

**CORCORAN CITY COUNCIL,
JOINT POWERS FINANCE AUTHORITY,
SUCCESSOR AGENCY FOR CORCORAN RDA,
& HOUSING AUTHORITY
AGENDA**

City Council Chambers
1015 Chittenden Avenue
Corcoran, CA 93212

*Tuesday, April 13, 2021
5:30 P.M*

Public Inspection: A detailed City Council packet is available for review at the City Clerk's Office, located at Corcoran City Hall, 832 Whitley Avenue.

Notice of ADA Compliance: In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the City Clerk's Office at (559) 992-2151.

ROLL CALL

Mayor:	Patricia Nolen
Vice Mayor:	Jeanette Zamora-Bragg
Council Member:	Greg Ojeda
Council Member:	Sidonio "Sid" Palmerin
Council Member:	Jerry Robertson

INVOCATION

FLAG SALUTE

1. PUBLIC DISCUSSION

Members of the audience may address the Council on non-agenda items; however, in accordance with government code section 54954.2, the Council may not (except in very specific instances) take action on an item not appearing on the posted agenda.

This is the time for members of the public to comment on any matter within the jurisdiction of the Corcoran City Council. This is also the public's opportunity to request that a Consent Calendar item be removed from that section and made a regular agenda item. The councilmembers ask that you keep your comments brief and positive. Creative criticism, presented with appropriate courtesy, is welcome.

After receiving recognition from the chair, speakers shall state their name and address and proceed with comments. Each speaker will be limited to five (5) minutes.

2. **CONSENT CALENDAR (VV)**

All items listed under the consent calendar are considered to be routine and will be enacted by one motion. If anyone desires discussion of any item on the consent calendar, the item can be removed at the request of any member of the City Council and made a part of the regular agenda.

- 2-A. Approval of minutes of the meeting of the City Council on March 23, 2021.
- 2-B. Authorization to read ordinances and resolutions by title only.
- 2-C. Approve the purchase of a forklift for use at the City Water Treatment Plant.

3. **APPROPRIATIONS (VV)**

Approval of Warrant Register dated April 13, 2021. *(Ruiz-Nuñez) (VV)*

4. **PRESENTATIONS**

- 4-A. Review the Audit for Fiscal Year 2020 for the period of July 1, 2019 to June 30, 2020. *(Ruiz-Nuñez)*

5. **PUBLIC HEARINGS**

- 5-A. Public Hearing to obtain comments and introduce Ordinance 640 amending the contract with CalPERS for Employee Cost Sharing of 3%. *(Ruiz-Nuñez/Shortnacy)*

- A. Open Public hearing
- B. Staff Report
- C. Accept written testimony
- D. Accept oral testimony
- E. Close hearing
- F. Council discussion

- 5-B. Public Hearing regarding Final Draft Construction and Demolition (C&D) Waste Management and Diversion- Ordinance 641 *(Tromborg) (VV)*

- A. Open public hearing
- B. Staff report and presentation
- C. Accept written testimony
- D. Accept oral testimony
- E. Close hearing
- F. Council discussion
- G. By motion approve/approve with changes/deny proposed resolution.

6. **WRITTEN COMMUNICATIONS** – None

7. **STAFF REPORTS**

- 7-A. Consider approval of Resolution No. 3079 Intention to approve an amendment to the contract with CalPERS for Employee Cost Sharing of 3%.
(Ruiz-Nuñez/Shortnacy) (VV)
- 7-B. Consider Approval of spending up to 75% of the American Rescue Plan Act allocation on City Infrastructure. *(Ruiz-Nuñez/Faulkner) (VV)*
- 7-C. Council provide direction on possible Measure A projects for the 2021-2022 FY.
(Shortnacy)
- 7-D. Consider Approval of Resolution No. 3080 Low Carbon Transit Operations Program (LCTOP) to be used for acquisition and installation of a new Bus shelter and stop located at 1000 Chittenden Ave.
- 7-E. Consider rejection of the Bid for Burnham Smith Park Splash Pad. *(Faulkner) (VV)*

8. **MATTERS FOR MAYOR AND COUNCIL**

- 8-A. Information Items
- 8-B. Staff Referral Items - *Items of Interest (Non-action items the Council may wish to discuss)*
- 8-C. Committee Reports

9. **CLOSED SESSION**

9-A. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**

With respect to every item of business to be discussed in closed session pursuant to Section 54956.9:

Name of Case: City of Corcoran v. Curtimade Dairy Inc.
Case No. 276661

9-B. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**

With respect to every item of business to be discussed in closed session pursuant to Section 54956.9:

Name of Case: Curtimade Dairy Inc. vs. City of Corcoran
Case No. 282532

9-C. PERSONNEL (Government Code § 54957(b)). It is the intention of this governing body to meet in closed-session to:

- Consider the discipline, dismissal or release of a public employee.
- Hear complaints or charges against a public employee.
- Consider public employee appointment/employment for the position of:
_____ City Manager _____
- Consider public employee performance evaluation for the position of:

9-D. CONFERENCE WITH REAL PROPERTY NEGOTIATOR(S)

With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54956.8:

Property: _____ APN: 034-030-025 _____

Agency negotiator: _____ Acting City Manager _____

Negotiating parties: _____

Under negotiation: _____ Price/Terms _____

10. ADJOURNMENT

I certify that I caused this Agenda of the Corcoran City Council meeting to be posted at the City Council Chambers, 1015 Chittenden Avenue on April 9, 2021.



Marlene Spain, City Clerk

**CORCORAN CITY COUNCIL,
JOINT POWERS FINANCE AUTHORITY,
SUCCESSOR AGENCY FOR CORCORAN RDA,
& HOUSING AUTHORITY
AGENDA**

Tuesday, March 23, 2021

The regular session of the Corcoran City Council was called to order by Mayor Nolen, via Zoom at 5:30 P.M due to technical issues with Zoom.

ROLL CALL

Councilmembers present by phone: Greg Ojeda, Pat Nolen, Sidonio Palmerin, Jerry Robertson and Jeanette Zamora-Bragg

Councilmembers absent:

Staff present by phone: Joseph Beery, Joseph Faulkner, Soledad Ruiz-Nuñez, Reuben Shortnacy, Marlene Spain, and Kevin Tromborg

Press present: None

INVOCATION – None

FLAG SALUTE – None

1. PUBLIC DISCUSSION

Clayton Smith with David Valadeo's office introduced himself.

2. CONSENT CALENDAR

Following Council discussion a **motion** was made by Palmerin and seconded by Ojeda to approve the Consent Calendar. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg

NOES:

ABSENT:

3. APPROPRIATIONS (VV)

Following Council discussion a **motion** was made by Robertson and seconded by Ojeda to approve warrant register dated March 23, 2021. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

4. **PRESENTATIONS**

- 4-A. Selena McKinney with LSC Transportation presented the Kings County Transit Development Plan and Coordinated Public Transit-Human Services Transportation Plan.

5. **PUBLIC HEARINGS**

- 5-A. Public Hearing to obtain comments regarding Unmet Transit Needs and consider adoption of Resolution No. 3077 was declared open at 6:24 p.m. Community Development Director, Kevin Tromborg presented the staff report. There being no written or oral testimony regarding Unmet Needs the public hearing was declared closed at 6:28 p.m.

Following Council discussion a **motion** was made by Robertson and seconded by Ojeda to approve Resolution No. 3077 finding no Unmet Transit Needs and making a claim for local transportation funds and State Transit assistance funds. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

6. **WRITTEN COMMUNICATIONS** – None

7. **STAFF REPORTS**

- 7-A. Following Council discussion a **motion** was made by Palmerin and seconded by Zamora-Bragg to award of Community Development Block Grant (CDBG) 2020 Waste Water Treatment Plant Modification Project. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

- 7-B. Following Council discussion a **motion** was made by Robertson and seconded by Ojeda to award the Pedestrian and Bicycle Facility Improvements Project to Seal Rite Paving and Grading. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

- 7-C.** Following Council discussion a **motion** was by Palmerin and seconded by Zamora-Bragg to award the Highway Safety Improvement Program Road Maintenance Project to VSS International Inc. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

- 7-D.** Following Council discussion a **motion** by Ojeda seconded by Zamora-Bragg to approve the lease agreement between the City of Corcoran and Corteva Agriscience (PhytoGen) for the lease of Ag property at the City's Wastewater Disposal Fields.

Council member Robertson Recused himself from Item 7-D.

Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, and Zamora-Bragg
NOES:
ABSENT:

- 7-E.** Following Council discussion a **motion** was made by Palmerin and seconded by Ojeda to authorize the City Manager to sign on behalf of the City for Federal Fiscal Year 2021 FTA Certifications and Assurances Signature Page committing the Council and City of Corcoran to comply with all Federal makes to the Federal Transit Administration (FTA) in Federal Fiscal Year 2021. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

- 7-F.** Council gave direction to Acting City Manager, Reuben Shortnacy to bring back the Measure A project list at the next Council meeting scheduled for April 13, 2021.

- 7-G.** Following Council discussion a motion was made by Robertson and seconded by Zamora-Bragg to approve the proposal submitted by IGService to provide and Impact Fee Study. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:

ABSENT:

8. MATTERS FOR MAYOR AND COUNCIL

- 8-A.** Council received information items.
- 8-B.** Staff received referral items.
- 8-C.** Committee reports.

CLOSED SESSION

The City Council convened in closed session at 7:04 p.m.

9-A. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION

With respect to every item of business to be discussed in closed session pursuant to Section 54956.9:

Name of Case: City of Corcoran v. Curtimade Dairy Inc.
Case No. 276661

9-B. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION

With respect to every item of business to be discussed in closed session pursuant to Section 54956.9:

Name of Case: Curtimade Dairy Inc. vs. City of Corcoran
Case No. 282532

The regular meeting was reconvened at 7:35 p.m. There was no action taken on Items 9-A or 9-B in closed session to report to the public.

ADJOURNMENT

7:37 P.M.

Patricia Nolen, Mayor

Marlene Spain, City Clerk

APPROVED DATE: _____

City of

CORCORAN

Public Works Department

FOUNDED 1914

**CONSENT CALENDAR
ITEM #: 2-C**

MEMO

TO: Corcoran City Council
FROM: Joseph Faulkner, Public Works Director
DATE: April 08, 2021 **MEETING DATE:** April 13, 2021
SUBJECT: Forklift Purchase for Water Treatment Plant

Recommendation:

As a part of the Consent Calendar, approve the purchase of a forklift for use at the City of Corcoran Water Treatment Plant.

Discussion:

Staff is asking that Council authorize the purchase of a forklift for the Water Division, which was budgeted for FY 20/21. A forklift is needed at the water treatment plant to offload deliveries, transport pallets and heavy items to different City-owned stations, and to move and dump the sludge that is cleaned from the dewatering presses to the sludge drying bed. The current forklift at the water treatment plant is an electric unit specific for indoor warehouse usage and has been in use for the past 15 years. This forklift is 30 years old and in constant repair due to various problems.

The forklift quoted, is a used 2013 Toyota 8FGU-25, which has a 5,000-lb load capacity and is dual-powered with gasoline and propane. This unit is a better fit for the water treatment plant because it can perform all of the duties mentioned above.

It is important that the City continue to update equipment, as all pieces of equipment are used often to complete the variety of tasks required at the water treatment plant. The purchase of this forklift satisfies this, and that is the reason we are seeking the authorization of its purchase.

Budget impact:

This forklift was appropriated in the 20/21 budget, and the lowest quote was from HercRentals for \$14,144.73.

STAFF REPORT

ITEM #: 3

MEMORANDUM

TO: City Council

FROM: Soledad Ruiz-Nunez, Finance Director

DATE: April 13, 2021

MEETING DATE: April 13, 2021

SUBJECT: Warrant Register

Recommendation:

Consider approval of the warrant register(s).

Discussion:

The attached appropriations are for services and supplies utilized by City Departments in order to maintain services for the community. The warrant register(s) will be reviewed at the upcoming meeting and staff can address any questions from Council Members.

Budget Impact:

The warrant register includes expenses approved in the Fiscal Year 2020/2021 Budget and may include items which will be addressed through Budget Amendments.

Attachments:

- Warrant Register #1 for warrant request date: 03/26/2021 FY21
- Warrant Register #2 for warrant request date: 04/13/2021 FY21

#1

Accounts Payable Blanket Voucher Approval Document



User: spineda
Printed: 03/26/2021 - 4:49PM
Warrant Request Date: 3/26/2021
DAC Fund:

Batch: 00513.03.2021 - Wrmt Rgstr 03/26/21 FY21

Line	Claimant	Amount
1	American Office Solutions, LLC	960.00
2	Best Deal Food Co Inc.	20.50
3	BSK Associates	644.00
4	Business Card- Bank of America Credit Cards	11,456.72
5	C. A. Reding Company, Inc	55.39
6	Cannon Financial Services, Inc.	297.58
7	City of Avenal	4,269.00
8	City of Corcoran	326.00
9	Corcoran Chamber of Commerce	9,500.00
10	Corcoran Hardware	3,072.79
11	Corcoran Publishing Company	72.00
12	Corona Environmental Consulting	4,335.00
13	Covanta Energy, LLC	168.90
14	Data Ticket Inc	527.00
15	Diamond Truck Body MFG. Co. Inc.	7,711.85
16	ESRI, Inc	300.00
17	GPS International Technologies	240.00
18	Jorgensen & Company	2,458.13
19	Kings Industrial Occ. Med. Ctr., Inc.	505.00
20	Kings Waste & Recycling	42,437.35
21	Manuel Zapata Tree Service	2,500.00
22	Mary Duran	221.00
23	Newman Garcia	500.00
24	PG&E	482.64
25	PG&E	4,908.47
26	PG&E	27.46
27	ProForce Law Enforcement	1,298.30
28	Springbrook Holding Company LLC	6,333.00
29	StopStick, Ltd	4,038.97
30	Tule Trash Company	93,948.23
31	Turnupseed Electric Sve Inc	1,071.20
32	US Bank Equipment Finance	121.90
33	WEX BANK	6,450.74
Page Total:		\$211,259.12
Grand Total:		\$211,259.12

Page Total: \$211,259.12

Accounts Payable Voucher Approval List



User: spineda
 Printed: 03/26/2021 - 4:50PM
 Batch: 00513.03.2021 - Wmt Rgstr 03/26/21 FY21

Warrant Date	Vendor	Description	Account Number	Amount
3/26/2021	American Office Solutions, LLC	PTMISEA PHONES; ANTENNA CONNECTION 9/4/20	145-410-300-220	120.00
3/26/2021	American Office Solutions, LLC	PTMISEA PHONES; WIRES & BRACKET MOUNTED 9/10/20	145-410-300-220	120.00
3/26/2021	American Office Solutions, LLC	PTMISEA PHONES; WIRING SWITCH IN TRANSIT ATTIC 9/16/21	145-410-300-220	120.00
3/26/2021	American Office Solutions, LLC	PTMISEA PHONES; WORKED ON SWITCHES - CITY HALL TO I	145-410-300-220	120.00
3/26/2021	American Office Solutions, LLC	PTMISEA PHONES; PROGRAMMED UNIGUTII APS AND INSTAL	145-410-300-220	120.00
3/26/2021	American Office Solutions, LLC	CALOES FY 13-14: DELIVERED TABLETS & TRAINING 10/7/20	145-410-300-210	120.00
3/26/2021	American Office Solutions, LLC	CALOES FY 15-16: CHANGED WIRING ON BUS CAMERAS 12/1	145-410-300-210	120.00
3/26/2021	American Office Solutions, LLC	CALOES FY 15-16: TROUBLE SHOOT SYSTEM, AND FOUND D.	145-410-300-210	120.00
3/26/2021	Best Deal Food Co Inc.	HELPING HAND PRESS-HANG RESTROOM KEY IN LOBBY AR	145-410-300-210	6.45
3/26/2021	Best Deal Food Co Inc.	ANIMAL CONTROL SUPPLIES	104-421-300-203	14.05
3/26/2021	BSK Associates	PROP 68 GRANT GATEWAY PARK IMPORT TESTING	307-449-300-200	644.00
3/26/2021	Business Card- Bank of America Credit Cards	PTMISEA; PROJECTORS FOR PHONE MEETING AND ZOOM	145-410-300-220	671.28
3/26/2021	Business Card- Bank of America Credit Cards	AMAZON-PACK 3 HUNTER VALVES FOR SPRINKLERS	104-412-300-210	38.85
3/26/2021	Business Card- Bank of America Credit Cards	USPS MAIL WWTP	120-435-300-210	54.65
3/26/2021	Business Card- Bank of America Credit Cards	PBM SUPPLY BOOM SPRAYER	105-437-300-210	328.55
3/26/2021	Business Card- Bank of America Credit Cards	PBM SUPPLY BOOM SPRAYER	120-435-300-210	328.54
3/26/2021	Business Card- Bank of America Credit Cards	PBM SUPPLY BOOM SPRAYER	121-439-300-210	328.54
3/26/2021	Business Card- Bank of America Credit Cards	STROBESMORE; UNIT 284 A CHAVEZ	105-437-300-260	234.80
3/26/2021	Business Card- Bank of America Credit Cards	COSTLESS; COFFEE CREAMER PW	104-431-300-210	11.96
3/26/2021	Business Card- Bank of America Credit Cards	AMAZON WTP TOTE STORAGE	105-437-300-210	21.09
3/26/2021	Business Card- Bank of America Credit Cards	MCMMASTER-CARR- WTP	105-437-300-140	37.22
3/26/2021	Business Card- Bank of America Credit Cards	AMAZON WWTP TOOL GRINDER	120-435-300-210	189.43
3/26/2021	Business Card- Bank of America Credit Cards	PUWMI; TRAINING J MATA	120-435-300-270	499.00
3/26/2021	Business Card- Bank of America Credit Cards	ELITE AUTO UNIT 270	104-431-300-260	161.50
3/26/2021	Business Card- Bank of America Credit Cards	AMAZON REARVIEW MIRROR FOR MULE UNIT 194	104-412-300-260	13.31
3/26/2021	Business Card- Bank of America Credit Cards	PUWMI; TRAINING D ZABLE	105-437-300-270	499.00
3/26/2021	Business Card- Bank of America Credit Cards	AMAZON BATTERIES FOR DOWNTOWN IRRIGATION CONTR	104-412-300-210	85.89
3/26/2021	Business Card- Bank of America Credit Cards	ABOBE ACROBAT	104-431-300-200	12.99
3/26/2021	Business Card- Bank of America Credit Cards	OFFICE SUPPLIES	104-406-300-210	21.43
3/26/2021	Business Card- Bank of America Credit Cards	MASS MAILING WEED ABATEMENT NOTICE	104-406-300-198	970.75
3/26/2021	Business Card- Bank of America Credit Cards	PLANNING CEQA BOOK PLANN COMM BOOK	104-406-300-170	140.34
3/26/2021	Business Card- Bank of America Credit Cards	AMAZON RETURNS	104-421-300-150	-43.28
3/26/2021	Business Card- Bank of America Credit Cards	LPH BOLANDER/FLAGPOLE HANDLE	104-421-300-210	44.14
3/26/2021	Business Card- Bank of America Credit Cards	ULINE JAIL SUPPLIES	104-421-300-210	58.47

3/26/2021	Business Card- Bank of America Credit Cards STAPLES OFFICE SUPPLIES	104-421-300-150	114.41
3/26/2021	Business Card- Bank of America Credit Cards AMAZON EXTERNAL HD	104-421-300-150	49.81
3/26/2021	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	184.80
3/26/2021	Business Card- Bank of America Credit Cards LOGMEIN -GOTOMEETING SUBS	104-421-300-216	16.00
3/26/2021	Business Card- Bank of America Credit Cards STAPLES OFFICE SUPPLIES	104-421-300-150	224.90
3/26/2021	Business Card- Bank of America Credit Cards AMAZON RADIO ACCESSORIES	104-421-300-141	86.56
3/26/2021	Business Card- Bank of America Credit Cards AMAZON PRIME MEMBERSHIP	104-421-300-210	14.06
3/26/2021	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	28.46
3/26/2021	Business Card- Bank of America Credit Cards AMAZON OFFICE CLEANING SUPPLIES	104-421-300-216	16.20
3/26/2021	Business Card- Bank of America Credit Cards CNOA TRAINING P CASTRO	104-421-300-270	60.00
3/26/2021	Business Card- Bank of America Credit Cards AMAZON THERMOMETER	104-421-300-216	21.64
3/26/2021	Business Card- Bank of America Credit Cards LIGHTSABER/CHALLENGE COINS	104-421-300-210	1,113.60
3/26/2021	Business Card- Bank of America Credit Cards AMAZON JAIL SUPPLIES	104-421-300-210	22.34
3/26/2021	Business Card- Bank of America Credit Cards AMAZON OFFICE CLEANING SUPPLIES	104-421-300-216	12.47
3/26/2021	Business Card- Bank of America Credit Cards STAPLES PD SUPPLIES	104-421-300-150	26.80
3/26/2021	Business Card- Bank of America Credit Cards STAPLES PD STAMP	104-421-300-150	37.88
3/26/2021	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	90.14
3/26/2021	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	183.96
3/26/2021	Business Card- Bank of America Credit Cards LEMOORE SPORTS RANGE DUES S CHEE	104-421-300-200	103.00
3/26/2021	Business Card- Bank of America Credit Cards ACCT#41782 1033 CRITTENDEN	104-432-300-220	291.09
3/26/2021	Business Card- Bank of America Credit Cards ACCT#0566 911 HANNA	104-421-300-220	595.99
3/26/2021	Business Card- Bank of America Credit Cards ACCT#7740 911 HANNA	104-421-300-220	2,507.24
3/26/2021	Business Card- Bank of America Credit Cards ACCT#7130 895 PUEBLO	120-435-300-220	248.12
3/26/2021	Business Card- Bank of America Credit Cards EARTHLINK	104-401-300-157	34.95
3/26/2021	Business Card- Bank of America Credit Cards POSTAGE	104-405-300-200	38.85
3/26/2021	Business Card- Bank of America Credit Cards LCW ANNUAL CONFERENCE MARLENE SPAIN	104-402-300-270	625.00
3/26/2021	C. A. Reding Company, Inc	145-410-300-180	55.39
3/26/2021	Cannon Financial Services, Inc.	104-432-300-180	203.40
3/26/2021	Cannon Financial Services, Inc.	104-421-300-180	94.18
3/26/2021	City of Avenal	104-421-300-203	4,269.00
3/26/2021	City of Corcoran	104-421-300-216	60.00
3/26/2021	City of Corcoran	104-421-300-260	90.00
3/26/2021	City of Corcoran	104-421-300-200	20.00
3/26/2021	City of Corcoran	104-421-300-270	156.00
3/26/2021	Corcoran Chamber of Commerce	104-401-300-207	9,500.00
3/26/2021	Corcoran Hardware	104-406-300-210	84.38
3/26/2021	Corcoran Hardware	104-412-300-210	246.49
3/26/2021	Corcoran Hardware	104-412-300-216	79.34
3/26/2021	Corcoran Hardware	104-421-300-210	5.19
3/26/2021	Corcoran Hardware	104-421-300-203	48.68
3/26/2021	Corcoran Hardware	104-432-300-210	61.90
3/26/2021	Corcoran Hardware	104-433-300-210	36.78
3/26/2021	Corcoran Hardware	109-434-300-210	145.31
3/26/2021	Corcoran Hardware	109-434-300-140	8.98

3/26/2021	Coreoran Hardware	DEPT SUPPLIES	120-435-300-210	1,246.06
3/26/2021	Coreoran Hardware	DEPT SUPPLIES	105-437-300-210	693.69
3/26/2021	Coreoran Hardware	EQUIPT REPAIRS	105-437-300-140	328.64
3/26/2021	Coreoran Hardware	VEH REPAIRS	105-437-300-260	9.46
3/26/2021	Coreoran Hardware	STORM DRAIN	120-435-300-210	77.89
3/26/2021	Coreoran Publishing Company	NIXLE AD 2/11 & 2/25	104-421-300-156	72.00
3/26/2021	Corona Environmental Consulting	WTP UPGRADES PH ADJ CONSULTING	105-437-500-551	4,335.00
3/26/2021	Covanta Energy, LLC	EVIDENCE DESTRUCTION	104-421-300-200	168.90
3/26/2021	Data Treknet Inc	CODE ENFORC CITATION PROCESSING FEB 2021	104-406-300-200	527.00
3/26/2021	Diamond Truck Body MFG. Co. Inc.	ANIMAL CONTROL TRUCK/BED	114-414-500-540	7,711.85
3/26/2021	ESRI, Inc	ARCGIS ENGINE	104-421-300-181	300.00
3/26/2021	GPS International Technologies	TRACK FUSION ACCESS SERVICE 2019-2020	104-421-300-200	240.00
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT TRANSIT	104-432-300-200	22.00
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT RAO	104-432-300-200	55.00
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT CORP YARD	104-432-300-200	878.24
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT CITY HALL	104-432-300-200	33.00
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT WWTP/WTP	104-432-300-200	525.88
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT VEH/CORP YARD	104-432-300-200	552.07
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT VETS HALL	104-432-300-200	22.00
3/26/2021	Jorgensen & Company	ANNUAL FIRE INSPECT PD	104-432-300-200	369.94
3/26/2021	Kings Industrial Occ. Med. Cr., Inc.	PHY EXAM DOT	120-435-300-200	55.00
3/26/2021	Kings Industrial Occ. Med. Cr., Inc.	PHY EXAM DOT	121-439-300-200	55.00
3/26/2021	Kings Industrial Occ. Med. Cr., Inc.	PHY EXAM DOT	104-433-300-200	55.00
3/26/2021	Kings Industrial Occ. Med. Cr., Inc.	RICK ADAMS	112-438-300-200	55.00
3/26/2021	Kings Industrial Occ. Med. Cr., Inc.	PHY EXAM DOT ERIC JONES	145-410-300-200	95.00
3/26/2021	Kings Industrial Occ. Med. Cr., Inc.	PHY EXAM DOT JIMMY ROARK	104-421-300-200	95.00
3/26/2021	Kings Industrial Occ. Med. Cr., Inc.	PHY EXAM DOT JESUS GUERRERO	105-437-300-200	95.00
3/26/2021	Kings Waste & Recycling	GREEN WASTE 172.34 UNITS/TONS	112-436-300-192	6,893.60
3/26/2021	Kings Waste & Recycling	BLUE CANS 73.64 UNITS/TONS	112-436-300-192	2,945.60
3/26/2021	Kings Waste & Recycling	MISC COMM 505.03 UNITS/TONS	112-436-300-192	32,598.15
3/26/2021	Manuel Zapata Tree Service	REMOVE TREES DOWNTOWN	104-412-300-200	2,500.00
3/26/2021	Mary Duran	REFUND RE EXCESS LOAN PAYMENT 907 REGENCY AVE.	301-430-366-100	221.00
3/26/2021	Newman Garcia	TRAINING/G PADAMA, T AUGUSTUS, G GILBERT	104-421-300-270	500.00
3/26/2021	PG&E	ACCT#5304135173-4	111-601-300-240	74.19
3/26/2021	PG&E	ACCT#5304135173-4	111-603-300-240	10.37
3/26/2021	PG&E	ACCT#5304135173-4	111-604-300-240	102.36
3/26/2021	PG&E	ACCT#5304135173-4	104-412-300-240	11.29
3/26/2021	PG&E	ACCT#5304135173-4	109-434-300-240	4,710.26
3/26/2021	PG&E	ACCT#1056173633-0	301-430-300-316	27.46
3/26/2021	PG&E	ACCT#3357250173-3	104-432-300-240	482.64
3/26/2021	ProForce Law Enforcement	FIREARM HOLSTERS	114-414-300-210	1,298.30
3/26/2021	Springbrook Holding Company LLC	FEB ONLINE PAYMENT 2021	105-437-300-200	821.50
3/26/2021	Springbrook Holding Company LLC	FEB ONLINE PAYMENT 2021	112-438-300-200	410.75
3/26/2021	Springbrook Holding Company LLC	FEB ONLINE PAYMENT 2021	120-435-300-200	246.45

3/26/2021	Springbrook Holding Company LLC	FEB ONLINE PAYMENT 2021	121-439-300-200	164.30
3/26/2021	Springbrook Holding Company LLC	IVR SUBSCRIPTION & MESSAGE BLOCK	105-437-300-200	2,345.00
3/26/2021	Springbrook Holding Company LLC	IVR SUBSCRIPTION & MESSAGE BLOCK	112-436-300-200	1,172.50
3/26/2021	Springbrook Holding Company LLC	IVR SUBSCRIPTION & MESSAGE BLOCK	120-435-300-200	703.50
3/26/2021	Springbrook Holding Company LLC	IVR SUBSCRIPTION & MESSAGE BLOCK	121-439-300-200	469.00
3/26/2021	StopStick, Ltd	STOPSTICK KITS	104-421-300-210	3,729.52
3/26/2021	StopStick, Ltd	STOP STICK TRAINING KIT	104-421-300-210	309.45
3/26/2021	Tule Trash Company	CONTRACT	112-436-300-200	109,483.86
3/26/2021	Tule Trash Company	FRANCHISE FEES 12.72%	104-000-316-024	-13,926.35
3/26/2021	Tule Trash Company	FRANCHISE FEES FEB 2021	112-436-316-023	-1,609.28
3/26/2021	Turnupseed Electric Svc Inc	REPLC FLOAT ON HOMAC SEWER STATION	120-435-300-140	374.92
3/26/2021	Turnupseed Electric Svc Inc	HOOK UP MOTOR AT BAINUM/LETTIS AVE	120-435-300-140	482.04
3/26/2021	Turnupseed Electric Svc Inc	CHECK STATION PG&E ISSUE	120-435-300-200	214.24
3/26/2021	US Bank Equipment Finance	PW COPIER LEASE	109-434-300-180	121.90
3/26/2021	WEX BANK	FUEL STATEMENT	104-406-300-250	153.89
3/26/2021	WEX BANK	FUEL STATEMENT	104-421-300-250	2,821.97
3/26/2021	WEX BANK	FUEL STATEMENT	105-437-300-250	772.15
3/26/2021	WEX BANK	FUEL STATEMENT	120-435-300-250	492.46
3/26/2021	WEX BANK	FUEL STATEMENT	109-434-300-250	271.47
3/26/2021	WEX BANK	FUEL STATEMENT	104-412-300-250	273.01
3/26/2021	WEX BANK	FUEL STATEMENT	104-431-300-250	181.32
3/26/2021	WEX BANK	FUEL STATEMENT -REBATE	104-406-300-250	-41.11
3/26/2021	WEX BANK	FUEL STATEMENT	145-410-300-250	1,525.58

Warrant Total: 211,259.12

Accounts Payable

Blanket Voucher Approval Document



User: spineda
Printed: 04/06/2021 - 9:38AM
Warrant Request Date: 4/13/2021
DAC Fund:

Batch: 00501.04.2021 - Wmt Rgstr 04/13/21 FY21

Line	Claimant	Amount
1	A & M Consulting Engineers	34,982.52
2	Action Equipment Rentals	404.47
3	American Business Machines	8.00
4	American Office Solutions, LLC	2,029.17
5	American Office Solutions, LLC	1,761.52
6	American Office Solutions, LLC	756.82
7	American Office Solutions, LLC	894.45
8	American Office Solutions, LLC	1,981.54
9	American Office Solutions, LLC	2,008.60
10	American Office Solutions, LLC	1,826.82
11	American Office Solutions, LLC	2,043.22
12	Amp Your Good, Inc.	10,164.00
13	Associated Compressor & Equipment, LLC	612.06
14	Auto Zone, Inc.	1,744.83
15	Avison Construction Inc.	76,213.18
16	Az Auto Parts	557.52
17	BC Laboratories, Inc	130.00
18	BSK Associates	4,456.46
19	C & H Fence & Patio, Inc.	2,029.00
20	California Building Standards Comm	108.90
21	Caves & Associates	525.00
22	Chemical Waste Management Inc	465.00
23	City of Corcoran	288.00
24	City of Corcoran	186.59
25	Cooks Communications	15,075.06
26	Corcoran Publishing Company	703.00
27	CUSD	7,535.27
28	Dept of Conservation	271.79
29	Direct Distributing, Inc.	1,300.40
30	E & B Bulk Transportation	300.00
31	FedEx	54.81
32	Ferguson Enterprises, Inc	3,491.98
33	Hinderliter, deLlames & Assoc	791.78
34	Hopkins Technical Products	2,446.02
35	Industrial Electric Machinery	12,472.14
36	Integrated Avian Solutions	3,000.00
37	Jayden Mustain	150.00
38	Kings County Treasurer	3,529.31
39	KRC Safety Co. Inc.	1,200.93
40	Local Government Publications	143.56
41	Matson Alarm Co. Inc.	120.50
42	Medallion Supply	1,502.77
43	Miguel Meneses	440.00
44	Municipal Maintenance Equipment	1,469.41
45	Navia Benefit Solutions	110.00
46	Nick Champi Enterprises	790.91

47	Nutrien AG Solutions, Inc.	790.75	
48	Office Depot	220.29	
49	PG&E	9.52	
50	PG&E	146.75	
51	PG&E	89,136.39	
52	PG&E	2,349.81	
53	PG&E	9.53	
54	PG&E	2,145.38	
55	Proclean Supply	1,013.73	
56	Prudential Overall Supply	606.37	
57	Pumping Solutions, Inc	2,057.60	
58	Quality Pool Service	5,038.95	
59	Radius Tire Co.	828.57	
60	S & R Specialty Equipment	178.83	
61	Safety-Kleen Systems, Inc	162.37	
62	Sawtelle & Rosprim Hardware, Inc.	796.53	
63	Sawtelle Rosprim Machine Shop	619.12	
64	Shar-Craft Incorporated	752.10	
65	Sherwin Williams Co	236.48	
66	Simplot Grower Solutions	2,658.74	
67	Superior Electric Works Inc.	34,812.66	
68	Telstar Instruments	651.25	
69	Tesco Controls, Inc	375.00	
70	TF Tire & Service	418.43	
71	The Gas Company	151.56	
72	The Gas Company	443.43	
73	The Gas Company	896.45	
74	The Gas Company	29.09	
75	The Gas Company	5,626.40	
76	The Printer	309.03	
77	Turnupseed Electric Svc Inc	1,902.39	
78	UNIFIRST Corporation	2,672.27	
79	unWired Broadband	199.95	
80	Valley Pump & Dairy Systems, Inc.	23,839.75	
		Page Total:	\$182,085.47
		Grand Total:	\$385,162.78

Page Total: \$182,085.47

Accounts Payable Voucher Approval List

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 Printed: 04/06/2021 - 9:39AM
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Warrant Date	Vendor	Description	Account Number	Amount
4/13/2021	A & M Consulting Engineers	5223-017 CAL TRANS DATA COLLECTION	109-434-300-200	194.00
4/13/2021	A & M Consulting Engineers	HIP ROAD MAINT 5223-021 CONST MNGT	109-434-300-200	1,172.50
4/13/2021	A & M Consulting Engineers	MEASURE A BURNEHAM SMITH PARK SPLASH PAD	138-413-500-540	4,495.00
4/13/2021	A & M Consulting Engineers	HIP ROAD MAINT 5223-021 CONST MNGT	109-434-300-200	1,764.00
4/13/2021	A & M Consulting Engineers	PROP 68 PARK GRANT 220-013 GATEWAY PARK 90% CONST	307-449-300-200	2,425.00
4/13/2021	A & M Consulting Engineers	PROP 68 PARK GRANT 220-013 GATEWAY PARK ACCEPTAN	307-449-300-200	4,559.00
4/13/2021	A & M Consulting Engineers	CORCORAN ROADWAY SAFETY PLAN GRANT SSARP	220-01109-434-300-200	1,907.02
4/13/2021	A & M Consulting Engineers	CAL TRANS CMAQ 5223-019	109-434-300-200	2,006.50
4/13/2021	A & M Consulting Engineers	CAL TRANS CMAQ 5223-020	109-434-300-200	1,424.50
4/13/2021	A & M Consulting Engineers	SEWER MASTER PLAN 020-023	120-435-500-530	15,035.00
4/13/2021	Action Equipment Rentals	CONCRETE MIXER FOR NEW SLUDGE PUMP	105-437-300-180	138.71
4/13/2021	Action Equipment Rentals	STUMP GRINDER UP TOWN TREES	104-412-300-180	265.76
4/13/2021	American Business Machines	BLACK TONER FREIGHT COST	104-432-300-210	8.00
4/13/2021	American Office Solutions, LLC	FATHER WYATT CAMERAS	138-413-300-210	2,008.60
4/13/2021	American Office Solutions, LLC	PTMISEA PHONES: COMPUTER CAMERAS W/ BUILT IN MIC	145-410-300-200	2,043.22
4/13/2021	American Office Solutions, LLC	CALOES FY 13-14 SURFACE PRO	145-410-300-210	819.06
4/13/2021	American Office Solutions, LLC	CALOES FY 16-17 SURFACE PRO	145-410-300-210	1,007.76
4/13/2021	American Office Solutions, LLC	PTMISEA: COMP CAMERAS W/ BLT IN MICROPHONE-ZOOM	145-410-300-210	2,029.17
4/13/2021	American Office Solutions, LLC	PD LAPTOP	104-421-300-181	894.45
4/13/2021	American Office Solutions, LLC	CALOES FY 16-17 JUNCTION BOX, ANTIENNA, PARTS, LABO	145-410-300-210	1,761.52
4/13/2021	American Office Solutions, LLC	PD PRINTERS	104-421-300-181	756.82
4/13/2021	American Office Solutions, LLC	JOHN MAROOT CAMERAS	138-413-300-210	1,981.54
4/13/2021	Amp Your Good, Inc.	TRAINING/ S PFARR	104-000-331-039	10,000.00
4/13/2021	Amp Your Good, Inc.	CORCORAN DIST HOSPITAL GRANT	104-421-300-210	164.00
4/13/2021	Associated Compressor & Equipment, LLC	COMPRESSOR REPAIR	105-437-300-140	612.06
4/13/2021	Auto Zone, Inc.	FILTERS UNIT 258	105-437-300-260	11.67
4/13/2021	Auto Zone, Inc.	2 BATTERU UNIT 238	145-410-300-260	556.04
4/13/2021	Auto Zone, Inc.	BATTERY WARRENTY UNIT 134	109-434-300-260	236.37
4/13/2021	Auto Zone, Inc.	BATTERY WARRENTY UNIT 134-CREDIT	109-434-300-260	-236.37
4/13/2021	Auto Zone, Inc.	TURN SIGNAL UNIT 167	145-410-300-260	89.84
4/13/2021	Auto Zone, Inc.	FILTERS UNIT 203	104-412-300-260	11.67
4/13/2021	Auto Zone, Inc.	MOTOR OIL UNIT 274	105-437-300-260	64.92
4/13/2021	Auto Zone, Inc.	OIL FILTER UNIT 216	145-410-300-260	3.02
4/13/2021	Auto Zone, Inc.	FILTERS UNIT 250	105-437-300-260	11.67
4/13/2021	Auto Zone, Inc.	FILTERS UNIT 265	104-421-300-260	12.43
4/13/2021	Auto Zone, Inc.	FILTERS UNIT 267	104-421-300-260	25.09

4/13/2021	Auto Zone, Inc.	ANTIREEZE STOCK PD	104-421-300-210	48.68
4/13/2021	Auto Zone, Inc.	OIL STOCK PD	104-421-300-260	361.25
4/13/2021	Auto Zone, Inc.	OIL STOCK FOR WTP	105-437-300-260	240.83
4/13/2021	Auto Zone, Inc.	OIL STOCK WWTP	120-435-300-260	261.75
4/13/2021	Auto Zone, Inc.	FILTERS FOR SERVICE UNIT 245	104-421-300-260	13.83
4/13/2021	Auto Zone, Inc.	OIL FOR SERVICE UNIT 245	104-421-300-260	32.14
4/13/2021	Avison Construction Inc.	STP FUND BRET HARTE	141-434-300-550	38,106.59
4/13/2021	Avison Construction Inc.	STORM DRAIN IMPROVEMENTS	121-439-300-531	38,106.59
4/13/2021	Az Auto Parts	FILTER UNIT 216	145-410-300-260	19.17
4/13/2021	Az Auto Parts	PARTS UNIT 134	109-434-300-260	277.49
4/13/2021	Az Auto Parts	PARTS UNIT 134	109-434-300-260	17.88
4/13/2021	Az Auto Parts	PATCHKIT SHOP DOLLEY	104-433-300-140	1.37
4/13/2021	Az Auto Parts	BATTERY UNIT 92	120-435-300-260	148.33
4/13/2021	Az Auto Parts	ROLL OF SAND PAPER UNIT 108	104-412-300-140	40.00
4/13/2021	Az Auto Parts	REPAIRS UNIT 134	112-438-300-140	53.28
4/13/2021	BC Laboratories, Inc	MARCH MONTHLY ARSENIC TESTING SAMPLES	120-435-300-200	130.00
4/13/2021	BSK Associates	STP EXCHANGE FUNDS: LETT/SHERMAN AVE IMPROVEME	141-434-300-200	2,335.71
4/13/2021	BSK Associates	WWTP GROUNDWATER SAMPLING AT LAGOON	120-435-300-200	423.75
4/13/2021	BSK Associates	QUANTITI TRAY ARSENIC NITRATE	105-437-300-200	180.00
4/13/2021	BSK Associates	QUANTITI TRAY TOTAL COLIFORM & ECOLI	105-437-300-200	153.00
4/13/2021	BSK Associates	QUANTITI TRAY ARSENIC NITRATE	105-437-300-200	60.00
4/13/2021	BSK Associates	WELL SAMPLING	105-437-300-200	165.00
4/13/2021	BSK Associates	WELL SAMPLING	105-437-300-200	380.00
4/13/2021	BSK Associates	QUANTITI TRAY TOTAL COLIFORM & E COLI	105-437-300-200	153.00
4/13/2021	BSK Associates	QUANTITI TRAY TOTAL COLIFORM & E COLI	105-437-300-200	17.00
4/13/2021	BSK Associates	QUANTITI TRAY TOTAL COLIFORM & E COLI	105-437-300-200	153.00
4/13/2021	BSK Associates	QUANTITI TRAY ARSENIC NITRATE	105-437-300-200	60.00
4/13/2021	BSK Associates	QUANTITI TRAY ARSENIC NITRATE	105-437-300-200	73.00
4/13/2021	BSK Associates	QUANTITI TRAY ARSENIC NITRATE	105-437-300-200	90.00
4/13/2021	BSK Associates	QUANTITI TRAY TOTAL COLIFORM & ECOLI	105-437-300-200	153.00
4/13/2021	BSK Associates	QUANTITI TRAY ARSENIC NITRATE	105-437-300-200	60.00
4/13/2021	C & H Fence & Patio, Inc.	SET POST & REPAIR ROD FENCING	104-412-300-140	1,014.50
4/13/2021	C & H Fence & Patio, Inc.	SET POST & REPAIR ROD FENCING	121-439-300-140	1,014.50
4/13/2021	California Building Standards Comm	BLDG STIND ADMIN SPL REVL FND 3RD Q 20-21 JAN TO M/	104-000-202-013	108.90
4/13/2021	Caves & Associates	NEGOTIATIONS APRIL 2021	104-402-300-200	525.00
4/13/2021	Chemical Waste Management Inc	BIN LINER FEE	105-437-300-193	45.00
4/13/2021	Chemical Waste Management Inc	BIN RENTAL FEE	105-437-300-193	420.00
4/13/2021	City of Corcoran	BUS WASH USE	145-410-300-260	96.00
4/13/2021	City of Corcoran	BUS WASH USE	104-421-300-260	105.00
4/13/2021	City of Corcoran	BUS WASH USE	104-431-300-260	3.00
4/13/2021	City of Corcoran	BUS WASH USE	105-437-300-260	51.00
4/13/2021	City of Corcoran	BUS WASH USE	104-412-300-260	9.00
4/13/2021	City of Corcoran	BUS WASH USE	120-435-300-260	15.00
4/13/2021	City of Corcoran	BUS WASH USE	104-406-300-260	9.00
4/13/2021	City of Corcoran	CITY SVC 2410 BELL	301-430-300-316	90.55

4/13/2021	City of Corcoran	CITY SVC 1630 BREWER	301-430-300-316	96.04
4/13/2021	Cooks Communications	NEW PD UNITS 280	114-414-500-540	15,075.06
4/13/2021	Corcoran Publishing Company	CAT AD FEB 2021	145-410-300-156	283.00
4/13/2021	Corcoran Publishing Company	NOTICE TO CONTRATORS SPLASH PAD	104-412-300-170	120.00
4/13/2021	Corcoran Publishing Company	VEHICLE ABATEMENT	104-406-300-170	180.00
4/13/2021	Corcoran Publishing Company	PUBLIC HEARING C&D WASTE MNGT	104-406-300-170	120.00
4/13/2021	CUSD	DEVELOPER FEES JAN TO MARCH 2021	104-000-202-016	7,768.32
4/13/2021	CUSD	DEVELOPER FEES JAN TO MARCH 2021	104-000-366-100	-233.05
4/13/2021	Dept of Conservation	STRONG MOTION INST & MAP FEE 3RD Q 20-21 JAN TO MAR	104-000-202-013	271.79
4/13/2021	Direct Distributing, Inc.	SLUDGE PUMP INSTALL	105-437-300-193	1,108.54
4/13/2021	Direct Distributing, Inc.	STOCK PVC	105-437-300-210	59.63
4/13/2021	Direct Distributing, Inc.	REPAIR WELL 11'S CHECK VALVE	105-437-300-140	54.15
4/13/2021	Direct Distributing, Inc.	SPRAYPAINT & SHOVEL	105-437-300-210	78.08
4/13/2021	E & B Bulk Transportation	SAND	105-437-300-210	300.00
4/13/2021	FedEx	MAIL DEPOSIT FOR SPLASH PAD	104-412-300-210	54.81
4/13/2021	Ferguson Enterprises, Inc	REPAIRS	105-437-300-140	277.50
4/13/2021	Ferguson Enterprises, Inc	SERVICE CLAMPS FOR 8" ACP	105-437-300-140	853.71
4/13/2021	Ferguson Enterprises, Inc	REPAIR CLAMPS	105-437-300-210	491.22
4/13/2021	Ferguson Enterprises, Inc	PARTS TO REPAIR BAINUM SERVICE	105-437-300-140	1,869.55
4/13/2021	Hinderliter, deLlames & Assoc	CONTRACT SVCS SALES TAX	104-405-300-200	450.00
4/13/2021	Hinderliter, deLlames & Assoc	AUDIT SVCS	104-405-300-200	41.78
4/13/2021	Hinderliter, deLlames & Assoc	CONTRACT SVCS TRANSACTION TAX	104-405-300-200	300.00
4/13/2021	Hopkins Technical Products	SODIUM HYPO PUMP REPAIR	105-437-300-140	2,446.02
4/13/2021	Industrial Electric Machinery	BAINUM & LETTS AVE FLIGHT PUMP INSPECT FEES	120-435-300-140	12,472.14
4/13/2021	Integrated Avian Solutions	MEASURE A: CROW ABATEMENT	138-428-300-200	3,000.00
4/13/2021	Jayden Mustain	BOOTS REIMBURSEMENT	109-434-200-125	75.00
4/13/2021	Jayden Mustain	BOOTS REIMBURSEMENT	104-412-200-125	75.00
4/13/2021	Kings County Treasurer	COUNTY IMPACT FEES JAN TO MARCH 2021	104-000-202-008	3,617.54
4/13/2021	Kings County Treasurer	CITY ADMIN FEE PFF FEE	104-000-366-100	-88.23
4/13/2021	KRC Safety Co. Inc.	SIGNS FOR WWTP	120-435-300-210	576.79
4/13/2021	KRC Safety Co. Inc.	SIGNS FOR WWTP	120-435-300-210	624.14
4/13/2021	Local Government Publications	CALIFORNIA LAND USE BOOK 2021	104-406-300-170	143.56
4/13/2021	Mason Alarm Co. Inc.	RAO ALARM SYSTEM MONITORING & SVC	104-432-300-200	120.50
4/13/2021	Medallion Supply	SAFETY GEAR FOR WWTP ELECTRICAL PANEL	120-435-300-210	1,502.77
4/13/2021	Miguel Meneses	YRD SVC SUNRISE AND VILLA	111-604-300-202	200.00
4/13/2021	Miguel Meneses	YRD SVC APPERSON	111-601-300-202	120.00
4/13/2021	Miguel Meneses	YRD SVC 6 1/2 AND ORANGE	111-601-300-202	120.00
4/13/2021	Municipal Maintenance Equipment	RUBBER & SEAL FOR SWEEPER UNIT 134	112-438-300-140	1,469.41
4/13/2021	Navia Benefit Solutions	COBRA ADMIN MARCH 2021	104-402-300-200	110.00
4/13/2021	Nick Champi Enterprises	SERVICE ON PW GATE	104-431-300-200	131.81
4/13/2021	Nick Champi Enterprises	SERVICE ON PW GATE	105-437-300-200	131.82
4/13/2021	Nick Champi Enterprises	SERVICE ON PW GATE	120-435-300-200	131.82
4/13/2021	Nick Champi Enterprises	SERVICE ON PW GATE	104-433-300-200	131.82
4/13/2021	Nick Champi Enterprises	SERVICE ON PW GATE	109-434-300-200	131.82
4/13/2021	Nick Champi Enterprises	SERVICE ON PW GATE	104-412-300-200	131.82

4/13/2021	Nutrien AG Solutions, Inc.	WEED SPRAY	105-437-300-210	790.75
4/13/2021	Office Depot	WWTP CALENDERS	120-435-300-210	25.97
4/13/2021	Office Depot	OFFICE SUPPLIES BOXES	104-431-300-210	37.35
4/13/2021	Office Depot	HAND SANITIZER	104-431-300-216	16.23
4/13/2021	Office Depot	HAND SANITIZER	105-437-300-216	16.24
4/13/2021	Office Depot	HAND SANITIZER	120-435-300-216	16.24
4/13/2021	Office Depot	HAND SANITIZER	104-433-300-216	16.24
4/13/2021	Office Depot	HAND SANITIZER	109-434-300-216	16.24
4/13/2021	Office Depot	HAND SANITIZER	104-412-300-216	16.24
4/13/2021	Office Depot	HAND SANITIZER	104-431-300-216	9.94
4/13/2021	Office Depot	DISPOSABLE FACE MASKS	105-437-300-216	9.92
4/13/2021	Office Depot	DISPOSABLE FACE MASKS	120-435-300-216	9.92
4/13/2021	Office Depot	DISPOSABLE FACE MASKS	104-433-300-216	9.92
4/13/2021	Office Depot	DISPOSABLE FACE MASKS	109-434-300-216	9.92
4/13/2021	Office Depot	DISPOSABLE FACE MASKS	104-412-300-216	9.92
4/13/2021	PG&E	ACCT#99497000756-9	111-601-300-240	9.53
4/13/2021	PG&E	ACCT#99497000756-9	145-410-300-240	684.02
4/13/2021	PG&E	ACCT#99497000756-9	138-413-300-200	3,234.74
4/13/2021	PG&E	ACCT#99497000756-9	104-412-300-240	805.69
4/13/2021	PG&E	ACCT#99497000756-9	104-432-300-240	4,294.96
4/13/2021	PG&E	ACCT#99497000756-9	104-432-320-240	224.41
4/13/2021	PG&E	ACCT#99497000756-9	109-434-300-240	323.93
4/13/2021	PG&E	ACCT#99497000756-9	120-435-300-240	14,774.88
4/13/2021	PG&E	ACCT#99497000756-9	121-439-300-240	872.16
4/13/2021	PG&E	ACCT#99497000756-9	105-437-300-240	63,912.07
4/13/2021	PG&E	ACCT#2777783766-0	105-437-300-240	2,349.81
4/13/2021	PG&E	ACCT#8465964727-9	301-430-300-316	9.52
4/13/2021	PG&E	ACCT#9417235641-5	301-430-300-316	9.53
4/13/2021	PG&E	ACCT#0264009458-3	301-430-300-316	146.75
4/13/2021	PG&E	ACCT#1301593806-4	104-432-300-240	2,145.38
4/13/2021	Proclean Supply	SUPPLIES FOR GOV BLDGS DUE TO COVID19	104-432-300-216	1,013.73
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	145-410-300-200	20.75
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	136-415-300-200	16.09
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	70.23
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	15.14
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-320-200	10.24
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	10.72
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	5.71
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	120-435-300-200	20.75
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	105-437-300-200	22.21
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	145-410-300-200	45.43
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	136-415-300-200	33.99
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	148.32
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	21.92
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-320-200	21.63

4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	32.16
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	17.13
4/13/2021	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	120-435-300-200	45.43
4/13/2021	Pumping Solutions, Inc	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	105-437-300-200	48.52
4/13/2021	Pumping Solutions, Inc	SLUDGE PRESS PARTS	105-437-300-140	2,004.55
4/13/2021	Quality Pool Service	SLUDGE PRESS PARTS	105-437-300-140	53.05
4/13/2021	Quality Pool Service	BULK CHLORINE	138-413-300-200	2,373.24
4/13/2021	Quality Pool Service	MONTHLY SERVICE FEB 2021	138-413-300-200	850.00
4/13/2021	Quality Pool Service	BULK CHLORINE	138-413-300-200	1,000.95
4/13/2021	Radius Tire Co.	BULK CHLORINE	138-413-300-200	814.76
4/13/2021	Radius Tire Co.	TIRE REPAIR UNIT 71	120-435-300-140	40.01
4/13/2021	Radius Tire Co.	2 TIRES BALANCE MOUNTED AND BALANCED UNIT 242	104-421-300-260	76.00
4/13/2021	Radius Tire Co.	TIRES MOUNTED & BALANCED UNIT 247	104-421-300-260	38.00
4/13/2021	Radius Tire Co.	TIRE REPAIR ON UNIT 250	105-437-300-260	20.00
4/13/2021	Radius Tire Co.	4 TIRES UNIT 269	104-412-300-140	634.56
4/13/2021	Radius Tire Co.	TIRE REPAIR UNIT 189	105-437-300-260	20.00
4/13/2021	S & R Specialty Equipment	SHIPPED PACKAGE CHEMICAL PUMP	105-437-300-140	29.47
4/13/2021	S & R Specialty Equipment	WAND FOR SPRAY RIGS	120-435-300-210	17.86
4/13/2021	S & R Specialty Equipment	SPRAYER REBUILD	105-437-300-140	39.49
4/13/2021	S & R Specialty Equipment	SPRAYER REBUILD	105-437-300-140	78.09
4/13/2021	S & R Specialty Equipment	WASH TANK PARTS CLEANER	105-437-300-140	13.92
4/13/2021	Safety-Kleen Systems, Inc	CREDIT WASH TANK PARTS	104-433-300-200	363.72
4/13/2021	Safety-Kleen Systems, Inc	OXYGEN GAS FOR TORCHES	104-433-300-200	-201.35
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	PVC RODS FOR POOL PUMP WORK	104-433-300-140	23.47
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	1" BALL VALVE FOR METER TESTER	105-437-300-140	41.21
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	PARTS FOR PRESSURE WASHER	105-437-300-210	24.24
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	PARTS FOR PRESSURE WASHER	109-434-300-140	22.52
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	SUPPLIES	109-434-300-140	71.07
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	PVC RODS FOR POOL PUMP WORK	105-437-300-210	45.49
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	SUPPLIES	105-437-300-140	82.42
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	HOSE & SAW TO FIX FILTER 1	105-437-300-210	5.73
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	NEW GAUGE FOR SPRAYER RIG	105-437-300-140	21.65
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	SUPPLIES	105-437-300-140	31.04
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	GRINDER BLADES FOR POOL PUMP WORK	105-437-300-210	10.54
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	GRINDER BLADES FOR POOL PUMP WORK	105-437-300-140	9.83
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	STAINLESS BOLTS FOR POOL PUMP WORK	105-437-300-140	17.15
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	MISC SUPPLIES FOR POOL PUMP WORK	105-437-300-140	111.70
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	STAINLESS BOLTS FOR POOL PUMP WORK	105-437-300-140	60.79
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	JB WELD FOR POOL PUMP LEAKS	105-437-300-140	27.52
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	JB WELD FOR POOL PUMP LEAKS	105-437-300-140	24.90
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	VAC TRUCK	105-437-300-140	37.35
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	SUPPLIES	120-435-300-210	5.72
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	HOMAC STATION	105-437-300-210	12.99
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	TYVEK SUITS FOR SPRAYING WEEDS	120-435-300-140	27.71
4/13/2021	Sawtelle & Rosprim Hardware, Inc.	TYVEK SUITS FOR SPRAYING WEEDS	105-437-300-210	73.75

4/13/2021	Sawtelle & Rosprim Hardware, Inc.	VAC TRUCK	120-435-300-210	7.74
4/13/2021	Sawtelle Rosprim Machine Shop	FIX BROKEN VALVE AT WWTP	120-435-300-140	203.67
4/13/2021	Sawtelle Rosprim Machine Shop	PARTS FOR PUMPS AT WWTP	120-435-300-210	185.42
4/13/2021	Sawtelle Rosprim Machine Shop	THREADED 4" PIPE FOR NEW SLUDGE PUMP	105-437-300-200	230.03
4/13/2021	Shar-Craft Incorporated	PACKING UP PUMPS AT WWTP	120-435-300-210	752.10
4/13/2021	Sherwin Williams Co	PAINT FOR CITY HALL	104-432-300-210	236.48
4/13/2021	Simplot Grower Solutions	PISTACHIO FARMING CHEMICALS	139-450-300-210	1,434.07
4/13/2021	Simplot Grower Solutions	PISTACHIO FARMING CHEMICALS	139-450-300-210	1,224.67
4/13/2021	Superior Electric Works Inc.	WTP UPGRADES: PH ADJ PROJECT	105-437-500-551	8,964.92
4/13/2021	Superior Electric Works Inc.	POLICE CHARGING OUTLET	104-421-300-200	1,408.50
4/13/2021	Superior Electric Works Inc.	WELL10-VRBLE FREQ DRIVE-INSTL SO MOTOR DOES NOT E	105-437-500-540	24,439.24
4/13/2021	Telstar Instruments	CHECK MAIN POWER METER	120-435-300-200	651.25
4/13/2021	Tesco Controls, Inc	WWTP ELECTRONIC REPAIR	120-435-300-140	375.00
4/13/2021	TF Tire & Service	2 TIRES FOR UNIT 250	105-437-300-260	418.43
4/13/2021	The Gas Company	ACCT#05463252576	104-432-300-242	151.56
4/13/2021	The Gas Company	ACCT#11484795064	138-413-300-200	5,626.40
4/13/2021	The Gas Company	ACCT#11971525008	104-432-300-242	443.43
4/13/2021	The Gas Company	ACCT#12602978541	104-432-300-242	29.09
4/13/2021	The Gas Company	ACCT#06301527005	120-435-300-242	896.45
4/13/2021	The Printer	PARK MAPS SCAN/PRINT	104-412-300-200	59.54
4/13/2021	The Printer	WATER PAYMENT HELP HANDOUTS	104-405-300-200	249.49
4/13/2021	Tumpseed Electric Svc Inc	REPAIR ON BOILER	120-435-300-200	900.35
4/13/2021	Tumpseed Electric Svc Inc	HOOK UP PUMP STATION #8	120-435-300-200	520.00
4/13/2021	Tumpseed Electric Svc Inc	BADNUM/LEITTS STATION NOT WORKING	120-435-300-200	482.04
4/13/2021	UNIFIRST Corporation	UNIFORMS X5	105-437-200-125	138.28
4/13/2021	UNIFIRST Corporation	UNIFORMS X5	105-437-200-125	172.85
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	63.10
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	15.78
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	83.12
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	20.78
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	77.73
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	19.43
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	97.16
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	24.29
4/13/2021	UNIFIRST Corporation	UNIFORMS X2	104-412-200-125	46.55
4/13/2021	UNIFIRST Corporation	UNIFORMS X2	109-434-200-125	46.55
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-412-200-125	45.65
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-412-200-125	56.40
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-412-200-125	35.25
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	109-434-200-125	35.25
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-433-200-125	25.76
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	105-437-200-125	19.92
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	20.61
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	5.15
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	109-434-200-125	28.16

4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-433-200-125	31.88
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	105-437-200-125	24.49
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	25.51
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	6.38
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	109-434-200-125	34.89
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-433-200-125	33.08
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	105-437-200-125	109.84
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	26.46
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	6.62
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-433-200-125	41.34
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	105-437-200-125	137.33
4/13/2021	UNIFIRST Corporation	UNIFORMS X80%	120-435-200-125	33.06
4/13/2021	UNIFIRST Corporation	UNIFORMS X20%	121-439-200-125	8.27
4/13/2021	UNIFIRST Corporation	UNIFORMS X4	145-410-200-125	180.07
4/13/2021	UNIFIRST Corporation	UNIFORMS X4	145-410-200-125	184.50
4/13/2021	UNIFIRST Corporation	UNIFORMS X4	145-410-200-125	66.00
4/13/2021	UNIFIRST Corporation	UNIFORMS X3	145-410-200-125	82.50
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-433-200-125	50.28
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-432-200-125	62.85
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-433-200-125	56.32
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	104-432-200-125	70.40
4/13/2021	UNIFIRST Corporation	UNIFORMS X6	105-437-200-125	124.78
4/13/2021	UNIFIRST Corporation	UNIFORMS X6	105-437-200-125	152.00
4/13/2021	UNIFIRST Corporation	UNIFORMS X1	109-434-200-125	45.65
4/13/2021	unWired Broadband	INTERNET SVC WTP	105-437-300-220	199.95
4/13/2021	Valley Pump & Dairy Systems, Inc.	WELL 4B REPAIR NEW MOTOR	105-437-500-540	23,839.75

Warrant Total: 385,162.78

City of

CORCORAN

A MUNICIPAL CORPORATION

FOUNDED 1914

**PRESENTATION
ITEM #: 4A**

MEMORANDUM

TO: City Council

FROM: Soledad Ruiz-Nunez, Finance Director

DATE: April 9, 2021

MEETING DATE: April 13, 2021

SUBJECT: Review the Audit for Fiscal Year 2020 for the period of July 1, 2019 to June 30, 2020.

Recommendation:

Information item.

Discussion:

The attached audit report identifies the revenue and expenditures for the City and the Auditors identify deficiencies for the Finance Department to fix.

Financial Statement Findings:

1. Capitalized expenditures for projects not yet completed (Construction in progress) were improperly placed in service as a result of being capitalized to the wrong asset classification within the City's general ledger.
2. The City created Special Revenue Funds for activity that did not meet the criteria of a special revenue fund.
3. The City recorded expenditures for multiple financial statement functions within the same account, as it relates to Measure A activity.
4. The City of Corcoran does not have written procurement procedures which reflect applicable State, local and tribal laws and regulations which also conform to the applicable federal law and standards identified in the Uniform Guidance.

The City auditors from Price Paige & Company responsibility is to express opinions on the financial statements based on their audit. They conducted the 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 the auditors plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, they 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.

Budget Impact:

None.

Attachments:

July 1, 2019 to June 30, 2020 Financial Statements and Single Audit

**CITY OF CORCORAN
CALIFORNIA**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2020**

**CITY OF CORCORAN
JUNE 30, 2020**

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**CITY OF CORCORAN
JUNE 30, 2020**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Corcoran, 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 City of Corcoran, California (the City) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Corcoran, California, as of June 30, 2020, 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.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules on pages 52-55, Proportionate Share of Net Pension Liability on page 58, and the Schedule of Contributions on page 59 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 combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2021, on our consideration of the City of Corcoran, California'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 City's internal control over financial reporting and compliance.

Pruce Pange & Company

Clovis, California
March 19, 2021

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF CORCORAN
STATEMENT OF NET POSITION
JUNE 30, 2020**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments:			
Unrestricted	\$ 10,136,377	\$ 10,574,227	\$ 20,710,604
Restricted	-	120,601	120,601
Cash and investments with fiscal agent - restricted	600,650	950,587	1,551,237
Receivables, net of allowance	12,515,186	1,508,886	14,024,072
Prepaid expenses	-	84,441	84,441
Property held for resale	2,613,492	-	2,613,492
Internal balances	81,194	(81,194)	-
Capital assets:			
Nondepreciable	8,020,986	3,387,864	11,408,850
Depreciable, net of accumulated depreciation	11,527,155	22,501,623	34,028,778
Total assets	45,495,040	39,047,035	84,542,075
DEFERRED OUTFLOWS OF RESOURCES			
Deferred refunding	-	3,906,575	3,906,575
Pension deferrals	1,748,226	449,404	2,197,630
Total deferred outflows of resources	1,748,226	4,355,979	6,104,205
LIABILITIES			
Accounts payable	637,767	609,031	1,246,798
Deposits	85,422	-	85,422
Interest payable	-	387,219	387,219
Unearned revenues	-	212,866	212,866
Noncurrent liabilities:			
Due within one year:			
Long-term debt	-	529,668	529,668
Compensated absences	145,083	54,061	199,144
Due in more than one year:			
Long-term debt	-	22,831,378	22,831,378
Compensated absences	185,466	27,566	213,032
Net pension liability	6,923,902	1,710,708	8,634,610
Total liabilities	7,977,640	26,362,497	34,340,137
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	286,324	179,258	465,582
Total deferred inflows of resources	286,324	179,258	465,582
NET POSITION			
Net investment in capital assets	19,548,141	6,519,457	26,067,598
Restricted for:			
Pension contributions	600,650	63,367	664,017
Debt service	6,145	1,007,821	1,013,966
Community development	13,812,298	-	13,812,298
Public safety	222,421	-	222,421
Public works	197,068	-	197,068
Transportation and streets	2,962,730	-	2,962,730
Parks and recreation	1,422	-	1,422
Unrestricted	1,628,427	9,270,614	10,899,041
Total net position	\$ 38,979,302	\$ 16,861,259	\$ 55,840,561

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

**CITY OF CORCORAN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
FUNCTIONS/PROGRAMS:							
Governmental activities:							
General government	\$ 390,443	\$ -	\$ 1,115,187	\$ -	\$ 724,744	\$ -	\$ 724,744
Community development	429,096	119,768	263,789	-	(45,539)	-	(45,539)
Public safety	5,481,009	38,782	2,088,558	4,452	(3,349,217)	-	(3,349,217)
Public works	1,302,205	-	913,169	571,427	182,391	-	182,391
Parks and recreation	675,360	-	-	233,797	(441,563)	-	(441,563)
Total governmental activities	8,278,113	158,550	4,380,703	809,676	(2,929,184)	-	(2,929,184)
Business-type activities:							
Water	5,676,028	5,468,499	-	28,603	-	(178,926)	(178,926)
Sewer	1,272,535	1,323,486	-	35,247	-	86,198	86,198
Refuse	2,118,714	2,165,459	-	-	-	46,745	46,745
Transit	1,115,839	57,383	913,521	144,436	-	(499)	(499)
Storm drain	351,060	314,044	-	13,522	-	(23,494)	(23,494)
Total business-type activities	10,534,176	9,328,871	913,521	221,808	-	(69,976)	(69,976)
Total	\$ 18,812,289	\$ 9,487,421	\$ 5,294,224	\$ 1,031,484	(2,929,184)	(69,976)	(2,999,160)
General revenues:							
Taxes:							
Property taxes				1,671,076	-		1,671,076
Franchise taxes				405,428	-		405,428
Other taxes				272,782	-		272,782
Motor vehicle in-lieu				2,692,634	-		2,692,634
Unrestricted investment income				142,225	199,187		341,412
Rental income				529,328	4,700		534,028
Gain on disposal of fixed assets				165,222	-		165,222
Miscellaneous				107,797	79,013		186,810
Transfers				5,000	(5,000)		-
Total general revenues				5,991,492	277,900		6,269,392
Change in net position				3,062,308	207,924		3,270,232
Net position - beginning, restated				35,916,994	16,653,335		52,570,329
Net position - ending				\$ 38,979,302	\$ 16,861,259		\$ 55,840,561

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

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FUND FINANCIAL STATEMENTS

**CITY OF CORCORAN
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2020**

	General Fund	Community Development Block Grant Special Revenue Fund	HOME Program Special Revenue Fund	Police Department Construction Special Revenue Fund	Transportation and Streets Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments:							
Unrestricted	\$ 4,816,142	\$ 1,047,204	\$ 1,015,206	\$ -	\$ 2,845,229	\$ 412,596	\$ 10,136,377
Cash and investments with fiscal agent:							
Restricted	593,941	776	716	-	4,975	242	600,650
Receivables, net of allowance	358,913	3,576,256	7,901,877	-	293,250	384,890	12,515,186
Due from other funds	372,379	-	-	-	-	-	372,379
Property held for resale	2,418,492	-	-	-	-	195,000	2,613,492
Total assets	\$ 8,559,867	\$ 4,624,236	\$ 8,917,799	\$ -	\$ 3,143,454	\$ 992,728	\$ 26,238,084
LIABILITIES							
Accounts payable	\$ 330,941	\$ 858	\$ 64,414	\$ 7,989	\$ 175,749	\$ 57,816	\$ 637,767
Due to other funds	-	-	-	121,298	-	169,887	291,185
Deposits	84,722	-	-	-	-	700	85,422
Total liabilities	415,663	858	64,414	129,287	175,749	228,403	1,014,374
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenues	59,282	3,572,935	7,898,794	-	-	162,237	11,693,248
Total deferred inflows of resources	59,282	3,572,935	7,898,794	-	-	162,237	11,693,248
FUND BALANCES							
Nonspendable:							
Property held for resale	2,418,492	-	-	-	-	-	2,418,492
Restricted for:							
Pension contributions	593,941	776	716	-	4,975	242	600,650
Debt service	-	-	-	-	-	6,145	6,145
Community development	-	1,049,667	953,875	-	-	174,790	2,178,332
Public safety	-	-	-	-	-	222,421	222,421
Public works	-	-	-	-	-	197,068	197,068
Transportation and streets	-	-	-	-	2,962,730	-	2,962,730
Parks and recreation	-	-	-	-	-	1,422	1,422
Assigned to:							
Subsequent year budget deficit	295,020	-	-	-	-	-	295,020
Unassigned	4,777,469	-	-	(129,287)	-	-	4,648,182
Total fund balances	8,084,922	1,050,443	954,591	(129,287)	2,967,705	602,088	13,530,462
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,559,867	\$ 4,624,236	\$ 8,917,799	\$ -	\$ 3,143,454	\$ 992,728	\$ 26,238,084

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

**CITY OF CORCORAN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2020**

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

Total fund balances - governmental funds		\$ 13,530,462
Capital assets used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.		19,548,141
Certain long-term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.		11,693,248
Pension related deferred outflows and inflows of resources are not reported in the governmental funds. These amounts consist of:		
Deferred outflows of resources	1,748,226	
Deferred inflows of resources	<u>(286,324)</u>	1,461,902
Long-term liabilities were not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Compensated absences	(330,549)	
Net pension liability	<u>(6,923,902)</u>	<u>(7,254,451)</u>
Net position of governmental activities		<u>\$ 38,979,302</u>

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

CITY OF CORCORAN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Community Development Block Grant Special Revenue Fund	HOME Program Special Revenue Fund	Police Department Construction Special Revenue Fund	Transportation and Streets Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Property taxes	\$ 430,076	\$ -	\$ -	\$ -	\$ -	\$ 45,537	\$ 475,613
Other taxes	3,150,398	-	-	-	-	-	3,150,398
Licenses and permits	215,612	-	-	-	-	-	215,612
Intergovernmental	3,955,257	-	188,835	4,452	1,484,596	243,724	5,876,864
Charges for services	282,584	-	-	-	-	35,190	317,774
Fines and penalties	51,810	-	-	-	-	-	51,810
Use of money and property	581,947	18,947	15,542	5,909	48,732	28,269	699,346
Gain on acquisition of property	164,967	-	-	-	-	-	164,967
Grant drawdowns	-	-	-	-	-	155,948	155,948
Loan repayments	-	156,477	282,902	-	-	9,701	449,080
Miscellaneous	154,498	11,612	-	-	20,005	2,665	188,780
Total revenues	8,987,149	187,036	487,279	10,361	1,553,333	521,034	11,746,192
EXPENDITURES							
Current:							
General government	726,315	-	-	-	-	806	727,121
Community development	14,336	33,358	414,301	-	-	60,069	522,064
Public safety	4,586,874	-	-	81,494	-	144,881	4,813,249
Public works	345,808	-	-	-	832,895	28,028	1,206,731
Parks and recreation	536,456	-	-	-	-	240,745	777,201
Capital outlay:							
Public safety	-	-	-	1,698,768	-	-	1,698,768
Total expenditures	6,209,789	33,358	414,301	1,780,262	832,895	474,529	9,745,134
Excess (deficiency) of revenues over (under) expenditures	2,777,360	153,678	72,978	(1,769,901)	720,438	46,505	2,001,058
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of capital assets	-	-	-	-	255	-	255
Operating transfers in	5,000	-	-	790,240	-	186,209	981,449
Operating transfers out	(812,449)	(164,000)	-	-	-	-	(976,449)
Total other financing sources (uses)	(807,449)	(164,000)	-	790,240	255	186,209	5,255
Net change in fund balances	1,969,911	(10,322)	72,978	(979,661)	720,693	232,714	2,006,313
Fund balances - beginning	6,115,011	1,060,765	881,613	850,374	2,247,012	369,374	11,524,149
Fund balances - ending	\$ 8,084,922	\$ 1,050,443	\$ 954,591	\$ (129,287)	\$ 2,967,705	\$ 602,088	\$ 13,530,462

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

**CITY OF CORCORAN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

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

Net change in fund balances - total governmental funds	\$ 2,006,313
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is capitalized. This is the amount of capital assets recorded.	2,445,669
Depreciation expense on capital assets is reported in the government-wide statement of activities, but it does not require the use of current financial resources; therefore, depreciation expense is not reported as an expenditure in the governmental funds.	(692,527)
Compensated absences expense reported in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the governmental funds.	17,254
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(3,802)
The net change in unavailable revenue as a result of the distribution, payments, interest accrued, and foreclosures of housing loans previously identified as unavailable revenue in the governmental funds are recognized in the statement of activities.	(286,280)
Net pension liability and pension related deferred outflows and inflows of resources are not due in the current period and, therefore, are not reported in the funds.	<u>(424,319)</u>
Change in net position of governmental activities	<u>\$ 3,062,308</u>

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

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ENTERPRISE FUNDS

**CITY OF CORCORAN
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
JUNE 30, 2020**

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
ASSETS						
Current assets:						
Cash and cash equivalents:						
Unrestricted	\$ 7,792,583	\$ 1,188,952	\$ -	\$ 1,487,780	\$ 104,912	\$ 10,574,227
Restricted	-	-	-	120,601	-	120,601
Cash and investments with fiscal agent - restricted	913,981	13,228	1,348	18,833	3,197	950,587
Receivables, net of allowance	347,814	163,741	286,926	666,924	43,481	1,508,886
Prepays	84,441	-	-	-	-	84,441
Total current assets	9,138,819	1,365,921	288,274	2,294,138	151,590	13,238,742
Noncurrent assets:						
Capital assets:						
Nondepreciable	2,799,736	432,494	-	57,500	98,134	3,387,864
Depreciable, net of accumulated depreciation	16,975,574	2,171,921	-	2,113,698	1,240,430	22,501,623
Total noncurrent assets	19,775,310	2,604,415	-	2,171,198	1,338,564	25,889,487
Total assets	28,914,129	3,970,336	288,274	4,465,336	1,490,154	39,128,229
DEFERRED OUTFLOWS OF RESOURCES						
Deferred refunding	3,906,575	-	-	-	-	3,906,575
Pension deferrals	183,949	97,446	11,781	133,934	22,294	449,404
Total deferred outflows of resources	4,090,524	97,446	11,781	133,934	22,294	4,355,979
LIABILITIES						
Current liabilities:						
Accounts payable	361,743	57,466	157,309	25,745	6,768	609,031
Interest payable	387,219	-	-	-	-	387,219
Unearned revenue	-	-	3,184	209,682	-	212,866
Due to other funds	-	-	81,194	-	-	81,194
Compensated absences	19,354	14,576	1,971	18,160	-	54,061
Long-term debt	529,668	-	-	-	-	529,668
Total current liabilities	1,297,984	72,042	243,658	253,587	6,768	1,874,039
Noncurrent liabilities:						
Compensated absences	20,862	2,792	2,195	(1,778)	3,495	27,566
Long-term debt	22,831,378	-	-	-	-	22,831,378
Net pension liability	698,968	370,988	46,161	510,067	84,524	1,710,708
Total noncurrent liabilities	23,551,208	373,780	48,356	508,289	88,019	24,569,652
Total liabilities	24,849,192	445,822	292,014	761,876	94,787	26,443,691
DEFERRED INFLOWS OF RESOURCES						
Pension deferrals	73,602	38,933	4,029	53,570	9,124	179,258
Total deferred inflows of resources	73,602	38,933	4,029	53,570	9,124	179,258
NET POSITION						
Net investment in capital assets	405,280	2,604,415	-	2,171,198	1,338,564	6,519,457
Restricted for:						
Pension contributions	26,761	13,228	1,348	18,833	3,197	63,367
Debt service	887,220	-	-	120,601	-	1,007,821
Unrestricted	6,762,598	965,384	2,664	1,473,192	66,776	9,270,614
Total net position	8,081,859	3,583,027	4,012	3,783,824	1,408,537	16,861,259
Total liabilities, deferred inflows of resources, and net position	\$ 33,004,653	\$ 4,067,782	\$ 300,055	\$ 4,599,270	\$ 1,512,448	\$ 43,484,208

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

CITY OF CORCORAN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
OPERATING REVENUES:						
Charges for services	\$ 5,467,614	\$ 1,323,486	\$ 2,165,459	\$ 57,383	\$ 314,044	\$ 9,327,986
Connection fees	885	-	-	-	-	885
Total operating revenues	5,468,499	1,323,486	2,165,459	57,383	314,044	9,328,871
OPERATING EXPENSES:						
Personnel costs	727,407	384,597	67,410	533,136	82,706	1,795,256
Maintenance and supplies	2,400,331	496,873	1,842,151	58,039	60,646	4,858,040
Depreciation	1,204,257	200,618	-	199,669	93,593	1,698,137
Administrative and allocated costs	454,576	190,447	209,153	324,995	114,115	1,293,286
Total operating expenses	4,786,571	1,272,535	2,118,714	1,115,839	351,060	9,644,719
Operating income (loss)	681,928	50,951	46,745	(1,058,456)	(37,016)	(315,848)
NONOPERATING REVENUES (EXPENSES):						
Investment income	142,949	21,156	29	23,507	7,276	194,917
Rental income	-	4,270	-	4,700	-	8,970
Grants	-	-	-	250,556	-	250,556
Development fees	28,603	82,185	-	-	13,522	124,310
Intergovernmental	-	-	-	807,401	-	807,401
Other revenues	16,000	12,476	379	1,220	2,000	32,075
Interest and fiscal charges	(889,457)	-	-	-	-	(889,457)
Total nonoperating revenues (expenses)	(701,905)	120,087	408	1,087,384	22,798	528,772
Income before transfers	(19,977)	171,038	47,153	28,928	(14,218)	212,924
Operating transfers out	(5,000)	-	-	-	-	(5,000)
Change in net position	(24,977)	171,038	47,153	28,928	(14,218)	207,924
Net position - beginning as restated	8,106,836	3,411,989	(43,141)	3,754,896	1,422,755	16,653,335
Net position - ending	\$ 8,081,859	\$ 3,583,027	\$ 4,012	\$ 3,783,824	\$ 1,408,537	\$ 16,861,259

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

**CITY OF CORCORAN
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Cash flows from operating activities:						
Cash received from customers	\$ 5,596,854	\$ 1,323,629	\$ 2,137,530	\$ 57,383	\$ 313,045	\$ 9,428,441
Cash payments to suppliers for goods and services	(2,463,410)	(583,539)	(1,828,451)	(54,256)	(71,255)	(5,000,911)
Cash payments to employees for services	(627,116)	(324,004)	(40,332)	(445,580)	(74,393)	(1,511,425)
Cash payments to other funds for allocated costs	(454,576)	(190,447)	(209,153)	(324,995)	(114,115)	(1,293,286)
Net cash provided (used) by operating activities	<u>2,051,752</u>	<u>225,639</u>	<u>59,594</u>	<u>(767,448)</u>	<u>53,282</u>	<u>1,622,819</u>
Cash flows from noncapital financing activities:						
Cash received from intergovernmental revenues	-	-	3,184	862,033	-	865,217
Cash received from developer fees	28,603	82,185	-	-	13,522	124,310
Cash payments to (from) other funds (short-term borrowings)	-	-	(62,313)	-	-	(62,313)
Cash payments for transfers to other funds	(5,000)	-	-	-	-	(5,000)
Cash received from other revenue	16,000	12,476	379	1,220	2,000	32,075
Net cash provided (used) by noncapital financing activities	<u>39,603</u>	<u>94,661</u>	<u>(58,750)</u>	<u>863,253</u>	<u>15,522</u>	<u>954,289</u>
Cash flows from capital and related financing activities:						
Cash payments for principal paid on capital debt	(514,668)	-	-	-	-	(514,668)
Cash payments for interest on capital debt	(752,045)	-	-	-	-	(752,045)
Cash payments for the acquisition of capital assets	(584,319)	(121,486)	-	(26,492)	(59,622)	(791,919)
Net cash provided (used) by capital and related financing activities	<u>(1,851,032)</u>	<u>(121,486)</u>	<u>-</u>	<u>(26,492)</u>	<u>(59,622)</u>	<u>(2,058,632)</u>
Cash flows from investing activities:						
Cash received from interest on investments	167,006	23,117	29	27,341	8,766	226,259
Cash received from the rental of property	-	4,270	-	4,700	-	8,970
Net cash provided (used) by investing activities	<u>167,006</u>	<u>27,387</u>	<u>29</u>	<u>32,041</u>	<u>8,766</u>	<u>235,229</u>
Increase (decrease) in cash and cash equivalents	<u>407,329</u>	<u>226,201</u>	<u>873</u>	<u>101,354</u>	<u>17,948</u>	<u>753,705</u>
Cash and cash equivalents, beginning	<u>8,299,235</u>	<u>975,979</u>	<u>475</u>	<u>1,525,860</u>	<u>90,161</u>	<u>10,891,710</u>
Cash and cash equivalents, ending	<u>\$ 8,706,564</u>	<u>\$ 1,202,180</u>	<u>\$ 1,348</u>	<u>\$ 1,627,214</u>	<u>\$ 108,109</u>	<u>\$ 11,645,415</u>

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

**CITY OF CORCORAN
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020
(Continued)**

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Operating income (loss)	\$ 681,928	\$ 50,951	\$ 46,745	\$ (1,058,456)	\$ (37,016)	\$ (315,848)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	1,204,257	200,618	-	199,669	93,593	1,698,137
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable, net	128,355	143	(27,929)	-	(999)	99,570
(Increase) decrease in prepaid expenses	3,128	-	-	-	-	3,128
(Increase) decrease in deferred outflows of resources	(7,899)	(7,249)	(6,820)	(10,066)	(7)	(32,041)
Increase (decrease) in accounts payable	(66,207)	(86,666)	13,700	3,783	(10,609)	(145,999)
Increase (decrease) in compensated absences	9,129	3,157	2,352	6,805	14	21,457
Increase (decrease) in deferred inflows of resources	4,871	2,872	1,925	3,161	121	12,950
Increase (decrease) in net pension liability	94,190	61,813	29,621	87,656	8,185	281,465
Net cash provided (used) by operating activities	<u>\$ 2,051,752</u>	<u>\$ 225,639</u>	<u>\$ 59,594</u>	<u>\$ (767,448)</u>	<u>\$ 53,282</u>	<u>\$ 1,622,819</u>

Reconciliation of Cash to Balance Sheet

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Cash and cash equivalents:						
Unrestricted	\$ 7,792,583	\$ 1,188,952	\$ -	\$ 1,487,780	\$ 104,912	\$ 10,574,227
Restricted	-	-	-	120,601	-	120,601
Cash and investments with fiscal agent - restricted	913,981	13,228	1,348	18,833	3,197	950,587
Total cash and cash equivalents	<u>\$ 8,706,564</u>	<u>\$ 1,202,180</u>	<u>\$ 1,348</u>	<u>\$ 1,627,214</u>	<u>\$ 108,109</u>	<u>\$ 11,645,415</u>

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

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FIDUCIARY FUNDS

**CITY OF CORCORAN
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020**

	Agency Funds	Successor Agency Private Purpose Trust Fund
ASSETS		
Cash and investments:		
Unrestricted	\$ 39,831	\$ 189,687
Cash with fiscal agent	-	8
Receivables:		
Notes	592,147	-
Property held for resale	-	550,278
	631,978	739,973
Total assets	631,978	739,973
DEFERRED OUTFLOWS OF RESOURCES		
Loss on bond refunding	-	163,738
	-	163,738
	-	163,738
LIABILITIES		
Accounts payable	-	270
Interest payable	-	16,772
Bond payable	-	1,657,000
Due to other agencies	631,978	-
	631,978	1,674,042
Total liabilities	631,978	1,674,042
NET POSITION		
Held in trust		\$ (770,331)

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

**CITY OF CORCORAN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Successor Agency Private Purpose Trust Fund</u>
ADDITIONS	
Taxes	\$ 473,056
Other	<u>124</u>
Total additions	<u>473,180</u>
DEDUCTIONS	
Planning and community development	57,715
Interest	<u>57,722</u>
Total deductions	<u>115,437</u>
Change in net position	357,743
Net position - beginning	<u>(1,128,074)</u>
Net position - ending	<u>\$ (770,331)</u>

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

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NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The City of Corcoran (the City) was incorporated on August 11, 1914 as a general law city. The City has a council/manager form of government and is governed by a five-member elected council. The City Manager is appointed by the City Council. The City provides the following services: public safety (police), water utility, sanitation (solid waste disposal, sanitary wastewater and storm water utilities), parks and recreation, community development, public works, and general administrative services.

A primary government is financially accountable if a) it appoints a voting majority of an organization's governing body and it is able to impose its will on the organization, b) or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens, on the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Based upon the application of these criteria, the following is a brief description of each component unit included within the City's reporting entity. The City's component unit has been "blended" as though it is part of the primary government because the component unit's governing body is substantially the same as the City's primary government and there is a financial benefit or burden relationship between the City and the component unit, management of the City has operational responsibilities for the component unit, and/or the component units provide services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it, or the City is entirely or almost entirely responsible for the repayment of the debt of the component unit.

B. Blended Component Unit

The **Corcoran Joint Powers Finance Authority** (the Authority) is a nonprofit corporation incorporated under the laws of the State of California in 1987. The formation of the Authority creates a financing entity through which tax allocation revenue bonds can be issued for the purpose of financing or refinancing capital projects of the Community Redevelopment Agency as permitted by the Community Law. The City Council acts as the governing board of the Authority and is responsible for the Authority's fiscal and administrative activities. The funds of the Authority have been included in the governmental activities in the financial statements.

C. Basis of Presentation

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Financial Statements – The statement of net position and the statement of activities display information about the primary government (the City) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental and business-type activities* of the City. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's *business-type activities* and for each function of the City's *governmental activities*. Direct expenses are those that are specifically associated with a program or function and, therefore, are included in the program expense reported for individual function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include, 1) fines, fees, and charges paid by the recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Certain eliminations have been made as prescribed by GASB Statement No. 34 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 those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated: Due to/Due from Other Funds, Interfund Note Receivable/Interfund Long-term Debt, and Transfers In/Transfers Out.

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

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

The City reports the following major governmental funds:

- The **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- The **Community Development Block Grant Special Revenue Fund** is used to account for the federal grants that provide for development of a viable urban community by providing suitable housing, principally for low and moderate income residents.
- The **HOME Program Special Revenue Fund** is used to account for the federal grants that provide financing for low-income household for the acquisition, rehabilitation, or new construction of single-family homes.
- The **Police Department Construction Special Revenue Fund** is used to account for the resources provided by the State of California for the construction of a new police department.
- The **Transportation and Streets Special Revenue Fund** is used to account for the resources provided by the State of California for the Transit Division and street and road improvements.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation (Continued)

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

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

The City reports the following major enterprise funds:

- The **Water Fund** accounts for financial activity of the water utility system.
- The **Sewer Fund** is used to account for the financial activity of the sewage collection and wastewater treatment utility system.
- The **Refuse Fund** is used to account for the financial activity of the solid waste collection and disposal utility system.
- The **Transit Fund** is used to account for the financial activity of the transit activities including Dial-A-Ride, Amtrak ticket sales, and related street construction and maintenance.
- The **Storm Drain Fund** is used to account for the financial activity of the storm drain system.

The City's fiduciary funds are used to account for resources held for the benefit of parties outside the government. The fund's activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. The City uses a private purpose trust fund to account for activities and changes in fiduciary net position of the Successor Agency. The City uses Agency Funds to account for assets held for, due to, and other. This fund is custodial in nature and does not involve measurement of results of operations. Accordingly, it presents only a statement of fiduciary net position and does not present a statement of changes in fiduciary net position.

Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the City's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

The City reports the following fiduciary funds:

- The **Successor Agency Private Purpose Trust Fund** is used to account for assets and liabilities of the former redevelopment agency until they are distributed to other units of state and local government as a result of the dissolution of the redevelopment agency.
- The **Assets Seizure (Unprocessed) Agency Fund** accounts for money that is seized as part of a police action and this money is used to help purchase fixed assets for the police department. Expenditures are limited to police-related activities.
- The **Kings County CDBG Agency Fund** accounts for Kings County Community Development Block Grants Program collections on notes receivable and remittance to Kings County.
- The **Cafeteria Plan Agency Fund** accounts for the moneys deducted from employees for their Cafeteria Plan.
- The **Police Activities League Agency Fund** accounts for money collected from various sources for use of different police related events and activities.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus, Basis of Accounting

Government-Wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary funds financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, certain grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements – Governmental funds are reported using current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Property and sales taxes, interest, and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments and compensated absences, are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. *Operating revenues*, such as charges for services, result from exchange transactions associated with the principal activity of each fund. *Nonoperating revenues*, such as interest income, state and federal grants, and subsidies, result from nonexchange transactions or ancillary activities. *Operating expenses* include costs for providing services and delivering goods such as administrative expenses and depreciation on capital assets. All other expenses not meeting this definition are reported as *nonoperating expenses*.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents

For the statement of cash flows, the City considers all highly liquid investments with maturities of three months or less when acquired as cash and cash equivalents.

All cash and cash equivalents of the enterprise funds are pooled with the City's pooled cash and cash equivalents.

Restricted Assets

Certain proceeds of general obligation debt and enterprise debt are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants. "Cash with fiscal agent" is used to report resources set aside for potential deficiencies in the repayment ability of the debt service fund and enterprise funds, and for payment of construction projects undertaken by the City.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
(Continued)

Interfund Transactions

Interfund transactions are reflected as loans, services provided or used, reimbursements or transfers. Loans reported as receivables and payables as, appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the fund financial statements, and are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

Receivables

Enterprise fund receivables are shown net of an allowance for uncollectible accounts. All customers are billed monthly. The estimated value of services provided, but unbilled at year-end, has been included in the accompanying financial statements.

Grant and entitlement revenues are recorded as receivables in the funds when all eligibility requirements have been met. The corresponding governmental fund revenues are recorded when they become available, with the differences recorded as unavailable revenue. Enterprise fund revenues are recorded as nonoperating revenues when the receivables are recorded. Some grant and entitlement revenues are not susceptible to accrual, in which case the corresponding revenues are recorded when received.

Property Tax Calendar

Property taxes are assessed, collected and allocated by Kings County throughout the fiscal year according to the following property tax calendar.

Lien Date	January 1
Levy Date	July 1 to June 30
Due Dates	November 1, 1 st installment, February 1, 2 nd installment
Delinquent Dates	December 10, 1 st installment, April 10, 2 nd installment

Revenues from taxpayer-assessed taxes (sales and use, business license, transient occupancy, utility users, gas, and franchise fees) are accrued in the governmental funds when they are both measurable and available. The City considers these revenues available if they are received during the period when settlement of prior fiscal year accounts payable occurs. Historically, the majority of these taxes are received within 60 days of the fiscal year-end.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
(Continued)

Capital Assets

The City's assets are capitalized at historical cost or estimated historical cost. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair value when received. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings and improvements	25-40 years
Infrastructures	20-40 years
Equipment	3-10 years
Vehicles	5-10 years
Utility system	30 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the City has included the value of all infrastructure acquired since the beginning of the 2003 fiscal year. The City made a decision not to capitalize infrastructure in place prior to the adoption of GASB Statement No 34.

The City defines infrastructure as capital assets that are stationery and have expected useful lives significantly in excess of most capital assets. The assets include the street system, water purification and distribution system, sewer collection and treatment system, park and recreation improvement, storm water conveyance system, and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business.

Risk Management

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

Property Held for Resale

Property held for resale consists of parcels of land and improvements. The parcels are recorded at cost unless obtained by the City as a result of defaulted low and moderate income loans which are recorded at fair market value.

Interest Payable

In the government-wide financial statements, interest payable of long-term debt is recognized as the liability is incurred for the governmental fund-types and proprietary-fund types.

In the fund financial statements, proprietary fund-types recognize the interest payable when the liability is incurred.

Unearned Revenue

Unearned revenue is that for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The City typically records intergovernmental revenues (primary grants and subventions) received but not earned (qualifying expenditures not yet incurred).

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
(Continued)**

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations.

Compensated Absences Payable

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

The City limits accumulated vacation to 30 working days for employees and 45 working days for management. All outstanding vacation pay is payable upon termination of employment.

Pensions

In government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting (see Note 10 and pages 58-59 of the RSI section), regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability for each qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the City's fiscal year-end or the City's proportionate share thereof in the case of a cost-sharing multiple-employer plan. Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

Long-Term Debt

In the government-wide and proprietary fund-type financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discounts. Bond issuance costs are expensed immediately.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
(Continued)

Classification of Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net investment in capital assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted net position – This category represents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Additionally, this category presents restrictions placed on the categories of capital projects, and specific projects and programs as established by the City Council.

Unrestricted net position – This category represents the net position of the City, which is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available, restricted resources are depleted first before the unrestricted resources are used.

Fund Balance

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the Finance Director through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This classification includes any negative residual amounts that may exist as a result of expenditures incurred for specific purposes in excess of amounts restricted, committed or assigned to those purposes.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
(Continued)**

Minimum Fund Balance Policy

The City's current minimum fund balance policy requires the City to maintain a General Fund reserve of \$2,000,000 which will not be used to support long-term, on-going operating expenditures unless specifically approved by the City Council.

Encumbrances

The City does not use encumbrance accounting.

Budgetary and Budgetary Accounting

Budgets are adopted annually for the general funds, special revenue funds, capital funds, debt service funds, and enterprise funds. Formal budgetary integration is employed as a management control device during the year for these funds. The annual budgets are prepared on the basis of accounting utilized by the fund.

Expenditures may not legally exceed budgeted appropriations at the fund level. All revisions must be reported to the City Council.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

The City follows the practice of pooling cash and investments of all funds. Interest income earned on pooled cash and investments is allocated monthly to the various funds based on the month-end cash and investment balances.

A. Summary of Deposits and Investments

A reconciliation of the City's deposit and investment balances as of June 30, 2020 is as follows:

Cash on hand	\$ 1,685
Deposits with financial institutions	2,022,198
Investments	<u>20,588,085</u>
 Total cash and investments	 <u>\$ 22,611,968</u>
 Government-Wide:	
Statement of Net Position:	
Unrestricted	\$ 20,710,604
Restricted	120,601
Cash with fiscal agents - restricted	1,551,237
 Fiduciary Funds:	
Statement of Net Position:	
Cash and investments	<u>229,518</u>
 Total cash and investments	 <u>\$ 22,611,968</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (Continued)

B. Investments Authorized by the California Government Code and the City’s Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provision of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Securities of the U.S. Government, or its agencies	Local agency investment fund deposits (state pool)
Certificates of deposit (or time deposits) placed with commercial banks and/or savings & loan companies	Passbook savings account demand deposits
Negotiable certificates of deposit	Small business administration loans
Bankers' acceptances	Repurchase agreements
Commercial paper	Reverse repurchase agreements

C. Investments Authorized by the Debt Agreements

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in On Issuer
U.S. Treasury Bonds/Bills	None	None	None
U.S. Government Agency Bonds	None	None	None
Negotiable Certificates of Deposit	365 days	None	None
Time Certificates of Deposit	365 days	None	None
Banker's Acceptances	365 days	None	None
Commercial Paper	365 days	None	None
Money Market Fund	None	None	None

All City investment activities were within State statutes and the City's investment policy.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (Continued)

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the City manages its exposure to interest rate risk is by maintaining funds in liquid, short-term investments which can be converted to cash when necessary to meet disbursement requirements.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Total	Remaining Maturity (in Months) 12 Months or Less
State investment pool	\$ 18,877,076	\$ 18,877,076
CSJVRMA investment pool	159,764	159,764
Public Agency Retirement Fund (PARS)	664,025	664,025
Held by bond trustee:		
Money market funds	<u>887,220</u>	<u>887,220</u>
Total	\$ <u>20,588,085</u>	\$ <u>20,588,085</u>

E. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required (where applicable) by the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type. The column marked "exempt from disclosure" identifies those investment types for which GASB Statement No. 40 does not require disclosure as to credit risk:

Investment Type	Total	Rating as of Year-End	
		Aaa-mf	Not Rated
State investment pool	\$ 18,877,076	\$ -	\$ 18,877,076
CSJVRMA investment pool	159,764	-	159,764
Public Agency Retirement Fund (PARS)	664,025	-	664,025
Held by bond trustee:			
Money market funds	<u>887,220</u>	<u>887,220</u>	<u>-</u>
Total	\$ <u>20,588,085</u>	\$ <u>887,220</u>	\$ <u>19,700,865</u>

F. Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City does not have any investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City's investments.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (Continued)

G. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a city will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterpart (e.g. broker-dealer) to a transaction, a city will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

GASB Statement No. 40 requires the following disclosure be made with respect to custodial credit risk relating to deposits and investments.

As of June 30, 2020, the carrying amount of the City's bank deposits was \$2,022,216 and the respective bank balances totaled \$2,442,173. The total amount of bank balances was insured and/or collateralized with securities held by the pledging financial institutions in the City's name.

H. Local Agency Investment Fund

The City participates in an external investment pool, as defined by the Government Accounting Standards Board (GASB) Statement No. 31, by way of its funds on deposit in the Local Agency Investment Fund (LAIF) managed by the State of California Treasurer and is not registered with the Securities and Exchange Commission. These funds are pooled with those of other agencies in the State and invested in accordance with State guidelines. The value of the City's shares in the LAIF that may be withdrawn is determined on an amortized costs basis, which may be different from the fair value of the City's position in the pool. The City's portion of the June 30, 2020 balance was \$18,877,076. A breakdown of the investments included in the balance is not available at the balance sheet date.

I. Investment Valuation

The City categorizes the fair value 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. Fair value measurements of the City's investments are as follows at June 30, 2020:

- Investments in the Local Agency Investment Fund (LAIF) are valued at \$18,877,076 based on the City's pro-rata share of the amortized cost provided by LAIF for the entire LAIF portfolio. LAIF invests in numerous types of investments ranging all levels of the fair value hierarchy. Accordingly, LAIF is not an investment type that can be categorized in any particular level in the fair value hierarchy.
- Investments in the CSJVRMA Investment Pool (CSJVRMA) are valued at \$159,764 based on the City's pro-rata share of the amortized cost provided by CSJVRMA for the entire CSJVRMA portfolio. CSJVRMA invests in numerous types of investments ranging all levels of the fair value hierarchy. Accordingly, CSJVRMA is not an investment type that can be categorized in any particular level in the fair value hierarchy.
- Investments in the Public Agency Retirement Fund (PARS) consists of mutual funds, index funds, money market funds and cash holdings for which identical assets are not found within active markets. These investments have been classified as Level 2 within the fair value hierarchy.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2020 consisted of the following for the governmental funds:

	General Fund	Community Development Block Grant Special Revenue Fund	HOME Program Special Revenue Fund	Police Department Construction Special Revenue Fund	Transportation and Streets Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Receivables:							
Interest	\$ 9,713	\$ 3,322	\$ 3,082	\$ -	\$ 8,779	\$ 3,225	\$ 28,121
Other	349,200	-	-	-	284,471	219,426	853,097
Notes	-	3,572,934	7,898,795	-	-	162,239	11,633,968
Allowance for uncollectibles	-	-	-	-	-	-	-
Receivables, net	<u>\$ 358,913</u>	<u>\$ 3,576,256</u>	<u>\$ 7,901,877</u>	<u>\$ -</u>	<u>\$ 293,250</u>	<u>\$ 384,890</u>	<u>\$ 12,515,186</u>

Receivables as of June 30, 2020 consisted of the following for the enterprise funds:

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Receivables:						
Accounts	\$ 388,517	\$ 177,912	\$ 268,001	\$ -	\$ 46,040	\$ 880,470
Interest	23,776	3,641	-	3,868	1,231	32,516
Intergovernmental	-	-	-	663,056	-	663,056
Other	96	-	46,179	-	-	46,275
Allowance for uncollectibles	<u>(64,575)</u>	<u>(17,812)</u>	<u>(27,254)</u>	<u>-</u>	<u>(3,790)</u>	<u>(113,431)</u>
Receivables, net	<u>\$ 347,814</u>	<u>\$ 163,741</u>	<u>\$ 286,926</u>	<u>\$ 666,924</u>	<u>\$ 43,481</u>	<u>\$ 1,508,886</u>

NOTE 4 – INTERFUND TRANSACTIONS

A. Due to and From Other Funds

Due to/from balances have primarily been recorded when funds overdraw their share of pooled cash. Activities within fund types have been eliminated within the government-wide financial statements.

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

	Due From	Due To
Governmental Funds		
Major Funds:		
General Fund	\$ 372,379	\$ -
Police Department Construction Special Revenue Fund	-	121,298
Nonmajor Funds:		
Parks Capital Special Revenue Fund	-	141,986
Restricted Property Acquisitions Special Revenue Fund	-	27,901
Enterprise Funds		
Major Funds:		
Refuse Fund	-	81,194
Total	<u>\$ 372,379</u>	<u>\$ 372,379</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 – INTERFUND TRANSACTIONS (Continued)

B. Transfers In and Transfers Out

With the City Council's approval, resources may be transferred from one City fund to another. Transfers within fund types have been eliminated within the government-wide financial statements.

In general, the City uses interfund transfers to:

- Transfer unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds
- Transfer unrestricted revenues collected in the General Fund to help cover excess expenditures over revenues accounted for in other funds
- Fund operations (move revenues from the funds that collect them to the funds that statute or budget requires to expend them)
- Fund interdepartmental cost reimbursements
- Fund capital projects

	Transfers In	Transfers Out	
Governmental Funds			
Major Funds:			
General Fund	\$ 5,000	\$ 812,449	
Community Development Block Grant Special Revenue Fund	-	164,000	
Police Department Construction Special Revenue Fund	790,240	-	
Nonmajor Funds:			
Restricted Property Acquisitions	186,209	-	
Enterprise Funds			
Major Funds:			
Water Fund	-	5,000	
Total	\$ 981,449	\$ 981,449	

NOTE 5 – NOTES RECEIVABLE

Notes receivable consisted of the following as of June 30, 2020:

	Major Funds		Other Governmental Fund	
	Community Development Block Grant Special Revenue Fund	HOME Program Special Revenue Fund	Housing Authority Special Revenue Fund	Total
Loans receivable under the Community Development Block Grant Programs, secured by deeds of trust on the rehabilitated properties.	\$ 3,572,934	\$ -	\$ 162,239	\$ 3,735,173
Loans receivable under the HOME Program, secured by deeds of trust on the rehabilitated properties.	-	7,898,795	-	7,898,795
Total notes receivable	\$ 3,572,934	\$ 7,898,795	\$ 162,239	\$ 11,633,968

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – NOTES RECEIVABLE (Continued)

Program disbursements are recorded as expenditures in the year the loans are made to participants even though the amounts will be recovered as the loans are repaid. The City maintains detailed records of these loans and records loan principal and interest payments as program revenues in the year such payments are received. Loans recorded as receivable include "performing" loans with monthly/annual activity and "deferred" loans that do not require payments until a future date, as described in the following paragraph.

The deferred payment loan receivables under the Community Development Block Grant Programs, HOME Program, the State Deferred Loan Program, and Community Redevelopment Housing Set-Aside Funds are not required to be paid back until the participating homeowner sells, transfers title to the rehabilitated property, or discontinues residence in the dwelling, or a certain agreed-upon amount of time has passed, at which time the full amount of the deferred loan is due. Deferred payment loans are "non-performing" loans; however, since it is expected that the City will eventually receive full reimbursement for these loans, such loans are also included as receivables in the in the financial statements.

NOTE 6 – CAPITAL ASSETS

Capital assets activity of the governmental activities for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 502,027	\$ -	\$ -	\$ 502,027
Construction in progress	<u>5,360,972</u>	<u>2,157,987</u>	<u>-</u>	<u>7,518,959</u>
Total capital assets not being depreciated	<u>5,862,999</u>	<u>2,157,987</u>	<u>-</u>	<u>8,020,986</u>
Capital assets being depreciated:				
Buildings and other improvements	10,039,880	175,163	-	10,215,043
Machinery and equipment	2,712,418	18,861	-	2,731,279
Infrastructure	8,552,278	-	-	8,552,278
Vehicles	<u>1,420,073</u>	<u>93,658</u>	<u>(91,995)</u>	<u>1,421,736</u>
Total capital assets being depreciated	<u>22,724,649</u>	<u>287,682</u>	<u>(91,995)</u>	<u>22,920,336</u>
Less accumulated depreciation for:				
Buildings and other improvements	(5,165,362)	(307,184)	-	(5,472,546)
Machinery and equipment	(2,220,774)	(62,619)	-	(2,283,393)
Infrastructure	(2,340,782)	(214,780)	-	(2,555,562)
Vehicles	<u>(1,065,731)</u>	<u>(107,944)</u>	<u>91,995</u>	<u>(1,081,680)</u>
Total accumulated depreciation	<u>(10,792,649)</u>	<u>(692,527)</u>	<u>91,995</u>	<u>(11,393,181)</u>
Total capital assets being depreciated, net	<u>11,932,000</u>	<u>(404,845)</u>	<u>-</u>	<u>11,527,155</u>
Governmental activities capital assets, net	<u>\$ 17,794,999</u>	<u>\$ 1,753,142</u>	<u>\$ -</u>	<u>\$ 19,548,141</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 – CAPITAL ASSETS (Continued)

Depreciation expense on capital assets was charged to the governmental functions as follows:

Governmental Activities:	
General government	\$ 212,149
Community development	569
Public safety	121,801
Public works	200,153
Parks and recreation	<u>157,855</u>
 Total	 <u>\$ 692,527</u>

Capital assets activity of the business-type activities for the year ended June 30, 2020 is as follows:

	Restated Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 985,983	\$ 51,481	\$ -	\$ 1,037,464
Construction in progress	<u>2,134,629</u>	<u>401,739</u>	<u>(185,968)</u>	<u>2,350,400</u>
Total capital assets not being depreciated	<u>3,120,612</u>	<u>453,220</u>	<u>(185,968)</u>	<u>3,387,864</u>
Capital assets being depreciated:				
Buildings and other improvements	2,465,549	8,661	-	2,474,210
Utility systems	47,788,146	269,170	-	48,057,316
Machinery and equipment	2,646,962	213,585	-	2,860,547
Vehicles	<u>1,822,694</u>	<u>33,252</u>	<u>-</u>	<u>1,855,946</u>
Total capital assets being depreciated	<u>54,723,351</u>	<u>524,668</u>	<u>-</u>	<u>55,248,019</u>
Less accumulated depreciation for:				
Buildings and other improvements	(878,547)	(79,831)	-	(958,378)
Utility systems	(27,054,507)	(1,378,797)	-	(28,433,304)
Machinery and equipment	(1,674,171)	(161,140)	-	(1,835,311)
Vehicles	<u>(1,441,034)</u>	<u>(78,369)</u>	<u>-</u>	<u>(1,519,403)</u>
Total accumulated depreciation	<u>(31,048,259)</u>	<u>(1,698,137)</u>	<u>-</u>	<u>(32,746,396)</u>
Total capital assets being depreciated, net	<u>23,675,092</u>	<u>(1,173,469)</u>	<u>-</u>	<u>22,501,623</u>
Business-type activities capital assets, net	<u>\$ 26,795,704</u>	<u>\$ (720,249)</u>	<u>\$ (185,968)</u>	<u>\$ 25,889,487</u>

Depreciation expense was charged to business-type functions as follows:

Business-Type Activities:	
Water	\$ 1,204,257
Sewer	200,618
Transit	199,669
Storm Drain	<u>93,593</u>
 Total	 <u>\$ 1,698,137</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 – COMPENSATED ABSENCES

The City's policy relating to compensated absences is described in Note 1. As shown in the table below, the long-term portion of this debt, amounting to \$185,466 for governmental activities and \$27,566 for business-type activities at June 30, 2020, is expected to be paid in future years from future resources.

At June 30, 2020, the current balance is \$145,083 for governmental activities, and \$54,061 for the business-type activities.

	<u>Balance June 30, 2019</u>	<u>Incurred</u>	<u>Satisfied</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More Than One Year</u>
Governmental Activities:						
Compensated absences	\$ 347,803	\$ 212,200	\$ (229,454)	\$ 330,549	\$ 145,083	\$ 185,466
Business-Type Activities:						
Compensated absences	\$ 60,170	\$ 69,105	\$ (47,648)	\$ 81,627	\$ 54,061	\$ 27,566

NOTE 8 – LONG-TERM DEBT

The following is a summary of long-term obligation transactions for business-type activities for the year ended June 30, 2020:

	<u>Balance July 1, 2019</u>	<u>Incurred or Issued</u>	<u>Satisfied or Matured</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More Than One Year</u>
Business-Type Activities:						
2012A Water Revenue Refunding Bonds	\$ 3,850,000	\$ -	\$ (175,000)	\$ 3,675,000	\$ 180,000	\$ 3,495,000
2016A Water Revenue Refunding Bonds	19,195,000	-	(310,000)	18,885,000	320,000	18,565,000
Plus: 2016A Water Revenue Refunding Bonds Premium	830,714	-	(29,668)	801,046	29,668	771,378
Total business-type activities	\$ 23,875,714	\$ -	\$ (514,668)	\$ 23,361,046	\$ 529,668	\$ 22,831,378

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 8 – LONG-TERM DEBT (Continued)

A. Notes Payable

The 2012A Water Revenue Refunding Bonds

The 2012A Water Revenue Refunding Bonds were issued September 26, 2012. These bonds provided for the refunding of the 2003 Certificates of Participations that were issued on July 1, 2003. Certificates authorized and issued have interest rates ranging from 3.00% to 4.00% and mature July 1, 2035. The 2012A series bonds include a provision whereby if the City defaults on any other debt instrument or other obligation, the Trustee, at its discretion, may declare all or any part of the bonds immediately due and payable.

The following is a schedule of the future estimated minimum payments related to the 2012A Water Revenue Refunding Bonds at June 30, 2020:

2012A Water Revenue Refunding Bonds			
Fiscal Years Ending	Principal	Interest	Total
2021	\$ 180,000	\$ 128,288	\$ 308,288
2022	185,000	122,888	307,888
2023	190,000	117,338	307,338
2024	195,000	111,638	306,638
2025	200,000	105,788	305,788
2026-2030	1,105,000	427,175	1,532,175
2031-2035	1,325,000	215,069	1,540,069
2036	295,000	11,800	306,800
Totals	\$ 3,675,000	\$ 1,239,984	\$ 4,914,984

The 2016A Water Revenue Refunding Bonds

The 2016A Water Revenue Refunding Bonds were issued August 11, 2016. These bonds provided for the refunding of the 2008 Certificates of Participations that were issued on March 27, 2008. Certificates authorized and issued have interest rates ranging from 2.00% to 4.00% and mature July 1, 2036. The 2016A series bonds include a provision whereby if the City defaults on any other debt instrument or other obligation, the Trustee, at its discretion, may declare all or any part of the bonds immediately due and payable.

The following is a schedule of the future estimated minimum payments related to the 2016A Water Revenue Refunding Bonds at June 30, 2020:

2016A Water Revenue Refunding Bonds			
Fiscal Years Ending	Principal	Interest	Total
2021	\$ 320,000	\$ 639,750	\$ 959,750
2022	330,000	626,750	956,750
2023	345,000	613,250	958,250
2024	360,000	599,150	959,150
2025	375,000	584,450	959,450
2026-2030	2,125,000	2,678,850	4,803,850
2031-2035	2,600,000	2,207,750	4,807,750
2036-2040	4,445,000	1,575,150	6,020,150
2041-2045	5,530,000	793,200	6,323,200
2046-2047	2,455,000	74,175	2,529,175
Subtotal	18,885,000	10,392,475	29,277,475
Plus: unamortized premium	801,046	-	801,046
Totals	\$ 19,686,046	\$ 10,392,475	\$ 30,078,521

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 9 – DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the statement of net position 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 or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items to report in this category: \$4,051,263 related to a deferred refunding of long term debt, and \$2,174,772 related to deferred outflows of resources related to pensions (see Note 10 for detailed information).

In addition to liabilities, the statement of net position 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 or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types: deferred inflows of resources related to pensions and unavailable revenues.

- The City has \$385,470 in pension related items that qualify to be reported in deferred inflows of resources. The pension related deferred inflows of resources are described in detail in Note 10.
- Unavailable revenues arise only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	General Fund	Community Development Block Grant Special Revenue Fund	HOME Program Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Loans	\$ -	\$ 3,572,935	\$ 7,898,794	\$ 162,237	\$ 11,633,966
Intergovernmental	59,282	-	-	-	59,282
	<u>\$ 59,282</u>	<u>\$ 3,572,935</u>	<u>\$ 7,898,794</u>	<u>\$ 162,237</u>	<u>\$ 11,693,248</u>

NOTE 10 – DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plans

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer 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 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 of Corcoran (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.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 – DEFINED BENEFIT PENSION PLAN (Continued)

A. General Information about the Pension Plans (Continued)

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

The rate plan provisions and benefits in effect at June 30, 2020 are summarized as follows:

	Miscellaneous 1st Tier	Miscellaneous PEPRA
	Prior to	On or after
Hire Date	January 1, 2013	January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of annual salary	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	10.221%	6.985%
	Safety 1st Tier	Safety PEPRA
	Prior to	On or after
Hire date	January 1, 2013	January 1, 2013
Benefit formula	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of annual salary	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9.000%	12.000%
Required employer contribution rates	20.073%	13.034%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was \$633,810 for the fiscal year ended June 30, 2020.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. 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. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The City's contributions to the plan recognized as a part of pension expense for the year ended June 30, 2020 were \$954,101.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 – DEFINED BENEFIT PENSION PLAN (Continued)

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

As of June 30, 2020, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$8,634,610.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2018 and 2019 was as follows:

Proportion - June 30, 2018	0.0831%
Proportion - June 30, 2019	0.0843%
Change - Increase (Decrease)	0.0012%

For the year ended June 30, 2020, the City recognized pension expense of \$1,796,852. At June 30, 2020 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 1,110,159	\$ -
Changes of Assumptions	385,358	110,876
Differences between actual and expected experience	572,175	14,131
Net differences between projected and actual earnings on plan investments	-	136,279
Change in employer's proportion	129,938	1,778
Differences between the employer's actual contributions and the employer's proportionate share of contributions	-	202,518
Total	\$ 2,197,630	\$ 465,582

\$1,110,159 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, 2021. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30</u>		
2021	\$	594,921
2022		(73,337)
2023		73,176
2024		27,129
2025		-
Thereafter		-

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Actuarial Assumptions

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% ⁽¹⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation

⁽²⁾ The mortality table 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.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2017 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

C. Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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 PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 adjusted to account for assumed administrative expenses.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 – DEFINED BENEFIT PENSION PLAN (Continued)

C. Discount Rate (Continued)

The expected real rates of return by asset class are as follows:

Asset Class ^(a)	New Strategic Allocation	Real Return Years 1-10 ^(b)	Real Return Years 11+ ^(c)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

^(a) In the CalPERS 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

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:

Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate +1% 8.15%
\$ 13,330,569	\$ 8,634,610	\$ 4,769,406

D. Pension Plan Fiduciary Net Position

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

E. Payable to the Pension Plan

The City did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 11 – RISK MANAGEMENT

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

Each member city self-insures a portion of each of its claims, which for Corcoran is the first \$25,000 of each claim (occurrence) in the liability program and \$50,000 in the workers' compensation program. If a claim exceeds a member's retained limit, the amount exceeding the retained limit is distributed to the pool layers above the city's retained limit, and that cost is shared amongst the members with the various pool layers.

For the Liability Program, the CSJVRMA's risk sharing pool covers the first \$1,000,000 of each claim. The CSJVRMA participates in an excess pool, the California Affiliated Risk Management Authorities (CARMA) that provides excess liability coverage in excess of \$1,000,000. CARMA's risk sharing pool covers the first \$4,000,000 of each claim and CARMA purchases a combination of reinsurance and excess insurance through AmTrust Financial Group and Colony for a total of \$29,000,000 in coverage.

For the Workers' Compensation Program, the CSJVRMA's risk sharing pool covers the first \$500,000 of each claim. The CSJVRMA purchases excess workers' compensation coverage through the Local Agency Workers' Compensation Excess JPA (LAWCX) for the amount in excess of \$500,000. LAWCX's risk sharing pool covers the first \$5 million of each claim, and LAWCX purchases a combination of reinsurance and excess insurance through CSAC EIA with statutory limits.

The Central San Joaquin Valley Risk Management Authority is a consortium of fifty-four (54) cities in the San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et. Seq. The Central San Joaquin Valley Risk Management Authority is governed by a Board of Directors, which meets three times per year, and consists of one member. A management group employed by CSJVRMA handles the day-to-day business.

At the termination of the joint venture agreement and after all claims have been settled, any excess or deficit will be divided among the cities in proportion to the aggregate amount of contribution made by each.

The following is a summary of financial information of the CSJVRMA as of and for the fiscal year ended June 30, 2020:

Total assets	\$ 140,373,479
Total liabilities	<u>120,609,137</u>
Member's equity	<u>\$ 19,764,342</u>
Total revenues	\$ 58,244,856
Total expenses	<u>57,261,330</u>
Excess of expenses (loss) over income	<u>\$ 983,526</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. General Liability

There are various claims and legal actions pending against the City for which no provision has been made in the financial statements. In the opinion of the City Attorney and City Management, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

B. Federal Awards and Grants

The City participates in grant programs which are governed by various rules and regulation of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any moneys received may be required and collectability of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to the compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

C. COVID-19 Pandemic

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California has issued Stay At Home Orders which include the temporary closure of all businesses deemed to be nonessential. The most recent Regional Stay At Home Order, effective December 7, 2020 for Kings County, requires individuals living in the San Joaquin Valley Region to stay at home, except as allowed, to maintain continuity of the federal critical infrastructure sectors. Accordingly, some functions of the City's operations have been limited to protect the health and safety of its employees. The financial impact that could occur as a result of the pandemic is unknown at this time.

NOTE 13 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2020:

Police Department Construction Special Revenue Fund

Current expenditures:

Public safety	\$ 81,394
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**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 14 – PRIOR PERIOD ADJUSTMENT

During the current fiscal year management became aware that certain assets in the Water Fund were not properly depreciated. The related assets should have been fully depreciated but were not assigned any depreciation expense over multiple fiscal years. Accordingly, the City has recorded a prior period adjustment in the Water Fund for \$451,992.

A summary of the original net position and effects of the correction are noted below.

	<u>Government-Wide</u>	<u>Enterprise Funds</u>
	<u>Business-Type</u>	
	<u>Activities</u>	<u>Water Fund</u>
Net position, June 30, 2019, as previously reported	\$ 17,105,327	\$ 8,558,828
Prior period adjustments:		
Overstatement of capital assets	(451,992)	(451,992)
Total prior period adjustments	(451,992)	(451,992)
Net position, July 1, 2019, as restated	\$ 16,653,335	\$ 8,106,836

NOTE 15 – SUCCESSOR AGENCY TRUST FUND

On January 30, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with Assembly Bill 1X26 (the "Bill") which dissolved all redevelopment agencies in the State of California.

Under the control of an oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution of the redevelopment agency (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies are only allocated revenue in the amount that is necessary to pay 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 and all assets have been liquidated.

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 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 favorably for the City.

After the date of the dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

A. Cash and Investments

A reconciliation of the Successor Agency Trust Fund's cash and investment balances as of June 30, 2020 is as follows:

Cash and investments	\$ 189,687
Total cash	\$ 189,687

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 15 – SUCCESSOR AGENCY TRUST FUND (Continued)

B. Long-term Debt

The following is a summary of long-term obligation transactions for the Successor Agency Trust Fund at June 30, 2020:

	Balance June 30, 2019	Incurred or Issued	Satisfied or Matured	Balance June 30, 2020	Amounts Due Within One Year	Amounts Due in More Than One Year
<i>Direct Placement</i>						
2016 Tax Allocation Refunding Bond	\$ 1,950,000	\$ -	\$ (293,000)	\$ 1,657,000	\$ 303,000	\$ 1,354,000
Total	<u>\$ 1,950,000</u>	<u>\$ -</u>	<u>\$ (293,000)</u>	<u>\$ 1,657,000</u>	<u>\$ 303,000</u>	<u>\$ 1,354,000</u>

2016 Tax Allocation Refunding Bonds

The 2016 Tax Allocation Refunding Bonds were issued on June 30, 2016, by the Successor Agency to the Corcoran Redevelopment Agency to refund the 2004 Tax Allocation Refunding Bonds issued by the Agency. Bonds authorized and issued have an interest rate of 2.44% and mature August 1, 2031. The 2016 Tax Allocation Refunding bonds include a provision whereby if the City defaults on punctual payment of the principal or interest when payable, the Trustee will declare all or any part of the bonds immediately due and payable.

Annual debt service requirements to maturity for the 2016 Tax Allocation Refunding Bonds are as follows:

<u>Fiscal Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 303,000	\$ 32,139	\$ 335,139
2022	308,000	25,274	333,274
2023	317,000	18,233	335,233
2024	84,000	14,951	98,951
2025	88,000	12,995	100,995
2026-2030	461,000	34,847	495,847
2031	<u>96,000</u>	<u>-</u>	<u>96,000</u>
Totals	<u>\$ 1,657,000</u>	<u>\$ 138,439</u>	<u>\$ 1,795,439</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CORCORAN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 421,450	\$ 421,450	\$ 430,076	\$ 8,626
Other taxes	2,611,991	2,611,991	3,150,398	538,407
Licenses and permits	171,750	171,750	215,612	43,862
Intergovernmental	2,836,926	2,836,926	3,955,257	1,118,331
Charges for services	271,800	271,800	282,584	10,784
Fines and penalties	54,000	54,000	51,810	(2,190)
Use of money and property	570,682	570,682	581,947	11,265
Gain on acquisition of property	-	-	164,967	164,967
Grant drawdowns	200,000	-	-	-
Miscellaneous	50,000	50,000	154,498	104,498
Total revenues	<u>7,188,599</u>	<u>6,988,599</u>	<u>8,987,149</u>	<u>1,998,550</u>
EXPENDITURES				
Current:				
General government	737,818	930,180	726,315	203,865
Community development	136,000	136,750	14,336	122,414
Public safety	4,876,116	4,871,266	4,586,874	284,392
Public works	330,697	408,587	345,808	62,779
Parks and recreation	705,302	743,182	536,456	206,726
Capital outlay:				
General government	-	750	-	750
Total expenditures	<u>6,785,933</u>	<u>7,090,715</u>	<u>6,209,789</u>	<u>880,926</u>
Excess (deficiency) of revenues over (under) expenditures	<u>402,666</u>	<u>(102,116)</u>	<u>2,777,360</u>	<u>2,879,476</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	605,000	605,000	5,000	(600,000)
Operating transfers out	(600,000)	(1,232,000)	(812,449)	419,551
Total other financing sources (uses)	<u>5,000</u>	<u>(627,000)</u>	<u>(807,449)</u>	<u>(180,449)</u>
Net change in fund balances	407,666	(729,116)	1,969,911	2,699,027
Fund balances - beginning	6,115,011	6,115,011	6,115,011	-
Fund balances - ending	<u>\$ 6,522,677</u>	<u>\$ 5,385,895</u>	<u>\$ 8,084,922</u>	<u>\$ 2,699,027</u>

**CITY OF CORCORAN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 1,800,000	\$ 1,800,000	\$ -	\$ (1,800,000)
Use of money and property	-	-	18,947	18,947
Loan repayments	200,900	200,900	156,477	(44,423)
Miscellaneous	-	-	11,612	11,612
Total revenues	<u>2,000,900</u>	<u>2,000,900</u>	<u>187,036</u>	<u>(1,813,864)</u>
EXPENDITURES				
Current:				
Community development	2,130,475	2,130,475	33,358	2,097,117
Public works	1,000	1,000	-	1,000
Total expenditures	<u>2,131,475</u>	<u>2,131,475</u>	<u>33,358</u>	<u>2,098,117</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(130,575)</u>	<u>(130,575)</u>	<u>153,678</u>	<u>284,253</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	(164,000)	(164,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(164,000)</u>	<u>(164,000)</u>	<u>-</u>
Net change in fund balances	<u>(130,575)</u>	<u>(294,575)</u>	<u>(10,322)</u>	<u>284,253</u>
Fund balances - beginning	<u>1,060,765</u>	<u>1,060,765</u>	<u>1,060,765</u>	<u>-</u>
Fund balances - ending	<u>\$ 930,190</u>	<u>\$ 766,190</u>	<u>\$ 1,050,443</u>	<u>\$ 284,253</u>

**CITY OF CORCORAN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
HOME PROGRAM SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 188,835	\$ (111,165)
Use of money and property	-	-	15,542	15,542
Loan repayments	<u>173,400</u>	<u>173,400</u>	<u>282,902</u>	<u>109,502</u>
Total revenues	<u>473,400</u>	<u>473,400</u>	<u>487,279</u>	<u>13,879</u>
EXPENDITURES				
Current:				
Community development	<u>681,535</u>	<u>686,535</u>	<u>414,301</u>	<u>272,234</u>
Total expenditures	<u>681,535</u>	<u>686,535</u>	<u>414,301</u>	<u>272,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(208,135)</u>	<u>(213,135)</u>	<u>72,978</u>	<u>286,113</u>
Net change in fund balances	(208,135)	(213,135)	72,978	286,113
Fund balances - beginning	<u>881,613</u>	<u>881,613</u>	<u>881,613</u>	<u>-</u>
Fund balances - ending	<u>\$ 673,478</u>	<u>\$ 668,478</u>	<u>\$ 954,591</u>	<u>\$ 286,113</u>

**CITY OF CORCORAN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
POLICE DEPARTMENT CONSTRUCTION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 4,452	\$ 4,452
Use of money and property	10,000	-	5,909	5,909
Total revenues	<u>10,000</u>	<u>-</u>	<u>10,361</u>	<u>10,361</u>
EXPENDITURES				
Current:				
Community development	(750)	750	-	750
Public safety	100	100	81,494	(81,394)
Capital outlay:				
Public safety	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,698,768</u>	<u>51,232</u>
Total expenditures	<u>1,749,350</u>	<u>1,750,850</u>	<u>1,780,262</u>	<u>(29,412)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,739,350)</u>	<u>(1,750,850)</u>	<u>(1,769,901)</u>	<u>(19,051)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	790,240	790,240
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>790,240</u>	<u>790,240</u>
Net change in fund balances	(1,739,350)	(1,750,850)	(979,661)	771,189
Fund balances - beginning	<u>850,374</u>	<u>850,374</u>	<u>850,374</u>	<u>-</u>
Fund balances - ending	<u>\$ (888,976)</u>	<u>\$ (900,476)</u>	<u>\$ (129,287)</u>	<u>\$ 771,189</u>

CITY OF CORCORAN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
TRANSPORTATION AND STREETS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 1,176,545	\$ 1,176,545	\$ 1,484,596	\$ 308,051
Use of money and property	31,000	-	48,732	48,732
Miscellaneous	-	-	20,005	20,005
Total revenues	<u>1,207,545</u>	<u>1,176,545</u>	<u>1,553,333</u>	<u>376,788</u>
EXPENDITURES				
Current:				
General government	-	750	-	750
Public safety	50,000	50,000	-	50,000
Public works	(2,639,770)	2,750,970	832,895	1,918,075
Total expenditures	<u>(2,589,770)</u>	<u>2,801,720</u>	<u>832,895</u>	<u>1,968,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,797,315</u>	<u>(1,625,175)</u>	<u>720,438</u>	<u>2,345,613</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	255	255
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>255</u>	<u>255</u>
Net change in fund balances	3,797,315	(1,625,175)	720,693	2,345,868
Fund balances - beginning	<u>2,247,012</u>	<u>2,247,012</u>	<u>2,247,012</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,044,327</u>	<u>\$ 621,837</u>	<u>\$ 2,967,705</u>	<u>\$ 2,345,868</u>

**CITY OF CORCORAN
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 1 – BUDGETARY INFORMATION

The City follows the following procedures, annually, in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The City Manager submits to the City Council a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. The City Council reviews the proposed budget at specially scheduled sessions, which are open to the public. The Council also conducts a public hearing on the proposed budget to obtain comments from interested persons.
3. Prior to July 1, the budget is legally adopted through passage of an ordinance. This budget is reported as Original Budget in the budgetary comparison schedules.
4. During the fiscal year, changes to the adopted budget may be authorized, as follows:
 - a. Items requiring City Council action – appropriation of fund balance reserves; transfers of appropriations between funds; appropriation of any non-departmental revenue; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.
 - b. Items delegated to the City Manager – transfers between departments within funds; appropriation of unbudgeted departmental revenues; and approval of transfers which increase salary and benefit appropriations.
 - c. Items delegated to the department head – allocation of departmental appropriations to line item level.
5. Formal budgetary integration is employed as a management tool for all funds. Annual budgets are legally adopted and amended as required for the general, special revenue, and enterprise funds. Project length budgets are adopted for the capital projects funds. All budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP), and budgetary comparisons for the general and major special revenue funds are presented on that basis in the required supplementary information. A debt service payment schedule for the debt service funds is also approved as part of the budget process.
6. Budget amounts are reflected after all authorized amendments and revisions. This budget is reported as the Final Budget in the budgetary comparison schedules.
7. For each legally adopted operating budget, expenditures may not exceed budgeted appropriations at the activity level. The legal appropriation basis is at the level called "department". A "department" for legal appropriation purposes may be a single organization or an entire department having multiple organizations within the same fund, or an entire fund.

**CITY OF CORCORAN
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 YEARS*
AS OF JUNE 30, 2020**

	2015	2016	2017	2018	2019	2020
Proportion of the net pension liability	0.0890%	0.0810%	0.0824%	0.0823%	0.0831%	0.0843%
Proportionate share of the net pension liability	\$5,588,247	\$5,560,451	\$7,128,067	\$8,158,790	\$8,005,171	\$8,634,610
Covered payroll	\$3,670,305	\$3,415,899	\$3,372,419	\$3,515,008	\$3,460,016	\$3,673,726
Proportionate share of the net pension liability as percentage of covered payroll	152.26%	162.78%	211.36%	232.11%	231.36%	235.04%
Plan fiduciary net position as a percentage of the total pension liability	77.90%	79.05%	75.11%	74.05%	75.76%	75.08%

NOTES TO THE SCHEDULE

Changes in Benefit Terms - None

Changes of Assumptions - None

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**CITY OF CORCORAN
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST 10 YEARS*
AS OF JUNE 30, 2020**

	2014	2015	2016	2017	2018	2019	2020
Actuarially required contribution (actuarially determined)	\$ 687,235	\$ 670,378	\$ 699,724	\$ 776,784	\$ 830,062	\$ 954,101	\$1,110,159
Contributions in relation to the actuarially determined contributions	<u>687,235</u>	<u>670,378</u>	<u>699,724</u>	<u>776,784</u>	<u>830,062</u>	<u>954,101</u>	<u>1,110,159</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$3,670,305	\$3,415,899	\$3,372,419	\$3,515,008	\$3,460,016	\$3,673,726	\$3,874,044
Contributions as a percentage of covered payroll	18.72%	19.63%	20.75%	22.10%	23.99%	25.97%	28.66%

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

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OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

The ***Special Revenue Funds*** are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The City maintains five nonmajor special revenue funds.

The **Housing Authority Fund** is used to account for future financing for low-income household for the acquisition, rehabilitation, or new construction of single-family homes.

The **Public Safety Fund** is used to account for grant funds received for supplemental public safety expenditures, adjudicated cash and other assets seized from drug arrests that are available for police department enhancements and revenues and expenditures related to a rail spur study.

The **Parks Capital Fund** is used to account for residential development tax funds that are restricted to acquisition, improvement and expansion of public park, playground and recreation facilities.

The **Assessment Districts Fund** are used to account for two landscape and lighting districts that were established for subdivisions to provide for the maintenance to turf areas, shrubs, trees, and irrigations systems and walls.

The **Restricted Property Acquisitions Fund** is used to account for revenue and expenses associated with properties acquired by the City which were in default of Federal CDBG housing grant loans.

The **Debt Service Fund** is used to account for the accumulation of resources for the payment of principal and interest on general debt of the City.

The **Corcoran Joint Powers Finance Authority Fund** is used to account for the repayment of debt issued by the Corcoran Joint Powers Finance Authority.

**CITY OF CORCORAN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

	Nonmajor Special Revenue Funds	Corcoran Joint Powers Finance Authority Debt Service Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments:			
Unrestricted	\$ 406,451	\$ 6,145	\$ 412,596
Cash and investments with fiscal agent:			
Restricted	242	-	242
Receivables	384,890	-	384,890
Property held for resale	195,000	-	195,000
 Total assets	 \$ 986,583	 \$ 6,145	 \$ 992,728
 LIABILITIES			
Accounts payable	\$ 57,816	\$ -	\$ 57,816
Due to other funds	169,887	-	169,887
Deposits	700	-	700
 Total liabilities	 228,403	 -	 228,403
 DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	162,237	-	162,237
 Total deferred inflows of resources	 162,237	 -	 162,237
 FUND BALANCES			
Restricted for:			
Pension contributions	242	-	242
Debt service	-	6,145	6,145
Community development	174,790	-	174,790
Public safety	222,421	-	222,421
Public works	197,068	-	197,068
Parks and recreation	1,422	-	1,422
 Total fund balances	 595,943	 6,145	 602,088
 Total liabilities, deferred inflows of resources, and fund balances	 \$ 986,583	 \$ 6,145	 \$ 992,728

**CITY OF CORCORAN
COMBINING STATEMENT OF REVENUES EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Nonmajor Special Revenue Funds	Corcoran Joint Powers Finance Authority Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES			
Property taxes	\$ 45,537	\$ -	\$ 45,537
Use of money and property	27,898	371	28,269
Charges for services	35,190	-	35,190
Intergovernmental revenues	243,724	-	243,724
Grant drawdowns	155,948	-	155,948
Repayment of loans	9,701	-	9,701
Miscellaneous	2,665	-	2,665
Total revenues	<u>520,663</u>	<u>371</u>	<u>521,034</u>
EXPENDITURES			
Current services:			
General government	806	-	806
Community development	60,069	-	60,069
Parks and recreation	240,745	-	240,745
Public works	28,028	-	28,028
Public safety	144,881	-	144,881
Total expenditures	<u>474,529</u>	<u>-</u>	<u>474,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,134</u>	<u>371</u>	<u>46,505</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	<u>186,209</u>	<u>-</u>	<u>186,209</u>
Total other financing sources (uses)	<u>186,209</u>	<u>-</u>	<u>186,209</u>
Net change in fund balances	232,343	371	232,714
Fund balances - beginning	<u>363,600</u>	<u>5,774</u>	<u>369,374</u>
Fund balances - ending	<u>\$ 595,943</u>	<u>\$ 6,145</u>	<u>\$ 602,088</u>

**CITY OF CORCORAN
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

	Housing Authority	Public Safety	Parks Capital	Assessment Districts	Restricted Property Acquisitions	Totals
ASSETS						
Cash and investments:						
Unrestricted	\$ 9,686	\$ 199,295	\$ -	\$ 197,470	\$ -	\$ 406,451
Restricted with fiscal agents	242	-	-	-	-	242
Receivables	162,238	23,126	198,707	819	-	384,890
Property held for resale	-	-	-	-	195,000	195,000
Total assets	\$ 172,166	\$ 222,421	\$ 198,707	\$ 198,289	\$ 195,000	\$ 986,583
LIABILITIES						
Accounts payable	\$ 1,296	\$ -	\$ 55,299	\$ 1,221	\$ -	\$ 57,816
Due to other funds	-	-	141,986	-	27,901	169,887
Deposits	700	-	-	-	-	700
Total liabilities	1,996	-	197,285	1,221	27,901	228,403
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	162,237	-	-	-	-	162,237
Total deferred inflows of resources	162,237	-	-	-	-	162,237
FUND BALANCES						
Restricted for:						
Pension contributions	242	-	-	-	-	242
Community development	7,691	-	-	-	167,099	174,790
Public safety	-	222,421	-	-	-	222,421
Public works	-	-	-	197,068	-	197,068
Parks and recreation	-	-	1,422	-	-	1,422
Total fund balances	7,933	222,421	1,422	197,068	167,099	595,943
Total liabilities, deferred inflows of resources, and fund balances	\$ 172,166	\$ 222,421	\$ 198,707	\$ 198,289	\$ 195,000	\$ 986,583

CITY OF CORCORAN
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Housing Authority	Public Safety	Parks Capital	Assessment Districts	Restricted Property Acquisitions	Totals
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 45,537	\$ -	\$ 45,537
Intergovernmental	-	45,117	198,607	-	-	243,724
Charges for services	-	-	35,190	-	-	35,190
Use of money and property	19,055	4,884	395	3,564	-	27,898
Grant drawdowns	-	155,948	-	-	-	155,948
Loan repayments	9,701	-	-	-	-	9,701
Miscellaneous	2,665	-	-	-	-	2,665
Total revenues	31,421	205,949	234,192	49,101	-	520,663
EXPENDITURES						
Current:						
General government	806	-	-	-	-	806
Community development	40,959	-	-	-	19,110	60,069
Public safety	-	144,881	-	-	-	144,881
Public works	-	-	-	28,028	-	28,028
Parks and recreation	-	-	240,745	-	-	240,745
Total expenditures	41,765	144,881	240,745	28,028	19,110	474,529
Excess (deficiency) of revenues over (under) expenditures	(10,344)	61,068	(6,553)	21,073	(19,110)	46,134
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	186,209	186,209
Total other financing sources (uses)	-	-	-	-	186,209	186,209
Net change in fund balances	(10,344)	61,068	(6,553)	21,073	167,099	232,343
Fund balances - beginning	18,277	161,353	7,975	175,995	-	363,600
Fund balances - ending	\$ 7,933	\$ 222,421	\$ 1,422	\$ 197,068	\$ 167,099	\$ 595,943

**CITY OF CORCORAN
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>ASSETS SEIZURES (UNPROCESSED)</u>				
ASSETS				
Cash	\$ 750	\$ -	\$ -	\$ 750
Total assets	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750</u>
LIABILITIES				
Due to other agencies	\$ 750	\$ -	\$ -	\$ 750
Total liabilities	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750</u>
<u>KINGS COUNTY CDBG</u>				
ASSETS				
Cash	\$ 26,866	\$ 75,058	\$ (79,373)	\$ 22,551
Receivables:				
Notes	666,277	-	(74,130)	592,147
Total assets	<u>\$ 693,143</u>	<u>\$ 75,058</u>	<u>\$ (153,503)</u>	<u>\$ 614,698</u>
LIABILITIES				
Due to other agencies	\$ 693,143	\$ 75,058	\$ (153,503)	\$ 614,698
Total liabilities	<u>\$ 693,143</u>	<u>\$ 75,058</u>	<u>\$ (153,503)</u>	<u>\$ 614,698</u>
<u>CAFETERIA PLAN FUND</u>				
ASSETS				
Cash	\$ 7,279	\$ 656	\$ (974)	\$ 6,961
Total assets	<u>\$ 7,279</u>	<u>\$ 656</u>	<u>\$ (974)</u>	<u>\$ 6,961</u>
LIABILITIES				
Due to other agencies	\$ 7,279	\$ 656	\$ (974)	\$ 6,961
Total liabilities	<u>\$ 7,279</u>	<u>\$ 656</u>	<u>\$ (974)</u>	<u>\$ 6,961</u>

CITY OF CORCORAN
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020
(Continued)

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>POLICE ACTIVITIES LEAGUE</u>				
ASSETS				
Cash	\$ 15,969	\$ 1,385	\$ (7,785)	\$ 9,569
Total assets	<u>\$ 15,969</u>	<u>\$ 1,385</u>	<u>\$ (7,785)</u>	<u>\$ 9,569</u>
LIABILITIES				
Due to other agencies	\$ 15,969	\$ 1,385	\$ (7,785)	\$ 9,569
Total liabilities	<u>\$ 15,969</u>	<u>\$ 1,385</u>	<u>\$ (7,785)</u>	<u>\$ 9,569</u>
<u>TOTAL</u>				
ASSETS				
Cash	\$ 50,864	\$ 77,099	\$ (88,132)	\$ 39,831
Receivables:				
Notes	<u>666,277</u>	<u>-</u>	<u>(74,130)</u>	<u>592,147</u>
Total assets	<u>\$ 717,141</u>	<u>\$ 77,099</u>	<u>\$ (162,262)</u>	<u>\$ 631,978</u>
LIABILITIES				
Due to other agencies	\$ 717,141	\$ 77,099	\$ (162,262)	\$ 631,978
Total liabilities	<u>\$ 717,141</u>	<u>\$ 77,099</u>	<u>\$ (162,262)</u>	<u>\$ 631,978</u>

**CITY OF CORCORAN
CALIFORNIA**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2020**

**CITY OF CORCORAN
CALIFORNIA**

**SINGLE AUDIT REPORT
JUNE 30, 2020**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Corcoran, California (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 19, 2021.

Internal Control over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency listed in the accompanying schedule of findings and questioned costs as item 2020-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies listed in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003 to be significant deficiencies.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questions costs as item 2020-004.

The City's Response to Findings

The City's response to the finding identified in our audit is described in the accompanying corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Price Pugh & Company

Clovis, California
March 19, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited the City of Corcoran, California's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the City of Corcoran, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

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Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-004. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Corcoran, California as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 19, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Page & Company

Clovis, California
March 19, 2021

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**CITY OF CORCORAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Award:			
Community Development Block Grant	14.218	Program Income	165,797
Passed through California Department of Housing and Community Development:			
Community Development Block Grant (State HOME Program)	14.218	Program Income	31,939
HOME Investment Partnership Program (State HOME Program)	14.239	16-HOME-11385	188,390
(State HOME Program)	14.239	Program Income	223,201
Total HOME Investment Partnership Program			411,591
Total U.S. Department of Housing and Urban Development			609,327
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Award:			
Bulletproof Vest Partnership Program	16.738	N/A	5,117
Passed through County of Kings:			
The Edward Byrne Memorial Justice Assistance Grant Program	16.607	FY 2018	15,416
Total U.S. Department of Justice			20,533
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed through California Department of Transportation:			
Highway Planning and Construction			
Otis Avenue Roadway Resurfacing	20.205	HIPL-5223(021)	53,000
Bicycle and Pedestrian Facility Improvements	20.205	CML-5223(020)	49,479
Dairy Avenue Pedestrian Facilities	20.205	CML-5223(019)	56,355
Dairy Avenue Pedestrian Walkway	20.205	CML-5223(017)	80,522
Total Highway Planning and Construction			239,356
Formula Grants for Rural Areas			
FTA 5311 Operating	20.509	N/A	\$ 123,951
COVID 19 - CARES Act Phase 1 - 5311	20.509	CA-2020-054	112,297
Total Formula Grants for Rural Areas			236,248
Total U.S. Department of Transportation			475,604
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,105,464

The accompanying notes are an integral part of this statement.

CITY OF CORCORAN
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of Corcoran (the City). Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included in the schedule. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting except for programs recorded in the City's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 of the City's basic financial statements.

RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the City's basic financial statements.

INDIRECT COST RATE

The City has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**CITY OF CORCORAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weaknesses identified?	<u> X </u> Yes	<u> </u> No	
Significant deficiencies identified - not considered to be material weaknesses?	<u> X </u> Yes	<u> </u> None reported	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

FEDERAL AWARDS

Internal control over major programs:			
Material weaknesses identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiencies identified - not considered to be material weaknesses?	<u> X </u> Yes	<u> </u> None reported	
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> X </u> Yes	<u> </u> No	

IDENTIFICATION OF MAJOR PROGRAMS:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
14.239	HOME Investment Partnership Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<u> </u> Yes <u> X </u> No

**CITY OF CORCORAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020
(Continued)**

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2020-001 - Capital Assets (Material Weakness)

Condition:

Capitalized expenditures for projects not yet completed (Construction in progress) were improperly placed in service as a result of being capitalized to the wrong asset classification within the City's general ledger.

Criteria:

Generally accepted accounting principles requires that the amount reported as capital assets be properly valued and accurately presented in the City's financial statements. A strong system of internal control requires proper documentation and authorization to support all transactions, including the capitalization of assets placed in service.

Cause:

A lack of documented authorization of the capitalization of assets and lack of secondary review of the depreciation schedules and related general ledger activity by someone other than by the individual responsible for preparing the information.

Effect:

Construction in progress was understated by approximately \$318,000, and Utility Systems was overstated by the same amount, in the Water fund.

Recommendation:

A system of effective internal control over capitalization of assets should require proper documentation and approval by the appropriate level of management. In addition, a secondary review of the depreciation schedule and general ledger should be performed by a different individual with the appropriate skills, knowledge and experience to perform the review.

Management's Response:

See corrective action plan.

Finding 2020-002 – Special Revenue Funds (Significant Deficiency)

Condition:

The City created Special Revenue Funds for activity that did not meet the criteria of a special revenue fund.

Criteria:

For financial reporting purposes, Statement No. 54 of the Governmental Accounting standards Board states that special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. In addition, these specific revenue sources should be expected to continue to comprise a substantial portion of inflows reported in that fund.

Cause:

Lack of familiarity with the specific criteria of Governmental Accounting Standards Board Statement No. 54 as it relates to Special Revenue Funds.

**CITY OF CORCORAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020
(Continued)**

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2020-002 – Special Revenue Funds (Significant Deficiency) (Continued)

Effect:

The City's fund used to account for activity related to the Veteran's Memorial Park Grant was improperly classified as a special revenue fund, when it should have been reported with other park grants, or within the General Fund.

Recommendation:

We recommend that management review all new revenue sources to determine if the activity meets the criteria of a special revenue fund, and documenting the attributes considered when making this determination.

Management's Response:

See corrective action plan.

Finding 2020-003 – Commingling of Expenditures (Significant Deficiency)

Condition:

The City recorded expenditures for multiple financial statement functions within the same account, as it relates to Measure A activity.

Criteria:

For financial reporting purposes, GASB34 requires a governmental entity to report expenditures based on the function level of detail (*Public Safety, General Government, etc.*).

Cause:

The chart of accounts that is used for the Measure A fund was created without identifiers for budgetary units that can be used to segregate expenditures by functional category.

Effect:

Expenditures in Measure A were incorreccted reported by function in various categories and amounts.

Recommendation:

We recommend that the City review its chart of accounts within the Measure A fund (and other funds as deemed necessary) and ensure that budgetary units are created for the use of recording expenditures by function.

Management's Response:

See corrective action plan.

**CITY OF CORCORAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020
(Continued)**

SECTION III – FEDERAL AWARD FINDINGS

Finding 2020-004 – Procurement (CFDA #20.205 – Highway Planning and Construction)

Condition:

The City of Corcoran does not have written procurement procedures which reflect applicable State, local, and tribal laws and regulations which also conform to the applicable federal law and standards identified in the Uniform Guidance.

Criteria:

2 CFR Part 200, Part D (Uniform Guidance) Section 200.318 requires that a non-federal entity use and maintain its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and standards identified in the Uniform Guidance.

Cause:

The City of Corcoran utilizes templates and other resources provided by the Federal and State granting agencies in creating request for proposals, when applicable. The City does so to ensure compliance with applicable federal procurement standards but was unaware of the requirement to also have their own written procurement procedures.

Effect:

As a result of our audit, we have determined that the City followed all applicable procurement compliance requirements as it relates to grants under CFDA #20.205 with the exception of maintaining its own written procurement policy. The ultimate lack of documented procurement standards for the City could increase the risk of goods and services being procured through a method which is not in accordance with applicable State, local, and tribal law as well as federal regulations including the Uniform Guidance.

Recommendation:

We recommend that the City create, adopt, and utilize its own written procurement policy and related procedures which reflect applicable State, local, and tribal laws and regulations which are in accordance with applicable Federal law and standards identified in 2 CFR 200.318 – 326 (Uniform Guidance).

Management's Response:

See corrective action plan.

**CITY OF CORCORAN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

FINANCIAL STATEMENT FINDINGS

Finding 2019-001 – Capital Assets (Material Weakness)

Condition:

Financial activity reported on the City's depreciation schedule included dispositions of assets that remained in use by the City.

Criteria:

Generally accepted accounting principles requires that the amount reported as capital assets be properly valued and accurately presented in the City's financial statements. A strong system of internal control requires proper documentation and authorization to support all transactions, including the disposition of capital assets.

Cause:

A lack of documented authorization of the disposition of assets and lack of secondary review of the depreciation schedules by someone other than by the individual responsible for preparing the information.

Effect:

Capital asset balances were understated by \$28,776 and \$50,229 in the Water Fund and Governmental Activities, respectively.

Recommendation:

A system of effective internal control over dispositions of assets should require proper documentation and approval by the appropriate level of management. In addition, a secondary review of the depreciation schedule and supporting documentation should be performed by a different individual with the appropriate skills, knowledge, and experience to perform the review.

Status: Implemented.

Finding 2019-002 – Budgetary Information (Material Weakness)

Condition:

Budgetary information in the City's accounting system does not accurately reflect the budgetary information authorized by the City Council, including authorized budget adjustments.

Criteria:

A strong system of internal control over budgetary reporting should include a periodic review of the data input into the accounting database to ensure accurate budgetary data is maintained in accordance with the authorizations of the City Council.

Cause:

Lack of periodic review over the budgetary data inputs into the accounting database.

Effect:

Budgetary reports generated from the accounting system may not accurately reflect budgeted revenues and expenditures authorized by the City Council. Accordingly, in addition to potential material misstatements of budgetary information in the City's financial statements, department heads may also not receive accurate data and inadvertently exceed the budgetary limits authorized by the City Council.

**CITY OF CORCORAN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020
(Continued)**

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2019-002 – Budgetary Information (Material Weakness) (Continued)

Recommendation:

Management should perform periodic reviews of the budgetary data input into the City's accounting database to ensure that it is being maintained in accordance with the authorizations of the City Council.

Status: Implemented.

Finding 2019-003 – Overhead Cost Allocation Plan (Significant Deficiency)

Condition:

The overhead cost allocation performed by the City utilizes original budget expenditure amounts when allocating costs among departments within the City.

Criteria:

Generally accepted accounting principles requires a reasonable overhead allocation methodology. The methodology should include the most recently available data, which would include the utilization of actual costs rather than budgeted costs.

Cause:

In order to prepare a budget that considers the overhead cost allocation, the City utilized the original budget to provide the best estimate of budgeted costs prior to the start of the fiscal year.

Effect:

Allocation of overhead costs based on original budgeted amounts rather than the most recently available data – preferably current year actual costs - could result in a material misstatement of total costs allocated to the City's departments.

Recommendation:

We recommend that the City allocate its overhead cost using the most recently available data – preferably current year actual costs - in order to ensure that departments are being charged only for costs actually incurred rather than for which they were budgeted.

Status: Implemented.

FEDERAL AWARD FINDINGS

None reported.

City of

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CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

6/30/2020

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-001	A process to have a secondary review of the process and information has been established.	March 2021	Soledad Ruiz-Nuñez
2020-002	A process to ensure the proper classification of new funds has been established.	March 2021	Soledad Ruiz-Nuñez
2020-003	A process to ensure the chart of accounts by functional category has been established.	February 2021	Soledad Ruiz-Nuñez
2020-004	A new written procurement policy which is in accordance with applicable State, local, tribal laws and Federal law and standards identified in 2 CFR 200.318 – 326 will be created, adopted, and utilized.	June 2021	Soledad Ruiz-Nuñez



Soledad Ruiz-Nuñez
Finance Director

CITY OFFICES:

832 Whitley Avenue • Corcoran, CA 93212 • Phone 559/992-2151 • www.cityofcorcoran.com

City of

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STAFF REPORT
ITEM #: 5A

MEMORANDUM

TO: City Council

FROM: Reuben Shortnacy, Interim City Manager
Soledad Ruiz-Nuñez, Finance Director

DATE: April 6, 2021

MEETING DATE: April 13, 2021

SUBJECT: Ordinance No. 640 to approve an amendment to the PERS contract for Employee Cost Sharing

Recommendation:

First reading of Ordinance No. 640, to approve an amendment to the contract with CalPERS for Employee Cost Sharing of 3%.

Discussion:

With the continued increase in employee cost, City staff negotiated for employees to pay a percentage of the City share of PERS. In order for employees to begin sharing in the employers' share of PERS, the attached Ordinance is required to amend the City's current PERS contract.

Budget Impact:

In Fiscal Year 2022 and beyond, the City will pay a smaller percentage of Employer share of PERS.

Attachments:

Ordinance No. 640

ORDINANCE NO. 640

An Ordinance of the City Council of the City of Corcoran authorizing an amendment to the contract between the City Council of the City of Corcoran and the Board of Administration of the California Public Employees' Retirement System.

The City Council of the City of Corcoran does ordain as follows:

Section 1.

That an amendment to the contract between the City Council of the City of Corcoran and the Board of Administration, California Public Employees' Retirement System is hereby authorized, a copy of said amendment being attached hereto, marked Exhibit, and by such reference made a part hereof as though herein set out in full.

Section 2.

The Mayor of the City Council is hereby authorized, empowered, and directed to execute said amendment for and on behalf of said Agency.

Section 3.

This Ordinance shall take effect 30 days after the date of its adoption, and prior to the expiration of 130 days from the passage thereof shall be published at least one time in the Corcoran Journal, a newspaper of general circulation, published and circulated in the City of Corcoran and thenceforth and thereafter the same shall be in full force and effect.

Adopted and approved this _____ day of _____, _____.

Presiding Officer

Attest:

Clerk



EXHIBIT

California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the
Board of Administration
California Public Employees' Retirement System
and the
City Council
City of Corcoran

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective February 21, 1980, and witnessed February 21, 1980, and as amended effective September 23, 1999, October 17, 2002 and June 21, 2007 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 13 are hereby stricken from said contract as executed effective June 21, 2007, and hereby replaced by the following paragraphs numbered 1 through 17 inclusive:
 - 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members, age 62 for new local miscellaneous members, age 55 for classic local safety members and age 57 for new local safety members.

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2. Public Agency shall participate in the Public Employees' Retirement System from and after February 21, 1980 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Local Fire Fighters (herein referred to as local safety members);
 - b. Local Police Officers (herein referred to as local safety members);
 - c. Employees other than local safety members (herein referred to as local miscellaneous members).

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5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
 - a. **ELECTED OFFICIALS.**
6. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
7. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local fire member shall be determined in accordance with Section 21363 of said Retirement Law (2.5% at age 55).
9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local fire member shall be determined in accordance with Section 7522.25(c) of said Retirement Law (2.5% at age 57 Full).
10. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local police member shall be determined in accordance with Section 21363.1 of said Retirement Law (3% at age 55 Full).
11. The percentage of final compensation to be provided for each year of credited prior and current service as a new local police member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).
12. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20965 (Credit for Unused Sick Leave).
 - b. Section 21572 (Increased Level of 1959 Survivor Benefits).
 - c. Section 20042 (One-Year Final Compensation) for classic members only.

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d. Section 20516 (Employees Sharing Additional Cost):

From and after the effective date of this amendment to contract,

3% for local miscellaneous members in the California League of City Employees Association;

3% for local miscellaneous members in the Stationary Engineers Local 39;

3% for local miscellaneous members in the Corcoran Police Officers Association;

3% for local miscellaneous members in the Unrepresented Management group;

3% for local police members in the Corcoran Police Officers Association; and

3% for local police members in the Unrepresented Management group.

The portion of the employer's contribution that the member agrees to contribute from his or her compensation, over and above the member's normal contribution ("Cost Sharing Percentage"), shall not exceed the Employer Normal Cost Rate, as that rate is defined in the CalPERS Actuarial Valuation for the relevant fiscal year. If the Cost Sharing Percentage will exceed the relevant Employer Normal Cost Rate, the Cost Sharing Percentage shall automatically be reduced to an amount equal to, and not to exceed, the Employer Normal Cost Rate for the relevant fiscal year.

13. Public Agency, in accordance with Government Code Section 20834, shall not be considered an "employer" for purposes of the Public Employees' Retirement Law. Contributions of the Public Agency shall be fixed and determined as provided in Government Code Section 20834, and such contributions hereafter made shall be held by the Board as provided in Government Code Section 20834.
14. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.

15. Public Agency shall also contribute to said Retirement System as follows:
- a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
16. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
17. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CITY COUNCIL
CITY OF CORCORAN

BY _____
ARNITA PAIGE, CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
PRESIDING OFFICER

Witness Date

Attest:

Clerk

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City of

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PUBLIC HEARING
ITEM #: 5-B

MEMORANDUM

TO: Corcoran City Council

FROM: Kevin J. Tromborg: Community Development Director
Planner, Building Official, Transit Director

SUBJECT: Public Hearing regarding Final Draft Construction and Demolition (C&D)
Waste Management and Diversion - Ordinance 641

DATE: April 7, 2021,

MEETING DATE: April 13, 2021

RECOMMENDATION: Staff recommends the Corcoran City Council review and consider the revised final draft Construction and Demolition Waste Management Diversion Ordinance 641.

DISCUSSION: At the regular City Council meeting on October 27, 2020, staff presented, under a public hearing a draft ordinance regarding construction and waste management diversion. In 2013, the California Green Code revised the requirements for construction and demolition waste diversion and for reporting on individual construction or demolition projects.

The purpose of these requirements was and is to encourage recycling which also assist our landfill sites to stay in compliance with mandated State and Federal requirements. In January of 2019, as directed by the State of California, the Community Development Department /Building Division, adopted a Construction and Demolition Waste Management Diversion policy and was encouraged by Cal Recycle and Tule trash to adopt an Ordinance to help with the enforcement of this code. The State of California has the authority to fine Cities or Counties that do not report and meet these requirements. The Green Code requires all construction waste be separated and diverted to a minimum 65% percent of the total construction or demolition waste.

After full review of the draft ordinance, Council directed staff to revise the square footage that triggers the requirements from 150 square feet to 300 square feet. The Council also directed staff to utilize option two (2) rather than option one (1). The revised final draft ordinance reflects the direction given by Council. The purpose of adopting this ordinance is to assist the City to meet the State mandated goals and directives. Attached is the revised final Draft Model Ordinance

ADMINISTRATION: The Building Official or his/her designee is authorized and responsible for implementing the provisions of the ordinance, including handling questionable recycling plans, and tracking results of the program. The Building Official will also be responsible for reporting the results to the State of California, our Waste Handlers, and the City Council on a quarterly basis.

BUDGET IMPACT: None at this time.

ATTACHMENT:

1. Minutes from City Council meeting of 10/27/2020
2. Draft Ordinance 641

**CORCORAN CITY COUNCIL,
JOINT POWERS FINANCE AUTHORITY,
SUCCESSOR AGENCY FOR CORCORAN RDA,
& HOUSING AUTHORITY
AGENDA**

Tuesday, October 27, 2020

The regular session of the Corcoran City Council was called to order by Mayor Palmerin, in the City Council Chambers, 1015 Chittenden Avenue, Corcoran, CA at 5:30 P.M.

1. ROLL CALL

Councilmembers present by phone: Greg Ojeda, Pat Nolen, Sidonio Palmerin, and Jeanette Zamora-Bragg

Councilmembers absent: Jerry Robertson

Staff present by phone: Joseph Beery, Joseph Faulkner, Kindon Meik, Soledad Ruiz-Nuñez, Reuben Shortnacy and Marlene Spain

Press present: None

INVOCATION – None

FLAG SALUTE – None

Councilman Robertson joined the Zoom Meeting at 5:32 p.m.

1. PUBLIC DISCUSSION – None

2. CONSENT CALENDAR

Following Council discussion a **motion** was made Ojeda and seconded Nolen to approve the Consent Calendar. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg

NOES:

ABSENT:

ABSTAINED:

3. APPROPRIATIONS (VV)

Following Council discussion a **motion** was made by Nolen and seconded by Robertson to approve the Warrant Register for October 27, 2020. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

4. **PRESENTATIONS** – None

5. **PUBLIC HEARINGS**

- 5-A. Public Hearing to consider draft Ordinance 640 regarding Construction and Demolition (C&D) Waste Management and Diversions was declared open at 5:44 p.m. Community Development Director, Kevin Tromborg presented the staff report. There being no written or oral testimony the public hearing was declared closed at 6:04 p.m.

Council gave direction to staff to use Option 2 as the means to determine the threshold for diversion requirement. Staff recommended that the square footage for Option 2 be increased to 300 square feet as the threshold.

6. **WRITTEN COMUNICATIONS**

- 6-A. Following Council discussion a **motion** was made by Ojeda and seconded by Zamora-Bragg to approve the funding request from the Corcoran High School Sober Grad Committee for the amount of \$250. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

7. **STAFF REPORTS**

- 7-A. Finance Director, Soledad Ruiz-Nuñez presented the first quarter of 2021 Fiscal Year revenue and expenses.

- 7-B. Following Council discussion a **motion** was made by Robertson and seconded by Ojeda to approve Resolution No. 3078 reallocating \$250,000 of Measure A funds and authorize staff to proceed on the land improvements and agricultural development of APN 034-014-010. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

7-C. Following Council discussion a **motion** was made by Ojeda and seconded by Nolen to approve advertisement to fill (2) scheduled vacancies for the Corcoran Planning Commission. Motion carried by the following vote:

AYES: Nolen, Ojeda, Palmerin, Robertson and Zamora-Bragg
NOES:
ABSENT:

8. **MATTERS FOR MAYOR AND COUNCIL**

- 8-A. Council received information items.
- 8-B. Staff received referral items.
- 8-C. Committee reports.

At 6:51 p.m. Council recessed to closed session pursuant to:

CLOSED SESSION

9. The City Council convened in closed session at 7:02 p.m.

9-A. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR(S)**

With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54956.8:

Property: 030-172-003
Agency negotiator: City Manager
Negotiating parties: _____
Under negotiation: Price/Terms

The regular meeting was reconvened at 7:34 p.m. The Council provided direction on Item 9-A.

ADJOURNMENT

7:35 P.M.

Sid Palmerin, Mayor

Marlene Spain, City Clerk

APPROVED DATE: _____

ORDINANCE NO. 641

ORDINANCE 641 OF THE CITY OF CORCORAN AMENDING THE CORCORAN MUNICIPAL CODE, ADDING SECTION 9-2, ONE THROUGH FOURTEEN TO TITLE 9, (BUILDING REGULATIONS) RELATING TO RECYCLING AND DIVERSION OF CONSTRUCTION AND DEMOLITION WASTE

The City Council of Corcoran does hereby enact as follows:

Chapter 9.2 [Recycling and Diversion of Construction and Demolition Waste] is hereby added to Title [9] Building Regulations of the City of Corcoran's Municipal Code to read as follows:

Chapter 9.2: Recycling and Diversion of Construction and Demolition (C&D) Waste

Section 9-2-1: Findings and Statement of Intent

Section 9-2-2: Definitions

Section 9-2-3: CALGreen Building Code

Section 9-2-4: Diversion Requirement

Section 9-2-5: Diversion Requirement Exemption

Section 9-2-6: Thresholds for Covered Projects

Section 9-2-7: Waste Management Plan

Section 9-2-8: Deposit Required (Not applicable at this time)

Section 9-2-9: On-Site Practices

Section 9-2-10: Reporting

Section 9-2-11: Fines/Penalties

Section 9-2-12: Appeals

Section 9-2-13: Option to Revise

Section 9-2-14: Severability

Section 9-2-1: Findings and Statement of Intent

RESOLVED, by the City Council of the City of Corcoran California, that:

WHEREAS, under California law as embodied in the California Waste Management Act of 1989 (California Public Resources Code Sections 40000 et seq.), the City of **Corcoran** is required to prepare, adopt and implement source reduction and recycling plans to reach landfill diversion goals, and is required to make substantial reductions in the volume of waste materials going to the landfills, or face fines up to \$10,000 per day;

WHEREAS, in order to meet these goals it is necessary that the City promote the reduction of solid waste, and reduces the stream of solid waste going to landfills; and

WHEREAS, waste from construction, demolition, and renovation of buildings represents a significant portion of the volume of waste presently coming from the City of Corcoran, and much of this waste is particularly suitable for recycling and reuse;

WHEREAS, the City's commitment to the reduction of waste requires the establishment of programs for recycling and salvaging of construction and demolition (C&D) waste;

WHEREAS, certain types of projects are exempt from these requirements;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CORCORAN, CALIFORNIA, ORDAINS THAT:

Chapter 9-2 is added to **Title 9** (*Building Regulations*) of the Corcoran Municipal Code.

Section 9-2: Definitions

For the purpose of this section, the following words and phrases shall have the following meaning(s) unless the context otherwise requires:

Accessory Structure: means a structure containing no kitchen or bathroom located upon the same lot or parcel as the principal building or structure or the principal use of the land. The structure is customary, incidental and subordinate to the use of the principal building or the principal use of the land. All accessory structures shall be constructed with, or subsequent to, the construction of the principal structure or activation of the principal use.

Applicant: Means any individual, firm, limited liability company, association, partnership, political subdivision, government agency, municipality, industry, public or private corporation, , or any other entity whatsoever who applies to the city for the applicable permits to undertake any construction, demolition or renovation project within the city boundaries and who is therefore responsible for meeting the requirements of this section.

Building Official or Director: means the official or other designated authority charged with the administration and enforcement of this section or chapter.

Construction: means all buildings or structures, landscaping, remodeling, including the addition, removal or destruction of buildings or structures and landscaping.

Construction and demolition debris: means and includes:

1. Used or commonly discarded materials generally considered to be not water soluble and non-hazardous in nature, including but are not limited to, steel, copper, aluminum, glass, brick, concrete, asphalt material, pipe, gypsum, wallboard and lumber from the construction or destruction of a structure as part of a construction or demolition project or from the renovation of a structure and/or landscaping, including rocks, soils, tree remains, trees, and other vegetative matter that normally results from land clearing, landscaping and development operations for a construction project; or
2. Remnants of new materials, including but are not limited to, cardboard, paper, plastic, wood and metal scraps from any construction, demolition and/or landscape project.

Contractor: means any person or entity holding, or required to hold, a contractor's license of any type under the laws of the State of California, or who performs (whether as contractor, subcontractor, owner-builder, or otherwise) any construction, demolition, remodeling, renovation or landscaping service relating to buildings or accessory structures in the city's jurisdictional boundaries.

Covered project: means and includes any project which consists of one or more of the following:

1. Demolition projects that are 500 square feet or greater.
2. Any project involving renovation of a kitchen and/or bath facility irrespective of total square footage or value.
3. The renovation, remodel or addition to an existing residential structure that is equal to or greater than 500 square feet and/or projects that exceed \$20,000 in construction cost.
4. The renovation, remodel or addition to an existing commercial or multi-family residential structure that is equal to or greater than 1,000 square feet and/or projects that exceed \$20,000 in construction cost.
5. Residential development and any new residential structure that is equal to or greater than 1,000 square feet and/or projects that exceed \$20,000.
6. Commercial or multi-family residential development, and any new structure that is equal to or greater than 1,000 square feet and/or projects that exceed \$20,000.
7. All city sponsored construction, demolition and renovation projects that are equal to or greater than 1,000 square feet.
8. All city public works and construction projects which are awarded pursuant to the competitive bid procedures.

Deconstruction: means a process to dismantle or remove useable materials from structures, in a manner which maximizes the recovery of building materials for reuse and recycling and minimizes the amount of waste transported for disposal in landfills and transformation facilities.

Demolition: means the deconstructing, razing, ruining, tearing down or wrecking of any structure, wall, fence or paving, whether in whole or in part, whether interior or exterior. Demolition needs to be done by a contractor or owner-builder.

Designated recyclable and reusable materials: means and includes:

1. Inert solids, asphalt and masonry building materials generally used in construction including, but are not limited to, concrete, rock, stone and brick.
2. Wood materials including any and all dimensional lumber, fencing or construction wood that is not chemically treated, creosoted, CCA pressure treated, contaminated or painted.
3. Vegetative materials including trees, tree parts, shrubs, stumps, logs, brush or any other type of plants that are cleared from a site for construction or other use. The following materials are excluded as the materials are not recyclable and should be land filled: bamboo, palm fronds and yucca.
4. Metals including all metal scrap such as, but are not limited to, pipes, siding, window frames, door frames and fences.
5. Roofing materials including wood shingles and shakes as well as asphalt, stone and slate based roofing material.
6. Salvageable materials and structures including, but are not limited to, doors, windows, fixtures, hardwood flooring, sinks, bathtubs and appliances.

7. Any other materials that the Building Official or Director determines can be diverted due to the identification of a recycling facility, reuse facility or market accessible from the county.

Director: means the city's Director of Community Development or his/her authorized representative.

Divert: and "Diversion" means to use material for any lawful purpose other than disposal in a landfill, transformation facility or alternative daily cover. Methods to divert materials from landfills include reuse, salvage and recycling. Diversion does not include illegal dumping.

Emergency demolition: means an emergency demolition can be performed only when a facility is determined to be structurally unsound and in danger of imminent collapse and a state or local government agency has issued an immediate demolition order. The order for emergency demolition only applies to the part of the building that is unsound; attached buildings may not be demolished under this order and must be treated as a regular demolition.

Facilities: means recycling, salvage and reuse establishments and landfills.

Inert solids: includes asphalt, concrete, rock, stone, brick, sand, soil and fines.

Non-covered projects: Construction, demolition and renovation projects within the city that do not meet the established thresholds for covered projects.

Owner-builder: see "Contractor".

Permit: means an official document or certificate issued by the Building Official authorizing performance of a specified activity.

Project: means any activity involving construction, demolition or renovation, and which requires issuance of a permit from the city.

Recyclables: means materials which would otherwise become solid waste but which are capable of or suitable for recycling.

Recycling: means the process of collecting, sorting, cleansing, treating and reconstituting or converting construction and demolition debris that would otherwise become solid waste, and returning them to the economic mainstream in the form of raw materials for new, reused or reconstituted products which meet the quality standards necessary to be used in the marketplace or in the form of useable energy. Recycling does not include transformation.

Recycling and Reuse Plan, Construction Waste Management Plan: means a form provided by the city for the purpose of compliance with this chapter that must be submitted by the applicant for any covered project.

Renovation: means any change, addition or modification to an existing structure.

Reuse: means further or repeated use of construction and demolition debris.

Salvage: means the controlled removal of materials from a covered project for the purpose of recycling, reuse or storage for later reuse.

Source separated: means recyclables that have been segregated from solid waste by or for the generator thereof on the premises at which they were generated for handling different from that of solid waste.

Structure: means that which is built or constructed, an edifice or building of any kind, or any piece of work artificially built up or composed of parts joined together in some definite manner

Section: 9-2-3: CALGreen Building Code – State Minimum Standards:

This section sets forth that all covered projects must comply with the following provisions of the most current California Green Building Standards Code (CALGreen) Sections:

- 4.408.1 Construction Waste Management Residential (recycling requirements)
- 5.408.1 Construction Waste Management Non-Residential (recycling requirements)
- 4.410.2 Recycling by Occupants Residential (recycling enclosure requirements)
- 5.410.1 Recycling by Occupants Non-Residential (recycling enclosure requirements)

Failure to comply with any of the terms of **Section 9.2** of Title 9 shall subject the Project Applicant to the full range of enforcement mechanisms set forth in Title 1 **Section 11** of the City of Corcoran Municipal Code.

Section: 9-2-4: Diversion Requirement

Construction and Demolition Debris diversion must comply with the most current California Green Building Standards Code (CALGreen) requirement of generated construction and demolition materials and any future changes to the diversion rate under that Code.

Section: 9-2-5: Diversion Requirement Exemption

- A. Application: If an Applicant for a covered project experiences circumstances that the Applicant believes make it infeasible to comply with the diversion requirement, the Applicant may apply for a diversion requirement exemption at the time that he or she submits the Waste Management Plan (WMP) required under **Section 9-2-7 (A ii)**. (Waste Management Plan) of this Ordinance.
- B. Meeting with Building Official: The Building Official shall review the information supplied by the Applicant and may meet with the Applicant to discuss feasible ways of meeting the diversion requirement. Upon request of the jurisdiction, the Building Official may request that staff from any or all of the following agencies: Kings Waste, Cal Recycle or Tule Trash attend this meeting or may require the Applicant to request a separate meeting with any or all of these agencies. Based on the information supplied by the Applicant and, if applicable, the Building Official for the City of Corcoran or his or her designee shall determine whether it is feasible for the Applicant to meet the diversion requirement.
- C. Granting of Exemption: If the Building Official or his or her designee determines that it is infeasible for the Applicant to meet the diversion requirements, he or she shall determine the maximum feasible diversion rate for waste generated by the project and shall indicate the new diversion requirement the Applicant shall be required to meet, and will inform the Applicant in writing of the new requirement. The Applicant shall then have 15 days to resubmit another WMP, which is in compliance with the new diversion requirement. If the Applicant fails to resubmit, or if the resubmitted WMP does not comply with **Section 9-2-7** (Waste Management Plan), the Building Official or his or her designee shall disapprove the WMP in accordance with **Section 9-2-7** (Waste Management Plan).

Section: 9-2-6 Thresholds for Covered Projects

2019 CALGreen Thresholds – State Minimum Standards

- A. Covered Projects (New Construction and Demolition): All new construction and demolition projects within the City of Corcoran shall comply with **Title 9 section 9-2**, shall submit a Waste Management Plan prior to beginning any construction and demolition activities or utilize a waste management company that certifies to:
 - 1. Divert project-related construction and demolition waste that complies with the most current CALGreen requirement and any future changes to the diversion rate under that Code and shall be subject to the provisions of this Chapter.

Or

2. Divert **65** percent of all project-related construction and demolition waste and shall be subject to the provisions of this Chapter.

Failure to comply with any of the terms of **Title 9 section 9-2** shall subject the Project Applicant to the full range of enforcement mechanisms set forth in **Title 1 section 11** of the City of Corcoran Municipal Code.

- B. Covered Projects (New Construction): Non-residential new construction projects and new construction multi-family dwellings with 5 or more units must provide readily accessible areas that serve the entire building and are identified for the depositing, storage and collection of nonhazardous materials for recycling, including (at minimum) paper, corrugated cardboard, glass, plastics, organic waste and metals.

Failure to comply with any of the terms of **Title 9 section 2** shall subject the Project Applicant to the full range of enforcement mechanisms set forth in **Title 1 section 11** of the Corcoran Municipal Code.

- C. Covered Projects (Existing Construction): Residential existing construction projects that increases the building's conditioned area, volume, or size and all non-residential existing construction projects shall comply with **Title 9 section**, shall submit a Waste Management Plan prior to beginning any construction and demolition activities or utilize a waste management company that certifies to:

1. Divert project-related construction and demolition waste that complies with the most current CALGreen requirement and any future changes to the diversion rate under that Code and shall be subject to the provisions of this Chapter.

Or

2. Divert **65** percent of all project-related construction and demolition waste and shall be subject to the provisions of this Chapter.

Failure to comply with any of the terms of **Title 9 section 2** shall subject the Project Applicant to the full range of enforcement mechanisms set forth in **Title 1 Section 11** of the City of Corcoran Municipal code.

- D. Non-Covered Projects (Residential Existing Construction): Applicants for residential existing construction projects within the City/County that does not increase the building's conditioned area, volume, or size are not required, but shall be encouraged, to divert at least **65** percent of all project-related construction and demolition waste.

- E. Covered Projects (Non-Residential Existing Construction): All non-residential additions resulting in an increase of 30 percent or more in floor area, shall provide readily accessible recycling areas onsite that serve the entire building and are identified for the depositing, storage and collection of nonhazardous materials for recycling, including (at minimum) paper, corrugated cardboard, glass, plastics, organic waste and metals.

Failure to comply with any of the terms of Title 9 section 2 shall subject the Project Applicant to the full range of enforcement mechanisms set forth in Title 1 Section 11 of the City of Corcoran Municipal code.

Option Two (Threshold Based on square footage)

- A. Covered Projects (Demolition): All demolition projects (with demolition-only permit) within the City that are 300 square feet or greater shall comply with Title 9 Section 2, shall submit a Waste Management Plan prior to beginning any demolition activities, and shall be subject to the provisions of this Chapter. Failure to comply with any of the terms of Title 9 section 2 shall subject the Project Applicant to the full range of enforcement mechanisms set forth in Title 1 Section 11
- B. Non-Covered Projects (Demolition): Applicants for demolition projects (with demolition-only permit) within the City/County whose projects are less than 150 square feet are not required, but shall be encouraged, to divert at least **65%** of all project-related demolition waste.
- C. City/County-sponsored Projects (Demolition): All City/County-sponsored demolition projects that are 150 square feet or greater, shall be considered “covered projects” for the purposes of this Chapter, shall submit a Waste Management Plan prior to beginning any demolition activities, and shall be subjected to the provisions of this Chapter. City/County sponsored demolition projects that are less than 150 shall be considered non-covered projects and are not required, but shall be encouraged, to divert at least **65%** of all project-related demolition waste.
- D. Deconstruction/Recovery Interval for Covered Demolition Projects: Recovered and salvaged designated recyclable and reusable materials from the deconstruction phase shall be counted towards the diversion requirements.
- E. Compliance with this Chapter shall be listed as a condition of approval on any building or demolition permit issued for a covered project.

Section 9-2-7: Waste Management Plan

Prior to starting the project, every Applicant shall submit a properly completed "Waste Management Plan" (WMP) to the Building Official, in a form as prescribed by the Building Official, as a portion of the building or demolition permit process. The completed WMP shall contain the following:

- A. The estimated volume or weight of project waste to be generated by material type;
- B. Determine if materials will be sorted on-site or mixed;
- C. The maximum volume or weight of such materials that can feasibly be diverted via reuse, recycling or salvage for future use or sale by material type;
- D. The vendor(s) that the Applicant proposes to use to haul the materials;
- E. Facility(s) the materials will be hauled to, and their expected diversion rates (by volume or weight) by material type; and
- F. Estimated volume or weight of construction and demolition waste that will be disposed.

Because actual material weights are not available in this stage, estimates are used. In estimating the volume or weight of materials as identified in the WMP, the Applicant shall use the standardized conversion rates approved by the City of Corcoran for this purpose. Approval of the WMP as complete and accurate shall be a condition precedent to the issuance of any building or demolition permit. If the Applicant calculates the projected feasible diversion rate as described above, and finds the rate does not meet the diversion goal, the Applicant must then submit information supporting the lower diversion rate. If this documentation is not included, the WMP shall be deemed incomplete.

- a. Approval: No building or demolition permit shall be issued for any covered project unless and until the Building Official has approved the WMP. Approval shall not be required, however, where emergency demolition is required to protect public health or safety. The Building Official shall only approve a WMP if he or she determines that all of the following conditions have been met:
 - b.
 - i. The WMP provides all of the information set forth in this section.
 - ii. The WMP indicates that 65% percent of all construction and demolition waste generated by the project shall be diverted (or new diversion goal set in accordance with the Applicant's approved Diversion Exemption request); and
 - iii. The Applicant has submitted an appropriate Deposit for the project
- c. Non-Approval: If the Building Official determines that the WMP is incomplete or fails to indicate that at least 65% percent (or new diversion goal set in accordance with the Applicant's approved Diversion Exemption request) of all construction and demolition waste generated by the project will be diverted, he or she shall either:

- i. Return the WMP to the Applicant marked "Disapproved," including a statement of reasons, and will notify the building department, which shall then immediately stop processing the building or demolition permit application, or
- ii. Return the WMP to the Applicant marked "Further Explanation Required."

Section 9-2-8: Deposit Required (Not uses at this time)

(Note to jurisdictions: ~~Some jurisdictions base the deposit amount on project type, e.g., new construction, demolition, or renovation. In deciding whether to utilize a deposit as part of your ordinance, be aware that cities and counties may have some limitations on their use of this enforcement mechanism. You should check with your city attorney's office or county counsel's office before making any decisions on how to proceed.~~)

~~As a condition precedent to the issuance of any permit for construction or demolition for a covered project, the Applicant shall post a deposit (cash, letter of credit, performance or surety bond, money order) in the amount of \$ _____ (insert deposit amount) for each estimated _____ (insert applicable standard of measurement; e.g., ton of waste, square footage, project cost, fixed amount, etc.) waste, but not less than _____ (insert minimum deposit amount). The deposit shall be returned, without interest, in total or pro-rated, upon proof of satisfaction by the WMP Compliance Official that no less than the required percentage of construction and demolition waste tonnage generated by the covered project has been diverted from disposal and has been recycled or reused or stored for later reuse or recycling. If a lesser percentage of construction and demolition waste tonnage than required is diverted, a proportionate share of the deposit shall be returned. The deposit shall be forfeited entirely or to the pro-rated extent that there is a failure to comply with the requirements of this chapter. The City/County may, by formal resolution, modify the amount of the required deposit.~~

Section 9-2-9: On-site Practices

During the term of the Covered project, the Applicant shall recycle and reuse the required percentage of waste, and keep records of the tonnage or other measurements approved by the City/County that can be converted to tonnage amounts. The Building Official will evaluate and may monitor each covered project to determine the percentage of waste salvaged and recycled or reused from the covered project. For covered projects including both construction and demolition, diversion of materials shall be tracked and measured separately. To the maximum extent feasible, project waste shall be separated on-site if this practice increases diversion. For construction and/or demolition projects, on-site separation shall include salvageable materials (e.g., appliances, fixtures, plumbing, metals, etc.) and dimensional lumber, wallboard, concrete, and corrugated cardboard.

Section 9-2-10: Reporting

Following the completion of the demolition phase of a covered project, and again following the completion of the construction phase of a covered project, the Applicant

shall, as a condition precedent to final inspection and to issuance of any certificate of occupancy or final approval of project, submit documentation to the Building Official that proves compliance with the requirements of Sections 9-2-7 (Waste Management Plan) and 9-2-4 (Diversion Requirement). The documentation shall consist of a final completed WMP showing actual waste tonnage data, supported by original or certified photocopies of receipts and weight tags or other records of measurement from recycling companies, deconstruction contractors, and/or landfill and disposal companies. Receipts and weight tags will be used to verify whether waste generated from the covered project has been or are to be recycled, reused, salvaged or disposed. The Applicant shall make reasonable efforts to ensure that all designated recyclable and reuse waste salvaged or disposed are measured and recorded using the most accurate method of measurement available.

To the extent practical, all construction and demolition waste shall be weighed in compliance with all regulatory requirements for accuracy and maintenance. For construction and demolition waste for which weighing is not practical due to small size or other considerations, a volumetric measurement shall be used. For conversion of volumetric measurements to weight, the Applicant shall use the standardized conversion rates approved by the City for this purpose.

If a covered project involves both demolition and construction, the report and documentation for the demolition project must be submitted and approved by the Building Official before issuance of a building permit for the construction phase of a covered project. Alternatively, the Applicant may submit a letter stating that no waste or recyclable materials were generated from the covered project, in which case this statement shall be subject to verification by the Building Official. ~~Any deposit posted pursuant to Section 9-2-8 (Deposit Required) shall be forfeited if the Applicant does not meet the timely reporting requirements of this section~~

Section 9-2-11: Fines/Penalties

All fines shall be in accordance with Title 1 section 11 of the City of Corcoran Municipal Code.

Section 9-2-12.: Appeals

All appeals shall be in accordance with Title 1 section 11-14 of the City of Corcoran Municipal Code.

Section 9-2-13: Option to Revise

Beginning **January 1, 2023**, the City will evaluate the Recycling and Diversion of Construction and Demolition Waste Ordinance to determine its effectiveness in reducing the amount of construction and demolition waste disposed. In this determination, the City will update the ordinance to reflect CALGreen Code updates and consider issues

such as the amount of construction and demolition waste disposed, volume of construction and demolition activity, markets for construction and demolition waste, and other barriers encountered by applicants. If the City/County determines the construction and demolition disposed had the potential for diversion, then the City/County may amend these provisions and implement the necessary measures to divert more construction and demolition waste.

Section 9-2-14: Severability

If any section, subsection, subdivision, paragraph, sentence, clause, or phrase of this ordinance, or any part thereof, is for any reason held to be unconstitutional, invalid, or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this ordinance or any part thereof. The City/County Governing Body hereby declare that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase of this Ordinance irrespective of the fact that one or more sections, subsections, subdivisions, paragraphs, sentences, clauses, or phrases be declared unconstitutional, invalid, or ineffective. To this end, the provisions of this Ordinance are declared severable.

THE FOREGOING ORDINANCE 641 is hereby PASSED and ADOPTED by the City of Corcoran City Council, State of California, on April 13, 2021 at a regular meeting of said Council duly and regularly conveyed on said day by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

PATRICIA NOLEN, Mayor

ATTEST:

MARLENE SPAIN, City Clerk

CLERK'S CERTIFICATE

I, Marlene Spain, hereby certify that the foregoing is a full, true, and correct copy of an ordinance passed and adopted by the City Council of the City of Corcoran at a meeting held on the 13th day of April 2021, by the vote as set forth therein.

DATED:

Marlene Spain, City Clerk

STAFF REPORT

ITEM #: 7A

MEMORANDUM

TO: City Council

FROM: Reuben Shortnacy, Interim City Manager
Soledad Ruiz-Nuñez, Finance Director

DATE: April 6, 2021

MEETING DATE: April 13, 2021

SUBJECT: Resolution of Intention to approve an amendment to the PERS contract for Employee Cost Sharing

Recommendation:

Approve Resolution 3079, Resolution of Intention to approve an amendment to the contract with CalPERS for Employee Cost Sharing of 3%.

Discussion:

With the continued increase in employee cost, City staff negotiated for employees to pay a percentage of the City share of PERS. In order for employees to begin sharing in the employers' share of PERS, the attached resolution is required to amend the City's current PERS contract.

Employee Cost Sharing will be 3%. The future cost or benefit change of the proposed contract amendment for employees will be:

- Classic Miscellaneous members contribution rate will be 10% of reportable earnings.
- PEPRAs Miscellaneous members contribution rate will be 9.75% of reportable earnings.
- Classic Police members contribution rate will be 12.00% of reportable earnings.
- PEPRAs Police members contribution rate will be 16.00% of reportable earnings.

Budget Impact:

In Fiscal Year 2021-2022, the City will pay a smaller percentage of Employer share of PERS.

Attachments:

Resolution 3079

**RESOLUTION OF INTENTION
TO APPROVE AN AMENDMENT TO CONTRACT
BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
CITY COUNCIL
CITY OF CORCORAN**

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To provide Section 20516 (Employees Sharing Additional Cost) of 3% for local miscellaneous members in the California League of City Employees Association, Stationary Engineers Local 39, Corcoran Police Officers Association and Unrepresented Management group; and 3% for local police members in the Corcoran Police Officers Association and Unrepresented Management group.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: _____
Presiding Officer

Title

Date adopted and approved



EXHIBIT

California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

**Between the
Board of Administration
California Public Employees' Retirement System
and the
City Council
City of Corcoran**

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective February 21, 1980, and witnessed February 21, 1980, and as amended effective September 23, 1999, October 17, 2002 and June 21, 2007 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 13 are hereby stricken from said contract as executed effective June 21, 2007, and hereby replaced by the following paragraphs numbered 1 through 17 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members, age 62 for new local miscellaneous members, age 55 for classic local safety members and age 57 for new local safety members.

PLEASE DO NOT SIGN "EXHIBIT ONLY"

2. Public Agency shall participate in the Public Employees' Retirement System from and after February 21, 1980 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Local Fire Fighters (herein referred to as local safety members);
 - b. Local Police Officers (herein referred to as local safety members);
 - c. Employees other than local safety members (herein referred to as local miscellaneous members).

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5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
 - a. **ELECTED OFFICIALS.**
6. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
7. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local fire member shall be determined in accordance with Section 21363 of said Retirement Law (2.5% at age 55).
9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local fire member shall be determined in accordance with Section 7522.25(c) of said Retirement Law (2.5% at age 57 Full).
10. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local police member shall be determined in accordance with Section 21363.1 of said Retirement Law (3% at age 55 Full).
11. The percentage of final compensation to be provided for each year of credited prior and current service as a new local police member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).
12. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20965 (Credit for Unused Sick Leave).
 - b. Section 21572 (Increased Level of 1959 Survivor Benefits).
 - c. Section 20042 (One-Year Final Compensation) for classic members only.

PLEASE DO NOT SIGN "EXHIBIT ONLY"

d. Section 20516 (Employees Sharing Additional Cost):

From and after the effective date of this amendment to contract,

3% for local miscellaneous members in the California League of City Employees Association;

3% for local miscellaneous members in the Stationary Engineers Local 39;

3% for local miscellaneous members in the Corcoran Police Officers Association;

3% for local miscellaneous members in the Unrepresented Management group;

3% for local police members in the Corcoran Police Officers Association; and

3% for local police members in the Unrepresented Management group.

The portion of the employer's contribution that the member agrees to contribute from his or her compensation, over and above the member's normal contribution ("Cost Sharing Percentage"), shall not exceed the Employer Normal Cost Rate, as that rate is defined in the CalPERS Actuarial Valuation for the relevant fiscal year. If the Cost Sharing Percentage will exceed the relevant Employer Normal Cost Rate, the Cost Sharing Percentage shall automatically be reduced to an amount equal to, and not to exceed, the Employer Normal Cost Rate for the relevant fiscal year.

13. Public Agency, in accordance with Government Code Section 20834, shall not be considered an "employer" for purposes of the Public Employees' Retirement Law. Contributions of the Public Agency shall be fixed and determined as provided in Government Code Section 20834, and such contributions hereafter made shall be held by the Board as provided in Government Code Section 20834.
14. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.

15. Public Agency shall also contribute to said Retirement System as follows:
- a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
16. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
17. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CITY COUNCIL
CITY OF CORCORAN

BY _____
ARNITA PAIGE, CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
PRESIDING OFFICER

Witness Date

Attest:

Clerk

STAFF REPORT
ITEM #: 7B

MEMORANDUM

TO: City Council

FROM: Soledad Ruiz-Nuñez, Finance Director
Joe Faulkner, Public Works Director

DATE: April 6, 2021

MEETING DATE: April 13, 2021

SUBJECT: American Rescue Plan Act

Recommendation:

Approve spending up to 75% of the American Rescue Plan Act allocation on City infrastructure.

Discussion:

The American Rescue Plan Act includes funding of \$350 billion which is broken down as follows:

- States: Providing \$195.3 billion for the state government
- Localities: Providing \$130.2 billion for local governments both counties and municipalities
- Tribal Governments: Providing \$20 billion to federally recognized tribal governments

The City may be allocated approximately \$4,005,280 (based on information from February 11, 2021) and we are anxiously waiting for the allocation which will come out any day. The funds must be used by December 31, 2024.

Funds may be used to:

- Respond to the COVID-19 emergency and address its economic effects (including aid to small businesses, nonprofits, households, tourism and hospitality industry)
- Provide premium pay to essential employees or grants to their employers (premium pay not to exceed \$13 per hour or \$25,000 per worker)
- Provide government services affected by a revenue reduction resulting from COVID-19
- Make investments in Water, Sewer or Broadband infrastructure

State and Local governments could transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation and special-purpose units of state or local government.

Funds may NOT be used to:

- Local Governments cannot use the funds towards pensions.

The American Rescue Act is providing funding for Citizens, Health and Human Services, Businesses, Education, Utilities, Housing/Rental Assistance, Transportation, States/Cities, Child Care, and Unemployment.

In recent years the City has taken a proactive approach to updating our infrastructure through grants and loans. Unfortunately there are projects which we have identified that have not been addressed due to lack of funding. The cost of the projects are estimates and subject to change.

1. SCADA for WWTP and 18 Lift Stations \$600,000
2. Boiler Upgrade and Backup Recirculation Pump Replacement \$250,000
3. Effluent Building Valves \$50,000
4. Circular Clarifier Rebuild \$400,000
5. Influent Pumps Reconstruction \$200,000
6. Bainum/Letts Lift Station #13 Rehabilitation \$250,000
7. Generator Transfer Switches \$75,000
8. Wastewater maintenance \$75,000

The funding from the American Rescue Plan Act will provide the funding needed to support infrastructure needs the City has been putting a band aid on for years and will buy us some time in order to keep the current utility rate we have in place.

Budget Impact

The current FY 21 budget will see revenue from ARPA and minimal expenses.

Attachments:

- Description of each project.
- Fact Sheet: The American Rescue Plan Will Deliver Immediate Economic Relief to Families

Wastewater Project #1

SCADA for WWTP and 18 Lift Stations



The wastewater treatment plant currently does not have a SCADA system to monitor their treatment processes. The operators use a phone system and physical "rounds" to check all equipment to ensure operation. Also, the 18 lift stations do not have any communications, and require being physically present to verify levels and pump operation. Currently, both the wastewater treatment plant and the 18 lift stations require an operator driving from station to station, monitoring wastewater levels and pump operations and taking control action as needed. SCADA allows for central monitoring and control of remote equipment and processes. For both the wastewater plant and the lift stations, the instrumentation will be simple and straightforward - level and flow measurements, pump conditions, and remote controlling will be all that's necessary. The three main lift stations (Bainum/Letts, Sherman/6^{1/2}, Dairy/Hanna) should be fitted with the proper instrumentation first. \$600,000.00

Wastewater Project #2

Boiler Upgrade and Backup Recirculation Pump Replacement



The wastewater treatment plant uses a digester to break down organic waste following treatment through the rectangular and/or circular clarifiers. This digester needs to be between 95 - 100 °F for the anaerobic "bugs" to be active and break down the waste. A boiler is used to heat the sludge up to that temperature, and the boiler at the WWTP is very old and constantly out of service. The boiler was manufactured in 1970, and its function is critical at the WWTP. If the boiler goes down for an extended period of time in the winter, it could inactivate the bugs inside the digester and make for an expensive problem to fix. There is also two recirculation pumps in the boiler room, and the backup pump is out of service. This pump also needs to be replaced. \$250,000.00

Wastewater Project #3

Effluent Building Valves



The wastewater treatment plant's Effluent Building houses three sludge pumps and three effluent pumps. The effluent pumps pull the wastewater from the middle of the clarifier, where the higher quality water is, to the lagoon. There is one 5HP pump that is on 24/7, and two 20HP pumps that run based on clarifier levels. All three pumps will be replaced during the Lagoon Expansion project that is scheduled for this year. However, all three pumps are fitted with downstream butterfly valves that are currently inoperational. The seals on the wedges of the valves are worn so the pumps cannot be isolated. These valves need to be replaced and a maintenance plan needs to be implemented for these valves so the seals around the wedges do not completely wear out again. \$50,000.00

Wastewater Project #4

Circular Clarifier Rebuild



The mechanics within the circular clarifier need to be rebuilt. The circular clarifier is used to separate suspended solids from the wastewater. The clarifier uses slowly rotating rake arms to separate solid particles from the wastewater. There is a rake arm at the bottom that move the sludge that fell out of the wastewater stream into a drain where the sludge is pumped to the digester from the sludge pumps located in the Effluent Building. There is another rake arm that is located at the top of the circular clarifier that moves the scum that is floating on the top of the wastewater to another drain where it is pumped to the digested from the same sludge pumps located in the Effluent Building. These rake arms need to be rebuilt, including the motors and trophs. Also, we should look into chemical treatment for the clarifiers to allow for better sedimentation within this process. \$400,000.00

Wastewater Project #5

Influent Pumps Reconstruction



In the Influent Building at the WWTP, there are four influent pumps that pump the incoming wastewater from the collection system from the headworks of the WWTP to the splitter box. At the splitter box, the wastewater is sent to one of two (or both) of the clarifiers. These pumps are vertical long-shaft centrifugal pumps, which were installed when the plant was built to protect against flooding inside the Influent Building. The long shafts are fitted with a bearing and shaft coupling that wear out quickly. Replacing these parts require a 30 feet ladder to be used and held up against the cover of the shaft, and the operator must remove 16 bolts on the cover. It is a dangerous task. There is a suitable solution to this problem - replace these vertical long-shaft centrifugal pumps with submersible pumps that can also withstand a flood. \$200,000.00

Wastewater Project #6

Bainum / Letts Lift Station #13 Rehabilitation



Lift station #13 is located at the southwest corner of the intersection of Bainum and Letts Avenues. It is one of three main lift stations for the City of Corcoran that feed the wastewater treatment plant. This lift station has two pumps, and it is common that this lift station experiences various problems that have a major effect on the wastewater system. Material in the wastewater can get stuck around the mechanical floats or within the pumps and can serious back-ups around the City's sewer system. Very quickly, wastewater will flow out of the manholes located around the west side of the City. The pumps and other components need to be rebuilt inside the station, and proper technology (ultrasonic sensors) installed so particulates do not cause major back-ups in the wastewater system. \$250,000.00

Wastewater Project #7

Generator Transfer Switches



The WWTP has two transfer switches that transfer the power from PG&E to generator power during a power outage. Both switches were installed in the 1970s, and currently only one of these transfer switches works. The other switch has to be manually transferred, which is a very dangerous task. These switches need to be replaced to ensure operation of the entire wastewater plant during a power outage. The only way to monitor the power during a power outage is by physically visiting the wastewater plant to check on the processes. Because only one switch works automatically, only half of the plant would be operational before manually transferring the power. \$75,000.00

Wastewater Project #8

Maintenance



There are many maintenance tasks at the wastewater plant that have been pushed back due to lack of funds. Above are only two examples of many. Much of the concrete needs to be taken out and replaced, and the asphalt needs a slurry seal. Around the WWTP, there are palm trees and oleander bushes that need to be trimmed and cleaned up, but kept to maintain privacy. Because this is the main side of the WWTP that is visible to the public, it is important to get this area cleaned up and maintained for future up-keeping. \$75,000.00



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

March 18, 2021

FACT SHEET: The American Rescue Plan Will Deliver Immediate Economic Relief to Families

The current public health crisis and resulting economic crisis have devastated the health and economic wellbeing of millions of Americans. From big cities to small towns, Americans – particularly people of color, immigrants, and low-wage workers – are facing a deep economic crisis. More than 9.5 million workers have lost their jobs in the wake of the pandemic, with 4 million out of work for half a year or longer.

The American Rescue Plan will change the course of the pandemic and deliver immediate and direct relief to families and workers impacted by the COVID-19 crisis through no fault of their own. This law is one of the most progressive pieces of legislation in history, and will build a bridge to an equitable economic recovery.

Economic Impact Payments

Through this third round of Economic Impact Payments, the U.S. Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) are ensuring that Americans will receive fast and direct relief during the final phase of the COVID-19 crisis. As of yesterday, **approximately 90 million Economic Impact Payments had been disbursed**, thereby ensuring that **more than \$242 billion** of much-needed relief will be received by millions of Americans and their families within days of enactment of the American Rescue Plan. Unlike the prior rounds of Economic Impact Payments, the American Rescue Plan requires a 2021 “true-up” additional payment, when applicable, based on information (such as a recently filed 2020 tax return) that the IRS receives mid-year during 2021. This additional Economic Impact Payment will ensure that Americans and their families receive greater amounts of financial assistance during 2021, rather than waiting to claim a Recovery Rebate Credit on a tax return in 2022.

Those eligible will automatically receive an Economic Impact Payment of up to \$1,400 for individuals or \$2,800 for married couples, plus \$1,400 for each dependent. Unlike the prior rounds of Economic Impact Payments, families will get a payment for all their dependents claimed on a tax return, not just their qualifying children under 17.

Normally, a taxpayer will qualify for the full amount if they have an adjusted gross income of up to \$75,000 for singles and married persons filing a separate return, up to \$112,500 for heads of household, and up to \$150,000 for married couples filing joint returns and surviving spouses. Payment amounts are reduced for filers with incomes above those levels.

The Treasury Department and the IRS continue to expand outreach to the millions of homeless, rural poor, and other disadvantaged Americans to ensure that they receive Economic Impact Payments. This includes new and continued relationships with homeless shelters, legal aid clinics, and providing Economic Impact Payment information in more than 35 languages.

Child Tax Credit

The American Rescue Plan's expansion of the Child Tax Credit will substantially reduce child poverty by supplementing the earnings of families receiving the tax credit. Specifically, the Child Tax Credit has been revised in the following ways:

1. **The credit amount has been increased.** The American Rescue Plan increased the amount of the Child Tax Credit from \$2,000 to \$3,600 for children under age 6, and \$3,000 for other children under age 18.
2. **The credit's scope has been expanded.** Children 17 years old and younger, as opposed to 16 years old and younger, will now be covered by the Child Tax Credit.
3. **Credit amounts will be made through advance payments during 2021.** Individuals eligible for a 2021 Child Tax Credit will receive advance payments of the individual's credit, which the IRS and the Bureau of the Fiscal Service will make through periodic payments from July 1, to December 31, 2021. This change will allow struggling families to receive financial assistance now, rather than waiting until the 2022 tax filing season to receive the Child Tax Credit benefit.
4. **The credit is now fully refundable.** By making the Child Tax Credit fully refundable, low-income households will be entitled to receive the full credit benefit, as significantly expanded and increased by the American Rescue Plan.
5. **The credit is now extended to Puerto Rico and the U.S. Territories.** For the first time, low-income families residing in Puerto Rico and the U.S. Territories will receive this vital financial assistance to better support their children's development and health and educational attainment.

To facilitate the disbursement of Child Tax Credit advance payments during 2021, the American Rescue Plan requires the IRS to establish an online portal for taxpayers to update relevant data for mid-year payment adjustments (for example, the birth of a child during 2021). In addition to this online tool, the Treasury Department and the IRS will carry out a sweeping public awareness campaign parallel to its Economic Impact Payment campaign to reach all Americans who may be eligible for this financial assistance.

State and Local Fiscal Recovery Fund

State, local and tribal governments across America have been under an unprecedented strain in the wake of the COVID-19 crisis. While the need for services has increased—including setting up emergency medical facilities, standing up vaccination sites, and supporting struggling small businesses—state and local revenues have plummeted as a result of the economic fallout from the crisis. At the height of the fallout, public sector employment fell by around 1.4 million jobs, including layoffs of 1 million educators, compared to around 750,000 job losses during the Great Recession. As a result, communities have faced untenable choices, between laying off educators, firefighters and other frontline workers or failing to provide services that communities rely on.

The American Rescue Plan provides **\$350 billion dollars** in emergency funding for state, local, territorial, and Tribal governments to remedy this mismatch between rising costs and falling revenues. This includes:

- \$195 billion for states, (a minimum of \$500 million for each State);
- \$130 billion for local governments (a minimum of \$1.25 billion per state is provided by the statute inclusive of the amounts allocated to local governments within the state);
- \$20 billion for tribal governments; and
- \$4.5 billion for territories

The Rescue Plan will provide needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. In addition to helping these governments address the revenue losses they have experienced as a result of the crisis, it will help them cover the costs incurred due responding to the public health emergency and provide support for a recovery – including through assistance to households, small businesses and nonprofits, aid to impacted industries, and support for essential workers. It will also provide resources for state, local, and Tribal governments to invest in infrastructure, including water, sewer, and broadband services.

Capital Projects Fund

The COVID-19 crisis starkly illuminated key shortcomings – and inequalities – in U.S. infrastructure. While some communities were able to adapt to the pandemic with remote or socially-distanced options for work, education, and health care, others lacked the infrastructure needed to do so, compounding the disruptions of the pandemic and exacerbating existing inequalities, with long-term consequences for American families. One particularly salient infrastructure challenge has been the digital divide and the absence of foundational conditions that enable network connectivity and access. As more and more areas of work and education move online, this divide risks leaving many American families behind.

Recognizing these challenges, the American Rescue Plan provides **\$10 billion** for states, territories, and Tribes to cover the costs of capital projects like broadband infrastructure.

The Capital Projects Fund takes critical steps to addressing these challenges laid bare by the pandemic, especially in rural America and low- and moderate-income communities, helping to ensure that all communities have access to the high-quality, modern infrastructure needed to thrive, including internet access.

Homeowner Assistance Fund

As the economic fallout from the COVID-19 crisis took form, millions of Americans were faced with the pressures of having to decide between making mortgage payments and other essential obligations. This was especially true for the low-income communities and communities of color who bore the brunt of this crisis. Across the country, one in 10 homeowners with a mortgage are behind on payments. The law takes immediate steps to help Americans stay in their homes and keep a roof over their heads.

The American Rescue Plan provides nearly **\$10 billion** for states, territories, and Tribes to provide relief for our country's most vulnerable homeowners. This includes:

- A minimum of \$50 million for each state, the District of Columbia and Puerto Rico;

- \$30 million for the territories of Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands;
- An explicit mandate to prioritize socially disadvantaged households;

The law prioritizes those homeowners that have experienced the greatest hardships, leveraging local and national income indicators to maximize intended impact. Applicable funding uses include delinquent mortgage payments, allowing Americans across the country to take a step in the right direction toward household stabilization. These necessary actions will minimize foreclosures in the coming months, alleviate emergency shelter capacity, and mitigate potential COVID-19 infections.

Emergency Rental Assistance

An underlying consequence of the COVID-19 pandemic is that household stability is not just a financial security issue, but also a health concern. As the country entered the throes of the crisis, many cities and states began creating or expanding rental assistance programs to support at-risk households. The December appropriations bill provided \$25 billion of federal relief to be administered by the Emergency Rental Assistance (ERA) program for disbursement to existing state and local government programs. The American Rescue Plan nearly doubles the initial funding to expand the reach and impact of the existing ERA program, taking additional steps to mitigate the financial harm caused by the pandemic and keeping Americans safe as the country addresses the virus.

The American Rescue Plan provides **\$21.6 billion** for states, territories, and local governments to assist households that are unable to pay rent and utilities due to the COVID-19 crisis. This includes:

- A minimum of \$152 million for each state and the District of Columbia;
- \$305 million for the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa;
- \$2.5 billion for payments to “high-need grantees,” locations with an urgent need for assistance when factoring conditions such as change in employment, concentration of very low-income renters, and rental market costs

As a result of the American Rescue Plan, states and localities across the country will be better armed to provide relief and assistance to those vulnerable households. The new funding will leverage existing program structures, allowing for money to be disbursed quickly and efficiently to on the ground emergency programs, and ensuring this country’s hardest-hit families to receive their equitable share of relief.

State Small Business Credit Initiative

It is no secret that the pandemic has disproportionately impacted small businesses across the country, particularly those owned and operated by women and minorities. Every community has had to face the unfortunate reality of local storefronts that are closing or have closed, resulting in friends and family members being furloughed or laid off. Nationally, small business revenue is down 32 percent, and at least 400,000 firms have permanently closed. After a year of the public health crisis, many businesses are hanging on by a thread. Within this law are plans to provide critical assistance to small businesses across the country, facilitating the urgent deployment of capital and support to help these organizations not just persevere, but recover on solid footing.

The American Rescue Plan provides **\$10 billion** to state and Tribal governments to fund small business credit expansion initiatives. This program will build off the inaugural model developed in 2011 during the

Obama-Biden Administration, in which nearly \$1.5 billion in capital supported over \$8 billion in new lending and investing activity across 142 different programs in its first 5 years. The new iteration will expand in scale and include:

- \$1.5 billion for states to support businesses owned by socially and economically disadvantaged people;
- \$1 billion for an incentive program to boost funding tranches for states that show robust support for such businesses; and
- \$500 million to support very small businesses with fewer than 10 employees;

This law will inject capital into state small business support and capital access programs, provide collateral support, facilitate loan participation, and enable credit guarantee programs. It will boost state venture capital programs and provide funding for technical support and assistance. This Administration recognizes that small businesses—enterprises that are responsible for two-thirds of net new jobs in this country—are the backbone of the American economy, and a bellwether of economic progress.

Employee Retention Credit and Paid Leave Credit Programs

In addition to the SSBCI, the American Rescue Plan extends a number of critical tax benefits to small businesses that are intended to help businesses through to the recovery while keeping up their payrolls and still taking steps to protect health outcomes for employees.

The American Rescue Plan extends the availability of the Employee Retention Credit for small businesses through December 2021 and allows businesses to offset their current payroll tax liabilities by **up to \$7,000 per employee per quarter**. This credit of up to \$28,000 per employee for 2021 is available to small businesses who have seen their revenues decline, or even been temporarily shuttered, due to COVID.

The American Rescue Plan also extends through September 2021 the availability of Paid Leave Credits for small and midsize businesses that offer paid leave to employees who may take leave due to illness, quarantine, or caregiving. Businesses can take **dollar-for-dollar tax credits equal to wages of up to \$5,000** if they offer paid leave to employees who are sick or quarantining. Paid Leave Credits are a powerful incentive to encourage the offer of paid sick and family leave, which will help keep the virus under control by ensuring sick employees can stay home.

Unemployment Compensation

Across the nation, millions of Americans lost their jobs in the wake of the COVID-19 pandemic and, as a result, claimed unemployment benefits. The American Rescue Plan waives federal income taxes on the first \$10,200 of unemployment benefits received in 2020 by middle- and lower-income taxpayers. The tax relief extends to both workers who received benefits through federal unemployment programs as well as those who received traditional benefits through their state unemployment insurance fund. This law will provide tax relief for Americans who lost their jobs and utilized unemployment benefits last year – allowing millions of workers to focus their benefits on covering essentials during the COVID-19 pandemic.

City of

CORCORAN

A MUNICIPAL CORPORATION

FOUNDED 1914

April 6, 2021

STAFF REPORT

ITEM#: 7-C

TO: Corcoran City Council

FROM: Reuben P. Shortnacy, Chief of Police/Acting City Manager

SUBJECT: Discussion / Direction on possible Measure A projects for the 2021-2022 FY

Recommendation:

Provide direction on possible Measure A projects for the 2021-2022 fiscal year.

Discussion:

Based on preliminary budget projections for the upcoming fiscal year, approximately \$265,000 will be available for projects that are of priority to the City Council.

The City Council and staff have identified a list of potential projects. The list will be revisited and Council may suggest other projects to be included for the next fiscal year or for future budgets.

Budget Impact:

All projects will be funded from Measure A revenues.

**STAFF REPORT
ITEM #: 7-D**

MEMORANDUM

TO: Corcoran City Council

FROM: Kevin J. Tromborg, Community Development Director

DATE: March 18, 2021 **MEETING DATE:** April 13, 2021

SUBJECT: Resolution 3080, Low Carbon Transit Operations Program (LCTOP)

RECOMMENDATION: (Voice Vote)

Approval of Fiscal Year 2020-2021 LCTOP fund in the amount of \$ 22,796 to be used for the acquisition and installation of a new Bus shelter and stop located at 1000 Chittenden Avenue, and that the Council authorizes the City Manager to sign on their behalf for Fiscal Year 2020-2021 LCTOP Assurances Signature Page committing the Council and City of Corcoran to comply with all Statutes, Regulations, Executive Orders, and Requirements applicable to each application it makes to the Low Carbon Transit Operations Program (LCTOP) in Federal Fiscal Year 2020-2021.

DISCUSSION:

Staff is asking the Council to consider approval for a new bus shelter to be located at 1000 Chittenden Avenue. This location is central to several business at the east end of our downtown corridor as well as City and County government buildings, library and health care providers. This will be an ideal stop if the council choose to move forward with a fixed route program.

BUDGET IMPACT:

This is a Federal grant. No impact to the General fund.

ATTACHMENTS:

- Resolution 3080
- Authorized Agent Form
- Certifications and Assurances

RESOLUTION NO. 3080

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORCORAN FOR THE EXECUTION OF THE CERTIFICATIONS AND ASSURANCES AND AUTHORIZED AGENT FORMS FOR THE LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP): Bus Stop at 1000 Chittenden: FISCAL YEAR 20-21

WHEREAS, the *City of Corcoran's Transit Division Corcoran Area Transit (CAT)* is an eligible project sponsor and may receive state funding from the Low Carbon Transit Operations Program (LCTOP) now or sometime in the future for transit projects; and

WHEREAS, the statutes related to state-funded transit project require a local or regional implementation agency to abide by various regulations; and

WHEREAS, Senate Bill 862 (2014) named the Department of Transportation (Department) as the administrative agency for the LCTOP; and

WHEREAS, the Department has developed guidelines for the purpose of administering and distributing LCTOP funds to eligible project sponsors (local agencies); and

WHEREAS, the City of Corcoran wishes to delegate authorization to execute these documents and any amendments thereto Ruben Shortnacy– Interim City Manager, Kevin J. Tromborg – Community Development/Transit Director, and or Valerie Bega- Transit Coordinator. LCTOP project (s) listed above,

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Corcoran that the fund recipient agrees to comply with all conditions and requirements set forth in the applicable statutes, regulations, and guidelines for all LCTOP funded transit projects.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Corcoran that it hereby authorizes the submittal of the following project nomination(s) and allocations request(s) to the Department in FY 2020-2021 LCTOP funds:

List project(s), including the following information:

Project Name: Bus Shelter at 1000 Chittenden

Amount of LCTOP funds requested: \$22,796

Short description of project: Install bus shelter at 1000 Chittenden

Contributing Sponsors (if applicable) Kings County Association of Government (KCAG)

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Corcoran held on the 13th day of April, 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED: _____
Patricia Nolen, Mayor

ATTEST: _____
Marlene Spain, City Clerk

CLERKS CERTIFICATE

I, Marlene Spain, hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the City Council of the City of Corcoran at a meeting held on the 13th day of April 2021, by the vote as set forth therein.

DATED: _____
Marlene Spain, City Clerk



FY 2020-2021 LCTOP
Authorized Agent

AS THE City Manager
(Chief Executive Officer/Director/President/Secretary)

OF THE City of Corcoran
(Name of County/City/Transit Organization)

I hereby authorize the following individual(s) to execute for and on behalf of the named Regional Entity/Transit Operator, any actions necessary for the purpose of obtaining Low Carbon Transit Operations Program (LCTOP) funds provided by the California Department of Transportation, Division of Rail and Mass Transportation. I understand that if there is a change in the authorized agent, the project sponsor must submit a new form. This form is required even when the authorized agent is the executive authority himself. I understand the Board must provide a resolution approving the Authorized Agent. The Board Resolution appointing the Authorized Agent is attached.

Ruben Shortnacy, City Manager OR
(Name and Title of Authorized Agent)

Kevin J. Tromborg, Community Development Director OR
(Name and Title of Authorized Agent)

Valerie Bega, Transit Coordinator OR
(Name and Title of Authorized Agent)

Click here to enter text. OR
(Name and Title of Authorized Agent)

Ruben Shortnacy City Manager
(Print Name) (Title)

(Signature)

Approved this 13 day of April, 2021



**FY 2020-2021 LCTOP
Certifications and Assurances**

Lead Agency: City of Corcoran

Project Title: Bus Stop at 1000 Chittenden Ave.

Prepared by: Valerie Bega

The California Department of Transportation (Caltrans) has adopted the following Certifications and Assurances for the Low Carbon Transit Operations Program (LCTOP). As a condition of the receipt of LCTOP funds, Lead Agency must comply with these terms and conditions.

A. General

1. The Lead Agency agrees to abide by the current LCTOP Guidelines and applicable legal requirements.
2. The Lead Agency must submit to Caltrans a signed Authorized Agent form designating the representative who can submit documents on behalf of the project sponsor and a copy of the board resolution appointing the Authorized Agent.

B. Project Administration

1. The Lead Agency certifies that required environmental documentation is complete before requesting an allocation of LCTOP funds. The Lead Agency assures that projects approved for LCTOP funding comply with Public Resources Code § 21100 and § 21150.
2. The Lead Agency certifies that a dedicated bank account for LCTOP funds only will be established within 30 days of receipt of LCTOP funds.
3. The Lead Agency certifies that when LCTOP funds are used for a transit capital project, that the project will be completed and remain in operation for its useful life.
4. The Lead Agency certifies that it has the legal, financial, and technical capacity to carry out the project, including the safety and security aspects of that project.
5. The Lead Agency certifies that they will notify Caltrans of pending litigation, dispute, or negative audit findings related to the project, before receiving an allocation of funds.
6. The Lead Agency must maintain satisfactory continuing control over the use of project equipment and facilities and will adequately maintain project equipment and facilities for the useful life of the project.
7. Any interest the Lead Agency earns on LCTOP funds must be used only on approved LCTOP projects.
8. The Lead Agency must notify Caltrans of any changes to the approved project with a Corrective Action Plan (CAP).



FY 2020-2021 LCTOP

9. Under extraordinary circumstances, a Lead Agency may terminate a project prior to completion. In the event the Lead Agency terminates a project prior to completion, the Lead Agency must (1) contact Caltrans in writing and follow-up with a phone call verifying receipt of such notice; (2) pursuant to verification, submit a final report indicating the reason for the termination and demonstrating the expended funds were used on the intended purpose; (3) submit a request to reassign the funds to a new project within 180 days of termination.

C. Reporting

1. The Lead Agency must submit the following LCTOP reports:
 - a. Semi-Annual Progress Reports by May 15th and November 15th each year.
 - b. A Close Out Report within six months of project completion.
 - c. The annual audit required under the Transportation Development Act (TDA), to verify receipt and appropriate expenditure of LCTOP funds. A copy of the audit report must be submitted to Caltrans within six months of the close of the year (December 31) each year in which LCTOP funds have been received or expended.
 - d. Project Outcome Reporting as defined by CARB Funding Guidelines.
 - e. Jobs Reporting as defined by CARB Funding Guidelines.
2. Other Reporting Requirements: CARB develops and revises Funding Guidelines that will include reporting requirements for all State agencies that receive appropriations from the Greenhouse Gas Reduction Fund. Caltrans and project sponsors will need to submit reporting information in accordance with CARB's Funding Guidelines, including reporting on greenhouse gas reductions and benefits to disadvantaged communities.

D. Cost Principles

1. The Lead Agency agrees to comply with Title 2 of the Code of Federal Regulations 225 (2 CFR 225), Cost Principles for State and Local Government, and 2 CFR, Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
2. The Lead Agency agrees, and will assure that its contractors and subcontractors will be obligated to agree, that:
 - a. Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allow ability of individual project cost items and
 - b. Those parties shall comply with Federal administrative procedures in accordance with 2 CFR, Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments. Every sub-recipient receiving LCTOP funds as a contractor or sub-contractor shall comply with



FY 2020-2021 LCTOP

Federal administrative procedures in accordance with 2 CFR, Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

3. Any project cost for which the Lead Agency has received funds that are determined by subsequent audit to be unallowable under 2 CFR 225, 48 CFR, Chapter 1, Part 31 or 2 CFR, Part 200, are subject to repayment by the Lead Agency to the State of California (State). All projects must reduce greenhouse gas emissions, as required under Public Resources Code section 75230, and any project that fails to reduce greenhouse gases shall also have its project costs subject to repayment by the Lead Agency to the State. Should the Lead Agency fail to reimburse moneys due to the State within thirty (30) days of demand, or within such other period as may be agreed in writing between the Parties hereto, the State is authorized to intercept and withhold future payments due the Lead Agency from the State or any third-party source, including but not limited to, the State Treasurer and the State Controller.

A. Record Retention

1. The Lead Agency agrees and will assure that its contractors and subcontractors shall establish and maintain an accounting system and records that properly accumulate and segregate incurred project costs and matching funds by line item for the project. The accounting system of the Lead Agency, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles (GAAP) and enable the determination of incurred costs at interim points of completion. All accounting records and other supporting papers of the Lead Agency, its contractors and subcontractors connected with LCTOP funding shall be maintained for a minimum of three (3) years after the "Project Closeout" report or final Phase 2 report is submitted (per ARB Funding Guidelines, Vol. 3, page 3.A-16), and shall be held open to inspection, copying, and audit by representatives of the State and the California State Auditor. Copies thereof will be furnished by the Lead Agency, its contractors, and subcontractors upon receipt of any request made by the State or its agents. In conducting an audit of the costs claimed, the State will rely to the maximum extent possible on any prior audit of the Lead Agency pursuant to the provisions of federal and State law. In the absence of such an audit, any acceptable audit work performed by the Lead Agency's external and internal auditors may be relied upon and used by the State when planning and conducting additional audits.
2. For the purpose of determining compliance with Title 21, California Code of Regulations, Section 2500 et seq., when applicable, and other matters connected with the performance of the Lead Agency's contracts with third parties pursuant to Government Code § 8546.7, the project sponsor, its contractors and subcontractors and the State shall each maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts. All of the above referenced parties shall make such materials available at their respective offices at all reasonable times



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during the entire project period and for three (3) years from the date of final payment. The State, the California State Auditor, or any duly authorized representative of the State, shall each have access to any books, records, and documents that are pertinent to a project for audits, examinations, excerpts, and transactions, and the Lead Agency shall furnish copies thereof if requested.

3. The Lead Agency, its contractors and subcontractors will permit access to all records of employment, employment advertisements, employment application forms, and other pertinent data and records by the State Fair Employment Practices and Housing Commission, or any other agency of the State of California designated by the State, for the purpose of any investigation to ascertain compliance with this document.

F. Special Situations

Caltrans may perform an audit and/or request detailed project information of the project sponsor's LCTOP funded projects at Caltrans' discretion at any time prior to the completion of the LCTOP.

- I certify all of these conditions will be met.

Kevin J. Tromborg
(Print Authorized Agent)

Community Development/Transit Director
(Title)

(Signature)

(Date)

City of

CORCORAN

Public Works Department

FOUNDED 1914

**STAFF REPORT
ITEM #: 7-E**

MEMO

TO: Corcoran City Council

FROM: Joseph Faulkner, Public Works Director

DATE: April 08, 2021

MEETING DATE: April 13, 2021

SUBJECT: Reject Bid for Burnham Smith Park Slash pad

Recommendation:

That City Council consider rejecting single bid for Burnham Smith Park Slash Pad and authorization to re-advertise project.

Discussion:

On April 8, 2021, bids for the Burnham Smith Slash Pad project closed. One single bid was received from JTS Construction in the amount of \$325,000.00, \$185,000 over the engineers estimate.

Budget impact:

No Budget impact.

MATTERS FOR MAYOR AND COUNCIL

ITEM #: 8

MEMORANDUM

MEETING DATE: April 13, 2021
TO: Corcoran City Council
FROM: Reuben Shortnacy, Chief of Police / Acting City Manager
SUBJECT: Matters for Mayor and Council

UPCOMING EVENTS / MEETINGS

- April 27, 2021 (Tuesday) City Council Meeting – 5:30 PM
- May 11, 2021 (Tuesday) City Council Meeting – 5:30 PM
- May 25, 2021 (Tuesday) City Council Meeting – 5:30 PM
- May 31, 2021 (Monday) City Offices Closed in Observance of Memorial Day

- A. City Manager's Report:

- B. Council Comments – *This is the time for council members to comment on matters of interest.*
 - 1. Staff Referral Items

- C. Committee Reports
 - 1. Kings Waste and Recycling Agency (KWRA)
 - 2. Kings County Association of Governments (KCAG)
 - 3. Kings Community Action Organization



**COUNCIL REQUESTS OR REFERRAL ITEMS
PENDING FURTHER ACTION or RESOLUTION BY STAFF**

DATE Sent to Council/ Request made	REQUEST	STATUS	DEPARTMENT RESPONSIBLE Dept/Division
01/20/21	Staff has been in contact with several members of the Corcoran Cemetery District Board. Effort is being made to coordinate a time for the requested meeting.	In progress	City Manager
09/06/20	Council requested informal meeting with two members of the Corcoran Cemetery District Board.		
06/13/20	Council directed Staff to begin preparing a public nuisance ordinance.	In progress	Community Development/Police Department
03/12/19	Council requested that Staff prepare ordinance specifically prohibiting smoking in public parks. It was recommended that the City also consider an ordinance prohibiting dogs in public parks.	In progress	Community Development