

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

*Tuesday, May 12, 2020
5:30 P.M*

******* NOTICE *******

**IN RESPONSE TO THE ORDERS
ISSUED BY THE GOVERNOR OF THE STATE OF CALIFORNIA
THE CORCORAN CITY COUNCIL MEETING
WILL BE HELD VIA A CONFERENCE CALL**

TO ACCESS THE MEETING, PLEASE USE THE FOLLOWING:

Dial-in Number: 1-712-775-7031

Access Code: 962-899 #

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 Clerks Office at (559) 992-2151.

Public Comment: 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.

Consent Calendar: 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.

ROLL CALL

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

INVOCATION

FLAG SALUTE

1. **PUBLIC DISCUSSION**

2. **CONSENT CALENDAR (VV)**

- 2-A. Approval of minutes of the meeting of the City Council on April 14, 2020.
- 2-B. Authorization to read ordinances and resolutions by title only.
- 2-C. Zone Text Change (ZTC) 20-01 and Planning Commission Resolution 2020-06, to allow duplex housing in Residential Zone (R-16)
- 2-D. Zone Text Change (ZTC) 20-02 and Planning Commission Resolution 2020-07 regarding zoning code 11-19-5 (D) moving or digital signs; to allow digital or moving signs in commercial zones with a conditional use permit.

- 2-E. Zone Text Change (ZTC) 20-03 and Planning Commission Resolution 2020-05; to allow Mobile Home Parks in Neighborhood Commercial (CN) Zone.
- 2-F. Zone Text Change (ZTC) 20-04 and Planning Commission Resolution 2020-09; to require separate utilities such as water, sewer and gas for detached secondary dwelling units.
- 2-G. Notice of Completion for Congestion Mitigation and Air Quality (CMAQ) Pedestrian Crosswalk Improvements.

3. **APPROPRIATIONS (VV)**

Approval of Warrant Register dated April 28, 2020 and May 12, 2020. *(Ruiz-Nuñez)* (VV)

4. **PRESENTATIONS**

- 4-A. Presentation on PARS Section 115 Investment Account regarding the status on the investment performance of the pension obligations prefunding. *(Ruiz-Nuñez)*
- 4-B. Review the Audit for Fiscal Year 2019 for the period of July 1, 2018 to June 30, 2019. *(Ruiz-Nuñez)*

5. **PUBLIC HEARINGS**

5-A. Public Hearing to discuss submittal of a 2020 Over the Counter Community Development Block Grant Application and approval of Resolution No. 3023 and Resolution No. 3024.

- A. Open Public hearing
- B. Staff Report
- C. Accept written testimony
- D. Accept oral testimony
- E. Close hearing
- F. Council discussion
- G. Motion to approve, deny, or approve with changes.

6. **WRITTEN COMMUNICATIONS** – None

7. **STAFF REPORTS**

7-A. Approve Resolution No. 3022 to submit application for a Local Early Action Planning (LEAP Grant. *(Tromborg)* (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 LABOR NEGOTIATOR(S)** (Government Code § 54957.6). It is the intention of this governing body to meet in closed-session to review its position and to instruct its designated representatives:

- Designated representatives: _____
- Name of employee organization: Unrepresented Management Employees, CLOCEA, Local 39, Corcoran POA
- Position title(s) of unrepresented employee(s): City Manager.

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

Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9:

Number of potential cases: Two cases.

9-C. **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. 27661

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 May 8, 2020.


Marlene Spain, City Clerk

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

Tuesday, April 14, 2020

The regular session of the Corcoran City Council was called to order by Mayor Palmerin, in the Corcoran City Hall, 832 Whitley Avenue, Corcoran, CA at 5:30 P.M.

ROLL CALL

Councilmembers present: Patricia Nolen and Sidonio Palmerin

Councilmembers present

By phone: Greg Ojeda, Jerry Robertson and Jeanette Zamora-Bragg

Councilmembers absent:

Staff present at City Hall: Kindon Meik, Kevin Tromborg, and Marlene Spain

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

Press present: – None

INVOCATION – None

FLAG SALUTE – None

1. **PUBLIC DISCUSSION** – None

2. **CONSENT CALENDAR**

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

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

NOES:

ABSENT:

3. **APPROPRIATIONS**

Following Council discussion a **motion** was made by Robertson and seconded by Zamora-Bragg to approve the Warrant Register for April 14, 2020. Motion carried by the following vote:

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

4. **PRESENTATIONS**

Finance Director, Soledad Ruiz-Nuñez, reviewed the third quarter Fiscal Year 2020 (July 1, 2019 to June 30, 2020) summary of revenues and expenses.

5. **PUBLIC HEARINGS**

Second Public Hearing to obtain comments regarding Unmet Transit Needs approving Resolution No. 3020 finding no unmet transit needs the public hearing was declared open at 6:00 p.m. Mr. Tromborg presented the staff report. There being no written testimony or oral testimony the public hearing was declared closed at 6:03 p.m.

Following Council discussion a **motion** was made by Zamora-Bragg and seconded by Ojeda to approve Resolution No. 3020 finding no unmet transit needs. Motion carried by the following vote:

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

6. **WRITTEN COMUNICATIONS** – None

7. **STAFF REPORTS**

7-A. Following Council discussion a **motion** was made by Nolen and seconded by Ojeda to approve of Resolution No. 3019 adopting the City of Corcoran 2019-2020 SBI project list. Motion carried by the following vote:

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

7-B. Following Council discussion a **motion** was made by Robertson and seconded by Zamora-Bragg to approve Planning Commission Resolution 2020-10 regarding Initial Study Negative Declaration 20-01 for water and sewer line replacement project and improvements to well 8C. 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 Robertson and seconded by Zamora-Bragg to approve Measure A Projects for the 2019-2020 fiscal year. Motion carried by the following vote:

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

NOES:

ABSENT:

7-D. Following Council discussion a **motion** was made by Robertson and seconded by Nolen to approve Resolution No. 3022 and authorize the sale of an abandoned section of Brokaw Ave (APN 030-153-009) to Adventist Health Reedley and authorize the City Manager to sign purchase and sale agreement and other documents relevant to the sale of the property. Motion carried by the following vote:

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

NOES:

ABSENT:

7-E. Following Council discussion a **motion** was made by Ojeda and seconded by Palmerin to approve the appointment of Councilman Ojeda to represent the City of Corcoran as a board member on the Kings Community Action Organization board of directors. Motion carried by the following vote:

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

NOES:

ABSENT:

7-F. Following Council discussion a **motion** was made by Zamora-Bragg and seconded by Ojeda to authorize the purchase for two (2) 2020 Chevrolet service trucks for the Public Works Department. Motion carried by the following vote:

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

NOES:

ABSENT:

7-G. Following Council discussion a **motion** was made by Nolen and seconded by Ojeda to authorize the purchase and installation of updated phone system for City Hall, Public Works Corporation Yard, Transit Depot, Water Treatment Plant and the Wastewater Treatment Plant. Motion carried by the following vote:

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

8. MATTERS FOR MAYOR AND COUNCIL

8-A. Councilman Robertson advised that KWRA gave the City a one (1) year extension for the City to further consider its intent to withdraw from the JPA. Vice-Mayor Nolen advised that KCAO received a \$200,000 donation to help Kings County residents pay their utilities.

8-B. Staff received referral items.

8-C. Committee reports.

CLOSED SESSION – None

ADJOURNMENT **7:06 P.M.**

Sid Palmerin, Mayor

Marlene Spain, City Clerk

APPROVED DATE: _____

City of

CORCORAN

A MUNICIPAL CORPORATION

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CONSENT CALENDAR
ITEM #2-C

MEMORANDUM

TO: Corcoran City Council

FROM: Kevin J. Tromborg: Community Development Director

SUBJECT: **Zone Text Change (ZTC) 20-01 and Planning Commission Resolution 2020-06, to allow duplex housing in Residential Zone (R-16)**

DATE: May 5, 2020

MEETING DATE: May 12, 2020

RECOMMENDATION

Staff recommends Approval of Planning Commissions resolution 2020-06 to allow Duplex Housing in Residential (R-16) Zone.

DISCUSSION

At the regularly scheduled Planning Commission meeting held on March 16, 2020, the Planning Commission held a public hearing to discuss a ZTC regarding Duplex Housing in R-16 zone. The current zoning code excludes duplex housing from Residential R1-6 zone. The 2019 California Residential Codes definition of a dwelling “*Any building that contains one or two dwelling units that are occupied for living purposes.*” Currently, the City has several duplex homes in R1-6 zones. Staff reviewed several California zoning codes and the majority allow duplex homes in R1-6 zones. The definition of Multi-family in our zoning code is “*a residential structure that contains three or more dwelling units*”.

The Planning Commission voted to approve the zone text change and allow Duplex Housing in Residential R-16 Zones and directed staff to forward their decision the City Council for final approval.

BUDGET IMPACT No negative impact to the General fund

ATTACHMENT:

Planning Commission Resolution 2020-006
Planning Commission Staff Report
Zoning Code 11-5

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-06
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-01**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on March 16, 202, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change allowing duplex housing in Residential R1-6 zones with Administrative Approval; and

Whereas, this Commission considered the staff report on March 16, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

(A) The zone text change to allow duplex housing in R1-6 zones in table 11-5-1 of the zoning code with administrative approval is ministerial and exempt from CEQA (15268)

(B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoin properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.

(C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-01 and Resolution 2020-06 should be approved with the Conditions stated in section "G" of the Staff Report and the finding of the Resolution 2020-06, and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-01 and Resolution 2020-06.

AYES: Bega, DeVaney, Jarvis, Carrasco Sanchez and Tristao

NOES:

ABSENT: Watkins

ABSTAIN:

Adopted this 16th, day of March, 2020



Planning Commission Chairman



Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

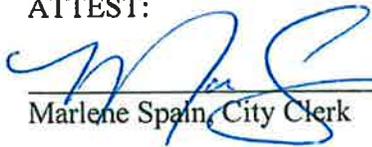
I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-06 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 16th day of March, 2020, by the vote as set forth therein.

DATED: March 16, 2020



Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:



Marlene Spain, City Clerk

Chairperson
Shea DeVaney

Vice-Chairperson
Karl Kassner

Commissioners
David Bega
Dennis Tristao
David Jarvis
Vicente Carrasco Sanchez
Janet Watkins

Planning Commission



832 Whitley Avenue, Corcoran
CALIFORNIA 93212

**Community
Development
Department**

(559) 992-2151
FAX (559) 992-2348

Community
Development
Director
559-992-2151 (232)

**Zone Text
Change**

**STAFF REPORT
Public Hearing**

Item # 4.3

To: Planning Commission

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

Date: March 16, 2020

Subject: **Zone Text Change 20-01: Duplex Housing as an allowed use in Residential (R-16 Zones)**

A. General Information

The current zoning code excludes duplex housing from Residential R1-6 zones. The 2019 California Residential Codes definition of a dwelling “*Any building that contains one or two dwelling units that are occupied for living purposes.*” Currently, the City has several duplex homes in R1-6 zones. Staff reviewed several California zoning codes and the majority allow duplex homes in R1-6 zones. The definition of Multi-family in our zoning code is “*a residential structure that contains three or more dwelling units*”.

1. Owner:	City of Corcoran 832 Whitley Avenue Corcoran Ca 93212
2. Applicant:	City of Corcoran 832 Whitley Avenue Corcoran Ca 93212
3. Location of text:	Corcoran Zoning Code, Table 11-5-1
4. Proposed zone text change:	To add duplex housing to table 11-5-1 to R1-6 zones by administrative approval

B. Compliance with CEQA

The zone text change is considered ministerial and is exempt from CEQA requirements. (15268)

C. Compliance with General Plan and Zoning

The proposed zone text change is consistent with the objectives and policies of the Corcoran General Plan, or an specific plans, or planned developments approved by the City of Corcoran.

D. Public Input

A notice of public hearing was published in the Corcoran Journal regarding the proposed Zone Text Change. Additionally, Public hearing notice was posted outside the City Council chambers and at the counter at City Hall. No comments have been received to date.

E. Zone Change and General Plan Amendment Findings

The following findings are proposed:

- (A) The project is exempt from CEQA
- (B) That the proposed zone text change will have, no adverse effects upon adjoining properties or neighborhoods.
- (C) That the proposed use is consistent with the objectives and policies of the Corcoran General Plan, or any specific plans, or planned development approved by the City

RECOMMENDATION

Staff recommends that the staff report be given, public hearing be opened and testimony taken. Staff recommend approval of Zone Text Change 20-01 to allow duplex housing in R1-6 zones under Administrative approval. Staff also recommends that the Planning Commission take action based on the following findings and on the attached Resolution recommending the City Council approve Zone Text Change 20-01 and resolution 2020-06.

F. ZONE CHANGE, GENERAL PLAN AMENDMENT-ACTION BY THE PLANNING COMMISSION

The Planning Commission, by written resolution, may approve, approve with conditions, disapprove, or disapprove without prejudice a zone change, General Plan amendment application.

The decision of the Planning Commission, if approved shall be forwarded to the City Council for final approval. The decision of the City Council is final.

G. ZONE CHANGE, GENERAL PLAN AMENDMENT-APPEAL TO THE CITY COUNCIL

In case the applicant or any other party is not satisfied with the action of the Planning Commission they may, within ten (10) days after the date of the adoption of the Planning Commission Resolution, file in writing with the City Clerk an appeal to the City Council. The appeal shall state specifically wherein it is claimed that there was an error or abuse of discretion by the Planning Commission, or whereby its decision is not supported by the evidence in the record.

The City Council shall set a date for the public hearing and shall post notices. The date for the public hearing shall not be less than ten (10) nor more than thirty (30) days from the date on which the appeal was filed.

By resolution, the City Council may affirm, reverse or modify a decision of the Planning Commission, providing that the City Council make the findings prerequisite to the approval of a zone change, General Plan Amendment.

H. NEW APPLICATION

Should the Planning Commission deny an application for a zone change, no application for a zone change of the same type shall be filed within six (6) months from the date of the denial, except when the Planning Commission denies "without prejudice"

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-06
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-01**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on March 16, 202, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change allowing duplex housing in Residential R1-6 zones with Administrative Approval; and

Whereas, this Commission considered the staff report on March 16, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

(A) The zone text change to allow duplex housing in R1-6 zones in table 11-5-1 of the zoning code with administrative approval is ministerial and exempt from CEQA (15268)

(B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoin properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.

(C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-01 and Resolution 2020-06 should be approved with the Conditions stated in section “E” of the Staff Report and the finding of the Resolution 2020-06, and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-01 and Resolution 2020-06.

AYES:

NOES:

ABSENT:

ABSTAIN:

Adopted this 16th, day of March, 2020

Planning Commission Chairman

Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-06 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 16th day of March, 2020, by the vote as set forth therein.

DATED: March 16, 2020

Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:

Marlene Spain, City Clerk

Chapter 11-5 RESIDENTIAL ZONING DISTRICTS

Sections:

- 11-5-1 Purpose of the Residential Zoning Districts
- 11-5-2 Land Use Regulations
- 11-5-3 Development Standards for Residential Zoning Districts
- 11-5-4 Second Units

11-5-1 Purpose of the Residential Zoning Districts

- A. **Residential Acreage (RA).** The RA zoning district is intended to provide opportunities for large lot residential development in a rural setting.
- B. **Single-Family Residential (R-1).** The R-1 zoning district is intended to provide an area for detached single-family dwellings and other land uses typically compatible with a low-density residential setting. The R-1 zoning district is divided into three subzones allowing for a range of minimum lot sizes.
- C. **Multi-Family Residential (RM).** The RM zoning district is intended to provide an area for a full range of residential uses, including single-family dwellings, duplex homes, multi-family dwellings, and other land uses typically compatible with a medium density residential setting. The RM zoning district is divided into two subzones allowing for a range of permitted residential densities.

11-5-2 Land Use Regulations

- A. **Permitted Land Uses.** Table 11-5-1 identifies land uses permitted in residential zoning districts.

TABLE 11-5-1 PERMITTED LAND USES IN RESIDENTIAL ZONING DISTRICTS

Key			
P Permitted Use			
C Conditional Use Permit Required			
A Administrative Review Permit Required			
- Use Not Allowed			
	RA	R-1	RM
Residential Uses			
Caretakers Homes	P	P	P
Duplex Homes	-	-	P
Employee Housing	P[1]	P[1]	P[1]
Group Homes			
Small (6 persons or fewer)	P	P	P
Large (more than 6 persons)	-	-	C
Guest Houses and Accessory Living Quarters	P	P	P
Mobile Home Parks	C	C	C
Multiple-Family Homes			
Less than 5 Units	-	-	P
5 Units or More	-	-	P

Affidavit of Publication

STATE OF CALIFORNIA,

COUNTY OF KINGS--SS

Robert A. Atilano....., being first duly sworn, Deposits and says that at all times hereinafter mentioned, he was a citizen of the United States, over the AGE of eighteen years, and a resident of said county, and was at and during all said times the principal clerk to the printer and the publisher of THE CORCORAN JOURNAL, a newspaper of general circulation, printed and published weekly in the City of Corcoran in said County of Kings, State of California; adjudicated as such by order Number 11739 of the Superior Court of the State of California in and for the County of Kings on January 28, 1952; that said THE CORCORAN JOURNAL is and was at all times herein mentioned a newspaper of general circulation as that term is defined by section 6000 of the Government Code, and, as provided by said section, is published for the dissemination of local and telegraphic news and intelligence of general character, having a bonafide subscription list of paid subscribers, and is not devoted to the interests, or published for the entertainment or instruction of a particular class, profession, trade, calling, race or denomination, or for the entertainment and instruction or any number of such classes, professions, trades, callings, races or denominations; that at all times said newspaper had been established, printed and published in the City of Corcoran, in said County and State, at regular intervals, for more than one year preceding the first publication of the notice herein mentioned; that the

CITY OF CORCORAN
Public Hearing-Duplex Housing

Of which the annexed is a printed copy, was printed and published in said newspaper at least 1 week(s), as follows, and the date of first publication was

February 27, 2020



PUBLIC NOTICE

PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the City of Corcoran Planning Commission will conduct a public hearing on Monday, March 16, 2020 at 5:30 p.m. at the City Council Chambers, 1015 Chittenden Avenue, to consider Zone Text Change pertaining to Duplex Housing in an R-1-6 or Single Family Dwelling Zone.

The purpose of the public hearing is to give citizens an opportunity to make their comments known. If you are unable to attend the public hearing, you may direct written comments to the City Clerk or the Community Development Director, 832 Whitley Avenue, Corcoran, CA 93212 or you may call telephone (559) 992-2151 ext. 232 prior to 5:00 p.m. on Monday, March 16, 2020. In addition, information may be obtained by contacting the Community Development Department from 8:00 a.m. to 5:00 p.m. on weekdays.

If you plan to attend the public hearing and need a special accommodation because of a sensory or mobility impairment/disability, please call City Clerk (559) 992-2151 ext. 235 to arrange for those accommodations to be made.

All interested persons may appear to present testimony at the hearing. If you challenge any action or decision by the Planning Commission regarding the subject of the public hearing described in this notice in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the city council at, or prior to, the public hearings.

At the time and place noted above all persons interested in the above matter may appear and be heard.

Dated: January 29, 2020

Marlene Spain, City Clerk

Publish: February 27, 2020,
"The Corcoran Journal"

CALIFORNIA JURAT WITH AFFIANT STATEMENT

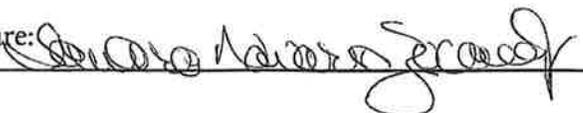
A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Kings,

Subscribed and sworn to (or affirmed) before me on this 27 day of February, 2020, by Robert A. Atilano, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.



Signature:



City of

CORCORAN

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**CONSENT CALENDAR
ITEM # 2-D**

MEMORANDUM

TO: Corcoran City Council

FROM: Kevin J. Tromborg: Community Development Director

SUBJECT: Zone Text Change (ZTC) 20-02 and Planning Commission Resolution 2020-07 regarding zoning code 11-19-5 (D) moving or digital signs; to allow digital or moving signs in commercial zones with a conditional use permit.

DATE: May 5, 2020

MEETING DATE: May 12, 2020

RECOMMENDATION

Staff recommends Approval of Planning Commissions resolution 2020-07 to allow digital or moving signage in commercial zones with a conditional use permit.

DISCUSSION

At the regularly scheduled Planning Commission meeting held on March 16, 2020, the Planning Commission held a public hearing to discuss a ZTC regarding digital signage. The current zoning code 11-19-5 (D) prohibits signs that appear to flash, blink, move, change color, or change intensity. This excludes digital signs of any type to be installed on the exterior of any building or lot within the city limits. Digital signage, also called dynamic signage, is a specialized form of silver casting in which video or multimedia content is displayed in public places for informational or advertising purposes. A digital sign usually consist of a computer or playback device connected to a large, bright digital screen such as an LED or plasma display.

Today, digital signs are used for exterior applications for schools, libraries, office buildings, train and bus stations, banks, auto dealerships and public venues. Many cities throughout California have digital signs at the entrance to the community to advertise public issues and activities. In today's society that is technologically driven business and organizations seek the most efficient way of reaching their potential customers and digital signs are more captivating than any other type of signage. Other Cities have prohibited them in an effort to keep small town charm and limit the visual distractions as they drive through their downtown. Digital signs require power and can, (depending on the type) have high energy use and are not considered a green product.

The Planning Commission voted to approve the zone text change and allow digital signs in commercial zones by conditional use permit and directed staff to forward their decision the City Council for final approval.

BUDGET IMPACT No negative impact to the General fund

ATTACHMENT:

Planning Commission Resolution 2020-007
Planning Commission Staff Report
Zoning Code 11-19-5 Prohibited signs

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-07
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-02**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on March 16, 202, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change removing digital signs or signs that flash, blink, move, change color or intensity from the prohibited signage and add digital signs or signs that flash, blink, move, change color or intensity to 11-19-9 (K) (a new section for Digital signs) of the zoning code that require a conditional use permit; and

Whereas, this Commission considered the staff report on March 16, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

- (A) The zone text change to allow digital signs or signs that flash, blink, move change color or intensity in Commercial and Industrial zones with a conditional use permit is ministerial and exempt from CEQA (15268)
- (B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoin properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.
- (C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;
- (D) That the proposed zone text change will require a conditional use permit
- (E) That a list of conditions of approval be vetted and approved by the Planning Commission Prior to the issuance of a permit.

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-02 and Resolution 2020-07 should be approved with the Conditions stated in section "G" of the Staff Report and the finding of the Resolution 2020-07, and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-02 and Resolution 2020-07.

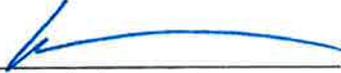
AYES: Bega, DeVaney, Jarvis, Kassner, Carrasco Sanchez and TRistao

NOES:

ABSENT: Waaakans

ABSTAIN:

Adopted this 16th, day of March, 2020



Planning Commission Chairman



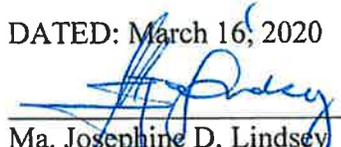
Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-07 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 16th day of March, 2020, by the vote as set forth therein.

DATED: March 16, 2020



Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:



Marlene Spain, City Clerk

Chairperson

Shea DeVaney

Vice-Chairperson

Karl Kassner

Commissioners

David Bega

Dennis Tristao

David Jarvis

Vicente Carrasco Sanchez

Janet Watkins

Planning Commission



832 Whitley Avenue, Corcoran
CALIFORNIA 93212

**Community
Development
Department**

(559) 992-2151
FAX (559) 992-2348

Community
Development
Director
559-992-2151 (232)

**Zone Text
Change**

**STAFF REPORT
Public Hearing**

Item # 4.4

To: Planning Commission

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

Date: March 16, 2020

Subject: **Zone Text Change 20-02 and Resolution 2020-07, regarding proposed change of zoning code 11-19-5 (D) Moving or digital signs, to allow digital signs in commercial zones with a conditional use permit.**

A. General Information:

The current zoning code 11-19-5 (D) prohibits signs that appear to flash, blink, move, change color, or change intensity. This excludes digital signs of any type to be installed on the exterior of any building or lot within the city limits. Digital signage, also called dynamic signage, is a specialized form of silver casting in which video or multimedia content is displayed in public places for informational or advertising purposes. A digital sign usually consist of a computer or playback device connected to a large, bright digital screen such as an LED or plasma display. Today, digital signs are used for exterior applications for schools, libraries, office buildings, train and bus stations, banks, auto dealerships and public venues. Many cities throughout California have digital signs at the entrance to the community to advertise public issues and activities. In today's society that is technologically driven business and organizations seek the most efficient way of reaching their potential customers and digital signs are more captivating than any other type of signage. Other Cities have prohibited them in an effort to keep small town charm and limit the visual distractions as they drive through their downtown. Digital signs require power and can, (depending on the type) have high energy use and are not considered a green product.

1.	Owner:	City of Corcoran 832 Whitley Avenue Corcoran Ca 93212
2.	Applicant:	City of Corcoran 832 Whitley Avenue Corcoran Ca 93212
3.	Location of text:	Corcoran Zoning Code, 11-19-5
4.	Proposed zone text change:	To remove digital signs from a prohibited sign and add digital signage as an approved use with a conditional use permit in commercial and industrial zones.

B. Compliance with CEQA

The zone text change is considered ministerial and is exempt from CEQA requirements. (15268)

C. Compliance with General Plan and Zoning:

The proposed zone text change is consistent with the objectives and policies of the Corcoran General Plan, or an specific plans, or planned developments approved by the City of Corcoran.

D. Public Input:

A notice of public hearing was published in the Corcoran Journal regarding the proposed Zone Text Change. Additionally, Public hearing notice was posted outside the City Council chambers and at the counter at City Hall. No comments have been received to date.

E. Zone Change, General Plan Amendment Findings

The following findings are proposed:

1. The project is exempt from CEQA
2. That the proposed zone text change will have, no adverse effects upon adjoining properties or neighborhoods.
3. That the proposed use is consistent with the objectives and policies of the Corcoran General Plan, or any specific plans, or planned development approved by the City
4. That the proposed zone text change regarding digital signs require a conditional use Use permit
5. That a list of conditions of approval be vetted and approved by the Planning Commission prior to issuance of any permit.

RECOMMENDATION

Staff recommends that the staff report be given, public hearing be opened and testimony taken. Staff recommend approval of Zone Text Change 20-02 to remove digital signs or signs that flash, blink, move, change color or intensity from prohibited signs and add the same to 11-19-9 (K) New section for Digital signs. Staff also recommends that the Planning Commission take action based on the following findings and on the attached Resolution recommending the City Council approve Zone Text Change 20-02 and resolution 2020-07.

F. ZONE CHANGE, GENERAL PLAN AMMENDMENT-ACTION BY THE PLANNING COMMISSION

The Planning Commission, by written resolution, may approve, approve with conditions, disapprove, or disapprove without prejudice a zone change, General Plan amendment application.

The decision of the Planning Commission, if approved shall be forwarded to the City Council for final approval. The decision of the City Council is final.

G. ZONE CHANGE, GENERAL PLAN AMMENDMENT-APPEAL TO THE CITY COUNCIL

In case the applicant or any other party is not satisfied with the action of the Planning Commission they may, within ten (10) days after the date of the adoption of the Planning Commission Resolution, file in writing with the City Clerk an appeal to the City Council. The appeal shall state specifically wherein it is claimed that there was an error or abuse of discretion by the Planning Commission, or whereby its decision is not supported by the evidence in the record.

The City Council shall set a date for the public hearing and shall post notices. The date for the public hearing shall not be less than ten (10) nor more than thirty (30) days from the date on which the appeal was filed.

By resolution, the City Council may affirm, reverse or modify a decision of the Planning Commission, providing that the City Council make the findings prerequisite to the approval of a zone change, General Plan Amendment.

H. NEW APPLICATION

Should the Planning Commission deny an application for a zone change, no application for a zone change of the same type shall be filed within six (6) months from the date of the denial, except when the Planning Commission denies "without prejudice"

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-07
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-02**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on March 16, 202, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change removing digital signs or signs that flash, blink, move, change color or intensity from the prohibited signage and add digital signs or signs that flash, blink, move, change color or intensity to 11-19-9 (K) (a new section for Digital signs) of the zoning code that require a conditional use permit; and

Whereas, this Commission considered the staff report on March 16, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

- (A) The zone text change to allow digital signs or signs that flash, blink, move change color or intensity in Commercial and Industrial zones with a conditional use permit is ministerial and exempt from CEQA (15268)
- (B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoin properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.
- (C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;
- (D) That the proposed zone text change will require a conditional use permit
- (E) That a list of conditions of approval be vetted and approved by the Planning Commission Prior to the issuance of a permit.

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-02 and Resolution 2020-07 should be approved with the Conditions stated in section "E" of the Staff Report and the finding of the Resolution 2020-07, and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-02 and Resolution 2020-07.

AYES:

NOES:

ABSENT:

ABSTAIN:

Adopted this 16th, day of March, 2020

Planning Commission Chairman

Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-07 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 16th day of March, 2020, by the vote as set forth therein.

DATED: March 16, 2020

Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:

Marlene Spain, City Clerk

11-19-5 Prohibited Signs

The following signs are prohibited:

- A. Signs that have been abandoned or have an advertised use that has ceased to function for a period of 90 days or more.
- B. Bench signs.
- C. Signs that encroach into any right-of-way or easement, means of ingress or egress, or path of travel, except as specifically allowed by this chapter.
- D. Signs that include any part that appears to flash, blink, move, change color, or change intensity, excluding standard barber poles, time and temperature signs located in commercial and industrial zones, and community identification signs.
- E. Signs located on public property, excluding official signs that are posted or required by a government agency, public utility, or public service.
- F. Signs attached to a tree.
- G. Off-site signs except for the ones permitted by Administrative Approval. Maximum number of off-site signs:
 - 1. Lots 1 acres or less: one sign per lot.
 - 2. Lots over 1 acre: one per acre and at least 100 feet apart between signs.
- H. Outdoor advertising structures, except informational structures approved by the Planning Commission.
- I. Signs painted on fences or roofs.
- J. Windblown devices.
- K. Roof signs except for signs placed within the lower two thirds of a mansard roof. Mansard roof signs shall not extend into the top one third of the roof and shall be integrated into the mansard structure.

11-19-6 General Standards

A. Measurement of Sign Area.

- 1. Calculation of Sign Area.
 - a. Sign area is measured as the smallest rectangle that encloses all words, characters, images, and symbols on the sign face. See Figure 11-19-1.
 - b. Structural elements, borders, and frames that are incidental to the display of a sign and do not transmit information are excluded from the calculation of sign area.
 - c. For signs consisting of module letters and logo symbols attached directing to a building wall, window, or awning, each word and logo symbol shall be measured separately when calculating sign area.

Affidavit of Publication

STATE OF CALIFORNIA,

COUNTY OF KINGS--SS

Robert A. Atilano....., being first duly sworn, Deposes and says that at all times hereinafter mentioned, he was a citizen of the United States, over the AGE of eighteen years, and a resident of said county, and was at and during all said times the principal clerk to the printer and the publisher of THE CORCORAN JOURNAL, a newspaper of general circulation, printed and published weekly in the City of Corcoran in said County of Kings, State of California; adjudicated as such by order Number 11739 of the Superior Court of the State of California in and for the County of Kings on January 28, 1952; that said THE CORCORAN JOURNAL is and was at all times herein mentioned a newspaper of general circulation as that term is defined by section 6000 of the Government Code, and, as provided by said section, is published for the dissemination of local and telegraphic news and intelligence of general character, having a bonafide subscription list of paid subscribers, and is not devoted to the interests, or published for the entertainment or instruction of a particular class, profession, trade, calling, race or denomination, or for the entertainment and instruction or any number of such classes, professions, trades, callings, races or denominations; that at all times said newspaper had been established, printed and published in the City of Corcoran, in said County and State, at regular intervals, for more than one year preceding the first publication of the notice herein mentioned; that the

CITY OF CORCORAN
Public Hearing-Zone Text Change-Digital Sign

Of which the annexed is a printed copy, was printed and published in said newspaper at least 1 week(s), as follows, and the date of first publication was

February 27, 2020



PUBLIC NOTICE

PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the City of Corcoran Planning Commission will conduct a public hearing on Monday, March 16, 2020 at 5:30 p.m. at the City Council Chambers, 1015 Chittenden Avenue, to consider Zone Text Change pertaining to Digital Sign.

The purpose of the public hearing is to give citizens an opportunity to make their comments known. If you are unable to attend the public hearing, you may direct written comments to the City Clerk or the Community Development Director, 832 Whitley Avenue, Corcoran, CA 93212 or you may call telephone (559) 992-2151 ext. 232 prior to 5:00 p.m. on Monday, March 16, 2020. In addition, information may be obtained by contacting the Community Development Department from 8:00 a.m. to 5:00 p.m. on weekdays.

If you plan to attend the public hearing and need a special accommodation because of a sensory or mobility impairment/disability, please call City Clerk (559) 992-2151 ext. 235 to arrange for those accommodations to be made.

All interested persons may appear to present testimony at the hearing. If you challenge any action or decision by the Planning Commission regarding the subject of the public hearing described in this notice in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the city council at, or prior to, the public hearings.

At the time and place noted above all persons interested in the above matter may appear and be heard.

Dated: January 29, 2020

Marlene Spain, City Clerk

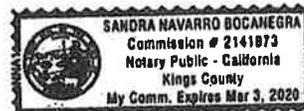
Publish: February 27, 2020,
"The Corcoran Journal"

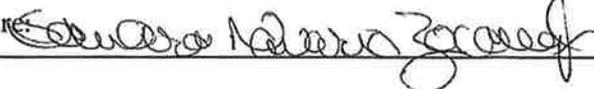
CALIFORNIA JURAT WITH AFFIANT STATEMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Kings,

Subscribed and sworn to (or affirmed) before me on this 27 day of February, 2020, by Robert A. Atilano, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.



Signature: 

**CONSENT CALENDAR
ITEM # 2-E**

MEMORANDUM

TO: Corcoran City Council

FROM: Kevin J. Tromborg: Community Development Director

SUBJECT: Zone Text Change (ZTC) 20-03 and Planning Commission Resolution 2020-05; to allow Mobile Home Parks in Neighborhood Commercial (CN) Zone.

DATE: May 5, 2020

MEETING DATE: May 12, 2020

RECOMMENDATION

Staff recommends Approval of Planning Commissions resolution 2020-05 to allow Mobile Home Parks in Neighborhood Commercial (CN) Zones.

DISCUSSION

At the regularly scheduled Planning Commission meeting held on March 16, 2020, the Planning Commission held a public hearing to discuss a ZTC regarding Mobil Home Parks and their current zone designation. The current zoning code allows Mobile Home Parks in Multi-Family Residential zones (RM) and Professional Office zones (PO). The City of Corcoran has three (3) Mobile Home Parks. One on south Dairy Avenue, one on Whitley Avenue and one on Otis Avenue. Two parks, the one on Whitley and the one on Dairy Avenue are in Neighborhood Commercial Zones and the park on Otis Avenue is located in a Service Commercial zone. This makes all three parks non-conforming uses. Zoning code section 11-17 *Nonconforming Parcels, Uses, and Structures* 11-17-1 "Purpose" (C) States "To restrict the enlargement or intensification of nonconforming uses and structures". 11-17-1 (E) "Provides for the elimination of nonconforming uses as appropriate due to abandonment, obsolescence, and destruction. Having mobile Home Parks as a nonconforming use is a property insurance issue for the Individual home owner and the park itself. It also restricts expansion of the existing park or rebuilding the park in case of fire or disaster.

The Planning Commission voted to approve the zone text change and allow Mobile Home Parks in Neighborhood Commercial Zones and directed staff to forward their decision the City Council for final approval.

BUDGET IMPACT No negative impact to the General fund

ATTACHMENT:

Planning Commission Resolution 2020-005
Planning Commission Staff Report
Zoning Code 11-6

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-05
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-003**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on March 16, 2020, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change allowing Mobile Home Parks in Service Commercial zones and Neighborhood Commercial zones; and

Whereas, this Commission considered the staff report on March 16, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

- (A) The zone text change to allow Mobile Home Parks in Neighborhood Commercial and Service Commercial zones is ministerial and exempt from CEQA (15268)
- (B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoining properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.
- (C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-03 and Resolution 2020-05 should be approved with the Conditions stated in section "E" of the Staff Report and the finding of the Resolution 2020-05, and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-03 and Resolution 2020-05.

AYES: Bega, DeVaney, Jarvis, Kassner, Carrasco Sanchez and Tristao

NOES:

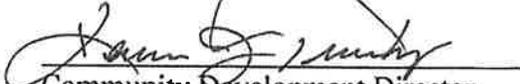
ABSENT: Watkins

ABSTAIN:

Adopted this 16th, day of March, 2020



Planning Commission Chairman



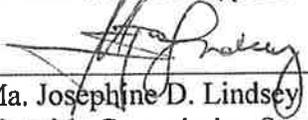
Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

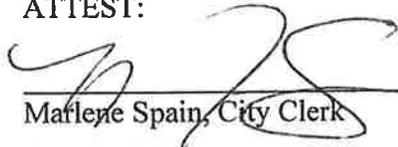
I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-05 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 16th day of March, 2020, by the vote as set forth therein.

DATED: March 16, 2020



Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:



Marlene Spain, City Clerk

Chairperson
Shea DeVaney

Vice-Chairperson
Karl Kassner

Commissioners
David Bega
Dennis Tristao
David Jarvis
Vicente Carrasco Sanchez
Janet Watkins

Planning Commission



832 Whitley Avenue, Corcoran
CALIFORNIA 93212

**Community
Development
Department**

(559) 992-2151
FAX (559) 992-2348

Community
Development
Director
559-992-2151 (232)

**Zone Text
Change**

**STAFF REPORT
Public Hearing**

Item # 4.5

To: Planning Commission

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

Date: March 16, 2020

Subject: **Zone Text Change 20-03 Allowing Mobile Home Parks in Neighborhood Commercial Zones.**

A. General Information:

The current zoning code allows Mobile Home Parks in Multi-Family Residential zones (RM) and Professional Office zones (PO). The City of Corcoran has three (3) Mobile Home Parks. One on south Dairy Avenue, one on Whitley Avenue and one on Otis Avenue. Two parks, the one on Whitley and the one on Dairy Avenue are in Neighborhood Commercial Zones and the park on Otis Avenue is located in a Service Commercial zone. This makes all three parks non-conforming uses. Zoning code section 11-17 *Nonconforming Parcels, Uses, and Structures* 11-17-1 "Purpose" (C) States "To restrict the enlargement or intensification of nonconforming uses and structures". 11-17-1 (E) "Provides for the elimination of nonconforming uses as appropriate due to abandonment, obsolescence, and destruction. Having mobile Home Parks as a nonconforming use is a property insurance issue for the Individual home owner and the park itself. It also restricts expansion of the existing park or rebuilding the park in case of fire or disaster.

1.	Owner:	City of Corcoran 832 Whitley Avenue Corcoran Ca 93212
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Recommendation:

Staff recommends that the staff report be given, public hearing be opened and testimony taken. Staff recommend approval of Zone Text Change 20-03 add Mobile Home Parks as an allowed use in the Service Commercial zone (CS) and the Neighborhood Commercial Zone (CN). Mobile Home Parks in any zone require a conditional use permit. Staff also recommends that the Planning Commission take action based on the following findings and on the attached Resolution recommending the City Council approve Zone Text Change 20-03 and resolution 2020-05.

F. ZONE CHANGE, GENERAL PLAN AMMENDMENT-ACTION BY THE PLANNING COMMISSION

The Planning Commission, by written resolution, may approve, approve with conditions, disapprove, or disapprove without prejudice a zone change, General Plan amendment application.

The decision of the Planning Commission, if approved shall be forwarded to the City Council for final approval. The decision of the City Council is final.

G. ZONE CHANGE, GENERAL PLAN AMMENDMENT-APPEAL TO THE CITY COUNCIL

In case the applicant or any other party is not satisfied with the action of the Planning Commission they may, within ten (10) days after the date of the adoption of the Planning Commission Resolution, file in writing with the City Clerk an appeal to the City Council. The appeal shall state specifically wherein it is claimed that there was an error or abuse of discretion by the Planning Commission, or whereby its decision is not supported by the evidence in the record.

The City Council shall set a date for the public hearing and shall post notices. The date for the public hearing shall not be less than ten (10) nor more than thirty (30) days from the date on which the appeal was filed.

By resolution, the City Council may affirm, reverse or modify a decision of the Planning Commission, providing that the City Council make the findings prerequisite to the approval of a zone change, General Plan Amendment.

H. NEW APPLICATION

Should the Planning Commission deny an application for a zone change, no application for a zone change of the same type shall be filed within six (6) months from the date of the denial, except when the Planning Commission denies "without prejudice"

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-05
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-003**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on March 16, 202, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change allowing Mobile Home Parks in Service Commercial zones and Neighborhood Commercial zones; and

Whereas, this Commission considered the staff report on March 16, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

(A) The zone text change to allow Mobile Home Parks in Neighborhood Commercial and Service Commercial zones is ministerial and exempt from CEQA (15268)

(B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoin properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.

(C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-03 and Resolution 2020-05 should be approved with the Conditions stated in section "E" of the Staff Report and the finding of the Resolution 2020-05, and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-03 and Resolution 2020-05.

AYES:

NOES:

ABSENT:

ABSTAIN:

Adopted this 16th, day of March, 2020

Planning Commission Chairman

Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-05 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 16th day of March, 2020, by the vote as set forth therein.

DATED: March 16, 2020

Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:

Marlene Spain, City Clerk

Chapter 11-6 COMMERCIAL AND OFFICE ZONING DISTRICTS

Sections:

- 11-6-1 Purpose of the Commercial and Office Zoning Districts
- 11-6-2 Land Use Regulations for Commercial and Office Zoning Districts
- 11-6-3 Development Standards for Commercial and Office Zoning Districts

11-6-1 Purpose of the Commercial and Office Zoning Districts

- A. **Neighborhood Commercial (CN).** The CN zoning district is intended to provide areas for retail and personal service facilities that serve the day-to-day needs of residential neighborhoods.
- B. **Central Commercial (CC).** The CC zoning district is intended to be applied both to the central commercial core of the city and to certain commercial areas outside the central core as designated by the General Plan. These areas constitute the primary commercial zoning districts of the community and encourage a wide range of retail, financial, governmental, professional, business service, and entertainment uses.
- C. **Highway Commercial (CH).** The CH zoning district is intended to provide retail business opportunities near the intersections of State Highway 43 and major local streets. A broad range of retail businesses and services are envisioned, including restaurants, motels, truck stops, fueling, convenience shopping, vehicle services, and similar services used by the traveling public.
- D. **Downtown Commercial (CD).** The CD zoning district is intended to stabilize and expand the retail and commercial opportunities for businesses serving the community in the downtown core. A broad range of business opportunities are allowed in combination with residential uses.
- E. **Service Commercial (CS).** The CS zoning district is intended for establishments which use equipment, materials, and products, but which do not require manufacturing, assembling, packaging, or processing of articles or merchandise for distribution and retail sale. Most service commercial uses require locations along arterial streets, which mainly lie close to Central Commercial, Highway Commercial, and Industrial zoning districts, in accordance with the General Plan.
- F. **Professional Office (PO).** The PO zoning district is intended to provide areas for professional and nonretail commercial offices and businesses while protecting offices from noise, disturbances, traffic hazards, and potentially incompatible land uses, which could adversely affect professional and business practices.

11-6-2 Land Use Regulations for Commercial and Office Zoning Districts

- A. **Permitted Uses.** Table 11-6-1 identifies land uses permitted in commercial and office zoning districts.

TABLE 11-6-1 PERMITTED LAND USES IN COMMERCIAL AND OFFICE ZONING DISTRICTS

Key						
P Permitted Use						
C Conditional Use Permit Required						
A Administrative Review Permit Required						
- Use Not Allowed						
	CN	CC	CH	CD	CS	PO
Residential Uses						
Caretakers Homes	A	A	A	P	A	P
Duplex Homes	-	-	-	P	-	P
Employee Housing	A	A	A	P[1]	A	P[1][2]
Group Homes						
Small (6 persons or fewer)	-	-	-	-	-	C
Large (More than 6 persons)	-	-	-	-	-	C
Guest Houses and Accessory Living Quarters	A	A	A	A	A	C
Mobile Home Parks	-	-	-	-	-	C
Multiple-Family Homes						
Less than 5 Units	-	-	-	P	-	P
5 Units or More	-	-	-	P	-	C
Nursing Homes	A	A	A	A	A	C
Residential Care Facilities						
Small (6 persons or fewer)	A	A	A	A	A	P
Large (More than 6 persons)	A	A	A	A	A	C
Secondary Dwelling Units	A	A	A	A	A	P
Single-Family Homes	A	A	A	P	A	P[2]
Single-Room Occupancy	C	C	C	C	C	-
Public and Quasi-Public Uses						
Cemeteries and Columbarium	-	-	-	-	C	-
Community Assembly						
Community Centers [3]	C	C	C	P	C	C
Membership Organizations	C	A	A	A	C	C
General	C	C	C	C	C	C
Meeting Halls	C	C	C	P	C	C
Cultural Institutions						
Libraries and Museums [3]	C	C	-	P	C	C
Other Cultural Institutions	C	C	C	P	C	C
Day Care Centers	P	P	-	P	-	C
Educational Institutions						
Colleges and Universities	C	C	C	C	C	C
Schools, Public and Private	-	A	C	A	A	C
Schools, Studios for Instructional Services	A	P	A	P	C	C
Schools, Trade and Vocational	A	A	C	P	A	C
Emergency Shelters	-	-	-	-	P	-
Health and Exercise Clubs	P	P	A	P	A	A
Home Day Care, Licensed						

Affidavit of Publication

STATE OF CALIFORNIA,

COUNTY OF KINGS--SS

Robert A. Atilano....., being first duly sworn, Deposes and says that at all times hereinafter mentioned, he was a citizen of the United States, over the AGE of eighteen years, and a resident of said county, and was at and during all said times the principal clerk to the printer and the publisher of THE CORCORAN JOURNAL, a newspaper of general circulation, printed and published weekly in the City of Corcoran in said County of Kings, State of California; adjudicated as such by order Number 11739 of the Superior Court of the State of California in and for the County of Kings on January 28, 1952; that said THE CORCORAN JOURNAL is and was at all times herein mentioned a newspaper of general circulation as that term is defined by section 6000 of the Government Code, and, as provided by said section, is published for the dissemination of local and telegraphic news and intelligence of general character, having a bonafide subscription list of paid subscribers, and is not devoted to the interests, or published for the entertainment or instruction of a particular class, profession, trade, calling, race or denomination, or for the entertainment and instruction or any number of such classes, professions, trades, callings, races or denominations; that at all times said newspaper had been established, printed and published in the City of Corcoran, in said County and State, at regular intervals, for more than one year preceding the first publication of the notice herein mentioned; that the

CITY OF CORCORAN
Public Hearing-Mobile Home Park (CN)

Of which the annexed is a printed copy, was printed and published in said newspaper at least 1 week(s), as follows, and the date of first publication was

February 27, 2020



PUBLIC NOTICE

PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the City of Corcoran Planning Commission will conduct a public hearing on Monday, March 16, 2020 at 5:30 p.m. at the City Council Chambers, 1015 Chittenden Avenue, to consider Zone Text Change pertaining to Mobile Home Park in a Neighborhood Commercial (CN) Zone as an allowed use through a Conditional Use Permit.

The purpose of the public hearing is to give citizens an opportunity to make their comments known. If you are unable to attend the public hearing, you may direct written comments to the City Clerk or the Community Development Director, 832 Whitley Avenue, Corcoran, CA 93212 or you may call telephone (559) 992-2151 ext. 232 prior to 5:00 p.m. on Monday, March 16, 2020. In addition, information may be obtained by contacting the Community Development Department from 8:00 a.m. to 5:00 p.m. on weekdays.

If you plan to attend the public hearing and need a special accommodation because of a sensory or mobility impairment/disability, please call City Clerk (559) 992-2151 ext. 235 to arrange for those accommodations to be made.

All interested persons may appear to present testimony at the hearing. If you challenge any action or decision by the Planning Commission regarding the subject of the public hearing described in this notice in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the city council at, or prior to, the public hearings.

At the time and place noted above all persons interested in the above matter may appear and be heard.

Dated: February 19, 2020
Marlene Spain, City Clerk

Publish: February 27, 2020,
"The Corcoran Journal"

CALIFORNIA JURAT WITH AFFIANT STATEMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Kings,

Subscribed and sworn to (or affirmed) before me on this 27 day of February, 2020, by Robert A. Atilano, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.



Signature



City of

CORCORAN

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FOUNDED 1914

**CONSENT CALENDAR
ITEM #2-F**

MEMORANDUM

TO: Corcoran City Council

FROM: Kevin J. Tromborg: Community Development Director

SUBJECT: **Zone Text Change (ZTC) 20-04 and Planning Commission Resolution 2020-09; to require separate utilities such as water, sewer and gas for detached secondary dwelling units.**

DATE: May 5, 2020

MEETING DATE: May 12, 2020

RECOMMENDATION

Staff recommends Approval of Planning Commissions resolution 2020-09 to require separate utilities such as water, sewer and gas for detached secondary units.

DISCUSSION

At the regularly scheduled Planning Commission meeting held on March 16, 2020, the Planning Commission held a public hearing to discuss a ZTC regarding separate utilities for detached secondary units. The current zoning code 11-5-4, section 9, utilities states "A detached second unit may have separate utilities, such as sewer, water and gas".

Municipal Code 8-1-12: Installation of Water Meters states:

A water meter and an approved backflow prevention device may be installed at existing properties found to be in violation of this Chapter and as directed by the City Council at the sole cost and expense of the property owner. All newly developed and/or occupied properties shall be required to have a meter and approved backflow prevention device installed at the sole cost and expense of the property owner and/or developer. Buildings of four (4) or less units shall have a separate meter for each unit. (Ord. 495, 8-17-1992)

2008 Zoning Code: 11-17-10 Second Units section 14.

The previous zoning code under 11-17-10 section 14 stated "a second detached residential unit shall have separate utilities such as sewer, water and gas".

The wording regarding detached second units having separate utilities such as gas, water and sewer was changed from “shall” to “may. This was an oversight when the new zoning code was adopted in 2014. With new State regulation regarding secondary units as rental properties it is essential that the utilities be separate.

The Planning Commission voted to approve the zone text change and allow Duplex Housing in Residential R-16 Zones and directed staff to forward their decision the City Council for final approval.

BUDGET IMPACT No negative impact to the General fund

ATTACHMENT:

Planning Commission Resolution 2020-09
Planning Commission Staff Report
Zoning Code 11-17-10

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-09
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-04**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on April 13, 2020, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change to require separate utilities in secondary dwelling unit; and

Whereas, this Commission considered the staff report on April 13, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

(A) The zone text change to require installation of water meter in secondary dwelling unit is ministerial and exempt from CEQA (15268)

(B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoin properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.

(C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-04 and Resolution 2020-09 should be approved with the Conditions stated in section "E" of the Staff Report and the finding such resolution and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-04 and Resolution 2020-09.

AYES: Bega, Carrasco Sanchez, Kassner, Tristao and Watkins

NOES:

ABSENT: DeVaney and Jarvis

ABSTAIN:

Adopted this 13th, day of April, 2020


Karl Kassner, Planning Commission, Vice-Chairman

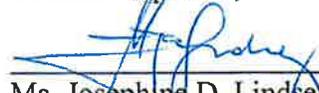

Kevin J. Tromborg, Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

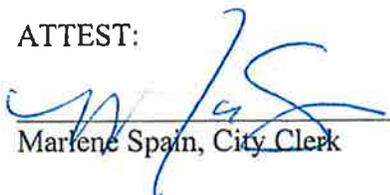
I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-09 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 13th day of April, 2020, by the vote as set forth therein.

DATED: April 13, 2020



Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:



Marlene Spain, City Clerk

Chairperson
Shea DeVaney

Vice-Chairperson
Karl Kassner

Commissioners
David Bega
Vicente Carrasco Sanchez
David Jarvis
Dennis Tristao
Janet Watkins

Planning Commission



832 Whitley Avenue, Corcoran
CALIFORNIA 93212

**Community
Development
Department**

(559) 992-2151
FAX (559) 992-2348

Community
Development
Director
559-992-2151 (232)

**Zone Text
Change**

**STAFF REPORT
Public Hearing**

Item # 4.3

To: Planning Commission

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

Date: April 13, 2020

Subject: **Zone Text Change 20-04: require separate utilities such as water, sewer and gas for detached secondary dwelling units**

A. General Information

The current zoning code 11-5-4, section 9, utilities states "A detached second unit may have separate utilities, such as sewer, water and gas".

Municipal Code 8-1-12: Installation of Water Meters states:

A water meter and an approved backflow prevention device may be installed at existing properties found to be in violation of this Chapter and as directed by the City Council at the sole cost and expense of the property owner. All newly developed and/or occupied properties shall be required to have a meter and approved backflow prevention device installed at the sole cost and expense of the property owner and/or developer. Buildings of four (4) or less units shall have a separate meter for each unit. (Ord. 495, 8-17-1992)

2008 Zoning Code: 11-17-10 Second Units section 14.

The previous zoning code under 11-17-10 section 14 stated "a second detached residential unit shall have separate utilities such as sewer, water and gas".

Discussion:

The wording regarding detached second units having separate utilities such as gas, water and sewer was changed from “shall” to “may. This was an oversight when the new zoning code was adopted in 2014. With new State regulation regarding secondary units as rental properties it is essential that the utilities be separate.

1. Owner:	City of Corcoran 832 Whitley Avenue Corcoran Ca 93212
2. Applicant:	Community Development Department City of Corcoran 832 Whitley Avenue Corcoran Ca 93212
3. Location of text:	Corcoran Zoning Code, Table 11-5-1
4. Proposed zone text change:	Zoning Code 11-5-4 Second Unit, Utilities, to add - a second unit must have separate water meter

B. Compliance with CEQA

The zone text change is considered ministerial and is exempt from CEQA requirements. (15268)

C. Compliance with General Plan and Zoning

The proposed zone text change is consistent with the objectives and policies of the Corcoran General Plan, or an specific plans, or planned developments approved by the City of Corcoran.

D. Public Input

A notice of public hearing was published in the Corcoran Journal regarding the proposed Zone Text Change. Additionally, Public hearing notice was posted outside the City Council chambers and at the counter at City Hall. No comments have been received to date.

E. Zone Change and General Plan Amendment Findings

The following findings are proposed:

- (A) The project is exempt from CEQA

- (B) That the proposed zone text change will have, no adverse effects upon adjoining properties or neighborhoods.
- (C) That the proposed use is consistent with the objectives and policies of the Corcoran General Plan, or any specific plans, or planned development approved by the City

RECOMMENDATION

Staff recommends that the staff report be given, public hearing be opened and testimony taken. Staff recommend approval of Zone Text Change 20-04 to require installation of water meter in secondary dwelling unit. Staff also recommends that the Planning Commission take action based on the following findings and on the attached Resolution recommending the City Council approve Zone Text Change 20-04 and resolution 2020-09.

F. ZONE CHANGE, GENERAL PLAN AMENDMENT-ACTION BY THE PLANNING COMMISSION

The Planning Commission, by written resolution, may approve, approve with conditions, disapprove, or disapprove without prejudice a zone change, General Plan amendment application.

The decision of the Planning Commission, if approved shall be forwarded to the City Council for final approval. The decision of the City Council is final.

G. ZONE CHANGE, GENERAL PLAN AMENDMENT-APPEAL TO THE CITY COUNCIL

In case the applicant or any other party is not satisfied with the action of the Planning Commission they may, within ten (10) days after the date of the adoption of the Planning Commission Resolution, file in writing with the City Clerk an appeal to the City Council. The appeal shall state specifically wherein it is claimed that there was an error or abuse of discretion by the Planning Commission, or whereby its decision is not supported by the evidence in the record.

The City Council shall set a date for the public hearing and shall post notices. The date for the public hearing shall not be less than ten (10) nor more than thirty (30) days from the date on which the appeal was filed.

By resolution, the City Council may affirm, reverse or modify a decision of the Planning Commission, providing that the City Council make the findings prerequisite to the approval of a zone change, General Plan Amendment.

H. NEW APPLICATION

Should the Planning Commission deny an application for a zone change, no application for a zone change of the same type shall be filed within six (6) months from the date of the denial, except when the Planning Commission denies "without prejudice"

**CORCORAN CITY PLANNING COMMISSION
RESOLUTION NO. 2020-09
PERTAINING TO
ZONE TEXT CHANGE AND GENERAL PLAN AMENDMENT 20-04**

At a meeting of the Planning Commission of the City of Corcoran duly called and held on April 13, 2020, the Commission approved the following:

Whereas, The City of Corcoran, Community Development Department, submitted an application requesting approval for a zone text change to require separate utilities in secondary dwelling unit; and

Whereas, this Commission considered the staff report on April 13, 2020; and

Whereas, the Planning Commission has made the following findings pursuant to the City of Corcoran Zoning Ordinance;

(A) The zone text change to require installation of water meter in secondary dwelling unit is ministerial and exempt from CEQA (15268)

(B) That the proposed zone text change to the zoning code will have no adverse effect upon adjoin properties or neighborhoods. In making this determination, the Commission shall consider characteristics that may affect surrounding properties.

(C) That the proposed use is consistent with the objectives and the policies of the Corcoran General Plan, or any specific plans, area plans, or planned development approved by the City;

IT IS THEREFORE RESOLVED that Zone Text Change and General Plan Amendment 20-04 and Resolution 2020-09 should be approved with the Conditions stated in section "E" of the Staff Report and the finding such resolution and that the Planning Commission recommends to the City Council approval of Zone Text Change and General Plan Amendment 20-04 and Resolution 2020-09.

AYES:

NOES:

ABSENT:

ABSTAIN:

Adopted this 13th, day of April, 2020

Shea DeVaney, Planning Commission Chairman

Kevin J. Tromborg, Community Development Director

CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

I, Ma. Josephine D. Lindsey, Planning Commission Secretary of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No.2020-09 duly passed by the Planning Commission of the City of Corcoran at a regular meeting thereof held on the 13th day of April, 2020, by the vote as set forth therein.

DATED: April 13, 2020

Ma. Josephine D. Lindsey
Planning Commission Secretary

ATTEST:

Marlene Spain, City Clerk

11-17-10: SECOND RESIDENTIAL UNITS:

- A. Purpose: The purpose of this subsection is to allow for second residential units in single-family residential districts, and to provide a process for second residential units consistent with section 65852.2 of the Government Code.
- B. Objectives: The adopted policy of the city as outlined in the general plan of the city of Corcoran is to encourage a range of housing types, styles, and costs to suit the varying needs and desires. Second residential units will provide a valuable source of affordable housing. Second residential units provide housing for family members, students, the elderly, in-home healthcare providers, the disabled and others at below market prices within existing neighborhoods.
- C. Definition: A "second residential unit" is either a detached or attached dwelling unit which provides complete, independent living facilities for one or more persons. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the primary residence.
- D. Application: An application for a second residential unit shall be made to the planning and building department on a form prescribed by the department.
- E. Findings: The administrative approval shall be based on the following findings:
1. The second residential unit is consistent with the use regulations of the zone district in which it is located.
 2. The location of the second residential unit and the conditions under which it would be operated or maintained will not be detrimental to the public interest, health, safety, convenience or welfare, or materially injurious to properties or improvements in the vicinity.
 3. The second residential unit will comply with applicable development standards contained in subsection J6 of this section.
 4. The lot contains an existing single-family dwelling (primary residence).
 5. There are no specific adverse impacts to the public health, safety and welfare, such as traffic congestion and overburdening of existing infrastructure that would arise from allowing accessory second residential units in addition to any existing or proposed duplex and multiple-family developments within R-1-6, R-1-10, R-1-12, or RA zone districts.
- F. Development Standards: A permit shall be issued for a second residential unit on a residentially zoned lot in accordance with the following development standards:
1. Ownership: The primary residence shall be owner occupied.

2. **Attachment:** A second residential unit may be attached to the primary residence or garage or it can be constructed as a detached structure. A garage shall not be converted to a second residential unit unless a replacement garage is constructed on another portion of the parcel.
3. **Number of Units:** Only one additional residential unit shall be allowed on a lot.
4. **Lot Coverage:** Subject to the maximum parcel coverage limitations set forth in section 11-8-9 of this chapter, lot coverage of both units shall not exceed forty percent (40%).
5. **Floor Area:** The second residential unit shall not exceed one thousand two hundred (1,200) square feet or the square footage of the primary unit whichever is less if the unit is detached, or thirty percent (30%) increased living space if the unit is attached.
6. **Space Between Buildings:** The minimum distance between a detached second residential unit and primary residence shall be ten feet (10').
7. **Manufactured Housing:** Manufactured housing pursuant to Health and Safety Code section 18007 and zoning code section 11-10-4 of this title are permitted as a second residential unit.
8. **Off Street Parking:** Off street parking shall be in accordance with section 11-14-2 of this title.

One bedroom/studio	1 space
Two bedroom or larger	2 spaces

9. **Address:** The address of the second residential unit shall be the same as that for the primary residence with an additional identifier (Example: Primary Residence = 123 Main Street, Second Residential Unit = 123A Main Street).
10. **Roof Pitch:** All construction shall be in accordance with the approved plans, and must conform to all building and zoning codes.
11. **Roof Material:** A second residential unit shall have roofing material consistent with the material of the primary residence unless the planning and building director finds that a different standard would be more compatible with the neighborhood.
12. **Siding Material:** A second residential unit shall have the same siding material as the primary residence, and the two (2) residences must be similar in color.
13. **Roof Overhang:** A second residential unit shall have a roof overhang similar to the primary residence.
14. **Utilities:** A second detached residential unit shall have separate utilities, such as sewer, water, or gas.

8-1-12: INSTALLATION OF WATER METERS:

A water meter and an approved backflow prevention device may be installed at existing properties found to be in violation of this Chapter and as directed by the City Council at the sole cost and expense of the property owner. All newly developed and/or occupied properties shall be required to have a meter and approved backflow prevention device installed at the sole cost and expense of the property owner and/or developer. Buildings of four (4) or less units shall have a separate meter for each unit. (Ord. 495, 8-17-1992)

City of

CORCORAN

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PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the City of Corcoran Planning Commission will conduct a public hearing on Monday, April 13, 2020 at 5:30 p.m. at the City Council Chambers, 1015 Chittenden Avenue, to consider Zone Text Change pertaining to installation of water meter in a secondary unit.

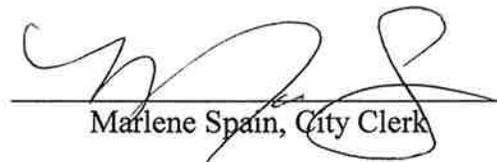
The purpose of the public hearing is to give citizens an opportunity to make their comments known. If you are unable to attend the public hearing, you may direct written comments to the City Clerk or the Community Development Director, 832 Whitley Avenue, Corcoran, CA 93212 or you may call telephone (559) 992-2151 ext. 232 prior to 5:00 p.m. on Monday, April 13, 2020. In addition, information may be obtained by contacting the Community Development Department from 8:00 a.m. to 5:00 p.m. on weekdays.

If you plan to attend the public hearing and need a special accommodation because of a sensory or mobility impairment/disability, please call City Clerk (559) 992-2151 ext. 235 to arrange for those accommodations to be made.

All interested persons may appear to present testimony at the hearing. If you challenge any action or decision by the Planning Commission regarding the subject of the public hearing described in this notice in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the city council at, or prior to, the public hearings.

At the time and place noted above all persons interested in the above matter may appear and be heard.

Dated: March 25, 2020



Marlene Spain, City Clerk

Publish: April 2, 2020, "The Corcoran Journal"

CITY OFFICES:

832 Chittenden Avenue * Corcoran, CA 93212 * Phone 559-992-2151 * www.cityofcorcoran.com

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

MEMO

TO: Corcoran City Council

FROM: Joseph Faulkner, Public Works Director

DATE: May 5, 2020 **MEETING DATE:** May 12, 2020

SUBJECT: Notice of Completion for CMAQ Pedestrian Crosswalk Improvements

Recommendation:

Staff requests that the City Council accepts the CMAQ Pedestrian Crosswalk Improvement Project as being complete and authorize the City Clerk to record the Notice of Completion.

Discussion:

The pedestrian crosswalk improvement project was programed through Kings County Association of Governments for fiscal year 19/20. The project consisted of a pedestrian warning system coupled with lane improvements to shorten a pedestrian's exposure to vehicles.

This project was completed in April for a total cost of \$98,034.00. The project had one (1) change order for bike lane striping for \$759.00.

Budget Impact:

No Budget impact to record Notice of Completion.

City of

CORCORAN

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STAFF REPORT
ITEM #: 3

MEMORANDUM

TO: City Council

FROM: Soledad Ruiz-Nunez, Finance Director

DATE: May 12, 2020

MEETING DATE: May 12, 2020

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 2019/2020 Budget and may include items which will be addressed through Budget Amendments.

Attachments:

- Warrant Register #1 for warrant request date: April 28, 2020
- Warrant Register #2 for warrant request date: May 12, 2020
- Warrant Register #2 for warrant request date: May 04, 2020

#1

Accounts Payable

Blanket Voucher Approval Document



User: spineda
 Printed: 04/23/2020 - 5:29PM
 Warrant Request Date: 4/28/2020
 DAC Fund:

Batch: 00502.04.2020 - WRNT RGSTR 04/28/2020

Line	Claimant	Amount
1	A & M Consulting Engineers	4,595.65
2	AAA Quality Services Inc	296.33
3	American Business Machines	81.61
4	Auto Zone, Inc.	394.11
5	Az Auto Parts	406.36
6	B & C Enterprises	130.00
7	BC Laboratories, Inc	340.00
8	Best Deal Food Co Inc.	9.63
9	BSK Associates	447.00
10	Business Card- Bank of America Credit Cards	14,978.63
11	CA Dept. of Tax & Fee Admin	519.00
12	California Boiler Inc.	1,195.91
13	California Building Standards Comm	62.70
14	Cannon Financial Services, Inc.	221.11
15	Chemical Waste Management Inc	4,276.72
16	City of Avenal	4,146.38
17	City of Corcoran	390.00
18	City of Corcoran	354.06
19	Commercial Neon, Inc.	2,178.99
20	Corcoran Hardware	2,174.89
21	Creative Forms & Concepts	1,772.33
22	CUSD	9,465.00
23	Dept of Conservation	109.94
24	Dept of Justice	309.00
25	Division of State Architect	942.74
26	Dura Tech USA, Inc.	17,887.23
27	E & B Bulk Transportation	600.01
28	Felder Communications	258.18
29	Frontier Communications	350.58
30	Full Pull Media, LLC	2,626.73
31	Galindo Farms Discing	105.00
32	Global CTI Group, Inc.	14,265.08
33	Grainger Inc	132.14
34	HUB International	109.50
35	Interwest Consulting Group, Inc	2,940.00
36	Jorge Lopez	1,640.36
37	Jorgensen & Company	1,040.23
38	JP Morgan Chase Bank NA	1,077.83
39	Kings County Clerk	84.80
40	Kings County Fire Department	130,525.50
41	Kings County Planning Agency	8,389.56
42	Kings County Treasurer	3,529.31
43	Kings Waste & Recycling	10,394.40
44	Lacey Animal Hospital	123.30
45	Law & Associates Investigations	3,200.00
46	Lowe's	217.95

47	Matson Alarm Co. Inc.	241.00	
48	Office Depot	95.56	
49	Price, Paige & Company	6,053.00	
50	Proclean Supply	594.65	
51	Prudential Overall Supply	461.83	
52	Quad Knopf, Inc.	11,933.00	
53	Quadiant	1,100.00	
54	Quality Pool Service	1,554.66	
55	Richard A. Blak, PhD	400.00	
56	Sawtelle & Rosprim Hardware, Inc.	499.31	
57	Sawtelle Rosprim Machine Shop	6,938.75	
58	Self Help Enterprises	5,634.00	
59	SHI International Corp.	209.11	
60	Shyam Bhaskar, MD	240.00	
61	Terminix	55.00	
62	The Gas Company	167.31	
63	The Gas Company	275.06	
64	The Gas Company	91.00	
65	The Gas Company	25.07	
66	The Gas Company	25.07	
67	The Printer	1,473.76	
68	Trans Union LLC	98.10	
69	Tulare-Kings Veterinary ER Svc	192.00	
70	Tule Trash Company	119,209.64	
71	UNIFIRST Corporation	2,308.62	
72	US Bank Equipment Finance	141.91	
73	USA Blue Book	188.67	
74	Verizon Wireless	423.75	
75	Wells Fargo Bank, N.A.	2,995.92	
76	Wood Rogers, Inc.	3,891.06	
			Page Total: \$167,516.81
			Grand Total: \$416,812.59

Page Total: \$167,516.81

Accounts Payable Voucher Approval List

User: spineda
 Printed: 04/23/2020 - 5:30PM
 Batch: 00502.04.2020 - WRNT RGSTR 04/28/2020 FY20



Warrant Date	Vendor	Description	Account Number	Amount
4/28/2020	A & M Consulting Engineers	532 536 BENRUS/MPRV PLAN	104-406-300-200	97.00
4/28/2020	A & M Consulting Engineers	SD AGREEMENT SEQ 2	104-406-300-200	1,085.00
4/28/2020	A & M Consulting Engineers	REVIEW PLAN UNITED HEALTH CARE	104-406-300-200	387.50
4/28/2020	A & M Consulting Engineers	ARC GIS WORK/SIDEWALKS	104-406-300-200	495.00
4/28/2020	A & M Consulting Engineers	DEV FNL MAP APP	104-406-300-200	155.00
4/28/2020	A & M Consulting Engineers	532 536 BENRUS/MPROV PLAN REVIEW	104-406-300-200	775.00
4/28/2020	A & M Consulting Engineers	FNL MAP REVIEW SEQUOIAS 2 SD	104-406-300-200	283.65
4/28/2020	A & M Consulting Engineers	SPR 20-02 715 YODER (1)	104-406-300-200	232.50
4/28/2020	A & M Consulting Engineers	SPR 20-02 715 YODER (2)	104-406-300-200	620.00
4/28/2020	A & M Consulting Engineers	TPM 20-01 2624 SHERMAN	104-406-300-200	465.00
4/28/2020	AAA Quality Services Inc	PORTABLE RESTROOMS AT MAROOT PARK DUE TO CLOSURE	104-412-300-216	296.33
4/28/2020	American Business Machines	STAPLE CARTRIDGE FOR CPY MACHINE	104-432-300-210	81.61
4/28/2020	Auto Zone, Inc.	SHOP DEPT SUPPLIES	104-433-300-210	32.86
4/28/2020	Auto Zone, Inc.	VEHICLE MAINT ITEMS BULK OIL FOR PD UNITS	104-421-300-260	361.25
4/28/2020	Az Auto Parts	LATEX GLOVES FOR WTP	105-437-300-210	17.31
4/28/2020	Az Auto Parts	BUS 215 ALTERNATOR	145-410-300-260	321.75
4/28/2020	Az Auto Parts	1/4 DIRVE SOCKET SET FOR SHOP	104-433-300-210	67.30
4/28/2020	B & C Enterprises	MONTHLY ARSENIC TESTING	120-435-300-200	130.00
4/28/2020	BC Laboratories, Inc	MONTHLY ARSENIC TESTING SAMPLES	120-435-300-200	80.00
4/28/2020	BC Laboratories, Inc	MONTHLY ARSENIC TESTING SAMPLES	120-435-300-200	130.00
4/28/2020	BC Laboratories, Inc	MONTHLY ARSENIC TESTING SAMPLES	120-435-300-200	130.00
4/28/2020	Best Deal Food Co Inc.	HAND SANITIZIER	104-421-300-216	9.63
4/28/2020	BSK Associates	QUANTI TRAY/TOTAL COLIFORM/E COLI	105-437-300-200	153.00
4/28/2020	BSK Associates	QUANTI TRAY/TOTAL COLIFORM/E COLI ARSENIC, NITRAT.	105-437-300-200	60.00
4/28/2020	BSK Associates	PLANT INF /EFF/LAGOON	120-435-300-200	234.00
4/28/2020	Business Card- Bank of America Credit Cards	PD BUMPERS FOR HEAVY DOORS	104-421-300-140	15.99
4/28/2020	Business Card- Bank of America Credit Cards	WWTP- REPLACE BROKEN BOAT OARS	120-435-300-210	73.72
4/28/2020	Business Card- Bank of America Credit Cards	CHEVRON/FUEL/DC UNIT	104-421-300-250	98.43
4/28/2020	Business Card- Bank of America Credit Cards	HARBOR FREIGHT-PARK SUPPLIES	104-412-300-210	369.36
4/28/2020	Business Card- Bank of America Credit Cards	CHEVRON FUEL FOR PARKS/RECS EXPO	104-431-300-250	41.61
4/28/2020	Business Card- Bank of America Credit Cards	ABM PARKING PASS FOR PARKS/REC EXPO	104-431-300-250	15.00
4/28/2020	Business Card- Bank of America Credit Cards	COVID 19 SPREAY BOTTLES	104-432-300-216	28.14
4/28/2020	Business Card- Bank of America Credit Cards	WTP SUPPLIES	105-437-300-210	216.99
4/28/2020	Business Card- Bank of America Credit Cards	ADOBE ACROBAT	104-432-300-200	12.99
4/28/2020	Business Card- Bank of America Credit Cards	HARBOR FREIGHT SHOP SUPPLIES	104-433-300-210	1,694.51
4/28/2020	Business Card- Bank of America Credit Cards	RENEWAL NOTARY PUBLIC	104-406-300-270	369.03

4/28/2020	Business Card- Bank of America Credit Cards BOTTLE WITH DISPENSER	145-410-300-216	10.93
4/28/2020	Business Card- Bank of America Credit Cards PLASTIC COMBS BINDING	104-432-300-210	15.20
4/28/2020	Business Card- Bank of America Credit Cards IRC RESIDENTIAL CODE ESSENTIALS	104-406-300-170	161.73
4/28/2020	Business Card- Bank of America Credit Cards EPOCH TIMES PUBLICATIONS	104-406-300-170	1.00
4/28/2020	Business Card- Bank of America Credit Cards RITE AID COUNCIL SUPPLIES	104-401-300-271	32.68
4/28/2020	Business Card- Bank of America Credit Cards LIEBERT CASSIDY WEBINAR ON COVID 19	104-402-300-270	75.00
4/28/2020	Business Card- Bank of America Credit Cards NATIONAL NOTARY ASSOC RENEWAL	104-402-300-170	466.81
4/28/2020	Business Card- Bank of America Credit Cards BUDDY TROPHY PLAQUES FOR VICENTE ON PLANNING CO	104-406-300-210	10.73
4/28/2020	Business Card- Bank of America Credit Cards AMAZON PURCHASE FOR CITY ROUTER	104-432-300-210	208.49
4/28/2020	Business Card- Bank of America Credit Cards LIEBERT CASSIDY WEBINAR ON COVID	104-402-300-270	75.00
4/28/2020	Business Card- Bank of America Credit Cards QUEST DIAG PRE EMPLOYMENT DRUG SCREEN FR E VARD	104-406-300-200	58.58
4/28/2020	Business Card- Bank of America Credit Cards QUEST DIAG PRE EMPLOYMENT DRUG SCREEN FOR J GAL	104-421-300-200	29.29
4/28/2020	Business Card- Bank of America Credit Cards CPCA/TRAINING REFUND	104-421-300-270	-125.00
4/28/2020	Business Card- Bank of America Credit Cards PEER BASIC SUPPORT/T/RAINING REFUND	104-421-300-270	-660.00
4/28/2020	Business Card- Bank of America Credit Cards AMAZON/TRAINING MATERIALS /CRAMER	104-421-300-270	14.19
4/28/2020	Business Card- Bank of America Credit Cards NASRO TRAINING M ALLRED	104-421-300-270	40.00
4/28/2020	Business Card- Bank of America Credit Cards NASRO TRAINING M ALLRED	104-421-300-270	500.00
4/28/2020	Business Card- Bank of America Credit Cards ARC TRAINING P CASTRO	104-421-300-270	155.00
4/28/2020	Business Card- Bank of America Credit Cards AMAZON ANIMAL CONTROL SUPPLIES	104-421-300-203	66.27
4/28/2020	Business Card- Bank of America Credit Cards POSITIVE PROMOTION/ITEMS FOR DISPATCH	104-421-300-210	55.35
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-432-300-150	12.98
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-210	216.45
4/28/2020	Business Card- Bank of America Credit Cards LIONS GATE/TRAINIG /P CASTRO	104-421-300-270	546.50
4/28/2020	Business Card- Bank of America Credit Cards LIONS GATE/TRAINIG /ALLRED	104-421-300-270	660.00
4/28/2020	Business Card- Bank of America Credit Cards AMAZON/N95 MASKS	104-421-300-216	283.60
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	39.75
4/28/2020	Business Card- Bank of America Credit Cards AMAZON-FACE MASKS	104-421-300-216	152.49
4/28/2020	Business Card- Bank of America Credit Cards AMAZON PRIME MEMBERSHIP	104-421-300-210	14.06
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	70.95
4/28/2020	Business Card- Bank of America Credit Cards ECOM/HEALTHY LIVING SOLUTIONS/THERMOMETER	104-421-300-216	97.99
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-210	154.48
4/28/2020	Business Card- Bank of America Credit Cards GO RHINO/PUSH BUMPER UNIT 224	104-421-300-260	342.91
4/28/2020	Business Card- Bank of America Credit Cards HOME DEPOT GLOVES FOR PD	104-421-300-216	42.79
4/28/2020	Business Card- Bank of America Credit Cards LOWES GLOVES FOR PD	104-421-300-216	38.10
4/28/2020	Business Card- Bank of America Credit Cards AMAZON IT ITEMS	104-421-300-181	90.56
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	34.18
4/28/2020	Business Card- Bank of America Credit Cards BOB BARKER DISENFECTANT	104-421-300-216	115.41
4/28/2020	Business Card- Bank of America Credit Cards MYSTAIRE DISENFECTANT	104-421-300-216	188.00
4/28/2020	Business Card- Bank of America Credit Cards WALMART-GLOVES FOR PD	104-421-300-216	324.71
4/28/2020	Business Card- Bank of America Credit Cards AMAZON ANIMAL CONTROL SUPPLIES	104-421-300-203	70.35
4/28/2020	Business Card- Bank of America Credit Cards AMAZON SAFETY GLASSES	104-421-300-216	75.00
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	16.23
4/28/2020	Business Card- Bank of America Credit Cards ESRJ/RIMS MAPS	104-421-300-181	1,500.00
4/28/2020	Business Card- Bank of America Credit Cards MYSTAIRE/FIXTURE & UV BULBS	104-421-300-210	1,497.00
4/28/2020	Business Card- Bank of America Credit Cards USP SHIPPING CHARGES	104-432-300-152	38.55

4/28/2020	Business Card- Bank of America Credit Cards USP SHIPPING CHARGES	104-432-300-152	47.48
4/28/2020	Business Card- Bank of America Credit Cards USP SHIPPING CHARGES	104-432-300-152	16.32
4/28/2020	Business Card- Bank of America Credit Cards AMAZON OFFICE SUPPLIES	104-421-300-150	13.95
4/28/2020	Business Card- Bank of America Credit Cards AMAZON JUMPER CABLES	104-421-300-210	129.76
4/28/2020	Business Card- Bank of America Credit Cards ALPHA CARD /ID CARD SOFTWARE	104-421-300-181	600.00
4/28/2020	Business Card- Bank of America Credit Cards COMCAST ACCT#0566	104-421-300-220	575.12
4/28/2020	Business Card- Bank of America Credit Cards COMCAST ACCT#071130	120-435-300-220	246.36
4/28/2020	Business Card- Bank of America Credit Cards ALASKA AIRLINES FLIGHT TO PORTLAND SPRINGBROOK C	104-405-300-270	187.39
4/28/2020	Business Card- Bank of America Credit Cards COMCAST ACCT#87740	104-421-300-220	2,425.74
4/28/2020	Business Card- Bank of America Credit Cards COMCAST ACCT#41872	104-432-300-220	586.93
4/28/2020	Business Card- Bank of America Credit Cards SPRINGBROOK CONF MAY 2020 REGISTRATION REFUND	104-405-300-270	-650.00
4/28/2020	Business Card- Bank of America Credit Cards EARTHLINK	104-401-300-157	34.95
4/28/2020	Business Card- Bank of America Credit Cards LA MISSION	104-401-300-200	14.57
4/28/2020	CA Dept. of Tax & Fee Admin SALES TAX INTEGRATED AVIAN SOLUTIONS INV#C0105 & C	104-419-300-207	479.00
4/28/2020	CA Dept. of Tax & Fee Admin SALES TAX : ANCHOR SCIENTIFIC INV#244772	120-435-300-140	40.00
4/28/2020	California Boiler Inc. BOILER FOR POOL	138-419-300-206	1,195.91
4/28/2020	California Building Standards Commn BLDG STNDS ADMIN SPL REVL FND 3RD Q JAN TO MAR 20	104-000-202-013	62.70
4/28/2020	Cannon Financial Services, Inc. COPIER SVC RENTAL APR 2020	104-421-300-180	84.18
4/28/2020	Cannon Financial Services, Inc. CONTRACT & INS CHARGE & USAGE	104-432-300-180	136.93
4/28/2020	Chemical Waste Management Inc SLUDGE REMOVAL	105-437-300-193	4,276.72
4/28/2020	City of Avenal AC SVC AGREEMENT AVENAL CORCORAN MAR2020	104-421-300-203	4,146.38
4/28/2020	City of Corcoran INTERIOR UNIT DISINFECT X16 ELITE AUTO DETAILING	104-421-300-216	240.00
4/28/2020	City of Corcoran UNIT CAR WASH	104-421-300-260	150.00
4/28/2020	City of Corcoran POSTAGE	104-432-300-150	3.10
4/28/2020	City of Corcoran PARTS/SUPPLIES FOR WATER REIMB. E BOYETT	105-437-300-210	10.96
4/28/2020	City of Corcoran IT	104-405-300-200	60.00
4/28/2020	City of Corcoran 56 FABRIC MASKS W/SLITS FOR FILTERS	145-410-300-216	280.00
4/28/2020	Commercial Neon, Inc. FUNDED BY CORCORAN COMM FOUNDATION GRANT	104-412-300-200	2,178.99
4/28/2020	Corcoran Hardware DEPT SUPPLIES	138-419-300-206	158.03
4/28/2020	Corcoran Hardware EQUIPT REPAIR	104-412-300-140	34.61
4/28/2020	Corcoran Hardware DEPT SUPPLIES	104-421-300-210	20.12
4/28/2020	Corcoran Hardware ANIMAL CONTROL: KENNEL	104-421-300-203	38.72
4/28/2020	Corcoran Hardware DEPT SUPL	136-415-300-210	13.79
4/28/2020	Corcoran Hardware DEPT SUPL	104-432-300-210	61.78
4/28/2020	Corcoran Hardware EQUIPT REPAIR	104-432-300-140	63.85
4/28/2020	Corcoran Hardware DEPT SUPPLIES	104-433-300-210	22.70
4/28/2020	Corcoran Hardware DEPT SUPPLIES	109-434-300-210	97.13
4/28/2020	Corcoran Hardware DEPT SUPPLIES	120-435-300-210	1,088.34
4/28/2020	Corcoran Hardware DEPT SUPPLIES	105-437-300-210	549.04
4/28/2020	Corcoran Hardware DEPT SUPPLIES	145-410-300-210	26.78
4/28/2020	Creative Forms & Concepts LASER UTILITY BILL POSTCARD W/SHIPPING CHARGES	104-405-300-155	1,772.33
4/28/2020	CUSD DEVELOPER FEES-JAN TO MAR 2020	104-000-202-016	9,757.73
4/28/2020	CUSD CITY ADMIN FEE 3% JAN TO MAR 2020	104-000-366-100	-292.73
4/28/2020	Dept of Conservation STRONG MOTION INS & MAP FEE 3Q JAN TO MAR 2020	104-000-202-013	109.94
4/28/2020	Dept of Justice LIVE SCAN FEE FOR MARCH 2020	104-421-300-148	309.00

4/28/2020	Division of State Architect	1ST QTR JAN TO MAR 2020	104-000-323-009	942.74
4/28/2020	Dura Tech USA, Inc.	PATROL MDT'S	114-414-300-210	17,887.23
4/28/2020	E & B Bulk Transportation	FILL SAND	105-437-300-200	600.01
4/28/2020	Felder Communications	RADIO ITEMS	104-421-300-141	258.18
4/28/2020	Frontier Communications	ACCT#5999222430604085	104-432-300-220	350.58
4/28/2020	Full Pull Media, LLC	VINYL FOR UNIT 225	104-421-300-260	844.80
4/28/2020	Full Pull Media, LLC	VINYL FOR UNIT 256	104-421-300-260	784.80
4/28/2020	Full Pull Media, LLC	VINYL FOR UNIT 202	104-421-300-260	598.28
4/28/2020	Full Pull Media, LLC	VINYL FOR PD T3'S UNIT#234/235	104-421-300-260	72.90
4/28/2020	Full Pull Media, LLC	VINYL FOR UNIT#275	104-421-300-260	325.95
4/28/2020	Gaindo Farms Discing	REBOARD 3 WINDOWS 1630 BREWER	313-605-300-200	70.00
4/28/2020	Gaindo Farms Discing	WEED ABATEMENT FRONT YARD 1914 ESTES	313-605-300-200	35.00
4/28/2020	Global CTI Group, Inc.	NEW PHONE SYSTEM	145-410-500-540	8,559.07
4/28/2020	Global CTI Group, Inc.	NEW PHONE SYSTEM	121-439-500-540	570.60
4/28/2020	Global CTI Group, Inc.	NEW PHONE SYSTEM	104-432-500-540	2,425.05
4/28/2020	Global CTI Group, Inc.	NEW PHONE SYSTEM	121-439-500-540	570.60
4/28/2020	Global CTI Group, Inc.	NEW PHONE SYSTEM	105-437-500-540	2,139.76
4/28/2020	Grainger Inc	PD SUPPLIES	104-421-300-210	20.08
4/28/2020	Grainger Inc	NEW HOSE FOR SMALL PRESS	105-437-300-210	112.06
4/28/2020	HUB International	CERT OF LIABILITY VETS HALL USE 3/13/2020	104-000-362-085	109.50
4/28/2020	Interwest Consulting Group, Inc,	PLAN CHECK FOR UNITED HEALTH CENTER	104-406-300-200	2,940.00
4/28/2020	Jorge Lopez	CORCORAN COMM FOUNDATION GRANT-SIGN @ RAC	104-412-300-200	1,640.36
4/28/2020	Jorgensen & Company	ANNUAL FEE FOR FIRE ALARM SYSTEM	105-437-300-200	600.00
4/28/2020	Jorgensen & Company	FIRE EXTINGUISHER TESTING & REPLACE	105-437-300-200	440.23
4/28/2020	JP Morgan Chase Bank NA	COMCAST ACCT#0566	104-421-300-220	575.12
4/28/2020	JP Morgan Chase Bank NA	COMCAST ACCT#77130	120-435-300-220	502.71
4/28/2020	Kings County Clerk	IMAGE PRINT OUT#908 REGANCY	104-406-300-200	0.80
4/28/2020	Kings County Clerk	IMAGE PRINT OUT 507 CLAIRE	104-406-300-200	1.60
4/28/2020	Kings County Clerk	1808 TENNENT	301-430-300-200	20.00
4/28/2020	Kings County Clerk	TERM OF TITAL CLOUD 26120 7TH	104-406-300-200	20.00
4/28/2020	Kings County Clerk	TERM OF TITAL CLOUD 26120 7TH	104-406-300-200	20.00
4/28/2020	Kings County Clerk	REMOVAL OF LIEN 26120 7TH	104-406-300-200	20.00
4/28/2020	Kings County Clerk	IMAGE PRINT OUT#908 REGANCY	104-406-300-200	0.80
4/28/2020	Kings County Clerk	IMAGE PRINT OUT#908 REGANCY	104-406-300-200	1.60
4/28/2020	Kings County Fire Department	3Q JAN TO MAR 2020	104-422-300-208	130,525.50
4/28/2020	Kings County Planning Agency	JAN TO MAR 2020-COUNTY LOAN PAYMENTS	190-470-365-099	2,565.03
4/28/2020	Kings County Planning Agency	COUNTY LOAN PAYMENTS JAN TO MAR 2020	193-474-365-099	2,500.00
4/28/2020	Kings County Planning Agency	COUNTY LOAN PAYMENTS JAN TO MAR 2020	195-477-365-099	2,154.00
4/28/2020	Kings County Planning Agency	COUNTY LOAN PAYMENTS JAN TO MAR 2020	196-478-365-099	1,430.00
4/28/2020	Kings County Planning Agency	CITY 3% SHARE	301-430-366-100	-259.47
4/28/2020	Kings County Treasurer	COUNTY IMPACT FEES JAN TO MAR 2020	104-000-202-008	3,617.54
4/28/2020	Kings County Treasurer	CITY ADMIN FEE PFF FEE	104-000-366-100	-88.23
4/28/2020	Kings Waste & Recycling	GREEN WASTE: 186.88 UNITS/TONS	112-436-300-192	7,475.20
4/28/2020	Kings Waste & Recycling	BLUE CANS 71.06 UNITS/TONS	112-436-300-192	2,842.40
4/28/2020	Kings Waste & Recycling	MISC COMM 1.92 UNITS/TONS	112-436-300-192	76.80

4/28/2020	Lacey Animal Hospital	AC VET SVC CASE C2000619	104-421-300-203	123.30
4/28/2020	Law & Associates Investigations	BACKGROUND SVC	104-421-300-200	3,200.00
4/28/2020	Lowe's	SUPPLIES FOR PARKS	104-412-300-210	217.95
4/28/2020	Matson Alarm Co. Inc.	RAO ALARM SYSTEM: MONITORING SVC	104-432-300-200	120.50
4/28/2020	Matson Alarm Co. Inc.	RAO ALARM SYSTEM: MONITORING SVC	104-432-300-200	120.50
4/28/2020	Office Depot	PD DEPT SUPPLIES	104-421-300-150	75.75
4/28/2020	Office Depot	PD DEPT SUPPLIES	104-421-300-150	19.81
4/28/2020	Price, Paige & Company	CITY FINANCIAL STATEMENTS	104-405-300-200	2,553.00
4/28/2020	Price, Paige & Company	CNSLT WORK: SUCCESSOR AGENCY PROP HELD FOR RESA	104-408-300-200	3,500.00
4/28/2020	Proclean Supply	EXTRA JANITORIAL SUPPL DUE TO COVID 19	104-432-300-216	507.48
4/28/2020	Proclean Supply	EXTRA JANITORIAL SUPPL DUE TO COVID 19	104-432-300-216	87.17
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	49.64
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	36.03
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	157.21
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	44.18
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-320-200	22.93
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	32.16
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	17.13
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	120-435-300-200	49.64
4/28/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	105-437-300-200	52.91
4/28/2020	Quad Knopf, Inc.	MEETING W/ J ZUMWALT RE: TPM 19-01	104-406-300-200	485.10
4/28/2020	Quad Knopf, Inc.	WATER METER REPLC PROJECT	105-437-300-200	1,049.49
4/28/2020	Quad Knopf, Inc.	TPM 19-01 FINAL MAP	104-406-300-200	313.83
4/28/2020	Quad Knopf, Inc.	WATER METER REPLC PROJECT	105-437-300-200	1,485.54
4/28/2020	Quad Knopf, Inc.	GIS HOSTING JAN 2020	104-406-300-200	230.77
4/28/2020	Quad Knopf, Inc.	GIS WORK PLANNING	104-406-300-200	1,112.76
4/28/2020	Quad Knopf, Inc.	GIS HOSTING FEB 2020	104-406-300-200	230.77
4/28/2020	Quad Knopf, Inc.	GIS WORK PLANNING	104-406-300-200	926.73
4/28/2020	Quad Knopf, Inc.	WATER METER REPLC PROJECT	105-437-300-200	1,110.78
4/28/2020	Quad Knopf, Inc.	WATER METER REPLC PROJECT	105-437-300-200	3,562.53
4/28/2020	Quad Knopf, Inc.	WATER METER REPLC PROJECT	105-437-300-200	1,424.70
4/28/2020	Quadiant	POSTAGE MACHINE @ CITY HALL LOADED	104-432-300-152	1,100.00
4/28/2020	Quality Pool Service	INSTALL CONTROLLER & REPAIR LEAKS AT POOL	138-419-300-206	1,104.05
4/28/2020	Quality Pool Service	SUMP PUMP FOR POOL	138-419-300-206	450.61
4/28/2020	Richard A. Blak, PhD	PSYCH EXAM FOR GILBERT GARRETT	104-421-300-200	400.00
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	TOOL REPLC	120-435-300-210	48.34
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	PUMP SCREW REPLC	120-435-300-140	38.08
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	TOOL REPLC	120-435-300-210	65.45
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	NOZZEL, CAMLOCK FITTING	120-435-300-140	23.27
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	PUMP SCREW REPLC	120-435-300-140	10.07
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	AUGER MONSTER REPAIRS WW	120-435-300-140	209.50
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	SUPPLIES	120-435-300-210	39.22
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	COVERALLS FOR RESTROOM SANITATION	104-412-300-210	52.39
4/28/2020	Sawtelle & Rosprim Hardware, Inc.	PARKS SUPPLIES SAFETY GLASSES	104-412-300-210	12.99
4/28/2020	Sawtelle Rosprim Machine Shop	MATERIALS FOR NEW SIGN FRAME	120-435-300-140	116.32

4/28/2020	Sawtelle Rosprim Machine Shop	WASTE WATER PARTS & LABOR UNIT#71	120-435-300-140	6,822.43
4/28/2020	Self Help Enterprises	PROF SVCS -GRANT WRITING 2020 CH GRANT	280-530-300-200	2,500.00
4/28/2020	Self Help Enterprises	GEN ADMIN PROF SVC	283-548-300-200	3,134.00
4/28/2020	SHI International Corp.	BLACK TONER FOR FINANCE PRINTER HP 14A	104-405-300-150	209.11
4/28/2020	Shyam Bhaskar, MD	PRE EMPLOYMENT PHYSICAL FOR P JAMES	104-421-300-200	120.00
4/28/2020	Shyam Bhaskar, MD	PRE EMPLOYMENT PHYSICAL FOR S REVELES-BLAKE	104-421-300-200	120.00
4/28/2020	Terminix	PEST CONTROL 2410 BELL APRIL 2020 SVCS	313-605-300-200	55.00
4/28/2020	The Gas Company	ACCT#15829731015	104-432-300-242	275.06
4/28/2020	The Gas Company	ACCT#00888349024	145-410-300-242	91.00
4/28/2020	The Gas Company	ACCT#20001594009	104-432-300-242	25.07
4/28/2020	The Gas Company	ACCT#06981596833	104-432-320-242	25.07
4/28/2020	The Gas Company	ACCT#00891595001	104-432-300-242	167.31
4/28/2020	The Printer	PD FORMS	104-421-300-155	218.12
4/28/2020	The Printer	BUSINESS CARDS: M COUCH	104-406-300-210	568.01
4/28/2020	The Printer	BUSINESS CARDS: C VILLEGAS	104-431-300-210	568.01
4/28/2020	The Printer	BUSINESS CARDS: C VILLEGAS	104-401-300-210	119.62
4/28/2020	Trans Union LLC	PROFESSIONAL SVC/BACKGROUND	104-421-300-200	98.10
4/28/2020	Tulare-Kings Veterinary ER Svc	VET SVC ANIMAL CONTROL C2000621	104-421-300-203	192.00
4/28/2020	Tule Trash Company	CONTRACT	112-436-300-200	134,671.05
4/28/2020	Tule Trash Company	FRANCHISE FEE 7.5%	104-000-316-024	-13,408.21
4/28/2020	Tule Trash Company	FRANCHISE FEE MARCH 2020	112-436-316-023	-2,053.20
4/28/2020	UNIFIRST Corporation	UNIFORMS COSTS X2	104-433-200-125	208.80
4/28/2020	UNIFIRST Corporation	UNIFORMS COSTS X1	104-412-200-125	183.54
4/28/2020	UNIFIRST Corporation	UNIFORMS COSTS X3	109-434-200-125	183.55
4/28/2020	UNIFIRST Corporation	UNIFORMS COSTS X6	105-437-200-125	608.54
4/28/2020	UNIFIRST Corporation	UNIFORMS COSTS X80%	120-435-200-125	492.05
4/28/2020	UNIFIRST Corporation	UNIFORMS COSTS X20%	121-439-200-125	123.01
4/28/2020	UNIFIRST Corporation	UNIFORMS COSTS X4	145-410-200-125	509.13
4/28/2020	US Bank Equipment Finance	PW COPIER LEASE	109-434-300-180	141.91
4/28/2020	USA Blue Book	STICKERS FOR WATER PLANT	105-437-300-210	569.28
4/28/2020	USA Blue Book	CREDIT FOR INV197910	105-437-300-210	-380.61
4/28/2020	Verizon Wireless	CELL PHE SVC	145-410-300-220	107.85
4/28/2020	Verizon Wireless	WIRELESS AIR CARDS	145-410-300-220	38.01
4/28/2020	Verizon Wireless	ON CALL CELL PHONE SVC	105-437-300-220	3.10
4/28/2020	Verizon Wireless	WIRELESS AIRCARDS	105-437-300-220	38.01
4/28/2020	Verizon Wireless	CELL PHN SVC-TRINO	104-432-300-220	0.46
4/28/2020	Verizon Wireless	CELL PHN SVC JOE	105-437-300-220	2.98
4/28/2020	Verizon Wireless	PW WIRELESS AIRCARDS	105-437-300-220	38.01
4/28/2020	Verizon Wireless	COM DEV/INSPECT PHONE	104-406-300-210	38.01
4/28/2020	Verizon Wireless	COM DEV/ AIR CARDS X2	104-406-300-210	157.32
4/28/2020	Wells Fargo Bank, N.A.	TEMP WORKER; C MEDEZ	104-412-300-200	315.36
4/28/2020	Wells Fargo Bank, N.A.	TEMP WORKER; C MEDEZ	109-434-300-200	315.36
4/28/2020	Wells Fargo Bank, N.A.	TEMP WORKER; A SIERRA	104-412-300-200	394.20
4/28/2020	Wells Fargo Bank, N.A.	TEMP WORKER; A SIERRA	109-434-300-200	394.20
4/28/2020	Wells Fargo Bank, N.A.	TEMP WORKER; C MENDEZ	104-412-300-200	394.20

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Wells Fargo Bank, N.A.
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Wells Fargo Bank, N.A.
Wood Rogers, Inc.

TEMP WORKER; C MENDEZ
TEMP WORKER; A SIERRA
TEMP WORKER; A SIERRA
WELL 11: WATER QUALITY IMPROVEMENTS

109-434-300-200
104-412-300-200
109-434-300-200
105-437-300-200

394.20
394.20
394.20
3,891.06

Warrant Total: 416,812.59

Accounts Payable

Blanket Voucher Approval Document



User: spineda
 Printed: 05/06/2020 - 10:50AM
 Warrant Request Date: 5/12/2020
 DAC Fund:

Batch: 00501.05.2020 - WRNT RGSTR 05/12/2020

Line	Claimant	Amount
1	A & M Consulting Engineers	37,434.50
2	A+ Quality Concrete Construction Inc.	950.00
3	Accela, Inc.	1,515.00
4	Asbury Environmental Services	45.00
5	AT&T Mobility	41.20
6	Auto Zone, Inc.	601.07
7	Az Auto Parts	363.23
8	Badger Meter	1,106.89
9	BSK Associates	2,335.60
10	C. A. Reding Company, Inc	46.04
11	CalACT	3,683.00
12	California Department of Transportation	46.64
13	Caves & Associates	510.00
14	CDW-Government, Inc	515.05
15	Central Valley Lawn Care	350.00
16	Central Valley Sweeping LLC	5,600.00
17	City of Corcoran	203.00
18	City of Corcoran	240.11
19	Corcoran Publishing Company	355.00
20	Data Ticket Inc	200.00
21	Farley Law Firm	30,578.80
22	FedEx	99.82
23	Felder Communications	779.50
24	Ferguson Enterprises, Inc	2,523.68
25	Foremost Promotions	246.17
26	Frontier Communications	70.72
27	Frontier Communications	54.74
28	Full Pull Media, LLC	1,539.60
29	Galindo Farms Discing	350.00
30	Gary V. Burrows Inc.	1,551.05
31	Hach Company	712.19
32	Industrial Electric Machinery	8,799.05
33	Ingram Digital Electric	704.00
34	Jorge Lopez	120.00
35	Manuel Zapata Tree Service	7,150.00
36	National Auto Fleet Group	41,376.81
37	Nutrien AG Solutions, Inc.	2,359.52
38	PG&E	4,905.49
39	PG&E	151.59
40	PG&E	481.17
41	PG&E	12.64
42	PG&E	10.51
43	PG&E	83,160.73
44	PG&E	10.55
45	PG&E	31.23
46	PG&E	2,193.58

47	PG&E	38.22
48	Proclean Supply	214.27
49	Prudential Overall Supply	323.88
50	Quad Knopf, Inc.	3,030.84
51	Quality Pool Service	2,362.91
52	Radius Tire Co.	20.00
53	Ramiro Sanchez	1,014.00
54	Recreation Association of Corcoran	17,370.45
55	Richard's Chevrolet	90.13
56	Shell	94.83
57	Shyam Bhaskar, MD	120.00
58	Sidonio Palmerin	67.06
59	SJVAPCD	143.00
60	Stoney's Sand & Gravel, LLC	366.37
61	Superior Electric Works Inc.	5,794.90
62	Susie Nava	250.00
63	TF Tire & Service	180.08
64	The Gas Company	16.85
65	The Gas Company	21.38
66	The Gas Company	14.30
67	The Gas Company	30.31
68	The Gas Company	279.62
69	The Gas Company	355.54
70	The Gas Company	14.30
71	Tires 4 Less	20.00
72	Tulare-Kings Veterinary ER Svc	159.00
73	unWired Broadband	199.95
74	Urban Futures Inc	875.00
75	Verizon Wireless	1,436.53
76	Wells Fargo Bank, N.A.	3,784.32
77	WEX BANK	7,332.44
78	Wood Rogers, Inc.	975.00
	Page Total:	\$46,995.48
	Grand Total:	\$293,109.95

Page Total: \$46,995.48

Accounts Payable Voucher Approval List

User: spineda
 Printed: 05/06/2020 - 10:51AM
 Batch: 00501.05.2020 - WRNT RGSTR 05/12/2020 FY20



Warrant Date	Vendor	Description	Account Number	Amount
5/12/2020	A & M Consulting Engineers	LIGHTED CROSS WALK PROJ DAIRY AVE CMAQ GRANT FUI	109-434-300-214	4,164.00
5/12/2020	A & M Consulting Engineers	PROF SERVICES: REVIEW & ANALY STORM WATER INFAS	109-434-300-200	2,945.00
5/12/2020	A & M Consulting Engineers	CORCORAN SEWER& WATERLINE REPLC	105-437-300-200	1,867.87
5/12/2020	A & M Consulting Engineers	CORCORAN SEWER& WATERLINE REPLC	120-435-300-200	622.63
5/12/2020	A & M Consulting Engineers	WELL 8: WATER QUALITY IMPROVEMENTS	105-437-300-200	12,090.00
5/12/2020	A & M Consulting Engineers	2020 SBI	109-434-300-212	15,745.00
5/12/2020	A+ Quality Concrete Construction Inc.	REPAIR CONCRETE AT STORM DRAINS SHERMAN/WIGDAL	109-434-300-213	950.00
5/12/2020	Accela, Inc.	APRIL 2020 UTILITY ONLINE PAYMENT	105-437-300-200	757.50
5/12/2020	Accela, Inc.	APRIL 2020 UTILITY ONLINE PAYMENT	112-436-300-200	378.75
5/12/2020	Accela, Inc.	APRIL 2020 UTILITY ONLINE PAYMENT	120-435-300-200	227.25
5/12/2020	Accela, Inc.	APRIL 2020 UTILITY ONLINE PAYMENT	121-439-300-200	151.50
5/12/2020	Asbury Environmental Services	USED OIL PICK UP	104-433-300-200	45.00
5/12/2020	AT&T Mobility	DUTY MAN CELL ACCT#834605440	120-435-300-220	41.20
5/12/2020	Auto Zone, Inc.	NEW BATTERY UNIT#197	104-421-300-260	273.51
5/12/2020	Auto Zone, Inc.	NEW BATTERY UNIT#256	104-421-300-260	152.16
5/12/2020	Auto Zone, Inc.	NEW BATTERY UNIT#221	104-421-300-260	157.30
5/12/2020	Auto Zone, Inc.	CAR WASH ITEMS	104-421-300-260	7.04
5/12/2020	Auto Zone, Inc.	CAR WASH ITEMS	104-421-300-260	11.06
5/12/2020	Az Auto Parts	MAINT PARTS FOR UNIT#220	104-421-300-260	68.22
5/12/2020	Az Auto Parts	BUS 169 OIL FILTER, V BELT, & LED LIGHT	145-410-300-260	128.73
5/12/2020	Az Auto Parts	HEADLIGHTS FOR UNIT#156	120-435-300-260	151.38
5/12/2020	Az Auto Parts	WIPER BLADES FOR UNIT#150	104-412-300-260	14.90
5/12/2020	Badger Meter	BADGER METERS FOR DISTRIBUTION SYSTEM	105-437-300-210	1,106.89
5/12/2020	BSK Associates	LIGHTED CROSSWALK PROJECT DAIRY AVE	109-434-300-200	2,335.60
5/12/2020	C. A. Reding Company, Inc	COPIER LEASE: DEPOT: APRIL 2020	145-410-300-180	46.04
5/12/2020	CalACT	RESPIRATOR MASK 750 & SANITIZER 400	145-410-300-216	3,683.00
5/12/2020	California Department of Transportation	SIGNAL & LIGHTING JAN TO MAR 2020 NORTH ENTRANCE	109-434-300-160	46.64
5/12/2020	Caves & Associates	NEGOTIATIONS MAY 2020	104-402-300-200	510.00
5/12/2020	CDW-Government, Inc	BACK UP BATTERIES X2	104-405-300-150	233.76
5/12/2020	CDW-Government, Inc	ACROBAT	104-405-300-150	281.29
5/12/2020	Central Valley Lawn Care	LANDSCAPE SVC APRIL 2020 PHEASANT RIDGE	111-602-300-202	350.00
5/12/2020	Central Valley Sweeping LLC	STREET SWEEPING APRIL 2020	112-438-300-200	1,866.50
5/12/2020	Central Valley Sweeping LLC	STREET SWEEPING APRIL 2020	109-434-300-200	1,866.50
5/12/2020	Central Valley Sweeping LLC	STREET SWEEPING APRIL 2020	121-439-300-200	1,867.00
5/12/2020	City of Corcoran	CITY SVC 2410 BELL AVE	301-430-300-316	89.38
5/12/2020	City of Corcoran	CITY SVC 1630 BREWER	301-430-300-316	93.18

5/12/2020	City of Corcoran	CITY SVC 1914 ESTES	301-430-300-316	57.55
5/12/2020	City of Corcoran	RANGE FEES FOR G GILBERT	104-421-300-200	23.00
5/12/2020	City of Corcoran	PD UNIT CAR WASH	104-421-300-260	60.00
5/12/2020	City of Corcoran	UNIT DISENTECT X 8	104-421-300-216	120.00
5/12/2020	Corcoran Publishing Company	CITY TRANSIT AD RAN APRIL 2, 2020	145-410-300-156	283.00
5/12/2020	Corcoran Publishing Company	NIXLE AD 4/9 & 4/23	104-421-300-156	72.00
5/12/2020	Data Ticket Inc	CODE ENFORCEMENT CITATION PROCESSING FOR THE MA	104-406-300-200	200.00
5/12/2020	Farley Law Firm	LEGAL EXPENSES THROUGH APRIL 2020	104-403-300-200	2,697.50
5/12/2020	Farley Law Firm	2724 SHERMAN AVE	104-403-300-200	90.00
5/12/2020	Farley Law Firm	908 REGENCY	104-403-300-200	25.00
5/12/2020	Farley Law Firm	WELL LITIGATION	105-437-300-205	27,178.80
5/12/2020	Farley Law Firm	CHAMBER OF COMMERCE	104-401-300-200	247.50
5/12/2020	Farley Law Firm	RETAINER FEE/CONTRACT	104-403-300-200	250.00
5/12/2020	Farley Law Firm	SB 998 ORDINANCE POLICY	105-437-300-200	90.00
5/12/2020	FedEx	2 TUBE FOR PLANS SENT TO INTERWEST RE ADVENTIST HE	104-406-300-200	32.15
5/12/2020	FedEx	FEDEX GROUND SVC FOR PLANS TO INTERWEST RE ADVEI	104-406-300-200	67.67
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	145-410-300-141	51.50
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	104-412-300-141	34.00
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	104-421-300-141	490.00
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	104-431-300-141	42.50
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	109-434-300-141	51.00
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	120-435-300-141	34.00
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	105-437-300-141	59.50
5/12/2020	Felder Communications	RADIO MAINT & REPAIR	121-439-300-141	17.00
5/12/2020	Ferguson Enterprises, Inc	PARTS/SUPPLIES	105-437-300-210	2,093.40
5/12/2020	Ferguson Enterprises, Inc	PARTS/SUPPLIES	105-437-300-210	130.94
5/12/2020	Ferguson Enterprises, Inc	PARTS/SUPPLIES	105-437-300-210	97.84
5/12/2020	Ferguson Enterprises, Inc	PARTS/SUPPLIES	105-437-300-210	158.88
5/12/2020	Ferguson Enterprises, Inc	PARTS/SUPPLIES	105-437-300-210	42.62
5/12/2020	Foremost Promotions	HAND SANITIZER	104-421-300-216	246.17
5/12/2020	Frontier Communications	ACCT#55599286801122995	104-432-320-220	70.72
5/12/2020	Frontier Communications	ACCT#555999241850629065	120-435-300-220	54.74
5/12/2020	Full Pull Media, LLC	VINYL FOR UNIT#224	104-421-300-260	844.80
5/12/2020	Full Pull Media, LLC	VINYL FOR UNIT#275	104-421-300-260	694.80
5/12/2020	Galindo Farms Discing	WEED ABATEMENT FRONT YARD 740 LETTS	313-605-300-200	220.00
5/12/2020	Galindo Farms Discing	MONTHLY MAINT OF LAWN 2410 BELL & 1116 SHERMAN A	313-605-300-200	130.00
5/12/2020	Gary V. Burrows Inc.	FUEL STATEMENT	145-410-300-250	235.13
5/12/2020	Gary V. Burrows Inc.	FUEL STATEMENT	104-412-300-250	26.47
5/12/2020	Gary V. Burrows Inc.	FUEL STATEMENT	104-421-300-250	529.87
5/12/2020	Gary V. Burrows Inc.	FUEL STATEMENT	104-431-300-250	51.61
5/12/2020	Gary V. Burrows Inc.	FUEL STATEMENT	104-433-300-250	135.22
5/12/2020	Gary V. Burrows Inc.	FUEL STATEMENT	109-434-300-250	385.08
5/12/2020	Gary V. Burrows Inc.	FUEL STATEMENT	105-437-300-250	187.67
5/12/2020	Haeh Company	REAGENT PILLOWS FOR TESTING FRE CHOLRINE & IRON C	105-437-300-210	246.02
5/12/2020	Haeh Company	FILTERS FOR WWTP LAB SAMPLES	120-435-300-210	466.17

5/12/2020	Industrial Electric Machinery	6 1/2 & SHERMAN SEWER STATION	120-435-300-140	8,799.05
5/12/2020	Ingram Digital Electric	SIGNAL LIGHTS REPAIR WHITLEY/LEITTS AVE.	109-434-300-200	704.00
5/12/2020	Jorge Lopez	REPAIR LOBBY WALL, DOORSTEP AT PD	104-421-300-140	120.00
5/12/2020	Manuel Zapata Tree Service	MEASURE A.PARK PROJ-UP TOWN TREE TRIMMING BEAUTI	138-419-300-208	5,000.00
5/12/2020	Manuel Zapata Tree Service	TRIMMING 2 PALM TREES ON KING/BAINUM AVE.	104-412-300-140	650.00
5/12/2020	Manuel Zapata Tree Service	MEASURE A.PARK PROJ-REMOVE TREES FOR SIDEWALK	138-419-300-207	1,500.00
5/12/2020	National Auto Fleet Group	NEW PD UNIT PURCHASE/EXPLORER PO#24672/UNIT#275	114-414-500-540	41,376.81
5/12/2020	Nutrien AG Solutions, Inc.	ROUND UP WEED SPRAY	105-437-300-210	670.32
5/12/2020	Nutrien AG Solutions, Inc.	ROUND UP WEED SPRAY	105-437-300-210	670.32
5/12/2020	Nutrien AG Solutions, Inc.	WEED SPRAY	105-437-300-140	1,018.88
5/12/2020	PG&E	ACCT#99497000756-9	111-601-300-240	9.86
5/12/2020	PG&E	ACCT#99497000756-9	145-410-300-240	713.29
5/12/2020	PG&E	ACCT#99497000756-9	138-419-300-206	2,896.52
5/12/2020	PG&E	ACCT#99497000756-9	104-412-300-240	449.95
5/12/2020	PG&E	ACCT#99497000756-9	104-432-300-240	3,923.05
5/12/2020	PG&E	ACCT#99497000756-9	104-432-320-240	224.86
5/12/2020	PG&E	ACCT#99497000756-9	109-434-300-240	333.13
5/12/2020	PG&E	ACCT#99497000756-9	120-435-300-240	19,610.36
5/12/2020	PG&E	ACCT#99497000756-9	121-439-300-240	1,220.63
5/12/2020	PG&E	ACCT#99497000756-9	105-437-300-240	53,779.08
5/12/2020	PG&E	ACCT#5304135173-4	111-601-300-240	73.95
5/12/2020	PG&E	ACCT#5304135173-4	111-603-300-240	10.22
5/12/2020	PG&E	ACCT#5304135173-4	111-604-300-240	112.58
5/12/2020	PG&E	ACCT#5304135173-4	104-412-300-240	11.23
5/12/2020	PG&E	ACCT#5304135173-4	109-434-300-240	4,697.51
5/12/2020	PG&E	ACCT#1056173633-0	301-430-300-316	31.23
5/12/2020	PG&E	ACCT#47341957828	301-430-300-316	12.64
5/12/2020	PG&E	ACCT#0264009458-3	301-430-300-316	151.59
5/12/2020	PG&E	ACCT#94172356415	301-430-300-316	10.55
5/12/2020	PG&E	ACCT#27777837660	105-437-300-240	38.22
5/12/2020	PG&E	ACCT#3357250173-3	104-432-300-240	481.17
5/12/2020	PG&E	ACCT#8465964727-9	301-430-300-316	10.51
5/12/2020	PG&E	ACCT#13015938064	104-432-300-240	2,193.58
5/12/2020	Proclean Supply	HAND SANITIZER REFILL FOR GOV BLDGS DUE TO COVID	1104-432-300-216	214.27
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	34.85
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	25.78
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	112.48
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-300-200	29.46
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-432-320-200	16.40
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	21.44
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	104-433-300-200	11.42
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	120-435-300-200	34.85
5/12/2020	Prudential Overall Supply	ENTRANCE RUGS/SHOP TOWELS/DUST MOPS	105-437-300-200	37.20
5/12/2020	Quad Knopf, Inc.	RESEARCH COSTS FOR OTIS/ORANGE AVE.	109-434-300-200	3,030.84
5/12/2020	Quality Pool Service	RAC POOL BULK CHLORINE FOR POOL	104-411-300-210	1,171.44

5/12/2020	Quality Pool Service	BULK CHLORINE	104-411-300-210	1,191.47
5/12/2020	Radius Tire Co.	TIRE REPAIR UNIT#148	109-434-300-260	20.00
5/12/2020	Ramiro Sanchez	2ND LOGO REPAINT WATER TANK @ HWY 43 & PICKERALL	105-437-300-200	1,014.00
5/12/2020	Recreation Association of Corcoran	RAC POOL CONTRACT FOR JAN TO MAR 2020	138-419-300-206	17,370.45
5/12/2020	Richard's Chevrolet	VEH REPAIR UNIT#224	104-421-300-260	90.13
5/12/2020	Shell	DRIVER LISA: CARD PROCESSED INCORRECTLY AS CASH P	145-410-300-250	94.83
5/12/2020	Shyam Bhaskar, MD	PRE EMPLOYMENT PHYSICAL FOR G GARRETT	104-421-300-200	120.00
5/12/2020	Sidonio Palmerin	KC WATER COMMISSION MTG	104-401-300-271	22.35
5/12/2020	Sidonio Palmerin	KC ASSOC OF GOV COMMISSION	104-401-300-271	44.71
5/12/2020	SIVAPCD	20/21 ANNUAL PERMIST-FACILITY ID C7560	104-432-300-160	143.00
5/12/2020	Stoney's Sand & Gravel, LLC	DECOMPOSED GRANIT BLUE	105-437-300-210	196.45
5/12/2020	Stoney's Sand & Gravel, LLC	PARKS: DECOMPOSED GRANIT BROWN	104-412-300-210	84.96
5/12/2020	Stoney's Sand & Gravel, LLC	RAC NEW SIGN: CORCORAN COMM FOUNDATION GRANT	104-412-300-206	84.96
5/12/2020	Superior Electric Works Inc.	AWTP BACKWASH VALVE	105-437-300-200	522.00
5/12/2020	Superior Electric Works Inc.	AWTP CHEM TANK LEVEL	105-437-300-200	5,098.90
5/12/2020	Superior Electric Works Inc.	AWTP WELL 3 CALLOUT	105-437-300-140	174.00
5/12/2020	Susie Nava	VETS HALL USE 58/23/2020 REFUND DEPOSIT APP FEE	104-000-362-085	250.00
5/12/2020	TF Tire & Service	NEW TIRE ON UNIT#229	104-421-300-260	180.08
5/12/2020	The Gas Company	ACCT#11971525008	104-432-300-242	279.62
5/12/2020	The Gas Company	ACCT#05463252576	104-432-300-242	30.31
5/12/2020	The Gas Company	ACCT#06301527005	120-435-300-242	355.54
5/12/2020	The Gas Company	11484795064	138-419-300-206	14.30
5/12/2020	The Gas Company	ACCT#17151733304	301-430-300-316	16.85
5/12/2020	The Gas Company	ACCT#12602978451	104-432-300-242	14.30
5/12/2020	The Gas Company	ACCT#3129529388	301-430-300-316	21.38
5/12/2020	Tires 4 Less	TIRE REPAIR FOR UNIT#252	104-421-300-260	20.00
5/12/2020	Tulare-Kings Veterinary ER Svc	VET SVC/ANIMAL CONTROL C2000815	104-421-300-203	159.00
5/12/2020	umWired Broadband	INTERNET SVC WTP	105-437-300-220	199.95
5/12/2020	Urban Futures Inc	BOND DISCLOSURES	311-408-300-200	875.00
5/12/2020	Verizon Wireless	ACCT#672038320-0001 CELL SVC 3/16-4/15/2020	104-421-300-221	1,436.53
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: C MENDEZ	109-434-300-200	630.72
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: C MENDEZ	104-412-300-200	394.20
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: C MENDEZ	109-434-300-200	394.20
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: A SIERRA	104-412-300-200	394.20
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: A SIERRA	109-434-300-200	394.20
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: C MENDEZ	104-412-300-200	394.20
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: C MENDEZ	109-434-300-200	394.20
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: A SIERRA	104-412-300-200	394.20
5/12/2020	Wells Fargo Bank, N.A.	TEMP WORKER CHRGES: A SIERRA	109-434-300-200	394.20
5/12/2020	WEX BANK	FUEL STATEMENT	104-406-300-250	95.07
5/12/2020	WEX BANK	FUEL STATEMENT	145-410-300-250	95.07
5/12/2020	WEX BANK	FUEL STATEMENT	104-412-300-250	118.83
5/12/2020	WEX BANK	FUEL STATEMENT	104-421-300-250	95.11
5/12/2020	WEX BANK	FUEL STATEMENT	109-434-300-250	118.83
5/12/2020	WEX BANK	FUEL STATEMENT	120-435-300-250	118.83

5/12/2020	WEX BANK	FUEL STATEMENT	105-437-300-250	118.83
5/12/2020	WEX BANK	FUEL STATEMENT	145-410-300-250	990.85
5/12/2020	WEX BANK	FUEL STATEMENT	104-406-300-250	59.14
5/12/2020	WEX BANK	FUEL STATEMENT	104-421-300-250	2,944.03
5/12/2020	WEX BANK	FUEL STATEMENT	105-437-300-250	1,461.10
5/12/2020	WEX BANK	FUEL STATEMENT	120-435-300-250	443.26
5/12/2020	WEX BANK	FUEL STATEMENT	109-434-300-250	79.11
5/12/2020	WEX BANK	FUEL STATEMENT	104-412-300-250	493.97
5/12/2020	WEX BANK	FUEL STATEMENT	104-431-300-250	100.41
5/12/2020	Wood Rogers, Inc.	WELL 11 REHAB/REDEVELOPMENT CONSULTING FEES	105-437-300-200	390.00
5/12/2020	Wood Rogers, Inc.	WELL 11 REHAB/REDEVELOPMENT CONSULTING FEES	105-437-300-200	585.00
			Warrant Total:	293,109.95

Accounts Payable

Blanket Voucher Approval Document



User: snunez
 Printed: 05/04/2020 - 10:58AM
 Warrant Request Date: 5/4/2020
 DAC Fund:

Batch: 00001.05.2020 - UB refund 5.4.20

Line	Claimant	Voucher No.	Amount
1	BALDERAS,FRANCISCO	000085013	2.21
2	CASTILLO,JORGE	000085014	43.39
3	DE ALMEIDA,ELIAS	000085015	10.25
4	FLORES,ALONDRA	000085016	68.40
5	GRANADA JR,PAUL	000085017	2.97
6	HANSEN,DARLENE	000085018	90.45
7	JT2 INC DBA TODD COMPANIES	000085019	84.76
8	LEDEZMA MELENDEZ,PABLO	000085020	28.57
9	LINDLEY,GARY	000085021	116.99
10	LOPEZ JR,DAVID	000085022	100.00
11	PUNLA,MARIE	000085023	26.73
12	QUEZADA LOPEZ,DEYSSI	000085024	8.41
13	SIMMONS,RODNEY	000085025	11.54
14	TAPIA,SABRINA	000085026	70.16
15	VALDEZ,EDUVIJES	000085027	14.96

Page Total: \$679.79

Grand Total: \$679.79

City of

CORCORAN

A MUNICIPAL CORPORATION

FOUNDED 1914

STAFF REPORT

ITEM #: 4A

MEMORANDUM

TO: City Council

FROM: Soledad Ruiz-Nunez, Finance Director

DATE: May 7, 2020

MEETING DATE: May 12, 2020

SUBJECT: Presentation on PARS Section 115 Investment Account regarding the status of the investment performance of the pension obligations prefunding.

Discussion:

The PARS Trust is setup as a compliant, irrevocable Section 115 Trust to prefund employee benefit plan obligations. Once contributions are placed into the PARS Trust, assets from the Trust can be used for specific benefit plan purposes including: reimbursing the City for retirement system contributions, transferring assets directly to the retirement system, and paying plan expenses (actuarial valuation or audit).

Council authorized staff to establish a PARS Section 115 account in Fiscal Year 2018 with an initial investment of \$450,000 in Fiscal Year 2019 which will be used for future pension obligations. In Fiscal Year 2020 the Council approved an additional investment of \$78,912.

PARS representatives will provide a presentation on the pension funding status, pension liability, and investment market.

Budget Impact:

None.

Attachments:

PARS Pension Rate Stabilization Program Trust Client Review May 12, 2020.

PUBLIC
AGENCY
RETIREMENT
SERVICES

PARS

TRUSTED SOLUTIONS. LASTING RESULTS.

CITY OF CORCORAN

Pension Rate Stabilization Program (PRSP) Trust Client Review
May 12, 2020

CONTACTS



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PARS 115 TRUST TEAM

Trust Administrator & Consultant



- Recordkeeping
- Sub-trust accounting
- Monitors plan compliance
- Processes contributions/disbursements
- Hands-on, dedicated support teams
- Coordinates all agency services

36

Years of Experience
(1984-2020)

1,500+

Plans under
Administration

1,000+

Public Agency
Clients

500 K+

Plan Participants

\$4.0B

Assets under
Administration

Trustee



- 5th largest commercial bank and one of the nation's largest trustees for Section 115 trusts.
- Safeguard plan assets,
- Oversight protection as plan fiduciary
- Custodian of assets

157

Years of Experience
(1863-2020)

\$5.0T

Assets under
Administration

Investment Manager



- Investment sub-advisor to trustee U.S. Bank
- Investment policy assistance
- Uses open architecture
- Active and passive platform options
- Customized portfolios (with minimum asset level)

101

Years of Experience
(1919-2020)

\$17.4B

Assets under
Management



TRUSTED SOLUTIONS. LASTING RESULTS.

SUMMARY OF AGENCY'S PRSP PLAN

Plan Type:	IRC Section 115 Irrevocable Exclusive Benefit Trust
Trustee Approach:	Discretionary
Plan Effective Date:	May 1, 2018
Plan Administrators:	Kindon Meik - City Manager
Current Investment Strategy:	Moderate HighMark PLUS (Active) Strategy; Pooled Account
Total Contributions:	\$528,912
Disbursements:	\$0
Account Balance:	\$500,722 (as of March 31, 2020)



PENSION FUNDING STATUS

As of June 30, 2018, City of Corcoran's CalPERS pension plan is funded as follows*:

Combined Miscellaneous & Safety Groups	Valuation as of June 30, 2017	Valuation as of June 30, 2018	Change
Actuarial Liability	\$31.3 M	\$33.7 M	7.67% ↑
Assets	\$23.5 M	\$24.8 M	5.53% ↑
Unfunded Liability	\$7.8 M	\$9.0 M	15.38% ↑
Funded Ratio	75.1%	73.5%	2.13% ↓
Employer Contribution Amount	\$1.0 M (FY 18-19)	\$1.1 M (FY 19-20)	10.00% ↑
Employer Contribution Amount (FY 25-26)	---	\$1.4 M	---

* Data through 2025-26 from Agency's latest CalPERS actuarial valuation.

City of Corcoran

April 2020

Presented By:

Salvatore Milazzo, CFA

DISCUSSION HIGHLIGHTS – City of Corcoran

Investment Objective – Moderate HighMark Plus (Active)

Asset Allocation (as of 04/30/2020)

- Stocks 48.63% (40%-60%); Bonds 46.89% (40%-60%); Cash 4.48% (0%-20%)
- Equity Allocation: Large cap 30.3%, Mid cap 3.4%, Small Cap 4.7%, International 9.3%

Performance (as of 04/30/2020) *Gross of investment fees, net of fund level fees*

- Corcoran Pension Rate Stabilization Plan
- One Year time period: -0.42%. Since Inception (Sept. 2018): 1.39%
- General Commentary
 - Fixed Income holdings have retained value during the past 12 months and serve as a source of funds if distributions are needed and for rebalancing activity.
 - Global risk off environment during February and March has impacted equities due to slowing growth concerns and fixed income also impacted as credit spreads widened.

Outlook

- Volatility at historic levels reflecting uncertainty of the economic impacts for the Covid-19 pandemic.
- Monetary and Fiscal policy responses have been quick and substantial to support functioning markets and sustain a baseline of economic activity. Central Banks have stepped forward with broad programs for providing liquidity and Federal Government programs rolling out to support individuals and businesses.
- While underweight equities given uncertainties, we are shifting portfolio positioning to focus on domestic large cap while reducing real estate, international and domestic small cap.

As of: April 30, 2020

Account Name: PARS/PRSP MODERATE HIGHMARK PLUS

Account ID: *****0106

Selected Period Performance

	Year to Date (4 Months)	1 Year	Inception: to Date 09/01/2018
Cash Equivalents	.33	1.64	1.85
Total Fixed Income	1.00	5.98	5.87
BBC Barclays US Aggregate Bd Index (USD)	1.98	10.84	8.89
Total Equities	-14.50	-7.14	-3.73
Large Cap Funds	-9.97	-1.43	.07
S&P 500 Composite Index	-9.29	.86	2.22
Mid Cap Funds	-16.91	-10.53	-5.51
Russell Midcap Index	-10.00	-10.00	-5.16
Small Cap Funds	22.74	17.93	12.33
Russell 2000 Index (USD)	-21.08	-16.39	-14.42
International Equities	-18.39	-11.58	-6.22
MSCI EAFE Index (Net)	-17.84	-11.34	-7.11
MSCI EM Free Index (Net USD)	-16.60	-12.00	-5.96
REIT Funds	-18.12	-10.09	-2.55
Wisshire REIT Index	-19.36	-12.43	-5.01
Total Managed Portfolio	-6.63	-4.42	1.39

Performance inception: 09/01/2018

Returns are gross of account level investment advisory fees and net of any fees, including fees to manage mutual fund or exchange traded fund holdings. Returns for periods over one year are annualized. The information presented has been obtained from sources believed to be accurate and reliable. Past performance is not indicative of future returns. Securities are not FDIC insured, have no bank guarantee, and may lose value.



City of Corcoran

Account Name: PARS/PRSP MODERATE HIGHMARK PLUS

Account ID: 10000010106

As of: December 31, 2019

Selected Period Performance

	Year to Date (1 Year)	1 Year	Inception to Date 09/01/2018
Cash Equivalents	2.08	2.08	2.07
Lipper Money Market Funds Index	1.98	1.98	1.98
Total Fixed Income	8.23	8.23	6.59
BBG Barclays US Aggregate 5d Index (USD)	8.72	8.72	7.25
Total Equities	28.22	28.22	7.25
Large Cap Funds	29.34	29.34	8.28
S&P 500 Composite Index	31.49	31.49	10.59
Mid Cap Funds	30.04	30.04	7.04
Russell Midcap Index	30.54	30.54	7.24
Small Cap Funds	29.44	29.44	2.95
Russell 2000 Index (USD)	25.53	25.53	-1.69
International Equities	23.74	23.74	7.48
MSCI EAFE Index (Net)	22.01	22.01	5.68
MSCI EM Free Index (Net USD)	18.42	18.42	6.68
REIT Funds	28.53	28.53	12.50
Wilshire REIT Index	25.76	25.76	10.20
Total Managed Portfolio	17.70	17.70	7.11

Asset Allocation

April 30, 2020

Current Asset Allocation

Investment Vehicle

Equity		Range: 40%-60%	48.63%
Large Cap Core	COFYX	Columbia Contrarian Core Inst3	5.57%
	VGIAX	Vanguard Growth & Income Adm	12.63%
Large Cap Value	DODGX	Dodge & Cox Stock Fund	4.22%
	IVE	iShares S&P 500 Value ETF	1.68%
Large Cap Growth	HNACX	Harbor Capital Appreciation Retirement	3.13%
	PRUFX	T. Rowe Price Growth Stock Fund I	3.08%
Mid Cap Core	IWR	iShares Russell Mid-Cap ETF	3.38%
Small Cap Value	UBVFX	Undiscovered Managers Behavioral Val R6	2.28%
Small Cap Growth	RSEJX	Victory RS Small Cap Growth R6	2.41%
International Core	DFALX	DFA Large Cap International I	2.61%
International Value	DODFX	Dodge & Cox International Stock Fund	1.68%
International Growth	MGRDX	MFS® International Growth R6	1.71%
Emerging Markets	HHHFX	Hartford Schroders Emerging Mkts Eq F	3.33%
Real Estate	VNQ	Vanguard Real Estate ETF	0.93%
Fixed Income		Range: 40%-60%	46.89%
Short-Term	VFSUX	Vanguard Short-Term Investment-Grade Adm	8.70%
Intermediate-Term	DBLFX	DoubleLine Core Fixed Income I	12.75%
	PTTRX	PIMCO Total Return Instl Fund	12.71%
	PTRQX	Prudential Total Return Bond Q	12.73%
Cash		Range: 0%-20%	4.48%
	FGZXX	First American Government Oblig Z	4.48%
TOTAL			100.00%

For Period Ending April 30, 2020

LARGE CAP EQUITY FUNDS

Fund Name	1-Month Return	3-Month Return	Year-to-Date	1-Year Return	3-Year Return	5-Year Return	10-Year Return
Columbia Contrarian Core Inst3	13.24	-7.47	-7.36	3.03	8.14	8.46	11.75
Vanguard Growth & Income Adm	13.10	-9.69	-9.94	-0.65	8.32	8.66	11.61
Harbor Capital Appreciation Retirement	15.05	-2.77	1.48	10.82	17.19	13.50	14.36
T. Rowe Price Growth Stock I	14.33	-4.86	-2.38	5.84	13.71	12.44	14.14
iShares S&P 500 Value ETF	10.70	-15.11	-17.36	-6.79	3.37	5.10	8.91
Dodge & Cox Stock	14.10	-16.45	-19.17	-12.64	1.72	4.84	9.39
S&P 500 Composite Index	12.82	-9.26	-9.29	0.86	9.04	9.12	11.69

MID CAP EQUITY FUNDS

iShares Russell Mid-Cap ETF	14.35	-15.94	-16.63	-10.13	3.33	4.66	9.66
Russell Midcap Index	14.36	-15.92	-16.60	-10.00	3.46	4.81	9.83

SMALL CAP EQUITY FUNDS

Undiscovered Managers Behavioral Val R6	14.37	-28.11	-32.32	-30.08	-7.80	-0.85	7.27
Victory RS Small Cap Growth R6	15.60	-12.20	-12.17	-3.93	10.58	7.73	12.44
Russell 2000 Index	13.74	-18.47	-21.08	-16.39	-0.82	2.88	7.69

INTERNATIONAL EQUITY FUNDS

Dodge & Cox International Stock	7.56	-21.38	-25.25	-19.75	-5.93	-3.61	2.47
DFA Large Cap International I	7.64	-16.25	-18.66	-12.93	-0.94	-0.34	3.34
MFS International Growth R6	7.92	-10.13	-12.21	-3.98	6.21	5.09	6.36
Harford Schroders Emerging Mkts Eq F	8.09	-12.80	-17.01	-10.09	1.54	1.43	2.19
MSCI EM Free Index	9.16	-12.53	-16.60	-12.00	0.57	-0.10	1.45

REAL ESTATE FUNDS

Vanguard Real Estate ETF	8.85	-18.35	-17.40	-9.13	1.30	3.45	8.06
--------------------------	------	--------	--------	-------	------	------	------

BOND FUNDS

DoubleLine Core Fixed Income I	2.06	-3.04	-1.31	3.21	2.94	2.74	--
PIMCO Total Return Instl	1.83	1.55	4.07	9.41	4.85	3.74	4.19
PGIM Total Return Bond R6	2.88	-2.47	-0.05	6.55	4.62	3.94	4.99
Vanguard Short-Term Investment-Grade Adm	2.41	-0.01	0.87	4.12	2.84	2.48	2.58
BBG Barclays US Aggregate Bd Index	1.78	3.00	4.98	10.84	5.17	3.80	3.96

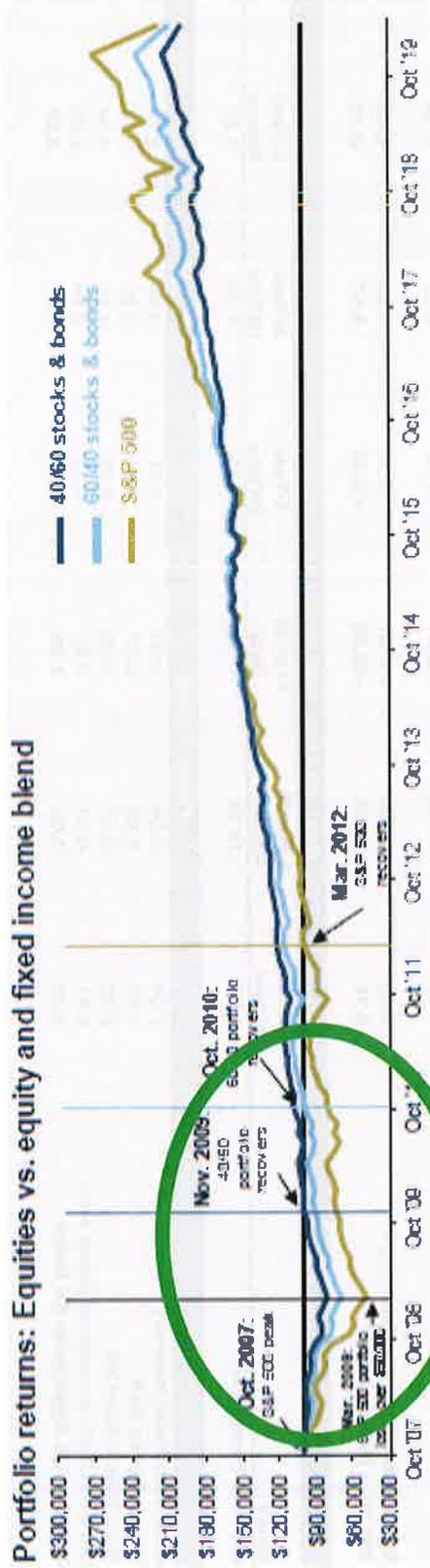
Source: SEI Investments, Morningstar Investments

Returns less than one year are not annualized. Past performance is no indication of future results. The information presented has been obtained from sources believed to be accurate and reliable. Securities are not FDIC insured, have no bank guarantee and may lose value.

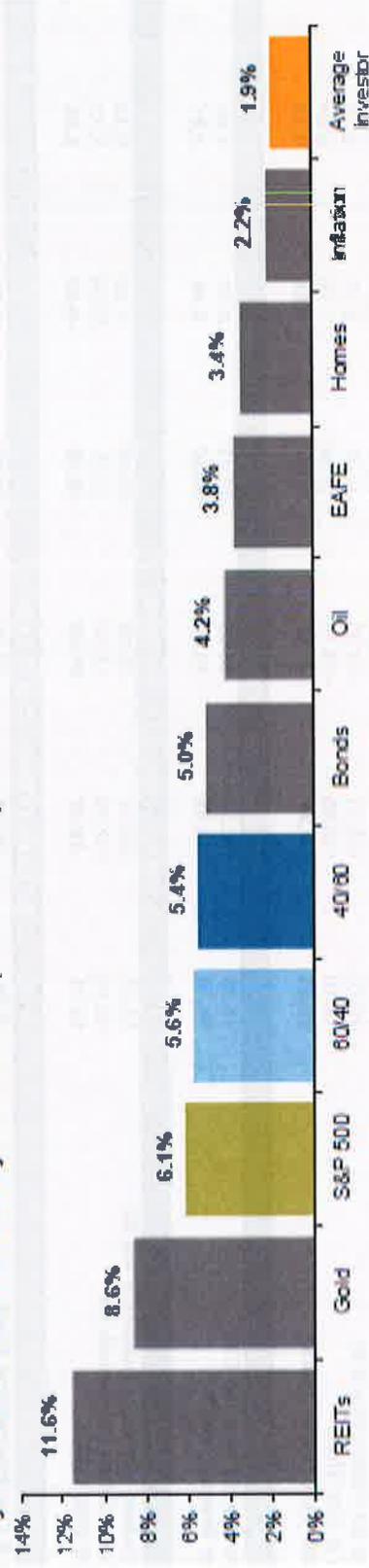


City of Corcoran

Diversified Portfolios Help to Weather the Storm



20-year annualized returns by asset class (1999 – 2019)

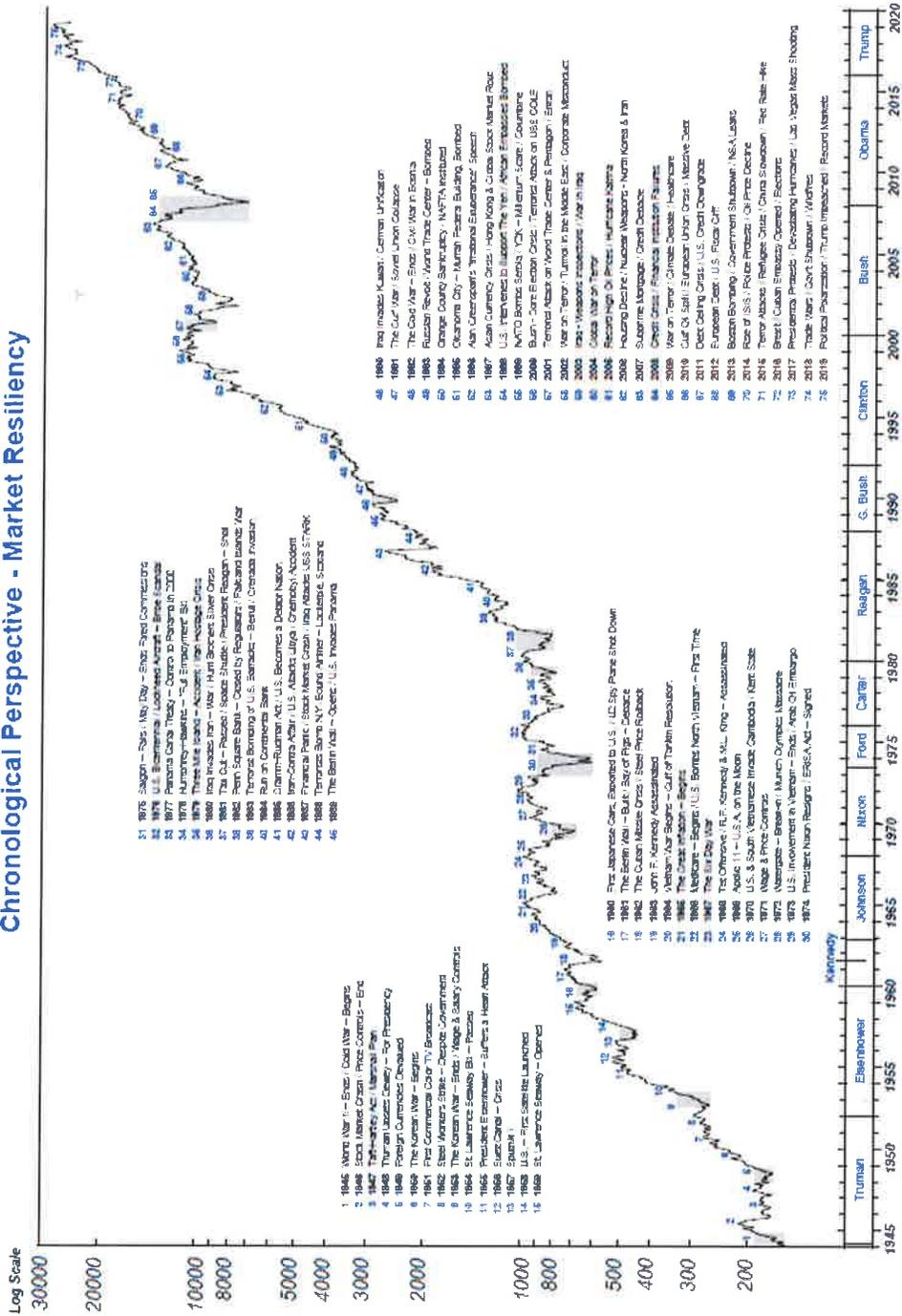


Source: J.P. Morgan Asset Management; (Top) Barclays, Bloomberg, FactSet, Standard & Poor's; (Bottom) Dalbar Inc. Indices used are as follows: REITs: NAREIT Equity REIT Index; EAFE: MSCI EAFE; Oil: WTI Index; Bonds: Bloomberg Barclays U.S. Aggregate Index; Homes: median sale price of existing single-family homes; Gold: USDLtr02; Inflation: CPI 60/40: A balanced portfolio with 60% invested in S&P 500 Index and 40% invested in high-quality U.S. fixed income, represented by the Bloomberg Barclays U.S. Aggregate Index. The portfolio is rebalanced annually. Average asset allocation investor return is based on an analysis by Dalbar Inc., which utilizes the net of aggregate mutual fund sales, redemptions and exchanges each month as a measure of investor behavior. Returns are annualized (and total return where applicable) and represent the 20-year period ending 12/31/19 except the average investor which is through 12/31/18 and is based on Dalbar's most recent analysis. Guide to the Markets – U.S. Data are as of March 31, 2020.

J.P. Morgan
 Asset Management

The Dow Jones Industrial Average: 1945-2020*

Chronological Perspective - Market Resiliency



Shaded areas represent recessionary periods. * 2020 data is preliminary through February.

Data Sources: Dow Jones & Company; The Federal Reserve Board; The National Bureau of Economic Research. Copyright © 2020 Crandall, Pierce & Company. All rights reserved. The information presented herein was compiled from sources believed to be reliable. It is intended for illustrative purposes only, and is furnished without responsibility for accuracy. Past performance does not guarantee future results. This illustration is subject to the terms & conditions at www.crandallpierces.com/page.pdf. Under no circumstances may this illustration be copied, reproduced or redistributed in whole or in part, including the data contained herein, without prior written permission.

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City of

CORCORAN

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FOUNDED 1914

**PRESENTATION
ITEM #: 4B__**

MEMORANDUM

TO: City Council

FROM: Soledad Ruiz-Nunez, Finance Director

DATE: May 6, 2020

MEETING DATE: May 12, 2020

SUBJECT: Review the Audit for Fiscal Year 2019 for the period of July 1, 2018 to June 30, 2019.

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. Financial activity reported on the City's depreciation schedules included dispositions of assets that remained in use by the City.
2. Budgetary information in the City's accounting system does not accurately reflect the budgetary information authorized by the City Council, including authorized budget adjustments.
3. The overhead cost allocation performed by the City utilizes original budget expenditure amounts when allocating costs among departments within the City.

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, 2018 to June 30, 2019 Financial Statements

**CITY OF CORCORAN
CALIFORNIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2019**

**CITY OF CORCORAN
JUNE 30, 2019**

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**CITY OF CORCORAN
JUNE 30, 2019**

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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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Corcoran, California, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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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 54-57, Proportionate Share of Net Pension Liability on page 59, and the Schedule of Contributions on page 60 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements 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 30, 2020, 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.

Price Paige & Company

Clovis, California
March 30, 2020

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF CORCORAN
STATEMENT OF NET POSITION
JUNE 30, 2019**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments:			
Unrestricted	\$ 8,775,230	\$ 9,877,718	\$ 18,652,948
Restricted	-	91,310	91,310
Cash and investments with fiscal agent - restricted	427,299	922,682	1,349,981
Receivables, net of allowance	12,429,999	1,475,502	13,905,501
Prepaid expenses	-	87,569	87,569
Property held for resale	2,783,492	-	2,783,492
Internal balances	143,507	(143,507)	-
Capital assets:			
Nondepreciable	5,862,999	3,120,612	8,983,611
Depreciable, net of accumulated depreciation	<u>11,932,000</u>	<u>24,127,084</u>	<u>36,059,084</u>
Total assets	<u>42,354,526</u>	<u>39,558,970</u>	<u>81,913,496</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred refunding	-	4,051,263	4,051,263
Pension deferrals	<u>1,757,409</u>	<u>417,363</u>	<u>2,174,772</u>
Total deferred outflows of resources	<u>1,757,409</u>	<u>4,468,626</u>	<u>6,226,035</u>
LIABILITIES			
Accounts payable	988,876	755,030	1,743,906
Deposits	63,172	-	63,172
Interest payable	-	394,494	394,494
Unearned revenues	-	241,310	241,310
Noncurrent liabilities:			
Due within one year:			
Long-term debt	-	514,668	514,668
Compensated absences	179,002	45,089	224,091
Due in more than one year:			
Long-term debt	-	23,361,046	23,361,046
Compensated absences	168,801	15,081	183,882
Net pension liability	<u>6,575,928</u>	<u>1,429,243</u>	<u>8,005,171</u>
Total liabilities	<u>7,975,779</u>	<u>26,755,961</u>	<u>34,731,740</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	<u>219,162</u>	<u>166,308</u>	<u>385,470</u>
Total deferred inflows of resources	<u>219,162</u>	<u>166,308</u>	<u>385,470</u>
NET POSITION			
Net investment in capital assets	17,794,999	7,510,814	25,305,813
Restricted for:			
Pension contributions	427,299	43,475	470,774
Debt service	5,774	970,517	976,291
Community development	14,147,701	-	14,147,701
Public safety	1,011,727	-	1,011,727
Public works	175,995	-	175,995
Transportation and streets	2,243,487	-	2,243,487
Parks and recreation	7,975	-	7,975
Unrestricted	<u>102,037</u>	<u>8,580,521</u>	<u>8,682,558</u>
Total net position	<u>\$ 35,916,994</u>	<u>\$ 17,105,327</u>	<u>\$ 53,022,321</u>

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, 2019**

	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	\$ 889,367	\$ -	\$ -	\$ -	\$ (889,367)	\$ -	\$ (889,367)
Community development	658,903	120,536	415,883	-	(122,664)	-	(122,664)
Public safety	4,734,369	37,417	1,763,742	1,700,000	(1,233,210)	-	(1,233,210)
Public works	1,423,626	-	604,353	510,536	(308,737)	-	(308,737)
Parks and recreation	395,870	-	-	102,402	(293,468)	-	(293,468)
Total governmental activities	8,102,135	157,953	2,783,778	2,312,938	(2,847,466)	-	(2,847,466)
Business-type activities:							
Water	4,747,365	5,319,044	-	20,336	-	592,015	592,015
Sewer	1,190,716	1,227,543	-	27,014	-	63,841	63,841
Refuse	2,011,250	1,992,583	-	-	-	(18,667)	(18,667)
Transit	878,636	76,696	874,800	185,941	-	258,801	258,801
Storm drain	325,563	312,071	-	6,736	-	(6,756)	(6,756)
Total business-type activities	9,153,530	8,927,937	874,800	240,027	-	889,234	889,234
Total	\$ 17,255,665	\$ 9,085,890	\$ 3,658,578	\$ 2,552,965	(2,847,466)	889,234	(1,958,232)
General revenues:							
Taxes:							
Property taxes					1,551,754	-	1,551,754
Franchise taxes					390,251	-	390,251
Other taxes					241,172	-	241,172
Motor vehicle in-lieu					2,471,385	-	2,471,385
Unrestricted investment income					154,312	218,857	373,169
Rental income					558,809	6,000	564,809
Gain on disposal of fixed assets					-	283	283
Gain on acquisition of property					525,000	-	525,000
Miscellaneous					123,227	39,738	162,965
Transfers					70,000	(70,000)	-
Extraordinary item (see note 15)					1,817,312	514,614	2,331,926
Total general revenues					7,903,222	709,492	8,612,714
Change in net position					5,055,756	1,598,726	6,654,482
Net position - beginning					30,861,238	15,506,601	46,367,839
Net position - ending					\$ 35,916,994	\$ 17,105,327	\$ 53,022,321

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, 2019**

	General Fund	Community Development Block Grant Special Revenue Fund	HOME Program Special Revenue Fund	Police Department Construction Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments:						
Unrestricted	\$ 3,115,665	\$ 1,058,547	\$ 794,582	\$ 1,205,007	\$ 2,601,429	\$ 8,775,230
Cash and investments with fiscal agent:						
Restricted	422,958	380	436	-	3,525	427,299
Receivables, net of allowance	220,432	3,757,952	8,157,409	8,853	285,353	12,429,999
Due from other funds	143,507	-	-	-	-	143,507
Property held for resale	2,783,492	-	-	-	-	2,783,492
Total assets	\$ 6,686,054	\$ 4,816,879	\$ 8,952,427	\$ 1,213,860	\$ 2,890,307	\$ 24,559,527
LIABILITIES						
Accounts payable	\$ 445,487	\$ 1,417	\$ 113,389	\$ 363,486	\$ 65,097	\$ 988,876
Deposits	62,472	-	-	-	700	63,172
Total liabilities	507,959	1,417	113,389	363,486	65,797	1,052,048
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	63,084	3,754,697	7,957,425	-	208,124	11,983,330
Total deferred inflows of resources	63,084	3,754,697	7,957,425	-	208,124	11,983,330
FUND BALANCES						
Nonspendable:						
Property held for resale	2,515,876	-	-	-	-	2,515,876
Restricted for:						
Pension contributions	422,958	380	436	-	3,525	427,299
Debt service	-	-	-	-	5,774	5,774
Community development	267,616	1,060,385	881,177	-	18,277	2,227,455
Public safety	-	-	-	850,374	161,353	1,011,727
Public works	-	-	-	-	175,995	175,995
Transportation and streets	-	-	-	-	2,243,487	2,243,487
Parks and recreation	-	-	-	-	7,975	7,975
Unassigned	2,908,561	-	-	-	-	2,908,561
Total fund balances	6,115,011	1,060,765	881,613	850,374	2,616,386	11,524,149
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,686,054	\$ 4,816,879	\$ 8,952,427	\$ 1,213,860	\$ 2,890,307	\$ 24,559,527

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, 2019**

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

Total fund balances - governmental funds		\$ 11,524,149
Capital assets used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.		17,794,999
Certain long-term assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.		11,983,330
Pension related deferred outflows and inflows of resources are not reported in the governmental funds. These amounts consist of:		
Deferred outflows of resources	1,757,409	
Deferred inflows of resources	<u>(219,162)</u>	1,538,247
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	(347,803)	
Net pension liability	<u>(6,575,928)</u>	<u>(6,923,731)</u>
Net position of governmental activities		<u>\$ 35,916,994</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, 2019

	General Fund	Community Development Block Grant Special Revenue Fund	HOME Program Special Revenue Fund	Police Department Construction Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 419,376	\$ -	\$ -	\$ -	\$ 32,916	\$ 452,292
Other taxes	2,781,918	-	-	-	-	2,781,918
Licenses and permits	187,918	-	-	-	-	187,918
Intergovernmental	2,588,483	-	309,827	1,700,000	1,114,889	5,713,199
Charges for services	255,911	-	-	-	27,402	283,313
Fines and penalties	64,010	-	-	-	-	64,010
Use of money and property	597,855	14,755	12,432	75,687	68,723	769,452
Gain on acquisition of property	525,000	-	-	-	-	525,000
Grant drawdowns	75,000	-	-	-	148,747	223,747
Loan repayments	-	355,841	361,143	-	6,828	723,812
Miscellaneous	295,208	11,622	-	-	6,217	313,047
Total revenues	7,790,679	382,218	683,402	1,775,687	1,405,722	12,037,708
EXPENDITURES						
Current:						
General government	662,743	-	-	-	570	663,313
Community development	291,663	29,070	467,194	-	27,392	815,319
Public safety	4,236,162	-	-	441	51,134	4,287,737
Public works	301,230	-	-	-	456,190	757,420
Parks and recreation	346,077	-	-	-	7,959	354,036
Capital outlay:						
General government	76,784	-	-	-	52,225	129,009
Public safety	65,986	-	-	5,219,949	145,402	5,431,337
Public works	87,698	-	-	-	470,134	557,832
Parks and recreation	176,755	-	-	-	28,495	205,250
Total expenditures	6,245,098	29,070	467,194	5,220,390	1,239,501	13,201,253
Excess (deficiency) of revenues over (under) expenditures	1,545,581	353,148	216,208	(3,444,703)	166,221	(1,163,545)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	748,707	-	-	551,000	-	1,299,707
Operating transfers out	(526,775)	-	-	-	(702,932)	(1,229,707)
Total other financing sources (uses)	221,932	-	-	551,000	(702,932)	70,000
Net change in fund balances	1,767,513	353,148	216,208	(2,893,703)	(536,711)	(1,093,545)
Fund balances - beginning	4,347,498	707,617	665,405	3,744,077	3,153,097	12,617,694
Fund balances - ending	\$ 6,115,011	\$ 1,060,765	\$ 881,613	\$ 850,374	\$ 2,616,386	\$ 11,524,149

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, 2019**

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

Net change in fund balances - total governmental funds	\$ (1,093,545)
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.	5,819,588
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.	(685,032)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is an increase in net position.	1,817,312
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.	(28,711)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	63,084
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.	(644,766)
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>(192,174)</u>
Change in net position of governmental activities	<u>\$ 5,055,756</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, 2019**

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
ASSETS						
Current assets:						
Cash and cash equivalents:						
Unrestricted	\$ 7,401,303	\$ 966,943	\$ -	\$ 1,421,544	\$ 87,928	\$ 9,877,718
Restricted	-	-	-	91,310	-	91,310
Cash and investments with fiscal agent - restricted	897,932	9,036	475	13,006	2,233	922,682
Receivables, net of allowance	500,226	165,845	258,997	506,462	43,972	1,475,502
Prepays	87,569	-	-	-	-	87,569
Total current assets	8,887,030	1,141,824	259,472	2,032,322	134,133	12,454,781
Noncurrent assets:						
Capital assets:						
Nondepreciable	2,667,298	349,161	-	57,500	46,653	3,120,612
Depreciable, net of accumulated depreciation	18,179,941	2,334,386	-	2,286,875	1,325,882	24,127,084
Total noncurrent assets	20,847,239	2,683,547	-	2,344,375	1,372,535	27,247,696
Total assets	29,734,269	3,825,371	259,472	4,376,697	1,506,668	39,702,477
DEFERRED OUTFLOWS OF RESOURCES						
Deferred refunding	4,051,263	-	-	-	-	4,051,263
Pension deferrals	176,050	90,197	4,961	123,868	22,287	417,363
Total deferred outflows of resources	4,227,313	90,197	4,961	123,868	22,287	4,468,626
LIABILITIES						
Current liabilities:						
Accounts payable	427,950	144,132	143,609	21,962	17,377	755,030
Interest payable	394,494	-	-	-	-	394,494
Unearned revenue	-	-	-	241,310	-	241,310
Due to other funds	-	-	143,507	-	-	143,507
Compensated absences	23,832	9,866	1,814	9,577	-	45,089
Long-term debt	514,668	-	-	-	-	514,668
Total current liabilities	1,360,944	153,998	288,930	272,849	17,377	2,094,098
Noncurrent liabilities:						
Compensated absences	7,255	4,345	-	-	3,481	15,081
Long-term debt	23,361,046	-	-	-	-	23,361,046
Net pension liability	604,778	309,175	16,540	422,411	76,339	1,429,243
Total noncurrent liabilities	23,973,079	313,520	16,540	422,411	79,820	24,805,370
Total liabilities	25,334,023	467,518	305,470	695,260	97,197	26,899,468
DEFERRED INFLOWS OF RESOURCES						
Pension deferrals	68,731	36,061	2,104	50,409	9,003	166,308
Total deferred inflows of resources	68,731	36,061	2,104	50,409	9,003	166,308
NET POSITION (DEFICIT)						
Net investment in capital assets	1,110,357	2,683,547	-	2,344,375	1,372,535	7,510,814
Restricted for:						
Pension contributions	18,725	9,036	475	13,006	2,233	43,475
Debt service	879,207	-	-	91,310	-	970,517
Unrestricted	6,550,539	719,406	(43,616)	1,306,205	47,987	8,580,521
Total net position (deficit)	8,558,828	3,411,989	(43,141)	3,754,896	1,422,755	17,105,327
Total liabilities, deferred inflows of resources, and net position	\$ 33,961,582	\$ 3,915,568	\$ 264,433	\$ 4,500,565	\$ 1,528,955	\$ 44,171,103

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, 2019**

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
OPERATING REVENUES:						
Charges for services	\$ 5,319,009	\$ 1,227,543	\$ 1,992,583	\$ 76,696	\$ 312,071	\$ 8,927,902
Connection fees	35	-	-	-	-	35
Total operating revenues	<u>5,319,044</u>	<u>1,227,543</u>	<u>1,992,583</u>	<u>76,696</u>	<u>312,071</u>	<u>8,927,937</u>
OPERATING EXPENSES:						
Personnel costs	589,526	287,723	18,607	377,199	66,992	1,340,047
Maintenance and supplies	1,630,869	538,138	1,798,180	51,410	62,199	4,080,796
Depreciation	1,176,015	186,869	-	181,134	90,168	1,634,186
Administrative and allocated costs	446,144	177,986	194,463	268,893	106,204	1,193,690
Total operating expenses	<u>3,842,554</u>	<u>1,190,716</u>	<u>2,011,250</u>	<u>878,636</u>	<u>325,563</u>	<u>8,248,719</u>
Operating income (loss)	<u>1,476,490</u>	<u>36,827</u>	<u>(18,667)</u>	<u>(801,940)</u>	<u>(13,492)</u>	<u>679,218</u>
NONOPERATING REVENUES (EXPENSES):						
Investment income	156,417	17,053	21	24,968	11,087	209,546
Rental income	-	9,311	-	6,000	-	15,311
Grants	-	-	-	195,118	-	195,118
Development fees	20,336	60,182	-	-	6,736	87,254
Intergovernmental	-	-	-	865,623	-	865,623
Other revenues	3,000	-	1,046	2,524	-	6,570
Gain (loss) on sale of assets	283	-	-	-	-	283
Interest and fiscal charges	(904,811)	-	-	-	-	(904,811)
Total nonoperating revenues (expenses)	<u>(724,775)</u>	<u>86,546</u>	<u>1,067</u>	<u>1,094,233</u>	<u>17,823</u>	<u>474,894</u>
Income before transfers and extraordinary items	<u>751,715</u>	<u>123,373</u>	<u>(17,600)</u>	<u>292,293</u>	<u>4,331</u>	<u>1,154,112</u>
Operating transfers out	(70,000)	-	-	-	-	(70,000)
Extraordinary item (see note 15)	-	-	-	514,614	-	514,614
Change in net position	<u>681,715</u>	<u>123,373</u>	<u>(17,600)</u>	<u>806,907</u>	<u>4,331</u>	<u>1,598,726</u>
Net position - beginning	<u>7,877,113</u>	<u>3,288,616</u>	<u>(25,541)</u>	<u>2,947,989</u>	<u>1,418,424</u>	<u>15,506,601</u>
Net position (deficit) - ending	<u>\$ 8,558,828</u>	<u>\$ 3,411,989</u>	<u>\$ (43,141)</u>	<u>\$ 3,754,896</u>	<u>\$ 1,422,755</u>	<u>\$ 17,105,327</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, 2019**

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Cash flows from operating activities:						
Cash received from customers	\$ 5,265,952	\$ 1,212,664	\$ 1,946,910	\$ 76,696	\$ 311,056	\$ 8,813,278
Cash payments to suppliers for goods and services	(2,225,660)	(668,341)	(1,773,795)	(72,150)	(50,479)	(4,790,425)
Cash payments to employees for services	(545,759)	(287,396)	(18,107)	(391,734)	(69,224)	(1,312,220)
Cash payments to other funds for allocated costs	(446,144)	(177,986)	(194,463)	(268,893)	(106,204)	(1,193,690)
Net cash provided (used) by operating activities	2,048,389	78,941	(39,455)	(656,081)	85,149	1,516,943
Cash flows from noncapital financing activities:						
Cash received from intergovernmental revenues	-	-	-	815,521	-	815,521
Cash received from developer fees	20,336	60,182	-	-	6,736	87,254
Advances to (from) other funds	-	-	38,863	-	-	38,863
Cash payments for transfers to other funds	(70,000)	-	-	-	-	(70,000)
Cash received from other revenue	3,000	-	1,046	2,524	-	6,570
Net cash provided (used) by noncapital financing activities	(46,664)	60,182	39,909	818,045	6,736	878,208
Cash flows from capital and related financing activities:						
Cash payments for principal paid on capital debt	(568,017)	-	-	-	-	(568,017)
Cash payments for interest on capital debt	(765,673)	-	-	-	-	(765,673)
Cash payments for the acquisition of capital assets	(547,579)	(208,532)	-	(187,867)	(62,688)	(1,006,666)
Cash received from the sale of capital assets	283	-	-	-	-	283
Net cash provided (used) by capital and related financing activities	(1,880,986)	(208,532)	-	(187,867)	(62,688)	(2,340,073)
Cash flows from investing activities:						
Cash received from interest on investments	139,988	17,003	21	22,988	9,954	189,954
Cash received from the rental of property	-	9,311	-	6,000	-	15,311
Net cash provided (used) by investing activities	139,988	26,314	21	28,988	9,954	205,265
Increase (decrease) in cash and cash equivalents	260,727	(43,095)	475	3,085	39,151	260,343
Cash and cash equivalents, beginning	8,038,508	1,019,074	-	1,522,775	51,010	10,631,367
Cash and cash equivalents, ending	\$ 8,299,235	\$ 975,979	\$ 475	\$ 1,525,860	\$ 90,161	\$ 10,891,710

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, 2019
(Continued)**

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Operating income (loss)	\$ 1,476,490	\$ 36,827	\$ (18,667)	\$ (801,940)	\$ (13,492)	\$ 679,218
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	1,176,015	186,869	-	181,134	90,168	1,634,186
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(53,092)	(14,879)	(45,673)	-	(1,015)	(114,659)
(Increase) decrease in prepaid expenses	3,127	-	-	-	-	3,127
(Increase) decrease in deferred outflows of resources	4,914	10,311	733	18,545	3,418	37,921
Increase (decrease) in accounts payable	(597,918)	(130,203)	24,385	(20,740)	11,720	(712,756)
Increase (decrease) in compensated absences	5,535	25	1,276	(5,028)	(35)	1,773
Increase (decrease) in deferred inflows of resources	(3,694)	(4,046)	(1,236)	(8,148)	(1,337)	(18,461)
Increase (decrease) in net pension liability	37,012	(5,963)	(273)	(19,904)	(4,278)	6,594
Net cash provided (used) by operating activities	<u>\$ 2,048,389</u>	<u>\$ 78,941</u>	<u>\$ (39,455)</u>	<u>\$ (656,081)</u>	<u>\$ 85,149</u>	<u>\$ 1,516,943</u>

Reconciliation of Cash to Balance Sheet

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Cash and cash equivalents:						
Unrestricted	\$ 7,401,303	\$ 966,943	\$ -	\$ 1,421,544	\$ 87,928	\$ 9,877,718
Restricted	-	-	-	91,310	-	91,310
Cash with fiscal agent - restricted	<u>897,932</u>	<u>9,036</u>	<u>475</u>	<u>13,006</u>	<u>2,233</u>	<u>922,682</u>
Total cash and cash equivalents	<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>
Schedule of Non-Cash Capital and Related Financing Activities:						
Transfer of capital assets (extraordinary item)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 514,614</u>	<u>\$ -</u>	<u>\$ 514,614</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, 2019**

	<u>Agency Funds</u>	<u>Successor Agency Private Purpose Trust Fund</u>
ASSETS		
Cash and investments:		
Unrestricted	\$ 50,864	\$ 79,989
Receivables:		
Other	-	34,149
Notes	666,277	-
Property held for resale	<u>-</u>	<u>550,278</u>
Total assets	<u>717,141</u>	<u>664,416</u>
DEFERRED OUTFLOWS OF RESOURCES		
Loss on bond refunding	<u>-</u>	<u>178,737</u>
	<u>-</u>	<u>178,737</u>
LIABILITIES		
Accounts payable	-	1,380
Interest payable	-	19,847
Bond payable	-	1,950,000
Due to other agencies	<u>717,141</u>	<u>-</u>
Total liabilities	<u>717,141</u>	<u>1,971,227</u>
NET POSITION		
Held in trust		<u>\$ (1,128,074)</u>

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, 2019**

	<u>Successor Agency Private Purpose Trust Fund</u>
ADDITIONS	
Taxes	\$ 376,888
Other	<u>17</u>
Total additions	<u>376,905</u>
DEDUCTIONS	
Planning and community development	139,872
Interest	64,917
Loss on sale of assets	<u>11,850</u>
Total deductions	<u>216,639</u>
EXTRAORDINARY GAIN (LOSS)	
Loss on disposition of assets	<u>(2,331,926)</u>
Change in net position	(2,171,660)
Net position - beginning	<u>1,503,359</u>
Prior period adjustment	<u>(459,773)</u>
Net position - beginning, restated	<u>1,043,586</u>
Net position - ending	<u>\$ (1,128,074)</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, 2019**

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, 2019

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.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

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, 2019**

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, 2019**

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, 2019

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, 2019

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 59-60 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, 2019

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, 2019**

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, 2019 is as follows:

Cash on hand	\$ 1,685
Deposits with financial institutions	1,230,288
Investments	<u>18,993,119</u>
 Total cash and investments	 \$ <u>20,225,092</u>
 Government-Wide:	
Statement of Net Position:	
Unrestricted	\$ 18,652,948
Restricted	91,310
Cash with fiscal agents - restricted	1,349,981
Fiduciary Funds:	
Statement of Net Position:	
Cash and investments	<u>130,853</u>
 Total cash and investments	 \$ <u>20,225,092</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019

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	\$ 17,490,979	\$ 17,490,979
CSJVRMA investment pool	151,873	151,873
Public Agency Retirement Fund (PARS)	470,772	470,772
Held by bond trustee:		
Money market funds	<u>879,495</u>	<u>879,495</u>
Total	<u>\$ 18,993,119</u>	<u>\$ 18,993,119</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	\$ 17,490,979	\$ -	\$ 17,490,979
RMA investment pool	151,873	-	151,873
Certificates of deposit	-	-	-
Public Agency Retirement Fund (PARS)	470,772	-	470,772
Held by bond trustee:			
U.S. government issues	-	-	-
Certificates of deposit	-	-	-
Money market funds	<u>879,495</u>	<u>879,495</u>	<u>-</u>
Total	<u>\$ 18,993,119</u>	<u>\$ 879,495</u>	<u>\$ 18,113,624</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, 2019

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, 2019, the carrying amount of the City's bank deposits was \$1,230,288 and the respective bank balances totaled \$2,115,212. 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, 2019 balance was \$17,490,979. 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, 2019:

- Investments in the Local Agency Investment Fund (LAIF) are valued at \$17,490,979 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 \$151,873 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, 2019

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2019 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	Other Governmental Funds	Total Governmental Funds
Receivables:						
Intergovernmental	\$ -	\$ -	\$ 197,224	\$ -	\$ -	\$ 197,224
Interest	17,187	3,255	2,760	8,853	13,924	45,979
Other	203,245	-	-	-	63,305	266,550
Notes	-	3,754,697	7,957,425	-	208,124	11,920,246
Allowance for uncollectibles	-	-	-	-	-	-
Receivables, net	<u>\$ 220,432</u>	<u>\$ 3,757,952</u>	<u>\$ 8,157,409</u>	<u>\$ 8,853</u>	<u>\$ 285,353</u>	<u>\$ 12,429,999</u>

Receivables as of June 30, 2019 consisted of the following for the enterprise funds:

	Water Fund	Sewer Fund	Refuse Fund	Transit Fund	Storm Drain Fund	Total
Receivables:						
Accounts	\$ 484,776	\$ 169,149	\$ 252,849	\$ -	\$ 43,146	\$ 949,920
Interest	47,737	5,602	-	7,702	2,721	63,762
Intergovernmental	-	-	-	498,760	-	498,760
Other	-	-	19,775	-	-	19,775
Allowance for uncollectibles	(32,287)	(8,906)	(13,627)	-	(1,895)	(56,715)
Receivables, net	<u>\$ 500,226</u>	<u>\$ 165,845</u>	<u>\$ 258,997</u>	<u>\$ 506,462</u>	<u>\$ 43,972</u>	<u>\$ 1,475,502</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	\$ 143,507	\$ -
Enterprise Funds		
Major Funds:		
Refuse Fund	-	143,507
Total	<u>\$ 143,507</u>	<u>\$ 143,507</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 – INTERFUND TRANSACTIONS (Continued)

B. Transfers In and Transfers Out

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

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds		
Major Funds:		
General Fund	\$ 748,707	\$ 526,775
Police Department Construction Special Revenue Fund	551,000	-
Nonmajor Funds:		
Economic Development Loan Programs Special Revenue Fund	-	65,000
Public Safety Special Revenue Fund	-	481,958
Housing Authority Special Revenue Fund	-	90,974
Transportation and Streets	-	65,000
Enterprise Funds		
Major Funds:		
Water Fund	-	70,000
 Total	 <u>\$ 1,299,707</u>	 <u>\$ 1,299,707</u>

NOTE 5 – NOTES RECEIVABLE

Notes receivable consisted of the following as of June 30, 2019:

	<u>Major Funds</u>		<u>Other Governmental Fund</u>	
	<u>Community Development Block Grant Special Revenue Fund</u>	<u>HOME Program Special Revenue Fund</u>	<u>Housing Authority Special Revenue Fund</u>	<u>Total</u>
Loans receivable under the Community Development Block Grant Programs, secured by deeds of trust on the rehabilitated properties.	\$ 3,754,697	\$ -	\$ 208,124	\$ 3,962,821
Loans receivable under the HOME Program, secured by deeds of trust on the rehabilitated properties.	-	7,957,425	-	7,957,425
Total notes receivable	<u>\$ 3,754,697</u>	<u>\$ 7,957,425</u>	<u>\$ 208,124</u>	<u>\$ 11,920,246</u>

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.

CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 – CAPITAL ASSETS

Capital assets activity of the governmental activities for the year ended June 30, 2019 is as follows:

	Balance July 1, 2018	Increases	Decreases	Transfers	Balance June 30, 2019
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 502,027	\$ -	\$ -	\$ -	\$ 502,027
Construction in progress	125,801	5,219,949	-	-	5,345,750
Infrastructure in progress	15,222	-	-	-	15,222
Total capital assets not being depreciated	643,050	5,219,949	-	-	5,862,999
Capital assets being depreciated:					
Buildings and other improvements	7,453,577	178,638	-	2,407,665	10,039,880
Machinery and equipment	2,431,027	281,391	-	-	2,712,418
Infrastructure	7,484,686	-	-	1,067,592	8,552,278
Vehicles	1,280,462	139,611	-	-	1,420,073
Total capital assets being depreciated	18,649,752	599,640	-	3,475,257	22,724,649
Less accumulated depreciation for:					
Buildings and other improvements	(3,598,816)	(308,948)	-	(1,257,598)	(5,165,362)
Machinery and equipment	(2,164,564)	(56,210)	-	-	(2,220,774)
Infrastructure	(1,725,656)	(214,778)	-	(400,348)	(2,340,782)
Vehicles	(960,635)	(105,096)	-	-	(1,065,731)
Total accumulated depreciation	(8,449,671)	(685,032)	-	(1,657,946)	(10,792,649)
Total capital assets being depreciated, net	10,200,081	(85,392)	-	1,817,311	11,932,000
Governmental activities capital assets, net	\$ 10,843,131	\$ 5,134,557	\$ -	\$ 1,817,311	\$ 17,794,999

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

Governmental Activities:	
General government	\$ 212,133
Community development	569
Public safety	132,597
Public works	200,556
Parks and recreation	139,177
Total	\$ 685,032

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 – CAPITAL ASSETS (Continued)

Capital assets activity of the business-type activities for the year ended June 30, 2019 is as follows:

	Balance July 1, 2018	Increases	Decreases	Transfers	Balance June 30, 2019
Business-Type Activities:					
Capital assets not being depreciated:					
Land	\$ 985,983	\$ -	\$ -	\$ -	\$ 985,983
Construction in progress	2,383,899	349,044	(598,314)	-	2,134,629
Total capital assets not being depreciated	3,369,882	349,044	(598,314)	-	3,120,612
Capital assets being depreciated:					
Buildings and other improvements	1,357,189	163,841	-	944,519	2,465,549
Utility systems	46,967,204	820,942	-	-	47,788,146
Machinery and equipment	2,375,808	271,154	-	-	2,646,962
Vehicles	1,822,694	-	-	-	1,822,694
Total capital assets being depreciated	52,522,895	1,255,937	-	944,519	54,723,351
Less accumulated depreciation for:					
Buildings and other improvements	(373,540)	(75,102)	-	(429,904)	(878,546)
Utility systems	(25,240,704)	(1,361,811)	-	-	(26,602,515)
Machinery and equipment	(1,546,761)	(127,410)	-	-	(1,674,171)
Vehicles	(1,371,171)	(69,863)	-	-	(1,441,034)
Total accumulated depreciation	(28,532,176)	(1,634,186)	-	(429,904)	(30,596,266)
Total capital assets being depreciated, net	23,990,719	(378,249)	-	514,615	24,127,085
Business-type activities capital assets, net	\$ 27,360,601	\$ (29,205)	\$ (598,314)	\$ 514,615	\$ 27,247,697

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

Business-Type Activities:	
Water	\$ 1,176,015
Sewer	186,869
Transit	181,134
Storm Drain	90,168
Total	\$ 1,634,186

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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 \$168,801 for governmental activities and \$15,081 for business-type activities at June 30, 2019, is expected to be paid in future years from future resources.

At June 30, 2019, the current balance is \$179,002 for governmental activities, and \$45,089 for the business-type activities.

	Balance June 30, 2018	Incurred	Satisfied	Balance June 30, 2019	Amounts Due Within One Year	Amounts Due in More Than One Year
Governmental Activities:						
Compensated absences	\$ 319,091	\$ 214,537	\$ (185,825)	\$ 347,803	\$ 179,002	\$ 168,801
Business-Type Activities:						
Compensated absences	\$ 58,397	\$ 52,932	\$ (51,159)	\$ 60,170	\$ 45,089	\$ 15,081

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, 2019:

	Balance July 1, 2018	Incurred or Issued	Satisfied or Matured	Balance June 30, 2019	Amounts Due Within One Year	Amounts Due in More Than One Year
Business-Type Activities:						
<i>Direct Placements and Borrowings</i>						
2012A Water Revenue Refunding Bonds	\$ 4,020,000	\$ -	\$ (170,000)	\$ 3,850,000	\$ 175,000	\$ 3,675,000
Davis-Grunsky Loan (Water Fund)	68,349	-	(68,349)	-	-	-
2016A Water Revenue Refunding Bonds	19,495,000	-	(300,000)	19,195,000	310,000	18,885,000
Plus: 2016A Water Revenue Refunding Bonds Premium	<u>860,382</u>	<u>-</u>	<u>(29,668)</u>	<u>830,714</u>	<u>29,668</u>	<u>801,046</u>
Total business-type activities	<u>\$ 24,443,731</u>	<u>\$ -</u>	<u>\$ (568,017)</u>	<u>\$ 23,875,714</u>	<u>\$ 514,668</u>	<u>\$ 23,361,046</u>

A. Notes Payable

Davis-Grunsky Loan (Water Fund)

The Davis-Grunsky Contract D-GLC43 payable to the State of California, Department of Water Resources was for improvements made in fiscal year 1976 to the City's water system. The loan is to be repaid in annual payments of approximately \$70,000, including interest at 2.5% through fiscal year 2019. The final payment was made during the year ended June 30, 2019.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 8 – LONG-TERM DEBT (Continued)

A. Notes Payable (Continued)

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, 2019:

2012A Water Revenue Refunding Bonds			
<u>Fiscal Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 175,000	\$ 133,538	\$ 308,538
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
2025-2029	1,070,000	462,550	1,532,550
2030-2034	1,275,000	262,281	1,537,281
2035-2036	580,000	35,000	615,000
Totals	<u>\$ 3,850,000</u>	<u>\$ 1,373,521</u>	<u>\$ 5,223,521</u>

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, 2019:

2016A Water Revenue Refunding Bonds			
<u>Fiscal Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 310,000	\$ 646,150	\$ 956,150
2021	320,000	633,350	953,350
2022	330,000	620,150	950,150
2023	345,000	606,350	951,350
2024	360,000	591,950	951,950
2025-2029	2,040,000	2,762,150	4,802,150
2030-2034	2,500,000	2,309,750	4,809,750
2035-2039	3,995,000	1,719,600	5,714,600
2040-2044	5,365,000	956,625	6,321,625
2045-2047	3,630,000	165,450	3,795,450
Subtotal	19,195,000	11,011,525	30,206,525
Plus: unamortized premium	830,714	-	830,714
Totals	<u>\$ 20,025,714</u>	<u>\$ 11,011,525</u>	<u>\$ 31,037,239</u>

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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	\$ -	\$ 3,754,697	\$ 7,957,425	\$ 208,124	\$ 11,920,246
Intergovernmental	63,084	-	-	-	63,084
	<u>\$ 63,084</u>	<u>\$ 3,754,697</u>	<u>\$ 7,957,425</u>	<u>\$ 208,124</u>	<u>\$ 11,983,330</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, 2019**

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, 2019 are summarized as follows:

	Miscellaneous	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	6.250%
Required employer contribution rates	9.409%	6.842%
	Safety	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
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 eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9.000%	11.500%
Required employer contribution rates	18.677%	12.141%

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 \$530,243 for the fiscal year ended June 30, 2019.

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, 2019 were \$830,062.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$8,005,171.

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, 2018, 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, 2017, rolled forward to June 30, 2018, 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, 2017 and 2018 was as follows:

Proportion - June 30, 2017	0.0823%
Proportion - June 30, 2018	0.0831%
Change - Increase (Decrease)	0.0008%

For the year ended June 30, 2019, the City recognized pension expense of \$1,172,329. At June 30, 2019 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	\$ 954,101	\$ -
Changes of Assumptions	849,032	168,620
Differences between actual and expected experience	218,934	31,811
Net differences between projected and actual earnings on plan investments	46,002	-
Change in employer's proportion	106,703	14,759
Differences between the employer's actual contributions and the employer's proportionate share of contributions	-	170,280
Total	\$ 2,174,772	\$ 385,470

\$954,101 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, 2019. 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>		
2020	\$	715,028
2021		419,217
2022		(235,031)
2023		(64,013)
2024		-
Thereafter		-

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 10 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	3.30% to 14.20% ⁽¹⁾
Investment Rate of Return	7.50% ⁽²⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽³⁾

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

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

⁽³⁾ The mortality table was developed based on CalPERS specific data. The table includes 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.

Change of Assumptions – In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate.

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, 2019**

NOTE 10 – DEFINED BENEFIT PENSION PLAN (Continued)

C. Discount Rate (Continued)

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

<u>Asset Class ^(a)</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10^(b)</u>	<u>Real Return Years 11+^(c)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

^(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:

<u>Discount Rate -1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate +1%</u>
6.15%	7.15%	8.15%
\$ 12,507,065	\$ 8,005,171	\$ 4,300,590

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, 2019.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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.

The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$25,000 and worker's compensation losses under \$25,000. The CSJVRMA participates in an excess pool for liability which provides coverage from \$1,000,000 to \$29,000,000 and an excess pool for workers' compensation which provides coverage from \$500,000 to the statutory limit.

The CSJVRMA is a consortium of fifty-four (54) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et. seq. The CSJVRMA is governed by a Board of Directors, which meets 3 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

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, 2019:

Total assets	\$ 128,442,162
Total liabilities	<u>109,661,346</u>
Member's equity	<u>\$ 18,780,816</u>
Total revenues	\$ 53,005,963
Total expenses	<u>52,250,549</u>
Excess of expenses (loss) over income	<u>\$ 755,414</u>

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.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019:

General Fund	
Current expenditures:	
Community development	\$ 291,663
Capital outlay:	
Public safety	\$ 5,986
Public works	87,698
Parks and recreation	176,755
HOME Program Special Revenue Fund	
Current expenditures:	
Community development	\$ 142,043

NOTE 14 – FUND RECLASSIFICATION

A. Measure A Sales Tax Fund

During the 2019 fiscal year, City management determined that financial activity related to Measure A sales tax would most appropriately be presented within the General Fund. Previously, the corresponding financial activity was accounting for within the Public Safety Fund. The City recorded a transfer of \$481,958 from the Public Safety Fund to the General Fund, which equaled the Measure A sales tax fund balance at July 1, 2018.

NOTE 15 – EXTRAORDINARY ITEM

In accordance with the timeline set forth in ABX1 26 (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as legal entities as of February 1, 2012. Upon approval of the Redevelopment Agency's Long-Range Property Management Plan (LRPMP), designated assets were to be transferred to the Successor Agency or City dependent on the approved use noted in the approved LRPMP. During the year ended June 30, 2019 the City identified assets that were government-use in nature and included as such on the approved LRPMP, that were never transferred to the City and instead remained within the Successor Agency.

On July 1, 2018, the City identified \$2,331,926 of capital assets to be transferred from the Successor Agency that were owned by the City. Therefore, the City recorded an extraordinary item on the Statement of Activities in the above amount to recognize these capital assets. The capital assets are included within the City's capital assets and are reflected as transfers in Note 6.

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 16 – 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, 2019 is as follows:

Cash and investments	\$ 79,989
Total cash	\$ 79,989

B. Capital Assets

Capital assets activity of the Successor Agency Trust Fund as of June 30, 2019 is as follows:

	Balance June 30, 2018 (Restated)	Increases	Decreases	Transfers	Balance June 30, 2019
Governmental Activities:					
Capital assets being depreciated:					
Buildings and other improvements	\$ 3,352,184	\$ -	\$ -	\$ (3,352,184)	\$ -
Infrastructure	1,067,592	-	-	(1,067,592)	-
Total capital assets being depreciated	4,419,776	-	-	(4,419,776)	-
Less accumulated depreciation for:					
Buildings and other improvements	(1,687,502)	-	-	1,687,502	-
Infrastructure	(400,348)	-	-	400,348	-
Total accumulated depreciation	(2,087,850)	-	-	2,087,850	-
Total capital assets being depreciated, net	2,331,926	-	-	(2,331,926)	-
Governmental activities capital assets, net	\$ 2,331,926	\$ -	\$ -	\$ (2,331,926)	\$ -

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 16 – SUCCESSOR AGENCY TRUST FUND (Continued)

C. Long-term Debt

The following is a summary of long-term obligation transactions for the Successor Agency Trust Fund at June 30, 2019:

	Balance June 30, 2018	Incurred or Issued	Satisfied or Matured	Balance June 30, 2019	Amounts Due Within One Year	Amounts Due in More Than One Year
<i>Direct Placement</i>						
2016 Tax Allocation Refunding Bond	\$ 2,237,000	\$ -	\$ (287,000)	\$ 1,950,000	\$ 293,000	\$ 1,657,000
Total	\$ 2,237,000	\$ -	\$ (287,000)	\$ 1,950,000	\$ 293,000	\$ 1,657,000

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:

Fiscal Years Ending	Principal	Interest	Total
2020	\$ 293,000	\$ 45,799	\$ 338,799
2021	303,000	38,589	341,589
2022	308,000	31,159	339,159
2023	317,000	23,583	340,583
2024	84,000	17,287	101,287
2025-2029	451,000	54,449	505,449
2030-2031	194,000	5,307	199,307
Totals	\$ 1,950,000	\$ 216,173	\$ 2,166,173

D. Prior Period Adjustment

Fund Financial Statements

The beginning fund balance of the fund has been restated in the Successor Agency Private Purpose Trust Fund to correct an overstatement of capital asset balances also considered property held for resale.

	Successor Agency Private Purpose Trust Fund
Net position, June 30, 2018, as previously reported	\$ 1,503,359
Prior period adjustment:	
Overstatement of capital assets	(459,773)
Net position, July 1, 2018, as restated	\$ 1,043,586

**CITY OF CORCORAN
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 17 – SUBSEQUENT EVENT

On March 11, 2020 the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued a shelter in-place order and the temporary closure of all businesses deemed to be nonessential. Accordingly, there will be a contraction of the national, state and City's economy, which will potentially result in a reduction and/or delay of the receipt of tax revenues, as well as hinder certain other revenue generating operations of the City. Additionally, it may negatively impact the ability of the County to collect on certain balances due from others. While the City expects there to potentially be a negative financial impact, since the duration and impact is unknown, management is unable to reasonably quantify the effect on future financial statements.

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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, 2019**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 372,250	\$ 372,250	\$ 419,376	\$ 47,126
Other taxes	2,615,326	2,615,326	2,781,918	166,592
Licenses and permits	145,000	145,000	187,918	42,918
Intergovernmental	2,545,500	2,545,500	2,588,483	42,983
Charges for services	185,250	185,250	255,911	70,661
Fines and penalties	44,500	44,500	64,010	19,510
Use of money and property	386,388	386,397	597,855	211,458
Gain on acquisition of property	-	-	525,000	525,000
Grant drawdowns	-	-	75,000	75,000
Miscellaneous	<u>45,000</u>	<u>45,000</u>	<u>295,208</u>	<u>250,208</u>
Total revenues	<u>6,339,214</u>	<u>6,339,223</u>	<u>7,790,679</u>	<u>1,451,456</u>
EXPENDITURES				
Current:				
General government	907,056	1,196,459	662,743	533,716
Community development	-	-	291,663	(291,663)
Public safety	4,559,229	4,977,254	4,236,162	741,092
Public works	563,695	317,450	301,230	16,220
Parks and recreation	499,971	685,971	346,077	339,894
Capital outlay:				
General government	97,000	97,000	76,784	20,216
Public safety	226,000	60,000	65,986	(5,986)
Public works	-	-	87,698	(87,698)
Parks and recreation	<u>-</u>	<u>-</u>	<u>176,755</u>	<u>(176,755)</u>
Total expenditures	<u>6,852,951</u>	<u>7,334,134</u>	<u>6,245,098</u>	<u>1,089,036</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(513,737)</u>	<u>(994,911)</u>	<u>1,545,581</u>	<u>2,540,492</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	605,775	748,707	142,932
Operating transfers out	<u>(460,000)</u>	<u>(926,775)</u>	<u>(526,775)</u>	<u>400,000</u>
Total other financing sources (uses)	<u>(460,000)</u>	<u>(321,000)</u>	<u>221,932</u>	<u>542,932</u>
Net change in fund balances	(88,000)	152,000	1,767,513	1,615,513
Fund balances - beginning	<u>4,347,498</u>	<u>4,347,498</u>	<u>4,347,498</u>	<u>-</u>
Fund balances - ending	<u>\$ 4,259,498</u>	<u>\$ 4,499,498</u>	<u>\$ 6,115,011</u>	<u>\$ 1,615,513</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, 2019**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 14,755	\$ 14,755
Loan repayments	130,000	130,000	355,841	225,841
Miscellaneous	-	-	11,622	11,622
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>382,218</u>	<u>252,218</u>
EXPENDITURES				
Current:				
Community development	<u>500,829</u>	<u>500,829</u>	<u>29,070</u>	<u>471,759</u>
Total expenditures	<u>500,829</u>	<u>500,829</u>	<u>29,070</u>	<u>471,759</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(370,829)</u>	<u>(370,829)</u>	<u>353,148</u>	<u>723,977</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	<u>132,000</u>	-	<u>(132,000)</u>
Total other financing sources (uses)	-	<u>132,000</u>	-	<u>(132,000)</u>
Net change in fund balances	<u>(370,829)</u>	<u>(238,829)</u>	<u>353,148</u>	<u>591,977</u>
Fund balances - beginning	<u>707,617</u>	<u>707,617</u>	<u>707,617</u>	<u>-</u>
Fund balances - ending	<u>\$ 336,788</u>	<u>\$ 468,788</u>	<u>\$ 1,060,765</u>	<u>\$ 591,977</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, 2019**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 309,827	\$ 309,827
Use of money and property	-	-	12,432	12,432
Loan repayments	<u>136,500</u>	<u>136,500</u>	<u>361,143</u>	<u>224,643</u>
Total revenues	<u>136,500</u>	<u>136,500</u>	<u>683,402</u>	<u>546,902</u>
EXPENDITURES				
Current:				
Community development	<u>325,151</u>	<u>325,151</u>	<u>467,194</u>	<u>(142,043)</u>
Total expenditures	<u>325,151</u>	<u>325,151</u>	<u>467,194</u>	<u>(142,043)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(188,651)</u>	<u>(188,651)</u>	<u>216,208</u>	<u>404,859</u>
Net change in fund balances	(188,651)	(188,651)	216,208	404,859
Fund balances - beginning	<u>665,405</u>	<u>665,405</u>	<u>665,405</u>	<u>-</u>
Fund balances - ending	<u>\$ 476,754</u>	<u>\$ 476,754</u>	<u>\$ 881,613</u>	<u>\$ 404,859</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, 2019

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 1,750,000	\$ 1,750,000	\$ 1,700,000	\$ (50,000)
Use of money and property	<u>-</u>	<u>-</u>	<u>75,687</u>	<u>75,687</u>
Total revenues	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,775,687</u>	<u>25,687</u>
EXPENDITURES				
Current:				
Public safety	100,000	100,000	441	99,559
Public safety	<u>6,189,000</u>	<u>6,189,000</u>	<u>5,219,949</u>	<u>969,051</u>
Total expenditures	<u>6,289,000</u>	<u>6,289,000</u>	<u>5,220,390</u>	<u>1,068,610</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,539,000)</u>	<u>(4,539,000)</u>	<u>(3,444,703)</u>	<u>1,094,297</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	<u>-</u>	<u>-</u>	<u>551,000</u>	<u>551,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>551,000</u>	<u>551,000</u>
Net change in fund balances	(4,539,000)	(4,539,000)	(2,893,703)	1,645,297
Fund balances - beginning	<u>3,744,077</u>	<u>3,744,077</u>	<u>3,744,077</u>	<u>-</u>
Fund balances - ending	<u>\$ (794,923)</u>	<u>\$ (794,923)</u>	<u>\$ 850,374</u>	<u>\$ 1,645,297</u>

**CITY OF CORCORAN
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019**

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

NOTES TO THE SCHEDULE

Changes in Benefit Terms - None

Changes of Assumptions- In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate .

*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, 2019**

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

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

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 Special Revenue 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 **Transportation and Streets Special Revenue Fund** is to account for sales tax restricted to transportation uses, revenues apportioned under the Streets and Highway Code, Sections 2105, 2106, 2107, and 2107.5 of the State of California, State funds apportioned under the Traffic Congestion Relief Program, and federal funds apportioned under the Traffic Congestion Relief Program, and federal funds apportioned under the Federal Aid Urban Grant. The City uses these funds for Dial-A-Ride/Amtrak Ticket transportation programs and for expenditures related to street construction and maintenance.

The **Assessment Districts** 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 **Debt Service Fund** are 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, 2019**

	Nonmajor Special Revenue Funds	Corcoran Joint Powers Finance Authority Debt Service Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments:			
Unrestricted	\$ 2,595,793	\$ 5,636	\$ 2,601,429
Cash and investments with fiscal agent:			
Restricted	3,525	-	3,525
Receivables	<u>285,215</u>	<u>138</u>	<u>285,353</u>
Total assets	<u>\$ 2,884,533</u>	<u>\$ 5,774</u>	<u>\$ 2,890,307</u>
LIABILITIES			
Accounts payable	\$ 65,097	\$ -	\$ 65,097
Deposits	<u>700</u>	<u>-</u>	<u>700</u>
Total liabilities	<u>65,797</u>	<u>-</u>	<u>65,797</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>208,124</u>	<u>-</u>	<u>208,124</u>
Total deferred inflows of resources	<u>208,124</u>	<u>-</u>	<u>208,124</u>
FUND BALANCES			
Restricted for:			
Pension contributions	3,525	-	3,525
Debt service	-	5,774	5,774
Community development	18,277	-	18,277
Public safety	161,353	-	161,353
Public works	175,995	-	175,995
Transportation and street	2,243,487	-	2,243,487
Parks and recreation	<u>7,975</u>	<u>-</u>	<u>7,975</u>
Total fund balances	<u>2,610,612</u>	<u>5,774</u>	<u>2,616,386</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,884,533</u>	<u>\$ 5,774</u>	<u>\$ 2,890,307</u>

**CITY OF CORCORAN
COMBINING STATEMENT OF REVENUES EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	Nonmajor Special Revenue Funds	Corcoran Joint Powers Finance Authority Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES			
Property taxes	\$ 32,916	\$ -	\$ 32,916
Use of money and property	68,450	273	68,723
Charges for services	27,402	-	27,402
Intergovernmental revenues	1,114,889	-	1,114,889
Grant drawdowns	148,747	-	148,747
Repayment of loans	6,828	-	6,828
Miscellaneous	6,217	-	6,217
	<u>1,405,449</u>	<u>273</u>	<u>1,405,722</u>
Total revenues			
EXPENDITURES			
Current services:			
General government	570	-	570
Community development	27,392	-	27,392
Parks and recreation	7,959	-	7,959
Public works	456,190	-	456,190
Public safety	51,134	-	51,134
Capital outlay:			
General government	52,225	-	52,225
Public safety	145,402	-	145,402
Public works	470,134	-	470,134
Parks and recreation	28,495	-	28,495
	<u>1,239,501</u>	<u>-</u>	<u>1,239,501</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>165,948</u>	<u>273</u>	<u>166,221</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers out	<u>(702,932)</u>	<u>-</u>	<u>(702,932)</u>
Total other financing sources (uses)	<u>(702,932)</u>	<u>-</u>	<u>(702,932)</u>
Net change in fund balances	(536,984)	273	(536,711)
Fund balances - beginning	<u>3,147,596</u>	<u>5,501</u>	<u>3,153,097</u>
Fund balances - ending	<u>\$ 2,610,612</u>	<u>\$ 5,774</u>	<u>\$ 2,616,386</u>

**CITY OF CORCORAN
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

	Housing Authority	Public Safety	Parks Capital	Transportation and Streets	Assessment Districts	Totals
ASSETS						
Cash and investments:						
Unrestricted	\$ 21,246	\$ 153,942	\$ 7,975	\$ 2,235,682	\$ 176,948	\$ 2,595,793
Restricted with fiscal agents	-	-	-	3,525	-	3,525
Receivables	<u>208,123</u>	<u>8,042</u>	<u>-</u>	<u>67,928</u>	<u>1,122</u>	<u>285,215</u>
Total assets	<u>\$ 229,369</u>	<u>\$ 161,984</u>	<u>\$ 7,975</u>	<u>\$ 2,307,135</u>	<u>\$ 178,070</u>	<u>\$ 2,884,533</u>
LIABILITIES						
Accounts payable	\$ 2,268	\$ 631	\$ -	\$ 60,123	\$ 2,075	\$ 65,097
Deposits	<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>
Total liabilities	<u>2,968</u>	<u>631</u>	<u>-</u>	<u>60,123</u>	<u>2,075</u>	<u>65,797</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	<u>208,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,124</u>
Total deferred inflows of resources	<u>208,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,124</u>
FUND BALANCES						
Restricted for:						
Pension contributions	-	-	-	3,525	-	3,525
Community development	18,277	-	-	-	-	18,277
Public safety	-	161,353	-	-	-	161,353
Public works	-	-	-	-	175,995	175,995
Transportation and street	-	-	-	2,243,487	-	2,243,487
Parks and recreation	<u>-</u>	<u>-</u>	<u>7,975</u>	<u>-</u>	<u>-</u>	<u>7,975</u>
Total fund balances	<u>18,277</u>	<u>161,353</u>	<u>7,975</u>	<u>2,247,012</u>	<u>175,995</u>	<u>2,610,612</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 229,369</u>	<u>\$ 161,984</u>	<u>\$ 7,975</u>	<u>\$ 2,307,135</u>	<u>\$ 178,070</u>	<u>\$ 2,884,533</u>

**CITY OF CORCORAN
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	Housing Authority	Public Safety	Parks Capital	Transportation and Streets	Assessment Districts	Totals
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 32,916	\$ 32,916
Intergovernmental revenues	-	-	-	1,114,889	-	1,114,889
Charges for services	-	-	27,402	-	-	27,402
Use of money and property	10,750	7,171	578	45,717	4,234	68,450
Grant drawdowns	-	148,747	-	-	-	148,747
Repayment of loans	6,828	-	-	-	-	6,828
Miscellaneous	5,217	-	-	1,000	-	6,217
Total revenues	<u>22,795</u>	<u>155,918</u>	<u>27,980</u>	<u>1,161,606</u>	<u>37,150</u>	<u>1,405,449</u>
EXPENDITURES						
Current:						
General government	570	-	-	-	-	570
Community development	27,392	-	-	-	-	27,392
Public safety	-	40,661	10,473	-	-	51,134
Public works	-	-	-	408,507	47,683	456,190
Parks and recreation	-	-	7,959	-	-	7,959
Capital outlay:						
General government	-	-	-	52,225	-	52,225
Public safety	-	145,402	-	-	-	145,402
Public works	-	-	-	470,134	-	470,134
Parks and recreation	-	-	28,495	-	-	28,495
Total expenditures	<u>27,962</u>	<u>186,063</u>	<u>46,927</u>	<u>930,866</u>	<u>47,683</u>	<u>1,239,501</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,167)</u>	<u>(30,145)</u>	<u>(18,947)</u>	<u>230,740</u>	<u>(10,533)</u>	<u>165,948</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers out	<u>(90,974)</u>	<u>(481,958)</u>	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>	<u>(702,932)</u>
Total other financing sources (uses)	<u>(90,974)</u>	<u>(481,958)</u>	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>	<u>(702,932)</u>
Net change in fund balances	<u>(96,141)</u>	<u>(512,103)</u>	<u>(83,947)</u>	<u>165,740</u>	<u>(10,533)</u>	<u>(536,984)</u>
Fund balances - beginning	<u>114,418</u>	<u>673,456</u>	<u>91,922</u>	<u>2,081,272</u>	<u>186,528</u>	<u>3,147,596</u>
Fund balances - ending	<u>\$ 18,277</u>	<u>\$ 161,353</u>	<u>\$ 7,975</u>	<u>\$ 2,247,012</u>	<u>\$ 175,995</u>	<u>\$ 2,610,612</u>

**CITY OF CORCORAN
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019**

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<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	\$ 22,203	\$ 47,250	\$ (42,587)	\$ 26,866
Receivables:				
Notes	712,141	-	(45,864)	666,277
Total assets	<u>\$ 734,344</u>	<u>\$ 47,250</u>	<u>\$ (88,451)</u>	<u>\$ 693,143</u>
LIABILITIES				
Due to other agencies	\$ 734,344	\$ 47,250	\$ (88,451)	\$ 693,143
Total liabilities	<u>\$ 734,344</u>	<u>\$ 47,250</u>	<u>\$ (88,451)</u>	<u>\$ 693,143</u>
<u>CAFETERIA PLAN FUND</u>				
ASSETS				
Cash	\$ 10,813	\$ 4,584	\$ (8,118)	\$ 7,279
Receivables:				
Notes	-	-	-	-
Total assets	<u>\$ 10,813</u>	<u>\$ 4,584</u>	<u>\$ (8,118)</u>	<u>\$ 7,279</u>
LIABILITIES				
Due to other agencies	\$ 10,813	\$ 4,584	\$ (8,118)	\$ 7,279
Total liabilities	<u>\$ 10,813</u>	<u>\$ 4,584</u>	<u>\$ (8,118)</u>	<u>\$ 7,279</u>

**CITY OF CORCORAN
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019
 (Continued)**

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>POLICE ACTIVITIES LEAGUE</u>				
ASSETS				
Cash	\$ 9,397	\$ 12,798	\$ (6,226)	\$ 15,969
Total assets	<u>\$ 9,397</u>	<u>\$ 12,798</u>	<u>\$ (6,226)</u>	<u>\$ 15,969</u>
LIABILITIES				
Due to other agencies	\$ 9,397	\$ 12,798	\$ (6,226)	\$ 15,969
Total liabilities	<u>\$ 9,397</u>	<u>\$ 12,798</u>	<u>\$ (6,226)</u>	<u>\$ 15,969</u>
<u>TOTAL</u>				
ASSETS				
Cash	\$ 43,163	\$ 64,632	\$ (56,931)	\$ 50,864
Receivables:				
Notes	<u>712,141</u>	<u>-</u>	<u>(45,864)</u>	<u>666,277</u>
Total assets	<u>\$ 755,304</u>	<u>\$ 64,632</u>	<u>\$ (102,795)</u>	<u>\$ 717,141</u>
LIABILITIES				
Due to other agencies	\$ 755,304	\$ 64,632	\$ (102,795)	\$ 717,141
Total liabilities	<u>\$ 755,304</u>	<u>\$ 64,632</u>	<u>\$ (102,795)</u>	<u>\$ 717,141</u>

OTHER INDEPENDENT AUDITOR'S REPORT

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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 City of Corcoran, California (the City), as of and for the year ended June 30, 2019, 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 30, 2020.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. The findings are identified as 2019-001 and 2019-002.

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 deficiency described in the accompany schedule of findings and questioned costs to be a significant deficiency. The finding is identified as 2019-003.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Responses to Findings

The City of Corcoran's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 Paige & Company

Clovis, California
March 30, 2020

FINDINGS AND QUESTIONED COSTS

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**CITY OF CORCORAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

 X Yes No

Significant deficiencies identified that are not considered
to be material weaknesses?

 X Yes None reported

Noncompliance material to financial statements noted?

 Yes X No

**CITY OF CORCORAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2019-001 – Capital Assets (Material Weakness)

Condition:

Financial activity reported on the City's depreciation schedules 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.

Management's Response:

See corrective action plan.

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.

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.

Management's Response:

See corrective action plan.

CITY OF CORCORAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

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.

Management's Response:

See corrective action plan.

**CITY OF CORCORAN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019**

FINANCIAL STATEMENT FINDINGS

Finding 2018-001 – Capital Assets (Material Weakness)

Condition:

The City's opening balances reported on the depreciation schedule for governmental activities did not agree to prior year-ending balances per the audited financial statements.

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.

Cause:

Lack of internal controls over the year-end process related to capital asset balances such as a reconciliation between the depreciation schedule and prior year audited financial statements.

Effect:

Opening balance differences would cause a related misstatement to the ending balances. Amount of total discrepancy is unknown.

Recommendation:

We recommend that the City establish a process to ensure a full reconciliation is performed over capital assets which should include a reconciliation of opening balances to the prior year audited financial statements.

Status: Implemented.

Finding 2018-002 – Unavailable Revenue (Significant Deficiency)

Condition:

The City did not properly record the receipt of funding received subsequent to the cut-off period (60 days after year-end for non-grant related revenues).

Criteria:

Generally accepted accounting principles require that the receipt of payments after the 60 day availability period be reclassified from revenues to unavailable revenues (a liability account) on the City's balance sheet to reflect current financial resources per the modified accrual basis of accounting (fund financial statements).

Cause:

The City does not have a closing process that adequately ensures all relevant generally accepted accounting principle adjustments are posted to the trial balance at year-end.

Effect:

Revenues reported in the general fund were overstated by approximately \$118,000 and liabilities were understated by the same amount.

Recommendation:

We recommend that the City enhance and monitor the year-end closing process to ensure that the receipt of funding subsequent to the period availability is properly recorded in the general ledger to reflect current financial resources.

Status: Implemented.

CORRECTIVE ACTION PLAN
 2 CFR § 200.511(c)
 6/30/2019

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2019-001	A process to confirm the disposal of surplus items has been established.	March 2020	Soledad Ruiz-Nuñez
2019-002	A process to ensure the accuracy of the accounting system and the budget book has been established.	March 2020	Soledad Ruiz-Nuñez
2019-003	A process to ensure overhead allocation accuracy based on current year actual cost has been established.	March 2020	Soledad Ruiz-Nuñez


 Soledad Ruiz-Nuñez
 Finance Director

City of
CORCORAN

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Public Works Department

**PUBLIC HEARING
ITEM #: 5-A**

MEMO

TO: Corcoran City Council

FROM: Joseph Faulkner, Public Works Director

DATE: May 5, 2020 MEETING DATE: May 12, 2020

SUBJECT: Public hearing to discuss submittal of a 2020 Over the Counter Community Development Block Grant Application and approval of Resolution No. 3023 and Resolution No. 3024

Recommendation:

1. Open the public hearing to accept comments on the City's proposed submittal of an application in response to the 2020 Over the Counter Community Development Block Grant (CDBG) Notice of Funding Availability (NOFA), and to solicit citizen input.

2. Adopt Resolution No. 3023 and Resolution No. 3024 and thereby:

a. Review and approve two (2) applications for up to \$5,000,000 under the NOFA for the following eligible activities:

Well 8C Water Quality Improvements	\$1,500,000
Water and Sewer Line Replacement	\$3,500,000

TOTAL:	\$5,000,000
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b. Authorize and direct the City Manager and/or Public Works Director, or designees, to enter into and sign the grant agreement and any subsequent amendments with the State of California for the purposes of the grant.

Background:

CDBG Program regulations require that the City conduct a public hearing on all CDBG-related matters to provide for and encourage citizen participation, particularly by low and moderate income persons who reside in areas in which CDBG funds are used. Therefore, when the public hearing is opened, the public

will be invited to comment on the City’s proposed submittal of a 2020 Over the Counter CDBG Grant application and to make their comments known on the proposed activities.

A public notice was published in the April 29, 2020, issue of the Corcoran Journal notifying the public of this public hearing. Additionally, a mailer was sent to all City residents in order to give the community a chance to provide written comments due to COVID-19.

Eligible activities predominantly benefit low and moderate income Californians and include: Homeownership Assistance and Housing Rehabilitation programs; Public Facility and Public Improvements projects (including Public Improvements in Support of New Housing Construction); Public Service programs, Planning Studies, Economic Development Business Assistance and Microenterprise activities.

Discussion:

The City proposes to apply for CDBG funds for Public Improvements for water quality and for water and sewer line replacement. The resolutions attached for your consideration approves the submittal of two (2) 2020 Over the Counter CDBG Program application for up to \$5,000,000 as follows:

Well 8C Water Quality Improvements	\$1,500,000
Water and Sewer Line Replacement	\$3,500,000
	<hr/>
TOTAL:	\$5,000,000

As part of the public hearing, citizens are encouraged to ask questions and/or comment on the proposed activities/application or on any aspect of the CDBG Program. Citizens are also invited to submit written comments to the City or to review information on the City’s CDBG Program at 832 Whitley Avenue, Corcoran, CA 93212. Write or contact Joseph Faulkner, Public Works Director, at the same address.

Budget impact:

No budget impact.

Attachments:

Resolution No. 3023 and Resolution No. 3024

RESOLUTION NO. 3023

A RESOLUTION APPROVING AN APPLICATION FOR FUNDING AND THE EXECUTION OF A GRANT AGREEMENT AND ANY AMENDMENTS THERETO FROM THE 2019-2020 FUNDING YEAR OF THE STATE CDBG PROGRAM

BE IT RESOLVED by the **City Council** of the **City of Corcoran** as follows:

SECTION 1:

The City Council has reviewed and hereby approves one or more application(s) in the aggregate amount of \$ 1,500,000 for the following CDBG activities, pursuant to the January 2020 CDBG NOFA:

Public Improvement Project - Well 8C Water Quality	\$ <u>1,500,000</u>
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SECTION 2:

The City acknowledges compliance with state and federal public participation requirements in the development of this application.

SECTION 3:

The City hereby authorizes and directs the City Manager and/or Public Works Director, or designees, to sign this application and act on the City's behalf in all matters pertaining to this application.

SECTION 4:

If the application is approved, the City Manager and/or Public Works Director, or designees, is authorized to enter into and sign the grant agreement and any subsequent amendments thereto with the State of California for the purposes of this grant.

SECTION 5:

If the application is approved, the City Manager and/or Public Works Director, or designees, is authorized to sign Funds Requests and other required reporting forms.

PASSED AND ADOPTED at a regular meeting of the **City Council** of the **City of Corcoran** held on May 12, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED: _____

Sidonio "Sid" Palmerin, Mayor

RESOLUTION NO. 3024

A RESOLUTION APPROVING AN APPLICATION FOR FUNDING AND THE EXECUTION OF A GRANT AGREEMENT AND ANY AMENDMENTS THERETO FROM THE 2019-2020 FUNDING YEAR OF THE STATE CDBG PROGRAM

BE IT RESOLVED by the **City Council** of the **City of Corcoran** as follows:

SECTION 1:

The City Council has reviewed and hereby approves one or more application(s) in the aggregate amount of \$3,500,000 for the following CDBG activities, pursuant to the January 2020 CDBG NOFA:

Public Improvements Project – Sewer & Water Line Replacement \$3,500,000

SECTION 2:

The City acknowledges compliance with state and federal public participation requirements in the development of this application.

SECTION 3:

The City hereby authorizes and directs the City Manager and/or the Public Works Director, or designees, to sign this application and act on the City's behalf in all matters pertaining to this application.

SECTION 4:

If the application is approved, City Manager and/or the Public Works Director, or designees, is authorized to enter into and sign the grant agreement and any subsequent amendments thereto with the State of California for the purposes of this grant.

SECTION 5:

If the application is approved, the City Manager and/or the Public Works Director, or designees, is authorized to sign Funds Requests and other required reporting forms.

PASSED AND ADOPTED at a regular meeting of the **City Council** of the **City of Corcoran** held on May 12, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED: _____

Sidonio "Sid" Palmerin, Mayor

City of

CORCORAN

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

MEMORANDUM

TO: Corcoran City Council

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

SUBJECT: Resolution No. 3022 to submit application for a Local Early Action Planning (LEAP) Grant. Maximum award is \$ 150,000

DATE: May 5, 2020 **MEETING DATE:** May 12, 2020

RECOMMENDATION: (VV) Staff recommends approval of Resolution No. 3022 and to direct staff to complete and submit the application for a Local Early Action Planning Grant.

DISCUSSION: The Local Early Action Planning Grant (LEAP) Program (a non- competitive grant) provides funding to jurisdictions for the preparation and adoption of planning documents, process improvements that accelerate housing production and facilitate compliance with the sixth cycle of the Regional Housing Needs Assessment (RHNA). This is an over the counter grant, first come first served with a deadline of July 1, 2020. The funds will be use to generate a Storm Drain plan and to revise the current Zoning Code. Planning grant are useful in that they allow us to apply for future grants for projects.

BUDGET IMPACT: All Planning would be funded by the grant.

ATTACHMENT:

Resolution No. 3022

RESOLUTION NO. 3022

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORCORAN
AUTHORIZING APPLICATION FOR, AND RECEIPT OF, LOCAL GOVERNMENT
PLANNING SUPPORT GRANT PROGRAM FUNDS**

WHEREAS, pursuant to Health and Safety Code 50515 et. Seq, the Department of Housing and Community Development (Department) is authorized to issue a Notice of Funding Availability (NOFA) as part of the Local Government Planning Support Grants Program (hereinafter referred to by the Department as the Local Early Action Planning Grants program or LEAP); and

WHEREAS, the City Council of the City of Corcoran desires to submit a LEAP grant application package (“Application”), on the forms provided by the Department, for approval of grant funding for projects that assist in the preparation and adoption of planning documents and process improvements that accelerate housing production and facilitate compliance to implement the sixth cycle of the regional housing need assessment; and

WHEREAS, the Department has issued a NOFA and Application on January 27, 2020 in the amount of \$119,040,000 for assistance to all California Jurisdictions;

NOW, THEREFORE, the City Council of the City of Corcoran resolves as follows:

SECTION 1. The Community Development Director is hereby authorized and directed to apply for and submit to the Department the Application package;

SECTION 2. In connection with the LEAP grant, if the Application is approved by the Department, the Community Development Director of the City of Corcoran is authorized to submit the Application, enter into, execute, and deliver on behalf of the Applicant, a State of California Agreement (Standard Agreement) for the amount of \$150,000 and any and all other documents required or deemed necessary or appropriate to evidence and secure the LEAP grant, the Applicant’s obligations related thereto, and all amendments thereto; and

SECTION 3. The Applicant shall be subject to the terms and conditions as specified in the NOFA, and the Standard Agreement provided by the Department after approval. The Application and any and all accompanying documents are incorporated in full as part of the Standard Agreement. Any and all activities funded, information provided, and timelines represented in the Application will be enforceable through the fully executed Standard Agreement. Pursuant to the NOFA and in conjunction with the terms of the Standard Agreement, the Applicant hereby agrees to use the funds for eligible uses and allowable expenditures in the manner presented and specifically identified in the approved Application.

ADOPTED ON May 12, 2020, by the City Council of the City of Corcoran by the following vote count:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED: _____

Sidonio "Sid" Palmerin, 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 12th day of May 2020, by the vote as set forth therein.

DATED: May 12, 2020

Marlene Spain, City Clerk

[seal]

MATTERS FOR MAYOR AND COUNCIL

ITEM #: 8

MEMORANDUM

MEETING DATE: May 12, 2020
TO: Corcoran City Council
FROM: Kindon Meik, City Manager
SUBJECT: Matters for Mayor and Council

UPCOMING EVENTS / MEETINGS

- May 25, 2020 (Monday) City Offices Closed – Memorial Day
- May 26, 2020 (Tuesday) City Council Meeting – 5:30 PM, Council Chamber
- June 9, 2020 (Tuesday) City Council Meeting – 5:30 PM, Council Chambers
- June 23, 2020 (Tuesday) City Council Meeting – 5:30 PM, Council Chambers
- July 4, 2020 (Friday) City Offices Closed - Observance of Independence Day

A. Information Items:

1. Budget study session dates
2. Access control at PD
3. United Health Center project

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
09/10/19 06/25/19	Presentation by PARS on fund status of Section 115. Council requested further information on PERS Unfunded Liability and funds that can be paid off early. Council also requested periodic updates on Section 115 (PARS) Account for retirement contributions.	In progress	Finance Director/City Manager
03/26/19	Council discussed the idea of requiring angled parking in commercial development.	In progress	Community Development
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
06/12/18 05/09/17	City of Corcoran Finance Department Policy and Procedures Handbook approved by City Council City Council requested that Staff present draft finance policies relating to General Fund reserves, balanced budget, etc.	Completed Ongoing	Finance Director/City Manager