176,229	\$ 147,241	\$ 323,470
2023	181,956	141,514	323,470
2024	187,870	135,600	323,470
2025	193,976	129,494	323,470
2026	200,280	123,190	323,470
2027-2031	1,103,372	513,978	1,617,350
2032-2036	1,294,709	322,641	1,617,350
2037-2040	1,192,100	98,238	1,290,338
Total	\$ 4,530,492	\$ 1,611,896	\$ 6,142,388

On December 11, 2000, the City entered into a revenue bond with the USDA RD for the Water Line Project for \$2,440,000. The annual principal and interest payments of \$109,874 at 3.25% are through December 11, 2040. As of June 30, 2021, the balance due was \$1,552,373.

The annual debt service requirements for 2000 USDA RD Water Line Project bond are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 59,462	\$ 50,412	\$ 109,874
2023	61,394	48,480	109,874
2024	63,389	46,485	109,874
2025	65,449	44,425	109,874
2026	67,577	42,297	109,874
2027-2031	372,289	177,081	549,370
2032-2036	436,849	112,521	549,370
2037-2040	425,964	31,944	457,908
Total	\$ 1,552,373	\$ 553,645	\$ 2,106,018

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. LONG-TERM DEBT, Continued

B. Business-Type Activities, Continued

Revenue Bonds Payable, Continued

On June 22, 2004, the City entered into a revenue bond with the USDA RD for the Waste Water Project for \$480,000. The annual principal and interest payments of \$25,623 at 4.375% are through June 28, 2044. As of June 30, 2021, the balance due was \$356,507.

The annual debt service requirements for 2004 USDA RD Waste Water Project are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 10,026	\$ 15,597	\$ 25,623
2023	10,464	15,159	25,623
2024	10,922	14,701	25,623
2025	11,400	14,223	25,623
2026	11,899	13,724	25,623
2027-2031	67,773	60,342	128,115
2032-2036	83,954	44,161	128,115
2037-2041	103,998	24,117	128,115
2042-2044	46,071	2,998	49,069
Total	\$ 356,507	\$ 205,022	\$ 561,529

Remediation Liability

The City's Sewer Fund is responsible for the contamination of two water basins at the City's sewer plant. The preliminary cost of the clean-up referred to as the Lindsay Olive Growers (LOG) Pond Closure liability is estimated at \$2,570,981. This amount has been accrued as of June 30, 2021. However, additional amounts might be needed in the future in order to clean up the site, and the issue will be reviewed in fiscal year 2021-22 to ascertain if any additional amounts should be accrued.

D. Compensated Leaves Payable

Employees accrue vacation, annual leave, earned time off, and holiday leave up to certain maximums, based on the employee's bargaining unit.

The City accrues the liability for compensated leave as it is earned by employees. The amount of compensated leaves payable outstanding was \$622,282 as of June 30, 2021.

The amount due within one year of \$88,592 for Governmental Activities and \$23,097 for Business-Type Activities represents the estimated amount for anticipated retirees. The City typically uses the General Fund to liquidate the liability for compensated absences for governmental funds.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

7. CITY EMPLOYEES' RETIREMENT PLAN

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors four rate plans (two miscellaneous and two safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefit Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2021 are summarized as follows:

	Miscellaneous	Miscellaneous PEPRA
Hire date	1/1/1960	1/1/2013
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	55 w/5 year service credit	62 w/5 year service credit
Benefit payment	2.7% Avg. highest 12 months	2.0% Avg. highest 12 months
Retirement age	55	62
Monthly benefits as a % of annual salary	2.7%	2.0%
Required employee contribution rates	8.00%	6.250%
Required employer contribution rates	14.194%	7.732%
Required unfunded liability payment	\$407,958	\$5,035

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

7. CITY EMPLOYEES' RETIREMENT PLAN, Continued

Benefit Provided, Continued

	Safety	Safety PEPRA
Hire date	1/1/1960	1/1/2013
Benefit formula	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	55 w/5 year service credit	57 w/5 year service credit
Benefit payment	3.0% Avg. highest 12 months	2.7% Avg. highest 12 months
Retirement age	55	57
Monthly benefits as a % of annual salary	3.0%	2.7%
Required employee contribution rates	9.00%	11.500%
Required employer contribution rates	21.746%	13.044%
Required unfunded liability payment	\$328,247	\$2,163

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are to be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Miscellaneous and safety Plan employees agreed to pay an additional three and five percentage points, respectively, towards the City's contributions to the Plan. The City has not updated its contract with CalPERS to reflect these changes, hence these payments are considered to be employer contributions.

The City's contributions to the Plan for the measurement period ended June 30, 2020 were \$922,615. Contributions to the Plan for the current fiscal year ended June 30, 2021 were \$1,029,559, and are reflected as a deferred outflow of resources in the basic financial statements.

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

As of June 30, 2021, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$9,743,120.

The City's net pension liability for the Plan is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The City's proportionate of the net pension liability was based on the City's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

7. CITY EMPLOYEES' RETIREMENT PLAN, Continued

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

The City's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 were as follows:

Proportion - June 30, 2019	0.09039%
Proportion - June 30, 2020	0.08955%
Change - Increase (decrease)	-0.00084%

For the year ended June 30, 2021, the City recognized pension expense of \$1,586,805. At June 30, 2021, the City reported deferred outflow of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Pension contributions subsequent to the measurement date	\$ 1,029,559	\$ -
Changes in assumptions	-	52,665
Differences between expected and actual experience	617,230	-
Changes in employer's proportion	-	157,825
Differences between the employer's contributions and the employer's proportionate share of contributions	25,068	231,670
Net differences between projected and actual earnings on plan investments	254,146	-
Total	<u>\$ 1,926,003</u>	<u>\$ 442,160</u>

\$1,029,559 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

7. CITY EMPLOYEES' RETIREMENT PLAN, Continued

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30,		
2022	\$	(5,513)
2023		189,233
2024		146,607
Thereafter		123,957

Actuarial Assumptions - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality ⁽¹⁾	Derived using CalPERS Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(1) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

7. CITY EMPLOYEES' RETIREMENT PLAN, Continued

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

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

Asset Class ^(a)	Assumed Asset Allocation	Real Return Years 1 - 10 ^(b)	Real Return Years 11+ ^(c)
Global equity	50.00 %	4.80 %	5.98 %
Fixed income	28.00	1.00	2.62
Inflation assets	0.00	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	0.00	-0.92
Total	100.00 %		

(a) In the System's CAFR, Fixed Income is included in Global Debt Securities;

Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.00% used for this period.

(c) An expected inflation of 2.92% used for this period.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

7. CITY EMPLOYEES' RETIREMENT PLAN, Continued

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

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

1% Decrease	6.15%
Net Pension Liability	\$ 14,505,447
Current Discount Rate	7.15%
Net Pension Liability	\$ 9,743,120
1% Increase	8.15%
Net Pension Liability	\$ 5,821,252

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2021 the City reported no amount payable for outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

8. JOINT VENTURE - SELF-INSURANCE PROGRAM

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). CSJVRMA is a consortium of fifty-four (54) cities in the San Joaquin Valley, California, established under the provisions of California Government Code Section 6500, et seq. CSJVRMA provides risk coverage for its members through the pooling of risks and purchased insurance. This coverage extends to workers' compensation and general liability. CSJVRMA is governed by a board consisting of one board member appointed by each member agency and meets three to four times a year. The board has contracted with a management group to supervise and conduct CSJVRMA affairs.

The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

In the event of termination and after all claims have been settled, any excess or deficit will be divided among the agencies in accordance with an approved formula.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

8. JOINT VENTURE - SELF-INSURANCE PROGRAM, Continued

General Liability Insurance: Annual deposits are paid by member cities and are adjusted retrospectively to cover costs. The City is covered for the first \$1,000,000 of each general liability claim. The City has the right to receive dividends or the obligation to pay assessments based on a formula, which among other expenses, charges the City’s account for liability under \$25,000. CSJVRMA participates in an excess pool that provides general liability coverage from \$1,000,000 to \$10,000,000.

Workers’ Compensation: The workers’ compensation program includes pooling of retained losses plus excess insurance. Annual deposits are paid by member cities and are adjusted retrospectively on an annual basis to cover costs and reflect claims experience of both the individual member and the pool. The City is covered for the first \$250,000 of each workers’ compensation claim through CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula, which among other expenses, charges the City’s account for workers’ compensation losses under \$250,000. CSJVRMA participates in an excess pool that provides workers’ compensation coverage from \$250,000 to \$500,000 and purchases excess insurance above the statutory limit.

There have been no significant changes in insurance coverage as compared to last year, and settlements have not exceeded coverage in each of the past three fiscal years.

9. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN

A. Plan Description

The City administers the City’s retired employees’ healthcare plan, a single employer defined benefit health care plan. The plan provides continuation of medical, dental, and vision coverage to qualifying retiring employees. City resolutions and agreements assign the authority to establish and amend benefit provisions to the City. A separate OPEB trust account has not been established by the City for the plan.

B. Employees Covered

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the Retiree Health Plan:

Active employees	39
Inactive employees or beneficiaries currently receiving benefits	3
Total	42

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN, Continued

C. Contribution

The contribution requirements of plan members and the City are established and may be amended by the City. The required contribution is based on a projected pay-as-you-go financing requirements, with additional amounts to prefund benefits determined annually by the City Council. For the fiscal year ended June 30, 2021, the City contributed \$28,027 (including implicit subsidy) and zero to prefund benefits. Plan members receiving benefits contributed no amounts to the total premiums. The General Fund has typically been used to liquidate OPEB liabilities for governmental funds.

D. Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation dated June 30, 2021 using the following actuarial methods and assumptions:

Actuarial Assumptions:

Discount Rate	2.16%, net of investment expense, including inflation
Inflation	2.50%
Salaries Increases	2.75%, average, including inflation
Mortality ⁽¹⁾	2017 CalPERS Mortality Tables
Healthcare Cost Trend Rates	4.00%

⁽¹⁾ Mortality rates were based on the RP-2014 Employee and Healthy Annuitant Mortality Tables for males or females, as appropriate, projected using a generational projection based on 100% of scale MP-2016 for years 2014-2029, 50% of MP-2016 for years 2030-2049, and 20% of MP-2016 for 2050 and thereafter.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 2.16%. The City's OPEB plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high quality 20-year municipal bonds, as of the valuation date.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN, Continued

F. Changes in the Total OPEB Liability

The changes in the total OPEB liability for the OPEB plan are as follows:

	Total OPEB Liability
Balance at June 30, 2020	\$ 1,958,240
Service cost	102,491
Interest on the total OPEB liability	43,900
Differences between actual and expected experience	98,985
Changes in assumptions	(14,499)
Benefits paid to retirees	(28,027)
Net changes	202,850
Balance at June 30, 2021	\$ 2,161,090

G. Sensitivity of the OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate for the measurement period ended June 30, 2021:

1% Decrease	1.16%
Total OPEB Liability	\$ 2,386,871
Current Discount Rate	2.16%
Total OPEB Liability	\$ 2,161,090
1% Increase	3.16%
Total OPEB Liability	\$ 1,951,549

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN, Continued

H. Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate for the measurement period ended June 30, 2021:

1% Decrease		3.00%
Total OPEB Liability	\$	1,832,510
Current Discount Rate		4.00%
Total OPEB Liability	\$	2,161,090
1% Increase		5.00%
Total OPEB Liability	\$	2,560,239

I. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the City recognized OPEB expense of \$182,635. At June 30, 2021, the City reported deferred outflow of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 149,345	\$ 2,012
Changes in assumptions	187,715	45,482
Total	\$ 337,060	\$ 47,494

There were no amounts reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year Ending June 30,	
2022	\$ 36,244
2023	36,244
2024	36,244
2025	36,244
2026	36,244
Thereafter	108,346

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

10. FUND BALANCE

Detailed classifications of the City’s fund balances as of June 30, 2021 are stated below.

	General Fund	Street Improvement Fund	Local Transportation Fund	Nonmajor Governmental Funds	Total
Fund Balances:					
Restricted for:					
Road construction and maintenance	\$ -	\$ 3,051,414	\$ 2,972,023	\$ -	\$ 6,023,437
Community development	-		-	72,401	72,401
Curb and gutter	-	-	-	148,269	148,269
Transit	-	-	-	7,448	7,448
Park improvement	-	-	-	104,320	104,320
Special assessments	-	-	-	91,088	91,088
Gas tax	-	-	-	1,316,665	1,316,665
Unassigned	(2,466,941)	-	-	(32,297)	(2,499,238)
Total	\$ (2,466,941)	\$ 3,051,414	\$ 2,972,023	\$ 1,707,894	\$ 5,264,390

11. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill X1 26 (the Bill) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the City that previously had reported a redevelopment agency blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the county or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. On January 10, 2012, the Lindsay City Council adopted a resolution affirming that the City would serve as the successor agency to the former Lindsay Redevelopment Agency (the Agency).

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations, or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies are only to be allocated tax increment revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

11. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY,
Continued

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as legal entities as of February 1, 2012.

After the date of dissolution, as allowed under Section 341716(a) of the Bill, the City elected to transfer the housing assets and functions previously performed by the Agency. The remaining assets, liabilities, and activities of the dissolved Agency are reported in the Successor Agency fiduciary fund (private-purpose trust fund) in the financial statements of the City.

Successor Agency Long-Term Debt

In accordance with the provisions of the Bill and the court case, the obligations of the former redevelopment agency became vested with the funds established for the successor agency upon the date of dissolution, February 1, 2012. Tax increment revenue is pledged to fund the debts of the Successor Agency Trust subject to the reapportionment of such revenues as provided by the Bill.

Successor Agency long-term debt activity for the year ended June 30, 2021 was as follows:

Successor Agency Trust Activities	Balance at July 1, 2020	Additions	Deletions	Balance at June 30, 2021	Due Within One Year	Due More than One Year
Bonds payable						
2015 Tax Allocation Refunding Bond	\$11,445,000	\$ -	\$ (435,000)	\$11,010,000	\$ 465,000	\$10,545,000
Total bonds payable	11,445,000	-	(435,000)	11,010,000	465,000	10,545,000
Notes payable						
CalHFA - RDLP Loan	582,698	-	(582,698)	-	-	-
Total notes payable	582,698	-	(582,698)	-	-	-
Total Successor Agency Trust Activities	\$12,027,698	\$ -	\$ (1,017,698)	\$11,010,000	\$ 465,000	\$10,545,000

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

11. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY,
Continued

A. Tax Allocation Bonds Payable

On June 1, 2015, the Successor Agency refunded the 2005, 2007, and 2008 tax allocation bonds in the amounts of \$3,925,000, \$6,895,000, and \$3,270,000, respectively, with the refunding issue of 2015 in the amount of \$13,000,000. The bonds have principal payments each August 1 through 2037 and accrue interest at 3.0% - 5.0%, which is payable semiannually. The bonds are payable solely from pledged tax revenues allocated and paid to the Successor Agency from properties in the project area. As of June 30, 2021, the balance on the bonds was \$11,010,000.

A. Tax Allocation Bonds Payable, Continued

The annual debt service requirements for 2015 Tax Allocation Refunding Bond are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 465,000	\$ 416,231	\$ 881,231
2023	485,000	392,481	877,481
2024	510,000	367,606	877,606
2025	535,000	341,481	876,481
2026	565,000	319,631	884,631
2027-2031	3,095,000	1,310,717	4,405,717
2032-2036	3,670,000	706,301	4,376,301
2037-2038	1,685,000	68,100	1,753,100
Total	\$ 11,010,000	\$ 3,922,548	\$ 14,932,548

12. PRIOR PERIOD ADJUSTMENTS

The City recorded the following prior period adjustments during the year.

Government-Wide Financial Statements

Governmental Activities - The restatements recorded included the following:

- Correct utility billing related receivables to remove amounts previously written off in the utility billing subledger, and correctly account for June billings that are posted in July.
- Reinstate as requested by the State of California Auditor’s Office interfund advances previously written-off.
- Reclassify certain loan programs assigned to HCD as custodial funds in accordance with GASB Statement No. 84.
- To reallocate pension balances based on updated allocation percentages between reporting units.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

12. PRIOR PERIOD ADJUSTMENTS, Continued

Business-Type Activities – The restatements recorded included the following:

- Correct utility billing related receivables to remove amounts previously written off in the utility billing subledger, and correctly account for June billings that are posted in July.
- Reinstate as requested by the State of California Auditor’s Office interfund advances previously written-off.

	Net Position, as	Prior Period Adjustments				Net Position, as
	Previously Reported at June 30, 2020	Accounts Receivable	Internal Balances	GASB 84	Pension Allocation	Restated at June 30, 2020
Governmental Activities	\$ 50,035,706	\$ 42,974	\$ (4,650,185)	\$ (12,918,275)	\$ 394,819	\$ 32,510,220
Business-Type Activities	\$ 14,435,264	\$ 56,553	\$ 4,650,185	\$ -	\$ (394,819)	\$ 18,747,183

Fund Financial Statements

The restatements recorded in the governmental funds were to correct receivables relating to utility billing, reinstate as requested by the State of California Auditor’s Office interfund advances previously written-off, segregate funds identified as restricted from the General Fund, and reclassify certain loan programs assigned to HCD as custodial funds.

	Fund Balance	Prior Period Adjustments			Net Position, as
	Previously Reported at June 30, 2020	Accounts Receivable	Advances to/ (from) Other Funds	Fund Reclassification	Restated at June 30, 2020
<u>Governmental Funds</u>					
General Fund	\$ 3,168,406	\$ 36,541	\$ (6,332,305)	\$ (734,024)	\$ (3,861,382)
Street Improvement	\$ -	\$ 3,577	\$ 1,557,120	\$ 722,285	\$ 2,282,982
Non-Major Funds:					
Park Improvement	\$ -	\$ -	\$ 90,000	\$ 11,739	\$ 101,739
Curb and Gutter	\$ 15,370	\$ 2,856	\$ 35,000	\$ -	\$ 53,226
Community Development*	\$ 12,986,538	\$ -	\$ -	\$ (12,918,275)	\$ 68,263

*Community Development Special Revenue Fund was reported as major fund in fiscal year 2020, however did not meet the requirements of a major fund in fiscal year 2021.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

12. PRIOR PERIOD ADJUSTMENTS, Continued

The restatements recorded in the enterprise funds were to correct receivables relating to utility billing, reinstate as requested by the State of California Auditor’s Office interfund advances previously written-off, and to reallocate pension balances based on updated allocation percentages between reporting units. .

	Net Position, as Previously Reported at June 30, 2020	Prior Period Adjustments			Net Position, as Restated at June 30, 2020
		Accounts Receivable	Advances to Other Funds	Pension Allocation	
Enterprise Funds					
Water Fund	\$ 6,209,214	\$ 164,920	\$ 1,906,797	\$ (210,764)	\$ 8,070,167
Sewer Fund	\$ 2,538,181	\$ (66,017)	\$ 2,341,466	\$ (87,204)	\$ 4,726,426
Refuse Fund	\$ (5,098)	\$ (42,350)	\$ 401,922	\$ 13,700	\$ 368,174
Wellness Center Fund	\$ 5,692,967	\$ -	\$ -	\$ (110,551)	\$ 5,582,416

The City recorded prior period adjustments to Fiduciary Funds to classify loan programs assigned to HCD as custodial funds in accordance with GASB Statement No. 84.

	Net Position, as Previously Reported at June 30, 2020	Prior Period Adjustments		Net Position, as Restated at June 30, 2020
		Loans Receivable	Other Balances	
Fiduciary Funds				
Custodial Fund	\$ -	\$ 12,875,740	\$ 42,535	\$ 12,918,275

13. DEFICIT FUND BALANCE

The General Fund reported a deficit fund balance of \$2,466,941. The City’s plan to address the deficit is described in Note 15.

The State Parks non-major governmental fund reported a deficit fund balance of \$32,297. The City expects the deficit to be resolved by reimbursement from the State.

14. EXCESS EXPENDITURES OVER APPROPRIATIONS

The General Fund had excess expenditures over appropriations of \$265,222. The excess was covered by higher than anticipated revenues and savings in transfers to other funds.

The Street Improvement Fund had excess expenditures over appropriations of \$49,861. The excess was covered by current year street improvement program revenues.

City of Lindsay
Notes to Basic Financial Statements
For the year ended June 30, 2021

15. GOING CONCERN

The accompanying financial statements have been prepared assuming the City will continue as a going concern. The City's General Fund after reinstatement of interfund loans has a deficit fund balance of \$2,466,941. In addition, the City's enterprise unrestricted net position mostly derives from the significant receivables owed by the General Fund, which are to be collected over a lengthy period. The ability of the City to continue as a going concern and meet its obligations as they become due is dependent on the City's ability to develop and implement a plan that will successfully eliminate the current deficit in the General Fund and repay amounts owed to the enterprise funds. The financial statements do not include any adjustments that might be necessary if the City is unable to continue as a going concern.

Staff is dedicated to continuing the work needed to correct the financial position of the City, which continues to be negatively impacted by the damaging effects of operational mismanagement from decades prior. Successful tax revenue generating measures in recent years have helped to bring needed resources to the City. Additional tax revenue is expected in future years with the addition of a second retail cannabis location and the completion of a 54-unit low-income housing development. Cost studies are underway for all City fees and rates, including fees and rates for the water and sewer enterprise funds.

Staff is also working with the State Auditor's Office to follow a formal Corrective Action Plan for the City that will meet both short-term operating needs and build long term fiscal sustainability. To this end, Management has agreed to follow all recommendations made by the State Auditor and has already implemented several financial policies including policies for grant management and fund reserve levels.

The City has adopted a long-range financial plan in conformity with GFOA best practices to provide a guide for dealing with future financial matters systematically.

16. SUBSEQUENT EVENTS

The City was awarded \$3,220,636 in America Rescue Plan Act of 2021 (ARPA) funds, and received \$1,610,318 subsequent to the end of the year on July 13, 2021. Potential uses of ARPA funds include:

- Supporting public health expenditures
- Address negative economic impacts caused by the public health emergency
- Replace lost public sector revenue
- Provide premium pay for essential workers
- Invest in water, sewer, and broadband infrastructure

Final Draft

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**REQUIRED
SUPPLEMENTARY INFORMATION**

Final Draft

City of Lindsay
Required Supplementary Information
For the year ended June 30, 2021

1. BUDGETS AND BUDGETARY ACCOUNTING

A. Budgetary Control and Budgetary Accounting

The City Council is required to adopt an annual budget resolution by July 1st of each fiscal year for the General Fund, special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles. The City did not adopt a budget for the Community Development Fund.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the department level. The City Council made several supplemental budgetary appropriations throughout the fiscal year.

Budgeted appropriations for various governmental funds become effective each July 1. The City Council may amend the budget during the fiscal year. Appropriations generally lapse at the end of the fiscal year to the extent they have not been expended or encumbered.

Final Draft

City of Lindsay
Required Supplementary Information
For the year ended June 30, 2021

1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

B. Budgetary Comparison Schedule - General Fund

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 346,201	\$ 346,201	\$ 486,443	\$ 140,242
Sales taxes	979,000	979,000	1,288,539	309,539
Measure O taxes	944,000	944,000	1,540,556	596,556
Utilities users' taxes	931,526	931,526	958,392	26,866
Other taxes	1,509,553	1,509,553	1,883,228	373,675
Licenses and permits	210,614	210,614	263,093	52,479
Intergovernmental	159,785	159,785	368,984	209,199
Charges for services	9,650	9,650	6,470	(3,180)
Fees and fines	140,500	140,500	174,632	34,132
Interest revenue	560	560	5,332	4,772
Other revenues	6,800	6,800	197,189	190,389
Total revenues	5,238,189	5,238,189	7,172,858	1,934,669
EXPENDITURES:				
Current:				
General government	706,795	706,795	1,046,541	(339,746)
Public safety	2,989,613	2,989,613	2,851,291	138,322
Parks and recreation	229,342	229,342	161,411	67,931
Public works	468,848	468,848	586,053	(117,205)
Streets and transportation	311,638	311,638	260,537	51,101
Community development	126,248	126,248	78,197	48,051
Debt service:				
Principal	215,446	215,446	277,868	(62,422)
Interest and administrative charges	110,021	110,021	105,221	4,800
Capital outlay	37,510	37,510	93,564	(56,054)
Total expenditures	5,195,461	5,195,461	5,460,683	(265,222)
REVENUES OVER (UNDER) EXPENDITURES	42,728	42,728	1,712,175	1,669,447
OTHER FINANCING SOURCES (USES):				
Transfers in	349,430	349,430	103,217	(246,213)
Transfers out	(540,000)	(540,000)	(244,457)	295,543
Total other financing sources (uses)	(190,570)	(190,570)	(141,240)	49,330
Net change in fund balances	\$ (147,842)	\$ (147,842)	\$ 1,570,935	\$ 1,718,777
FUND BALANCES (DEFICITS):				
Beginning of year, as restated			(3,815,873)	
End of year			<u>\$ (2,244,938)</u>	

City of Lindsay
Required Supplementary Information
For the year ended June 30, 2021

1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

B. Budgetary Comparison Schedule - General Fund, Continued

Reconciliation of General Fund Budgetary Schedule to generally accepted accounting principles information presented in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund.

	General Fund	Public Safety Asset Forfeiture	COVID-19	Capital Projects	Total General Fund
Total revenues	\$ 7,172,858	\$ 86	\$ -	\$ -	\$ 7,172,944
Total expenditures	5,460,683	-	127,444	49,136	5,637,263
Excess (deficiency) of revenues over (under) expenditures	1,712,175	86	(127,444)	(49,136)	1,535,681
Total other financing sources (uses)	(141,240)	-	-	-	(141,240)
Net change in fund balance	1,570,935	86	(127,444)	(49,136)	1,394,441
Beginning of year, restated	(3,815,873)	30,325	(75,834)	-	(3,861,382)
End of year	<u>\$ (2,244,938)</u>	<u>\$ 30,411</u>	<u>\$ (203,278)</u>	<u>\$ (49,136)</u>	<u>\$ (2,466,941)</u>

City of Lindsay
Required Supplementary Information
For the year ended June 30, 2021

1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

C. Budgetary Comparison Schedule - Street Improvement Program Fund

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Street improvement program	\$ -	\$ -	\$ 919,068	\$ 919,068
Licenses and permits	3,250	3,250	-	(3,250)
Interest revenue	-	-	2,442	2,442
Total revenues	3,250	3,250	921,510	918,260
EXPENDITURES:				
Debt service:				
Principal	-	-	49,861	(49,861)
Total expenditures	-	-	49,861	(49,861)
REVENUES OVER (UNDER) EXPENDITURES	3,250	3,250	871,649	868,399
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(103,217)	(103,217)
Total other financing sources (uses)	-	-	(103,217)	(103,217)
Net change in fund balances	\$ 3,250	\$ 3,250	768,432	\$ 765,182
FUND BALANCES (DEFICITS):				
Beginning of year, as restated			2,282,982	
End of year			<u>\$ 3,051,414</u>	

City of Lindsay
Required Supplementary Information
For the year ended June 30, 2021

1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

C. Budgetary Comparison Schedule - Local Transportation Fund

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,040,424	\$ 1,040,424	915,826	\$ (124,598)
Interest revenue	850	850	5,562	4,712
Total revenues	1,041,274	1,041,274	921,388	(119,886)
EXPENDITURES:				
Current:				
Streets and transportation	70,957	70,957	36,850	34,107
Debt service:				
Principal	82,668	82,668	82,668	-
Interest and administrative charges	39,846	39,846	37,985	1,861
Total expenditures	193,471	193,471	157,503	35,968
REVENUES OVER (UNDER) EXPENDITURES	847,803	847,803	763,885	(83,918)
OTHER FINANCING SOURCES (USES):				
Transfers out	(610,000)	(610,000)	-	610,000
Total other financing sources (uses)	(610,000)	(610,000)	-	610,000
Net change in fund balances	\$ 237,803	\$ 237,803	763,885	\$ 526,082
FUND BALANCES (DEFICITS):				
Beginning of year			2,234,120	
End of year			<u>\$ 2,998,005</u>	

City of Lindsay
Required Supplementary Information
For the year ended June 30, 2021

2. DEFINED BENEFIT PENSION PLANS

A. Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years

Fiscal year:	2021	2020	2019	2018	2017	2016	2015
Measurement date	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	0.08955%	0.09039%	0.09174%	0.09245%	0.09544%	0.09928%	0.09999%
Proportionate share of the net pension liability	\$ 9,743,120	\$ 9,262,536	\$ 8,840,660	\$ 9,168,480	\$ 8,258,639	\$ 6,814,687	\$ 6,216,207
Covered payroll	\$ 2,489,675	\$ 2,385,716	\$ 2,572,760	\$ 2,907,772	\$ 2,689,271	\$ 2,799,950	\$ 2,769,950
Proportionate share of the net pension liability as a percentage of covered payroll	391.34%	388.25%	343.63%	315.31%	307.10%	243.39%	224.42%
Plan's share of fiduciary net position as a percentage of total net pension liability	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

Note to Schedule

* Fiscal year 2015 was the 1st year of implementation, therefore there are fewer than 10 years shown.
The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018.
The CalPERS mortality assumptions were adjusted in fiscal year 2019.

B. Schedule of Contributions - Last 10 Years

Fiscal year:	2020	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 1,029,559	\$ 922,615	\$ 1,128,405	\$ 1,021,760	\$ 1,207,603	\$ 726,038	\$ 700,907
Contractually in relation to the actuarially determined contributions	(1,029,559)	(922,615)	(1,128,405)	(1,021,760)	(1,207,603)	(726,038)	(700,907)
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,717,288	\$ 2,489,675	\$ 2,385,716	\$ 2,572,760	\$ 2,907,772	\$ 2,689,271	\$ 2,799,950
Contributions as a percentage of covered payroll	37.89%	37.06%	47.30%	39.71%	41.53%	27.00%	25.03%

Note to Schedule

* Fiscal year 2015 was the 1st year of implementation, therefore there are fewer than 10 years shown.

Methods and assumptions used to determine contribution rates:

Valuation date (for contractually required contribution):	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
Actuarial cost method:	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15 Year
Inflation:	2.50%	2.63%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases:	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment rate of return:	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age:	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)	(4)	(4)	(4)	(4)

(1) Level percent Level percentage of payroll, closed

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

(3) 50 for all plans 50 for all plans, with the exception of 52 for Miscellaneous PEPRA 2%@62

(4) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

City of Lindsay
Required Supplementary Information
For the year ended June 30, 2021

3. OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Schedule of Changes in the City's Total OPEB Liability and Related Ratios

Fiscal Year:	2021	2020	2019	2018
Changes in the year:				
Service cost	\$ 102,491	\$ 99,506	\$ 76,602	\$ 79,370
Interest on the total pension liability	43,900	42,590	58,378	52,405
Differences between actual and expected experience	98,985	73,023	(2,879)	1,127
Changes in assumptions	(14,499)	175,866	72,921	(52,488)
Benefits paid to retirees	(28,027)	(40,536)	(37,872)	(31,041)
Net changes	202,850	350,449	167,150	49,373
Total OPEB Liability - beginning of the year	\$ 1,958,240	\$ 1,607,791	\$ 1,440,641	\$ 1,391,268
Total OPEB Liability - end of the year	\$ 2,161,090	\$ 1,958,240	\$ 1,607,791	\$ 1,440,641
Covered employee payroll	\$ 2,897,502	\$ 2,912,375	\$ 2,637,580	\$ 2,560,757
City's total OPEB Liability as a percentage of covered employee payroll	74.58%	67.24%	60.96%	56.26%

Notes

1) The City does not accumulate assets in a trust as defined per GASB 74 or GASB 75.

SUPPLEMENTARY INFORMATION

Final Draft

Final Draft

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GENERAL FUND

Final Draft

City of Lindsay
Combining Balance Sheet
General Fund
June 30, 2021

	General Fund	Public Safety Asset Forfeiture	COVID-19	Capital Projects	Total General Fund
ASSETS					
Cash and cash equivalents	\$ 3,325,456	\$ 35,688	\$ (203,123)	\$ (49,136)	\$ 3,108,885
Accounts receivable, net	252,026	-	-	-	252,026
Due from other funds	73,045	-	-	-	73,045
Due from other governments	665,939	-	-	-	665,939
Total assets	\$ 4,316,466	\$ 35,688	\$ (203,123)	\$ (49,136)	\$ 4,099,895
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts and other payables	\$ 14,777	\$ 5,277	\$ -	\$ -	\$ 20,054
Accrued wages	212,972	-	155	-	213,127
Advances from other funds	6,332,305	-	-	-	6,332,305
Refundable deposits	1,350	-	-	-	1,350
Total liabilities	6,561,404	5,277	155	-	6,566,836
Fund Balances:					
Unassigned	(2,244,938)	30,411	(203,278)	(49,136)	(2,466,941)
Total fund balances	(2,244,938)	30,411	(203,278)	(49,136)	(2,466,941)
Total liabilities and fund balances	\$ 4,316,466	\$ 35,688	\$ (203,123)	\$ (49,136)	\$ 4,099,895

City of Lindsay
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
For the year ended June 30, 2021

	General Fund	Public Safety Asset Forfeiture	COVID-19	Capital Projects	Total General Fund
REVENUES:					
Property taxes	\$ 486,443	\$ -	\$ -	\$ -	\$ 486,443
Sales taxes	1,288,539	-	-	-	1,288,539
Measure O taxes	1,540,556	-	-	-	1,540,556
Utilities users' taxes	958,392	-	-	-	958,392
Other taxes	1,883,228	-	-	-	1,883,228
Licenses and permits	263,093	-	-	-	263,093
Intergovernmental	368,984	-	-	-	368,984
Charges for services	6,470	-	-	-	6,470
Fees and fines	174,632	-	-	-	174,632
Interest revenue	5,332	86	-	-	5,418
Other revenues	197,189	-	-	-	197,189
Total revenues	7,172,858	86	-	-	7,172,944
EXPENDITURES:					
Current:					
General government	1,046,541	-	-	-	1,046,541
Public safety	2,851,291	-	127,444	-	2,978,735
Parks and recreation	161,411	-	-	-	161,411
Public works	586,053	-	-	-	586,053
Streets and transportation	260,537	-	-	46,143	306,680
Community development	78,197	-	-	-	78,197
Debt service:					
Principal	277,868	-	-	-	277,868
Interest and administrative charges	105,221	-	-	-	105,221
Capital outlay	93,564	-	-	2,993	96,557
Total expenditures	5,460,683	-	127,444	49,136	5,637,263
REVENUES OVER (UNDER) EXPENDITURES	1,712,175	86	(127,444)	(49,136)	1,535,681
OTHER FINANCING SOURCES (USES):					
Transfers in	103,217	-	-	-	103,217
Transfers out	(244,457)	-	-	-	(244,457)
Total other financing sources (uses)	(141,240)	-	-	-	(141,240)
Net change in fund balances	1,570,935	86	(127,444)	(49,136)	1,394,441
FUND BALANCES (DEFICITS):					
Beginning of year, as restated	(3,815,873)	30,325	(75,834)	-	(3,861,382)
End of year	\$ (2,244,938)	\$ 30,411	\$ (203,278)	\$ (49,136)	\$ (2,466,941)

Final Draft

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Assessment Districts Fund account for the activities of the special assessment housing districts in the City. Property owners in these districts pay additional property tax to fund special landscaping and other services in the district.

Community Development Fund accounts for all financial transactions having to do with CHFA-HELP LHBP mortgage assistance loans.

Gas Tax Fund accounts for transportation funding from the State's gas tax. It includes funds for construction, maintenance, engineering, congestion relief and road rehabilitation. The City uses Gas Tax funds on streets and transportation projects.

Park Improvement Fund accounts for monies received from developers restricted for park improvements.

Transit Fund accounts for revenues from bus fare token. The City does not operate the bus system in Lindsay, but does sell bus fare tokens. Transit Funds are used in conjunction with transit projects.

State Parks Fund accounts for state grant revenues restricted for parks.

CAPITAL PROJECT FUND

Curb and Gutter Fund is part of Sewer Fund. It accounts for funds for some street and sidewalk repairs.

City of Lindsay
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2021

	Special Revenue				
	Special	Community	Gas Tax	Park	Transit
	Assessment	Development		Improvement	
	Districts				
ASSETS					
Cash and cash equivalents	\$ 90,825	\$ 3,446	\$ 1,159,812	\$ 14,371	\$ 7,448
Accounts receivable, net	-	-	-	-	-
Due from other governments	263	-	169,729	-	-
Notes receivable	-	68,955	-	-	-
Advances to other funds	-	-	-	90,000	-
Total assets	\$ 91,088	\$ 72,401	\$ 1,329,541	\$ 104,371	\$ 7,448
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accrued wages	\$ -	\$ -	\$ 12,876	\$ 51	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	12,876	51	-
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Restricted	91,088	72,401	1,316,665	104,320	7,448
Unassigned	-	-	-	-	-
Total fund balances	91,088	72,401	1,316,665	104,320	7,448
Total liabilities, deferred inflows of resources, and fund balances	\$ 91,088	\$ 72,401	\$ 1,329,541	\$ 104,371	\$ 7,448

Special Revenue	Capital Project	Total Non-Major Governmental Funds
State Parks	Curb and Gutter	
\$ -	\$ 13,323	\$ 1,289,225
-	96,177	96,177
32,297	-	202,289
-	3,769	72,724
-	35,000	125,000
<u>\$ 32,297</u>	<u>\$ 148,269</u>	<u>\$ 1,785,415</u>

\$ 25	\$ -	\$ 12,952
<u>32,272</u>	<u>-</u>	<u>32,272</u>
<u>32,297</u>	<u>-</u>	<u>45,224</u>

<u>32,297</u>	<u>-</u>	<u>32,297</u>
<u>32,297</u>	<u>-</u>	<u>32,297</u>

-	148,269	1,740,191
<u>(32,297)</u>	<u>-</u>	<u>(32,297)</u>
<u>(32,297)</u>	<u>148,269</u>	<u>1,707,894</u>

<u>\$ 32,297</u>	<u>\$ 148,269</u>	<u>\$ 1,785,415</u>
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City of Lindsay
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the year ended June 30, 2021

	Special Revenue				
	Special Assessment Districts	Community Development	Gas Tax	Park Improvement	Transit
REVENUES:					
Other taxes	\$ 64,256	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	2,600	-
Intergovernmental	-	-	682,657	-	-
Fees and fines	-	-	-	-	205
Interest revenue	-	4,138	2,462	32	18
Total revenues	64,256	4,138	685,119	2,632	223
EXPENDITURES:					
Current:					
General government	47,025	-	-	-	-
Parks and recreation	-	-	-	51	-
Streets and transportation	-	-	276,142	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	8,207	-	-
Total expenditures	47,025	-	284,349	51	-
Net change in fund balances	17,231	4,138	400,770	2,581	223
FUND BALANCES (DEFICITS):					
Beginning of year, as restated	73,857	68,263	915,895	101,739	7,225
End of year	\$ 91,088	\$ 72,401	\$ 1,316,665	\$ 104,320	\$ 7,448

Special Revenue	Capital Projects	Total Non-Major Governmental Funds
State Parks	Curb and Gutter	
\$ -	\$ -	\$ 64,256
-	-	2,600
-	-	682,657
-	-	205
-	32	6,682
-	95,043	851,411
-	-	47,025
-	-	51
-	-	276,142
32,297	-	32,297
-	-	8,207
32,297	-	363,722
(32,297)	95,043	487,689
-	53,226	1,220,205
<u>\$ (32,297)</u>	<u>\$ 148,269</u>	<u>\$ 1,707,894</u>



**LINDSAY CITY COUNCIL
SPECIAL MEETING AGENDA
MINUTES**

City Hall, 251 E. Honolulu St., Lindsay, CA 93247

Notice is hereby given that the Lindsay City Council will hold a Special Meeting on April 19, 2022, at 6:30 PM in person and via webinar. The webinar address for members of the public is <https://zoom.us/j/99279557087>.

Persons with disabilities who may need assistance should contact the City Clerk at least 24 hours prior to the meeting at (559) 562-7102 ext. 8011 or via email at lindsay.cityclerk@lindsay.ca.us.

1. **CALL TO ORDER**
2. **ROLL CALL**

Present	Council Member Serna Mayor Pro Tem Cerros* Mayor Caudillo Council Member Flores Council Member Sanchez
Absent	N/A

** Webinar Participation*

3. **PLEDGE**

Led by Council Member SANCHEZ.

4. **APPROVAL OF AGENDA**

Motion to Approve Agenda							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CAUDILLO	SERNA	(5-0) Approved	Aye	Aye	Aye	Aye	Aye

5. **PUBLIC COMMENT**

The public is invited to comment on any subject under the jurisdiction of the Lindsay City Council. Please note that speakers that wish to comment on a Regular Item or Public Hearing on tonight's agenda will have an opportunity to speak when public comment for that item is requested by the Mayor. Comments shall be limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Mayor. The public may also choose to submit a comment before the meeting via email. Public comments received via email will be distributed to the Council prior to the start of the meeting.

and incorporated into the official minutes; however, they will not be read aloud. Under state law, matters presented under public comment cannot be acted upon by the Council at this time.

- Lindsay resident by the name of Anita, lives on Tulare Avenue and inquired about tree maintenance for the trees located on Tulare Road and Homassel Avenue. She informed Council that the trees are outgrown and require maintenance.

6. COUNCIL REPORT

- Council Member SERNA stated that he participated in many of the 90th Annual Orange Blossom Festival events, such as the parade, Bank of Sierra Reception, and Queen's Coronation. He shared that he saw a great turn out at this year's events and looks forward to next year. Council Member SERNA also attended the Tulare County Association of Governments (TCAG) Town Hall event and learned about the new and efficient ways transportation is evolving.
- Council Member SANCHEZ shared her excitement about seeing many city roads undergoing repairs and enjoyed seeing the community at Orange Blossom Festival events.
- Council Member FLORES stated that this year's Orange Blossom Festival Festivities were great, she saw a large turnout of community members as well as friends and family. She shared that this year's Orange Blossom event's served as a great opportunity to catch up with friends and she wished that Mayor Pro Tem CERROS would have been able to witness the events.
- Mayor CAUDILLO shared that she attended three meetings on April 18th, 2022, related to transportation within the County. The Tulare County Association of Government's (TCAG) and Tulare County Regional Transit Agency (TCRTA) meetings discussed upcoming transportation projects and audits. The audits serve to inform about funds acquired from public transportation within the transit system. She noted that the mini transit system in the City of Porterville is very successful.
- Mayor Pro Tem CERROS saw the success of the Orange Blossom through social media channels. He thanked staff for their efforts in fixing the roadways within the city and enjoyed seeing the new shade structures in the park.

7. CITY MANAGER REPORT

- The Orange Blossom Festival had many great events for the community this year. He attended many events and noted that community members looked very happy, positive and the events proved to be very family friendly. He thanked the Orange Blossom Festival committee for their efforts.
- The Wellness/Recreation department has been very busy with numerous community events.
- He shared about his involvement in the Lindsay Chamber of Commerce Board meetings and looks forward to working with the Chamber.
- There have been many recent improvements to the park shade structures and the packing house demolition project is underway.
- The Public Safety Department is working on the establishment of a Volunteer Police and Fire Chaplaincy program, as well as assigning officers to new task forces.
- He shared that he will be continuing as the City Manager Representative of the Tulare County Independent Ambulance Compliance Committee and looks forward to the upcoming quarterly meetings.

8. CONSENT CALENDAR

Routine items approved in one motion unless an item is pulled for discussion.

- 8.1 Minutes from March 22, 2022, City Council Regular Meeting (pp. 4-8)
- 8.2 Minutes from April 04, 2022, City Council Special Meeting (pp. 9-10)
- 8.3 Consider Approval of **Resolution 22-15**, Proclaiming a Local Emergency, Ratifying the Proclamation of a State Emergency by Governor Newsom on March 4, 2020, and Authorizing Remote Teleconference Meetings of the Legislative Bodies of the City of Lindsay Pursuant to Government Code Section 54953(e)(3) (pp. 11-15)

Motion to Approve Consent Calendar							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	SANCHEZ	(5-0) Approved	Aye	Aye	No vote	Aye	Aye

9. DISCUSSION ITEMS

- 9.1 City of Lindsay Water Study Session (pp. 16-17)
Presented by Neyba Amezcua, Director of City Services & Planning

10. ACTION ITEMS

- 10.1 Consider Minute Order Approval to Award Contract to Mariposa Tree Management Inc. for the City of Lindsay Palm Tree & Tree Trimming Services Contract (pp. 18-27)
Presented by Neyba Amezcua, Director of City Services & Planning

Motion to Approve Item 10.1							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CAUDILLO	SERNA	(5-0) Approved	Aye	Aye	No vote	Aye	Aye

- 10.2 Consider the Minute Order Appointment of Council Member Representative and Alternate Representative to the to the San Joaquin Valley (SJV) Air Pollution Control District Special City Selection Committee (p. 28)
Presented by Francesca Quintana, Executive Assistant/Deputy City Clerk

Motion to Appoint Council Member Serna as Representative and Mayor Pro Tem Cerros as Alternate Representative							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CAUDILLO	FLORES	(5-0) Approved	Aye	Aye	No vote	Aye	Aye

10.3 Consider Minute Order Approval of Formation of Friday Night Market Operations Ad-Hoc Oversight Committee and Appointment of Two Council Member Representatives (pp. 29-38)

Presented by Francesca Quintana, Executive Assistant/Deputy City Clerk

Motion to Approve Formation of Friday Night Market Ad-Hoc Committee and Appoint Mayor Caudillo and Mayor Pro Tem Cerros as Representatives							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CAUDILLO	FLORES	(5-0) Approved	Aye	Aye	No vote	Aye	Aye

10.4 Consider the Minute Order Approval of Memorandum of Understanding (MOU) by and between the City of Lindsay and Community Services Employment Training (CSET) to Apply for and Receive Funding for the Rehabilitation and Upgrading of the Property Located at 284 East Hermosa Street, Lindsay, CA 93247 (APN: 205-261-014) and Authorize City Manager to Execute Final Agreement (pp. 39-42)

Presented by Joseph M. Tanner, City Manager

Motion to Approve Item 10.4							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
FLORES	SANCHEZ	(5-0) Approved	Aye	Aye	No vote	Aye	Aye

11. EXECUTIVE (CLOSED) SESSION

11.1 Conference with Real Property Negotiators Pursuant to Cal Gov. Code § 54956.8

Property: 0.517 Acres of Vacant Land 190 S. Elmwood, CA 93247 APN 205-236-020-000

Agency Negotiator: Joseph M. Tanner, City of Lindsay

Negotiating Parties: KW Commercial

Under Negotiation: Terms and Conditions of Potential Purchase

- Nothing to report out of closed session.

12. REQUEST FOR FUTURE ITEMS

- Mayor Pro Tem CERROS requested that staff look into solid shade structures that are more weather resistant, as well as security measures for the next park project.
- Council Member FLORES requested that a discussion with Elevate Dispensary at an upcoming Council meeting regarding their progress in Lindsay.
- Council Member FLORES asked staff to look into whether or not Bank of America would consider donating their vacant building to the City.

13. ADJOURNMENT

Lindsay City Council meetings are held in the City Council Chambers at 251 E. Honolulu Street in Lindsay, California beginning at 6:00 P.M. on the second and fourth Tuesday of every month unless otherwise noticed. Materials related to an Agenda item submitted to the legislative body after distribution of the Agenda Packet are available for public inspection in the office of the City Clerk during normal business hours. Complete agenda is available at www.lindsay.ca.us. In compliance with the Americans with Disabilities Act & Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the office of the Deputy City Clerk at (559) 562-7102 x 8025. Notification 48 hours prior to the meeting will enable the City to ensure accessibility to this meeting and/or provision of an alternative format of the agenda and documents in the agenda packet.



STAFF REPORT

TO: Lindsay City Council
FROM: Francesca Quintana, Executive Assistant/Deputy City Clerk
DEPARTMENT: City Manager
ITEM NO.: 10.2
MEETING DATE: April 26, 2022

ACTION & RECOMMENDATION

Consider Approval of **Resolution 22-16**, Proclaiming a Local Emergency, Ratifying the Proclamation of a State Emergency by Governor Newsom on March 4, 2020, and Authorizing Remote Teleconference Meetings of the Legislative Bodies of the City of Lindsay Pursuant to Government Code Section 54953(e)(3).

BACKGROUND | ANALYSIS

Prior to the COVID-19 pandemic, the Brown Act placed strict requirements on teleconferencing at public meetings. When California entered into a state of emergency due to the COVID-19 pandemic, Governor Newsom loosened the Brown Act restrictions for teleconferencing meetings. However, Governor Newsom's executive order expired on September 30, 2021, which led to the passage of AB 361.

AB 361 similarly loosens the restrictions on teleconferencing under the Brown Act in times when there is a state of emergency. AB 361 states that when California is in a state of an emergency, the typical teleconferencing rules under the Brown Act do not apply.

If the City Council wishes to have a fully virtual meeting, or Councilmembers still wish to have the option to attend the meeting virtually, it will have to abide by the rules set forth in AB 361. AB 361 requires that the agenda for virtual or teleconferenced meetings must: (1) give notice of the means by which members of the public may access the meeting and offer public comment; and (2) identify and include an opportunity for all person to attend via a call-in option or an internet-based service option.

Additionally, if there is a disruption which prevents members of the public from offering public comments using the call-in option or internet-based service option, the City Council shall take no further action on items appearing on the meeting agenda until public is restored. The City Council cannot require that public comments be submitted in advance of the meeting and must provide an opportunity for the public to offer comment in real time.

Lastly, if the City Council wishes to allow teleconferencing, it must make findings via a resolution that there is either a state of emergency or there are local social distancing measures in place. These findings must be made no later than 30 days after the first teleconferenced meeting. Further, every 30 days after the City Council must find that it reconsidered the circumstances of the state of emergency and that one of



STAFF REPORT

the following circumstances exist: (1) the emergency continues to directly impact the ability of members to safely meet in person, or (2) state or local officials continue to impose or recommend measures to propose social distancing.

Because the City Council will teleconference at the regular City Council meeting held on April 26, 2022, it must pass this resolution in order to comply with AB 361. The City Council must then decide if it wishes to continue teleconferencing, and whether it will pass another resolution in 30 days.

FISCAL IMPACT

No fiscal impact.

ATTACHMENTS

- Resolution 22-16



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 22-16

TITLE A RESOLUTION OF THE CITY COUNCIL OF CITY OF LINDSAY, CALIFORNIA PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE CITY OF LINDSAY PURSUANT TO GOVERNMENT CODE SECTION 54953(e)(3).

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on April 26, 2022 at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, the City of Lindsay is committed to preserving and nurturing public access and participation in meetings of the City Council; and

WHEREAS, all meetings of the City of Lindsay's legislative bodies are open and public, as required by the Ralph M. Brown Act, so that any member of the public may attend, participate, and watch the City's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, state and local officials have imposed and recommended social distancing measures in the City of Lindsay, and with the COVID-19 pandemic still surging meeting in person would present imminent risk to health and safety of attendees; and



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

WHEREAS, as a consequence of the local emergency, the City Council does hereby find that the legislative bodies of the City of Lindsay shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINDSAY DOES
HEREBY RESOLVE AS FOLLOWS:**

- SECTION 1. That the above recitals are all true and correct.
- SECTION 2. That the City Council hereby proclaims that a local emergency now exists throughout the City, and local and state orders impose and recommend social distancing in the City of Lindsay, and with the COVID-19 pandemic still surging meeting in person would present imminent risk to health and safety of attendees.
- SECTION 3. The City Council hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.
- SECTION 4. The staff and legislative bodies of the City of Lindsay are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.
- SECTION 5. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) 30 days from the adoption of this Resolution; or (ii) such time the City Council adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the City of Lindsay may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

PASSED AND ADOPTED by the City Council of the City of Lindsay as follows:

MEETING DATE	April 26, 2022
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

MAYRA ESPINOZA-MARTINEZ
CITY CLERK

RAMONA CAUDILLO
MAYOR

Check#	Fund	Date	Vendor #	Vendor Name	Description	Amount
TOTAL						1,031,930.62
20382						(\$110,000.00)
	306 - COVID-19 ARPA FUND	01/19/22	6732	RETAIL STRATEGIES,	DOWNTOWN STRATEGIES	(70,000.00)
	306 - COVID-19 ARPA FUND	01/19/22	6732	RETAIL STRATEGIES,	SALES-CONSULTING	(40,000.00)
20734						\$50.00
	400 - WELLNESS CENTER	03/15/22	6097	ANGELICA BERMUDEZ	FEB. ZUMBA	50.00
20735						\$125.00
	400 - WELLNESS CENTER	03/15/22	5819	ANITA GUTIERREZ	FEB. 2022 ZUMBA	125.00
20736						\$400.00
	101 - GENERAL FUND	03/15/22	5930	CHRIS ALLARD	IWO	(400.00)
	400 - WELLNESS CENTER	03/15/22	5930	CHRIS ALLARD	FEBRUARY PM VISITS	800.00
20737						\$350.00
	400 - WELLNESS CENTER	03/15/22	6366	DJ RENE SALAZAR	3/11 JOB CAREER EXP	350.00
20738						\$50.00
	101 - GENERAL FUND	03/15/22	6604	HIPOLITO CERROS	FEB. COUNCIL STIPEN	50.00
20739						\$50.00
	400 - WELLNESS CENTER	03/15/22	5804	KELSIE AVINA	JAN & FEB ZUMBA CLA	50.00
20740						\$1,800.00
	400 - WELLNESS CENTER	03/15/22	6260	LLEON SERVICES	MARCH CHEMICAL BALA	1,800.00
20741						\$125.00
	400 - WELLNESS CENTER	03/15/22	6599	MARIA EDWARDS	FEB. 2022 ZUMBA	125.00
20742						\$475.00
	101 - GENERAL FUND	03/15/22	6710	PRECISION TRAINING	TYLER F FIRE TRAINI	475.00
20743						\$50.00
	101 - GENERAL FUND	03/15/22	6602	RAMIRO SERNA	FEB. COUNCIL STIPEN	50.00
20744						\$75.00
	101 - GENERAL FUND	03/15/22	6603	RAMONA CAUDILLO	FEB. COUNCIL STIPEN	75.00
20745						\$50.00
	101 - GENERAL FUND	03/15/22	5511	ROSAENA SANCHEZ	FEB. COUNCIL STIPEN	50.00
20746						\$200.00
	400 - WELLNESS CENTER	03/15/22	3208	SHANNON PATTERSON	FEB. STRENGTH&BALAN	200.00
20747						\$2,810.00
	400 - WELLNESS CENTER	03/15/22	6588	TORI DAVIS	FEB. STARS/FITWITHI	2,810.00
20748						\$200.00
	101 - GENERAL FUND	03/15/22	6709	TYLER FLEISCHMANN	FIRE TRAINING STIPE	200.00
20750						\$12,182.01
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	CITY RESOLUTIONS	26.03
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	VISTA PRINT-TABLECL	143.54
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ZOOM	13.50
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ZOOM	15.89
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	GOVERNMENTJOBS.COM	125.00
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	GOVERNMENTJOBS.COM	125.00
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	GOVERNMENTJOBS.COM	125.00
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	TRAINING - HYATT REGENCY	70.00
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	TRAINING - HYATT REGENCY	824.32
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	BEST BUR-CM OFFICE	104.39
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	BEST BUR-CM OFFICE	76.11
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	STAPLES-PRINTER W/I	309.90
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	CITY CLERK DESK	23.82
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	FPPC FORM 700S	7.77
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	14.99
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	50.97
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	CSMFO CONFERENCE - HOTEL	834.97
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	DELL-INSPIRON	758.87
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	APA-MEMBERSHIP	99.00
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	RESCAPE-MWELO COURS	125.00
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	EMPLOYEE APPRECIATI	15.94
	101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-2032 BATTERI	9.23

101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	BEST BUY-WEB CAM	173.59
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-PEST REPELLA	32.61
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	BDU-NIGHTSTICK	779.85
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	CASCADE FIRE PACKS	341.25
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-ICE CHESTS	435.24
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	UPRINT-BUSINESS CAR	83.52
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	20.99
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	14.99
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	33.99
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	9.99
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-MOBILE TV ST	460.33
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	DELL-DESKTOPS	1,348.72
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	CHINAS ALLEY-MEETIN	79.76
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	78.50
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	LEAGUE OF CITIES TRAINING	416.66
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	ZEROWASTE-DOG PARK	99.28
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	HARBOR FREIGHT-OBF	98.10
101 - GENERAL FUND	03/15/22	6326	CORPORATE PAYMENT S	WALMART-BASEBALL FI	282.91
305 - COVID-19 EMERGENCY FUND	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-COVID SUPPLI	97.82
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-CLOCK	311.03
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-DESK&CABINET	1,214.72
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	AMAZON-INK	124.96
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	LOWE'S-STORAGE SUPP	231.57
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	LOWE'S-STORAGE SUPP	345.45
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	DRIP-ADVERTISING	19.00
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	ADOBE	14.99
400 - WELLNESS CENTER	03/15/22	6326	CORPORATE PAYMENT S	COSTCO-W.C. CONCESS	299.61
552 - WATER	03/15/22	6326	CORPORATE PAYMENT S	LEAGUE OF CITIES TR	416.67
553 - SEWER	03/15/22	6326	CORPORATE PAYMENT S	LEAGUE OF CITIES TR	416.67
20751					\$50.00
101 - GENERAL FUND	03/15/22	4068	YOLANDA FLORES	FEB. COUNCIL STIPEN	50.00
20752					\$250.00
400 - WELLNESS CENTER	03/15/22	5912	YVETTE DURAN	FEB. 2022 TRX & POU	250.00
20753					\$56.70
101 - GENERAL FUND	03/16/22	4924	NAVIA BENEFIT SOLUT	BASE MONTHLY FEE	56.70
20754					\$31.65
553 - SEWER	03/16/22	5457	AUTO ZONE COMMERCIA	DEGREASER, WD40	31.65
20755					\$990.47
101 - GENERAL FUND	03/16/22	3966	BEATWEAR INC.	MOORE-SHIRTS & PANT	423.11
101 - GENERAL FUND	03/16/22	3966	BEATWEAR INC.	VALDOVINO-SHIRTS/PA	567.36
20756					\$174.24
101 - GENERAL FUND	03/16/22	4135	BILL WALL'S DIRECT	GIGABIT INTEL NETWO	54.24
101 - GENERAL FUND	03/16/22	4135	BILL WALL'S DIRECT	RPLC INTERNET FIREW	120.00
20757					\$939.28
101 - GENERAL FUND	03/16/22	076	CENTRAL VALLEY BUSI	2 DECALS	50.11
101 - GENERAL FUND	03/16/22	076	CENTRAL VALLEY BUSI	CANOPY	444.59
554 - REFUSE	03/16/22	076	CENTRAL VALLEY BUSI	CANOPY	444.58
20758					\$4,350.00
261 - GAS TAX FUND	03/16/22	1702	CENTRAL VALLEY SWEE	FEB. AIR SWEEPING	4,350.00
20759					\$461.60
305 - COVID-19 EMERGENCY FUND	03/16/22	5832	CINTAS CORPORATION	1/17/22 ULTRACLEAN	230.80
305 - COVID-19 EMERGENCY FUND	03/16/22	5832	CINTAS CORPORATION	2/14/22 ULTRACLEAN	230.80
20760					\$672.00
101 - GENERAL FUND	03/16/22	279	CITY OF PORTERVILLE	FEB. ANIMAL SERVICE	135.00
553 - SEWER	03/16/22	279	CITY OF PORTERVILLE	JAN. LAB SERVICES	537.00
20761					\$2,845.33
883 - SIERRA VIEW ASSESSMENT	03/16/22	6090	CLEAN CUT LANDSCAPE	SIERRA VIEW ESTATES	1,129.00
884 - HERITAGE ASSESSMENT DIST	03/16/22	6090	CLEAN CUT LANDSCAPE	HERITAGE PARK	159.50
887 - SWEETBRIER TOWNHOUSES	03/16/22	6090	CLEAN CUT LANDSCAPE	HERMOSA TOWN HOMES	475.00
887 - SWEETBRIER TOWNHOUSES	03/16/22	6090	CLEAN CUT LANDSCAPE	SAMOA TOWNHOMES	133.00
888 - PARKSIDE	03/16/22	6090	CLEAN CUT LANDSCAPE	PARKSIDE ESTATES	197.00
889 - SIERRA VISTA ASSESSMENT	03/16/22	6090	CLEAN CUT LANDSCAPE	SIERRA VISTA ESTATE	83.33
890 - MAPLE VALLEY ASSESSMENT	03/16/22	6090	CLEAN CUT LANDSCAPE	MAPLE VALLEY	159.50
891 - PELOUS RANCH	03/16/22	6090	CLEAN CUT LANDSCAPE	PELOUS RANCH	509.00

20762						\$950.00
	552 - WATER	03/16/22	6634	CORRPRO COMPANIES,	INSPECT SERVICE TAN	950.00
20763						\$245.70
	101 - GENERAL FUND	03/16/22	102	CULLIGAN	185 N. GALE HILL	14.00
	101 - GENERAL FUND	03/16/22	102	CULLIGAN	150 N. MIRAGE	6.70
	552 - WATER	03/16/22	102	CULLIGAN	18869 AVE 240	139.50
	552 - WATER	03/16/22	102	CULLIGAN	18899 AVE 240	54.25
	552 - WATER	03/16/22	102	CULLIGAN	23965 RD 188	23.25
	553 - SEWER	03/16/22	102	CULLIGAN	23611 RD 196	8.00
20764						\$894.41
	552 - WATER	03/16/22	388	DENNIS KELLER/JAMES	WELL#14,TOC,NITRATE	894.41
20765						\$326.00
	101 - GENERAL FUND	03/16/22	316	DEPT OF JUSTICE	FEB. 2022 FINGERPRI	164.00
	101 - GENERAL FUND	03/16/22	316	DEPT OF JUSTICE	FEB. 2022 SERVICES	162.00
20766						\$817.56
	101 - GENERAL FUND	03/16/22	119	DOUG DELEO WELDING	CUTOFF WHEEL	23.27
	101 - GENERAL FUND	03/16/22	119	DOUG DELEO WELDING	CUTOFF WHEELS	9.54
	101 - GENERAL FUND	03/16/22	119	DOUG DELEO WELDING	PARK REPAIRS BBQ & TABLE	736.27
	552 - WATER	03/16/22	119	DOUG DELEO WELDING	WTP SS UNIONS&NIPPL	48.48
20767						\$132.10
	101 - GENERAL FUND	03/16/22	6681	FRANCESCA QUINTANA	HR RECRUITMENT COST	132.10
20768						\$3,715.00
	552 - WATER	03/16/22	137	FRIANT WATER AUTHOR	KFC OM&R COSTS	3,715.00
20769						\$1,287.33
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2650	23.26
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2652	46.51
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2656	46.51
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2662	61.50
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-188-3200	4.46
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	562-2512	138.66
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2650	23.26
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-188-3200	4.46
	101 - GENERAL FUND	03/16/22	6010	FRONTIER COMMUNICAT	209-042-9309	1.99
	552 - WATER	03/16/22	6010	FRONTIER COMMUNICAT	209-150-2936	84.64
	552 - WATER	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2650	23.26
	552 - WATER	03/16/22	6010	FRONTIER COMMUNICAT	209-188-3200	4.46
	552 - WATER	03/16/22	6010	FRONTIER COMMUNICAT	562-1552	96.54
	552 - WATER	03/16/22	6010	FRONTIER COMMUNICAT	562-7131	134.43
	553 - SEWER	03/16/22	6010	FRONTIER COMMUNICAT	209-150-3621	118.09
	553 - SEWER	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2650	23.26
	553 - SEWER	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2654	46.51
	553 - SEWER	03/16/22	6010	FRONTIER COMMUNICAT	209-151-2655	46.51
	553 - SEWER	03/16/22	6010	FRONTIER COMMUNICAT	209-188-3200	4.45
	553 - SEWER	03/16/22	6010	FRONTIER COMMUNICAT	559-562-6317	82.07
	553 - SEWER	03/16/22	6010	FRONTIER COMMUNICAT	562-7132	272.50
20770						\$663.29
	553 - SEWER	03/16/22	1970	GIOTTO'S	WWTP PARTS & LABOR	663.29
20771						\$1,205.83
	101 - GENERAL FUND	03/16/22	148	GOMEZ AUTO & SMOG	LIC#1226995 BATTERY	269.00
	101 - GENERAL FUND	03/16/22	148	GOMEZ AUTO & SMOG	LIC#029950 BRAKE SH	392.43
	552 - WATER	03/16/22	148	GOMEZ AUTO & SMOG	BACKHOE-HYDRO CYLIN	544.40
20772						\$614.90
	101 - GENERAL FUND	03/16/22	151	GRAINGER INC	ACTUATOR ASSEMBLY	196.47
	101 - GENERAL FUND	03/16/22	151	GRAINGER INC	ROUNDUP	418.43
20773						\$325.00
	101 - GENERAL FUND	03/16/22	6346	JEFF PFEIFFER	OLIVE BOWL SQUIRREL	325.00
20774						\$219.81
	552 - WATER	03/16/22	201	KENS STAKES & SUPPL	WHITE & BLUE PAINT	219.81
20775						\$835.45
	101 - GENERAL FUND	03/16/22	5542	KRC SAFETY CO., INC	BARRICADE PLASTIC P	417.72
	552 - WATER	03/16/22	5542	KRC SAFETY CO., INC	BARRICADE PLASTIC P	417.73
20776						\$158.88
	101 - GENERAL FUND	03/16/22	214	LEAGUE OF CALIF CIT	MEMBERSHIP SSJVD 20	158.88

20777						\$270.00
	101 - GENERAL FUND	03/16/22	1003	LINDSAY HIGH SCHOOL	LHS GRADUATION BANN	270.00
20778						\$1,291.15
	101 - GENERAL FUND	03/16/22	6550	MARIO SAGREDO ELECT	REPLACED SOLENOIDS	856.15
	553 - SEWER	03/16/22	6550	MARIO SAGREDO ELECT	FIXED WEST PUMP MOT	435.00
20779						\$21,190.57
	552 - WATER	03/16/22	4618	PROVOST & PRITCHARD	WATER RATES STUDY	933.50
	553 - SEWER	03/16/22	4618	PROVOST & PRITCHARD	SEWER RATES STUDY	933.50
	553 - SEWER	03/16/22	4618	PROVOST & PRITCHARD	WWTP CV-SALTS NITRA	96.00
	553 - SEWER	03/16/22	4618	PROVOST & PRITCHARD	WWTP PFAS/PFOS SAMP	1,556.07
	600 - CAPITAL IMPROVEMENT	03/16/22	4618	PROVOST & PRITCHARD	HERMOSA ST REHAB	17,671.50
20780						\$2,435.60
	101 - GENERAL FUND	03/16/22	399	QUAD KNOFF, INC.	100 FRESNO PARCEL M	214.50
	101 - GENERAL FUND	03/16/22	399	QUAD KNOFF, INC.	GENERAL PLANNING	182.50
	101 - GENERAL FUND	03/16/22	399	QUAD KNOFF, INC.	LINDSAY INN SITE RE	165.00
	101 - GENERAL FUND	03/16/22	399	QUAD KNOFF, INC.	PALM TERRACE PARCEL	148.50
	101 - GENERAL FUND	03/16/22	399	QUAD KNOFF, INC.	WASTE WATER TREATME	594.50
	101 - GENERAL FUND	03/16/22	399	QUAD KNOFF, INC.	GENERAL ENGINEERING	44.00
	553 - SEWER	03/16/22	399	QUAD KNOFF, INC.	GENERAL ENGINEERING	366.60
	600 - CAPITAL IMPROVEMENT	03/16/22	399	QUAD KNOFF, INC.	LINDA VISTA LOOP	720.00
20781						\$1,246.86
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	OPERATING SUPPLIES	191.31
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	BRECKNELL DGTL SCAL	43.49
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	COPY PAPER	184.82
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	OFFICE SUPPLIES	126.66
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	OFFICE SUPPLIES	16.33
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	COFFE CUPS	23.70
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	PAPER LETTER 250 PK	37.61
	101 - GENERAL FUND	03/16/22	285	QUILL CORPORATION	TRASH BAG,COLOROX WI	571.85
	554 - REFUSE	03/16/22	285	QUILL CORPORATION	PAPER EXACTVB 250PK	51.09
20782						\$763.89
	552 - WATER	03/16/22	3004	SEQUOIA EQUIPMENT C	183736A1-198 SUPPOR	154.98
	552 - WATER	03/16/22	3004	SEQUOIA EQUIPMENT C	246151A1-198 SUPPOR	168.96
	552 - WATER	03/16/22	3004	SEQUOIA EQUIPMENT C	RESEAL DIPPER CYLIN	439.95
20783						\$337.91
	400 - WELLNESS CENTER	03/16/22	6500	CHARTER COMMUNICATI	MARCH WELLNESS INTE	337.91
20784						\$50.00
	305 - COVID-19 EMERGENCY FUND	03/16/22	6608	STAFF-WORTHY	FEB COVID19 ADMIN F	50.00
20785						\$12,905.44
	101 - GENERAL FUND	03/16/22	144	THE GAS COMPANY	1637158900 185 GALE	627.34
	101 - GENERAL FUND	03/16/22	144	THE GAS COMPANY	0314159000 140 MIRA	367.07
	101 - GENERAL FUND	03/16/22	144	THE GAS COMPANY	033-515-9120-5	15.68
	101 - GENERAL FUND	03/16/22	144	THE GAS COMPANY	1637156900 251 HONO	846.96
	101 - GENERAL FUND	03/16/22	144	THE GAS COMPANY	139 N. SWEETBRIAR B	15.68
	400 - WELLNESS CENTER	03/16/22	144	THE GAS COMPANY	092-375-2718-0	1,956.21
	400 - WELLNESS CENTER	03/16/22	144	THE GAS COMPANY	092-375-2718-0	707.59
	400 - WELLNESS CENTER	03/16/22	144	THE GAS COMPANY	0986282905 740 SEQU	8,368.91
20786						\$995.00
	779 - 00-HOME-0487	03/16/22	4922	TRAVELERS INDEMNITY	RITO E. 60827385763	995.00
20787						\$1,116.00
	779 - 00-HOME-0487	03/16/22	4922	TRAVELERS INDEMNITY	ANDREA L 6083101776	1,116.00
20788						\$285.00
	400 - WELLNESS CENTER	03/16/22	1664	TU CO ENVIRONMENTAL	3/1 HAZ MAT CHEM CU	285.00
20789						\$3,609.96
	553 - SEWER	03/16/22	6371	TULARE COUNTY SOLID	FEB. SLUDGE FOR ADC	3,609.96
20790						\$2,635.20
	101 - GENERAL FUND	03/16/22	5747	UNITED STAFFING	3/2 MAYRA & JULISSA	1,080.00
	101 - GENERAL FUND	03/16/22	5747	UNITED STAFFING	3/2 JONATHAN & MARC	518.40
	101 - GENERAL FUND	03/16/22	5747	UNITED STAFFING	3/2 JONATHAN & MARC	518.40
	101 - GENERAL FUND	03/16/22	5747	UNITED STAFFING	3/2 JONATHAN & MARC	518.40
20791						\$4,423.07
	552 - WATER	03/16/22	2960	UNITED STATES BUREA	FEB. 2022 WATER STM	4,423.07
20792						\$3,756.58
	552 - WATER	03/16/22	2960	UNITED STATES BUREA	JAN. 2022 WATER STM	3,756.58
20793						\$714.22
	553 - SEWER	03/16/22	356	USA BLUEBOOK	ZXT INSULATOR WADER	714.22
20794						\$839.78
	101 - GENERAL FUND	03/16/22	1041	VERIZON WIRELESS	642065758-00004 FEB	615.31

101 - GENERAL FUND	03/16/22	1041	VERIZON WIRELESS	642065758-00003 FEB	29.52
101 - GENERAL FUND	03/16/22	1041	VERIZON WIRELESS	642065758-00003 FEB	47.38
101 - GENERAL FUND	03/16/22	1041	VERIZON WIRELESS	642065758-00003 FEB	29.52
101 - GENERAL FUND	03/16/22	1041	VERIZON WIRELESS	642065758-00003 FEB	29.52
552 - WATER	03/16/22	1041	VERIZON WIRELESS	642065758-00003 FEB	29.51
553 - SEWER	03/16/22	1041	VERIZON WIRELESS	642065758-00003 FEB	29.51
554 - REFUSE	03/16/22	1041	VERIZON WIRELESS	642065758-00003 FEB	29.51
20795					\$2,242.55
261 - GAS TAX FUND	03/16/22	368	VOLLMER EXCAVATION,	COLD MIX	1,087.74
261 - GAS TAX FUND	03/16/22	368	VOLLMER EXCAVATION,	TEN WHEELER COLD MI	1,154.81
20796					\$110,000.00
306 - COVID-19 ARPA FUND	03/16/22	6732	RETAIL STRATEGIES,	DOWNTOWN STRATEGIES	70,000.00
306 - COVID-19 ARPA FUND	03/16/22	6732	RETAIL STRATEGIES,	SALES-CONSULTING	40,000.00
20797					\$65.00
101 - GENERAL FUND	03/18/22	6441	ALMA MORALES	ARBOR DEPOSIT REFUN	65.00
20798					\$281.68
101 - GENERAL FUND	03/18/22	3428	AT&T MOBILITY	CM 287297286867 MAR	40.24
101 - GENERAL FUND	03/18/22	3428	AT&T MOBILITY	HR&F.D. 28729728686	80.48
101 - GENERAL FUND	03/18/22	3428	AT&T MOBILITY	PS 287297286867 MAR	80.48
101 - GENERAL FUND	03/18/22	3428	AT&T MOBILITY	CS 287297286867 MAR	40.24
400 - WELLNESS CENTER	03/18/22	3428	AT&T MOBILITY	WC 287297286867 MAR	40.24
20799					\$174.24
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	CONFIGURED FIREWALL	30.00
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	GIGABIT INTEL NETWO	13.56
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	CONFIGURED FIREWALL	30.00
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	GIGABIT INTEL NETWO	13.56
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	CONFIGURED FIREWALL	30.00
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	GIGABIT INTEL NETWO	13.56
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	CONFIGURED FIREWALL	30.00
101 - GENERAL FUND	03/18/22	4135	BILL WALL'S DIRECT	GIGABIT INTEL NETWO	13.56
20800					\$1,690.31
101 - GENERAL FUND	03/18/22	6351	CANON FINANCIAL SER	3/1/22-3/31/22	422.57
101 - GENERAL FUND	03/18/22	6351	CANON FINANCIAL SER	3/1/22-3/31/22	422.58
101 - GENERAL FUND	03/18/22	6351	CANON FINANCIAL SER	3/1/22-3/31/22	422.58
101 - GENERAL FUND	03/18/22	6351	CANON FINANCIAL SER	3/1/22-3/31/22	422.58
20801					\$100.00
101 - GENERAL FUND	03/18/22	6745	CHRISTINA CHAPA	ARBOR DEPOSIT REFUN	100.00
20802					\$63.00
101 - GENERAL FUND	03/18/22	2319	COMPUTER SYSTEMS PL	2/28/22 ANTIVIRUS	63.00
20803					\$69.00
101 - GENERAL FUND	03/18/22	102	CULLIGAN	#53249 HR FEBRUARY	20.50
101 - GENERAL FUND	03/18/22	102	CULLIGAN	#53249 C.M. FEBRUAR	20.50
101 - GENERAL FUND	03/18/22	102	CULLIGAN	#53249 F.D. FEBRUAR	28.00
20804					\$4,423.36
101 - GENERAL FUND	03/18/22	5647	GRISWOLD,LASSALLE,C	MATTER:CITY CLERK	72.91
101 - GENERAL FUND	03/18/22	5647	GRISWOLD,LASSALLE,C	MATTER:CITY COUNCIL	2,647.92
101 - GENERAL FUND	03/18/22	5647	GRISWOLD,LASSALLE,C	MATTER:CITY MANAGER	165.03
101 - GENERAL FUND	03/18/22	5647	GRISWOLD,LASSALLE,C	MATTER:CITY SERVICE	1,537.50
20805					\$100.00
101 - GENERAL FUND	03/18/22	6750	JOE ROBLES	ARBOR DEPOSIT REFUN	100.00
20806					\$69,782.79
101 - GENERAL FUND	03/18/22	6100	KEENAN & ASSOCIATES	MARCH COMPLETE CARE	428.00
101 - GENERAL FUND	03/18/22	6100	KEENAN & ASSOCIATES	MARCH PPO 250 ACTIV	57,609.72
101 - GENERAL FUND	03/18/22	6100	KEENAN & ASSOCIATES	MARCH PPO 500 ACTIV	8,989.90
101 - GENERAL FUND	03/18/22	6100	KEENAN & ASSOCIATES	MARCH PPO 250 RETIR	2,755.17
20807					\$1,729.42
400 - WELLNESS CENTER	03/18/22	6746	LENUSA INC	WC-TENT,CANOPY,BANN	1,729.42
20808					\$2,801.75
101 - GENERAL FUND	03/18/22	4067	LINCOLN NAT'L INSUR	APRIL 2022 DENTAL P	2,801.75

20809						\$152.67
	552 - WATER	03/18/22	6747	M. GREEN & COMPANY	REFUND CLOSED UB AC	152.67
20810						\$557.00
	101 - GENERAL FUND	03/18/22	6258	NATIONAL TRAINING C	ANDREW M FIREARM/TA	557.00
20811						\$195.75
	101 - GENERAL FUND	03/18/22	272	PITNEY BOWES INC.	1/1/22-3/31/22 RENT	195.75
20812						\$59.97
	400 - WELLNESS CENTER	03/18/22	6748	RACQUEL RODRIGUEZ	REFUND CLOSED MBRSH	59.97
20813						\$100.00
	101 - GENERAL FUND	03/18/22	6615	SHAUNDRE HERRERA	ARBOR DEPOSIT REFUN	100.00
20814						\$2,304.69
	101 - GENERAL FUND	03/18/22	4288	STATE CONTROLLERS O	ANNU. ST REPORT 20/	2,304.69
20815						\$3,901.59
	101 - GENERAL FUND	03/18/22	6146	SUPERION, LLC	3/1/22-3/31/22	975.40
	552 - WATER	03/18/22	6146	SUPERION, LLC	3/1/22-3/31/22	975.39
	553 - SEWER	03/18/22	6146	SUPERION, LLC	3/1/22-3/31/22	975.40
	554 - REFUSE	03/18/22	6146	SUPERION, LLC	3/1/22-3/31/22	975.40
20816						\$3,982.23
	101 - GENERAL FUND	03/18/22	5755	TELEPACIFIC COMMUNI	3/9/22-4/8/22	568.89
	101 - GENERAL FUND	03/18/22	5755	TELEPACIFIC COMMUNI	3/9/22-4/8/22	568.89
	101 - GENERAL FUND	03/18/22	5755	TELEPACIFIC COMMUNI	3/9/22-4/8/22	568.89
	101 - GENERAL FUND	03/18/22	5755	TELEPACIFIC COMMUNI	3/9/22-4/8/22	568.89
	400 - WELLNESS CENTER	03/18/22	5755	TELEPACIFIC COMMUNI	3/9/22-4/8/22	568.89
	552 - WATER	03/18/22	5755	TELEPACIFIC COMMUNI	3/9/22-4/8/22	568.89
	553 - SEWER	03/18/22	5755	TELEPACIFIC COMMUNI	3/9/22-4/8/22	568.89
20817						\$69.96
	101 - GENERAL FUND	03/18/22	6413	TRANS UNION LLC	2/25/22 BASIC SERVI	69.96
20818						\$3,500.00
	306 - COVID-19 ARPA FUND	03/18/22	6749	HOPPER COMPANY	HONOLULU FIRE DAMAG	3,500.00
20819						\$460.43
	101 - GENERAL FUND	03/25/22	1286	FRANCHISE TAX BOARD	DED:SUI FTB - PIT	460.43
20820						\$367.52
	101 - GENERAL FUND	03/25/22	3977	AFLAC	DED:015 AFLAC	367.52
20821						\$288.86
	101 - GENERAL FUND	03/25/22	4660	CITY OF LINDSAY	DED:052 WELLNESS	21.69
	101 - GENERAL FUND	03/25/22	4660	CITY OF LINDSAY	DED:CDBG CDBG PMT	267.17
20822						\$681.00
	101 - GENERAL FUND	03/25/22	4660	CITY OF LINDSAY	DED:L203 CDBG LOAN	681.00
20823						\$62.00
	101 - GENERAL FUND	03/25/22	6675	EDD	DED:EDD EDD ORDER	62.00
20824						\$106.60
	101 - GENERAL FUND	03/25/22	3192	SEIU LOCAL 521	DED:DUES UNION DUES	106.60
20825						\$8,398.33
	101 - GENERAL FUND	03/25/22	6452	GREAT-WEST TRUST	DED:0500 DEF COMP	3,698.04
	101 - GENERAL FUND	03/25/22	6452	GREAT-WEST TRUST	DED:ROTH ROTH	299.18
	101 - GENERAL FUND	03/25/22	6452	GREAT-WEST TRUST	DED:151 DEFERCOMP	3,187.29
	101 - GENERAL FUND	03/25/22	6452	GREAT-WEST TRUST	DED:0555 DC LOANPAY	1,213.82
20826						\$41.58
	101 - GENERAL FUND	03/25/22	2325	LINDSAY PUBLIC SAFE	DED:LPOA LPOA DUES	41.58
20827						\$94.59
	101 - GENERAL FUND	03/25/22	6246	MCDERMONT VENTURE I	DED:051 MCDERMONT	94.59
20828						\$354.37
	101 - GENERAL FUND	03/25/22	1955	TEAMSTERS LOCAL 856	DED:0508 TEAMSTERS	354.37
20829						\$247.00
	101 - GENERAL FUND	03/30/22	6504	ADVENTIST HEALTH TO	FEB. TOXICOLOGY	247.00
20830						\$22.16
	101 - GENERAL FUND	03/30/22	6362	AMERICAN BUSINESS M	C.M. TONER #13987	7.16
	101 - GENERAL FUND	03/30/22	6362	AMERICAN BUSINESS M	FINANCE-TONER #1398	15.00
20831						\$15.04
	552 - WATER	03/30/22	4836	ANNA DE LA TORRE	REFUND CLOSED UB AC	15.04
20832						\$24.76
	101 - GENERAL FUND	03/30/22	5457	AUTO ZONE COMMERCIA	TURTLE WAX CAR WASH	16.51
	101 - GENERAL FUND	03/30/22	5457	AUTO ZONE COMMERCIA	TURTLE WAX CAR WASH	8.25

20833						\$334.70
	305 - COVID-19 EMERGENCY FUND	03/30/22	5832	CINTAS CORPORATION	1/12 P.S DISNFCT/CL	53.23
	305 - COVID-19 EMERGENCY FUND	03/30/22	5832	CINTAS CORPORATION	1/26 P.S DISNFCT/CL	114.12
	305 - COVID-19 EMERGENCY FUND	03/30/22	5832	CINTAS CORPORATION	2/23 P.S DISNFCT/CL	114.12
	305 - COVID-19 EMERGENCY FUND	03/30/22	5832	CINTAS CORPORATION	2/9 P.S. DISNFCT/CL	53.23
20834						\$3,797.41
	101 - GENERAL FUND	03/30/22	6672	COLBY'S TIRE,TOWING	LIC#1226638 TIRES	2,711.22
	101 - GENERAL FUND	03/30/22	6672	COLBY'S TIRE,TOWING	LIC#1366706 SHOCKS	319.46
	101 - GENERAL FUND	03/30/22	6672	COLBY'S TIRE,TOWING	LIC1366706 PADS&ROT	766.73
20835						\$86,295.00
	101 - GENERAL FUND	03/30/22	2970	COOK'S COMMUNICATIO	KENWOOD MOBILE RADI	39,319.50
	101 - GENERAL FUND	03/30/22	2970	COOK'S COMMUNICATIO	KENWOOD MOBILE RADI	46,975.50
20836						\$35.00
	101 - GENERAL FUND	03/30/22	316	DEPT OF JUSTICE	FEB. BLOOD ALCOHOL	35.00
20837						\$1,461.73
	781 - CAL HOME RLF	03/30/22	2540	DEPT.OF HOUSING & C	3/15 CALHOME TO HCD	1,461.73
20838						\$2,243.76
	700 - CDBG REVOLVING LN FUND	03/30/22	2540	DEPT.OF HOUSING & C	3/15/22 CDBG TO HCD	2,243.76
20839						\$7,003.01
	720 - HOME REVOLVING LN FUND	03/30/22	2540	DEPT.OF HOUSING & C	3/15/22 HOME TO HCD	7,003.01
20840						\$691.43
	101 - GENERAL FUND	03/30/22	5596	DIVISON OF THE STAT	CASP QTR 2021-2	159.94
	101 - GENERAL FUND	03/30/22	5596	DIVISON OF THE STAT	CASP QTR 2021-3	277.33
	101 - GENERAL FUND	03/30/22	5596	DIVISON OF THE STAT	CASP QTR 2021-4	254.16
20841						\$650.96
	101 - GENERAL FUND	03/30/22	119	DOUG DELEO WELDING	FIRE TRUCK PARTITIO	650.96
20842						\$750.00
	101 - GENERAL FUND	03/30/22	6691	DOWLING INVESTIGATI	J. GARCIA BACKGROUN	750.00
20843						\$72.96
	101 - GENERAL FUND	03/30/22	6666	EDNA HUBBARD	PUBLIC WORKS CONFER	72.96
20844						\$54.16
	101 - GENERAL FUND	03/30/22	1450	FRESNO OXYGEN & WEL	D,E,SML,MED CYLINDE	54.16
20845						\$472.51
	101 - GENERAL FUND	03/30/22	148	GOMEZ AUTO & SMOG	LIC#1366704 LIGHTBU	184.17
	101 - GENERAL FUND	03/30/22	148	GOMEZ AUTO & SMOG	LIC1366864 DOOR HAN	288.34
20846						\$785.42
	101 - GENERAL FUND	03/30/22	5647	GRISWOLD,LASSALLE,C	MATTER: CBD V USBR	422.50
	101 - GENERAL FUND	03/30/22	5647	GRISWOLD,LASSALLE,C	MATTER: NCRA V USDI	362.92
20847						\$806.00
	101 - GENERAL FUND	03/30/22	4076	LIEBERT CASSIDY WHI	MATTER: LI012-00001	806.00
20848						\$500.00
	101 - GENERAL FUND	03/30/22	6225	LIFTOFF LLC	OFFICE 365 PLAN G3	500.00
20849						\$900.00
	101 - GENERAL FUND	03/30/22	5964	MARY VALENTI, PH.D.	PRE-EMPLOYMENT EVAL	450.00
	101 - GENERAL FUND	03/30/22	5964	MARY VALENTI, PH.D.	PRE-EMPLOYMENT EVAL	450.00
20850						\$3,972.57
	101 - GENERAL FUND	03/30/22	895	MERLE STONE CHEVROL	LIC1366705 POWER ST	3,972.57
20851						\$31,663.25
	101 - GENERAL FUND	03/30/22	249	MONARCH FORD INC.	POLICE VEHICLE	31,663.25
20852						\$480.00
	101 - GENERAL FUND	03/30/22	6437	MORINDA MEDICAL GRO	FEB. 2022 CLAIMS	480.00
20853						\$4,256.61
	101 - GENERAL FUND	03/30/22	6498	PACWEST DIRECT	FINANCIAL ASST. APP	1,106.80
	101 - GENERAL FUND	03/30/22	6498	PACWEST DIRECT	FINANCIAL ASST. FLY	1,494.08
	552 - WATER	03/30/22	6498	PACWEST DIRECT	3/7/22 UB LASER PRI	827.86
	553 - SEWER	03/30/22	6498	PACWEST DIRECT	3/7/22 UB LASER PRI	827.87
20854						\$1,608.68
	101 - GENERAL FUND	03/30/22	2654	PORTERVILLE CHRYSL	LIC1226638 NOX SENS	1,608.68
20855						\$752.82
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	BINDER	10.65
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	2" BINDER	9.06
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	BATTERIES,FILE FOLD	143.81
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	BINDERS,TAB,WRL MOU	330.44
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	ENVELOPES & DISC CD	75.00
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	LOGITECH SPEAKER	31.64
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	PLUGABLE HDMI TO VG	31.49
	101 - GENERAL FUND	03/30/22	285	QUILL CORPORATION	PRIVACY FILTER LCD	120.73

20856						\$742.00
	779 - 00-HOME-0487	03/30/22	3634	STATE FARM	A. ANDRADE HOME INS	742.00
20857						\$11,364.61
	552 - WATER	03/30/22	2338	STATE WATER RESOURC	DRINKING WATER ARRE	11,364.61
20858						\$335.20
	101 - GENERAL FUND	03/30/22	6703	STERICYCLE INC	1/31 RECYCLING SERV	168.17
	101 - GENERAL FUND	03/30/22	6703	STERICYCLE INC	2/28 RECYCLING SERV	167.03
20859						\$3,901.59
	101 - GENERAL FUND	03/30/22	6146	SUPERION, LLC	2/1/22-2/28/22	975.39
	552 - WATER	03/30/22	6146	SUPERION, LLC	2/1/22-2/28/22	975.40
	553 - SEWER	03/30/22	6146	SUPERION, LLC	2/1/22-2/28/22	975.40
	554 - REFUSE	03/30/22	6146	SUPERION, LLC	2/1/22-2/28/22	975.40
20860						\$13,105.54
	101 - GENERAL FUND	03/30/22	518	TCAG	MEASURE R JAN. 2022	13,105.54
20861						\$258.70
	101 - GENERAL FUND	03/30/22	5792	THOMSON REUTERS - W	FEB. ONLINE/SOFTWAR	258.70
20862						\$162.60
	101 - GENERAL FUND	03/30/22	6551	TIME WARNER CABLE	106076601021422 FEB	76.77
	101 - GENERAL FUND	03/30/22	6551	TIME WARNER CABLE	106076601031422 MAR	85.83
20863						\$41,656.00
	101 - GENERAL FUND	03/30/22	3511	TULARE COUNTY SHERI	JAN-MARCH 22 DISPAT	20,828.00
	101 - GENERAL FUND	03/30/22	3511	TULARE COUNTY SHERI	OCT-DEC 21 DISPATCH	20,828.00
20864						\$2,268.00
	101 - GENERAL FUND	03/30/22	5747	UNITED STAFFING	3/6/22 MAYRA & JULI	1,404.00
	101 - GENERAL FUND	03/30/22	5747	UNITED STAFFING	3/6/22 JONATHAN FLO	288.00
	101 - GENERAL FUND	03/30/22	5747	UNITED STAFFING	3/6/22 JONATHAN FLO	288.00
	101 - GENERAL FUND	03/30/22	5747	UNITED STAFFING	3/6/22 JONATHAN FLO	288.00
20865						\$104.38
	101 - GENERAL FUND	03/30/22	4240	VALLEY UNIFORM CENT	M. CARRASCO UNIFORM	104.38
20866						\$40.81
	101 - GENERAL FUND	03/30/22	1041	VERIZON WIRELESS	642065758-00001 FEB	40.81
20867						\$102.70
	101 - GENERAL FUND	04/06/22	2873	ADVANTAGE ANSWERING	3/1/2022-3/31/2022	102.70
20868						\$1,350.29
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	2'UNION (FIP) SCH40	45.38
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	FALCON ROTOR SPK	478.86
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	POPOP SPRAYHEAD-PRD	26.92
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	PVC PIPES, COUPLING	464.25
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	PVC PIPES,VALVES,TA	77.46
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	RICHDEL REP DIAPH,V	52.53
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	1' COUPLING VALVE	72.56
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	10' BOX COVER & LID	20.15
	101 - GENERAL FUND	04/06/22	007	AG IRRIGATION SALES	4' ROTOR SPK RAINBI	57.31
	552 - WATER	04/06/22	007	AG IRRIGATION SALES	2'COUPLING, 2'NIP T	17.36
	552 - WATER	04/06/22	007	AG IRRIGATION SALES	2'TEE,2'COUPLING,GL	37.51
20869						\$953.80
	101 - GENERAL FUND	04/06/22	6600	AMERICAN HERITAGE L	MARCH ACCIDENT PLAN	953.80
20870						\$3,525.88
	101 - GENERAL FUND	04/06/22	3898	AMERICAN INCORPORAT	REPLACED GAS VALVE	2,186.88
	400 - WELLNESS CENTER	04/06/22	3898	AMERICAN INCORPORAT	W.C. QTRLY MAINTENA	1,339.00
20871						\$60.00
	101 - GENERAL FUND	04/06/22	4135	BILL WALL'S DIRECT	4/1/22 UPGRADE SERV	20.00
	101 - GENERAL FUND	04/06/22	4135	BILL WALL'S DIRECT	4/1/22 UPGRADE SERV	20.00
	101 - GENERAL FUND	04/06/22	4135	BILL WALL'S DIRECT	4/1/22 UPGRADE SERV	20.00
20872						\$2,250.00
	101 - GENERAL FUND	04/06/22	6689	BUILDING MAINTENANC	MARCH 22 MTHLY CLEA	321.43
	101 - GENERAL FUND	04/06/22	6689	BUILDING MAINTENANC	MARCH 22 MTHLY CLEA	321.43
	101 - GENERAL FUND	04/06/22	6689	BUILDING MAINTENANC	MARCH 22 MTHLY CLEA	321.43
	101 - GENERAL FUND	04/06/22	6689	BUILDING MAINTENANC	MARCH 22 MTHLY CLEA	321.43
	552 - WATER	04/06/22	6689	BUILDING MAINTENANC	MARCH 22 MTHLY CLEA	321.43
	553 - SEWER	04/06/22	6689	BUILDING MAINTENANC	MARCH 22 MTHLY CLEA	321.43
	554 - REFUSE	04/06/22	6689	BUILDING MAINTENANC	MARCH 22 MTHLY CLEA	321.42
20873						\$87.00
	400 - WELLNESS CENTER	04/06/22	5013	BUZZ KILL PEST CONT	W.C. MTHLY SERVICES	87.00

20874						\$94,042.00
	101 - GENERAL FUND	04/06/22	075	CSJVRMA	WORKER'S COMP PROGR	57,101.00
	101 - GENERAL FUND	04/06/22	075	CSJVRMA	WORKER'S COMP PROGR	(983.00)
	101 - GENERAL FUND	04/06/22	075	CSJVRMA	LIABILITY PROGRAM	(238.00)
	101 - GENERAL FUND	04/06/22	075	CSJVRMA	LIABILITY PROGRAM	8,540.50
	101 - GENERAL FUND	04/06/22	075	CSJVRMA	LIABILITY PROGRAM	3,000.00
	101 - GENERAL FUND	04/06/22	075	CSJVRMA	LIABILITY PROGRAM	1,000.00
	400 - WELLNESS CENTER	04/06/22	075	CSJVRMA	LIABILITY PROGRAM	8,540.50
	552 - WATER	04/06/22	075	CSJVRMA	LIABILITY PROGRAM	8,540.50
	553 - SEWER	04/06/22	075	CSJVRMA	LIABILITY PROGRAM	8,540.50
20876						\$1,059.10
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/16/22 UNIFORMS	30.28
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/2/22 UNIFORMS	53.33
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/23/22 UNIFORMS	31.13
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/9/22 UNIFORMS	36.57
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/16/22 UNIFORMS	30.28
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/2/22 UNIFORMS	53.33
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/23/22 UNIFORMS	31.13
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/9/22 UNIFORMS	36.57
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/16/22 UNIFORMS	30.28
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/2/22 UNIFORMS	53.33
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/23/22 UNIFORMS	31.13
	101 - GENERAL FUND	04/06/22	5832	CINTAS CORPORATION	3/9/22 UNIFORMS	36.57
	552 - WATER	04/06/22	5832	CINTAS CORPORATION	3/16/22 UNIFORMS	30.28
	552 - WATER	04/06/22	5832	CINTAS CORPORATION	3/2/22 UNIFORMS	53.33
	552 - WATER	04/06/22	5832	CINTAS CORPORATION	3/23/22 UNIFORMS	31.13
	552 - WATER	04/06/22	5832	CINTAS CORPORATION	3/9/22 UNIFORMS	36.57
	553 - SEWER	04/06/22	5832	CINTAS CORPORATION	3/16/22 UNIFORMS	30.28
	553 - SEWER	04/06/22	5832	CINTAS CORPORATION	3/2/22 UNIFORMS	53.33
	553 - SEWER	04/06/22	5832	CINTAS CORPORATION	3/23/22 UNIFORMS	31.13
	553 - SEWER	04/06/22	5832	CINTAS CORPORATION	3/9/22 UNIFORMS	36.57
	554 - REFUSE	04/06/22	5832	CINTAS CORPORATION	3/16/22 UNIFORMS	30.28
	554 - REFUSE	04/06/22	5832	CINTAS CORPORATION	3/2/22 UNIFORMS	53.32
	554 - REFUSE	04/06/22	5832	CINTAS CORPORATION	3/23/22 UNIFORMS	31.12
	554 - REFUSE	04/06/22	5832	CINTAS CORPORATION	3/9/22 UNIFORMS	36.56
	556 - VITA-PAKT	04/06/22	5832	CINTAS CORPORATION	3/16/22 UNIFORMS	30.28
	556 - VITA-PAKT	04/06/22	5832	CINTAS CORPORATION	3/2/22 UNIFORMS	53.32
	556 - VITA-PAKT	04/06/22	5832	CINTAS CORPORATION	3/23/22 UNIFORMS	31.11
	556 - VITA-PAKT	04/06/22	5832	CINTAS CORPORATION	3/9/22 UNIFORMS	36.56
20877						\$860.00
	400 - WELLNESS CENTER	04/06/22	6090	CLEAN CUT LANDSCAPE	FEB. W.C. LANDSCAPI	860.00
20878						\$63.00
	101 - GENERAL FUND	04/06/22	2319	COMPUTER SYSTEMS PL	3/31/22 ANTIVIRUS	63.00
20879						\$24.25
	400 - WELLNESS CENTER	04/06/22	102	CULLIGAN	FEB. 860 N. SEQUOIA	24.25
20880						\$850.00
	552 - WATER	04/06/22	6118	CVIN LLC D.B.A. VAS	4/1/22-4/30/22	283.34
	553 - SEWER	04/06/22	6118	CVIN LLC D.B.A. VAS	4/1/22-4/30/22	283.33
	554 - REFUSE	04/06/22	6118	CVIN LLC D.B.A. VAS	4/1/22-4/30/22	283.33
20881						\$30.00
	552 - WATER	04/06/22	6754	DE LA TORRE, IRIS M	REFUND CLOSED UB AC	30.00
20882						\$262.68
	552 - WATER	04/06/22	6761	DENNIS KELLER CIVIL	CCR,TOC,WATER TESTI	262.68
20883						\$838.14
	781 - CAL HOME RLF	04/06/22	2540	DEPT.OF HOUSING & C	3/31 CALHOME TO HCD	838.14
20884						\$1,399.51
	700 - CDBG REVOLVING LN FUND	04/06/22	2540	DEPT.OF HOUSING & C	3/31/22 CDBG TO HCD	1,399.51
20885						\$3,543.20
	720 - HOME REVOLVING LN FUND	04/06/22	2540	DEPT.OF HOUSING & C	3/31/22 HOME TO HCD	3,543.20
20886						\$46.25
	400 - WELLNESS CENTER	04/06/22	3733	DIRECTV	059208625X220309-MA	46.25
20887						\$3,490.01
	553 - SEWER	04/06/22	5978	DOMINO SOLAR LTD	JB-9325693-00 FEB.	3,490.01
20888						\$3,721.68
	101 - GENERAL FUND	04/06/22	119	DOUG DELEO WELDING	FENCE PANELS & POST	3,528.19
	552 - WATER	04/06/22	119	DOUG DELEO WELDING	WTP-OPERATING SUPPL	17.97
	552 - WATER	04/06/22	119	DOUG DELEO WELDING	WTP-VALVE & SS NIPP	43.39
	553 - SEWER	04/06/22	119	DOUG DELEO WELDING	WW BEARINGS & NUTS	132.13

20889						\$55.05
	101 - GENERAL FUND	04/06/22	129	FEDEX	3/4/22 OVERNIGHT MA	55.05
20890						\$4,486.06
	552 - WATER	04/06/22	137	FRIANT WATER AUTHOR	SLDMWA WY21ADJ&WY22	4,486.06
20891						\$90.49
	553 - SEWER	04/06/22	6010	FRONTIER COMMUNICAT	559-562-6317	90.49
20892						\$836.86
	101 - GENERAL FUND	04/06/22	151	GRAINGER INC	ROUNDUP	836.86
20893						\$6,425.41
	101 - GENERAL FUND	04/06/22	5647	GRISWOLD,LASSALLE,C	MATTER: CBD V USBR	142.50
	101 - GENERAL FUND	04/06/22	5647	GRISWOLD,LASSALLE,C	MATTER: CITY CLERK	426.67
	101 - GENERAL FUND	04/06/22	5647	GRISWOLD,LASSALLE,C	MATTER: CITY COUNCI	2,682.08
	101 - GENERAL FUND	04/06/22	5647	GRISWOLD,LASSALLE,C	MATTER: CITY SERVIC	717.50
	101 - GENERAL FUND	04/06/22	5647	GRISWOLD,LASSALLE,C	MATTER: NCRA V USDI	41.66
	101 - GENERAL FUND	04/06/22	5647	GRISWOLD,LASSALLE,C	MATTER: POLICE DEPA	740.83
	101 - GENERAL FUND	04/06/22	5647	GRISWOLD,LASSALLE,C	MATTER:CITY MANAGER	1,674.17
20894						\$75.00
	101 - GENERAL FUND	04/06/22	6762	JOSE LUNA	ARBOR DEPOSIT REFUN	75.00
20895						\$61,398.71
	101 - GENERAL FUND	04/06/22	6100	KEENAN & ASSOCIATES	APRIL COMPETE CARE	428.00
	101 - GENERAL FUND	04/06/22	6100	KEENAN & ASSOCIATES	APRIL PPO 250 ACTIV	49,225.64
	101 - GENERAL FUND	04/06/22	6100	KEENAN & ASSOCIATES	APRIL PPO 500 ACTIV	8,989.90
	101 - GENERAL FUND	04/06/22	6100	KEENAN & ASSOCIATES	APRIL PPO 250 RETIR	2,755.17
20896						\$934.43
	400 - WELLNESS CENTER	04/06/22	5788	LINCOLN AQUATICS	LIQUID CHLORINE	934.43
20897						\$1,115.03
	101 - GENERAL FUND	04/06/22	4067	LINCOLN NAT'L INSUR	APRIL 2022 LIFE PLA	1,115.03
20898						\$1,678.15
	101 - GENERAL FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. POLICE DEPARTM	49.19
	101 - GENERAL FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. CITY SERVICES	34.78
	101 - GENERAL FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. BUILDING	216.16
	101 - GENERAL FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. STREETS	117.40
	101 - GENERAL FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. GRAFFITI	24.45
	101 - GENERAL FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. LANDSCAPING	156.25
	101 - GENERAL FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. PARKS	774.63
	261 - GAS TAX FUND	04/06/22	1422	LINDSAY TRUE VALUE	FEB. SIGNS	52.11
	552 - WATER	04/06/22	1422	LINDSAY TRUE VALUE	FEB. WATER	205.48
	553 - SEWER	04/06/22	1422	LINDSAY TRUE VALUE	FEB. WWTP	47.70
20899						\$950.00
	101 - GENERAL FUND	04/06/22	6756	LISA J WILLIAMS	PRE-EMPLOY-BACKGROU	950.00
20900						\$395.58
	261 - GAS TAX FUND	04/06/22	6550	MARIO SAGREDO ELECT	REMOVED BASE RING P	395.58
20901						\$433.32
	553 - SEWER	04/06/22	6760	MARY SEGURA	SEWER REFUND FY 21/	234.54
	554 - REFUSE	04/06/22	6760	MARY SEGURA	TRASH REFUND FY 21/	198.78
20902						\$442.13
	101 - GENERAL FUND	04/06/22	5625	NGLIC-SUPERIOR VISI	APRIL VISION PLAN	442.13
20903						\$13.95
	101 - GENERAL FUND	04/06/22	1565	OACYS.COM INC	DOMAIN PARKING & DN	13.95
20904						\$866.64
	553 - SEWER	04/06/22	6759	PEREZCHICA STEVEN	SEWER REFUND FY21/2	469.08
	554 - REFUSE	04/06/22	6759	PEREZCHICA STEVEN	TRASH REFUND FY21/2	397.56
20905						\$273.45
	101 - GENERAL FUND	04/06/22	2788	PTM DOCUMENT SYSTEM	W2 & 1099 FORMS	273.45
20906						\$1,204.00
	101 - GENERAL FUND	04/06/22	285	QUILL CORPORATION	PENS	19.89
	101 - GENERAL FUND	04/06/22	285	QUILL CORPORATION	13GAL TRASH BAGS	19.75
	101 - GENERAL FUND	04/06/22	285	QUILL CORPORATION	32GB USB DRIVE	15.77
	101 - GENERAL FUND	04/06/22	285	QUILL CORPORATION	CANON HY MAG TONER	99.82
	101 - GENERAL FUND	04/06/22	285	QUILL CORPORATION	1.3MIL LINERS	569.25
	400 - WELLNESS CENTER	04/06/22	285	QUILL CORPORATION	PAPER TOWELS,CLOROX	422.98
	400 - WELLNESS CENTER	04/06/22	285	QUILL CORPORATION	RICE COOKER	56.54
20907						\$100.00
	101 - GENERAL FUND	04/06/22	6755	RASHEL VELASQUEZ	ARBOR DEPOSIT REFUN	100.00
20908						\$234.54
	553 - SEWER	04/06/22	6763	RIOS RICHARD C & CY	SEWER REFUND FY21/2	234.54

20909						\$3,615.00
	101 - GENERAL FUND	04/06/22	3622	RLH FIRE PROTECTION	REP. FAULT FIRE ALA	3,450.00
	400 - WELLNESS CENTER	04/06/22	3622	RLH FIRE PROTECTION	1ST QTR FIRE INSPEC	165.00
20910						\$866.64
	553 - SEWER	04/06/22	6753	ROARK DONALD H	SEWER REFUND FY 21/	469.08
	554 - REFUSE	04/06/22	6753	ROARK DONALD H	TRASH REFUND FY 21/	397.56
20911						\$866.64
	553 - SEWER	04/06/22	6752	ROARK ORCHARDS INC	SEWER REFUND FY 21/	469.08
	554 - REFUSE	04/06/22	6752	ROARK ORCHARDS INC	TRASH REFUND FY 21/	397.56
20912						\$6,285.20
	552 - WATER	04/06/22	4555	THATCHER COMPANY IN	2022250102765 CHLOR	7,916.45
	552 - WATER	04/06/22	4555	THATCHER COMPANY IN	WTP CYLINDER DEPOSI	(1,631.25)
20913						\$183.88
	101 - GENERAL FUND	04/06/22	5624	SIERRA SANITATION,	3/22/22-4/19/22 OLI	183.88
20914						\$10,333.86
	101 - GENERAL FUND	04/06/22	310	SOUTHERN CA. EDISON	268 SWEETBRIER/FARM	18.31
	101 - GENERAL FUND	04/06/22	310	SOUTHERN CA. EDISON	269 N. SWEETBRIER A	55.37
	261 - GAS TAX FUND	04/06/22	310	SOUTHERN CA. EDISON	108 HERMOSA ST PED.	74.91
	261 - GAS TAX FUND	04/06/22	310	SOUTHERN CA. EDISON	113 W. HICKORY	36.96
	261 - GAS TAX FUND	04/06/22	310	SOUTHERN CA. EDISON	135 W. HONOLULU LS3	62.36
	261 - GAS TAX FUND	04/06/22	310	SOUTHERN CA. EDISON	150 E. HONOLULU LS3	72.26
	261 - GAS TAX FUND	04/06/22	310	SOUTHERN CA. EDISON	151 W SAMOA ST LS3D	49.50
	261 - GAS TAX FUND	04/06/22	310	SOUTHERN CA. EDISON	151 W. HONOLULU LS3	58.77
	261 - GAS TAX FUND	04/06/22	310	SOUTHERN CA. EDISON	157 N. MIRAGE AVE L	35.27
	400 - WELLNESS CENTER	04/06/22	310	SOUTHERN CA. EDISON	740 SEQUOIA	5,122.87
	553 - SEWER	04/06/22	310	SOUTHERN CA. EDISON	WWTP 23611 RD 196	4,730.48
	891 - PELOUS RANCH	04/06/22	310	SOUTHERN CA. EDISON	1250 N. PARKSIDE IR	16.80
20915						\$8,882.50
	552 - WATER	04/06/22	1921	TELSTAR INSTRUMENTS	WTP-INSTAL CELL RAD	1,290.00
	600 - CAPITAL IMPROVEMENT	04/06/22	1921	TELSTAR INSTRUMENTS	WASTEWATER INFLUENT	7,592.50
20916						\$520.07
	101 - GENERAL FUND	04/06/22	6758	THE DIESEL DOCTOR	LIC1464683-OIL CHAN	520.07
20917						\$1,374.64
	400 - WELLNESS CENTER	04/06/22	3396	TK ELEVATOR CORPORA	W.C. APRIL MAINTENA	343.66
	400 - WELLNESS CENTER	04/06/22	3396	TK ELEVATOR CORPORA	W.C. FEB. MAINTENAN	343.66
	400 - WELLNESS CENTER	04/06/22	3396	TK ELEVATOR CORPORA	W.C. JAN. MAINTENAN	343.66
	400 - WELLNESS CENTER	04/06/22	3396	TK ELEVATOR CORPORA	W.C. MARCH MAINTENA	343.66
20918						\$596.34
	554 - REFUSE	04/06/22	336	TULARE COUNTY TAX C	TRASH PYMT FY21/22	596.34
20919						\$1,321.44
	553 - SEWER	04/06/22	3814	TURNUPSEED ELECTRIC	WWTP-EURODRIVE	1,321.44
20921						\$8,492.53
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	COUNCIL MEETING MEALS	42.06
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	COUNCIL MEETING MEALS	69.22
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.28
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	WALMART-TABLECLOTH	15.73
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ZOOM	13.50
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ZOOM	15.89
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	MARSHALLS-PANEL ACC	30.57
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	COFFEE -JOB FAIR	58.07
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	TARGET-PANEL SUPPLI	164.72
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	WALMART-TABLACLOTHS	64.61
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	STAFF MEETING - MEALS	77.69
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	14.99
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	50.97
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	APA-PLANNING CONFER	785.00
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	APA-PLANNING CONFER	884.00
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	FIREHOSEDIRECT-BOOS	418.97
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	SAVE MART-DETERGENT	18.48
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	USA VACUUM-POWER BR	47.70
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	CASCADE FIRE-WILDLA	379.32
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	1800NAMETAPE-NAME T	38.00
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	AMAZON-FIRE PUMP	190.30
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	AMAZON-PULASKIS AXE	157.49
	101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ROGUE HOE-WILDLAND	207.40

101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	REVIVAL ANIMAL-SCAN	453.98
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	SAVE MART-K9 SUPPLIES	27.26
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	AMAZON-COFFEE POT	16.93
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	FLOWER MILL- APPRECIATION	138.64
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	14.99
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	20.99
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	33.99
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	9.99
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	RED HELMET TRAINING	300.00
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	AMAZON-HDMI CABLE	10.61
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	78.50
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	EMPLOYEE TRAINING -MEALS	17.20
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	EMPLOYEE TRAINING -MEALS	17.19
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
101 - GENERAL FUND	04/06/22	6326	CORPORATE PAYMENT S	SWINGSETMALL-SWINGS	298.80
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	AMAZON-POE SWITCH	43.49
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	AMAZON-SUPPLIES	50.73
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	AMAZON-SUPPLIES	69.84
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	DOLLAR TREE-MARCH S	20.49
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.28
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	CA DIR DOSH-REPAIRS	225.00
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	CA DIR DOSH-REPAIRS	5.18
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	DRIP-ADVERTISING	19.00
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	ADOBE	14.99
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	4IMPRINT-JOB FAIR	524.77
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	4IMPRINT-JOB FAIR	556.75
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	4IMPRINT-JOB FAIR	842.42
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	COSTCO-W.C. CONCESS	462.75
400 - WELLNESS CENTER	04/06/22	6326	CORPORATE PAYMENT S	SAVE MART-W.C. CONC	62.86
552 - WATER	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
552 - WATER	04/06/22	6326	CORPORATE PAYMENT S	EMPLOYEE TRAINING -MEALS	17.20
553 - SEWER	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.27
553 - SEWER	04/06/22	6326	CORPORATE PAYMENT S	EMPLOYEE TRAINING -MEALS	17.20
554 - REFUSE	04/06/22	6326	CORPORATE PAYMENT S	PAYPAL-COL DESIGN F	27.28
554 - REFUSE	04/06/22	6326	CORPORATE PAYMENT S	EMPLOYEE TRAINING -MEALS	76.11
20922					\$4,201.20
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/13 MAYRA & JULISS	1,296.00
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/20 MAYRA & JULISS	1,177.20
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/13/22 JONATHAN F.	288.00
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/20/22 JONATHAN F.	288.00
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/13/22 JONATHAN F.	288.00
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/20/22 JONATHAN F.	288.00
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/13/22 JONATHAN F.	288.00
101 - GENERAL FUND	04/06/22	5747	UNITED STAFFING	3/20/22 JONATHAN F.	288.00
20923					\$2,299.00
101 - GENERAL FUND	04/06/22	624	US BANK TRUST	ADMIN FEES	2,299.00
20924					\$1,248.18
261 - GAS TAX FUND	04/06/22	368	VOLLMER EXCAVATION,	LOAD OF COLD MIX	1,248.18
20925					\$32.48
101 - GENERAL FUND	04/06/22	6757	VYNYL ETCH CREATION	CERAMIC MUG W/LOGO	32.48
20926					\$17,617.50
400 - WELLNESS CENTER	04/06/22	6765	WEST COAST WELLNESS	BIKES,POWERMILL,STE	17,617.50
20927					\$8,600.00
101 - GENERAL FUND	04/06/22	2790	WILLDAN INC.	FEB. BLDG INSPECTOR	2,720.00
101 - GENERAL FUND	04/06/22	2790	WILLDAN INC.	FEB. CODE ENFORMENT	5,880.00
20928					\$851.61
261 - GAS TAX FUND	04/06/22	382	ZUMAR INDUSTRIES IN	12 STOP SIGNS	851.61
20929					\$116.95
552 - WATER	04/08/22	5457	AUTO ZONE COMMERCIA	MOTOR OIL	34.14
553 - SEWER	04/08/22	5457	AUTO ZONE COMMERCIA	FLEX TAPE & GLUE	32.49
553 - SEWER	04/08/22	5457	AUTO ZONE COMMERCIA	HOSE CLAMP	4.45
553 - SEWER	04/08/22	5457	AUTO ZONE COMMERCIA	RATCHET SMARTSTRAPS	24.02
553 - SEWER	04/08/22	5457	AUTO ZONE COMMERCIA	INT/EXT SNAP RING	21.85
20930					\$2,845.50
552 - WATER	04/08/22	051	BSK	MONTHLY ALK/TOC-EDT	2,845.50

20931						\$262.00
	101 - GENERAL FUND	04/08/22	5013	BUZZ KILL PEST CONT	150 N. MIRAGE #CL15	133.00
	101 - GENERAL FUND	04/08/22	5013	BUZZ KILL PEST CONT	157 N MIRAGE #CL157	33.00
	886 - SAMOA	04/08/22	5013	BUZZ KILL PEST CONT	SAMOA #CLSAMOA	43.00
	887 - SWEETBRIER TOWNHOUSES	04/08/22	5013	BUZZ KILL PEST CONT	HERMOSA TOWN HOMES	53.00
20932						\$217.88
	101 - GENERAL FUND	04/08/22	5832	CINTAS CORPORATION	3/30/22 UNIFORMS	31.13
	101 - GENERAL FUND	04/08/22	5832	CINTAS CORPORATION	3/30/22 UNIFORMS	31.13
	101 - GENERAL FUND	04/08/22	5832	CINTAS CORPORATION	3/30/22 UNIFORMS	31.13
	552 - WATER	04/08/22	5832	CINTAS CORPORATION	3/30/22 UNIFORMS	31.13
	553 - SEWER	04/08/22	5832	CINTAS CORPORATION	3/30/22 UNIFORMS	31.12
	554 - REFUSE	04/08/22	5832	CINTAS CORPORATION	3/30/22 UNIFORMS	31.12
	556 - VITA-PAKT	04/08/22	5832	CINTAS CORPORATION	3/30/22 UNIFORMS	31.12
20933						\$97.00
	101 - GENERAL FUND	04/08/22	102	CULLIGAN	#53249 HR MARCH	34.50
	101 - GENERAL FUND	04/08/22	102	CULLIGAN	#53249 C.M. MARCH	34.50
	101 - GENERAL FUND	04/08/22	102	CULLIGAN	#53249 F.D. MARCH	28.00
20934						\$89,360.00
	101 - GENERAL FUND	04/08/22	2540	DEPT.OF HOUSING & C	PAYMENT #3	89,360.00
20935						\$9,000.00
	556 - VITA-PAKT	04/08/22	5760	ED & EDNA BROWER IR	VITAPAKT LEASE PMT	9,000.00
20936						\$250.00
	101 - GENERAL FUND	04/08/22	3051	EUGENE GARCIA	FIELD TRNG OFFICER	250.00
20937						\$50.00
	101 - GENERAL FUND	04/08/22	6604	HIPOLITO CERROS	MARCH COUNCIL STIPE	50.00
20938						\$18,445.50
	553 - SEWER	04/08/22	5852	MID VALLEY DISPOSAL	900 N RD 214 CORP Y	18,445.50
20939						\$15,149.63
	600 - CAPITAL IMPROVEMENT	04/08/22	4618	PROVOST & PRITCHARD	HERMOSA ST REHAB	12,665.10
	600 - CAPITAL IMPROVEMENT	04/08/22	4618	PROVOST & PRITCHARD	TULARE/FOOTHILL REH	2,484.53
20940						\$4,000.00
	552 - WATER	04/08/22	6095	RALPH GUTIERREZ WAT	MARCH CPO WATER TRE	2,000.00
	553 - SEWER	04/08/22	6095	RALPH GUTIERREZ WAT	MARCH WASTE WATER T	2,000.00
20941						\$50.00
	101 - GENERAL FUND	04/08/22	6602	RAMIRO SERNA	MARCH COUNCIL STIPE	50.00
20942						\$75.00
	101 - GENERAL FUND	04/08/22	6603	RAMONA CAUDILLO	MARCH COUNCIL STIPE	75.00
20943						\$276.00
	101 - GENERAL FUND	04/08/22	6766	RIVERSIDE COUNTY SH	FIELD TRNG OFFICER	276.00
20944						\$50.00
	101 - GENERAL FUND	04/08/22	5511	ROSAENA SANCHEZ	MARCH COUNCIL STIPE	50.00
20945						\$22,373.75
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	REVERSED LATE FEE	(157.76)
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003991979 PD 175 G	60.14
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003994404 PD	86.03
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003994868 PD	623.38
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8000360307 FARMERS	55.14
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003959760 CORP YAR	545.62
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003992152 CITY SER	222.76
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003993819 CITY HAL	272.80
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003994258 CITY HAL	404.29
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8000585610 SWEETBRI	32.52
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8004010028 164 HONO	17.01
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8000107343 LLAD FRA	17.01
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8000284582 LLAD HER	17.01
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8001003095 OLIVE	40.43
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8001165691 BALL PAR	43.30
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8002267441 MERCADO	318.62
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8002734502 BALL PAR	17.01
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003002502 HREMOSA	17.52
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003002768 ENTRANCE	17.52
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003905121 HERMOSA	24.28
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8003959276 OLIVE BO	18.96
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8004012096 CITY PAR	21.58
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8004012990 801 ELMW	123.02
	101 - GENERAL FUND	04/08/22	310	SOUTHERN CA. EDISON	8004981583 CENTENNI	221.08
	261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000063823 HERMOSA	11.97
	261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000468504 LAMPS	0.97

261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000468504 LAMPS	(206.96)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000468504 LAMPS	217.76
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000468504 LAMPS	(4.46)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000649811 SEQUOIA	73.76
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000665970 LEARNING	24.53
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000665970 LEARNING	(8.92)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000669799 HONOLULU	43.21
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000689798 OLIVE/AP	(31.22)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000689798 OLIVE/AP	98.46
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000699799 HONOLULU	(13.38)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000708538 SEQUOIA/	49.22
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000717612 HICKORY/	89.09
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000765183 SILVERCR	0.87
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000765183 SILVERCR	197.21
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000765183 SILVERCR	(59.11)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000776159 FOSTER/V	24.53
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000776159 FOSTER/V	(8.92)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000779320 LAMPS	1.08
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000779320 LAMPS	(1,061.48)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000779320 LAMPS	5,813.66
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000779320 LAMPS	(80.13)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8000805994 TULARE/S	232.02
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8001499584 SEQUOIA/	16.04
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8001499584 SEQUOIA/	(4.46)
261 - GAS TAX FUND	04/08/22	310	SOUTHERN CA. EDISON	8001511465 SEQUOIA/	14.01
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8000186351 WELL#15	5,946.43
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8000957107 WELL#14	1,483.93
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8003958836 WELL#11	69.78
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8003976532 CANAL NW	169.65
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8003991276 CANAL358	39.20
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8003991438 CANAL328	17.94
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8004011373 STORAGE	34.07
552 - WATER	04/08/22	310	SOUTHERN CA. EDISON	8004129175 23467 PL	4,222.77
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	598 MONTE VISTA DR	29.14
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	8000071282 EL RANCH	47.10
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	8000957380 TONYVILL	36.77
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	8001278228 LIFT STA	72.24
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	8002151754 SEQUOIA	17.94
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	8002965397 WWTP WEL	19.06
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	8003991606HARVARD P	25.89
553 - SEWER	04/08/22	310	SOUTHERN CA. EDISON	8004456212 OAK POND	17.01
556 - VITA-PAKT	04/08/22	310	SOUTHERN CA. EDISON	8004032660 36689 PL	802.40
556 - VITA-PAKT	04/08/22	310	SOUTHERN CA. EDISON	8004033030 36690 PL	17.94
883 - SIERRA VIEW ASSESSMENT	04/08/22	310	SOUTHERN CA. EDISON	8003776721 LLAD-976	17.39
883 - SIERRA VIEW ASSESSMENT	04/08/22	310	SOUTHERN CA. EDISON	8005064096 LLAD-941	17.39
884 - HERITAGE ASSESSMENT DIST	04/08/22	310	SOUTHERN CA. EDISON	8002151008 111 HONO	17.01
886 - SAMOA	04/08/22	310	SOUTHERN CA. EDISON	8000314948 161 SAMO	17.39
887 - SWEETBRIER TOWNHOUSES	04/08/22	310	SOUTHERN CA. EDISON	8000022220 275 SWEE	31.21
888 - PARKSIDE	04/08/22	310	SOUTHERN CA. EDISON	8001661885 PARKSIDE	17.01
889 - SIERRA VISTA ASSESSMENT	04/08/22	310	SOUTHERN CA. EDISON	8000746784 SV ESTAT	122.97
889 - SIERRA VISTA ASSESSMENT	04/08/22	310	SOUTHERN CA. EDISON	8007787734 SIERRA V	61.50
890 - MAPLE VALLEY ASSESSMENT	04/08/22	310	SOUTHERN CA. EDISON	8000732032 MAPLE VA	49.22
891 - PELOUS RANCH	04/08/22	310	SOUTHERN CA. EDISON	1209 BELLAH LDSCP	19.81
891 - PELOUS RANCH	04/08/22	310	SOUTHERN CA. EDISON	8000769251 PELOUS R	209.00
891 - PELOUS RANCH	04/08/22	310	SOUTHERN CA. EDISON	8000796333 PELOUS R	235.97
20946					\$150.00
101 - GENERAL FUND	04/08/22	6709	TYLER FLEISCHMANN	FIRE TRAINING STIPE	150.00
20947					\$3,383.71
554 - REFUSE	04/08/22	1513	UNITED RENTALS, INC	DUMPSTER FOR CLEAN	3,383.71
20948					\$50.00
101 - GENERAL FUND	04/08/22	4068	YOLANDA FLORES	MARCH COUNCIL STIPE	50.00
20949					\$930.00
101 - GENERAL FUND	04/14/22	6504	ADVENTIST HEALTH TO	MARCH TOXICOLOGY LA	930.00
20950					\$50.00
400 - WELLNESS CENTER	04/14/22	6097	ANGELICA BERMUDEZ	MARCH 2022 ZUMBA	50.00
20951					\$100.00
400 - WELLNESS CENTER	04/14/22	5819	ANITA GUTIERREZ	MARCH 2022 ZUMBA	100.00

20952						\$281.68
	101 - GENERAL FUND	04/14/22	3428	AT&T MOBILITY	C.M.287297286867APR	40.24
	101 - GENERAL FUND	04/14/22	3428	AT&T MOBILITY	HR&F.D.287297286867	80.48
	101 - GENERAL FUND	04/14/22	3428	AT&T MOBILITY	P.S.287297286867APR	80.48
	101 - GENERAL FUND	04/14/22	3428	AT&T MOBILITY	C.S.287297286867APR	40.24
	400 - WELLNESS CENTER	04/14/22	3428	AT&T MOBILITY	W.C.287297286867APR	40.24
20953						\$86.58
	101 - GENERAL FUND	04/14/22	5381	AWAKE SKATE SHOP	JACKET FOR HR MANAG	43.29
	101 - GENERAL FUND	04/14/22	5381	AWAKE SKATE SHOP	NIKE POLO W/EMBROID	43.29
20954						\$60.00
	101 - GENERAL FUND	04/14/22	4135	BILL WALL'S DIRECT	SERVER UPDATES	60.00
20955						\$558.00
	101 - GENERAL FUND	04/14/22	5930	CHRIS ALLARD	IWO	(558.00)
	400 - WELLNESS CENTER	04/14/22	5930	CHRIS ALLARD	MARCH PM VISITS	1,116.00
20956						\$167.35
	305 - COVID-19 EMERGENCY FUND	04/14/22	5832	CINTAS CORPORATION	3/23P.S. DISNFCT/CL	114.12
	305 - COVID-19 EMERGENCY FUND	04/14/22	5832	CINTAS CORPORATION	3/9 P.S. DISNFCT/CL	53.23
20957						\$14,436.80
	101 - GENERAL FUND	04/14/22	6726	CITY OF WOODLAKE	CHIEF SVCS 2/20-3/3	14,436.80
20958						\$35.00
	101 - GENERAL FUND	04/14/22	102	CULLIGAN	185 N. GALEHILL MAR	35.00
20959						\$350.00
	400 - WELLNESS CENTER	04/14/22	6366	DJ RENE SALAZAR	4/15/22 DJ SERVICE	350.00
20960						\$50.00
	400 - WELLNESS CENTER	04/14/22	5804	KELSIE AVINA	MARCH 2022 ZUMBA	50.00
20961						\$150.00
	101 - GENERAL FUND	04/14/22	5424	LINDSAY VETERINARY	ANIMAL CONTROL CHAR	150.00
20962						\$1,800.00
	400 - WELLNESS CENTER	04/14/22	6260	LLEON SERVICES	APRIL CHEM. BALANCE	1,800.00
20963						\$662.25
	101 - GENERAL FUND	04/14/22	2933	MALLORY CO.	HI RISK LATEX GLOVE	662.25
20964						\$225.00
	400 - WELLNESS CENTER	04/14/22	6499	MARGARITA BENITEZ B	FEB. 2022 ZUMBA	100.00
	400 - WELLNESS CENTER	04/14/22	6499	MARGARITA BENITEZ B	MARCH 2022 ZUMBA	125.00
20965						\$150.00
	400 - WELLNESS CENTER	04/14/22	6599	MARIA EDWARDS	MARCH 2022 ZUMBA	150.00
20966						\$450.00
	101 - GENERAL FUND	04/14/22	5964	MARY VALENTI, PH.D.	PRE-EMPLOYMENT EVAL	450.00
20967						\$512.00
	101 - GENERAL FUND	04/14/22	6258	NATIONAL TRAINING C	ADRIANA N ACTIVE SH	512.00
20968						\$560.00
	101 - GENERAL FUND	04/14/22	276	PORTERVILLE RECORDE	ORANGE BLOSSOM AD	560.00
20969						\$1,278.91
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	COPY PAPER	79.38
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	DRY ERASE	33.70
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	DUSTER,BINDER,SHT P	43.79
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	GLADE PLUGIN, SHARP	63.68
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	OPERATING SUPPLIES	742.23
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	OPERATING SUPPLIES	77.99
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	RADIO	83.73
	101 - GENERAL FUND	04/14/22	285	QUILL CORPORATION	WIDESCRN FILTER	154.41
20970						\$125.00
	400 - WELLNESS CENTER	04/14/22	3208	SHANNON PATTERSON	MARCH STRENGTH&BALA	125.00
20971						\$1,478.87
	101 - GENERAL FUND	04/14/22	1776	SMART & FINAL	EMPLOYEE X-MAS DINN	119.23
	101 - GENERAL FUND	04/14/22	1776	SMART & FINAL	EMPLOYEE X-MAS DINN	191.50
	400 - WELLNESS CENTER	04/14/22	1776	SMART & FINAL	COFFEE & TRASH BAGS	83.77
	400 - WELLNESS CENTER	04/14/22	1776	SMART & FINAL	LIGHT'S UP LINDSAY	46.62
	400 - WELLNESS CENTER	04/14/22	1776	SMART & FINAL	YOUTH WINTER PROGRA	219.30
	400 - WELLNESS CENTER	04/14/22	1776	SMART & FINAL	YOUTH WINTER PROGRA	238.16
	400 - WELLNESS CENTER	04/14/22	1776	SMART & FINAL	AUTUMN FEST	268.17
	400 - WELLNESS CENTER	04/14/22	1776	SMART & FINAL	JOB FAIR CONCESSION	278.90
	400 - WELLNESS CENTER	04/14/22	1776	SMART & FINAL	JOB FAIR CONCESSION	33.22
20972						\$3,901.62
	101 - GENERAL FUND	04/14/22	6146	SUPERION, LLC	4/1/22-4/30/22	975.40
	552 - WATER	04/14/22	6146	SUPERION, LLC	4/1/22-4/30/22	975.41
	553 - SEWER	04/14/22	6146	SUPERION, LLC	4/1/22-4/30/22	975.41
	554 - REFUSE	04/14/22	6146	SUPERION, LLC	4/1/22-4/30/22	975.40

20973						\$13,105.54
	101 - GENERAL FUND	04/14/22	518	TCAG	MEASURE R MARCH 202	13,105.54
20974						\$6,241.65
	101 - GENERAL FUND	04/14/22	144	THE GAS COMPANY	1637158900-185 GALE	166.23
	101 - GENERAL FUND	04/14/22	144	THE GAS COMPANY	0314159000-140 MIRA	201.23
	101 - GENERAL FUND	04/14/22	144	THE GAS COMPANY	1637156900-251 HONO	507.06
	400 - WELLNESS CENTER	04/14/22	144	THE GAS COMPANY	0986282905-740 SEQU	5,367.13
20975						\$258.70
	101 - GENERAL FUND	04/14/22	5792	THOMSON REUTERS - W	MARCH ONLINE/SOFTWA	258.70
20976						\$4,680.00
	400 - WELLNESS CENTER	04/14/22	6588	TORI DAVIS	APRIL STARS SPRING	1,810.00
	400 - WELLNESS CENTER	04/14/22	6588	TORI DAVIS	MARCH STARS PROGRAM	2,870.00
20977						\$850.94
	101 - GENERAL FUND	04/14/22	1041	VERIZON WIRELESS	642065758-00001 MAR	230.35
	101 - GENERAL FUND	04/14/22	1041	VERIZON WIRELESS	642065758-00004 MAR	620.59
20978						\$225.00
	400 - WELLNESS CENTER	04/14/22	5912	YVETTE DURAN	MARCH 2022 POUND	225.00
20979						\$288.86
	101 - GENERAL FUND	04/15/22	4660	CITY OF LINDSAY	DED:052 WELLNESS	21.69
	101 - GENERAL FUND	04/15/22	4660	CITY OF LINDSAY	DED:CDBG CDBG PMT	267.17
20980						\$267.00
	101 - GENERAL FUND	04/15/22	4660	CITY OF LINDSAY	DED:L203 CDBG LOAN	267.00
20981						\$62.00
	101 - GENERAL FUND	04/15/22	6675	EDD	DED:EDD EDD ORDER	62.00
20982						\$106.60
	101 - GENERAL FUND	04/15/22	3192	SEIU LOCAL 521	DED:DUES UNION DUES	106.60
20983						\$8,744.48
	101 - GENERAL FUND	04/15/22	6452	GREAT-WEST TRUST	DED:0500 DEF COMP	3,698.04
	101 - GENERAL FUND	04/15/22	6452	GREAT-WEST TRUST	DED:ROTH ROTH	299.18
	101 - GENERAL FUND	04/15/22	6452	GREAT-WEST TRUST	DED:151 DEFERCOMP	3,533.44
	101 - GENERAL FUND	04/15/22	6452	GREAT-WEST TRUST	DED:0555 DC LOANPAY	1,213.82
20984						\$41.58
	101 - GENERAL FUND	04/15/22	2325	LINDSAY PUBLIC SAFE	DED:LPOA LPOA DUES	41.58
20985						\$94.59
	101 - GENERAL FUND	04/15/22	6246	MCDERMONT VENTURE I	DED:051 MCDERMONT	94.59
20986						\$355.31
	101 - GENERAL FUND	04/15/22	1955	TEAMSTERS LOCAL 856	DED:0508 TEAMSTERS	355.31
EDD325						\$3,332.22
	101 - GENERAL FUND	03/25/22	687	STATE OF CALIFORNIA	PI &SDI PRPD 3/25/2	3,332.22
EDD482						\$4,113.31
	101 - GENERAL FUND	04/08/22	687	STATE OF CALIFORNIA	PIT &SDI PRPD 4/8/2	4,113.31
IRS325						\$24,785.70
	101 - GENERAL FUND	03/11/22	2011	INTERNAL REVENUE SE	FED TAX PRPD3/25/22	8,369.84
	101 - GENERAL FUND	03/11/22	2011	INTERNAL REVENUE SE	941 PRPD 3/25/2022	16,415.86
IRS482						\$29,406.73
	101 - GENERAL FUND	04/08/22	2011	INTERNAL REVENUE SE	941 PRPD 4/8/202	9,456.99
	101 - GENERAL FUND	04/08/22	2011	INTERNAL REVENUE SE	941 PRPD 4/8/2022	19,949.74
IW0318						\$400.00
	101 - GENERAL FUND	03/18/22	6727	EXPERTPAY	MARCH ALLARD IWO	400.00
IWO414						\$558.00
	101 - GENERAL FUND	04/14/22	6727	EXPERTPAY	APRIL- ALLRD IWO	558.00
LATEFE						\$400.00
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	010000016731528 FEE	200.00
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	1000000167526321 FE	200.00
MLAW M						\$262.57
	101 - GENERAL FUND	04/11/22	6767	METLIFE	MAR MET LAW LEGAL	262.57
SRV322						\$25,881.48
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	MBPD 3/6-3/19 26330	1,933.02
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	MBPD 3/6-3/19 25354	305.97
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	MBPD 3/6-3/19 25355	1,739.75
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	MBPD 3/6-3/19 434	2,706.72
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	CITYPAID 3/6-3/19 4	6,673.92
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	CITYPD 3/6-3/19 253	1,757.14
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	CITYPD3/6-3/19 2535	309.03
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	CITYPAID 3/6-3/19 4	5,317.21
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	CITYPD 3/6-3/19 263	2,173.56
	101 - GENERAL FUND	04/01/22	457	PUBLIC EMPLOYEES RE	MBPD 3/6-3/19 433	2,965.16



Monthly Treasurer's Report
March 31, 2022
Cash Balances Classified by Depository

CASH RESOURCES

LOCATION	GL ACCOUNT #	TYPE	BALANCE
Cash Register Funds (City Hall & Wellness)	100-102	RES	\$800
Bank of the Sierra- Depository Account	100-114	GEN	\$4,046,621
Bank of the Sierra - AP/Operating	100-100	GEN	\$290,592
Bank of the Sierra - Payroll	100-106	GEN	\$335,824
Bank of the Sierra - Wellness Center	100-500	GEN	\$788,980
Bank of the Sierra - Impound Account	100-120	RES	\$136,279
LAIF Savings: City & Successor Agency	100-103	INV-RES	\$5,935,549
MBS Investments	100-700	INV-RES	1,067,781
TOTAL			\$12,602,426

CASH EXPENDED

ACCOUNTS PAYABLE & PAYROLL	AMOUNT	DEBT SERVICE	AMOUNT
Accounts Payable	\$855,358	None	
Payroll (March 11th Payday)	\$229,542		
Payroll (March 25th Payday)	\$220,367		
TOTAL	\$ 1,305,268	TOTAL	\$ -

INVESTMENTS

INVESTMENT POLICY COMPLIANCE

As of the end of the month, the investments were in compliance with the requirements of the City's investment policy. This report reflects all cash and investments of the City of Lindsay (O/S checks not reflected in End Cash Balance).

INVESTED FUNDS	\$7,003,330
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Respectfully submitted,

Juana Espinoza

Director of Finance
 City of Lindsay

ABBREVIATIONS

GEN: GENERAL UNRESTRICTED
 RES: RESTRICTED ACTIVITY
 INV: INVESTMENT



STAFF REPORT

TO: Lindsay City Council
FROM: Lisa Davis, Recreation Services Director
DEPARTMENT: Wellness/Aquatic/Recreation
ITEM NO.: 10.5
MEETING DATE: April 26, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval of Submittal of Streamlined Savings Pathway Program (SSP) Application and Proposal to Southern California Regional Energy Network (SoCalREN) for Energy Efficient Equipment for the Property Located at 860 North Sequoia Avenue, Lindsay, CA (APN: 201-150-008-000) and Authorize City Manager to Execute Any Documents Thereto.

BACKGROUND | ANALYSIS

The City of Lindsay first enrolled with SoCalREN in 2020 to take advantage of the no-cost technical, financial, and project management services available to help the City of Lindsay move energy efficiency projects from conception to completion. After a site visit of the Lindsay Wellness Center was conducted, six (6) energy efficiency measures were identified; Pool Pump VFD, Interior Lighting Retrofits, Exterior Lighting Retrofits, Package Unit Replacement, Advanced Wifi Thermostat, and Vending Miser.

At the November 09, 2021, City Council regular meeting, Council authorized the City Manager to execute an agreement with SoCalREN and execute any documents thereto. SoCalREN is assisting the City of Lindsay with completing identified energy efficiency projects in an expedited manner, with an anticipated construction start date of September 2022.

SoCalREN's new Streamlined Savings Pathway program (SSP) was introduced to the agency in March 2022. After receiving the predictability analysis results, SoCalREN consultants recommended that the city pursue the Streamlined Savings Pathway program, as it was seen as the best incentive option for the city. Following approval by Council, the application will be reviewed, procurement would begin, and construction would be tentative to begin in September of 2022.

FISCAL IMPACT

Funding from Lindsay Hospital District for gross project cost is \$323,882 dollars was approved on October 19, 2021, by their Board. The measures will save the City of Lindsay about 87,183 kWh/year, with an estimated savings per year of \$22,422 dollars to the Lindsay Wellness Center Fund 400.

ATTACHMENTS

- SoCalREN SSP Project Proposal
- SoCalREN SSP Incentive Application



STAFF REPORT

- Lindsay Wellness Center Project Feasibility Study
- Lindsay Wellness Center Accelerated Replacement Customer Affidavit
- SoCalREN Project Commitment Form
- October 19, 2021, Lindsay Local Hospital District Minutes

Project Summary

The City of Lindsay first enrolled with SoCalREN in 2020 to take advantage of the no-cost services available to help the agency move energy efficiency projects from conception to completion. After a site visit of the Lindsay Wellness Center was conducted, SoCalREN discovered the facility is currently running 19.7% less efficient than the national GHG Emissions level median (Appendix A). On the site visit, six energy efficiency measures were identified: Pool Pump VFD, Interior Lighting Retrofits, Exterior Lighting Retrofits, Package Unit Replacement, Advanced Wifi Thermostat, and Vending Miser. The following proposal outlines the estimated cost associated with the six measures.



Benefits of this project include improving safety and reliability, increasing occupant comfort, reducing maintenance costs, hedging against increasing utility costs, and reducing greenhouse gas emissions by 70 metric tons annually, which equates to taking 15 cars off the road.

Estimated Savings \$2,040 per month \$24,479 per year	Estimated Net Savings (NPV) \$68,932 over project lifetime	Simple Payback Period 8.75 Years
--	---	--

Monthly and annual savings include energy and maintenance cost savings

Project Financials

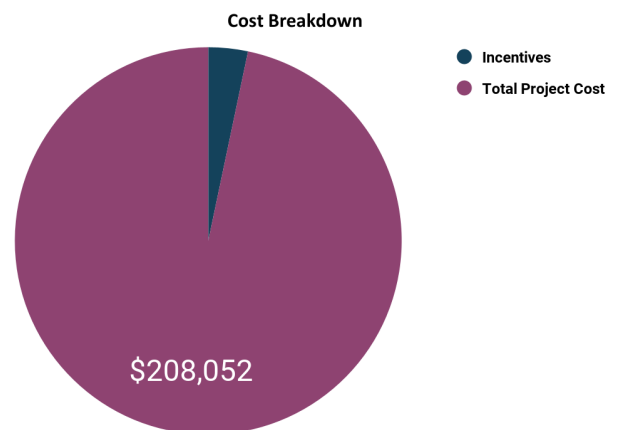
Project Costs	
Gross Project Cost	\$215,151
Estimated SSP Incentives	\$7,099
Remaining Project Cost	\$208,052

Additional costs, such as construction management or staff time, are not included in this table. Incentive reimbursements are not received until after the project has been completed and approved by SoCalREN

*Additional COVID markup budget was approved for contingency and is based on current high cost variance. This initial project cost estimate remains unchanged.

Project Financial Metrics	
Net Present Value (NPV) - Cash Only	\$68,932
Simple Payback Period (SPP)	8.75
Return on Investment (ROI)	0.33

Financial metrics definitions can be found in Appendix B.



Up-front capital requirements are often the greatest obstacle in pursuing energy efficiency retrofit projects. There will be an out-of-pocket cost of \$208,052.

Cash Flow Analysis

The SoCalREN provides expert guidance identifying financing opportunities available for public agencies and applying and securing them for eligible agencies. In the case that RSF is not available to the City of Lindsay, please use this cash flow chart outlined below.

Year	Incentives & Financing	Est. Utility Savings	Est. Maintenance Savings	Total Cash Inflows	Est. RSF Loan Payment	Total Cash Outflows	Net Cash Flows
0	\$7,099			\$7,099	\$0	(\$215,151)	(\$208,052)
1	\$0	\$17,508	\$6,270	\$23,777	\$0	\$0	\$23,777
2	\$0	\$17,686	\$6,334	\$24,020	\$0	\$0	\$24,020
3		\$17,867	\$6,398	\$24,265	\$0	\$0	\$24,265
4		\$18,049	\$6,463	\$24,512	\$0	\$0	\$24,512
5		\$18,233	\$6,529	\$24,762	\$0	\$0	\$24,762
6		\$10,368	\$6,154	\$16,523	\$0	\$0	\$16,523
7		\$10,474	\$6,217	\$16,691	\$0	\$0	\$16,691
8		\$10,581	\$6,281	\$16,862	\$0	\$0	\$16,862
9		\$10,689	\$6,345	\$17,034	\$0	\$0	\$17,034
10		\$10,798	\$6,409	\$17,207	\$0	\$0	\$17,207
11		\$10,908	\$6,475	\$17,383	\$0	\$0	\$17,383
12		\$11,019	\$6,541	\$17,560	\$0	\$0	\$17,560
13		\$5,713	\$6,293	\$12,006	\$0	\$0	\$12,006
14		\$5,771	\$6,357	\$12,129	\$0	\$0	\$12,129
15		\$5,830	\$6,422	\$12,252	\$0	\$0	\$12,252
Total	\$7,099	\$181,495	\$95,488	\$284,083	\$0	(\$215,151)	\$68,931

**all values are in Present Value

Energy Savings Measures

The energy efficiency measures found at the Lindsay Wellness Center include a pool pump VFD, interior lighting retrofits, exterior lighting retrofits, a package unit replacement, an advanced Wifi thermostat, and a vending miser. The measures will save the City of Lindsay about 87,183 kWh/year, equating to the city seeing an annual utility bill reduction of \$22,422.

Measure #	Energy Efficiency Measure	kWh Savings	kW Savings	Electricity Cost Savings (\$)	Gross Project Cost (\$)
EEM 1	Pool Pump VFD	37,614	0	\$6,399	\$14,100
EEM 2	Interior Lighting Retrofits	25,714	1.7	\$4,876	\$8,859
EEM 3	Exterior Lighting Retrofits	739	0.9	\$160	\$692
EEM 4	Package Unit Replacements	12,580	1.9	\$7,775	\$182,800
EEM 5	Advanced Wifi Thermostats (Optimum Start/Stop)	10,158	0	\$3,148	\$8,400
EEM 6	Vending Miser	378	0	\$64	\$300
TOTALS		87,183	4.5	\$22,422	\$215,151

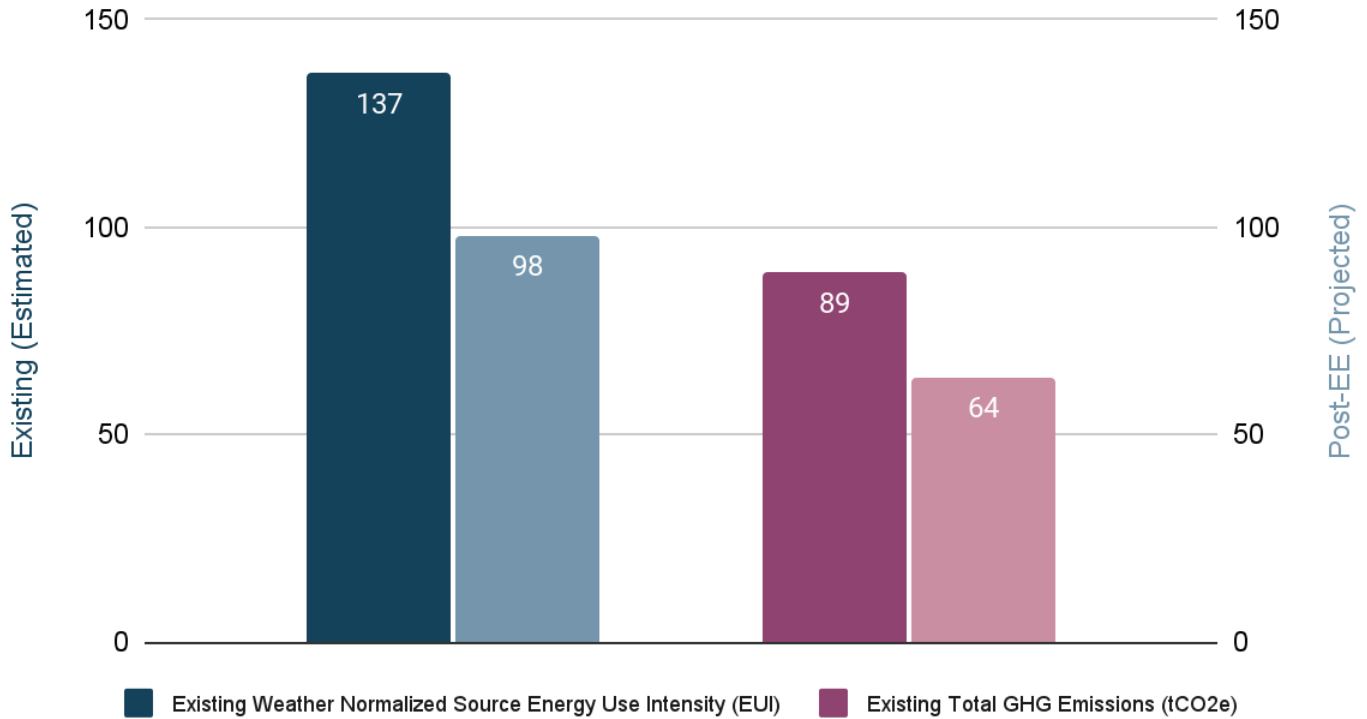
Project Milestones and Activities

The Southern California Regional Energy Network (SoCalREN) will assist your agency with completing your energy efficiency projects in an expedited manner, with an anticipated construction start date of February 2022. Your Project Manager will work with you to refine these proposed dates and the project activities.

Milestone	Date
Project Proposal Approval	November, 2021
Project Commitment Form Signed	April, 2022
Council/Board Approval Date	April, 2022
Construction Start Date	September, 2022

Appendix A: Energy Star Portfolio Manager (ESPM) Facility Snapshot

Lindsay Wellness Center Energy Performance Analysis



Metric	Existing (Estimated)	Post-EE (Projected)	Target
Weather Normalized Site Energy Use Intensity (EUI) kBtu/sq. ft.	137	98	< National Median (112)
Total GHG Emissions (Metric Tons CO2e)	89	64	< National Median (73)

Lindsay Wellness Center is currently 20.1% less efficient than the national median energy intensity for similar facilities.

Lindsay Wellness Center is currently 19.7% less efficient than the national median GHG Emissions level for similar facilities.

Appendix B: Financial Metrics Definitions

Gross Project Cost: the total of all construction costs for each measure including direct labor, materials, equipment, the contractor’s adjustment factor and all task order processing fees.

Net Present Value (NPV): NPV takes into account the time value of money and indicates what a project’s lifetime cash flow is worth today. NPV is determined by taking the sum of the present value of all current and future cash flows, including purchase and installation costs, and future utility and maintenance savings.

Reimbursable Costs: Money returned by the utilities after the project has been installed with the Installation Report submitted and approved.

Simple Payback Period (SPP): the amount of time required to recover the initial costs of a project from its savings. A simple payback period ignores the time value of money and assumes that future savings occur in even amounts each year. For example, a \$1,000 investment that saves \$500 each year has a two-year simple payback period. A project is economically acceptable if the payback period is less than the length of the project life.

$$SPP = \text{Net Project Cost (\$)} / \text{Annual Savings (\$/yr)}$$

Financing Assumptions	
Discount Rate	2.95%
Utility Escalation Rate for 2021	4%
Utility Escalation Rate for 2022+	4%
Inflation Rate	4%
Maintenance Savings (% of Gross Project Cost)	3%
Project Lease Interest Rate	2.45%

Project Lease Interest Rate: The interest rate used is an indicative rate and does not represent an offer from SoCalREN or its partners. Actual borrowing rate will be determined when a project and financing is approved and will take in to account each agencies credit profile, needs, and financing terms and structure.

Estimates of potential Investor-Owned Utility (IOU) incentives and On-Bill Financing funding values are based on the most up-to-date information available from the corresponding utility. Utilities reserve the right to change and/or terminate funding for Energy Efficiency projects based on evolving priorities as determined by California Public Utilities Commission directives. These changes can happen without notice. Furthermore, errors in submitted documentation, delays in project implementation, and lack of adherence to utility program requirements can all impact the final IOU Incentive and On-Bill Financing values and approvals.


Facility Information





	1	2
Facility Name	Lindsay Wellness Center	
Service Account Number	8002975386 (SCE)	
Meter Number	259000-068943 (SCE)	
Address	860 North Sequoia	
City	Lindsay	
State	CA	
Zip Code	93247	
Building Type	Assembly	
Year Built	2010	
Square Footage	25,000	
Facility kWh/year	328,946	
Facility kW/year	94	
Facility Therms/year	2,859	


Measures Information





	1	2	3	4	5	6
Measure Code	TBD	TBD	TBD	TBD	TBD	TBD
Delivery Type	Custom	Custom	Custom	Custom	Custom	Custom
Measure Description	Pool Pump VFD	Interior Lighting Retrofits	Exterior Lighting Retrofits	Package Unit Replacements	Advanced Wifi Thermostats (Optimum Start/Stop)	Vending Miser
Facility Number	1	1	1	1	1	1
Pre-existing equipment	Constant speed pool pump	Metal Halide interior lighting	Halogen and Fluorescent exterior lighting	Package AC units, degraded efficiency	Non-programmable thermostats	Package AC units, degraded efficiency
Proposed equipment	Variable speed pool pump	LED interior lighting	LED exterior lighting	New package AC units, high efficiency	Advanced programmable wifi thermostats	New package AC units, high efficiency
Measure Application Type	Add-on Equipment (AOE)	Accelerated Replacement (AR)	Accelerated Replacement (AR)	Accelerated Replacement (AR)	Accelerated Replacement (AR)	Add-on Equipment (AOE)
kWh Savings	37,614	25,714	739	12,580	10,158	378
kW Savings	0	2	1	2	0	0
Therms Savings	0	0	0	0	0	0
EUL	5	12	12	15	15	5
Lifetime GHG Emissions Savings						
Annual Energy Cost Savings	\$6,399	\$4,876	\$160	\$7,775	\$3,148	\$64
Gross Project Cost	\$14,100	\$8,859	\$692	\$182,800	\$8,400	\$300
Incremental Project Cost	\$14,100	\$8,859	\$692	\$182,800	\$8,400	\$300
Estimated Incentives	\$1,956	\$2,653	\$76	\$1,369	\$1,030	\$15
Simple Payback	1.9	1.3	3.9	23.5	2.3	4.5

Document Uploader



Lindsay WC SSP
Project Feasibility
Study 4.21.2022.pdf


 Lindsay Wellness Center REN Audit Workbook.xlsx	 Lindsay Wellness Center Incentive Calculations.xlsm
 Wellness Center Pool VFD 4-18- 22.xlsx	 Mechanical Calculations - COVID


LWC M&V Plan.docx

 ACSpecProposed.pdf	 DIRECT-T5-VALUE- SELECT.pdf
 HID-LOW-HIGH-BAY- LAMP-Family- Datashet-R-L.pdf	 PAR38HO-30W-DIM- 277V-Datashet- 20210121.pdf


Audit Commitment
Form
Acknowledge


CityofLindsay_W9.
pdf


2022 Form 590
Withholding
Exemption

Expected Useful Life - Simple Payback Eligibility Tool

		Project Eligibility	Project kWh	Project EUL	Simple Payback
		ELIGIBLE	87,183	9.7	4.9
Measure Number	Measure Code	Measure Name	Energy Savings (kWh)	Expected Useful Life (EUL)	Simple Payback
1	TBD	Pool Pump VFD	37,614	5	1.9
2	TBD	Interior Lighting Retrofits	25,714	12	1.3
3	TBD	Exterior Lighting Retrofits	739	12	3.9
4	TBD	Package Unit Replacements	12,580	15	23.5
5	TBD	Advanced Wifi Thermostats (Optimum Start/Stop)	10,158	15	2.3
6	TBD	Vending Miser	378	5	4.5
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Application Checklist

Application Information

Facility Information

Measure Information

Project Feasibility Study

Calculations

M&V Plan

Spec Sheets

Audit Commitment Form

W-9

CA-590

EUL - SPP Calculator

Expected Application Timeline

4/27/2022 Date Submitted

5/11/2022 Internal Review Complete

5/12/2022 Submitted for Technical Review

6/27/2022 Technical Review Complete

7/4/2022 CMPA Upload

Project Feasibility Study

City of Lindsay - Lindsay Wellness Center Whole Building Energy Efficiency Project 860 North Sequoia, Lindsay, CA 93247

Prepared by:



525 Technology Dr Ste 350

Irvine, CA 92618

Michelle Bunn, EcoDistricts AP

Email : mbunn@energycoalition.org | Phone: 949-732-1099 Ext. 646

Customer Name	Joseph Tanner
Position / Title	City Manager
Signature	
Date	
<p><i>By signing this document, you acknowledge that you have read and reviewed the attached energy efficiency Project Feasibility Study that SoCalREN has prepared. Your signature does not bind you to completing or installing any of the measures described in this report.</i></p> <p><i>The City of Lindsay understands that this project may be selected for an in-depth technical review by the Commission Staff (CS) of the State of California Public Utilities Commission (CPUC). If selected, the CS reserves the right to review the project and all associated documentation to ensure the proposed energy savings are reasonable and correct. Any proposed changes to the project's energy savings or Energy Conservation Measures by CS must be implemented per the direction of the CS.</i></p> <p><i>By signing above, you acknowledge that you understand that the energy savings described in this document are estimates only and are subject to change. SoCalREN is not liable if the projected estimated savings or project economics differ from actual energy savings and/or project economics because of variations in operating conditions, changes in project scope, changes to implementation based upon CS recommendations or Industry Standard Practice study findings, changes based upon technical review findings, or for any other reason.</i></p>	

Revision History

Rev	Date	Author & Organization	Summary of Changes
01	3/31/22	Michelle Bunn, Project Manager, The Energy Coalition - SoCalREN	Updated PFS to include Streamlined Savings Pathway Program

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1. Contact Information

CUSTOMER INFORMATION			
Customer Name City of Lindsay		Utility Service Account No. 8002975386	
Customer Contact Joseph Tanner		Title City Manager	
Customer Address 251 E. Honolulu St.		City Lindsay	State Zip CA 93247
CA Climate Zone 13	Telephone 559-562-7102 ext. 8010	E-Mail jtanner@lindsay.ca.us	

PROJECT INFORMATION			
Project Name Lindsay Wellness Center Whole Building			
Project Site Address 860 North Sequoia	City Lindsay	State CA	Zip 93247

PROGRAM CONTACTS		
Project Manager Michelle Bunn	SSP Program Manager Angela Vaszily	SCE Account Representative Frank Yanes
Telephone 949-732-1099 Ext. 646	Telephone 213-797-7815	Telephone 559-685-3276
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2. Executive Summary

This project was developed as a result of collaborative efforts between the City of Lindsay and the Southern California Regional Energy Network Public Agency Program (SoCalREN). The City of Lindsay enrolled with SoCalREN (SCR) in 2020 to take advantage of the no-cost services available to help the agency move energy efficiency projects from conception to completion. Based on the no-cost technical, financial, and project management services offered by SoCalREN, the City of Lindsay has chosen to move forward with this energy efficiency project.

Since the Lindsay Wellness Center is the City's largest energy consumer, the facility was targeted in hopes of finding opportunities for energy efficiency. Six Energy Efficiency Measures (EEMs) were identified: 1) Pool Pump VFD, 2) Interior Lighting Retrofits, 3) Exterior Lighting Retrofits, 4) Package Unit Replacement, 5) Advanced Wifi Thermostats (Optimum Start/Stop), and 6) Vending Miser. These measures are estimated to see a reduction of 87,183 kWh annually, equating to the City seeing an annual utility bill reduction of \$22,422. Additional benefits of this project include improving safety and reliability, increasing occupant comfort, reducing maintenance costs, hedging against increasing utility costs, and reducing greenhouse gas emissions by 70 metric tons annually, which equates to taking 15 cars off the road. The Lindsay Wellness Center continues to serve its local community and plans to expand its current programs and offerings to include more partnerships and courses with the local school district and youth camps and programming.

2.1 Project Eligibility

- Does the customer pay PPP charges? Yes No
- Does the customer have cogeneration? Yes No
 - Renewable energy Yes No
 - Other non-utility generation Yes No
 - Does the customer have another form of generation? Yes No
 - If yes, describe the cogeneration system, and complete & supply a grid impact calculation and explain how it delivers power to the equipment/system.
- Discuss any load shifting strategies are being employed
No load shifting strategies are being employed.
- Discuss if the customer is participating in any Demand Response Programs
The customer is not participating in any Demand Response Programs.

2.2 Project Drivers

1. When and how was the original communication with the customer initiated by the IOU/implementer/developer?
 - Describe when and how the Customer was made aware of the program's features and measures for this project.
 - i. In February 2020, The City of Lindsay was made aware of SoCalREN's program capabilities when they enrolled in the SoCalREN Public Agency Program (**Attachment A: City of Lindsay Signed Enrollment Form, 2.11.20**). SoCalREN presented a Comparative Energy Analysis report (CEA) to the agency on June 1, 2020 and the Lindsay Wellness Center (LWC) was identified as the highest consuming facility and was therefore prioritized for moving forward with energy efficiency (EE) projects. Later that week, SoCalREN sent a follow-up email to the city outlining the presentation's key takeaways and next steps (**Attachment B: CEA Follow-up email, 6.5.20**). The Comparative Energy Analysis document was revised on June 18, 2020 based on feedback from the agency. (**Attachment C: City of Lindsay CEA, 6.18.20**).

- ii. With the City of Lindsay showing interest in exploring energy efficiency opportunities at the Wellness Center, a SoCalREN contracted engineer from TRC and SoCalREN conducted a site visit in August 2020. TRC identified initial measures at the facility and SoCalREN presented an Initial Measures List (IML) (**Attachment D: LWC IML, 12.2.20**) as well as an Agency Services Plan (ASP) on December 2, 2020 (**Attachment E: LWC ASP, 12.2.20**). An updated version of the Initial Measures List was presented to the agency on April 15, 2021 with relevant project costs in preparation for a project budget request (**Attachment F: LWC Updated IML, 4.15.20**).
- o **Has customer thought about potential upgrades, do they know the approximate cost to do so? Are they aware of potential utility incentives? Are they aware of the benefits (EE and non-energy)?**
 - i. A follow up of the Initial Measures List presentation included the discussed preliminary savings, costs, and project pathway eligibility including standard IOU incentives, the SoCal Edison Performance-Based Retrofit Program, and SoCalREN’s Metered Savings Program (MSP) in addition to highlighting various Distributed Energy Resource (DER) measures (**Attachment G: IML Follow-up email, pages 1-2, 12.9.20**). Additionally, a Distributed Energy Resources audit report (also known as a Pathway to Zero report) was later prepared by SoCalREN and was provided to the city on December 16, 2021 (**Attachment H: City of Lindsay DER Audit Report, 12.16.21**). The Distributed Energy Resources audit report outlined potential projects the city could consider the following year as well as a copy of the Distributed Energy Resources calculations.
 - ii. SoCalREN’s new Streamlined Savings Pathway program (SSP) was introduced to the agency in March 2022. After receiving the predictability analysis results, SoCalREN consultants recommended that the city pursue the Streamlined Savings Pathway program instead of the Metered Savings Program (**Attachment I: LWC Bi-weekly Meeting Minutes, page 2, 3.24.22**). Due to the new recreational programs and events that the Lindsay Wellness Center has implemented, there were concerns that it would be difficult to track Metered Savings Program energy savings as highlighted in the Predictability Analysis (**Attachment J: LWC Predictability Analysis, 3.25.22**). SoCalREN informed the agency the Streamlined Savings Pathway Program program had comparable incentives (**See Appendix A: Streamlined Savings Pathway Incentive Calculations**) and offered the same SoCalREN support services as the Metered Savings Program, and that the best incentive option for the city moving forward was SoCalREN's Streamlined Savings Pathway Program. SoCalREN invited the city to their Streamlined Savings Pathway Program informational webinar that was held on March 30, 2022. Lisa Davis, the city’s recreation director, attended the webinar. On April 1, 2022, following the webinar, Lisa confirmed the city wanted to move forward with pursuing SoCalREN’s Streamlined Savings Pathway Program (**Attachment K: SSP Program Confirmation Email, page 1, 4.1.22**). Please reference (**Appendix B**) for Streamlined Savings Pathway program project proposal shared with the agency April 20, 2022.
- o **Include cases of potentially negative influence including when the customer first initiated contact and why.**
 - i. Negative influence is not applicable



Attachment A_ City of Lindsay Signed A



Attachment B_ Lindsay Wellness Ce



Attachment C_ City of Lindsay CEA 6.18.



Attachment D_ Lindsay Wellness Ce



Attachment E_ Lindsay Wellness Ce



Attachment F_ Lindsay Wellness Ce



Attachment G_ Lindsay Wellness Ce



Attachment H_ Lindsay Wellness Ce



Attachment I_ Lindsay Wellness Ce



Attachment J_ Lindsay Wellness Ce



Attachment K_ SSP Program Confirmati

- Attachment(s) Screen shot(s) Both Other

2. **What are the pre-existing conditions of the energy consuming systems or equipment on the customer’s facility?**

- What is the age of this equipment?
 - i. The Lindsay Wellness Center was built in 2010. The existing equipment has not been updated or replaced since the initial installation. These original existing systems include: constant speed pool pump, metal Halide interior lighting, Halogen and Fluorescent exterior lighting, package AC units with degraded efficiency, non-programmable thermostats, and refrigerated vending machine that runs 24/7 (**Attachment F: LWC Updated IML, page 2 Table, 4.15.20**).
- If the age is difficult to establish, what makes you believe you can estimate the equipment age?
 - i. See comment above.
- What upgrades or component replacements have been done?
 - i. See comment above.



Attachment F_
Lindsay Wellness Ce

Attachment(s) Screen shot(s) Both Other

3. Does the facility suffer from any pain points, things they don't like, or anything they are unhappy about with their current systems or equipment?

- Is the equipment very old or does it no longer meeting load/production? How were these issues identified?
 - i. Lindsay Wellness Center has not expressed any pain points. From SoCalREN's analysis identifying potential energy efficient equipment upgrades at the Wellness Center, the agency was interested in replacing their existing equipment with energy efficient equipment that has programmable capability to adjust with facility demand time or facility closings, ultimately reducing their high energy consumption at the Wellness Center (**Attachment F: LWC Updated IML, page 2 Table, 4.15.21**).
- Any anecdotal evidence of increased failures, low reliability, increased maintenance?
 - i. There is no anecdotal evidence of increased failures, low reliability, or increased maintenance on this equipment.
- Does the facility need re-programming the EMS/BMS, need re-commissioning of any systems, not bright enough, buzzing noises or flicker, need to upgrade the "image" of the space?
 - i. The re-programming and retrocomissioning proposed in this project application scope is driven by energy efficiency and the city's goal of reducing their environmental impact, not by any facility requirements or image upgrades. (**Attachment L: City of Lindsay Energy Action Plan (EAP), page 4 Introduction, 2.12.19**).



Attachment F_
Lindsay Wellness Ce



Attachment L_ City
of Lindsay Energy Ac

Attachment(s) Screen shot(s) Both Other

4. What was the Customer planning to do prior to implementer/developer/PA intervention?

- Business as usual (do nothing) is not assumed, in fact, the case that they were going to do something needs to be disproven, if possible.
 - i. Upon initial conversation with the City of Lindsay they had no immediate plans in action to implement energy efficiency measures at their facilities. However, the city introduced an Energy Action Plan (EAP) in February 2019 (**Attachment L: EAP, 2.12.19**). SoCalREN reviewed the Energy

Action Plan and noted that the city's prospective EE projects aligned well with SoCalREN's EE project delivery program.

- Are there any facility activities triggering code enforcement requirements that could affect the project?
 - i. Not at this time.
- Plans to install a less efficient or less technically advanced version?
 - i. This is not applicable.
- Has the facility upgraded similar equipment in the recent past at this site or similar facilities and what are the conditions surrounding the initiation of that project, e.g., did they pursue incentives or on-bill financing, and did they follow a deemed or custom approach?
 - i. The existing equipment has not been updated or replaced since the initial installation when the facility was built in 2010.
- For projects that were previously identified but not implemented prior to program intervention. Need to obtain the reasons why customer did not implement previously, who identified (developer/customer/vendor, name and firm name) and when.
 - i. This is not applicable.



Attachment L_City
of Lindsay Energy Ac

- Attachment(s) Screen shot(s) Both Other

5. What specific recommendations were made for this project? How were they made?

- i. SoCalREN identified six energy efficiency measures recommended for Lindsay Wellness Center: 1) Pool Pump VFD, 2) Interior Lighting Retrofits, 3) Exterior Lighting Retrofits, 4) Package Unit Replacements, 5) Advanced Wifi Thermostats, and 6) Vending Miser during the energy audit to provide the city with energy savings, cost savings, project cost (includes COVID markup contingencies), and incentive estimates (**Attachment F: LWC Updated IML, 4.15.20**), (**Attachment M: LWC Costing, 10.2021**). The additional COVID markup budget contingency was approved by the city council and is based on current high cost variance. The initial projected project cost estimate remains unchanged.
- Did the customer once partake of any “lost leader” activities offered by the PA such as measure identification, or an energy audit?
 - i. SoCalREN identified all of the measures within the scope of this application and conducted an energy audit to provide the city with energy savings, cost savings, project cost, and incentive estimates (**Attachment F: LWC Updated IML, 4.15.20**).
- Describe past energy savings estimates, reports, analyses, problems identified, etc. that were provided to the customer.
 - i. During the audit site visit in August 2020 at the Lindsay Wellness Center with TRC and SoCalREN, six energy efficiency measures were identified: 1) Pool Pump VFD, 2) Interior Lighting Retrofits, 3) Exterior Lighting Retrofits, 4) Package Unit Replacements, 5) Advanced Wifi Thermostats, and 6) Vending Miser as well as Distributed Energy Resources measures outlined in the Initial Measures List presented in December 2020 (**Attachment D: LWC IML, 12.2.20**). SoCalREN later presented an updated Initial Measures List in April 2021 with the preliminary savings and project costs that were calculated which further intrigued the city into wanting to pursue the energy efficiency measures (**Attachment F: LWC Updated IML, 4.15.21**). After the agency decided to pursue the suggested measures, TRC supplied SoCalREN with an audit workbook showing estimated savings of 87,183 kWh, which is 26.5% of the Wellness Center's annual usage (**Attachment N: LWC Audit Workbook, 4.19.22**). Please reference (**Appendix B**) for Streamlined Savings Pathway program project proposal shared with the agency April 20, 2022.

- ii. Due to COVID impacts, SoCalREN recommended to the city that they review and revise the project proposal to include a COVID mark-up related to the current cost catalog. SoCalREN provided expert guidance in assisting the city regarding the cash flow associated with their energy efficiency improvement projects. SoCalREN provided estimated project cost options that included a 15% overall markup and a 25% HVAC markup that reflected the current market conditions related to COVID-19 impacts and supply chain delays (**Attachment M: LWC Costing, 10.2021**). The Wellness Center director, Lisa Davis, presented the updated project proposal to the city council on November 9, 2021 and SoCalREN was present at the meeting to provide support and to answer any questions (**Attachment O: Lindsay City Council Meeting Screenshot, 11.9.21**). The additional COVID markup budget contingency was approved by the city council and is based on current high cost variance. The initial projected project cost estimate remains unchanged.



- Attachment(s) Screen shot(s) Both Other

6. What did the customer do after interacting with the program administrator/implementer/developer?

- o Ex. They were going to do nothing and are now going to move forward with the project.
 - i. Although the city introduced an Energy Action Plan in February 2019 (**Attachment L: EAP, 2.12.19**), prior to SoCalREN involvement, the city had no immediate plans to implement the energy efficiency measures that were identified by SoCalREN. After interacting with SoCalREN and understanding the project support and available incentives, the city stated interest in continuing to work with SoCalREN to explore the identified EE measures further (**Attachment P: LWC Meeting Minutes, page 2 Project Details, 8.18.21**).
- o Ex. They were going to do the minimum efficiency (non-incentivized measure) and were moved to install the higher efficiency (eligible) measure.
 - i. See the response in the bullet point above.
- o Describe specific discussions and dialogue on key decision points that influenced customer’s decision and enabled the customer to adopt an alternative action that improves final efficiency.
 - i. After the updated Initial Measures List was presented to the agency on April 15, 2021, (**Attachment F: LWC Updated IML, 4.15.21**), the city expressed a key driver to be SoCalREN’s project management support that is only offered through the SoCalREN program pathways (**Attachment P, page 2 section 2b: LWC Meeting Minutes**). Lindsay’s city services are limited in staffing, so SoCalREN’s project management services are very valuable to them. SoCalREN’s incentives were also a key driver for the city to complement their budget funding.
 - ii. SoCalREN’s Streamlined Savings Pathway program (SSP) was introduced to the city in March 2022 as a more compatible incentive pathway for the identified Lindsay Wellness Center (LWC) measures. After receiving the revised predictability analysis results, SoCalREN consultants recommended the city pursue the Streamlined Savings Pathway program instead of the Metered Savings Program (MSP) (**Attachment I: LWC Bi-weekly Meeting Minutes, page 2, 3.24.22**). Due to the new recreational programs and events that the Lindsay Wellness Center has implemented, there were concerns that it would be difficult to track Metered Savings Program energy savings as highlighted in the Predictability Analysis results (**Attachment J: LWC Predictability Analysis, 3.25.22**). SoCalREN informed the city that the Streamlined Savings Pathway Program program had comparable incentives, (**See Appendix A: SSP Incentive Calculations**) offered the same SoCalREN valued support services as the Metered Savings Program, and would be the best option for the city moving forward. SoCalREN invited the city’s recreation director, Lisa Davis, to the Streamlined

Savings Pathway Program informational webinar that was held on March 30, 2022. Following the webinar, on April 1, 2022, Lisa Davis confirmed the city wanted to pursue SoCalREN’s Streamlined Savings Pathway Program in order to explore this energy efficiency project with ongoing SoCalREN project management support and incentives (**Attachment K: SSP Program Confirmation Email, page 1, 4.1.22**). Please reference (**Appendix B**) for Streamlined Savings Pathway program project proposal shared with the agency April 20, 2022.



Attachment F_
Lindsay Wellness Ce



Attachment I_
Lindsay Wellness Ce



Attachment J_
Lindsay Wellness Ce



Attachment K_SSP
Program Confirmatic



Attachment L_ City
of Lindsay Energy Ac



Attachment P_
Lindsay Wellness Ce

Attachment(s) Screen shot(s) Both Other

7. Who are the Customer decision makers (company role and title) and what were the business requirements that had to be fulfilled in order for the Customer to move forward with the measure/project?
- i. Neyba Amezcua (current City Services Manager) and Lisa Davis (Wellness/Aquatics/Recreation Director) are key decision-makers for the project at the City of Lindsay. Former City Servicers Manager, Michael Camarena,retired in 2021, and Neyba Amezcua has since taken over his role.
 - o Financial criteria including access to [financing](#), [simple payback or ROI](#), [bill savings](#), [demand reduction](#), etc.
 - i. Although The City of Lindsay introduced an Energy Action Plan in 2019 (**Attachment L: EAP, 2.12.19**), short-staffing and past financial hardships have not allowed the city to implement many of their energy goals and they expressed project support and additional financing would help them in achieving these goals (**Attachment Q: LWC Bi-weekly Meeting Minutes, page 3, 2.24.22**). The Wellness Center director, Lisa Davis, confirmed during a bi-weekly meeting on October 28, 2021 that the Lindsay Local Hospital District Board of Directors approved the proposed capital funding budget inclusive of additional Covid-19 markup costs at their Monthly Board Meeting on October 19, 2021 at the Lindsay Wellness Center (**Attachment R: LWC Bi-weekly Meeting Minutes, page 3, 10.28.21**). Lisa presented the updated project proposal to the City Council on November 9, 2021 and covered an overall breakdown of project costs and savings (**Attachment S: City of Lindsay Council Meeting Agenda Packet, p185, 11.9.21**). The additional COVID markup budget contingency was approved by the city council and is based on current high cost variance. The initial projected project cost estimate remains unchanged.
 - o If we can identify an EE project that meets their general criteria, when would they be able to move forward? Would they find a budget to do so this year? If not, would OBF allow them to implement it sooner?
 - i. Yes, if the EE project meets the city’s criteria and if incentives are secured, the city is ready to move forward as soon as possible.

Customers with energy or carbon reduction, green or sustainability goals/plans, show how they were influenced to switch to electricity instead of gas, gas instead of electricity, or to use more water to save electricity or gas, and the net Btu reduction (3-prong test).

- i. This is not applicable to this project.



Attachment L_ City
of Lindsay Energy Ac



Attachment Q_
Lindsay Wellness Ce



Attachment R_
Lindsay Wellness Ce



Attachment S_ City
of Lindsay Council N

Attachment(s) Screen shot(s) Both Other

8. Accelerated Replacement (AR) projects must demonstrate with a Preponderance of Evidence both that program staff convinced the customer that the project was feasible and that energy efficiency was the critical factor for

pursuing the project. In other words, if not for the program the customer would not be moving forward with the project.

- i. EEMs 2-4 are Accelerated Replacement (AR) measures.
 - o If a measure's simple payback exceeds its Effective Useful Life (EUL), the Customer should explain the reason(s) behind the business decision to implement the measure(s) even though on paper it appears that the project is not profitable.
 - o EEMs 2-4 are Accelerated Replacement (AR) measures. The simple payback for EEMs 2, 3 and 5 do not exceed the Effective Useful Life (EUL). For EEM4 the simple payback is 23.3 years and the EUL is 15.
 - o EEM4 was proposed to allow greater synergy between the package units and the proposed thermostats in EEM5. The existing package units are 12 years old and have Remaining Useful Lifespans of only 3 years. The incremental savings and functionality associated with the HVAC measures were deemed to be greater than the loss of value associated with 3 years of existing HVAC life.
 - o Cost effectiveness should be evaluated on a project-level basis. The project payback period is less than the project EUL.
 - o **(See Appendix J)** for Customer Affidavit.
 - o If a measure's simple payback is ≤ 2 years without incentives, financial savings should not be used as the primary influence driver.
 - i. This is not applicable.

Attachment(s) Screen shot(s) Both Other

2.3 E 5115 Requirements

According to Resolution E-5115, this project is classified as Very Low Rigor, since the incentive amount is below \$7,500. No photos or videos are required as preponderance of evidence.

Describe this project's development, including factors and decision points that led to the customer's decision to replace the existing equipment.

TRC performed a site audit of the facility in 2019. Equipment identified for AR measures (lighting, AC units, and thermostats) have remaining useful life of 2-3 years, but the energy and maintenance savings associated with upgrading the equipment immediately were deemed most attractive by the customer following SoCal REN/TRC's presentation.

Describe the project developer's services provided to the customer and timing of developer's engagement compared to customer's decision-making process.

TRC performed a site audit of the facility and presented potential measures to the customer in 2019. The customer expressed interest in all measures, and TRC developed full energy savings and costing calculations in 2020. The customer used the deliverables to decide to move forward with the project. See the Project Drivers section for greater discussion of influence, including correspondence logs.

Describe any major repairs performed to the existing equipment, not related to a full system overhaul, in the last 12 months.

No major repairs.

Describe any maintenance issues for the existing equipment, including maintenance costs, in the last 12 months.

Equipment doesn't have any major malfunctions; however, maintenance savings associated with updating the lighting and AC units were estimated at 3% of the measure costs, in line with previous non-energy benefit programs such as Prop 39 guidelines.

Demonstrate that the project is not part of the customer's scheduled maintenance or equipment upgrade.

See Project Drivers section for proof that the project was a result of SoCal REN/TRC influence.

Provide information to demonstrate that the customer was not going to do this energy efficiency project anyway.

See Project Drivers section for proof that the project was a result of SoCal REN/TRC influence.

3. Project Details

3.1 Facility Description

The Lindsay Wellness Center is located in the City of Lindsay in Climate Zone 13. It was built in 2010 and is one of the City's largest energy users. This 25,000 square foot facility provides various indoor and outdoor programming throughout the year for its local community in the aquatic center and fitness center. The Wellness Center offers group fitness classes, indoor basketball, weight training, and weightlifting areas, as well as an outdoor pool. The upper rooftop of the wellness center currently supports a 23-kW solar PV system. No battery storage systems or electric vehicle charging stations are located on the site. They offer a variety of educational and social activities and allow the community to rent out some event space for birthday parties, corporate events, and other celebrations. They also rent out space to vendors to provide physical therapy services. The Lindsay Wellness Center serves its local high school swim team, and youth community swimmers during the summer, as well as partnering with the local school district to provide water aerobics and other elective courses. Since 2021, they have been a COVID-testing and vaccination site. Additionally, the PT programs stayed in operation during the COVID-19 pandemic and several indoor programs were transitioned outdoors.

Currently, the Lindsay Wellness Center's operation hours are Monday through Friday 5am-7:30pm, which will continue until mid-May. Then they extend their hours and stay open until 8pm and add Saturdays 7am-12pm. They provide extended hours for swim team practices on the weekends to host swim meets. Swim meets vary year to year with an average of around 10 per year from March to July. Public pool and swim lessons begin the first Saturday in June and will continue until the end of August. During the summer, the pool runs 7 days a week with private rentals and swim team rentals. A typical Saturday will be around 15 hours of pool time and a Sunday will be around 4 or 5 hours. Annual pool maintenance occurs 6-8 weeks each December/January for therapy and big pools. The pool is shut down and not available for use during this time.

The Lindsay Wellness Center is located in the City of Lindsay in Climate Zone 13. It was built in 2010 and is one of the City's largest energy users.

3.2 Energy Use Summary

Table 3.2: Facility Annual Electric Use

Service Account Number	Tariff (rate)	Electric Meter Number(s)	Annual Electrical Usage	Peak (max) demand (kW)
8002975386	TOU-8-R	259000-068943	328,946	94

3.3 Facility Equipment Inventory

The Lindsay Wellness Center is conditioned by four Package Gas-Fired AC Units. Each AC unit is controlled by a thermostat with simple scheduling capabilities. Pre-COVID, the units were scheduled 4AM-9PM Monday-Sunday, with heating/cooling setpoints of 68°F/70°F.

Table 3.3: AC Equipment Details

Facility Equipment Inventory	Make & Model	Qty.	Existing System Installation Date (Year)	Cooling Capacity (tons)	Heating Capacity (Btu)	Efficiency (EER)	Annual Equipment Operating Hours (Hrs)
Package Gas-Fired AC Unit	Trane YFD181C3LA	4	2010	15	203,000	12	6,120

The majority of the Wellness Center’s lighting is provided by LED fixtures; however, a minority of fluorescent, halogen, and metal halide fixtures remain throughout the interior and exterior.

Table 3.4: Lighting Equipment Details

Existing Fixture Description	Location	Lamp Watts	Qty.	Occ Sensor?	On-Bill Operating Hours (Hrs)
Metal Halide High Bay Fixture	Interior	400	18	No	3,911
2-Lamp Fluorescent T5 Surface Mount Fixture	Interior	28	7	No	3,911
Halogen PAR38 Flood Lamp	Exterior	100	12	No	782
3-Lamp Fluorescent T5 Surface Mount Fixture	Exterior	28	2	No	782

The Wellness Center contains a 320,400-gallon pool that is circulated using a 20-HP pump. The pump runs at 890 gallons per minute at a constant speed, using a motor with a rated efficiency of 91%. To maintain minimum filtration requirements, the pump runs 24/7. The pool is shut down for annual maintenance one month out of the year.

4. Proposed Energy Efficient Measures (EEMs)

4.1 EEM 1 – Pool Pump VFD (Measure/Solution Code TBD)

Effective Useful Life (EUL)/Remaining Useful Life (RUL):

The effective useful life (EUL) for the vending miser is 5 years. The calculated weighted EUL for this measure can be viewed in the CPUC EUL Calculator (See Appendix F).

Source: Based on EUL ID: Motors-fan, AOE would be capped at 5 years which is RUL for Motors-fan

Standard Practice Discussion:

This measure does not trigger Title 24. The existing pump and motor are being kept. The variable speed drive (VFD) will maintain a minimum filtration turnover rate of 6 hours to maintain compliance with Title 24, Chapter 31B, Section 3124B.

Existing Equipment/System Operation:

The Lindsay Wellness Center was constructed in 2010 - all equipment being replaced or modified is original to the building’s construction.

The Wellness Center contains a 320,400-gallon pool that is circulated using a 20-HP pump. The pump runs at 890 gallons per minute at a constant speed, using a motor with a rated efficiency of 91%. To maintain minimum filtration requirements, the pump runs 24/7. The pool is shut down for annual maintenance that occurs during December-January.

The baseline system is detailed in the “Wellness Center Pool VFD” spreadsheet **(See Appendix G)**

Proposed Equipment/System Operation:

This measure will install a VFD on the 20-HP pump serving the pool. The VFD will allow the pump to reduce its speed to 60% during unoccupied periods, while maintaining a minimum turnover rate of 6 hours per filtration cycle while the pool is in use.

The proposed system is detailed in the “Wellness Center Pool VFD” spreadsheet **(See Appendix G)**.

Calculation Methodology:

This measure was modeled using a custom spreadsheet, “Wellness Center Pool VFD” **(See Appendix G)**. The spreadsheet accounts for the pool’s size and turnover rate, and the motor’s size, efficiency, load factor. The calculations use a VFD exponent of 2.2, which is in line with the DSM Engineering Policy (DSM E-PPICs 005)’s recommendation for fixed geometry, semi closed water systems.

Estimated Savings:

EEM 1 –Pool Pump VFD (Solution/Measure Code - TBD) Estimated Energy Savings	
Electricity Savings	37,614 kWh
Electric Peak Demand Savings	0 kW
Natural Gas Savings	0 Therms/yr

4.2 EEM 2 - Interior Lighting Upgrades (Measure/Solution Code TBD)

Effective Useful Life (EUL)/Remaining Useful Life (RUL):

The effective useful life (EUL) for the vending miser is 12 years. The calculated weighted EUL for this measure can be viewed in the CPUC EUL Calculator **(See Appendix F)**.

Source: DEER ID Iltg-Com-LEDfix-50000hr

Standard Practice Discussion:

This measure is compliant with Title 24 Section 130.0 and 130.1. The proposed retrofit kits are Design Lights Consortium (DLC) listed as premium efficiency and perform beyond minimum code requirements and industry-standard practice for efficacy. The lights serve a gymnasium space already controlled by Title 24 compliant lighting timers. The proposed Type-A LED tubes do not Trigger Title 24.

Existing Equipment/System Operation:

The interior of the Wellness Center contains (18) 400W metal halide high bay fixtures serving its gymnasium space, and (7) 28W 2-lamp fluorescent T5 surface mounted fixtures serving its kitchen. The gymnasium lighting is controlled on a timer, and the kitchen is controlled via manual switch. The lighting operates from 5AM to 8PM Monday through Friday. The baseline system is detailed in the “Lighting Calculations” spreadsheet **(See Appendix H)**

Proposed Equipment/System Operation:

This measure will retrofit the existing gymnasium metal halide high bay fixtures with HID to LED retrofit kits, and will replace the kitchen fluorescent T5 tubes with LED T5 Type-A tubes. The retrofit kits and lamps will provide equivalent lighting to the spaces. No controls changes are proposed.

The proposed equipment is detailed in the “Lighting Calculations” spreadsheet **(See Appendix H)**, and specifications are available in the “Specifications” folder **(See Appendix D)**.

Calculation Methodology:

Savings were calculated using a custom spreadsheet. The custom spreadsheet accounts for HVAC interactive effects and lighting coincident diversity factors using DEER2020 multipliers. Baseline fixture wattages were determined using **(See Appendix C)**.

The small quantity of base case linear fluorescent lamps within the measure are specialty fixtures with blue/red color output. Therefore, standard practice was assumed to be equal to their existing consumption.

Estimated Savings:

EEM 2 –Interior Lighting Retrofits (Solution/Measure Code - TBD) Estimated Energy Savings	
Electricity Savings	25,714 kWh
Electric Peak Demand Savings	1.7 kW
Natural Gas Savings	0 Therms/yr

4.3 EEM 3 -Exterior Lighting Retrofits (Measure/Solution Code TBD)

Effective Useful Life (EUL)/Remaining Useful Life (RUL):

The effective useful life (EUL) for the vending miser is 12 years. The calculated weighted EUL for this measure can be viewed in the CPUC EUL Calculator **(See Appendix F)**.

Source: DEER ID OLtg-Com-LED-50000hr

Standard Practice Discussion:

The exterior lighting upgrade proposes lamp-only replacements and therefore does not trigger Title 24 code. The proposed lamps are Design Lights Consortium (DLC) listed as premium efficiency and perform beyond industry standard practice for efficacy.

Existing Equipment/System Operation:

The exterior of the Wellness Center contains (12) 100W halogen flood lamps and (2) 28W 3-lamp fluorescent T5 surface mounted fixtures. The fixtures operate on a clock, from 6PM to 9PM Monday through Friday.

The baseline system is detailed in the “Lighting Calculations” spreadsheet (**See Appendix H**).

Proposed Equipment/System Operation:

This measure will replace the existing exterior halogen flood lamps and fluorescent T5 tubes with equivalent LED Type-A lamps. The lamps will provide equivalent lighting to the spaces. No controls changes are proposed.

The proposed equipment is detailed in the “Lighting Calculations” spreadsheet (**See Appendix H**), and specifications are available in the “Specifications” folder (**See Appendix D**).

Calculation Methodology:

Savings were calculated using a custom spreadsheet. The custom spreadsheet accounts for HVAC interactive effects and lighting coincident diversity factors using DEER2020 multipliers. Baseline fixture wattages were determined using Lighting Standard Fixture Wattages (**See Appendix C**)

The small quantity of base case linear fluorescent lamps within the measure are specialty fixtures with blue/red color output. Therefore, standard practice was assumed to be equal to their existing consumption.

Estimated Savings:

EEM 3 –Exterior Lighting Retrofits (Solution/Measure Code - TBD) Estimated Energy Savings	
Electricity Savings	739 kWh
Electric Peak Demand Savings	0.9 kW
Natural Gas Savings	0 Therms/yr

4.4 EEM 4 Package Unit Replacements (Measure/Solution Code TBD)

Effective Useful Life (EUL)/Remaining Useful Life (RUL):

The effective useful life (EUL) for the vending miser is 15 years. The calculated weighted EUL for this measure can be viewed in the CPUC EUL Calculator (**See Appendix F**).

Source: DEER ID HVAC-airAC

Standard Practice Discussion:

This measure is compliant with Title 24 requirements for AC unit efficiency - Table 110.2-A. The 15-ton units will exceed the Title 24 efficiency requirement of 11.0 EER. In addition, the proposed AC units will be equipped with dual-temperature economizers and variable speed supply fans.

Existing Equipment/System Operation:

The Wellness Center is conditioned by four 15-ton gas-fired package units with efficiency values of 12 EER. The package units are 11 years old, and are equipped with constant speed supply fans and economizers controlled by outside air temperature.

The baseline system is modeled in the [“eQuest Files” folder](#) (**See Appendix E**).

Proposed Equipment/System Operation:

This measure will replace the four 15-ton gas-fired package units with high-efficiency units of equivalent size. The proposed units will be equipped with variable speed supply fans and dual-temperature controlled economizers, with efficiency values of 12 EER. Additional savings will likely be achieved by increase in system efficiency, but these savings are not being claimed as the baseline equipment efficiency is not being degraded in the calculations.

The proposed system is modeled in the [“eQuest Files” folder](#) (See Appendix E).

Calculation Methodology:

Savings were calculated using eQuest 3.65.7175. The eQuest model uses the Climate Zone 13 (CZ13) weather file and was calibrated to 2019 utility data, and is within 10% of annual utility consumption and 20% monthly consumption. The calibration is located in the “eQ Calibration” tab of the “Mechanical Calculations” spreadsheet. **(Attachment T: Mechanical Calculations - COVID Projections 4.19.22 COVID)**. The calibration table accounts for both the site’s PV generation and the energy consumption at the pool.

Savings were exported as hourly reports and summarized in the “eQ Savings” tab of the “Mechanical Calculations” spreadsheet. **(Attachment T: Mechanical Calculations - COVID Projections 4.19.22 COVID)**. The calibration table accounts for both the site’s PV generation and the energy consumption at the pool. The hours used for peak demand savings are July 8-10, 5PM-9PM.

Measures were modeled using parametric runs: Package Unit Replacements were modeled by increasing the supply fan efficiencies, changing supply fan controls to variable speed, and changing economizer controls to dual temperature. Advanced Wifi Thermostats were modeled by setting back the cooling and heating temperatures during the site’s opening and closing hours. The parametric runs use a rolling baseline to account for the interactive effects between the measures.

Although the efficiency of the package units have likely degraded in their 12 years of use, no degradation rate was assumed. The existing case 12-EER units exceed standard practice - calculations should be considered conservative.



Attachment T_
Mechanical Calculat

Estimated Savings:

EEM 4 –Package Unit Replacements (Solution/Measure Code - TBD) Estimated Energy Savings	
Electricity Savings	12,580 kWh
Electric Peak Demand Savings	1.9 kW
Natural Gas Savings	0 Therms/yr

4.5 EEM 5 - Advanced Wifi Thermostats (Measure/Solution Code TBD)

Effective Useful Life (EUL)/Remaining Useful Life (RUL):

The effective useful life (EUL) for the vending miser is 15 years. The calculated weighted EUL for this measure can be viewed in the CPUC EUL Calculator **(See Appendix F)**.

Source: EULHOST / 3, Where EULHOST is 15 from DEER14: Air Conditioners (air-cooled, split and unitary)

Standard Practice Discussion:

This measure is compliant with Title 24 Section 110.2. The proposed wifi thermostats will be equipped with full setback capabilities. In addition, the thermostats will be equipped with advanced optimum start/stop controls.

Existing Equipment/System Operation:

The Wellness Center HVAC system is controlled by a thermostat system with simple scheduling capabilities. The thermostats run the package units from 4AM to 9PM, Monday through Friday, with a heating setpoint of 68°F and a cooling setpoint of 70°F.

The baseline system is modeled in the “[eQuest Files](#)” folder (See Appendix E).

Proposed Equipment/System Operation:

This measure will replace the existing thermostats with smart wifi thermostats. The thermostats will allow maintenance facilities to view and adjust zone temperatures remotely, and will be equipped with day-level setback controls. Additionally, the thermostats will replace the simple HVAC scheduling with smart optimum start/stop controls - the following is a general summary of the programming logic – mathematical formulas may vary between installers.

1. The optimum start/stop logic will use an intelligent algorithm to track the following variables:

- Space Temperature
- Outside Air Temperature
- Time
- HVAC Equipment Cooling/Heating Status

2. Using the above variables, the algorithm will use regression analysis to establish how quickly the HVAC system can cool/heat its dependent space at various outside air temperature conditions. Mathematically, this is expressed as $(dT/dt)_{capacity}$.

- $dT_{capacity} = (\text{Space Temperature @ Time Period 1}) - (\text{Space Temperature @ Time Period 2})$
- $dt_{capacity} = \text{Time Period 1} - \text{Time Period 2}$. Increments will most likely be 15 minutes.

3. Prior to startup, the algorithm will measure the outside air temperature to determine the amount of cooling required, $dT_{required}$. It will also track the amount of time left until occupancy, $dt_{required}$.

- Prior to startup, $dT_{required}$ will be equal to Current Space Temperature – Occupied Space Temperature Setpoint
- Prior to startup, $dt_{required}$ will be equal to Scheduled Occupancy Start Time – Current Time.

4. Once $(dT/dt)_{required} \leq (dT/dt)_{capacity}$, the HVAC equipment will turn on.

For example, if it is currently 6AM and scheduled occupancy begins at 7AM, and there is a 4-degree temperature gap from existing space temperature to the occupied temperature setpoint, and the HVAC equipment can create temperature change of 4 degrees within 15 minutes, the system will remain off because $(dT/dt)_{capacity} > (dT/dt)_{required}$. At approximately 6:45AM, when $(dT/dt)_{capacity} \leq (dT/dt)_{required}$, the system will turn on.

5. The logic will operate in reverse to establish how quickly the building naturally gains/loses heat at different Outside Air Temperature conditions when equipment is off to determine the optimal time to shut off equipment.

Classic occupancy scheduling faces a persistence challenge because it requires human intervention with each season, as cooling equipment needs to be started up earlier in warm months, and heating equipment in cold months. The start/stop algorithm ensures persistence because it automatically updates relative to the weather, eliminating the need for human intervention

The proposed system is modeled in the [“eQuest Files” folder](#) (See Appendix E).

Calculation Methodology:

Savings were calculated using eQuest 3.65.7175. The eQuest model uses the Climate Zone 13 (CZ13) weather file and was calibrated to 2019 utility data, and is within 10% of annual utility consumption and 20% monthly consumption. The calibration is located in the “eQ Calibration” tab of the “Mechanical Calculations” spreadsheet. **(Attachment T: Mechanical Calculations - COVID Projections 4.19.22 COVID)**. The calibration table accounts for both the site’s PV generation and the energy consumption at the pool.

Savings were exported as hourly reports and summarized in the “eQ Savings” tab of the “Mechanical Calculations” spreadsheet. **(Attachment T: Mechanical Calculations - COVID Projections 4.19.22 COVID)**. The hours used for peak demand savings are July 8-10, 5PM-9PM.

Measures were modeled using parametric runs: Package Unit Replacements were modeled by increasing the supply fan efficiencies, changing supply fan controls to variable speed, and changing economizer controls to dual temperature. Advanced Wifi Thermostats were modeled by setting back the cooling and heating temperatures during the site’s opening and closing hours. The parametric runs use a rolling baseline to account for the interactive effects between the measures.

Although the efficiency of the package units have likely degraded in their 12 years of use, no degradation rate was assumed - calculations should be considered conservative.

Optimum start/stop is not standard practice, so savings from standard practice were set equal to savings from the existing case.



Attachment T_
Mechanical Calculat

Estimated Savings:

EEM 5 –Advanced Wifi Thermostats (Optimum Start/Stop) (Solution/Measure Code - TBD) Estimated Energy Savings	
Electricity Savings	10,158 kWh
Electric Peak Demand Savings	-0.1 kW
Natural Gas Savings	0 Therms/yr

4.6 EEM 6 - Vending Miser (Measure/Solution Code TBD)

Effective Useful Life (EUL)/Remaining Useful Life (RUL):

The effective useful life (EUL) for the vending miser is 5 years. The calculated weighted EUL for this measure can be viewed in the CPUC EUL Calculator (**See Appendix F**).

Source: AG 8/17/2015 - EUL taken from SCE13CS002.2, which is from DEER (Plug-OccSens); DSM E-PPICs No. 050.0

Standard Practice Discussion:

This measure does not trigger Title 24 or any existing energy codes.

Existing Equipment/System Operation:

The entry lobby of the Wellness Center contains a single-door beverage refrigerator. The refrigerator currently runs 24/7, and is filled only with non-perishables.

The baseline system is included in the “Non-eQ Mech EEMs” tab of the “Mechanical Calculations” file, and is based on statewide workpaper SWAP-001. (**Attachment T: Mechanical Calculations - COVID Projections 4.19.22 COVID**).



Attachment T_
Mechanical Calculat

Proposed Equipment/System Operation:

This measure proposes to install a vending miser controller in the beverage refrigerator. The controller will cycle the refrigerator’s compressor off at night to save energy.

The proposed system is included in the “Non-eQ Mech EEMs” tab of the “Mechanical Calculations” file, and is based on statewide workpaper SWAP-001.

Calculation Methodology:

Savings for this measure were taken from statewide workpaper *SWAP-011: Vending and Beverage Merchandise Controller*. Savings used are for a vending miser on a single-door refrigerated vending machine in CZ13.

Estimated Savings:

EEM 6 –Vending Miser (Solution/Measure Code - TBD) Estimated Energy Savings	
Electricity Savings	378 kWh
Electric Peak Demand Savings	0 kW
Natural Gas Savings	0 Therms/yr

5. Project Cost & Financial Analysis

EEM No.	Measure Description (Solution Code TBD)	Measure Type	Electricity Savings (kWh)	Electricity Savings (kW)	Cost Savings	Estimated Installation Cost (GMC)	Estimated Incremental Cost (IMC)	Incentive	Effective Useful Life (EUL)	Estimated Payback (Years) no incentive	Estimated Payback (Years) with incentive
EEM-1	Pool Pump VFD	AOE	37,614	0.0	\$6,399	\$14,100	\$14,100	\$1,956	5	2.2	1.9
EEM-2	Interior Lighting Upgrades	AR	25,714	1.7	\$4,876	\$8,859	\$8,859	\$2,653	12	1.8	1.3
EEM-3	Exterior Lighting Upgrades	AR	739	0.9	\$160	\$692	\$692	\$76	12	4.3	3.9
EEM-4	Package Unit Replacements	AR	12,580	1.9	\$7,775	\$182,800	\$182,800	\$1,369	15	23.5	23.3
EEM-5	Advanced Wifi Thermostats (Optimum Start/Stop)	AR	10,158	0.0	\$3,148	\$8,400	\$8,400	\$1,030	15	2.7	2.3
EEM-6	Vending Miser	AOE	378	0.0	\$64	\$300	\$300	\$15	5	4.7	4.5
Sources			Provided in the calculation sheet								
TOTAL (ALL MEASURES)			87,183	4.5	\$22,422	\$215,151	\$215,151	\$7,099	9.7	9.6	9.3

6. Measurement and Verification Plan

The proposed project is classified by Resolution E-5115 as Very Low Rigor (Incentive <\$7,500).

Measurement & Verification plans for each measure are detailed below:

EEM-1 (Pool Pump VFD): Equipment is not weather-dependent. No data logging required. At the post-installation stage, the variable speed drive should be observed, along with its speed setpoints.

EEM-2 (Interior Lighting): Equipment is not weather-dependent. At the post-installation stage, installation of the proposed equipment will be confirmed and quantities will be verified.

EEM-3 (Exterior Lighting): Equipment is not weather-dependent. At the post-installation stage, installation of the proposed equipment will be confirmed and quantities will be verified.

EEM-4 (Package Unit Replacements): This measure pursues IPMVP Option D - Calibrated Energy Model. See the measure’s Calculation Methodology section for discussion of calibration. At the post-installation stage, installation of the proposed equipment will be confirmed and quantities will be verified.

EEM-5 (Smart Thermostats): This measure pursues IPMVP Option D - Calibrated Energy Model. See the measure’s Calculation Methodology section for discussion of calibration. At the post-installation stage, installation of the proposed equipment will be confirmed and quantities will be verified. Additionally, thermostat setpoints and schedules will be verified.

EEM-6 (Vending Miser): Equipment is not weather-dependent and savings are deemed. No data logging required. At the post-installation stage, the occupancy sensor should be observed and its ability to function should be confirmed.

7. Project Parameters for Utility Energy Efficiency Programs

EEM	1	2	3	4	5	6
Site # / SA Number	Lindsay Wellness Center Service Account #8002975386					
Solution/Measure Code	TBD	TBD	TBD	TBD	TBD	TBD
Measure Description	Pool Pump VFD	Interior Lighting Upgrades	Exterior Lighting Retrofits	Package Unit Replacements	Advanced Wifi Thermostats (Optimum Start/Stop)	Vending Miser
MAT	AOE	AR	AR	AR	AR	AOE
Standard Practice Applicable	N/A	N/A	N/A	N/A	N/A	N/A
EUL (years)	5	12	12	15	15	5
RUL (years)	N/A	N/A	N/A	N/A	N/A	N/A
EUL Source	Based on EUL ID: Motors-fan, AOE would be capped at 5 years which is RUL for Motors-fan	lItg-Com-LEDfix-50000hr	OlTg-Com-LED-50000hr	HVAC-airAC	EULHOST / 3, Where EULHOST is 15 from DEER14: Air Conditioners (air-cooled, split and unitary)	AG 8/17/2015 - EUL taken from SCE13CS00 2.2, which is from DEER (Plug-OccSens); DSM E-PPICs No. 050.0
EUL Justification						

Facility Usage	kWh	328,946					
	kW	94					
	Therms/yr	2,859					
1st Period Baseline Usage	kWh	114,107	35,354	1,091	270,093	257,513	378
	kW	14	2	1	92	90	0
	Therms /yr	0	0	0	0	0	0
2nd Period Baseline Usage	kWh	N/A	35,354	1,091	270,093	257,513	N/A
	kW	N/A	2	1	92	9290	N/A
	Therms /yr	N/A	0	0	0	0	N/A
Measure Usage	kWh	76,493	9,640	352	257,513	247,355	0
	kW	14.0	0.6	0.5	89.7	89.7	0.0
	Therms /yr						
1st Period Savings	kWh						
	kW						
	Therms /yr						
2nd Period Savings	kWh	N/A	N/A	N/A	N/A	N/A	N/A
	kW	N/A	N/A	N/A	N/A	N/A	N/A
	Therms /yr	N/A	N/A	N/A	N/A	N/A	N/A
Gross Measure Cost [GMC]		N/A	N/A	N/A	N/A	N/A	N/A
Standard Measure Cost [SMC]		N/A	N/A	N/A	N/A	N/A	N/A
Incremental Measure Cost [IMC]		N/A	N/A	N/A	N/A	N/A	N/A
Accelerate Replacement Cost [ARC]							
Cost Documentation [GMC]		N/A	N/A	N/A	N/A	N/A	N/A
Cost Documentation [SMC]		N/A	N/A	N/A	N/A	N/A	N/A

Cost Documentation [IMC]		N/A	N/A	N/A	N/A	N/A	N/A
Total Estimated Savings	kWh	37,614	25,714	739	12,580	10,158	378
	kW	0	1.7	0.94	1.88	-0.05	0
	Therms/yr	N/A	N/A	N/A	N/A	N/A	N/A
Total GMC		\$14,100	\$8,849	\$692	\$182,800	\$8,400	\$300

8. Appendix

Implementer shall include as an attachment any of the following applicable files (check appropriate box(es)):

- Comprehensive Existing System/Equipment Performance Data and operating conditions
- Photos of system/existing equipment
- Schematic/Diagram for existing system
- Proposed Equipment Spec Sheet (if applicable)
- Schematic/Diagram for proposed system
- Equipment schedule of proposed system/equipment and/or load balance
- Cost proposal for proposed equipment and installation
- Energy models
- Production Data (if applicable)

Additional attachments:

- 1) **Appendix A:** Streamlined Savings Pathway Incentive Calculations



Appendix A_
Lindsay Wellness Ce

- 2) **Appendix B:** Streamlined Savings Pathway (SSP) Program Project Proposal



Appendix B_
Lindsay Wellness Ce

- 3) **Appendix C:** Table of Standard Fixture Wattages



Appendix C_Table
of Standard Fixture

- 4) **Appendix D:** Specifications Folder



**Appendix D_
Specifications Folde**

- 5) **Appendix E:** EQuest File Folder



**Appendix E_ eQuest
File Folder-2022042'**

- 6) **Appendix F:** Effective Useful Life (EUL) Calculator



Appendix F_
Lindsay Weighted El

- 7) **Appendix G:** Lindsay Wellness Center Pool VFD Spreadsheet



Appendix G_
Lindsay Wellness Ce

8) **Appendix H:** Lighting Calculations Spreadsheet



Appendix H_
Lighting Calculation

9) **Appendix I:** Lindsay Wellness Center Whole Building Energy Efficiency Project - Influence Attachments (Project Drivers)

- a) Attachment A: City of Lindsay Signed Enrollment Form, 2.11.20
- b) Attachment B: Comparative Energy Analysis Follow-up Email, 6.5.20
- c) Attachment C: City of Lindsay Comparative Energy Analysis, 6.18.20
- d) Attachment D: Lindsay Wellness Center Initial Measures List, 12.2.20
- e) Attachment E: Lindsay Wellness Center Agency Services Plan, 12.2.20
- f) Attachment F: Lindsay Wellness Center Updated Initial Measures List, 4.15.20
- g) Attachment G: Initial Measures List Follow-up Email, 12.9.20
- h) Attachment H: City of Lindsay Distributed Energy Resources Audit Report, 12.16.21
- i) Attachment I: LWC Bi-weekly Meeting Minutes, 3.24.22
- j) Attachment J: Lindsay Wellness Center Predictability Analysis, 3.25.22
- k) Attachment K: Streamlined Savings Pathway Program Confirmation Email, 4.1.22
- l) Attachment L: City of Lindsay Energy Action Plan, 2.12.19
- m) Attachment M: Lindsay Wellness Center Costing, 10.2021
- n) Attachment N: Lindsay Wellness Center Audit Workbook, 4.19.22
- o) Attachment O: Lindsay City Council Meeting Screenshot, 11.9.21
- p) Attachment P: Lindsay Wellness Center Project Proposal Meeting Minutes, 8.18.21
- q) Attachment Q: Lindsay Wellness Center Bi-weekly Meeting Minutes, 2.24.22
- r) Attachment R: Lindsay Wellness Center Bi-weekly Meeting Minutes, 10.28.21
- s) Attachment S: City of Lindsay Council Meeting Agenda Packet, 11.9.21
- t) Attachment T: Mechanical Calculations - COVID Projections, 4.19.22

10) **Appendix J:** Customer Affidavit

SoCalREN Streamlined Savings Program Customer Affidavit for Accelerated Replacement (AR) Projects

I, Joseph Tanner, hereby certify that I am authorized to make this declaration as the Customer or as an authorized representative of the Customer, City of Lindsay.

By signing below, I certify that the existing equipment being replaced is in operating condition to the best of my knowledge. I acknowledge that misrepresentation will result in a rejection of all or part of the project and that the Customer may be required to return the incentives associated with this project.

I further acknowledge that misrepresentation will result in future projects submitted by the Customer being subjected to additional scrutiny and may result in Customer probation or suspension from current and future incentive programs.

Customer Information	
Customer Name: City of Lindsay	
Project Name: Lindsay Wellness Center - Whole Building Energy Efficiency Project	
Facility Address: 860 North Sequoia, Lindsay, CA 93247	
Customer Contact Name: Joseph Tanner	Customer Contact Title: City Manager

Signature: _____

Printed: Joseph Tanner

Date: _____

Title: City Manager

SoCalREN Project Commitment Form

City of Lindsay | April 2022

Lindsay Wellness Center Whole Building

Energy efficiency measures have been identified at the Lindsay Wellness Center in the pool, gym and kitchen areas. The six measures proposed are estimated to save 87,183 kWh annually, which equates to saving the City of Lindsay \$22,422 annually in utility costs. Additional benefits of this project include improving safety and reliability, increasing occupant comfort, reducing maintenance costs, hedging against increasing utility costs, and reducing greenhouse gas emissions by 70 metric tons annually, which equates to taking 15 cars off the road.

SoCalREN Customizable Services

Services Utilized to Date

- ✓ Project management support
- ✓ Comprehensive energy analysis
- ✓ Facility energy audit
- ✓ Project financing analysis

Additional Proposed Services

- ✓ Incentive application support
- ✓ Technical review
- ✓ Project financing analysis
- ✓ Procurement support

Project Timeline

Milestone		Lead	Estimated Deadline*
1	Prepare incentive application	SoCalREN	April 20, 2022
2	Sign incentive application documents	Agency	April 27, 2022
3	Develop work contract with Agency	SoCalREN	May 2022
4	Incentive and OBF application approval	Utility	June 2022
5	NTP issued to Contractor	Agency	July 2022
6	Contractor orders materials	Contractor	July 2022
7	Construction start	Agency & Contractor	September 2022
8	Construction end	Agency & Contractor	December 2022
9	Invoices submitted	Agency & Contractor	January 2023
10	Prepare & submit installation report	SoCalREN	February 2023

**Dates provided are estimated based on expected project milestones as determined by your SoCalREN Project Manager. Any changes to these dates should be communicated to the Project Manager immediately in order to ensure successful project completion.*

Agency Roles & Responsibilities		
Milestone & Task		Agency Responsibilities
1	Prepare incentive application	<input type="checkbox"/> Funding secured, Not secured or intent to fund project via (Circle all that apply) OBF Loan Bond Grant CIP Gen. Fund Other: _____
2	Sign incentive application documents	<input type="checkbox"/> Review Incentive Application and sign applicable Application documents
3	Procurement planning	<input type="checkbox"/> Conduct Procurement Kick-Off Meeting <input type="checkbox"/> Select Procurement method (Circle one) Formal Bid Sourcewell Sole Source Self Install JOC Contract Amendment <input type="checkbox"/> Review project scope with relevant City departments e.g. Planning/Building Safety as needed
4	NTP issued	<input type="checkbox"/> Agency assigns Construction Project Manager role <input type="checkbox"/> Construction Project Manager prepares and issues Notice to Proceed
5	Construction start	<input type="checkbox"/> Conduct Construction Kick-Off Meeting <input type="checkbox"/> Oversee implementation of the project Scope of Work, budget, and schedule by Contractor, including review of any required equipment submittals <input type="checkbox"/> Coordinate with Contractor to collect documentation required for Southern California Edison (SCE) Installation Report
6	Construction end	<input type="checkbox"/> Coordinate with Contractor to develop punch-list items for project close-out <input type="checkbox"/> Verify construction and punch-list completion
7	Invoices submitted	<input type="checkbox"/> Submit all approved and paid project invoices to the SoCalREN Project Manager for Installation Report preparation. (Paid stamp not required for OBF projects)

SoCalREN Program Influence

Please explain in your own words why energy efficiency is a significant driver for this project:
 The measures identified for this project should save 87,183 kWh annually, which equates to savings _____
 the City of Lindsay \$22,422 annually in utility costs. The City of Lindsay will be able to reallocate _____
 some utility cost budget to other areas to better serve their community.

Commitment Form Acknowledgement

I, Joseph Tanner acknowledge that the above responsibilities of the City of Lindsay for the Lindsay Wellness Center Whole Building project are required to be fulfilled in accordance with the project timeline in order for SoCalREN to render the services requested. Any unauthorized changes or alterations to the project scope and/or timeline may affect project financial performance, including loss of utility incentives and reduced energy savings.

Signature: _____ Date: _____

Title/Role: City Manager

LINDSAY LOCAL HOSPITAL DISTRICT
BOARD OF DIRECTORS
MINUTES

Regular Meeting
October 19, 2021
6:00PM

Hospital District Boardroom
831B N. Sequoia Ave.
Lindsay, CA 93247

1. OPEN SESSION

- a. The meeting was called to order by President Loftin at 6:03 pm.
- b. Flag Salute was led by Director McQueen

2. ROLL CALL

Directors Present: McQueen, Loftin, Soria, Velasquez, Hernandez
Directors Absent: None
Others Present: Attorney Starr Warson, Administrative Assistant Dennis Medders

3. APPROVAL OF THE AGENDA

Attorney Warson requested an action item be added to the agenda regarding AB 361. The agenda was approved with the addition of the action item.

Motion: Director Velasquez
Second: Director McQueen
Vote: Unanimous (motion approved)

4. PUBLIC COMMENT

There was no public comment.

5. CONSENT CALENDAR

The consent calendar was approved:

Motion: Director Soria
Second: Director McQueen
Vote: Unanimous (motion approved)

6. REPORT(S) & INFORMATION

- a. Correspondence – Administrative Assistant Medders reported there was no correspondence.
- b. Director/Officer Reports – Directors Velasquez and Soria reported on the Wellness Center and the events they are planning. Director McQueen reported we received \$9,470.50 in monthly rental payments.
- c. Youth Representative Report - There was no report
- d. Lindsay Wellness Center – Director Soria handed out a flyer for the Wellness Centers Open House & Resource Fair on Saturday, October 23, 2021. Stephanie Velasquez Orosco has been appointed to the position of Administrative Secretary.
- e. Healthy Lindsay - Sandra Escudero gave a brief report on the diabetes project. The quarterly report was sent to the Board members via email prior to the Board Meeting.

- f. Lindsay Foothill Rotary - Ana Carretero, President of the Lindsay Foothill Rotary Club made a presentation in which they are requesting 200 PPE's for their 2nd annual turkey give-a-way. The matter will be on the next agenda as an action item.

7. ACTION ITEMS

- a. Consideration/Approval to amend the funding request for the capital outlay projects at the Wellness Center. Due to increased cost of materials the City of Lindsay is requesting the Board amend its prior funding approval of \$374,588.00 to \$467,632.00 an increase of \$93,000.00 over a three-year period. After some discussion, the Board approved the increase in funding as presented.

Motion: Director Velasquez
Second: Director Soria
Vote: Unanimous (motion approved)

- b. Consider/Approve Funding Request from Lindsay Foothill Rotary – Tabled until next regular board meeting.
- c. Consider/Approve McDermont First Capital Improvement Grant Match in the amount of \$12,000.00. The funding grant was approved.

Motion: Director Soria
Second: Director Hernandez
Vote: Unanimous (motion approved)

- d. Consider/Approve Kaweah Health Child & Adolescent Psychiatry Fellowship Funding Request. After considerable discussion, the Board approved a funding amount of not to exceed \$20,000.00 for the remodel.

Motion: Director Hernandez
Second: Director Loftin
Vote: Unanimous (motion approved)

- e. Consider/Approve cleaning service for Lindsay Hospital District Board Room – Tabled until next regular board meeting.

- f. Consider/Approve the President and Treasurer to sign the engagement letter for the 2020-2021 audit.

Motion: Director McQueen
Second: Director Hernandez
Vote: Unanimous (motion approved)

- g. Consider/Approve to move forward with AB361 - The Lindsay Local Hospital District Board determines that an emergency still exists relating to COVID-19 and the board will continue to allow virtual online meetings.

Motion: Director Velasquez
Second: Director McQueen
Vote: Unanimous (motion approved)

8. LEGAL COUNCIL REPORT – Attorney Warson reported to the Board that the district website needs a public comment section added so the public can submit written comments to the Board. In the matter of the rental payments from Kaweah Health, it has been reconciled and they owe the district some back payments.

9. ADJOURN – The meeting was adjourned at 7:27 p.m. by the following vote:

Motion: Director Soria

Second: Director McQueen

Vote: Unanimous (motion approved)

Submitted,

Ivet Soria
Secretary

COMMERCIAL PURCHASE LETTER OF INTENT

Effective Date: April 4, 2022

Jared Ennis, Executive Vice President
KW Commercial Central California
400 740 W. Alluvial Ave. #102
Fresno, CA 93711
CalDRE #01945284

RE: Intent to Purchase ±0.517 Acres of Vacant Land at 190 S. Elmwood, Lindsay, CA 93247

Dear Mr. Ennis,

This commercial purchase letter of intent (the “Letter of Intent”) represents the basic terms for an agreement between the City of Lindsay (Buyer) and Strong Holdings, Inc. dba KW Commercial dba Central CA Commercial (Seller). After this Letter of Intent has been made, a binding purchase agreement may be constructed to the benefit of the Parties involved.

1. The Buyer.

City of Lindsay
251 E. Honolulu St.
Lindsay, CA 93247

2. The Seller.

Strong Holdings, Inc. dba KW Commercial dba Central CA Commercial
BRE #: 01516541 | 01864461 | 01945284
740 W. Alluvial Ave. #102
Fresno, CA 93711

3. Description of Property. ±22,500 SF (±0.517 Acres) of Vacant Land at 190 S. Elmwood, CA 93247 parcel just off Elmwood Ave and Apia Street in Lindsay, CA (the “Property”).

4. Purchase Price. The Buyer shall purchase the Property for one hundred and eighty thousand dollars (\$180,000) payable to the Seller in cash (the “Purchase Price”).

5. **Bank Financing:** The Buyer has made it known that their ability to purchase the Property is not conditional on their ability to obtain financing.
6. **Closing.** The Closing shall occur within fifteen (15) days following the execution of a binding purchase agreement, or earlier by mutual agreement between the Buyer and Seller.
7. **Closing Costs.** All costs associated with the Closing shall be the responsibility of the Seller.
8. **Property Inspection.** Following the execution of a binding purchase agreement, the Buyer shall hold the right to have the condition of the Property inspected by a person of their choosing within seven (7) business days. After the Property has been inspected, the Buyer shall report any new disclosures to the Seller in writing. If the Buyer and Seller cannot reach a mutual agreement, the Purchase Agreement shall be terminated with any earnest money being returned to the Buyer.
9. **Possession.** Possession of the Property shall be given to Buyer immediately following Closing.
10. **Binding Effect.** This Letter of Intent shall be considered non-binding. Therefore, the Parties acknowledge that this Letter of Intent is not enforceable by any Party. The terms outlined herein are solely for the purposes of reaching an agreement in the future. Buyer and Seller acknowledge that this Letter of Intent shall not constitute a binding offer to purchase or a binding offer to sell.
11. **Standstill Agreement.** Following the execution of this Letter of Intent, and until the Closing, the Seller shall not engage in negotiations for the sale of the Property with any other party unless either the Buyer and Seller agree in writing to terminate this Letter of Intent, or the Buyer and Seller fail to sign a binding purchase agreement.
12. **Currency.** All mentions of currency or the usage of the symbol "\$" shall be known as referring to the U.S. Dollar.
13. **Governing Law.** This Letter of Intent shall be governed under the laws of the State of California.
14. **Acceptance.** This Letter of Intent shall be open for acceptance until April 11, 2022 at 5:00 PM PST.

****SEE FOLLOWING PAGE FOR SIGNATURES****

Agreed and Accepted:

BUYER

City of Lindsay
251 E. Honolulu St.
Lindsay, CA 93247

Name: Joe Tanner

Title: City Manager

Signature: [Handwritten Signature]

Date: April 4 2022

Agreed and Accepted:

SELLER

Strong Holdings, Inc. dba KW Commercial dba Central CA Commercial
BRE #: 01516541 | 01864461 | 01945284
740 W. Alluvial Ave. #102
Fresno, CA 93711

Name: MUBARAK GEHAM

Title: _____

Signature: DocuSigned by:
MUBARAK GEHAM

Date: 549B794DA9DA4CA... 4/7/2022



STAFF REPORT

TO: Lindsay City Council
FROM: Curtis Cannon, Planning Manager
DEPARTMENT: City Services & Planning
ITEM NO.: 11.1
MEETING DATE: April 26, 2022

ACTION & RECOMMENDATION

Consider Minute Order Authorization of Modifications to Sections Six, Seven, and Eight (Phases III, IV, and V) of the City of Lindsay Water Conservation Plan.

BACKGROUND | ANALYSIS

Water conservation throughout the State of California is a significant program. The impact to the City of Lindsay is just as significant, if not more so. The continued drought is problematic to all residents, business owners and any operations within the City limits, which the City provides water service. The recent announcement of water allocations has put the City in a circumstance that requires immediate action. Therefore, staff recommends that Sections Six, Seven, and Eight of the City of Lindsay Water Conservation Plan, regarding strict enforcement, emergency water conservation and extreme water crisis be modified with more strict guidelines and policies.

Title 1, General Provisions Section 1.16.010 of the Lindsay Municipal Code identifies the penalty for code violations, and any proposed changes will be dully noticed and are tentatively planned to be presented at the May 10, 2022, Regular Meeting.

Sections Six, Seven, and Eight encompass the following phases.

- Phase III: Strict Enforcement
- Phase IV: Emergency Water Conservation
- Phase V: Extreme Water Crisis

A summary of the recommended modifications to the existing policy are demonstrated below in red.

Section 6

Phase III – Strict Enforcement

- Fines for Misusing Water (watering schedules, days, times, etc.)
 - Residential
 - a. Informal, Written Warning
 - b. Formal, Written Warning



STAFF REPORT

- c. Punitive Fine, A fine not exceeding one hundred dollars (\$100.00) for a first violation
 - d. Punitive Fine, A fine not exceeding five-hundred dollars (\$500.00) for a second violation of the same ordinance within twelve (12) months.
 - e. Punitive Fine, A fine not exceeding one thousand dollars (\$1,000.00) for each additional violation of the same ordinance within twelve (12) months.
- **Commercial/Industrial**
 - a. A fine not exceeding one thousand dollars (\$1,000.00) for a first violation.
 - b. A fine not exceeding five thousand dollars (\$5,000.00) for a second violation of the same ordinance within twelve (12) months.
 - c. A fine not exceeding ten thousand dollars (\$10,000.00) for each additional violation of the same ordinance within twelve (12) months.

Section 7

Phase IV – Emergency Water Conservation

- Mandatory Water Use Schedule
 - The Plan allows two (2) days of watering per week to irrigate (odd and even address system). The recommended modification is to implement **one (1) day a week available to irrigate; Wednesday for odd addresses, and Saturday for even addresses.**
- Fines for misusing water (water schedules, days, times, etc.)
 - Residential
 - a. Punitive Fine, A fine not exceeding one hundred dollars (\$100.00) dollars for a first violation.
 - b. Punitive Fine, A fine not exceeding five hundred dollars (\$500.00) for a second violation of the same ordinance within twelve (12) months).
 - c. Punitive Fine, A fine not exceeding one thousand dollars (\$1,000.00) for each additional violation of the same ordinance within twelve (12) months.
 - Commercial/Industrial
 - a. A fine not exceeding one thousand dollars (\$1,000.00) for a first violation.
 - b. A fine not exceeding five thousand dollars (\$5,000.00) for a second violation of the same ordinance within twelve (12) months.
 - c. A fine not exceeding ten thousand dollars (\$10,000.00) for each additional violation of the same ordinance within twelve (12) months.

Section 8

Phase V – Extreme Water Crisis

- No new water Connections shall be permitted until Phase V restrictions are rescinded (**at the discretion of the Director of City Services & Planning**).
- Fines for misusing water (water schedules, days, times, etc.)
 - **Residential**



STAFF REPORT

- a. Punitive Fine, A fine not exceeding one hundred dollars (\$100.00) for a first violation.
 - b. Punitive Fine, A fine not exceeding five hundred dollars (\$500.00) for a second violation of the same ordinance within twelve (12) months.
 - c. Punitive Fine, A fine not exceeding one thousand dollars (\$1,000.00) for each additional violation of the same ordinance within twelve (12) months)
- **Commercial/Industrial**
- a. A fine not exceeding one thousand dollars (\$1,000.00) for a first violation.
 - b. A fine not exceeding five thousand dollars (\$5,000.00) for a second violation of the same ordinance within twelve (12) months.
 - c. A fine not exceeding ten thousand dollars (\$10,000.00) for each additional violation of the same ordinance within twelve (12) months.

This action would be exempt from the California Environmental Quality Act (CEQA).

FISCAL IMPACT

There is no fiscal impact to the city. The city could see increased revenues in the form of fines derived from non-compliant water users.

ATTACHMENTS

- City of Lindsay Water Conservation Plan (Amended June 28, 2016)

CITY OF LINDSAY



WATER CONSERVATION PLAN

Amended June 28, 2016

SECTION I INTRODUCTION

The City of Lindsay is located on the east side of the San Joaquin Valley in Tulare County near the base of the Sierra Nevada Mountains. The City is traversed by State Highway 65 running north and south along the west side of the City. Lindsay is located approximately 12 miles east of Tulare and State Highway 99, approximately 11 miles north of Porterville and 18 miles southeast of Visalia, the County seat of Tulare County.

The City of Lindsay was incorporated on February 29, 1910 as "Class Six" city under the laws of the State of California. The area within the existing City limits contains approximately 2.72 square miles or 1,743 acres of which approximately 82.1 percent is presently developed for commercial, industrial and residential use.

As a Charter City of the State of California, Lindsay is governed by an elected five member City Council, one of whom serves as Mayor. Administrative officials include a City Manager, City Clerk, City Attorney, Finance Director, City Engineer, City Services Director, Planning and Economic Development Director and Director of Public Safety. The major city departments consist of Public Safety (police and fire), Planning and Economic Development, and City Services.

The City also owns and operates McDermont Field House, a recreational and sports facility along with the Wellness Center. Each facility has a Director overseeing staff and operations.

SECTION 2 WATER SUPPLY AND WATER SYSTEM

The City of Lindsay's water system consists of approximately 2,900 service connections in the current service area. Greater than 95% of the connections are metered. All new water connections are required to be metered.

The City of Lindsay's water system supply consists of three deepwells supplied by groundwater aquifers both inside the City's service area as well as outside the city limits, 2,500 acre feet of surface water purchased annually from the United States Department of the Interior, Bureau of Reclamations, Central Valley Project, at Millerton Reservoir and delivered to the City's point of delivery by way of the Friant Kern Canal and a 4.0 million gallon steel storage tank located on Todd's Hill.

Monitoring and partial control is provided by wireless digital data signals telemetry to the well sites and the water storage tank.

Historically, the surface water supply is the City of Lindsay's primary source of water. The groundwater supply is considered as the City's secondary source and is utilized to satisfy peak demands on the system.

The fluctuation and deterioration of groundwater quality, with particular respect to nitrates (NO₃), Perchlorate (ClO₄) and Dibromochloropropane (DBCP, C₃H₅Br₂Cl) with the City's deepwells has put additional pressure and importance on the surface water supply.

In 2013 and 2014 drought conditions have risen to levels never experienced in California. These conditions along with a requirement to supply water to the San Joaquin River and other longstanding water rights commitments have substantially reduced the surface water supply to a below normal amount available to the City through its annual contract with the United States Department of the Interior, Bureau of Reclamations. The amount declared in the 2014 water year was 0% of the normal 2,500 acre feet of surface water available to the City.

With the very limited surface water and groundwater supplies, it will be necessary for the City of Lindsay to promote and enforce this water conservation plan in order to provide sufficient water to meet community demands.

SECTION 3 CONSERVATION MEASURES

The City of Lindsay is aware of the need for continual water conservation and through direction by the City Council has adopted resolutions and ordinances to provide staff with the means of implementing and enforcing necessary water conservation measures.

Through this updated Water Conservation Plan, the City will continue their efforts in water conservation and adopt new policies and guidelines as the need becomes apparent. This revised plan has been developed around a 5 Phase approach with the following structure:

Phase I - Water Conservation

Phase II - Water Monitoring

Phase III - Strict Enforcement

Phase VI – Emergency Water Conservation

Phase V – Extreme Water Crisis

The benefits of conserving water as a limited natural resource, through this format will be realized by the community in the form of reduced energy costs, reduced impact on the Wastewater Treatment Plant and sufficient water supply during peak demands. It is the intent of the water conservation plan be a joint effort of all residents and water users and the City and through community efforts, optimal results will be achieved.

Actions within each phase have been defined as either actions to be undertaken by the City or by the General Public. Due to the number of variables which affect the water conditions in existence at any one point in time, a report by City Staff, will describe the necessary action for transition from one phase to another (more or less stringent). At such time as staff has determined that the water condition warrants advancement to a more stringent phase, a report and request will be forwarded to the City Council for their review and approval.

SECTION 4

PHASE I - WATER CONSERVATION

Through a joint effort of the City and General Public, this phase is established to conserve water, a limited natural resource, through reductions of water waste and implementation of guidelines for more efficient use of the available limited supply of water. Phase I typically applies during periods when an average water supply is forecast.

The following outline describes steps to be taken by the City as well as Residents that makes it possible to achieve the above goals:

- The City shall implement a "Public Awareness Program" designed to make the community aware of the water conditions.
- The City shall develop a set of "Water Conservation Guidelines" that would be made available to residents for use in conserving water.
- The City shall keep the community aware of changing conditions through news media. This is necessary in the event that stricter conditions may be coming in the future.
- Enforce most current and adopted building codes and regulations that deal with building construction with regard to water and energy conservation.
- Request that residents reduce landscape irrigation practices to a minimum. Request that landscape irrigation be performed during late evenings or early mornings to reduce the amount of water lost due to evaporation.
- Require that all new developments follow model water efficient landscape designs, including automatic irrigation systems with rain control gauges.
- Require that all new developments follow model water efficient landscape designs with regard to plantings and planting designs and layout.
- Discourage users from washing down sidewalks and driveways. Request that this item be accomplished by other means such as sweeping, etc.
- Request that restaurants support the water conservation effort by serving water upon request only.
- The City shall reduce all landscape irrigation practices to a minimum.

- The City shall intensify its leak detection program by repairing or replacing leaking valves, water meters and fire hydrants as necessary.
- Coordinate with local schools to implement a Water Education Program that would instill a water conservation ethic in the minds of today's youth. This alone can permanently affect the water using habits of tomorrow's adults.
- The City's fire hydrant testing schedule shall be arranged so that fire hydrant testing occurs during off peak periods. Fire Hydrant testing and flushing is a necessary item to provide the public with safe, clean water for fire protection and domestic use.

SECTION 5
PHASE II - WATER MONITORING

Phase II typically applies during periods when below average water supply is forecast.

When it is found that it is necessary to implement Phase II of the Water Conservation Plan, the City shall advise the City Council of the need for a more aggressive water conservation program due to forth coming shortfalls in supply and/or increased demands on the system. With the adoption of Phase II of the Water Conservation Plan, the City shall intensify its water conservation efforts by the following practices:

- The City shall take a more aggressive approach with the "Public Awareness Program" designed to make the community aware of the water conditions and possibility of a water shortage.
- The City shall reduce landscape watering of City facilities, additionally as deemed necessary to provide only enough water required to maintain survival of permanent plants such as trees and shrubs.
- The City shall begin monitoring water use by residents or large commercial, institutional or industrial water users and alerting them to the potential impact of waste or over use. In this Phase a verbal warning would be issued and a citation issued if the condition were to continue.
- All items of Phase I Water Conservation would be intensified. All residents would be asked to increase their water conservation efforts.
- The City would implement a voluntary water use schedule that would define days available to irrigate (odd and even address system) landscaping as follows;

From June 1st to September 30th annually, or as conditions require:

1. Odd numbered street addresses water only on Wednesdays, Fridays and/or Sundays.
2. Even numbered street addresses water only on Tuesdays, Thursdays, and/or Saturdays.
3. No outdoor watering on **Mondays**.
4. This program also encourages customers to turn off their sprinklers on rainy days.
5. **No watering between 9:00 AM and 9:00 PM.**

Voluntary water use schedule table;

<u>Sunday</u>	<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>	<u>Saturday</u>
Odd	No Watering	Even	Odd	Even	Odd	Even

The voluntary watering schedule does not apply to:

1. Drip irrigation systems;
2. Handheld watering methods with automatic shutoff mechanism;
3. Flower and vegetable gardens;
4. Outdoor potted plants and hanging baskets;
5. Newly planted lawns.

SECTION 6

PHASE III - STRICT ENFORCEMENT

Phase III typically applies during periods when water supply shortages are probable or in extreme conditions such as continued and/or widespread drought.

In the event it is found necessary to implement Phase III of the Water Conservation Plan, the City shall advise the City Council of the need for a more aggressive and stringent water conservation program due to probable shortfalls in supply and/or increased demands on the system. With the adoption of Phase III of the Water Conservation Plan, the City shall implement the following mandatory water conservation provisions:

- The City will intensify its efforts to inform the public of the need for Water Conservation with special emphasis given to inform the Public of water shortage conditions.
- The City shall intensify efforts of community awareness by stepping up information of changing conditions through news media.
- All items of Phase I and Phase II Water Conservation would be intensified. All residents would be asked to increase their water conservation efforts.
- The City shall reduce landscape watering, of City facilities, additionally as deemed necessary to confine impact on the water system. If it becomes necessary, watering of City facilities, parks and median islands will be suspended and evaluated each day.
- The City would implement a mandatory water use schedule that would define days available to irrigate (odd and even address system). The schedule is identified in Phase II of this Water Conservation Plan.
- The City will strictly enforce the water conservation program by issuing written warnings or fines for misusing water. It is the objective of the City Council of the City that citizens of Lindsay voluntarily comply with the provisions of this Section. Enforcement of this Section will authorize one informal written notice and one formal written notice. Per Title 1, General Provisions of the Municipal Code of the City of Lindsay, Chapter 1.16, General Penalty, Section 1.16.010, Penalty for Code Violations, the following amounts will be enforced;
 - a. Informal, Written Warning
 - b. Formal Written Warning
 - c. Punitive Fine, \$50.00
 - d. Punitive Fine, \$100.00
 - e. Punitive Fine, \$250.00

The definitions of misusing water shall be;

1. Washing down driveways and sidewalks;
2. Watering of outdoor landscapes that cause excess runoff;
3. Using a hose to wash a motor vehicle, unless the hose is fitted with a shut-off nozzle;
4. Using potable water in a fountain or decorative water feature, unless the water is recirculated.
5. Watering outside of the designated day and time for the specific property (address).

Any monetary fine issued will be collected via the monthly utility bill and follow the most current utility collection ordinance.

- The City could establish a usage allowance for water use based on past usage. Services that exceed the allowed usage allowance could be charged a higher rate (the rate would be set by Council action in the event this type of action would be necessary) for water.
- A 15% rate increase on all residential and landscape accounts may go into effect upon Council adoption after notice, hearing and other rate-setting or adjustment procedures as required by applicable law. This rate increase will encourage water conservation and will also serve as a provision to recover the lost revenues from water conservation. The increase will begin upon adoption and end when water supply shortages or extreme conditions such as continued and/or widespread drought are under control.

SECTION 7

PHASE IV – Emergency Water Conservation

Phase IV typically applies during periods when water supply shortages exist or in extreme conditions such as continued and/or widespread drought.

In the event it is found necessary to implement Phase IV of the Water Conservation Plan, the City shall advise the City Council of the need for a more aggressive and stringent water conservation program due to imminent shortfalls in supply and/or increased demands on the system or continued mandates from the State of California. With the adoption of Phase IV of the Water Conservation Plan, the City shall implement the following mandatory water conservation provisions:

- The City will intensify its efforts to inform the public of the requirement for Water Conservation with special emphasis given to inform the Public of water supply conditions.
- The City shall intensify efforts of community awareness by stepping up information of changing conditions through news or social media.
- All items of Phase I, Phase II and Phase III Water Conservation would be intensified. All residents would be required to increase their water conservation efforts.
- The City shall implement a mandatory outdoor water use schedule that would define two days available to irrigate (odd and even address system). The schedule is identified as follows:

<u>Sunday</u>	<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>	<u>Saturday</u>
Odd	No Watering	Even	Odd	No Watering	No Watering	Even

- Watering of turf on median islands in public right of way shall be suspended.
- Watering on designated days shall only be allowed between 9:00 pm –9:00 am.
- No watering will be allowed between 9:00 am – 9:00 pm.
- All new permits shall satisfy the latest requirements of the California Model Landscape Ordinance, including already approved, but not yet completed permits.

- Washing of automobiles, trucks, trailers, boats, airplanes, and other mobile equipment is permitted with handheld watering devices with automatic shut off nozzles and only during designated days and times.
- Any outdoor use of handheld watering devices with automatic shut off nozzles (including vehicle washing use of pressure washing equipment) used during designated days and times are limited to 30 minutes of use for each watering day.
- No outdoor watering during, or within 48 hours of, measurable rain.
- Spas, wading, and swimming pools are only allowed to be refilled or added to during designated days and times. Water slides or water bounce houses or other private water attractions shall only be allowed during designated days and times and with a hose controlled with shut off nozzle.
- Collection of grey water from indoor uses is highly recommended. Distribution of grey water on outdoor landscaping is highly recommended to be done on respective water days.
- The City will strictly enforce the water conservation program by issuing a written warning or fines for misusing water. It is the objective of the City Council of the City that citizens of Lindsay voluntarily comply with the provisions of this Section. Enforcement of this Section will authorize one informal written notice only. Per Title 1, General Provisions of the Municipal Code of the City of Lindsay, Chapter 1.16, General Penalty, Section 1.16.010, Penalty for Code Violations, the following amounts will be enforced;
 - a. Informal, Written Warning
 - b. Punitive Fine, \$50.00
 - c. Punitive Fine, \$100.00
 - d. Punitive Fine, \$250.00

SECTION 8

PHASE V – Extreme Water Crisis

Phase V typically applies during periods when water supply shortages exist and in extreme conditions such as continued and/or widespread drought or unreliable water supply.

In the event it is found necessary to implement Phase V of the Water Conservation Plan, the City shall advise the City Council of the need for a more aggressive and stringent water conservation program due to existing shortfalls in supply and increased demands on the system. With the adoption of Phase V of the Water Conservation Plan, the City shall implement the following mandatory water conservation provisions:

- The City will intensify its efforts to inform the public of the requirement for Water Conservation with special emphasis given to inform the Public of water supply conditions.
- The City shall intensify efforts of community awareness by stepping up information of changing conditions through news or social media.
- No outdoor irrigation of landscaping or vegetation. There shall be no watering outdoors until Phase 5 restrictions are rescinded.
- No washing of automobiles, trucks, trailers, boats or other types of mobile equipment except at commercial, fleet wash stations or fixed vehicle wash facilities (with approved runoff protection and collection) until Phase 5 emergency restrictions are rescinded. Mobile vehicle wash services shall not be allowed.
- Collection of grey water from indoor uses is highly recommended. Distribution of grey water on outdoor landscaping is highly recommended to be done on respective water days.
- Outdoor water use for emergency purposes shall be by permit only, after review and approval by the City Services Director.
- City parks, schools, and similar establishments may water once per week by permit only, after review and approval by the City Services Director.
- No new water connections shall be permitted until Phase 5 restrictions are rescinded.

- The City will strictly enforce the water conservation program by issuing a written warning or fines for misusing water. It is the objective of the City Council of the City that citizens of Lindsay voluntarily comply with the provisions of this Section. Enforcement of this Section will authorize one informal written notice only. Per Title 1, General Provisions of the Municipal Code of the City of Lindsay, Chapter 1.16, General Penalty, Section 1.16.010, Penalty for Code Violations, the following amounts will be enforced;
 - e. Informal, Written Warning
 - f. Punitive Fine, \$50.00
 - g. Punitive Fine, \$100.00
 - h. Punitive Fine, \$250.00



STAFF REPORT

TO: Lindsay City Council
FROM: Edward Real, Assistant City Planner
DEPARTMENT: City Services and Planning
ITEM NO.: 11.2
MEETING DATE: April 26, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval of **Temporary Use Permit (TUP) No. 22-07** and Request to Waive Temporary Use Permit Fee for a Cannonball Run Event Utilizing a Portion of Lindsay City Park at 850 N Elmwood Avenue, Lindsay, CA 93247 on May 07, 2022.

BACKGROUND | ANALYSIS

The American Legion Riders Chapter 20 (“applicant”) is a non-profit organization that does charitable work throughout Tulare County to raise money for local children’s hospitals, schools, veteran’s homes, severely wounded servicemembers, and scholarships for the children of servicemembers. The Cannonball Run will take place on May 7, 2022, between 8:00 AM and 12:00 PM. This event provides an opportunity for children from Tulare County to meet with other children who have experienced a death in their family.

A component of the Cannonball Run is the opportunity for participants to ride on a motorcycle with an experienced American Legion Rider from Porterville to various checkpoints in the area. One of those checkpoints being Lindsay City Park (park). The applicant is requesting to reserve a portion of the park (see attached Site Plan) to host a “Toilet Roll Toss Through a Toilet Seat”. This event requires participants to throw a toilet paper roll in a football throw fashion through a toilet seat. The toilet seats are fixed to a mobile platform. To ensure adequate nearby parking, the applicant is requesting to reserve nine parking spaces immediately to the south of the reserved park area.

The applicant has provided liability insurance and the City of Lindsay is named as an additional insured for the event and all participants will be required to sign a waiver.

As a condition of approval, the reserved area and the surrounding area shall be free of debris at the conclusion of the event. Additionally, the applicant will be held liable for any damage to City property including but not limited to the grass and sprinklers.

Please Note – At the time of publication, staff was awaiting a copy of applicants’ liability insurance coverage.



STAFF REPORT

FISCAL IMPACT

The fee for a Temporary Use Permit (TUP) is \$600 and is deposited into the City's General Fund. However, if Council chooses to grant the applicant's request of waiving the fee, then the City will see no revenue generated from this TUP. TUP 22-07 will not require any City resources.



ATTACHMENTS

- Site Plan
- Event Flyer

TUP 22-07

American Legion Riders Chapter 20 Cannonball Run

Legend

-  Proposed Event Area
-  Reserved Parking



Google Earth

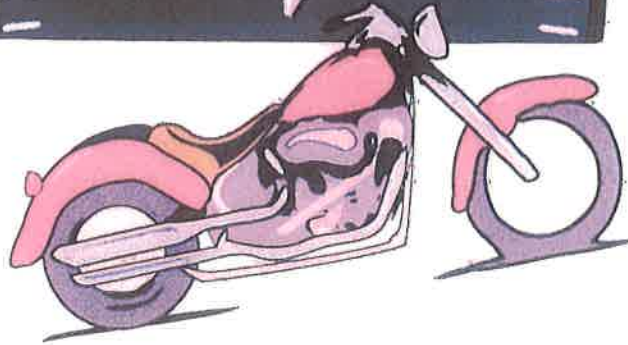
Image Landsat / Copernicus
Data LDEO-Columbia, NSF, NOAA
Data SIO, NOAA, U.S. Navy, NGA, GEBCO

200 ft



MAY 7, 2022

*2nd
Annual*



American Legion Riders Chapter 20

CANNONBALL RUN

1900 W. Olive Ave. Porterville, CA 93257

Registration: 8 a.m. KSU: 9:30 a.m.

Single Riders: \$25
w/Passenger: \$35 includes
lunch
Non-Rider Lunch: \$10

4 Checkpoints with
Activities
Opportunity Drawings
50/50 Drawing

For more information call Mike D. @ 559-567-6243



American Legion Riders

Still serving ... and riding



STAFF REPORT

TO: Lindsay City Council
FROM: Joseph Tanner, City Manager
DEPARTMENT: City Manager
ITEM NO.: 11.3
MEETING DATE: April 26, 2022

ACTION & RECOMMENDATION

Consider Approval of **Resolution 22-17**, A Resolution Approving the City of Lindsay Spending Plan for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Established by the American Rescue Plan Act Of 2021 (ARPA).

BACKGROUND | ANALYSIS

The American Rescue Plan Act (ARPA) was passed by Congress and signed into law by the President in March 2021. ARPA included funding for eligible state, local, territorial, and Tribal governments through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The City of Lindsay's direct allocation of SLFRF funds is **\$3,220,636.00**. These funds are intended to cover eligible costs incurred from March 3, 2021, through December 31, 2024.

On January 6, 2022, the U.S. Department of Treasury (Treasury) released their Final Rule for the SLFRF (Final Rule). The Final Rule makes it easier for small cities and towns, or non-entitlement units like the City of Lindsay, to spend in familiar ways through the use of a "standard allowance" for lost public sector revenue. This option allows Lindsay to make use of the SLFRF in a way that makes the most sense for its unique population and needs while at the same time streamlining reporting and compliance requirements.

FISCAL IMPACT

None. ARPA expenditures will be sourced from the City's share of the State and Local Fiscal Recovery Funds (SLFRF) of \$3,220,636.00

ATTACHMENTS

- Draft City of Lindsay ARPA Spending Plan
- Resolution 22-17



American Rescue Plan Act – City of Lindsay Spending Plan

Approved and Adopted:

MM-DD-YYYY by Resolution 22-XX

EXECUTIVE SUMMARY

The American Rescue Plan Act (ARPA) was passed by Congress and signed into law by the President in March 2021. ARPA included funding for eligible state, local, territorial, and Tribal governments through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The City of Lindsay's direct allocation of SLFRF funds is \$3.2 million.

On January 6, 2022, the U.S. Department of Treasury (Treasury) released their Final Rule for the SLFRF. The Final Rule makes it easier for small cities and towns, or "non-entitlement units" like the City of Lindsay, to spend in familiar ways through the use of a standard allowance for lost public sector revenue. The Final Rule allows non-entitlement units to claim up to \$10 million in lost public sector revenue. The City of Lindsay intends to claim its full award of \$3.2 million under the standard allowance. This option allows Lindsay to make use of the SLFRF in ways that makes the most sense for Lindsay's unique population and needs while at the same time streamlining reporting and compliance requirements.

GUIDING PRINCIPLES

The City of Lindsay recognizes the important role that the SLFRF will have on the community's recovery from the COVID-19 pandemic and intends to leverage these funds to address the significant needs of Lindsay residents now and in the future.

ARPA funds provide a unique opportunity for the City of Lindsay to complete projects and pursue initiatives that will have a transformative and lasting impact on City services and the community. In this spirit, the City established the following principles to guide the allocation and use of ARPA funds.

- **Be Transformational.** Pursue projects and initiatives that solve an ongoing

problem and make a long-term and sustainable difference in the community.

- **One-Time Uses.** Commit one-time ARPA dollars to projects and initiatives within a defined funding period.
- **Equitable Outcomes.** Prioritize projects or initiatives that aim to increase equitable recovery and future resilience for disadvantaged or unincorporated communities.
- **Avoid Duplication.** Ensure funded projects or initiatives do not duplicate services provided by the county, state or federal government, including duplication of other regional actors.

PRIORITY PROJECTS AND DESCRIPTIONS

Government services is the most flexible eligible use category under the SLFRF, allowing the City of Lindsay to take immediate action on priority projects and initiatives while remaining responsive to any unforeseen needs that may arise during the grant's lifetime. Common examples of government services permitted by the Final Rule include road building and maintenance, and other infrastructure; health services; general government administration, staff, and administrative facilities, environmental remediation; and provision of police, fire, and other public safety services (including procurement of fire trucks and police vehicles).

The City of Lindsay has identified several priority projects and initiatives for immediate spending under the government services eligible use category. Remaining funds not currently allocated to a priority project will be used for government services in accordance with the standard allowance guidelines. The City of Lindsay is required to submit annual Project and Expenditure Reports to the U.S. Treasury.

<u>Replacing Lost Public Sector Revenue/Spending on Government Services</u>	
Standard Allowance for the City of Lindsay: \$3,220,363.00	
<u>Priority Project(s) for Immediate Funding (as of 04/22/2022)</u>	<u>Estimated Cost</u>
<p>Replacing Lost Public Sector Revenue/Spending on Government Services</p> <p>Further projects and initiatives TBD. Possible uses of eligible spending could include Public Safety salaries and associated benefits subject to City of Lindsay budget approval. Council approval will be sought as applicable per U.S. Treasury guidelines and City of Lindsay policies.</p>	<p>\$2,366,363</p> <p>(75% of Total SLFRF)</p>
<p>Downtown Fire Clean-Up Project</p> <p>The City is committed to the overall beautification of the downtown area, including removing the blight to the community in the aftermath of the June 2021 commercial structure fire in the downtown area. Staff will seek services related to debris clean-up for the affected area, including filling the basement and bringing it up to finish grade for future development.</p>	<p>\$250,000</p> <p>(7% of Total SLFRF)</p>
<p>Economic Development and Retail Revitalization</p> <p>Three-year contract with Retail Strategies, LLC for professional economic development services that include technical assistance and support for small business owners, a 5-year Downtown Revitalization plan, and retail recruitment with specific restaurant, grocery, apparel, home improvement, entertainment, and hospitality targets.</p>	<p>\$230,000</p> <p>(7% of Total SLFRF)</p>
<p>Two (2) Firefighter Apparatus Engineers</p> <p>First year salary and benefits for two (2) Firefighter Apparatus Engineer positions; duties and responsibilities include performing firefighting activities including driving fire apparatus, operating pumps and related equipment, laying hose, and performing fire suppression, containment, and extinguishment tasks; performing emergency aid activities including administering first aid and providing other assistance as required; participating in the inspection of buildings, hydrants, and other structures in fire prevention programs.</p>	<p>\$180,000</p> <p>(5% of Total SLFRF)</p>

<p>One (1) City Services Manager/Inspector</p> <p>First year salary and benefits for City Services Manager/Inspector position; duties and responsibilities include complex supervisory, administrative, and professional work in managing projects to an outcome within project scope and within both project budget and schedule and varying inspections. The list of project types that will be managed include the following: transportation system construction and improvement projects, facility construction and improvement projects, major studies projects, water system construction and improvement projects, sewer and wastewater treatment plant related construction and improvement projects and significant capital maintenance projects, and other projects having a defined scope with a specific budget requiring schedule and project-risk management.</p>	<p>\$100,000</p> <p>(3% of Total SLFRF)</p>
<p>City of Lindsay Essential Workers Premium Pay</p> <p>Eligible full-time employees of the City of Lindsay will receive a one-time taxable payment of \$2,000; eligible part-time employees of the City of Lindsay will receive a one-time taxable payment of \$500. Eligibility criteria applied per Resolution 22-17.</p>	<p>\$94,000</p> <p>(3% of Total SLFRF)</p>



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 22-17

TITLE A RESOLUTION APPROVING THE CITY OF LINDSAY SPENDING PLAN FOR THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF) ESTABLISHED BY THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on April 26, 2022 at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, on May 10, 2021, as a result of the COVID-19 virus, the U.S. Department of the Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021 (ARPA); and

WHEREAS, ARPA is designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts; and

WHEREAS, the City of Lindsay's total allocation of SLFRF funds is \$3,220,636.00 and the City's use of these funds must comply with ARPA grant requirements; and

WHEREAS, at a December 14, 2021 Regular Meeting of the City Council, a public hearing was held to obtain comments regarding the City of Lindsay's allocation of ARPA grant funds, and such hearing was duly noticed; and

WHEREAS, in the City of Lindsay Spending Plan attached hereto as "Exhibit A" the City of Lindsay expresses its intent to claim the standard allowance for lost public sector revenue of up to \$10 million and identifies several priority projects for immediate funding such as Replacing Lost Public Sector Revenue/Spending on Government Agencies, Downtown Fire Clean-Up Project, Economic Development and Retail Revitalization, Two (2) Firefighter Apparatus Engineers, City Services Manager/Inspector; and City of Lindsay Essential Workers Premium Pay; and

WHEREAS, the City of Lindsay intends to distribute taxable premium payments, pending an executed side letter agreement with the bargaining groups, to eligible full-time and part-time employees who 1) have completed their required probationary period and 2) are current employees at the time of disbursement. Employees who have not yet completed the required probationary period will be eligible to receive their corresponding premium payment only once and if the probationary period is fulfilled; and

WHEREAS, the City will comply with U.S. Treasury reporting and compliance requirements in annual Project and Expenditure Reports.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINDSAY DOES HEREBY RESOLVE AS FOLLOWS:



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

- SECTION 1. The City Manager, or their designee, is authorized to accept the City of Lindsay's allotment of Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021 (ARPA) from the United States Department of Treasury.
- SECTION 3. The City Manager, or their designee, is authorized to use the federal ARPA funds flexibly so as to maximize their lawful use within the framework established by the applicable federal programs.
- SECTION 4. This resolution shall be effective immediately upon its approval and adoption.
- SECTION 5. The Mayor, or presiding officer, is hereby authorized to affix their signature to the Resolution signifying its adoption by the City Council of the City of Lindsay, and the City Clerk, or their duly appointed deputy, is directed to attest thereto.

PASSED AND ADOPTED by the City Council of the City of Lindsay as follows:

MEETING DATE	April 26, 2022
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

MAYRA ESPINOZA-MARTINEZ
CITY CLERK

RAMONA CAUDILLO
MAYOR