



# LINDSAY CITY COUNCIL REGULAR MEETING AGENDA

May 12, 2026, 6:00 P.M.  
City Hall, 251 E. Honolulu St., Lindsay, CA 93247

**Mayor**  
Misty Villarreal  
**Mayor Pro Tem**  
Joe Soria  
**Councilmembers**  
Adriana Nave  
Rosaena Sanchez  
Yolanda Flores

Notice is hereby given that the Lindsay City Council will hold a Regular Meeting on Tuesday, May 12, 2026 at 6:00 p.m. in person and live via YouTube.

 **City of Lindsay YouTube Channel:** <https://www.youtube.com/@CityofLindsay>



Se anima a los hispanohablantes a asistir a las próximas reuniones del Concejo Municipal de Lindsay. Para traducción al español, comuníquese con la oficina de la Secretaria Municipal por teléfono, (559) 562-7102, o regístrese unos minutos antes en el momento de la reunión del Consejo.

## Rules for Addressing the City Council:

- Members of the public may address the City Council on matters within the jurisdiction of the City of Lindsay.
- Persons wishing to address Council concerning an item on the agenda will be invited to address the Council during the time that Council is considering that agenda item. Persons wishing to address Council concerning issues not on the agenda will be invited to address Council during the Public Comment portion of the meeting.
- When invited by the Mayor to speak, please step up to the lectern, state your name and city of residence, and make your comments. Comments are limited to three minutes per speaker.

## Americans with Disabilities Act

Pursuant to the Americans with Disabilities Act, persons with disabilities who may need assistance should contact the City Clerk prior to the meeting at (559) 562-7102, or via email at [lindsaycityclerk@lindsay.ca.us](mailto:lindsaycityclerk@lindsay.ca.us).

### 1. CALL TO ORDER

### 2. PLEDGE OF ALLEGIANCE

### 3. ROLL CALL

### 4. EXECUTIVE (CLOSED) SESSION

#### 4.1 Conference with Labor Negotiators

Pursuant to Cal Gov. Code § 54957

Agency Designated Representative: City Manager (or other designated negotiator)

Employee Organization: Lindsay City Employees Association; Services Employees

International Union (SEIU), Mid-Management Group, Lindsay Professional Fire Fighters

Association (LPPFA), and Lindsay Police Officers Association (LPOA).

#### 4.2 Conference with Legal Counsel – Anticipated Litigation

Initiation of litigation pursuant to § 54956.9(c): 1 case

#### 4.3 Liability Claim

Pursuant to Government Code § 54956.95

Claimant: Vita Villegas

Agency Claimed Against: City of Lindsay

### 5. 6:30 P.M RECONVENE FROM CLOSED SESSION

6. **CLOSED SESSION REPORT** – This is the designated time for the City Council to publicly report any actions taken during closed sessions, along with the corresponding votes, if applicable.
7. **APPROVAL OF AGENDA**
8. **COUNCIL REPORT**
9. **PUBLIC COMMENT** – The public is invited to comment on any subject under the jurisdiction of the Lindsay City Council. Please note that speakers that wish to comment on a Regular Item or Public Hearing on tonight’s agenda will have an opportunity to speak when public comment for that item is requested by the Mayor. Comments shall be limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Mayor. The public may also choose to submit a comment before the meeting via email. Public comments received via email will be distributed to the Council prior to the start of the meeting and incorporated into the official minutes; however, they will not be read aloud. Under state law, matters presented under public comment cannot be acted upon by the Council at this time.
10. **CITY MANAGER REPORT**
11. **RECOGNITIONS**
  - 11.1 **Introduction and Oath of Office of Community Service Officer**  
**Action & Recommendation:** Oath of Office administered by Miranda Cordova, City Clerk/ Human Resource Manager.  
**Presented by:** Chief Nicholas Nave, Director of Public Safety
12. **PROCLAMATIONS**
  - 12.1 **National Public Works Week**
  - 12.2 **National Law Enforcement Memorial Week**
13. **CONSENT CALENDAR** – Routine items approved in one motion unless an item is pulled for discussion. There will be no separate discussion of these matters unless a request is made, in which event the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.
  - 13.1 **Waive the Reading of Ordinance and Approve by Title Only.**  
**Action & Recommendation:** Approve the reading by title only of all ordinances and that further reading of such ordinances be waived.  
**Submitted by:** Dalee Chang, Deputy City Clerk
  - 13.2 **Police & Fire Division Highlights for April 6, 2026 Through May 3, 2026.**  
**Action & Recommendation:** Approved as submitted.  
**Submitted by:** Nicholas Nave, Director of Public Safety
  - 13.3 **Minutes of the Regular of April 14, 2026.**  
**Action & Recommendation:** Approved as submitted.  
**Submitted by:** Dalee Chang, Deputy City Clerk
  - 13.4 **Warrant List for April 6, 2026 Through May 3, 2026.**  
**Action & Recommendation:** Accept the Warrant List for transaction dated April 6, 2026, through May 3, 2026.  
**Submitted by:** Soledad Ruiz-Nunez, Director of Finance
  - 13.5 **Monthly Treasurer’s Report for April 2026.**  
**Action & Recommendation:** Accept the April Treasurer’s Report as presented.  
**Submitted by:** Soledad Ruiz-Nunez, Director of Finance
  - 13.6 **Support Letter for Home Basing of F-35C Lightning II Squadrons at NAS Lemoore**

**Action & Recommendation:** Staff recommends that the City Council approve the attached Support Letter endorsing the home basing of the F-35C Lightning II Joint Strike Fighter squadrons at Naval Air Station (NAS) Lemoore and authorize the Mayor to sign and transmit the letter.

**Submitted by:** Kuyler Crocker, City Manager

**13.7 Appointment of Anita Gustuson to the Measure R Oversight Committee**

**Action & Recommendation:** Staff recommends that the City Council appoint Ms. Anita Gustuson to fill the current vacancy on the Measure R Citizens Oversight Committee.

**Submitted by:** Kuyler Crocker, City Manager

**13.8 Olive Bowl/Kaku Park Expansion Project Notice of Completion**

**Action & Recommendation:** Consider the acceptance of the Olive Bowl/Kaku Park Expansion Project as complete and direct the City Clerk to file a “Notice of Completion” with the Tulare County Recorder.

**Submitted by:** Dario Dominguez, Director of Public Works

**13.9 Adoption of FY 26-27SB1 Project List**

**Action & Recommendation:** Consider the approval of Resolution 26-15, a resolution of the City Council of the City of Lindsay adopting a Project List for Fiscal Year 2026-2027 under the Road Maintenance and Rehabilitation Account (RMRA) created by SB1.

**Submitted by:** Dario Dominguez, Director of Public Works

**13.10 Approval of an Extraterritorial Sewer Connection for APN 202-151-018**

**Action & Recommendation:** Approve Resolution 26-14, an Extraterritorial Sewer Connection for APN 202-151-018-000 and authorizing the City Manager to execute the Extraterritorial Sewer Service Agreement once all requirements are met.

**Submitted by:** Dario Dominguez, Director of Public Works

**13.11 Setting Public Hearing Date for Annual Levy of Refuse Charges on the Property Tax Roll**

**Action & Recommendation:** Staff recommends that the City Council adopt Resolution No. 26-16, declaring its intention to levy annual refuse service charges for Mid-Valley Disposal, LLC on the Tulare County property tax roll and set a public hearing for June 9, 2026 at 6:00 p.m.

**Submitted by:** Soledad Ruiz-Nunez, Director of Finance

**13.12 Introduction and First Reading of Ordinance No. 704: An Ordinance of the City of Lindsay Adding Chapter 4 to Title 12 of the Lindsay Municipal Code, Establishing Requirements for the Installation and Relocation of Utility Facilities Underground.**

**Action & Recommendation:** Introduce Ordinance No. 704 and waive the first reading in full, reading the ordinance by title only. The ordinance adds Chapter 4 to Title 12 of the Lindsay Municipal Code to establish requirements for the underground installation and relocation of utility facilities.

**Submitted by:** Dario Dominguez, Director of Public Works

**14. PUBLIC HEARING**

**14.1 Energy Services Contract with Southland Industries & Adoption of Resolution No. 26-13**

**Action & Recommendation:** (1) Adopt Resolution No. 26 13, authorizing the City to enter into and execute an Energy Services Agreement (ESA) with Southland Industries for the implementation of energy efficiency and infrastructure improvements across multiple City facilities. (2) Authorize the City Manager to execute the ESA, in substantially

the form presented, in the amount of \$4,285,381, subject to approval by the City Attorney, and to take all actions necessary to carry out the project upon securing financing.

**Submitted by:** Kuyler Crocker, City Manager

**15. ACTION ITEMS**

**15.1 Acceptance of the City of Lindsay FY2023-24 Annual Financial Audit, Single Audit, and Auditor Communication Letter**

**Action & Recommendation:** Staff recommends that the City Council: (1) Receive and file the City of Lindsay's audited Financial Statements for the fiscal year ending June 30, 2024. (2) Receive and file the Single Audit Report for FY 2023–24. (3) Receive and file the Audit Communication Letter (Required Communications with Governance).

**Submitted by:** Soledad Ruiz Nunez, Director of Finance

**16. REQUEST FOR FUTURE ITEMS**

**17. ADJOURNMENT –** Lindsay City Council meetings are held in the City Council Chambers at 251 E. Honolulu Street in Lindsay, California beginning at 6:00 P.M. on the second and fourth Tuesday of every month unless otherwise noticed. Materials related to an Agenda item submitted to the legislative body after distribution of the Agenda Packet are available for public inspection in the office of the City Clerk during normal business hours. A complete agenda is available at [www.lindsay.ca.us](http://www.lindsay.ca.us). In compliance with the Americans with Disabilities Act & Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the office of the City Clerk at (559) 562-7102 x 8011. Notification prior to the meeting will enable the City to ensure accessibility to this meeting and/or provision of an alternative format of the agenda and documents in the agenda packet.

**AFFIDAVIT OF POSTING AGENDA**

I hereby certify, in conformance with Government Code Sections 54954.2 and 54956, this agenda was posted in the bulletin board at the front of City Hall, 251 E Honolulu St., as well as on the City of Lindsay's website ([www.lindsay.ca.us](http://www.lindsay.ca.us)).

DATE & TIME POSTED: Thursday, May 7, 2026 at 3:30 p.m.

Dalee Chang, Deputy City Clerk



City of Lindsay

# Proclamation

**WHEREAS**, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of the City of Lindsay and

**WHEREAS**, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and

**WHEREAS**, it is in the public interest for the citizens, civic leaders, and children in the City of Lindsay to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

**WHEREAS**, the year 2026 marks the 66th annual National Public Works Week sponsored by the American Public Works Association, be it now,

**NOW, THEREFORE, BE IT RESOLVED**, that I, Misty Villarreal, do hereby recognize May 17 – 23, 2026, as National Public Works Week, and calls upon all residents to acknowledge and celebrate the essential contributions of our public works professionals.

## National Public Works Week

**IN WITNESS WHEREOF**, I hereby set my hand and caused the Seal of the City of Lindsay to be affixed this 12<sup>th</sup> Day of May 2026.

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Misty Villarreal, Mayor



City of Lindsay

# Proclamation

**WHEREAS**, in 1962, President John F. Kennedy proclaimed May 15<sup>th</sup> as National Peace Officers Memorial Day and the calendar week in which May 15<sup>th</sup> falls as National Police Week. Currently, tens of thousands of law enforcement officers from around the world converge on Washington, DC to participate in a number of planned events which honor those that have paid the ultimate sacrifice; and

**WHEREAS**, there are more than 700,000 law enforcement officers serving in communities across the United States, including the dedicated members of the Lindsay Department of Public Safety; and

**WHEREAS**, since the first recorded law enforcement death in 1786, more than 24,000 officers in the United States have made the ultimate sacrifice and were killed in the line of duty; and

**WHEREAS**, the names of these devoted public servants are permanently engraved on the walls of the National Law Enforcement Officers Memorial in Washington, D.C.; and

**WHEREAS**, it is important that all citizens recognize the duties, responsibilities, hazards, and sacrifices undertaken by our brave men and women in law enforcement, whose unwavering commitment ensures that our families and communities may thrive in peace.

**NOW, THEREFORE, BE IT RESOLVED** that the Mayor of the City of Lindsay, hereby proclaims the week of May 11<sup>th</sup>–16<sup>th</sup>, 2026, as National Police Week in the City of Lindsay. We publicly express sincere gratitude to the men and women of law enforcement who make it possible for us to leave our homes and families in safety each day—knowing they stand ready to protect our loved ones, property, and freedoms, even at the risk of their own lives.

**Proclaimed this 12<sup>th</sup> day of May 2026, by the Mayor of the City of Lindsay.**

LINDSAY CITY COUNCIL

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Misty Villarreal, Mayor

# Weekly



# Update

**April 6<sup>th</sup> – April 12<sup>th</sup>, 2026**

**Police Division Highlights:**

**Total Calls for Service: 190**

**Wanted Subject / TCSO Assist**

April 7<sup>th</sup>, 2026 at 1417 Hours:

While in the 100 block of N. Gale Hill Ave., Officer Steidley observed a wanted subject, Jonathan Duarte, 33, of Lindsay. Officer Steidley attempted to detain Duarte, who fled on a skateboard, but was overtaken and apprehended a short distance later. Duarte was wanted by the Tulare County Sheriff's Department for stalking, and he was later booked at the South County Detention Facility.

**Warrant Arrest / Possession of a Controlled Substance**

April 10<sup>th</sup>, 2026 at 2231 Hours:

Officer Cervantes contacted Cynthia Montejano, 47, of Lindsay, who was found to have an active Tulare County Arrest Warrant. Montejano was arrested without incident, and a search incident to arrest revealed that she was also in possession of a controlled substance. Montejano was later booked into the South County Detention Facility.

**Warrant Arrest**

April 11<sup>th</sup>, 2026 at 1529 Hours:

Officers responded to a residence in the 200 block of N. Westwood Ave. in attempt to serve a felony arrest warrant. Upon arrival officers located Juan Sanchez, 31, of Lindsay, who had a confirmed felony arrest warrant for domestic violence. Sanchez was arrested without incident and later booked into the South County Detention Facility.

**TCSO Assist / Homicide**

April 12<sup>th</sup>, 2026 at 0054 Hours:

Lindsay Units responded to assist TCSO with a report of a gunshot victim in the area of the 19100 block of Road 196 in Plainview. Upon arrival aid was rendered to the subject, who was later pronounced deceased. TCSO personnel assumed the investigation.

**Public Intoxication / Arrest**

April 12<sup>th</sup>, 2026 at 0524 Hours:

Officers responded to Willie's Market- 690 N. Elmwood Ave. for a report of a female banging on the door of the business and causing a disturbance. Upon arrival Officers located Rosa Rocha, 43, of Lindsay, who was determined to be under the influence of drugs and/or alcohol and was arrested without incident. Rocha was later booked at the South County Detention Facility.

# Weekly



# Update

## **Fire Division Highlights:**

**Total Calls for Service: 42**

### **Tulare County Fire Assist / Grass Fire**

April 6<sup>th</sup>, 2026 at 1411 Hours:

Patrol 87 responded to the area of the 18100 block of Orangebelt Dr. to assist TCFD with a grass fire. Upon arrival assistance with fire control and extinguishment was provided, and the scene was turned over to TCFD for investigation.

### **Cal Fire Assist / Wildland Fire**

April 11<sup>th</sup>, 2026 at 1600 Hours:

Patrol 87 responded to a mutual aid request from the Cal Fire Tulare Unit (TUU) to assist at the scene of a grass fire in the area of Olive Dr. and Doyle St. in Porterville. Upon arrival Patrol 87 provided personnel and suppression assistance and the fire was later contained at 15.76 acres. The scene was turned over to Cal Fire TUU.

## **Special Events:**

Personnel attended the Friday Night Farmer's Market and Street Fair.

Personnel attended the OBF Queen's Coronation at City Hall.

## **Upcoming Events / Projects:**

Orange Blossom Festival Event Planning is complete and we're looking forward to a great week of festivities.

# Weekly



# Update

**April 13<sup>th</sup> – April 19<sup>th</sup>, 2026**

**Police Division Highlights:**

**Total Calls for Service: 234**

**Warrant Arrest**

April 14<sup>th</sup>, 2026 at 2108 Hours:

Officers responded to a residence in the 100 block of N. Harvard Ave. to serve multiple arrest warrants. Upon arrival officers contacted Eduardo Hernandez, 35, of Lindsay, who was found to have a total of three active Tulare County Arrest Warrants. Hernandez was arrested without incident and was later booked at the South County Detention Facility.

**Driving While Impaired / Driving on a Suspended License / Arrest**

April 16<sup>th</sup>, 2026 at 1744 Hours:

Officer Garcia conducted a traffic enforcement stop in the area of Honolulu St. and Mirage Ave. and contacted the driver, Dannyboy Guereca, 22, of Lindsay, who was found to be driving while under the influence, as well as driving on a license suspended for a prior DUI conviction. Guereca was arrested and later booked at the South County Detention Facility and his vehicle was impounded for 30 Days.

**Delaying a Peace Officer / Warrant Arrest**

April 16<sup>th</sup>, 2026 at 1545 Hours:

Officer Cervantes attempted to contact a wanted subject, Antonio Cervantes, 39, of Strathmore, when he observed him riding a bicycle in the area of Mirage Ave. and Apia St. Antonio fled on the bicycle, but was overtaken and arrested without further incident. He was found to have an active Tulare County Arrest Warrant, which was served and he was later booked at the South County Detention Facility.

**Hit & Run Traffic Collision / Resisting Arrest / Warrant Arrest**

April 18<sup>th</sup>, 2026 at 1545 Hours:

Police and Fire units responded to the intersection of SR65 and Hermosa St. for a report of a traffic collision. Upon arrival officers determined that the driver of one of the vehicles had fled on foot and barricaded himself in the bathroom at Burger King- 951 W Hermosa St. Officers were able to make entry to the bathroom where the driver, Adrian Campos, 40, of Lindsay, was arrested after a short struggle. Campos was additionally found to have multiple warrants for his arrest, and he was later booked at the South County Detention Facility.

# Weekly



# Update

## **Fire Division Highlights:**

**Total Calls for Service: 35**

### **Tulare County Fire Assist / Illegal Burn**

April 16<sup>th</sup>, 2026 at 0950 Hours:

Patrol 87 responded to the area of the 1200 block of N. Foothill Ave. for a report of an unknown type fire. Upon arrival an unpermitted burn was located in the backyard of a residence and units extinguished the fire without issue. The scene was turned over to TCFD for assistance.

### **Tulare County Fire Assist / Structure Fire**

April 18<sup>th</sup>, 2026 at 1414 Hours:

Truck and Patrol 87 responded to the 23300 block of Road 214, Lindsay for a report of a structure fire with multiple exposures that had also ignited a grass fire. Upon arrival units located a large shed fully involved with several other structure threats. Units mitigated the hazards and assisted with mop up operations once the fire was extinguished.

## **Special Events:**

Personnel attended various Orange Blossom events including the coronation, tea party, mass, and parade/carnival.

Several multi-agency enforcement details took place from Thursday through Saturday to ensure a safe and family-friendly festival.

## **Upcoming Events / Projects:**

None at this time due to OBF activities.

# Weekly



# Update

**April 20<sup>th</sup> – April 26<sup>th</sup>, 2026**

**Police Division Highlights:**

**Total Calls for Service: 179**

**Driving While Intoxicated / Possession of a Controlled Substance / Arrest**

April 21<sup>st</sup>, 2026 at 0127 Hours:

Officer Sanchez conducted a traffic enforcement stop in the area of Mirage Ave. and Lindmore St. and contacted the driver, Jose David Chavez Rodriguez, 22, of Lindsay, who was found to be driving while impaired. Chavez Rodriguez was arrested without incident and later found to be in possession of suspected Cocaine. Chavez Rodriguez was transported to the police department for processing and chemical testing, and he was later cited and released to a responsible party.

**Criminal Threats / Arrest**

April 23<sup>rd</sup>, 2026 at 0846 Hours:

Officers responded to a medical facility in the 800 block of N. Sequoia for a report of a subject threatening staff. Upon arrival it was determined that the suspect was not on scene, but he had made credible threats toward the staff and facility. Officers responded to the 100 block of Linda Vista Dr and contacted Anthony Cornelius, 26, of Lindsay, who was arrested without incident. A Search Warrant was later executed at his residence, which led to the seizure of numerous firearms and ammunition. Cornelius was later booked into the South County Detention Facility.

**Theft / Resisting Arrest / Possession of Brass Knuckles / Arrest**

April 24<sup>th</sup>, 2026 at 0849 Hours:

Officers responded to a report of petty theft at a residence in the 300 block of S. Harvard Ave. Upon arrival the reporting party advised that his phone had been stolen. While on scene, officers located Isaiah Oviedo, who was found to be under the influence of a controlled substance. Officers attempted to arrest Oviedo, who became combative and had to be physically subdued prior to seating him in a police vehicle. Oviedo was found to be in possession of multiple sets of brass knuckles and was later booked at the South County Detention Facility.

**Driving on a Suspended License / Warrant Arrest**

April 24<sup>th</sup>, 2026 at 1629 Hours:

Officer Ruvalcaba conducted a traffic enforcement stop in the area of Sweetbrier Ave. and Center St. and contacted the driver, Abraham Lopez, 20, of Lindsay, who was found to be driving on a suspended license. Lopez was additionally found to have an active Tulare County Arrest Warrant for DUI. Lopez was arrested without incident and later booked into the South County Detention Facility.

# Weekly



# Update

## **Fire Division Highlights:**

**Total Calls for Service: 49**

### **Tulare County Fire Assist / Vehicle Fire**

April 21<sup>st</sup>, 2026 at 2141 Hours:

Patrol 87 responded to a residence in the 1400 block of E. Sierra View St. for a report of a vehicle fire. Upon arrival the vehicle was found to have a smoldering fire in the engine compartment, which was then completely extinguished. The scene was turned over to TCFD for investigation.

### **Tulare County Fire Assist / Debris Fire**

April 24<sup>th</sup>, 2026 at 1041 Hours:

Patrol 87 responded to the 800 block of S. Mirage Ave for a report of a debris fire. Upon arrival a fire in a transient encampment was located and extinguished. The scene was turned over to TCFD for investigation.

## **Special Events:**

Personnel hosted 89 learners from the Washington Elementary School and conducted a department tour, drone demonstration, and fire safety education.

Personnel also attended the Dia de los Niños event at the Lindsay Library.

Chief Nave conducted Senior exit interviews with eight LHS learners.

## **Upcoming Events / Projects:**

TCAG's Local Motion Event is May 27<sup>th</sup>, 2026 from 1130-1430 in Visalia

The next Lindsay Community Coalition Meeting is May 6<sup>th</sup>, 2026 at 0700 hours at the Lindsay Community Theater.

There is a Lindsay Unified School District Listening Session on May 7<sup>th</sup>, 2026 starting at 1730 hours in the Washington Elementary MPR.

Tulare County Law Day is May 8<sup>th</sup>, 2026 at 0830 at the Visalia Courthouse

# Weekly



# Update

**April 27<sup>th</sup> – May 3<sup>rd</sup>, 2026**

**Police Division Highlights:**

**Total Calls for Service: 168**

**Driving While Intoxicated / Driving on a Suspended Driver's License / Arrest**

April 27<sup>th</sup>, 2026 at 2303 Hours:

Officer Chaidez conducted a traffic enforcement stop in the area of Mirage Ave. and Tulare Rd. and contacted the driver, Justin Toledo, 29, of Lindsay, who was found to be driving while intoxicated, and on a suspended driver's license. Toledo was arrested without incident and was transported to the police department for processing and chemical testing prior to being released to a responsible adult via an Agreement to Appear.

**Disturbance / Public Intoxication / Possession of a Controlled Substance in a Jail Facility / Arrest**

April 29<sup>th</sup>, 2026 at 1515 Hours:

Renee Caribay, 56, of Lindsay came to the police department heavily intoxicated and caused a disturbance with office staff. Caribay was arrested by transported to the South County Detention Facility where intake staff later located a suspected controlled substance on her person. She was booked into the facility.

**DUI / Providing False Information to a Peace Officer / Resisting Arrest / Arrest**

April 29<sup>th</sup>, 2026 at 2346 Hours:

Officer Sanchez conducted a traffic enforcement stop in the area of Tulare Rd. and Westwood Ave. The driver, Jesus Allende, 22, of Lindsay was found to be driving while intoxicated, and provided false identifying information. Allende further attempted to fight with Officer Sanchez, who quickly subdued him and took him into custody without further incident. Allende was later booked into the South County Detention Facility after providing breath samples showing his was over twice the legal driving limit.

**Assault with a Deadly Weapon / Arrest**

May 2<sup>nd</sup>, 2026 at 2242 Hours:

Lindsay Units responded to a report of a stabbing at a party in the 900 block of N. Oak Ave. Upon arrival the victim was located and provided emergency care prior to being transported to the hospital. Officers located the suspect, Fernando Suarez, 23, who was arrested without further incident. The scene was processed and Suarez was later booked into the South County Detention Facility.

# Weekly



# Update

## **Fire Division Highlights:**

**Total Calls for Service: 40**

### **Tulare County Fire Assist / Grass Fire**

April 28<sup>th</sup>, 2026 at 1452 Hours:

Patrol 87 responded to the area of the 24400 block of Avenue 184 for a report of a grass fire. Upon arrival units provided assistance to TCFD until relieved.

### **Lock Out**

April 29<sup>th</sup>, 2026 at 1615 Hours:

Patrol 87 and Chief Nave responded to a report of a one-year-old child that had inadvertently become locked in a vehicle that was not running. Upon arrival P87 personnel and Chief Nave unlocked the vehicle and recovered the child, who was not injured.

### **Tulare County Fire Assist / Injury Traffic Collision**

May 3<sup>rd</sup>, 2026 at 1536 Hours:

Patrol 87 responded to a report of a rollover traffic collision with a pin-in near the area of Road 236 and Avenue 196, Strathmore. Upon arrival the collision was located and P87 personnel assisted with patient extrication and landing zone coordination prior to turning the scene over to TCFD and CHP for continued investigation.

## **Special Events:**

Four officers attended Patrol Rifle training at the Tulare County Sheriff's Range.

## **Upcoming Events / Projects:**

TCAG's Local Motion Event is May 27<sup>th</sup>, 2026 from 1130-1430 in Visalia

The next Lindsay Community Coalition Meeting is May 6<sup>th</sup>, 2026 at 0700 hours at the Lindsay Community Theater.

There is a Lindsay Unified School District Listening Session on May 7<sup>th</sup>, 2026 starting at 1730 hours in the Washington Elementary MPR.

Tulare County Law Day is May 8<sup>th</sup>, 2026 at 0830 at the Visalia Courthouse

National Peace Officer Memorial Week begins on May 11<sup>th</sup>, with the Tulare County Peace Officer Memorial Event in Visalia on May 6<sup>th</sup>, 2026.



# LINDSAY CITY COUNCIL REGULAR MEETING MINUTES

Lindsay Council Chambers  
251 E Honolulu St., Lindsay CA 93247

Tuesday, April 14, 2026  
6:00 p.m. – Regular Meeting

Proper notice of this meeting was given pursuant to Government Code Section 54954.2 and 54956.

**STAFF PRESENT:** City Manager Kuyler Crocker, City Attorney Megan Crouch, City Clerk/ Human Resource Manager Miranda Cordova, Director of Public Safety Nicholas Nave, Director of Finance Soledad Ruiz-Nunez, Director of Parks & Recreation Services Armando da Silva, City Services Manager/Inspector Joseph Avina, Executive Assistant/ Deputy City Clerk Dalee Chang, City Services Utility Operator I Ashlee Parker and Recreation Coordinator Gustavo Arredondo.

**1. CALL TO ORDER**

Mayor Villarreal called to order the regular meeting of the Lindsay City Council at 6:00 p.m. in the Council Chamber located at 251 E. Honolulu St.

**2. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mayor Villarreal.

**3. ROLL CALL**

**Council Present:** Mayor Villarreal  
Mayor Pro Tem Soria  
Councilmember Nave  
Councilmember Flores  
Councilmember Sanchez

*At the direction of Mayor Villarreal, the Council elected to reorder the agenda. Instead of proceeding to Agenda Item #4 (Closed Session), the Council moved ahead to Agenda Item #7 and Subsequently Agenda Item #11.*

**7. APPROVAL OF AGENDA**

It was motioned by Councilmember Nave, seconded by Councilmember Sanchez, and unanimously carried to approve the agenda to 5-0

**11. PROCLAMATIONS – Orange Blossom Festival Queen and Court**

The Council recognizes the hard work and dedication of the community leaders who make the Orange Blossom Festival possible, honoring the City and its rich history. The City also proudly recognizes the 94th Annual Lindsay Orange Blossom Festival Queen, Nataly Mejia-Saldivar, and her court: Mia Altermatt, Jocelyn Garza, Jaylene Luviano, Jimena Cisneros, and Lucero Andrade Vargas. We further honor the Festival's Honored Couple, Art and Lenor Serna, for their continued commitment and contributions to our community.

**4. EXECUTIVE (CLOSED) SESSION – At 6:28 P.M**

**4.1 Conference with Labor Negotiators**

Pursuant to Cal Gov. Code § 54957

Agency Designated Representative: City Manager (or other designated negotiator)

Employee Organization: Lindsay City Employees Association: Services Employees Internation Union (SEIU), Mid-Management Group, Lindsay Professional Fire Fighters Association (LPFFA), and Lindsay Police Officers Association (LPOA).

**4.2 Conference with Legal Counsel – Anticipated Litigation**

Initiation of litigation pursuant to § 54956.9(c): 1 case

**5. 6:52 P.M. RECONVENE FROM CLOSED SESSION**

**6. CLOSED SESSION REPORT**

Council returned from closed session at 6:52pm with nothing to report.

**8. COUNCIL REPORT**

Councilmember Nave, Mayor Pro Tem Soria, and Mayor Villarreal provided reports on recent community events they attended, including the Exchange Club gathering, the Officer and Firefighter of the Year Dinner, the Olive Bowl opening, the Lindsay Rotary Ono City welcome dinner, the baked potato sale, and the Wellness Center Camp.

Mayor Pro Tem Soria also expressed appreciation for the City of Lindsay’s Public Safety Department for their efforts during the tragic incident in Porterville on April 9 and extended his condolences to the family and friends of Sheriff’s Deputy Randy Hoppert.

**9. PUBLIC COMMENT**

The public comment period was opened. The following comments were received:

Anita Gustuson addressed the Council with a recommendation on hiring a grant writer.

Margaret Martinez addressed the Council to express the difficulty in obtaining a public records request for the map of the new subdivision and the new roundabout. She also requested the creation of a senior-friendly online course to help residents navigate these processes more easily.

Ashley Parker addressed the Council to express concerns regarding potential risks to current and future residents related to the City of Lindsay’s consideration of privatizing its water system.

**10. CITY MANAGER REPORT**

The City Manager reported on recent events, including the Olive Bowl, Kaku Park activities, an art show, and meetings with the California Air Resources Board (CARB), the LCC Summit, the National Park Service, and the State Water Resources Control Board. He expressed appreciation to staff for their hard work and contributions in supporting recent events and noted that the theme for the Orange Blossom Festival is a strong fit for the City of Lindsay.

The City Manager also commented on the Public Safety Department’s response and assistance following the tragic event on April 9. He invited Director of Public Safety Nicholas Nave to provide a brief overview of Lindsay’s support and coordination with the Porterville Police Department.

**12. CONSENT CALENDAR**

It was motion by Councilmember Nave, seconded by Councilmember Sanchez, and unanimously carried to approve the items on the Consent Calendar as presented.

**12.1 Waive the Reading of Ordinance and Approve by Title Only.**

**Action & Recommendation:** Approve the reading by title only of all ordinances and that further reading of such ordinances be waived.

**Submitted by:** Dalee Chang, Deputy City Clerk

**12.2 Police & Fire Division Highlights for March 9, 2026 Through April 5, 2026.**

**Action & Recommendation:** Approved as submitted.

**Submitted by:** Nicholas Nave, Director of Public Safety

**12.3 Minutes of the Regular of March 24, 2026.**

**Action & Recommendation:** Approved as submitted.

**Submitted by:** Dalee Chang, Deputy City Clerk

**12.4 Warrant List for March 16, 2026 Through April 5, 2026.**

**Action & Recommendation:** Accept the Warrant List for transaction dated March 16, 2026, through April 5, 2026.

**Submitted by:** Soledad Ruiz-Nunez, Director of Finance

**12.5 Monthly Treasurer's Report for March 2026.**

**Action & Recommendation:** Accept the March Treasurer's Report as presented.

**Submitted by:** Soledad Ruiz-Nunez, Director of Finance

**12.6 Notice of Cancellation – Regular City Council Meeting of April 28, 2026**

**Action & Recommendation:** Receive and file the notice of cancellation of the regular Lindsay City Council meeting scheduled for April 28, 2026.

**Submitted by:** Kuyler Crocker, City Manager

**12.7 Support for AB 1866 (Rogers) – California Disaster Assistance Act; Prioritizing State Assistance for Communities Ineligible for FEMA Funding**

**Action & Recommendation:** Staff recommends that the City Council support AB 1866 (Rogers), which strengthens the California Disaster Assistance Act by prioritizing state disaster assistance for local agencies that do not qualify for federal aid due to FEMA's high minimum damage threshold.

**Submitted by:** Kuyler Crocker, City Manager

**13. DEPARTMENT HEADS REPORT**

**13.1 Finance Department – Soledad Ruiz-Nunez, Director of Finance**

Soledad Ruiz-Nunez, Director of Finance provided an update on the Fiscal Year 2025-2026 Budget Review 3<sup>rd</sup> Quarter running from July – March 2026.

**14. PRESENTATIONS**

**14.1 Budget Workshop Fiscal Year 2026-2027**

**Action & Recommendation:** Receive and provide direction for finalizing budget.

**Submitted by:** Soledad Ruiz-Nunez, Director of Finance

**Public Comment:** The public comment period was opened.

Anita Gustuson commented on the Parks, Street, and IT department budgets allocations.

**Council Action:** Council directed staff to relook at council budget and prioritize each departments needs.

**15. ACTION ITEMS**

**15.1 Issuance of Statement of Qualifications (SOQ) for Potential Acquisition of the City's Water and Wastewater Systems**

**Action & Recommendation:** Staff recommends that the City Council authorize release of the Statement of Qualifications (SOQ) to identify qualified firms interested in acquiring, operating, and improving the City of Lindsay's water and wastewater systems.

**Submitted by:** Kuyler Crocker, City Manager

**Public Comment:**

The public comment period was opened. The following comment was received.

Ashley Parker addressed the Council to express concerns regarding the City of Lindsay's consideration of privatizing its water system, including potential long-term impacts and the possible loss of local control, as well as the challenges associated with regaining such control in the future. She urged the Council to exercise patience as it evaluates this matter.

Anita Gustuson commented on the significant risks the City may be assuming in considering the acquisition of the water system or the sale of water rights. She recommended that additional deliberation and careful consideration be undertaken prior to any decision.

Margaret Martinez commented on the importance of the system, noting that it is essential for water access and that its components complement one another.

**Council Action:**

Mayor Pro Tem Soria moved to approve authorize release of the Statement of Qualifications (SOQ) to identify qualified firms interested in acquiring, operating, and improving the City of Lindsay's water and wastewater systems. The motion was seconded by Councilmember Nave and unanimously carried to approved 5-0.

**16. REQUEST FOR FUTURE ITEMS**

**17. ADJOURNMENT**

The regular meeting was adjourned at 9:16pm.

Approved by Council: May 12, 2026

\_\_\_\_\_  
Misty Villarreal, Mayor

ATTEST:

\_\_\_\_\_  
Dalee Chang, Deputy City Clerk

*The next Regular Meeting of the Lindsay City Council is scheduled to be held on June 9, 2026.*



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.4  
Consent

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**DEPARTMENT:** Finance

**FROM:** Soledad Ruiz-Nunez, Director of Finance

**Agenda Title:** Warrant List for transactions dated April 06, 2026, through May 03, 2026

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## ACTION & RECOMMENDATION

Accept the Warrant List for transactions dated April 06, 2026, through April 19, 2026

## BACKGROUND | ANALYSIS

The warrant list for April 06, 2026, through May 03, 2026, is submitted for Council review and acceptance.

## FISCAL IMPACT

There is no fiscal impact associated with this action.

## ATTACHMENTS

1. Warrant list for April 06, 2026, through May 03, 2026.

Reviewed/Approved: \_\_\_\_\_

CITY OF LINDSAY | WARRANT LIST  
TRANSACTION DATES: 04/06/26 THROUGH 04/19/26

Check#	Fund	Date	Vendor #	Vendor Name	Description	Amount
<b>29961</b>						<b>(\$358.81)</b>
	101 - GENERAL FUND	03/31/26	5381	AWAKE SKATE SHOP	NIKE POLO SHIRTS	-358.81
<b>29993</b>						<b>\$28,072.22</b>
	101 - GENERAL FUND	04/08/26	7096	AEP CALIFORNIA LLC	VIN#SGA71206-UPFITTING	28,072.22
<b>29994</b>						<b>\$583.47</b>
	101 - GENERAL FUND	04/08/26	007	AG IRRIGATION SALES INC	FALCON ROTOR SPK-RAINBIRD	50.71
	101 - GENERAL FUND	04/08/26	007	AG IRRIGATION SALES INC	HUNTER SPRINKLERS&WRENCH	145.92
	101 - GENERAL FUND	04/08/26	007	AG IRRIGATION SALES INC	LOGIC PLUS RECEIVER	116.87
	101 - GENERAL FUND	04/08/26	007	AG IRRIGATION SALES INC	NOZZLES	21.63
	101 - GENERAL FUND	04/08/26	007	AG IRRIGATION SALES INC	OLIVE BOWL LANDSCAPE QUICK CONNECTS	165.44
	101 - GENERAL FUND	04/08/26	007	AG IRRIGATION SALES INC	VAC SOLENOID&AMP WIRE	82.90
<b>29995</b>						<b>\$469.66</b>
	101 - GENERAL FUND	04/08/26	1858	ALL PRO FIRE AND SAFETY INC.	FIRE EXTINGUISHER SERVICE	469.66
<b>29996</b>						<b>\$180.00</b>
	400 - WELLNESS CENTER	04/08/26	6950	ANA CARRETERO	ZUMBA,STRENGTH&BALANCE	180.00
<b>29997</b>						<b>\$14.00</b>
	101 - GENERAL FUND	04/08/26	7459	ANTHONY MONCADA	REFUND LIVE SCAN	14.00
<b>29998</b>						<b>\$86.68</b>
	101 - GENERAL FUND	04/08/26	5457	AUTO ZONE COMMERCIAL	BULBS FOR 674'S VEHICLE	7.92
	101 - GENERAL FUND	04/08/26	5457	AUTO ZONE COMMERCIAL	CAR WASH SOAP	38.00
	101 - GENERAL FUND	04/08/26	5457	AUTO ZONE COMMERCIAL	WIPER BLADES	40.76
<b>29999</b>						<b>\$358.81</b>
	101 - GENERAL FUND	04/08/26	5381	AWAKE SKATE SHOP	NIKE POLO SHIRTS	358.81
<b>30000</b>						<b>\$3,695.02</b>
	552 - WATER	04/08/26	051	BSK	BACTI DRINKING WATER	2,042.94
	553 - SEWER	04/08/26	051	BSK	WW WEEKLY,MONTHLY	1,091.16
	556 - VITA-PAKT	04/08/26	051	BSK	VITA-PAKT WW	560.92
<b>30001</b>						<b>\$89.00</b>
	400 - WELLNESS CENTER	04/08/26	5013	BUZZ KILL PEST CONTROL	860 SEQUOIA	89.00
<b>30002</b>						<b>\$270.58</b>
	101 - GENERAL FUND	04/08/26	3056	CALIFORNIA TURF EQUIPMENT & SUPPLY	TRIMMER LINE,OIL	270.58
<b>30003</b>						<b>\$4,825.00</b>
	261 - GAS TAX FUND	04/08/26	1702	SCA OF CA, LLC	MEDIANS&ROUND ABOUT	250.00
	261 - GAS TAX FUND	04/08/26	1702	SCA OF CA, LLC	STREET AIR SWEEPING	4,575.00
<b>30004</b>						<b>\$285.05</b>
	101 - GENERAL FUND	04/08/26	5832	CINTAS CORPORATION #621	MATS	154.84
	101 - GENERAL FUND	04/08/26	5832	CINTAS CORPORATION #621	MATS	130.21
<b>30005</b>						<b>\$3,275.00</b>
	883 - SIERRA VIEW ASSESSMENT	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	SIERRA VIEW ESTATES	1,298.00
	884 - HERITAGE ASSESSMENT DIST	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	HERITAGE PARK LANDSCAPE	315.00
	886 - SAMOA	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	SAMOA TOWN HOMES	154.00
	887 - SWEETBRIER TOWNHOUSES	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	HERMOSA TOWN HOMES	546.00
	888 - PARKSIDE	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	PARKSIDE ESTATES LANDSCAPE	225.00
	889 - SIERRA VISTA ASSESSMENT	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	SIERRA VISTA ESTATE	97.00
	890 - MAPLE VALLEY ASSESSMENT	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	MAPLE VALLEY LANDSCAPE	55.00
	891 - PELOUS RANCH	04/08/26	6090	CLEAN CUT LANDSCAPE MANAGEMENT INC.	PELOUS RANCH LANDSCAPE	585.00
<b>30006</b>						<b>\$10,761.03</b>
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC#1371771-LOF	159.72
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1361770-SET OF TIRES	1,142.15
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1361778-LOF,CABIN AIR	167.90
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1361779-SET OF BREKES	867.63
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1361785-BATTERY&INVERTER	684.19
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1361787-BRAKES&TIRES	1,273.87
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1361788-BRAKES	854.58
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1389807-AXLE,SEALS,BEARINGS	1,415.36
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1400762-SET OF TIRES,LOF,STARTER	1,435.92
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1405531-BRAKES&DOOR LOCK	627.71
	101 - GENERAL FUND	04/08/26	6672	COLBY'S TIRE,TOWING AND REPAIR	LIC1464683-FIRE TRUCK TIRES	2,132.00
<b>30007</b>						<b>\$259.90</b>
	101 - GENERAL FUND	04/08/26	102	CULLIGAN	HR&SM MARCH-251 E HONOLULU	44.85
	101 - GENERAL FUND	04/08/26	102	CULLIGAN	F.D. MARCH-251 E HONOLULU	51.75
	101 - GENERAL FUND	04/08/26	102	CULLIGAN	150 N MIRAGE MARCH	83.70
	400 - WELLNESS CENTER	04/08/26	102	CULLIGAN	860 N SEQUOIA MARCH	31.85
	553 - SEWER	04/08/26	102	CULLIGAN	476 N MT VERNON MARCH	47.75
<b>30008</b>						<b>\$850.00</b>
	101 - GENERAL FUND	04/08/26	6118	CVIN LLC	APRIL 2026 INTERNET	850.00
<b>30009</b>						<b>\$30.81</b>
	101 - GENERAL FUND	04/08/26	7376	DALEE CHANG	NOE RECORDED-MILEAGE	30.81
<b>30010</b>						<b>\$105.00</b>
	101 - GENERAL FUND	04/08/26	316	DEPT OF JUSTICE	FEB. BLOOD ANALYSIS	105.00
<b>30011</b>						<b>\$3,778.17</b>
	101 - GENERAL FUND	04/08/26	119	DOUG DELEO WELDING	REPAIR TRACTOR BOX	2,704.16
	101 - GENERAL FUND	04/08/26	119	DOUG DELEO WELDING	RESTROOM DOOR REPAIR	1,074.01
<b>30012</b>						<b>\$1,200.00</b>
	101 - GENERAL FUND	04/08/26	6691	DOWLING INVESTIGATIVE GROUP	S. VALDEZ BACKGROUND	1,200.00
<b>30013</b>						<b>\$1,110.00</b>
	400 - WELLNESS CENTER	04/08/26	6973	ELIZABETH GUND	YOGA,STRENGTH&BALANCE	1,110.00

<b>30014</b>						<b>\$2,120.36</b>
101 - GENERAL FUND	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2650 3/28/26		43.49
101 - GENERAL FUND	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2652 3/28/26		86.98
101 - GENERAL FUND	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2656 3/28/26		86.98
101 - GENERAL FUND	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2662 3/28/26		72.28
101 - GENERAL FUND	04/08/26	6010	FRONTIER COMMUNICATIONS	562-2512 3/28/26		259.66
101 - GENERAL FUND	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2650 3/28/26		43.49
101 - GENERAL FUND	04/08/26	6010	FRONTIER COMMUNICATIONS	209-042-9309 3/28/26		4.99
552 - WATER	04/08/26	6010	FRONTIER COMMUNICATIONS	209-150-2936 3/28/26		79.15
552 - WATER	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2650 3/28/26		43.49
552 - WATER	04/08/26	6010	FRONTIER COMMUNICATIONS	562-1552 3/28/26		168.17
552 - WATER	04/08/26	6010	FRONTIER COMMUNICATIONS	562-7131 3/28/26		185.67
553 - SEWER	04/08/26	6010	FRONTIER COMMUNICATIONS	209-150-3621 3/28/26		230.98
553 - SEWER	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2650 3/28/26		43.49
553 - SEWER	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2654 3/28/26		86.98
553 - SEWER	04/08/26	6010	FRONTIER COMMUNICATIONS	209-151-2655 3/28/26		86.98
553 - SEWER	04/08/26	6010	FRONTIER COMMUNICATIONS	562-7132 3/28/26		597.58
<b>30015</b>						<b>\$23,508.16</b>
101 - GENERAL FUND	04/08/26	7283	GAMETIME	OB/KP BENCHES		23,508.16
<b>30016</b>						<b>\$16,155.10</b>
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.002 MARCH		1,470.00
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.003 MARCH		1,560.00
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.004 MARCH		77.50
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.005 MARCH		3,082.25
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.006 MARCH		1,538.33
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.009 MARCH		260.00
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.012 MARCH		495.00
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.118 MARCH		117.50
101 - GENERAL FUND	04/08/26	5647	GRISWOLD,LASALLE,COBB,DOWD&GIN,LLP	22752.119 MARCH		7,554.52
<b>30017</b>						<b>\$1,033.86</b>
101 - GENERAL FUND	04/08/26	7377	HEINKS CONSULTING	NETWORK MAINTENANCE		703.87
101 - GENERAL FUND	04/08/26	7377	HEINKS CONSULTING	PRINTER FOR FINANCE		329.99
<b>30018</b>						<b>\$453.00</b>
101 - GENERAL FUND	04/08/26	4812	JOHN MORENO	POST MGMT COURSE PER DIEM		453.00
<b>30019</b>						<b>\$1,100.00</b>
400 - WELLNESS CENTER	04/08/26	3886	KAREN THOMPSON	LIFEGUARD CERTIFICATION		1,100.00
<b>30020</b>						<b>\$11,928.40</b>
101 - GENERAL FUND	04/08/26	4956	LAWRENCE TRACTOR CO., INC.	TRIMAX STRIKER MOWER		11,928.40
<b>30021</b>						<b>\$1,800.00</b>
400 - WELLNESS CENTER	04/08/26	6260	LLEON SERVICES	CHEMICAL BALANCING		1,800.00
<b>30022</b>						<b>\$145.00</b>
400 - WELLNESS CENTER	04/08/26	6599	MARIA EDWARDS	ZUMBA CLASSES		145.00
<b>30023</b>						<b>\$500.00</b>
101 - GENERAL FUND	04/08/26	5964	MARY VALENTI, PH.D.	M MCMILLAN PSYCH EVALUATION		500.00
<b>30024</b>						<b>\$1,879.00</b>
101 - GENERAL FUND	04/08/26	5737	MODERN PLUMBING AND SUPPLY CO.	RESTROOM DAMAGE INSPECTION		341.00
101 - GENERAL FUND	04/08/26	5737	MODERN PLUMBING AND SUPPLY CO.	RESTROOM SEWER LINE CLEAN OUT		1,538.00
<b>30025</b>						<b>\$276.25</b>
101 - GENERAL FUND	04/08/26	6639	MOORE IACOFANO GOLTSMAN, INC	MIG FEB OBKP SERVICES		276.25
<b>30026</b>						<b>\$471.88</b>
101 - GENERAL FUND	04/08/26	2461	NATIONAL EMBLEM, INC.	POLICE PATCHES		471.88
<b>30027</b>						<b>\$144.07</b>
552 - WATER	04/08/26	6498	PACWEST DIRECT	FEB. SHUT OFF NOTICES		72.03
553 - SEWER	04/08/26	6498	PACWEST DIRECT	FEB. SHUT OFF NOTICES		72.04
<b>30028</b>						<b>\$2,999.00</b>
101 - GENERAL FUND	04/08/26	7461	PARCELQUEST	APN SOFTWARE		2,999.00
<b>30029</b>						<b>\$158.67</b>
101 - GENERAL FUND	04/08/26	3036	PROFORCE LAW ENFORCEMENT	MOE HANDGUARDS		158.67
<b>30030</b>						<b>\$61,831.46</b>
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	1078 E TULARE RD SITE PLAN REVIEW		815.40
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	232 S MIRAGE GEN. ENGINEERING		397.90
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	ELEC VEHICLE CHARGING STATION		284.40
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	FY24 COMM GRANT APP PREP		673.20
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	GEN PLAN & HOUSING ELEM PROJECT		1,703.60
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	GEN PLAN ANNUAL PROGRESS REPORT		105.00
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	GEN PLANNING SERVICES		2,203.00
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	HOUSING ELEM ANNUAL		1,740.40
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	PUD FOR CLONE ESTATES		870.30
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	1001 FRESNO ST FINAL PARCEL MAP		774.20
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	1001 FRESNO ST IMP PLAN		1,676.90
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	CLONE EST SITE PLAN REVIEW		82.50
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	O'HARA IMP PLAN 01&02		467.50
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	O'HARA SUB AGMT 01&02		586.20
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	O'HARA SUB FINAL SUB MAP PHASE 01		6,854.20
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	O'HARA SUB FINAL SUB MAP PHASE 02		2,299.40
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	PALM TERR FINAL SUBDIVISION MAP		2,370.50
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	PALM TERR SUB/MAP CK SUB AGMT		2,085.20
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	PALM TERRACE FINAL PARCEL MAP		12.10
101 - GENERAL FUND	04/08/26	399	QUAD KNOPF,INC.	TRAVEL CENTER REV,MONTHLY MTG		667.38
263 - TRANSPORTATION	04/08/26	399	QUAD KNOPF,INC.	TRANSIT CENTER DESING		34,532.18
552 - WATER	04/08/26	399	QUAD KNOPF,INC.	MTG-FILES WATER&SEWER		42.00
553 - SEWER	04/08/26	399	QUAD KNOPF,INC.	MTG-LOG FILES FOR P&P		588.00

<b>30031</b>							<b>\$171.49</b>
	400 - WELLNESS CENTER	04/08/26	285	QUILL CORPORATION	SCISSORS,FILE FOLDERS		111.94
	400 - WELLNESS CENTER	04/08/26	285	QUILL CORPORATION	WESTERN SCOOP		59.55
<b>30032</b>							<b>\$6,500.00</b>
	552 - WATER	04/08/26	6095	RALPH GUTIERREZ WATER SERVICE	CPO WATER TREATMENT		3,250.00
	553 - SEWER	04/08/26	6095	RALPH GUTIERREZ WATER SERVICE	CPO WASTE WATER		3,250.00
<b>30033</b>							<b>\$100.00</b>
	400 - WELLNESS CENTER	04/08/26	7298	ROMELIA MEDINA	ZUMBA CLASSES		100.00
<b>30034</b>							<b>\$160.95</b>
	779 - 00-HOME-0487	04/08/26	3533	SALEM A.BALGAITH & EISHAH ABDULLAH	IMPOUND SURPLUS REFUND		160.95
<b>30035</b>							<b>\$771.80</b>
	101 - GENERAL FUND	04/08/26	5624	SIERRA SANITATION, INC.	CITY PARK RESTROOM		472.15
	101 - GENERAL FUND	04/08/26	5624	SIERRA SANITATION, INC.	HARVARD PARK RESTROOMS		299.65
<b>30036</b>							<b>\$189.35</b>
	400 - WELLNESS CENTER	04/08/26	1776	SMART & FINAL	OLIVE BOWL GRAND OPENING		189.35
<b>30037</b>							<b>\$6,789.88</b>
	261 - GAS TAX FUND	04/08/26	310	SOUTHERN CA. EDISON CO.	700150343172-113 W HICKORY		44.94
	261 - GAS TAX FUND	04/08/26	310	SOUTHERN CA. EDISON CO.	700150343172-1250 PARKSIDE		13.57
	553 - SEWER	04/08/26	310	SOUTHERN CA. EDISON CO.	700141289638-WWTP		6,731.37
<b>30038</b>							<b>\$247.76</b>
	101 - GENERAL FUND	04/08/26	6703	STERICYCLE INC	H.R. MARCH SHRED-IT		78.10
	101 - GENERAL FUND	04/08/26	6703	STERICYCLE INC	F.D. MARCH SHRED-IT		78.10
	101 - GENERAL FUND	04/08/26	6703	STERICYCLE INC	P.S. MARCH SHRED-IT		91.56
<b>30039</b>							<b>\$2,417.65</b>
	101 - GENERAL FUND	04/08/26	6814	STOP STICK LTD	STOP STICK SETS		2,417.65
<b>30040</b>							<b>\$530.35</b>
	101 - GENERAL FUND	04/08/26	5625	SUPERIOR VISION SERVICES, INC.	APRIL VISION PLAN		530.35
<b>30041</b>							<b>\$150.00</b>
	400 - WELLNESS CENTER	04/08/26	7433	THE BRIGHT MINDS PROJECT	MARCH-WELLNESS WORKSHOP		150.00
<b>30042</b>							<b>\$3,960.99</b>
	101 - GENERAL FUND	04/08/26	144	THE GAS COMPANY	03141590004-140 N MIRAGE		55.39
	101 - GENERAL FUND	04/08/26	144	THE GAS COMPANY	16371569001-251 E HONOLULU		156.77
	101 - GENERAL FUND	04/08/26	144	THE GAS COMPANY	11545462225-139 N SWEETBRIER		23.12
	400 - WELLNESS CENTER	04/08/26	144	THE GAS COMPANY	09237527180-WC BLDG		94.56
	400 - WELLNESS CENTER	04/08/26	144	THE GAS COMPANY	09862829059-WC POOL		3,631.15
<b>30043</b>							<b>\$6,000.00</b>
	101 - GENERAL FUND	04/08/26	7420	THE GUALCO GROUP INC	PRO SVC RENDERED MARCH		6,000.00
<b>30044</b>							<b>\$1,249.74</b>
	400 - WELLNESS CENTER	04/08/26	3396	TK ELEVATOR CORPORATION	ELEVATOR MAINTENANCE		1,249.74
<b>30045</b>							<b>\$950.81</b>
	101 - GENERAL FUND	04/08/26	7273	T-MOBILE USA INC	202162798-CM HOT SPOT		31.35
	101 - GENERAL FUND	04/08/26	7273	T-MOBILE USA INC	202162798-CS HOT SPOT		31.35
	101 - GENERAL FUND	04/08/26	7273	T-MOBILE USA INC	202162798-FD HOT SPOT		31.35
	101 - GENERAL FUND	04/08/26	7273	T-MOBILE USA INC	202162798-PS HOT SPOT		84.27
	101 - GENERAL FUND	04/08/26	7273	T-MOBILE USA INC	202162798-WC HOT SPOT		31.35
	101 - GENERAL FUND	04/08/26	7273	T-MOBILE USA INC	202162798 2/21-3/20/26		684.42
	552 - WATER	04/08/26	7273	T-MOBILE USA INC	202371477-2/21-3/20/26		28.36
	553 - SEWER	04/08/26	7273	T-MOBILE USA INC	202371477-2/21-3/20/26		28.36
<b>30046</b>							<b>\$2,087.69</b>
	779 - 00-HOME-0487	04/08/26	4922	TRAVELERS INDEMNITY AND AFFILIATES	J. GONZALEZ HOME INSURANCE		2,087.69
<b>30047</b>							<b>\$360.80</b>
	101 - GENERAL FUND	04/08/26	4849	U.S. BANK EQUIPMENT FINANCE, INC.	FOLDING MACHINE LEASE		360.80
<b>30048</b>							<b>\$30.32</b>
	552 - WATER	04/08/26	1041	VERIZON WIRELESS	642065758-00003 3/28/26		15.16
	553 - SEWER	04/08/26	1041	VERIZON WIRELESS	642065758-00003 3/28/26		15.16
<b>30049</b>							<b>\$90.00</b>
	400 - WELLNESS CENTER	04/08/26	5912	YVETTE DURAN	POUND-FITNESS		90.00
<b>30050</b>							<b>\$4,800.86</b>
	101 - GENERAL FUND	04/08/26	382	ZUMAR INDUSTRIES INC.	OB&KP NEW SIGNAGE		4,800.86
<b>30051</b>							<b>\$375.20</b>
	101 - GENERAL FUND	04/16/26	1286	FRANCHISE TAX BOARD	DED:SUI FTB - PIT		375.20
<b>30052</b>							<b>\$596.99</b>
	101 - GENERAL FUND	04/16/26	4660	CITY OF LINDSAY	DED:052 WELLNESS		27.69
	101 - GENERAL FUND	04/16/26	4660	CITY OF LINDSAY	DED:L203 CDBG LOAN		569.30
<b>30053</b>							<b>\$322.53</b>
	101 - GENERAL FUND	04/16/26	3192	SEIU LOCAL 521	DED:COPE COPE SEIU		2.00
	101 - GENERAL FUND	04/16/26	3192	SEIU LOCAL 521	DED:DUES UNION DUES		320.53
<b>30054</b>							<b>\$10,209.92</b>
	101 - GENERAL FUND	04/16/26	6452	GREAT-WEST TRUST	DED:0500 DEF COMP		3,082.45
	101 - GENERAL FUND	04/16/26	6452	GREAT-WEST TRUST	DED:0555 DC LOANPAY		2,263.25
	101 - GENERAL FUND	04/16/26	6452	GREAT-WEST TRUST	DED:151 DEFERCOMP		3,825.80
	101 - GENERAL FUND	04/16/26	6452	GREAT-WEST TRUST	DED:ROTH ROTH		1,038.42
<b>30055</b>							<b>\$424.97</b>
	101 - GENERAL FUND	04/16/26	7301	LINDSAY POLICE OFFICERS ASSOCIATION	DED:LPOA LPOA DUES		424.97
<b>30056</b>							<b>\$62.29</b>
	101 - GENERAL FUND	04/16/26	6246	MCDERMONT VENTURE INC	DED:051 MCDERMONT		62.29
<b>30057</b>							<b>\$398.29</b>
	101 - GENERAL FUND	04/16/26	3042	STATE DISBURSEMENT UNIT	DED:0512 CHILD SUPT		398.29
<b>30058</b>							<b>\$23,871.14</b>
	101 - GENERAL FUND	04/17/26	7295	4CREEKS INC	OBKP CM FEB SERVICE		23,871.14

<b>30059</b>						<b>\$1,053.00</b>
	101 - GENERAL FUND	04/17/26	2873	ADVANTAGE ANSWERING	APRIL CITY SERVICES	210.60
	101 - GENERAL FUND	04/17/26	2873	ADVANTAGE ANSWERING	APRIL STREETS	210.60
	552 - WATER	04/17/26	2873	ADVANTAGE ANSWERING	APRIL WATER	210.60
	553 - SEWER	04/17/26	2873	ADVANTAGE ANSWERING	APRIL SEWER	210.60
	554 - REFUSE	04/17/26	2873	ADVANTAGE ANSWERING	APRIL REFUSE	210.60
<b>30060</b>						<b>\$28.10</b>
	552 - WATER	04/17/26	007	AG IRRIGATION SALES	3' TRENCH SHOVEL	28.10
<b>30061</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7474	ALEXIS MACIAS	DIVISION CANCELLED	50.00
<b>30062</b>						<b>\$7,107.41</b>
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	PROMO LOGOS EMBROIDER	294.98
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	S. NUNEZ UNIFORM	303.69
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	A.CAMPOS FIRE VOL. UNIFORMR	1,084.79
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	A.GOMEZ FIRE VOL. UNIFORM	1,084.79
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	A.JIMENEZ FIRE VOL. UNIFORM	1,084.79
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	A.MONCADA FIRE VOL. UNIFORM	1,084.79
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	J.AVILA FIRE VOL. UNIFORM	1,084.79
	101 - GENERAL FUND	04/17/26	6907	ALL VALLEY UNIFORMS	L.HERNANDEZ FIRE VOL. UNIFORM	1,084.79
<b>30063</b>						<b>\$75.00</b>
	101 - GENERAL FUND	04/17/26	431	ALLSTAR FIRE EQUIPMENT	FIRE TRUCK REPAIR&MAINTENANCE	75.00
<b>30064</b>						<b>\$30.00</b>
	101 - GENERAL FUND	04/17/26	6362	AMERICAN BUSINESS MACHINES	#18214-YELLOW TONER	15.00
	400 - WELLNESS CENTER	04/17/26	6362	AMERICAN BUSINESS MACHINES	TONER	15.00
<b>30065</b>						<b>\$324.07</b>
	101 - GENERAL FUND	04/17/26	4041	ANGEL GARDEN FLOWER	2026 OBF FLOWERS	324.07
<b>30066</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7477	ASHLEY PORTER	DIVISION CANCELLED	50.00
<b>30067</b>						<b>\$274.48</b>
	101 - GENERAL FUND	04/17/26	5457	AUTO ZONE COMMERCIAL	WIPER BLADES	53.59
	101 - GENERAL FUND	04/17/26	5457	AUTO ZONE COMMERCIAL	SAFETY GLASSES	12.65
	101 - GENERAL FUND	04/17/26	5457	AUTO ZONE COMMERCIAL	MOTOR OIL	9.05
	553 - SEWER	04/17/26	5457	AUTO ZONE COMMERCIAL	BATTERY CHARGER	69.50
	553 - SEWER	04/17/26	5457	AUTO ZONE COMMERCIAL	RATCHET STRAP,BATTERY	104.72
	553 - SEWER	04/17/26	5457	AUTO ZONE COMMERCIAL	RUBBER STRAP WRENCH	17.23
	553 - SEWER	04/17/26	5457	AUTO ZONE COMMERCIAL	TRUCK#7491-MOTOR OIL	7.74
<b>30068</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7471	BRENDA DIAZ	DIVISION CANCELLED	50.00
<b>30069</b>						<b>\$120.00</b>
	101 - GENERAL FUND	04/17/26	7427	BRYAN RUVALCABA	FIREARMS PER DIEM	120.00
<b>30070</b>						<b>\$26,367.17</b>
	400 - WELLNESS CENTER	04/17/26	3536	BSN SPORTS LLC	BASEBALL EQUIP.&GEAR	26,367.17
<b>30071</b>						<b>\$63.00</b>
	101 - GENERAL FUND	04/17/26	1979	CALIFORNIA BUILDING	10% LOCAL GOV. RETAIN	(7.00)
	101 - GENERAL FUND	04/17/26	1979	CALIFORNIA BUILDING	SB1473 JAN-MARCH 20	70.00
<b>30072</b>						<b>\$88.51</b>
	101 - GENERAL FUND	04/17/26	3056	CALIFORNIA TURF EQUIPMENT	LID, DRUM	88.51
<b>30073</b>						<b>\$2,324.09</b>
	101 - GENERAL FUND	04/17/26	6351	CANON FINANCIAL SERVICE	CC-#3FW01164 APRIL	368.98
	101 - GENERAL FUND	04/17/26	6351	CANON FINANCIAL SERVICE	CC-#3FW01164 AUG	368.98
	101 - GENERAL FUND	04/17/26	6351	CANON FINANCIAL SERVICE	CM-#2UL13336 COLOR	3.08
	101 - GENERAL FUND	04/17/26	6351	CANON FINANCIAL SERVICE	HR-#2UL13500 COLOR	99.07
	101 - GENERAL FUND	04/17/26	6351	CANON FINANCIAL SERVICE	FD-#2XK04886 COLOR	230.31
	101 - GENERAL FUND	04/17/26	6351	CANON FINANCIAL SERVICE	PS-#2XK04493 COLOR	422.62
	101 - GENERAL FUND	04/17/26	6351	CANON FINANCIAL SERVICE	CS-#2YJ16699 COLOR	361.97
	400 - WELLNESS CENTER	04/17/26	6351	CANON FINANCIAL SERVICE	WC-#2UL13180 APRIL	105.02
	400 - WELLNESS CENTER	04/17/26	6351	CANON FINANCIAL SERVICE	WC-#2UL13180 COLOR	364.06
<b>30074</b>						<b>\$171.55</b>
	400 - WELLNESS CENTER	04/17/26	076	CENTRAL VALLEY BUSINESS FORMS	BUSINESS CARDS	171.55
<b>30075</b>						<b>\$413.36</b>
	400 - WELLNESS CENTER	04/17/26	6500	CHARTER COMMUNICATION	INTERNET & PHONE	413.36
<b>30076</b>						<b>\$4.00</b>
	101 - GENERAL FUND	04/17/26	7480	CHRISTENSON LAW FIRM	INCIDENT REPORT REFUND	4.00
<b>30077</b>						<b>\$120.00</b>
	101 - GENERAL FUND	04/17/26	7431	CHRISTIAN ARELLANO	FIREARMS PER DIEM	120.00
<b>30080</b>						<b>\$2,196.23</b>
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	SANITARY/PAPER TOWELS	223.56
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	MATS, TP, SOAP	10.50
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	MATS,SOAP,HAND TOWELS	32.22
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,CHEM,TP,SOAP	60.76
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATC,SOAP	56.83
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATS,TP,SOAP	60.76
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,SOAP,CHEM	60.76
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	MATS, TP, SOAP	10.52
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	MATS,SOAP,HAND TOWELS	32.18
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,CHEM,TP,SOAP	60.76
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATC,SOAP	56.83
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATS,TP,SOAP	60.76
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,SOAP,CHEM	60.76
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	MATS, TP, SOAP	10.52
	101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	MATS,SOAP,HAND TOWELS	32.18

101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,CHEM,TP,SOAP	60.76
101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATC,SOAP	56.83
101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATS,TP,SOAP	60.76
101 - GENERAL FUND	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,SOAP,CHEM	60.76
552 - WATER	04/17/26	5832	CINTAS CORPORATION	MATS, TP, SOAP	10.52
552 - WATER	04/17/26	5832	CINTAS CORPORATION	MATS,SOAP,HAND TOWELS	32.18
552 - WATER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,CHEM,TP,SOAP	60.76
552 - WATER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATC,SOAP	56.83
552 - WATER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATS,TP,SOAP	60.76
552 - WATER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,SOAP,CHEM	60.76
553 - SEWER	04/17/26	5832	CINTAS CORPORATION	MATS, TP, SOAP	10.52
553 - SEWER	04/17/26	5832	CINTAS CORPORATION	MATS,SOAP,HAND TOWELS	32.18
553 - SEWER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,CHEM,TP,SOAP	60.76
553 - SEWER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATC,SOAP	56.83
553 - SEWER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATS,TP,SOAP	60.76
553 - SEWER	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,SOAP,CHEM	60.76
554 - REFUSE	04/17/26	5832	CINTAS CORPORATION	MATS, TP, SOAP	10.52
554 - REFUSE	04/17/26	5832	CINTAS CORPORATION	MATS,SOAP,HAND TOWELS	32.18
554 - REFUSE	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,CHEM,TP,SOAP	60.76
554 - REFUSE	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATC,SOAP	56.83
554 - REFUSE	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATS,TP,SOAP	60.76
554 - REFUSE	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,SOAP,CHEM	60.76
556 - VITA-PAKT	04/17/26	5832	CINTAS CORPORATION	MATS, TP, SOAP	10.52
556 - VITA-PAKT	04/17/26	5832	CINTAS CORPORATION	MATS,SOAP,HAND TOWELS	32.18
556 - VITA-PAKT	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,CHEM,TP,SOAP	60.76
556 - VITA-PAKT	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATC,SOAP	56.81
556 - VITA-PAKT	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,MATS,TP,SOAP	60.76
556 - VITA-PAKT	04/17/26	5832	CINTAS CORPORATION	UNIFORMS,SOAP,CHEM	60.76
<b>30081</b>					<b>\$18,539.25</b>
883 - SIERRA VIEW ASSESSMENT	04/17/26	086	CITY OF LINDSAY - UB	00175901SIERRA VIEW	2,227.67
884 - HERITAGE ASSESSMENT DIST	04/17/26	086	CITY OF LINDSAY - UB	00171101-TULARE/OAK	616.43
884 - HERITAGE ASSESSMENT DIST	04/17/26	086	CITY OF LINDSAY - UB	00172001-TULARE/SHERWOOD	1,173.89
886 - SAMOA	04/17/26	086	CITY OF LINDSAY - UB	00353301-SWEETBRIER	670.98
887 - SWEETBRIER TOWNHOUSES	04/17/26	086	CITY OF LINDSAY - UB	00360901-HERMOSA TOWNHOMES	2,052.63
888 - PARKSIDE	04/17/26	086	CITY OF LINDSAY - UB	00353201-PARKSIDE/HICKORY	2,442.40
889 - SIERRA VISTA ASSESSMENT	04/17/26	086	CITY OF LINDSAY - UB	00395400-ORANGE CT	958.90
890 - MAPLE VALLEY ASSESSMENT	04/17/26	086	CITY OF LINDSAY - UB	00361401-ASH IRRIGATION	385.50
890 - MAPLE VALLEY ASSESSMENT	04/17/26	086	CITY OF LINDSAY - UB	00361501-MAPLE IRRIGATION	274.64
891 - PELOUS RANCH	04/17/26	086	CITY OF LINDSAY - UB	00360601-PLUM/BELLAH	2,181.38
891 - PELOUS RANCH	04/17/26	086	CITY OF LINDSAY - UB	00360801-MANDARIN IRRIGATION	1,464.62
891 - PELOUS RANCH	04/17/26	086	CITY OF LINDSAY - UB	00361601-ROSEWOOD/PARKSIDE	2,708.50
891 - PELOUS RANCH	04/17/26	086	CITY OF LINDSAY - UB	00361701-COTTONWOOD	1,381.71
<b>30082</b>					<b>\$50.00</b>
400 - WELLNESS CENTER	04/17/26	7470	CLAUDIA ZENDEJAS	DIVISION CANCELLED	50.00
<b>30083</b>					<b>\$50.00</b>
400 - WELLNESS CENTER	04/17/26	7465	CRISTINA IBARRA	DIVISION CANCELLED	50.00
<b>30084</b>					<b>\$226.80</b>
101 - GENERAL FUND	04/17/26	102	CULLIGAN	P.S.-185 N GALE HIL	226.80
<b>30085</b>					<b>\$50.00</b>
400 - WELLNESS CENTER	04/17/26	7469	DAVID FRANCIS	DIVISION CANCELLED	50.00
<b>30086</b>					<b>\$111.21</b>
101 - GENERAL FUND	04/17/26	111	DEPT OF CONSERVATION	5% DATA UTILIZATION	(5.85)
101 - GENERAL FUND	04/17/26	111	DEPT OF CONSERVATION	COMMERCIAL SEISMIC	31.63
101 - GENERAL FUND	04/17/26	111	DEPT OF CONSERVATIO	RESIDENTIAL SEISMIC	85.43
<b>30087</b>					<b>\$55,017.64</b>
781 - CAL HOME RLF	04/17/26	2540	DEPT.OF HOUSING & COMMUNITY DEVELOP	CALHOME TO HCD MARCH	55,017.64
<b>30088</b>					<b>\$2,553.26</b>
720 - HOME REVOLVING LN FUND	04/17/26	2540	DEPT.OF HOUSING & COMMUNITY DEVELOP	CDBG TO HCD MARCH	2,553.26
<b>30089</b>					<b>\$18,570.08</b>
720 - HOME REVOLVING LN FUND	04/17/26	2540	DEPT.OF HOUSING & COMMUNITY DEVELOP	HOME TO HCD MARCH	18,570.08
<b>30090</b>					<b>\$6,897.24</b>
101 - GENERAL FUND	04/17/26	119	DOUG DELEO WELDING	CUTOFF WHEEL	28.58
101 - GENERAL FUND	04/17/26	119	DOUG DELEO WELDING	MODIFY BENCH SEATS	368.01
101 - GENERAL FUND	04/17/26	119	DOUG DELEO WELDING	REPAIR DAMAGED SHADE	4,489.11
101 - GENERAL FUND	04/17/26	119	DOUG DELEO WELDING	RESTROOM DOOR REPAIRS	1,956.13
261 - GAS TAX FUND	04/17/26	119	DOUG DELEO WELDING	POSTS FOR OB SIGNS	25.67
553 - SEWER	04/17/26	119	DOUG DELEO WELDING	CUTOFF WHEEL	29.74
<b>30091</b>					<b>\$120.00</b>
101 - GENERAL FUND	04/17/26	7429	EDWIN GIL	FIREARMS PER DIEM	120.00
<b>30092</b>					<b>\$219.00</b>
101 - GENERAL FUND	04/17/26	6623	FRANK TREJO	ARBOR DEPOSIT REFUND	100.00
101 - GENERAL FUND	04/17/26	6623	FRANK TREJO	ARBOR RENTAL CANCELLED	119.00
<b>30093</b>					<b>\$562.30</b>
101 - GENERAL FUND	04/17/26	7207	FREMONT AUTO PARTS	MOWER BELT	19.28
553 - SEWER	04/17/26	7207	FREMONT AUTO PARTS	WASTEWATER GEAR OIL	543.02
<b>30094</b>					<b>\$135.00</b>
101 - GENERAL FUND	04/17/26	803	FRESNO CITY COLLEGE	FIELD TRAINING COURSE	135.00
<b>30095</b>					<b>\$15,233.65</b>
552 - WATER	04/17/26	137	FRIANT WATER AUTHORY	FKC OM&R ROUTINE COST	4,514.00
552 - WATER	04/17/26	137	FRIANT WATER AUTHORY	SLDMWA BILLING	10,719.65
<b>30096</b>					<b>\$208.76</b>
101 - GENERAL FUND	04/17/26	1925	FRUIT GROWERS SUPPLY	SAW CHAIN,BAR&PRUNERS	208.76

<b>30097</b>						<b>\$252.99</b>
	552 - WATER	04/17/26	151	GRAINGER INC	PIPE WRENCH FOR WATER	252.99
<b>30098</b>						<b>\$918.97</b>
	553 - SEWER	04/17/26	1198	JENSEN & PILEGARD	PRESSURE WASHER	918.97
<b>30099</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7464	JESUS MORENO	DIVISION CANCELLED	50.00
<b>30100</b>						<b>\$318.00</b>
	101 - GENERAL FUND	04/17/26	7439	JOHAN CERVANTES	FIELD TRAINING PER DIEM	198.00
	101 - GENERAL FUND	04/17/26	7439	JOHAN CERVANTES	FIREARMS PER DIEM	120.00
<b>30101</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7462	JORDAN ROMAN	DIVISION CANCELLED	50.00
<b>30102</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7472	KAITLIN TOTTY	DIVISION CANCELLED	50.00
<b>30103</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7468	KANDIE DEATON	DIVISION CANCELLED	50.00
<b>30104</b>						<b>\$88,730.93</b>
	101 - GENERAL FUND	04/17/26	6100	KEENAN & ASSOCIATES	MAY 250 RETIREE	1,241.01
	101 - GENERAL FUND	04/17/26	6100	KEENAN & ASSOCIATES	MAY RETRO BILLING	3,164.58
	101 - GENERAL FUND	04/17/26	6100	KEENAN & ASSOCIATES	MAY 250 ACTIVE	75,081.08
	101 - GENERAL FUND	04/17/26	6100	KEENAN & ASSOCIATES	MAY 500 ACTIVE	9,244.26
<b>30105</b>						<b>\$75.76</b>
	261 - GAS TAX FUND	04/17/26	2591	KIMBALL MIDWEST	CLEANER FOR SIGNS	75.76
<b>30106</b>						<b>\$620.86</b>
	101 - GENERAL FUND	04/17/26	7337	KUYLER CROCKER	LEADERS SUMMIT PER DIEM	620.86
<b>30107</b>						<b>\$913.42</b>
	400 - WELLNESS CENTER	04/17/26	5788	LINCOLN AQUATICS	BOTTLE DEPOSIT RETURNED	(480.00)
	400 - WELLNESS CENTER	04/17/26	5788	LINCOLN AQUATICS	POOL CHEMICALS	1,393.42
<b>30110</b>						<b>\$2,529.83</b>
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	SCREWDRIVER MAGNETIC	3.80
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	SPRAY PAINT, SPONGE	39.64
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	SPRAY PAINT, TAPE	49.42
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	CABLE KEY LOCK	30.44
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	GAS CAN	32.61
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	HOSE & SPONGE	92.20
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PINE SOL	34.78
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	MARCH-BUILDING	268.34
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	MARCH-CITY SERVICES	34.20
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	MARCH-STREETS	6.51
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	CLEANING SUPP&ZIP TIES	38.03
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	CLEANING SUPPLIES	33.45
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	CUTTING BLADE,BOLTS	93.24
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	EBLACK EPOX	65.18
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	ELECTRICAL TAPE	5.43
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	GRIP N GRAB REACH	26.09
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	HOSE FOR KAKU PARK	21.74
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	LOCK NUTS	10.10
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	NUTS & BOLTS	137.63
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	NUTS,BOLTS,PAINT	222.87
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	OLIVE BOWL RESTROOM	14.12
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	OLIVE BOWL WIRE BRUSH	170.06
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PAINT FOR NEW TRAIL	185.80
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PAINT SUPP&CLEANING	151.02
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PAINT SUPP.&DRILL	38.57
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PAINT&PAINTING SUPPLIES	16.07
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PAINT	134.22
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PAINTERS TAPE	19.55
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	PARKS IRRIGATION	50.85
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	SPRAY PAINT	7.60
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	TIMER PARTS	45.66
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	WATER KEYS	23.90
	101 - GENERAL FUND	04/17/26	1422	LINDSAY TRUE VALUE	WOOD FOR TRAILER	9.01
	552 - WATER	04/17/26	1422	LINDSAY TRUE VALUE	MARCH-WATER	249.06
	553 - SEWER	04/17/26	1422	LINDSAY TRUE VALUE	MARCH-WWTP	168.64
<b>30111</b>						<b>\$500.00</b>
	101 - GENERAL FUND	04/17/26	5424	LINDSAY VETERINARY	TWO INJURED CANINES	500.00
<b>30112</b>						<b>\$100.00</b>
	101 - GENERAL FUND	04/17/26	7478	MANUEL ESCALERA	ARBOR DEPOSIT REFUND	100.00
<b>30113</b>						<b>\$270.00</b>
	400 - WELLNESS CENTER	04/17/26	6499	MARGARITA BENITEZ BAEZA	MARCH ZUMBA CLASSES	270.00
<b>30114</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	6866	MARI LOPEZ	DIVISION CANCELLED	50.00
<b>30115</b>						<b>\$1,220.00</b>
	101 - GENERAL FUND	04/17/26	7091	MARQUEZ HEATING & COOLING	AC REPAIR&CONDENSER	1,220.00
<b>30116</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7475	MATTHEW RICHARDSON	DIVISION CANCELLED	50.00
<b>30117</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7466	MELISSA GUIZA	DIVISION CANCELLED	50.00
<b>30118</b>						<b>\$539.86</b>
	101 - GENERAL FUND	04/17/26	4873	MISTY VILLARREAL	LEADERS SUMMIT PER DIEM	539.86
<b>30119</b>						<b>\$9,197.30</b>
	101 - GENERAL FUND	04/17/26	7479	NOR CAL TRAILER SALES	IRONBULL EQUIP TRAILER	9,197.30

<b>30120</b>						<b>\$2,996.71</b>
	101 - GENERAL FUND	04/17/26	6956	NOTED TECHNOLOGY SOLUTIONS INC	ANNUAL ADOBE SUBSCRIPTION	2,996.71
<b>30121</b>						<b>\$120.00</b>
	400 - WELLNESS CENTER	04/17/26	4323	OASIS	MONITORING ALARM SVCS	120.00
<b>30122</b>						<b>\$121.23</b>
	101 - GENERAL FUND	04/17/26	7242	ODP BUSINESS SOLUTIONS	PAPER & FILING FOLDERS	121.23
<b>30123</b>						<b>\$2,250.75</b>
	552 - WATER	04/17/26	6498	PACWEST DIRECT	APRIL UB DELINQUENT	275.29
	552 - WATER	04/17/26	6498	PACWEST DIRECT	APRIL UTILITY BILLING	803.36
	552 - WATER	04/17/26	6498	PACWEST DIRECT	APRIL-SHUT OFF NOTICES	46.72
	553 - SEWER	04/17/26	6498	PACWEST DIRECT	APRIL UB DELINQUENT	275.29
	553 - SEWER	04/17/26	6498	PACWEST DIRECT	APRIL UTILITY BILLING	803.36
	553 - SEWER	04/17/26	6498	PACWEST DIRECT	APRIL-SHUT OFF NOTICES	46.73
<b>30124</b>						<b>\$2,000.00</b>
	101 - GENERAL FUND	04/17/26	272	PITNEY BOWES INC.	POSTAGE REFILL	2,000.00
<b>30125</b>						<b>\$99.28</b>
	400 - WELLNESS CENTER	04/17/26	1497	PORTERVILLE LOCK & SAFE	OLIVE BOWL KEYS	99.28
<b>30126</b>						<b>\$111,027.00</b>
	101 - GENERAL FUND	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	MISSION ESTATES	4,791.25
	101 - GENERAL FUND	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	O'HARA CFD	877.50
	101 - GENERAL FUND	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	TRAVEL CENTER-SET UP	382.50
	101 - GENERAL FUND	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	WESTMORE SNR APT PL	732.50
	101 - GENERAL FUND	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	ON CALL ENGINEERING	1,890.00
	101 - GENERAL FUND	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	TRANSPORTATION-STREET	1,327.50
	101 - GENERAL FUND	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	WEEKLY MEETINGS	6,672.00
	552 - WATER	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	HWY 65-OAK ST ROUNDABOUT	6,956.88
	552 - WATER	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	TONYVILLE WATER SUPPLIES	1,995.00
	552 - WATER	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	VALADEO GRANT WELL	5,348.75
	552 - WATER	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	VALADEO WATER GRANT	68,788.75
	552 - WATER	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	WELL 11 TREATMENT	4,307.50
	553 - SEWER	04/17/26	7452	PRECISION CIVIL ENGINEERING INC	HWY 65-OAK ST ROUNDABOUT	6,956.87
<b>30127</b>						<b>\$14,005.50</b>
	552 - WATER	04/17/26	4618	PROVOST & PRITCHARD	DBP DESIGN-FINAL CONSTRUCTION	3,511.70
	553 - SEWER	04/17/26	4618	PROVOST & PRITCHARD	GWM&R-1ST S/A SAMPLING	42.60
	553 - SEWER	04/17/26	4618	PROVOST & PRITCHARD	GWM&R-CONSULTING	626.00
	553 - SEWER	04/17/26	4618	PROVOST & PRITCHARD	GWM&R-PREP&SUBMIT	9,825.20
<b>30128</b>						<b>\$1,031.04</b>
	101 - GENERAL FUND	04/17/26	285	QUILL CORPORATION	ENVELOPES,RIBBON CALCULATOR	240.50
	101 - GENERAL FUND	04/17/26	285	QUILL CORPORATION	TRASH BAGS, BINDERS	406.31
	101 - GENERAL FUND	04/17/26	285	QUILL CORPORATION	AIR FRESHNER	7.85
	400 - WELLNESS CENTER	04/17/26	285	QUILL CORPORATION	BROOM	25.09
	400 - WELLNESS CENTER	04/17/26	285	QUILL CORPORATION	TRASH BAGS	253.43
	400 - WELLNESS CENTER	04/17/26	285	QUILL CORPORATION	W.C. GYM WIPES	97.86
<b>30129</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7463	RAQUELINE ORTIZ	DIVISION CANCELLED	50.00
<b>30130</b>						<b>\$680.00</b>
	101 - GENERAL FUND	04/17/26	3622	RLH FIRE PROTECTION	ANNUAL/QTR FIRE SPRINKLERS	200.00
	101 - GENERAL FUND	04/17/26	3622	RLH FIRE PROTECTION	MOTRING:FIRE ALARM	195.00
	101 - GENERAL FUND	04/17/26	3622	RLH FIRE PROTECTION	MOTRING:INTRUSION	120.00
	101 - GENERAL FUND	04/17/26	3622	RLH FIRE PROTECTION	SEMI/ANNUAL FIRE ALARM	165.00
<b>30131</b>						<b>\$120.00</b>
	101 - GENERAL FUND	04/17/26	7430	SANTIAGO NUNEZ	FIREARMS PER DIEM	120.00
<b>30132</b>						<b>\$150.00</b>
	101 - GENERAL FUND	04/17/26	7374	SEQUOIAS COMMUNITY	FIELD TRAINING UPDATE	150.00
<b>30133</b>						<b>\$11,150.79</b>
	552 - WATER	04/17/26	4555	THATCHER COMPANY INC	2026250101026-CHLORINE	12,950.79
	552 - WATER	04/17/26	4555	THATCHER COMPANY INC	2026250900281-CYL DEPOSIT	(1,800.00)
<b>30134</b>						<b>\$1,039.46</b>
	101 - GENERAL FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700482892316-LATE FEE	1.62
	101 - GENERAL FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	701032960825-18 N OLIVE	363.94
	101 - GENERAL FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	701040541878-18 N OLIVE	55.38
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700271196179-108 W HERMOSA	33.85
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700345129983-269 N SWEETBRIER	70.45
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700439853113-108 HERMOSA	50.57
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700477296224-151 W SAMOA	94.04
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700477332697-135 W HONOLULU	121.77
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700482892316-150 E HONOLULU	135.92
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700482892316-151 W SAMOA	103.63
	261 - GAS TAX FUND	04/17/26	310	SOUTHERN CA. EDISON CO.	700506806452-157 N MIRAGE	8.29
<b>30135</b>						<b>\$3,000.00</b>
	101 - GENERAL FUND	04/17/26	4288	STATE CONTROLLERS OFFICER	FY25 ANNUAL STREET	3,000.00
<b>30136</b>						<b>\$75.00</b>
	101 - GENERAL FUND	04/17/26	6772	TERESA HIGAREDA	ARBOR DEPOSIT REFUND	75.00
<b>30137</b>						<b>\$8,351.09</b>
	553 - SEWER	04/17/26	7313	TESLA SOLAR SYSTEMS, LLC	JB-932569300-TESLA SOLAR	8,351.09
<b>30138</b>						<b>\$87.65</b>
	101 - GENERAL FUND	04/17/26	144	THE GAS COMPANY	16371589009-185 N GALE HILL	87.65
<b>30139</b>						<b>\$316.42</b>
	101 - GENERAL FUND	04/17/26	5792	THOMSON REUTERS - WEST	APRIL OLINE/SOFTWARE	316.42
<b>30140</b>						<b>\$80.48</b>
	101 - GENERAL FUND	04/17/26	6413	TRANS UNION LLC	2/26/26-3/25/26 SVCS	80.48

<b>30141</b>						<b>\$1,015.00</b>
	101 - GENERAL FUND	04/17/26	7305	TYLER TECHNOLOGIES, INC	REVIEW DATA&CONFIGURE	1,015.00
<b>30142</b>						<b>\$2,000.00</b>
	552 - WATER	04/17/26	7300	UNIFIED FIELD SERVICES CORPORATION	CONST WATER METER DEPOSIT	2,000.00
<b>30143</b>						<b>\$25,012.50</b>
	101 - GENERAL FUND	04/17/26	1513	UNITED RENTALS, INC	BOMAG ROLLER 3-5 TON	25,012.50
<b>30144</b>						<b>\$5,058.73</b>
	552 - WATER	04/17/26	5413	UNIVAR USA INC	CAUSTIC SODA FOR WTP	5,058.73
<b>30145</b>						<b>\$4,700.00</b>
	101 - GENERAL FUND	04/17/26	2468	URBAN FUTURES INC.	BOND DISCLOSURE&COMPLIANCE	2,200.00
	660 - RDA OBLIGATION RETIREMENT	04/17/26	2468	URBAN FUTURES INC.	BOND DISCLOSURE&COMPLIANCE	2,500.00
<b>30146</b>						<b>\$260.04</b>
	552 - WATER	04/17/26	356	USA BLUEBOOK	CANAL 150'S	229.41
	552 - WATER	04/17/26	356	USA BLUEBOOK	FREE CHLORINE REAGENT	(769.79)
	552 - WATER	04/17/26	356	USA BLUEBOOK	WATER PLANT DESICCANT	248.09
	552 - WATER	04/17/26	356	USA BLUEBOOK	WTP CONNECTORS&CIRCULAR CHART	498.01
	553 - SEWER	04/17/26	356	USA BLUEBOOK	WW HARD HAT W/MUFFS	54.32
<b>30147</b>						<b>\$600.06</b>
	101 - GENERAL FUND	04/17/26	1041	VERIZON WIRELESS	MDT'S 3/01/26-3/28/26	600.06
<b>30148</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7467	VERONICA NAVARRO	DIVISION CANCELLED	50.00
<b>30149</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7476	VIDAL RANDON	DIVISION CANCELLED	50.00
<b>30150</b>						<b>\$3,863.27</b>
	261 - GAS TAX FUND	04/17/26	368	VOLLMER EXCAVATION, INC	DG&COLD MIX FOR STREETS	1,931.63
	552 - WATER	04/17/26	368	VOLLMER EXCAVATION, INC	DG&COLD MIX FOR STREETS	1,931.64
<b>30151</b>						<b>\$50.00</b>
	400 - WELLNESS CENTER	04/17/26	7473	YANEL SERVIN	DIVISION CANCELLED	50.00
<b>30152</b>						<b>\$33,302.80</b>
	200 - STREET IMPROVEMENT FUND	04/17/26	4618	PROVOST & PRITCHARD	VARIOUS ROADS IMPROVEMENTS	33302.8
<b>SYMMARY BY FUNDING SOURCE</b>						

101 - GENERAL FUND	364599.72
102 - PUBLIC SAFETY ASSET FORT	0
200 - STREET IMPROVEMENT FUND	33302.8
261 - GAS TAX FUND	7535.09
263 - TRANSPORTATION	34532.18
265 - STP HWY FUNDS	0
266 - LTF-ART & STREETS & ROADS	0
300 - MCDERMONT SALE PROCEEDS	0
305 - EMERGENCY OPERATIONS	0
306 - COVID-19 ARPA FUND	0
400 - WELLNESS CENTER	40197.38
460 - CA STATE PARKS	0
471 - PARK IMPROVEMENTS	0
552 - WATER	134564.01
553 - SEWER	42203.28
554 - REFUSE	492.41
555 - RECYCLE/BOTTLED BILL FUND	0
556 - VITA-PAKT	842.71
600 - CAPITAL IMPROVEMENT	0
660 - RDA OBLIGATION RETIREMENT	2500
700 - CDBG REVOLVING LN FUND	0
720 - HOME REVOLVING LN FUND	21123.34
779 - 00-HOME-0487	2248.64
781 - CAL HOME RLF	55017.64
883 - SIERRA VIEW ASSESSMENT	3525.67
884 - HERITAGE ASSESSMENT DIST	2105.32
886 - SAMOA	824.98
887 - SWEETBRIER TOWNHOUSES	2598.63
888 - PARKSIDE	2667.4
889 - SIERRA VISTA ASSESSMENT	1055.9
890 - MAPLE VALLEY ASSESSMENT	715.14
891 - PELOUS RANCH	8321.21
	0
	0

<b>TOTAL</b>	<b>\$760,973.45</b>
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CITY OF LINDSAY | WARRANT LIST  
 TRANSACTION DATES: 04/20/26 THROUGH 05/03/26

Check#	Fund	Date	Vendor #	Vendor Name	Description	Amount
<b>AFLACM</b>						<b>\$637.60</b>
	101 - GENERAL FUND	04/03/26	3977	AFLAC	MARCH AFLAC 2026	637.60
<b>BOC413</b>						<b>\$7,340.17</b>
	552 - WATER	04/13/26	2960	UNITED STATES BUREAU OF RECLAMATION	31/36 DEBT PAYMENT	7,340.17
<b>BOR410</b>						<b>\$44,554.88</b>
	552 - WATER	04/10/26	2960	UNITED STATES BUREAU OF RECLAMATION	WATER TRANSFER 2025	44,554.88
<b>BOR410</b>						<b>\$10,214.15</b>
	552 - WATER	04/10/26	2960	UNITED STATES BUREAU OF RECLAMATION	WY25-WY26 WATERCARRY	10,214.15
<b>BOR417</b>						<b>\$4,468.44</b>
	552 - WATER	04/17/26	2960	UNITED STATES BUREAU OF RECLAMATION	WATER USED FEB 2026	4,468.44
<b>EDD432</b>						<b>\$4,337.84</b>
	101 - GENERAL FUND	04/13/26	687	STATE OF CALIFORNIA-EDD	PIT & LOCAL 4/3/26	4,337.84
<b>IRS043</b>						<b>\$9.95</b>
	101 - GENERAL FUND	04/03/26	5283	E-SMART PAYROLL ONLINE TAX SERVICE	941-1STQTR26 FILING	9.95
<b>IRS432</b>						<b>\$31,226.64</b>
	101 - GENERAL FUND	04/10/26	2011	INTERNAL REVENUE SERVICE (EFTPS)	FEDERAL TAX 4/3/26	10,210.46
	101 - GENERAL FUND	04/10/26	2011	INTERNAL REVENUE SERVICE (EFTPS)	FICA /MEDICARE 4/3/26	21,016.18
<b>METMAR</b>						<b>\$233.24</b>
	101 - GENERAL FUND	04/02/26	6767	METLIFE	LEGAL PLAN MARCH2026	233.24
<b>NAVI41</b>						<b>\$104.73</b>
	101 - GENERAL FUND	04/10/26	4924	NAVIA BENEFIT SOLUTIONS	FSA DISBURSEMENT 4/10	104.73
<b>NAVI41</b>						<b>\$413.38</b>
	101 - GENERAL FUND	04/17/26	4924	NAVIA BENEFIT SOLUTIONS	FSA DISBURSEMENT 4/17	413.38
<b>NAVI43</b>						<b>\$454.71</b>
	101 - GENERAL FUND	04/03/26	4924	NAVIA BENEFIT SOLUTIONS	FSA DISBURSEMENT 4/03	454.71
<b>NAVI48</b>						<b>\$400.00</b>
	101 - GENERAL FUND	04/08/26	4924	NAVIA BENEFIT SOLUTIONS	COBRA ADMIN MAR 2026	200.00
	101 - GENERAL FUND	04/08/26	4924	NAVIA BENEFIT SOLUTIONS	SEC 125 FEE MAR 2026	200.00
<b>SRV426</b>						<b>\$33,689.65</b>
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354 CTPD 3/15-3/28	1,384.40
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354 MBPD 3/15-3/28	1,360.64
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355 CTPD 3/15-3/28	3,682.14
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355 MBPD 3/15-3/28	3,618.97
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330 CTPD 3/15-3/28	3,374.16
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330 MBPD 3/15-3/28	3,285.11
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433 CTPD 3/15-3/28	6,468.44
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433 MBPD 3/15-3/28	3,161.99
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434 CTPD 3/15-3/28	5,392.48
	101 - GENERAL FUND	04/13/26	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434 MBPD 3/15-3/28	1,961.32
<b>UBNK03</b>						<b>\$17,691.67</b>
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	COUNCIL MEMBER REGISTRATION	1,300.00
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	DRINKS	21.15
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	MALECON-COUNCIL DINNER	312.91
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	WATER	5.70
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	EMPLOYEE BREAKFAST	464.20
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	MANDATED REPORTER	65.00
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	PIZZA-STAFF MEETING	86.71
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	STAFF MEETING	246.47
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	THAI KITCHEN-STAFF MEETING	223.13
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	CABINET FOR UTILITIES	772.06
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	CANVAS	183.02
	101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	COUNTERFEIT DETECTOR	222.27

101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	PICTURE FRAME W/MAT	30.41
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	PICTURE FRAMES&PHOTO	41.11
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	WALL ART	13.03
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-TABLE RUNNER	24.50
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	BANKER BOXES-EVIDENCE	110.56
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	BATTERIES, PENS	63.51
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	BLOOD PRESSURE CUFFS	94.34
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	CLOROX FOR FIRE DEPARTMENT	48.93
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	DONUTS CHIEF'S PINNING	47.31
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	DRINKS CHIEF'S PINNING	89.70
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	FIRE VOL LUNCH DRINKS	11.44
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	FLAG	67.66
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	HOLSTERS	667.19
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	HOME DEPOT-PLANTS	226.88
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	HOTEL-CHIEF'S SEMINAR	767.22
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	NIGHT STICKS	358.71
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	PINESOL FOR FIRE DEPARTMENT	52.01
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	PODIUM PLAQUE	148.45
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	SUBWAY-VOL FIRE LUNCH	105.73
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	TC CHIEF'S MEETING	450.00
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	U-PRINT-BUSINESS CARDS	122.52
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	USB CABLE FOR SCANNER	9.72
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	VICI-T-SHIRT	62.15
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-CS OFFICE SUPPLIES	53.32
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-OFFICE SUPPLIES	8.67
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-POST IT FLAGS	6.51
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-WRENCH SET	16.30
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	HOTEL-PUBLIC WORKS	601.88
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-LATCH FOR DUMP TRAILER	15.09
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	PARTS FOR MOWER	65.25
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	FIRE T-SHIRTS	946.14
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	HOTEL-FLEISCHMANN	625.12
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	INCIDENT RESPONSE GUIDE	103.20
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	SAFETY CERT COURSE	190.00
101 - GENERAL FUND	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	STATE FEES	233.75
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	ARTS&CRAFTS SENIOR ACTIVITIES	265.29
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	BRIGHT MINDS MENTAL HEALTH CLASS	75.00
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	CHAIR CLASS SUPPLIES	45.55
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	CPRS CONFERENCE HOTEL	1,006.02
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	FRONT DESK SUPPLIES	36.23
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	MIC FOR TOWN HALL MEETINGS	217.49
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	O/B-UPDATE SHIPPING ADDRESS	159.86
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL BALLOONS	1,490.00
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL BANNERS	124.40
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL CUSTOM BASEBALLS	1,029.12
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL RIBBON CUTTING SUPPLIES	70.68
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL DECOR	170.39
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL FACEPAINTING	449.00
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL KEY-SNACK BAR	61.95
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL POSTER BOARD	107.10
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OLIVE BOWL STRESS BALLS	414.64
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OVEN KNOB REFUND	(23.93)
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	OVEN KNOB REPAIR	48.86
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	PICKLEBALL SUPPLIES	411.49
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	POSTERS FOR WELLNESS CENTER	59.57
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	SCANNER	71.33

400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	SCHEDULING SOFTWARE	75.00
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	SPOTIFY	12.99
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	STAFF MEETING	87.71
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	STAFF UNIFORMS	358.52
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	SWIM LESSON SUPPLIES	120.60
400 - WELLNESS CENTER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	WE CLEAN-VIDEO PROMO	200.00
552 - WATER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-SHARPIES	9.45
553 - SEWER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-GLOVES	85.49
553 - SEWER	04/07/26	6326	CORPORATE PAYMENT SYSTEMS-US BANK	AMAZON-WW-SPRAYER PUMP	70.94

<b>WEX323</b>					<b>\$10,937.68</b>
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101 - GENERAL FUND	04/13/26	7302	WEX BANK	PS FUEL 2/24-3/23/26	7467.39
101 - GENERAL FUND	04/13/26	7302	WEX BANK	CS FUEL 2/24-3/23/26	117.48
101 - GENERAL FUND	04/13/26	7302	WEX BANK	CS FUEL 2/24-3/23/26	225.85
101 - GENERAL FUND	04/13/26	7302	WEX BANK	CS FUEL 2/24-3/23/26	225.85
101 - GENERAL FUND	04/13/26	7302	WEX BANK	PARKS FUEL 2/24-3/23/26	829.26
261 - GAS TAX FUND	04/13/26	7302	WEX BANK	CS FUEL 2/24-3/23/26	251.27
552 - WATER	04/13/26	7302	WEX BANK	CS FUEL 2/24-3/23/26	553.64
553 - SEWER	04/13/26	7302	WEX BANK	CS FUEL 2/24-3/23/26	1105.62
554 - REFUSE	04/13/26	7302	WEX BANK	CS FUEL 2/24-3/23/26	161.32

<b>SYMMARY BY FUNDING SOURCE</b>					
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101 - GENERAL FUND					90,754.50
102 - PUBLIC SAFETY ASSET FORT					-
200 - STREET IMPROVEMENT FUND					-
261 - GAS TAX FUND					251.27
263 - TRANSPORTATION					-
265 - STP HWY FUNDS					-
266 - LTF-ART 8 STREETS & ROADS					-
300 - MCDERMONT SALE PROCEEDS					-
305 - EMERGENCY OPERATIONS					-
306 - COVID-19 ARPA FUND					-
400 - WELLNESS CENTER					7,144.86
460 - CA STATE PARKS					-
471 - PARK IMPROVEMENTS					-
552 - WATER					67,140.73
553 - SEWER					1,262.05
554 - REFUSE					161.32
555 - RECYCLE/BOTTLED BILL FUND					-
556 - VITA-PAKT					-
600 - CAPITAL IMPROVEMENT					-
660 - RDA OBLIGATION RETIREMENT					-
700 - CDBG REVOLVING LN FUND					-
720 - HOME REVOLVING LN FUND					-
779 - 00-HOME-0487					-
781 - CAL HOME RLF					-
883 - SIERRA VIEW ASSESSMENT					-
884 - HERITAGE ASSESSMENT DIST					-
886 - SAMOA					-
887 - SWEETBRIER TOWNHOUSES					-
888 - PARKSIDE					-
889 - SIERRA VISTA ASSESSMENT					-
890 - MAPLE VALLEY ASSESSMENT					-
891 - PELOUS RANCH					-

<b>TOTAL</b>					<b>\$166,714.73</b>
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# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.5  
Consent

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**DEPARTMENT:** Finance  
**FROM:** Soledad Ruiz-Nunez, Director of Finance  
**Agenda Title:** APRIL 2026 Monthly Treasurer's Report

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## ACTION & RECOMMENDATION

Accept the APRIL 2026 Monthly Treasurer's Report.

## BACKGROUND | ANALYSIS

The APRIL 2026 Monthly Treasurer's Report is submitted for Council review and acceptance.

## FISCAL IMPACT

There is no fiscal impact associated with this action.

## ATTACHMENTS

1. APRIL 2026 Treasurer's Report

Reviewed/Approved: \_\_\_\_\_



**Monthly Treasurer's Report**  
**APRIL 30, 2026**  
**Cash Balances Classified by Depository**

**CASH RESOURCES**

LOCATION	GL ACCOUNT #	TYPE	BALANCE
Cash Register Funds (City Hall & Wellness)	100-102	RES	\$1,100
Bank of the Sierra- Depository Account	100-114	GEN	4,955,673
Bank of the Sierra - Wellness Center/ UB Payment Center	100-500	GEN	1,236,978
Bank of the Sierra - Impound Account	100-120	RES	167,958
LAIF Savings: City & Successor Agency	100-103	INV-RES	11,446,258
MBS Investments	100-117	INV-RES	1,429,909
<b>TOTAL</b>			<b>\$19,237,875</b>

**CASH EXPENDED**

ACCOUNTS PAYABLE & PAYROLL	AMOUNT
Accounts Payable	\$1,025,180
Payroll (APRIL 03,2026)	\$328,796
Payroll ( APRIL 17,2026)	\$345,279
<b>TOTAL</b>	<b>\$ 1,699,255</b>

DEBT SERVICE	AMOUNT
HCD 2020 AGREEMENT	\$89,360
<b>TOTAL</b>	<b>\$ 89,360</b>

**INVESTMENTS**

**INVESTMENT POLICY COMPLIANCE**

As of the end of the month, the investments were in compliance with the requirements of the City's investment policy. This report reflects all cash and

<b>INVESTED FUNDS</b>	<b>\$12,876,167</b>
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Respectfully submitted,

*Soledad Ruiz-Nañez*

Director of Finance  
 City of Lindsay

**ABBREVIATIONS**

GEN: GENERAL UNRESTRICTED  
 RES: RESTRICTED ACTIVITY  
 INV: INVESTMENT



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.6  
Consent

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**DEPARTMENT:** City Manager  
**FROM:** Kuyler Crocker, City Manager  
**Agenda Title:** Support Letter for Home Basing of F-35C Lightning II Squadrons at NAS Lemoore

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## ACTION & RECOMMENDATION

Staff recommends that the City Council approve the attached Support Letter endorsing the home basing of the F-35C Lightning II Joint Strike Fighter squadrons at Naval Air Station (NAS) Lemoore and authorize the Mayor to sign and transmit the letter.

## BACKGROUND | ANALYSIS

NAS Lemoore has historically served as the Navy's premier West Coast Master Jet Base and is a critical asset to national defense. The Navy is advancing the deployment of F-35C Lightning II squadrons, and multiple regional agencies are providing statements of support. The City of Lindsay has prepared a letter acknowledging the importance of NAS Lemoore and the positive impacts the installation has on the region.

NAS Lemoore's long-standing role as a central component of national defense and naval aviation readiness. The significance of the F-35C Lightning II program and its contribution to technological superiority and future naval aviation capabilities. Recognition of the economic, social, and strategic benefits NAS Lemoore provides to the region, including job support, regional economic activity, and strong military–community partnerships. The City's appreciation of the Navy's commitment to environmental, safety, and community considerations in operations and expansion.

## FISCAL IMPACT

There is no direct fiscal impact associated with approving this support letter.

## ATTACHMENTS

1. Support Letter to the Department of the Navy

Reviewed/Approved: \_\_\_\_\_



# City of Lindsay

CITY MANAGER



P. O Box 369 – Lindsay, California 93247 – 251 E. Honolulu St.  
(559) 562-7102

May 12, 2026

The Honorable John C. Phelan  
Department of the Navy  
1000 Navy Pentagon, Room 4D652  
Washington, DC 20350

Subject: NAS Lemoore Joint Support Letter – Home Basing of F-35C Lightning II Squadrons

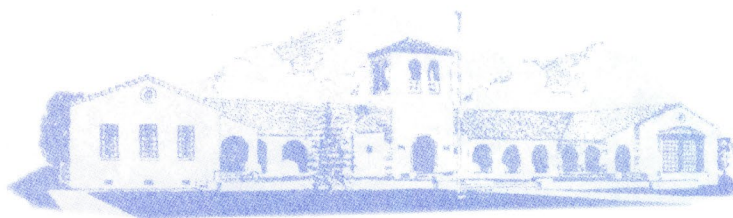
Dear Mr. Secretary,

On behalf of the City of Lindsay, we are pleased to offer our strong support for the home basing of the F-35C Lightning II Joint Strike Fighter squadrons at Naval Air Station (NAS) Lemoore.

NAS Lemoore has long served as a critical asset to our national defense and remains the Navy's premier West Coast Master Jet Base. The introduction and expansion of F-35C squadrons at NAS Lemoore represents a significant step in maintaining the security, readiness, and technological superiority of our armed forces.

The City of Lindsay recognizes and deeply values the economic, social, and strategic benefits that NAS Lemoore brings to the entire region. The home basing of F-35C squadrons will further strengthen these benefits by supporting local jobs, expanding regional economic activity, and enhancing partnerships between the Navy and surrounding communities. Our residents, businesses, and civic institutions have a long history of positive cooperation with the installation, and we look forward to continuing that relationship as the F-35C program grows.

We commend the Navy's commitment to ensuring that operations at NAS Lemoore continue to align with environmental, safety, and community considerations. The F-35C represents the future of naval aviation, and we are proud that this advanced capability is based in our region.



The City of Lindsay stands fully in support of the home basing of the F-35C Lightning II squadrons at NAS Lemoore. We look forward to the continued success of the installation and the vital role it plays in protecting our nation.

Sincerely,

Misty Villarreal, Mayor  
City of Lindsay

CC: Congressman David Valado  
107 South Douty Street  
Hanford, CA 93230



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.7  
Consent

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**DEPARTMENT:** City Manager  
**FROM:** Kuyler Crocker, City Manager  
**Agenda Title:** Appointment of Anita Gustuson to the Measure R Oversight Committee

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## ACTION & RECOMMENDATION

Staff recommends that the City Council appoint Ms. Anita Gustuson to fill the current vacancy on the Measure R Citizens Oversight Committee.

## BACKGROUND | ANALYSIS

As referenced in the previously issued staff report regarding the Measure R Oversight Committee vacancy, the City of Lindsay currently has an open seat that must be filled to ensure full membership and continued compliance with oversight responsibilities. The Committee reviews revenue and expenditures associated with Measure R, ensuring transparency and alignment with voter-approved priorities.

The City received an application from Ms. Anita Gustuson on April 28, 2026, for the Measure R Committee position. Ms. Gustuson provided her contact information, confirmed residency within the city, and referenced an accompanying letter outlining her qualifications.

Ms. Gustuson meets all eligibility requirements, including:

- At least 18 years of age
- Resident of Tulare County
- Not an elected official
- Not a state, county, or city employee

Her application is timely, and appointing her now will allow the Committee to maintain full membership and continue functioning effectively.

The Council previously identified the need to fill this vacancy and may choose to proceed directly with appointment based on the application submitted, consistent with its authority and the outlined appointment process.

## FISCAL IMPACT

There is no fiscal impact associated with appointing a member to the Measure R Oversight Committee, other than minor administrative processing costs.

## ATTACHMENTS

1. Application submission from Anita Gustuson (received April 28, 2026).

Reviewed/Approved: \_\_\_\_\_

Published on *Lindsay California* (<https://www.lindsay.ca.us>)

[Home](#) > [Boards, Commissions, and Committees Application](#) > [Webform results](#) > Submission #22

#### Submission information

Form: [Boards, Commissions, and Committees Application](#) [1]

Submitted by Visitor (not verified)

Tue, 04/28/2026 - 9:19am

97.84.72.243

#### First Name

ANITA

#### Last Name

GUSTUSON

#### Phone Number

[REDACTED]

#### Email

[REDACTED]

#### Board, Commission, Committee

Measure R Committee

#### Home Address

[REDACTED]

#### Business Address (Required if you do not reside in City limits)

**Please describe your education and work experience/training that you believe would be relevant in your role on the Committee (500 Max Words)**

Please see letter sent to Miranda Cordova, City Clerk. Thank you.

Source [URL:https://www.lindsay.ca.us/node/791/submission/903](https://www.lindsay.ca.us/node/791/submission/903)

#### Links

[1] <https://www.lindsay.ca.us/bc/webform/boards-commissions-and-committees-application>

April 28, 2026

City of Lindsay  
251 E. Honolulu  
Lindsay, CA 93247

Dear Miranda,

My name is Anita Gustuson. I have a strong background in public service. I worked in the Finance Department for the City of Porterville, where I gained hands-on experience with budgeting and the importance of being responsible with public funds.

When I worked at the Lindsay Chamber of Commerce, I gained a better understanding of the needs of the local businesses and how important they are to a thriving community. Having lived in Lindsay for over 30 years, I care deeply about the future of our area.

I'm someone who takes the time to listen, ask questions, and think through decisions carefully. I believe in being transparent, working with others, and making choices that truly benefit the community.

I would bring both practical experience and a local perspective to the Measure R committee, and I'm committed to representing our community in a thoughtful and responsible way.

Yours truly,

***Anita Gustuson***



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.8  
Consent

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**DEPARTMENT:** City Services  
**FROM:** Dario Dominguez, Director of City Services and Planning.  
**Agenda Title:** Olive Bowl/Kaku Park Expansion Project Notice of Completion

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## ACTION & RECOMMENDATION

Consider the acceptance of the Olive Bowl/Kaku Park Expansion Project as complete and direct the City Clerk to file a "Notice of Completion" with the Tulare County Recorder.

## BACKGROUND | ANALYSIS

Olive Bowl Park and Kaku Park, located on the southwest side of Lindsay, were identified as priority projects in 2019 due to the need for significant upgrades and expansion. With continued population growth and increased demand for recreational facilities, particularly baseball and softball fields, the City initiated a multi-phase project to improve and expand the park system to better serve the community.

The project was funded through a combination of grants and local funding sources, including the State Parks Prop 68 Grant, Caltrans Clean California Grant, American Rescue Plan Act (ARPA), and City General Funds. Due to economic conditions and evolving project scope, the project underwent multiple bid cycles and design revisions before ultimately being awarded.

The final solicitation for bids was released on July 3, 2024, and bids were received and opened on August 20, 2024. Following evaluation, the City awarded the construction contract to Unified Field Services Corporation (UFSC) for Phase 1 improvements, with additional essential improvements completed for Phases 2 and 3.

### Project Scope Included:

- Construction of one (1) baseball field and two (2) softball fields
- Installation of playground equipment and recreational amenities
- Development of walking paths and pedestrian improvements
- Installation of site lighting and electrical improvements
- Construction of a restroom, concession, and storage building
- Installation of landscaping, irrigation systems, and turf areas
- Development of a skatepark and related features
- Installation of wayfinding signage and park enhancements

Construction of Phase 1 and essential components of Phases 2 and 3 have now been completed in accordance with the project plans and specifications.

### **Financial Report:**

Contract Amount (Awarded to UFSC):	\$ 7,768,867.55
Approved Change Orders:	\$ 674,003.93
Revised Total Contract Amount:	\$ 8,442,871.48

Upon Council approval, staff will proceed with filing the Notice of Completion and releasing retention funds held in escrow in accordance with contractual requirements.

**ENVIRONMENTAL REVIEW**

The project was previously evaluated in accordance with the California Environmental Quality Act (CEQA) and determined to be exempt under applicable provisions related to park improvements and public facility enhancements.

**FISCAL IMPACT**

<b><u>Budget/Funding</u></b>	<b><u>Fund No.</u></b>	<b><u>Fund Description</u></b>
\$ 3,670,437	460	State Parks-Prop 68 Grant
\$ 4,650,920	460	Clean California Grant
\$ 1,761,815	306	American Rescue Plan Act
<u>\$ 600,000</u>	101	General Fund
\$10,683,172		

**ATTACHMENTS**

1. Notice of Completion

RECORDING REQUESTED BY AND  
WHEN RECORDED MAIL TO:

City of Lindsay  
City Clerk  
P.O. Box 369  
Lindsay, CA 93247

(Olive Bowl/Kaku Park Expansion)

Space above this line for Recorder's Use

NOTICE OF COMPLETION

Notice Pursuant to Civil Code Section 3093 must be filed within 10 days after completion.

Notice is hereby given that:

1. The undersigned is owner or corporate officer of the owner of the interest or estate stated below on the property being herein described:

2. The full name of the owner is: City of Lindsay

3. The full address of the owner is: 251 E. Honolulu

Lindsay, CA 93247

4. The nature of the interest or estate of the owner is "IN FEE"  
(If other than fee, strike "In Fee" and insert, for example "purchaser under contract of purchase, "or "lessee")

5. The full names & addresses of all persons, if any, who hold title with the undersigned as joint tenants or as tenants in common, are

NAMES ADDRESSES

6. Work improvement on the property hereinafter described was completed on April 27, 2026. Work included the construction of on baseball field and two softball fields. The installation of playground equipment and recreational amenities. Development of walking paths and pedestrian improvements. Installation of site lighting and electrical improvements. Construction of a restroom, concession, and storage building. Installation of landscaping, irrigation systems, and turf areas. A skatepark and related features.

7. The name of the Contractor, if any, for such work or improvement was Unified Field Services Corporation

8. The property on which said improvement was completed is in the City of LINDSAY, County of TULARE, State of California, and is described as follows: Olive Bowl/Kaku Park Expansion

9. The address of said property is in Lindsay, CA 93247

Dated: \_\_\_\_\_

\_\_\_\_\_  
Verification for Individual Owner  
Signature of owner or corporate officer of  
owner named in paragraph 2 or his agent

VERIFICATION

I, the undersigned, say: I am the "CITY CLERK" the declarant of the foregoing Notice of Completion; I have read said  
("President of", "Manager of", "A Partner of", etc.)

Notice of Completion and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_ at Lindsay, California.  
(Date of signature) (City where signed)

\_\_\_\_\_  
(Personal signature of the individual who is swearing  
that the contents of the notice of completion are true.)



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.9  
Consent

**DEPARTMENT:** City Services  
**FROM:** Dario Dominguez, Director of Public Works  
**AGENDA TITLE:** Adoption of FY 26-27 Project List

## ACTION & RECOMMENDATION

Consider the approval of Resolution 26-15, a resolution of the City Council of the City of Lindsay adopting a Project List for Fiscal Year 2026-2027 under the Road Maintenance and Rehabilitation Account (RMRA) created by SB1.

## BACKGROUND | ANALYSIS

Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017, was signed into law on April 28, 2017, to address long-term transportation funding shortfalls. It created the Road Maintenance and Rehabilitation Account (RMRA) to fund basic road maintenance, rehabilitation, and critical safety improvements on both state and local streets.

To receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA) created by SB 1, the City of Lindsay must adopt via resolution a list of proposed projects. The list must include the following:

- Description and the location of each proposed project(s).
- A proposed schedule for each project's completion.
- Estimated useful life of the improvement.

For FY 2026-27, staff projects the City will receive approximately \$357,045 in RMRA funding from SB 1.

Project Type	Location	Description	Estimated Schedule - Construction	Estimated Useful Life - Yrs
Rehabilitation	E Honolulu Street (between N Gale Hill Avenue and the Lafayette Avenue Alignment)	Rehabilitation of roadway	April 2027-June 2028	10-20

## ENVIRONMENTAL REVIEW

This activity is categorically exempt from CEQA

## FISCAL IMPACT

Adoption of this Resolution will allow the City to receive SB 1 funding for FY 2026-27.

## ATTACHMENTS

1. Resolution 26-15



# A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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**NUMBER** 26-15

**TITLE** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2026-27 FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

**MEETING** At a regularly scheduled meeting of the City of Lindsay City Council held on May 12, 2026, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

**WHEREAS**, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

**WHEREAS**, SB 1 includes accountability and transparency provisions that will ensure the residents of our City are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

**WHEREAS**, the City must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

**WHEREAS**, the City, will receive an estimated \$357,045 in RMRA funding in Fiscal Year 2026-27 from SB 1; and

**WHEREAS**, this is the 10<sup>th</sup> year in which the City is receiving SB 1 funding and will enable the City to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

**WHEREAS**, the City has undergone a robust public process to ensure public input into our community's transportation priorities/the project list; and

**WHEREAS**, the City used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities' priorities for transportation investment; and



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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**WHEREAS**, the funding from SB 1 will help the City maintain and rehabilitate local streets/roads, support active transportation infrastructure in the City this year as well as plan for a multiple of similar projects into the future; and

**WHEREAS**, the 2023 California Statewide Local Streets and Roads Needs Assessment found that the City's streets and roads are in an "at-risk" condition, and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into a "good" condition; and

**WHEREAS**, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits statewide.

**NOW, THEREFORE**, the City Council of the City of Lindsay does hereby resolve as follows:

- SECTION 1. The City of Lindsay is adopting the following project planned to be funded with Road Maintenance and Rehabilitation Account Revenues as described in "Attachment A" attached to this Resolution.
- SECTION 2. The Resolution shall be effective immediately upon its approval and adoption.
- SECTION 3. The Mayor, or presiding officer, is hereby authorized to affix their signature to the Resolution signifying its adoption by the City Council of the City of Lindsay, and the City Clerk, or their duly appointed deputy, is directed to attest thereto.



# A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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## ATTACHMENT A

<b>Project Type</b>	<b>Location</b>	<b>Description</b>	<b>Estimated Schedule - Construction</b>	<b>Estimated Useful Life - Yrs</b>
Rehabilitation	E Honolulu Street (between N Gale Hill Avenue and the Lafayette Avenue Alignment	Rehabilitation of roadway	April 2027-June 2028	10-20



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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**PASSED AND ADOPTED** by the City Council of the City of Lindsay, State of California, as follows:

MEETING DATE	May 12, 2026
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

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

\_\_\_\_\_  
Misty Villareal, Mayor

### CERTIFICATE OF ATTESTING OFFICER

The undersigned, Miranda Cordova, City Clerk of the City of Lindsay does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the City of Lindsay which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date thereof.

ATTEST: \_\_\_\_\_  
Miranda Cordova, City Clerk



## STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.10  
Consent

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**DEPARTMENT:** City Services  
**FROM:** Dario Dominguez, Director of Public Works  
**AGENDA TITLE:** Approval of an Extraterritorial Sewer Connection for APN 202-151-018.

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### ACTION & RECOMMENDATION

Approve Resolution 26-14, an Extraterritorial Sewer Connection for APN 202-151-018-000 and authorizing the City Manager to execute the Extraterritorial Sewer Service Agreement once all requirements are met.

### BACKGROUND | ANALYSIS

Jose A. Vasquez and Diana Orozco Mora submitted a request to obtain permission to connect to the City Sewer System for 879 Sycamore Avenue (request attached). The 12,417 square foot property is located in the County of Tulare, outside of the City of Lindsay city limits. The property is developed with one single-family home and zoned Single Family Residential (RES) by the County. The City of Lindsay currently has an agreement with the County of Tulare to serve this county neighborhood, known as the Page-Moore area, with drinking water services but not for sewer.

California Code, Government Code Section 56133 that a city or district may provide new or extended services by contract or agreement outside its jurisdictional boundary only if it first requests and receives written approval from the commission of the county in which the affected territory is located, in this case, Tulare County LAFCO. The commission (LAFCO) may authorize a city or district to provide new or extended services outside its jurisdictional boundary but within its sphere of influence in anticipation of a later change of organization, or to respond to an existing or impending threat to the health or safety of the public or the residents of the affected territory.

Given that the property is outside City limits, but within the City sphere of influence, the City Council may request an extension of services on the property owner's behalf. Annexation is not recommended at this time. However, the property owner must also consent to annexation in the future, at the City's discretion. The property owner states they are having trouble with their septic system. A failing septic system can contaminate groundwater and surface water and lead to the spread of infectious diseases. Failing septic systems can release dangerous gases, such as methane, and expose humans and animals to mold spores, bacteria, and salmonella.

Per the City Municipal Code Section 13.12.140 Service Outside City, all sewer services outside the city limits are subject to council approval and shall pay twice the applicable monthly rates. The sewer connection will follow the engineering requirements and the City Municipal Code Section 13.16.11 Sewerage Construction and Sewer Use.

An Extraterritorial Sewer Service Agreement between the City and the property owners is attached for review. The agreement indemnifies the City.

Approval of the attached Resolution directs the Director of City Services & Planning or his/her designee to submit an application to the Tulare County Local Agency Formation Commission (LAFCO) for the approval of an Extraterritorial Services Agreement in the manner provided by the Cortese-Knox Hertzberg Local

Government Reorganization Act of 2000 and would authorize the City Manager to execute the Extraterritorial Sewer Service Agreement once all requirements are met.

### **ENVIRONMENTAL REVIEW**

This project is categorically exempt from CEQA per Article 19, Section 15301 "Existing Facilities" and 15303 "New Construction or Conversion of Small Structures".

### **FISCAL IMPACT**

The property owner will be required to pay all the expenses related to the request for extension of service including obtaining LAFCO approval and the cost of construction of all necessary infrastructure.

Revenue from Connection:

Connection Fee=	\$250.00
Treatment Plant Fee=	\$700.00
Encroachment Permit=	\$392.00
Plumbing Permit=	\$355.74

Monthly Charges will be double fees per municipal code.

### **ATTACHMENTS**

1. Request Letter
2. Location Map
3. Extraterritorial Sewer Service Agreement
4. Resolution 26-14

## **Request Letter: Sewer Service Request for 879 Sycamore Ave**

**Requestor:** Jose A. Vasquez

**Property Address:** 879 Sycamore Ave, Lindsay, CA, 93247

**Date of Request:** April 17, 2026

### **Summary:**

The property owner submitted a request for a will-serve letter for sewer service connection at the above-referenced property.

### **Original Request:**

Jose A. Vasquez  
879 Sycamore Ave, Lindsay CA 93247  
(559-804-7224)  
[tony389@ymail.com](mailto:tony389@ymail.com)

City Of Lindsay  
251 E. Honolulu St. Lindsay Ca 93247

Dear Recipient,

**RE: Sewer connection at APN 202-151-018**

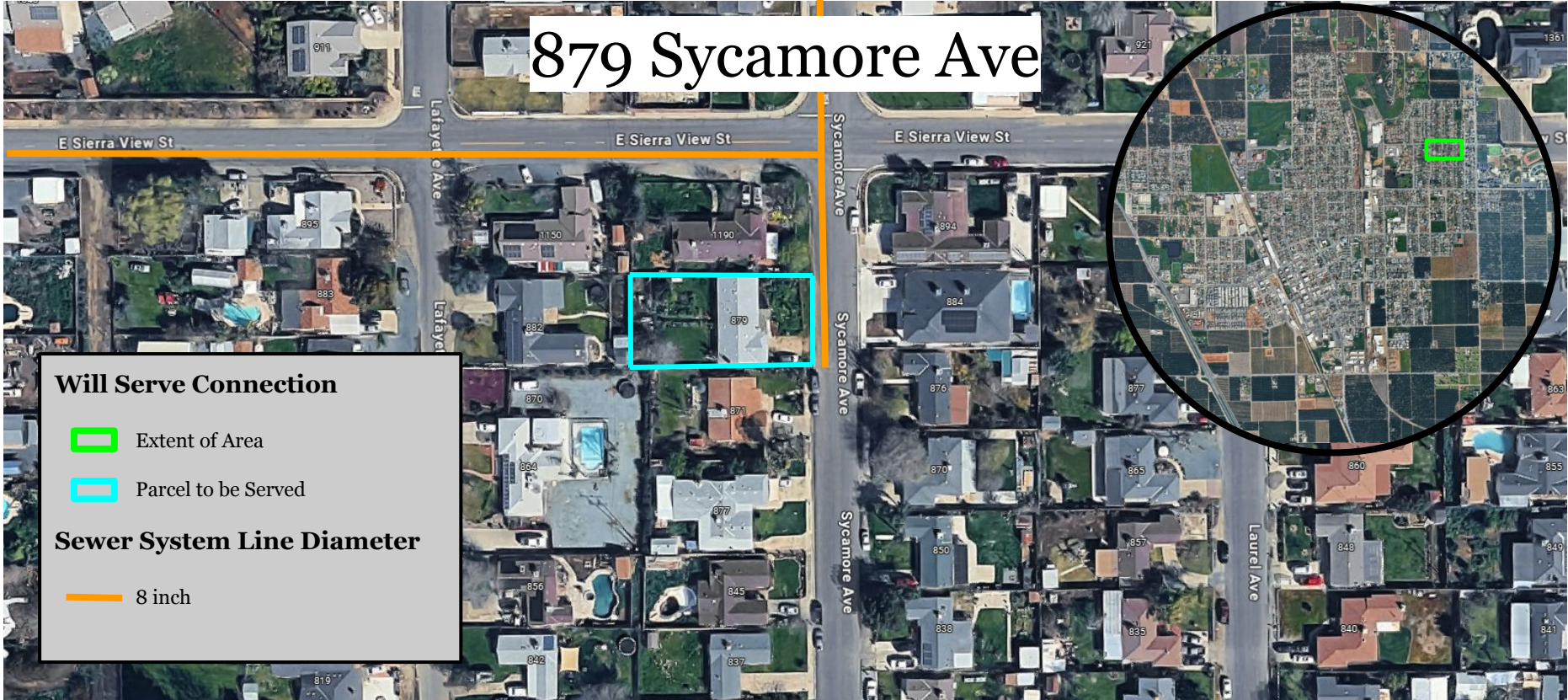
This Letter is a formal request to connect the single-family residence located at APN 202-151-018 to the City of Lindsay's sewer system. Currently homes surrounding this particular APN are on septic tanks which is no longer feasible. 879 Sycamore Ave is 3 bed 2 bath approximately 1512 Sq Ft.

If you have any further questions please feel free to contact me directly.



Warm regards,

Jose a. Vasquez

# 879 Sycamore Ave



## Will Serve Connection

-  Extent of Area
-  Parcel to be Served

## Sewer System Line Diameter

-  8 inch

## **EXTRATERRITORIAL SEWER SERVICE AGREEMENT BETWEEN THE CITY OF LINDSAY AND MOISES ANDRADE**

THIS AGREEMENT is made and entered into effective the day of \_\_\_\_\_, 2026, {"Effective Date"} by and between the City of Lindsay, a California municipal corporation (hereinafter referred to as "City"), and Jose A. Vasquez, an individual (hereinafter referred to as "Property Owner") of the subject property commonly known as 879 Sycamore Avenue, Lindsay, California 93247 (hereinafter referred to as "the Subject Property" or "the Property").

### **AGREEMENT**

NOW, THEREFORE, in consideration of the WHEREAS provisions above which shall be considered contractual provisions, the mutual covenants set forth herein and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto, agree as follows:

- A. **GENERAL PROVISIONS.** Property Owner will fully complete all of the following tasks, at Property Owner's sole cost and expense, as a condition precedent to City's obligation to provide Wastewater Services (Sewer):
1. Submit an application for extraterritorial services on a form provided by City and pay the application deposit (which includes, without limitation, the costs of preparing this agreement). The application will have the following as attachments:
    - a. Design and engineering diagrams prepared by Property Owner (or Property Owner's duly licensed consultant) in a form satisfactory to the City Engineer and City Director of City Services & Planning showing how Sewer will be connected and identifying the point of connection to City's system.
    - b. An estimate of annual Sewer usage.
  2. Upon tentative approval by City and delivery by City to Property Owner of a written cost estimate and connection analysis, the Property Owner shall submit payment for an application to LAFCO for approval of an Extraterritorial Service request (City will submit its evidence of consent to provide service as requested by LAFCO).
  3. Upon receiving LAFCO approval, submit a standard City application for connection to the City Wastewater Service and pay all standard fees and costs associated with such applications and pay any special costs as estimated by the City Engineer and City Director of City Services & Planning that will be incurred by the City in connection with connecting Wastewater Services outside the City Limits, including without limitation any and all City costs in connection with construction inspection and plan review for purposes of granting approvals.
  4. Approve the written statement (City Statement) prepared by City staff showing the exact costs to be paid and the timing of payment and approve the Point of Service and any other technical details required to affect the Wastewater Services Connection.
  5. Property Owner obtaining, at Property Owner's sole cost and expense, any and all permits and approvals required for the Wastewater Services connection by any

governmental or quasi-governmental or utility entity and complying with any and all (if any) environmental reviews including without limitation those pertaining to the California Environmental Quality Act (CEQA). Such efforts will be at Property Owner's sole cost and expense.

**B. PROVISIONS DURING THE TERM OF THIS AGREEMENT.** During the term of this Agreement, Property Owner, on his behalf and on behalf of any successors or assigns who possess any interest in the Subject Property, agree to the following terms and conditions to the continuing receipt of City Services:

1. Property Owner shall pay to City, at the time of execution of this Agreement and consistent with when other City Utility Customers are required to make payment, all City delivery charges, fees and taxes, including but not limited to the City's Utility Taxes, and any other applicable fees, charges or taxes required by City.
2. To grant City employees and contractors access to the Subject Property as necessary to effect repairs to the Utility Service facilities and to cooperate with the City in obtaining any permits or approvals from the County of Tulare needed to maintain the utility system.

**C. PROVISIONS RELATED TO CONNECTION TO WASTEWATER SERVICES .** Connection to City's municipal sewer system by Property Owner shall be subject to the following conditions:

1. **Construction of New Sewer System.** Property Owner shall construct in accordance with the designed and engineered system approved by City, at its sole responsibility and expense, a public sewer line from the Point of Service to the Subject Property (hereinafter "New Sewer System"). The New Sewer System shall be a public sewer line and be operated and maintained by the City of Lindsay during the term of this Agreement.
2. **Alignment and Permits.** Pipeline construction by Property Owner for the New Sewer System shall follow an alignment acceptable to Tulare County and shall comply with any required permits issued by Tulare County. All permits and approvals required from Tulare County are the sole responsibility of Property Owner.
3. **Easements Required for New Sewer System.** Property Owner will secure, and if necessary, pay for all easements required for the construction and installation of the New Sewer System.
4. **City to Provide Sewer Service.** Upon installation and determining the New Sewer System is operational and upon Property Owner's full and complete performance of all obligations and responsibilities under this Agreement, City agrees to provide Property Owner with Wastewater Services including the collection, treatment, and disposal of sewage and wastewater.
5. **No Representation Regarding Sewer Service.** City does not make any representation, warranty or guarantee of any kind or nature and hereby specifically disclaims any kind of representation, warranty or guarantee any of the New Sewer System when constructed and installed will provide any specific capacity to the Subject Property under varying scenarios or for any use by Property Owner and its tenants, lessees, purchasers, successors, or assigns. However, the City will use

reasonable efforts to assure that the New Sewer System is treated equally with all other portions of its Municipal Wastewater Treatment System with respects to system performance.

6. **Maintenance and Repair of New Sewer System.** City shall, at its sole cost and expense maintain the City's municipal wastewater system and will maintain the New Sewer System to the Property line during the term of this agreement. Property Owner shall, at its sole cost and expense, maintain, repair and replace any portion of the sewer lines from the property line to the house connection. Under no circumstances shall the City be required or accountable to maintain, repair or replace the private portion of the sewer lines from the property line to the house connection.
7. **Sewer Facilities on Owners Property.** All sewer lines and facilities located from the property line which run through the Subject Property premises are private sewer facilities, the property of Property Owner and shall not be considered a portion of the New Sewer System. The Property Owner shall have the same responsibilities, duties and obligations for its private sewer facilities, including repair and maintenance, as would any other property owner within the jurisdiction of the City of Lindsay subject to the Lindsay Municipal Code, as may be amended, including enforcement by City of Lindsay pertinent Municipal Code Provisions.
8. Property Owner shall not permit any additional connections to either the New Sewer System or to any portion of the private facilities from the point of service to the house connection other than one connection for the residence or sewer uses existing at the time of signing this Agreement. Property Owner shall not increase the intensification of land uses on the Subject Property that would substantially increase the current sewer demands from the connection existing at the time of signing this Agreement without written approval of the City. The definition of "substantially increase" as used within this section would be an amount in excess of 20% usage over the average monthly usage of Property Owner over a six-month period of time after entering into this Agreement and City begins to provide sewer services.
9. **Possible Removal of the New Sewer System.** If as part of extending Sewer Services to the entire area surrounding the Subject Property, City determines that the New Sewer System is inadequate for integration into the larger system, Property Owner will remove the New Sewer System at Property Owner's sole cost and expense to allow connection into any such new system then being constructed.

#### **D. ADDITIONAL PROVISIONS.**

1. **Continuing Obligations and Responsibilities of Property Owner.** Property Owner agrees to promptly pay to City any and all charges, fees and taxes for Wastewater Services supplied by City to Property Owner's Subject Property. All fees listed in the City's Fee Schedule are regularly updated and amended from time to time by City's Council. Notwithstanding any other section of this Agreement, the fees and rates set forth by the City's Fee Schedule, as currently in effect or as it may be amended, are incorporated herein and shall have precedence over the fees listed in this Agreement and attached exhibits. Property Owner is responsible to pay the

charges, fees and rates as set forth by the Master Fee Schedule. Property Owner agrees to maintain its Utility Service accounts with City in a current status.

2. **Consent to Future Annexation.** In further consideration of City's agreement to provide Wastewater Services from City's municipal Utility Services systems to the Subject Property, Property Owner agrees not to oppose or protest, in any way, the future annexation of Property Owner's Subject Property to City and to pay Property Owner's share of all applicable fees and charges City or any other governmental agency may require at the time of annexation of Property Owner's Subject Property to City. Property Owner will sign a petition to annex the Subject Property when requested by City. Any material breach by Property Owner within this Agreement to Annexation into the City of Lindsay will be considered a cross breach of this Agreement affording City any and all remedies it would otherwise have related to a material breach of this Agreement.
3. **Covenants Running with the Land.** Property Owner acknowledges and agrees that all of Property Owner's covenants, agreements, promises, representations and warranties as set forth in this Agreement are covenants running with Property Owner's Subject Property as defined in the applicable provisions of Section 1457 et seq. of the California Civil Code. Property Owner's covenants, agreements, promises, representations and warranties as contained in this Agreement, shall run with Property Owner's Subject Property and shall be binding on Property Owner, their successors and assigns and all parties and persons claiming under them. Within thirty (30) days of execution by the last party to sign, City will record a copy of this Agreement as a covenant running with the land.
4. **Successors and Assigns.** The covenants and agreements contained in this Agreement shall be binding upon and shall inure to the benefit of the heirs, successors and assigns of the parties hereto. Property Owner may not assign its rights and/or obligations under this Agreement without the prior written consent of City, which consent shall not be unreasonably withheld. Any such consent by City shall not, in any way, relieve Property Owner of its obligations and responsibilities under this Agreement.
5. **Notices.** Any notice required or intended to be given to either party under the terms of this Agreement shall be in writing and shall be deemed to be duly given if delivered personally, transmitted electronic means, or by facsimile followed by telephone confirmation of receipt or sent by United States registered or certified mail, with postage prepaid, return receipt requested, addressed to the party to which notice is to be given at the party's address set forth on the signature page of this Agreement or at such other address as the parties may from time to time designate by written notice. Notices served by United States mail in the manner above described shall be deemed sufficiently served or given at the time of the mailing thereof.
6. **Binding.** Subject to Section 18 hereafter, once this Agreement is signed by all parties, it shall be binding upon, and shall inure to the benefit of, all parties, and each parties' respective heirs, successors, assigns, transferees, agents, servants, employees and representatives.
7. **Waiver.** The waiver by either party of a breach by the other of any provision of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent

breach of either the same or a different provision of this Agreement. No provisions of this Agreement may be waived unless in writing and signed by all parties to this Agreement. Waiver of any one provision herein shall not be deemed to be a waiver of any other provision herein.

8. **Indemnification of City.** To the greatest extent allowed by law, Property Owner shall indemnify, hold harmless and defend City and each of its officers, officials, attorneys, employees, agents and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage) incurred by City, Property Owner or any other person, and from any and all claims, demands, liabilities, damages and actions in law or equity (including attorney's fees and litigation expenses), arising or alleged to have arisen directly or indirectly out of the performance of this Agreement or the performance of any or all work to be done in and upon the street rights-of-way, the Subject Property, and premises adjacent thereto, pursuant to this Agreement, or arising or alleged to have arisen directly or indirectly in any way related to the construction, installation and operation of the Utility Service System by anyone occupying any portion of Property Owner's Subject Property, including, without limitation, any such claims, causes of action, damages, liabilities, fees, costs, expenses and attorney fees arising from the provision or lack of provision of services provided by the New Sewer System. Property Owner's obligations under the preceding sentence shall apply regardless of whether Property Owner are passively negligent, but shall not apply to any loss, liability, fines, penalties, forfeitures, costs or damages caused by the active or sole negligence, or willful misconduct, of City or any of its officers, officials, attorneys, employees, agents or volunteers. Property Owner agrees there are no property rights granted herein, and that Property Owner only obtains a contract right to City Sewer under the terms of this Agreement. With respect to any sewer service-related issues, concerns, or claims Property Owner may have, Property Owner's only remedy under this Agreement is to terminate the agreement or continue to accept the provision of sewer services from the City. Property Owner agrees to indemnify City consistent with this section related to any actual or potential service interruptions under this Agreement. This section shall survive termination or expiration of this Agreement.
9. **Public Health, Safety and Welfare.** Nothing contained in this Agreement shall limit City's authority to exercise its police powers, governmental authority or take other appropriate actions to address threats to public health, safety and welfare, including temporarily suspending Utility Services as deemed appropriate by City in its sole determination.
10. **Governing Law and Venue.** This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of California. Venue for purposes of the filing of any action regarding the enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Tulare County, California.
11. **Headings.** The section headings in this Agreement are for convenience and reference only and shall not be construed or held in any way to explain, modify or add to the interpretation or meaning of the provisions of this Agreement.

12. **Severability.** The provisions of this Agreement are severable. The invalidity or unenforceability of any of one provision in this Agreement shall not affect the other provisions.
13. **Interpretation.** The parties acknowledge this Agreement in its final form is the result of the combined efforts of the parties and that, should any provision of this Agreement be found to be ambiguous in any way, such ambiguity shall not be resolved by construing this Agreement in favor of or against either party, but rather by construing the terms in accordance with their generally accepted meaning.
14. **Attorney's Fees.** If either party is required to commence any proceeding or legal action to enforce or interpret any term, covenant or condition of this Agreement, the prevailing party in such proceeding or action shall be entitled to recover from the other party its reasonable attorney's fees and legal expenses.
15. **Exhibits.** Each exhibit and attachment referenced in this Agreement is, by the reference, incorporated into and made a part of this Agreement.
16. **Precedence of Documents.** In the event of any conflict between the body of this Agreement and any Exhibit or Attachment hereto, the terms and conditions of the body of this Agreement shall control and take precedence over the terms and conditions expressed within the Exhibit and Attachment. Furthermore, any terms or conditions contained within any Exhibit or Attachment hereto which purport to modify the allocation of risk between the parties, provided for within the body of this Agreement, shall be null and void.
17. **Cumulative Remedies.** No remedy of election hereunder shall be deemed exclusive but shall, wherever possible, be cumulative with all other remedies at law or in equity.
18. **No Third-Party Beneficiaries.** The rights, interests, duties and obligations defined within this Agreement are intended for the specific parties hereto as identified in the preamble of this Agreement. Notwithstanding anything stated to the contrary in this Agreement, it is not intended that any rights or interests in this Agreement benefit or flow to the interest of any third parties.
19. **Extent of Agreement.** Each party acknowledges the have read and fully understand the contents of this Agreement. This Agreement represents the entire and integrated agreement between the parties with respect to the subject matter hereof and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be modified only by written instrument duly authorized and executed by both City and Property Owner.

**\*\*SEE FOLLOWING PAGE FOR SIGNATURES\*\***

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the date first written above written by their respective officers duly authorized on their behalf.

**CITY OF LINDSAY:**

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

By: \_\_\_\_\_

Kuyler Crocker, City Manager

\_\_\_\_\_

Miranda Cordova, City Clerk

**Property Owner:**

Jose A. Vasquez  
879 Sycamore Avenue  
Lindsay, CA 93247

By: \_\_\_\_\_

Jose A. Vasquez



# A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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**NUMBER** 26-14

**TITLE** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY, AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF LINDSAY AND Jose A. Vasquez FOR EXTRATERRITORIAL SEWER SERVICE AND OFFSITE INFRASTRUCTURE FOR THE PROPERTY LOCATED AT 879 SYCAMORE AVENUE, LINDSAY, CA 93247 (APN: 202-151-018-000) AND AUTHORIZING THE CITY MANAGER TO EXECUTE ANY DOCUMENTS THERETO

**MEETING** At a regularly scheduled meeting of the City of Lindsay City Council held on May 12, 2026, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

**WHEREAS**, Jose A. Vasquez (“property owner”) owns property located at 879 Sycamore Avenue (“property”) consisting of one single family residence on a 12,417 square foot parcel (APN #202-151-018-000), and has requested to be connected to the City’s infrastructure to provide Wastewater Services (“Sewer”) to the subject property; and

**WHEREAS**, the City of Lindsay City Council has determined that the request is exempt from provisions of the California Environmental Quality Act (CEQA) per Article 19, Section 15301 “Existing Facilities” and 15303 “New Construction or Conversion of Small Structures”; and

**WHEREAS**, the property is outside of the City of Lindsay City limits but within the Sphere of Influence; and

**WHEREAS**, Moises Andrade wishes to enter into an Extraterritorial Sewer Service Agreement with the City as he is currently experiencing issues with his existing septic system; and

**WHEREAS**, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 requires that the Local Agency Formation Commission review and approve extraterritorial service agreements; and

**WHEREAS**, the City does not desire to annex the subject property to the City at this time, but is willing to provide the Property Owner with Wastewater Services given that the Property Owner pay any and all costs associated with making such connections and obtaining all necessary permits and approvals; and

**WHEREAS**, the necessity of this extraterritorial agreement is to address immediate health and safety needs of the public; consistent with Government Code section 56133 (c); and



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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**WHEREAS**, the City has available Wastewater Services (Sewer) with sufficient capacity which may be extended to the Subject Property and is willing to provide Wastewater Services so long as the Property Owner fully complies with, abides by, and performs all conditions precedent to such City performance, as specified in the Agreement.

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

SECTION 1. Property Owner will fully complete all of the following tasks, at Property Owner's sole cost and expense, as a condition precedent to City's obligation to provide Wastewater Services (Sewer):

1. Complete an application for extraterritorial services on a form provided by City and pay the application deposit (which includes, without limitation, the costs of preparing this agreement). The application will have the following as attachments:
  - a. Design and engineering diagrams prepared by Property Owner (or Property Owner's duly licensed consultant) in a form satisfactory to the City Engineer and City Director of City Services & Planning showing how Sewer will be connected and identifying the point of connection to City's system.
  - b. An estimate of annual Sewer usage.
2. Upon tentative approval by City and delivery by City to Property Owner of a written cost estimate and connection analysis, the Property Owner shall submit payment for an application to LAFCO for approval of an Extraterritorial Service request (City will submit its evidence of consent to provide service as requested by LAFCO).
3. Upon receiving LAFCO approval, submit a standard City application for connection to the City Wastewater Service and pay all standard fees and costs associated with such applications and pay any special costs as estimated by the City Engineer and City Director of City Services & Planning that will be incurred by the City in connection with connecting Wastewater Services outside the City Limits, including without limitation any and all City costs in connection with construction inspection and plan review for purposes of granting approvals.



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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4. Approve the written statement (City Statement) prepared by City staff showing the exact costs to be paid and the timing of payment and approve the Point of Service and any other technical details required to affect the Wastewater Services Connection.
5. Property Owner obtaining, at Property Owner's sole cost and expense, any and all permits and approvals required for the Wastewater Services connection by any governmental or quasi-governmental or utility entity and complying with any and all (if any) environmental reviews including without limitation those pertaining to the California Environmental Quality Act (CEQA). Such efforts will be at Property Owner's sole cost and expense.

SECITON 3. The City of Lindsay City Council directs that the Director of City Services & Planning or his/her designee to transmit this resolution to the Local Agency Formation Commission of Tulare County and the City of Lindsay City Councils' request that the Local Agency Formation Commission of Tulare County take the necessary actions for the approval of this Extraterritorial Services Agreement in the manner provided by the Cortese-Knox Hertzberg Local Government Reorganization Act of 2000.

SECTION 4. The Mayor, or pending officer, is hereby authorized to affix their signature to the Resolution signifying its adoption by the City Council of the City of Lindsay, and the City Clerk, or their duly appointed deputy, is directed to attest them.

SECTION 5. The City Manager, is hereby authorized to affix their signature to execute the Extraterritorial Sewer Service Agreement once all requirements are met.



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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

MEETING DATE	May 12, 2026
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

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

\_\_\_\_\_  
Misty Villareal, Mayor

### CERTIFICATE OF ATTESTING OFFICER

The undersigned, Miranda Cordova, City Clerk of the City of Lindsay does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the City of Lindsay which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date thereof.

ATTEST: \_\_\_\_\_  
Miranda Cordova, City Clerk



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.11  
Consent

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**DEPARTMENT:** Finance

**FROM:** Soledad Ruiz-Nunez, Director of Finance

**Agenda Title:** Resolution No. 26-16 – Setting Public Hearing Date for Annual Refuse Service Charges

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## ACTION & RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 26-16, declaring its intention to levy annual refuse service charges for Mid-Valley Disposal, LLC on the Tulare County property tax roll and set a public hearing for June 9, 2026 at 6:00 p.m.

## BACKGROUND | ANALYSIS

The City of Lindsay has established fees and charges for solid waste refuse services provided to properties within the city and certain unincorporated areas. These fees may be revised from time to time in accordance with State law.

Mid-Valley Disposal, LLC provides solid waste services under the City's waste disposal and franchise agreements. In accordance with California Health & Safety Code Sections 5470–5473, refuse charges may be collected through the property tax roll. An annual report is prepared identifying each parcel receiving service and the associated charges.

Resolution No. 26-16 declares the City Council's intention to place the refuse service charges on the property tax roll for Fiscal Year 2026–27. Adoption of the resolution triggers the legally-required noticing and public hearing process.

The following actions are included:

- **Setting a Public Hearing:** June 9, 2026, at 6:00 p.m. in the Council Chambers.
- **Publishing Notice:** The City Clerk will publish notice in accordance with Government Code Section 6066.
- **Mailing Notices:** Notices will be mailed to all affected property owners based on the latest equalized assessment roll.
- **Protest Procedure:** If a majority protest is received (owners of a majority of affected parcels), the charges may **not** be placed on the tax roll and would instead be billed separately.

If the June 9, 2026 meeting cannot be held or ends before the public hearing, the hearing will automatically continue to the next regularly scheduled meeting or a date certain set by Council.

## FISCAL IMPACT

Adoption of the Resolution and placement of charges on the tax roll facilitates the efficient collection of refuse fees and reduces administrative costs associated with manual billing.

## ATTACHMENTS

1. Resolution No. 26-16 – Declaring Intention to Levy Annual Refuse Charges and Setting Public Hearing Date.

Reviewed/Approved: \_\_\_\_\_



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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**NUMBER** 26-16

**TITLE** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY DECLARING ITS INTENTION TO LEVY FOR ANNUAL BILLINGS FOR MID-VALLEY DISPOSAL, LLC SOLID WASTE REFUSE SERVICES, AND SETTING A PUBLIC HEARING FOR JUNE 9, 2026

**MEETING** At a regularly scheduled meeting of the City of Lindsay City Council held on May 12, 2026, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

**WHEREAS**, the City of Lindsay (the “City”) has previously established fees and charges for refuse service to properties within the City of Lindsay and non-incorporated areas of Tulare County, as may be revised from time to time in the manner provided by law; and

**WHEREAS**, the City Council of the City has by previous resolution established the procedures for billing residential customers for solid waste refuse services provided by Mid-Valley Disposal, LLC, and pursuant to the provisions of the Section 5470, et. seq., of the Health and Safety Code of the State of California, have ordered an annual report that provides for the levy and collection of properties receiving solid waste refuse services on the County of Tulare property tax bill; and,

**WHEREAS**, the billing, policies, and procedures of Mid-Valley Disposal, LLC are established by the waste disposal agreement between the City and Mid-Valley Disposal, LLC, as further detailed by the Franchise Agreement; and,

**WHEREAS**, the Health and Safety Code section 5470, et. seq., provides procedures for a waste disposal charge to be collected on the tax rolls in the same manner, by the same person, and at the same time, together with, and not separately from, its general taxes; and,

**WHEREAS**, the City will hold a public hearing on June 9, 2026 and provide notice to the affected property owners; and,

**WHEREAS**, the City intends on adding such refuse charges to the tax roll.



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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

- SECTION 1. Pursuant to Health and Safety Code sections 5473 et, seq., the City Council hereby declares its intention to add refuse charges to the tax roll.
- SECTION 2. Notice is hereby given that on June 9, 2026, at 6:00 p.m. in the Council Chambers at City Hall, is the day, hour and place fixed by the City Council. for the hearing of protests and objections to the adoption of the annual report. All interested persons will be afforded the opportunity to hear and be heard. The City Council will consider all oral statements and all written protests made or filed by an interested person. If the City Council finds that protest is made by the owners of a majority of separate parcels of property described in the report, then the report shall not be adopted, and the charges shall be collected separately from the tax roll and shall not constitute a lien against any parcel or parcels of land. Any written protests or objections must contain or refer to a description of the property in which each protester thereof is interested sufficient to identify the same and if the protester is not shown on the last equalized assessment roll as the owner of the property, must contain or be accompanied by evidence that such protester is the owner of the property.
- SECTION 3. The City Clerk is hereby directed to cause notice of the passage of this Resolution to be published pursuant to Section 6066 of the Government Code in a newspaper of general circulation as required by law.
- SECTION 4. The City Clerk is further directed to cause notice of hearing thereof to be mailed to each person to whom any parcel or parcels of real property described in said report is assessed in the last equalized assessment roll available on the date said report is prepared, at the address shown on said assessment roll or as known to said Clerk.
- SECTION 5. This Resolution, which is required to be published as set forth above, shall be deemed to satisfy the requirements of Health and Safety Code section 5473.1, which requires that notice be given in writing of the filing of said report.
- SECTION 6. This Resolution shall become immediately effective upon adoption and shall remain in effect until specifically repealed.
- SECTION 7. In the event the City Council meeting of June 9, 2026, is not held or is concluded prior to the public hearing of this agenda item, this public



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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hearing will automatically be continued to the next regularly scheduled meeting or to a date certain as scheduled by the City Council.



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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

MEETING DATE	May 12, 2026
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

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

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Misty Villarreal, Mayor

### CERTIFICATE OF ATTESTING OFFICER

The undersigned, Miranda Cordova, City Clerk of the City of Lindsay does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the City of Lindsay which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date thereof.

ATTEST: \_\_\_\_\_

Miranda Cordova, City Clerk

## CITY OF LINDSAY PUBLIC HEARING NOTICE

### LEVY AND COLLECTION OF DELINQUENT SERVICE FEES ON TULARE COUNTY PROPERTY TAX ROLLS

Date: Tuesday, June 9, 2026  
Time: 6:00PM or as soon thereafter  
Location: Council Chambers City Hall  
251 East Honolulu Street, Lindsay, CA 93247

NOTICE IS HEREBY GIVEN that the City Council of the City of Lindsay, California, will hold a public hearing on Tuesday, June 9, 2026, beginning at 6:00 PM (or as soon thereafter as the matter can be heard) to consider the matter:

*Pursuant to Health and Safety Code Sections 5470, et. seq., and 5473, et. seq., written report has been filed with the City Clerk of the City of Lindsay containing a description of each parcel of real property receiving sewer, refuse, and/or water services for which payment is delinquent and containing the amount of delinquent service charges for each such parcel for the period ending June 30, 2026.*

The public hearing will be held in the Council Chambers at the Lindsay City Hall, 251 East Honolulu Street, Lindsay, CA 93247, unless, pursuant to Executive Order N-29-20 or other order, the meeting may be conducted by teleconference or at another location to accommodate social distancing.

The purpose of the hearing is to determine whether the delinquent fees and charges described in said report shall be collected with and not separately from, the general taxes of the City of Lindsay. This means that, if the delinquent charges are not paid in a timely manner, they may be assessed against the property and collected as a tax lien.

All interested persons will be afforded the opportunity to hear and be heard at the June 9, 2026, public hearing. The City Council will consider all oral statements and all written protests made or filed by an interested person. If the City Council finds that protest is made by the owners of a majority of separate parcels of property described in the report, then the report shall not be adopted and the charges shall be collected separately from the tax roll and shall not constitute a lien against any parcel or parcels of land. Any written protests or objections must contain or refer to a description of the property in which each protester thereof is interested sufficient to identify the same and if the protester is not shown on the last equalized assessment roll as the owner of the property, must contain or be accompanied by evidence that such protester is the owner of the property. Written comments may be made to the City Council by letter (for mail or hand delivery) to:

City Clerk  
251 East Honolulu Street  
Lindsay, CA 93247

The written report describing each parcel is available for review at the Office of the City Clerk between the hours of 9:00 a.m. and 5:00 p.m., Monday through Friday. Please contact the Office of the City Clerk at (559) 562-7102, Ext. 8034 if you would like to schedule an appointment to review the report of parcels. In the event that City Hall remains closed to the public in the days leading up to the public hearing, a copy may be requested from the Office of the City Clerk at [lindsaycityclerk@lindsay.ca.us](mailto:lindsaycityclerk@lindsay.ca.us).

**To avoid having a lien placed against your property, you must pay the assessment amount directly to the Lindsay Finance Department by July 17, 2026, at 4:00 PM.**

**CIUDAD DE LINDSAY AVISO DE AUDIENCIA PÚBLICA  
COBRO POR SERVICIOS NO PAGADOS EN LAS ROLLAS DE IMPUESTOS A LA PROPIEDAD DEL  
CONDADO DE TULARE**

Fecha: martes 9 de junio de 2026  
Hora: 6:00 PM o tan pronto como sea posible  
Ubicación: Ayuntamiento de las Cámaras del Consejo  
251 East Honolulu Street, Lindsay, CA 93247

POR LA PRESENTE SE DA AVISO que el Concejo Municipal de la Ciudad de Lindsay, California, llevará a cabo una audiencia pública el 9 de junio de 2026 a partir de las 6:00 p.m. (o tan pronto como se escuche el asunto) para considerar el asunto:

*De conformidad con las Secciones 5470, et. Del Código de Salud y Seguridad. seq., y 5473, et. seq., se ha presentado un informe escrito a la Secretaria Municipal de la Ciudad de Lindsay que contiene una descripción de cada parcela de propiedad que recibe servicios de alcantarillado, basura y/o agua cuyo pago(s) están atrasados y que contiene la cantidad de cobro por dichos servicios no pagados de cada parcela a partir del 30 de junio de 2026.*

La audiencia pública se llevará a cabo en las Cámaras del Consejo en el Ayuntamiento de Lindsay, 251 East Honolulu Street, Lindsay, CA 93247, a menos que, de conformidad con la Orden Ejecutiva N-29-20 u otra orden, la reunión se pueda llevar a cabo por teleconferencia o en otro lugar para acomodar el distanciamiento social.

El propósito de la audiencia es determinar si las tarifas y los cargos por los servicios no pagados descritos en dicho informe se cobrarán con los impuestos generales de la Ciudad de Lindsay y no por separado de ellos. Todas las personas interesadas tendrán la oportunidad de escuchar y ser escuchadas. El Ayuntamiento considerará todas las declaraciones orales y todas las protestas escritas realizadas o presentadas por una persona interesada. Si el Concejo Municipal determina que los propietarios de la mayoría de las parcelas de propiedad descritas en el informe presentan una protesta, el informe no se adoptará y los cargos se cobrarán por separado del registro de impuestos y no constituirán un gravamen contra cualquier parcela o parcelas de tierra.

Cualquier protesta u objeción por escrito debe contener o hacer referencia a una descripción de la propiedad lo suficiente como para identificar la propiedad y si el manifestante no aparece en la última lista de tasación como propietario, debe contener o ir acompañado de evidencia de que dicho manifestante es el dueño/a de la propiedad. Se pueden hacer comentarios por escrito al Concejo Municipal por carta (por correo o entrega en mano) a:

Secretaria Municipal  
251 East Honolulu Street  
Lindsay, CA 93247

El informe escrito que describe cada parcela de propiedad está disponible para su revisión en la Oficina de la Secretaria Municipal entre las 9:00 a.m. y las 5:00 p.m., de lunes a viernes. Comuníquese con la Oficina de la Secretaria Municipal de la Ciudad al (559) 562-7102, Ext. 8034 si desea agendar una cita para revisar el informe de parcelas. En el caso de que el Ayuntamiento permanezca cerrado al público en los días previos a la audiencia pública, se puede solicitar una copia a la Oficina de la Secretaria Municipal de la Ciudad en [lindsaycityclerk@lindsay.ca.us](mailto:lindsaycityclerk@lindsay.ca.us).

**Para evitar que se le imponga un gravamen sobre su propiedad, debe pagar los cobros atrasados directamente al Departamento de Finanzas de la Ciudad de Lindsay antes del [FECHA] a las 4 de la tarde.**

**Exhibit**  
**Preliminary Annual Report - Residential Accounts Trash Enrollments**  
**Fiscal Year 2026-2027**

<b>ACCOUNT</b>	<b>Assessor's Parcel Number</b>	<b>ADDRESS</b>	<b>Amount</b>
000000-4	201-210-065	483 MATTHEW PL	\$471.60
000001-4	205-163-003	195 N OXFORD	\$471.60
000009-2	206-121-018	1594 E TULARE ROAD	\$471.60
000010-2	206-121-017	1586 E TULARE ROAD	\$471.60
000011-1	206-121-016	1572 E TULARE ROAD	\$471.60
000012-1	206-121-015	1564 E TULARE ROAD	\$471.60
000014-1	206-121-014	1550 E TULARE ROAD	\$471.60
000016-2	206-121-013	1544 E TULARE ROAD	\$471.60
000017-2	206-121-012	1532 E TULARE ROAD	\$471.60
000018-1	206-121-011	1524 E TULARE ROAD	\$471.60
000019-2	206-121-010	1510 E TULARE ROAD	\$471.60
000025-2	206-061-001	396 SYCAMORE AVE	\$471.60
000026-2	206-061-014	386 SYCAMORE AVE	\$471.60
000027-2	206-061-013	366 SYCAMORE AVE	\$630.00
000028-1	206-061-012	336 SYCAMORE AVE	\$471.60
000029-4	206-061-011	326 SYCAMORE AVE	\$471.60
000030-4	206-061-010	316 SYCAMORE AVE	\$471.60
000031-12	206-061-009	1315 E HERMOSA ST	\$471.60
000032-2	206-113-001	1396 E HERMOSA	\$471.60
000034-5	206-113-003	1352 E HERMOSA	\$471.60
000035-2	206-113-004	1328 E HERMOSA	\$471.60
000037-1	206-113-006	1313 DAWN ST	\$471.60
000042-6	206-113-011	272 SYCAMORE	\$471.60
000044-1	206-113-013	256 N SYCAMORE	\$471.60
000055-1	206-112-006	238 ORANGEWOOD	\$471.60
000057-3	206-112-010	204 ORANGEWOOD	\$471.60
000059-2	206-111-017	213 ORANGEWOOD	\$471.60
000100-5	206-122-004	438 MEMORY LANE	\$471.60
000101-2	206-122-003	424 MEMORY LANE	\$471.60
000108-2	206-062-004	351 N FOOTHILL AVE	\$471.60
000109-1	206-062-003	383 FOOTHILL AVE	\$471.60
000110-1	206-062-002	393 FOOTHILL AVE	\$471.60
000113-1	206-053-005	449 N FOOTHILL AVE	\$471.60
000115-8	206-053-001	498 LAUREL AVE	\$943.20
000120-2	206-053-008	414 LAUREL AVE	\$630.00
000122-2	206-062-014	384 LAUREL AVE	\$471.60
000123-3	206-062-013	368 LAUREL AVE	\$471.60
000124-1	206-062-012	338 LAUREL AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000125-2	206-062-011	318 LAUREL AVE	\$471.60
000126-1	206-062-010	310 LAUREL AVE	\$471.60
000130-3	206-061-008	303 LAUREL AVE	\$471.60
000134-2	206-061-004	365 LAUREL AVE	\$471.60
000135-3	206-061-003	385 LAUREL AVE	\$471.60
000146-4	206-051-006	417 SYCAMORE AVE	\$471.60
000147-1	206-051-005	439 SYCAMORE AVE	\$725.16
000148-3	206-051-004	449 SYCAMORE AVE	\$946.80
000149-1	206-051-003	469 SYCAMORE AVE	\$471.60
000152-1		1108 E TULARE RD	\$471.60
000154-1	206-044-011	457 LAFAYETTE AVE	\$471.60
000155-1	206-044-012	445 LAFAYETTE AVE	\$471.60
000156-2	206-044-013	433 LAFAYETTE AVE	\$471.60
000157-3		450 LAFAYETTE AVE	\$471.60
000158-4	206-051-009	448 LAFAYETTE AVE	\$471.60
000159-1	206-051-008	440 LAFAYETTE AVE	\$471.60
000160-2	206-051-007	420 LAFAYETTE AVE	\$630.00
000168-8	206-111-004	282 LAFAYETTE AVE	\$471.60
000171-1	206-111-010	250 LAFAYETTE	\$471.60
000172-2	206-111-012	244 LAFAYETTE	\$471.60
000173-3	206-111-014	232 N LAFAYETTE	\$471.60
000174-6	206-111-016	218 LAFAYETTE	\$471.60
000175-7	206-111-018	202 LAFAYETTE	\$471.60
000176-1	206-022-011	203 LAFAYETTE	\$471.60
000178-3	206-022-009	221 LAFAYETTE AVE	\$471.60
000180-3	206-022-007	237 LAFAYETTE AVE	\$471.60
000181-2	206-022-006	245 LAFAYETTE AVE	\$471.60
000182-2	206-022-005	257 LAFAYETTE AVE	\$471.60
000183-8	206-022-004	265 LAFAYETTE AVE	\$471.60
000184-1	206-022-003	277 LAFAYETTE	\$471.60
000185-8	206-022-020	1152 E HERMOSA STREET	\$471.60
000187-1	206-032-009	319 LAFAYETTE AVE	\$471.60
000188-1	205-113-015	369 N BELLAH AVE	\$471.60
000189-5	205-113-005	481 FIRST ST	\$471.60
000190-1	205-113-017	351 N BELLAH ST	\$471.60
000191-7	205-113-018	347 N BELLAH AVE	\$471.60
000192-8	205-113-020	331 N BELLAH AVE	\$471.60
000193-5	205-113-021	329 N BELLAH	\$471.60
000194-3	205-113-031	325 WORMER CT	\$471.60
000195-7	205-113-022	315 N BELLAH AVE	\$471.60
000196-3	205-113-025	465 E HERMOSA	\$943.20
000197-7	205-113-028	323 WORMER CT	\$471.60
000200-3	205-113-023	485 E HERMOSA	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000202-1	205-241-002	455 E HERMOSA ST	\$471.60
000203-1	205-241-010	449 E HERMOSA ST	\$471.60
000204-11	205-241-004	445 E HERMOSA ST	\$471.60
000205-1	205-241-009	425 E HERMOSA ST	\$471.60
000206-2	206-093-009	155 LINDA VISTA	\$471.60
000207-2	206-093-010	161 LINDA VISTA	\$471.60
000208-1	206-093-011	167 LINDA VISTA	\$471.60
000209-1	206-093-012	169 LINDA VISTA	\$471.60
000210-2	206-093-013	173 LINDA VISTA DR	\$471.60
000211-6	206-094-003	174 LINDA VISTA	\$471.60
000212-1	206-093-014	177 LINDA VISTA	\$471.60
000213-13	206-094-004	178 LINDA VISTA	\$471.60
000215-6	206-094-005	182 LINDA VISTA DR	\$471.60
000216-2	206-093-016	185 LINDA VISTA	\$471.60
000217-10		186 LINDA VISTA	\$471.60
000218-1	206-093-017	189 LINDA VISTA	\$471.60
000219-2	206-093-018	193 LINDA VISTA	\$471.60
000220-1	206-093-019	197 LINDA VISTA	\$471.60
000221-2	206-094-007	190 LINDA VISTA	\$471.60
000222-1	206-093-020	801 E VALENCIA	\$471.60
000223-1	206-094-015	755 VALENCIA	\$471.60
000224-1	206-094-010	106 LINDA VISTA	\$471.60
000225-2	206-094-011	114 LINDA VISTA	\$471.60
000227-3	206-093-003	129 LINDA VISTA	\$471.60
000228-2	206-093-004	133 LINDA VISTA	\$471.60
000230-9	206-093-005	137 LINDA VISTA	\$471.60
000231-4	206-093-006	141 LINDA VISTA	\$471.60
000232-6	206-103-005	250 1/2 CAMBRIDGE	\$471.60
000233-10	206-103-005	250 CAMBRIDGE	\$943.20
000234-1	206-103-013	257 S STANFORD	\$471.60
000235-2	205-123-008	481 THIRD ST	\$471.60
000236-1	205-123-014	465 N BELLAH	\$471.60
000237-1	205-123-009	491 THIRD ST	\$630.00
000239-3	205-123-018	437 N BELLAH	\$471.60
000240-1	205-123-019	429 N BELLAH AVE	\$471.60
000241-2	205-123-020	425 BELLAH AVE	\$471.60
000242-1	205-123-021	469 SECOND ST	\$471.60
000243-2	205-113-012	389 N BELLAH AVE	\$471.60
000244-1	205-113-013	381 N BELLAH	\$471.60
000245-10	205-113-014	377 N BELLAH AVE	\$471.60
000254-4	205-172-005	187 S HARVARD AVE	\$471.60
000255-1	205-172-004	127 S HARVARD AVE	\$471.60
000256-3	205-172-003	656 E HONOLULU ST	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000260-9	205-164-015	111 N HARVARD	\$471.60
000261-1	205-164-014	121 N HARVARD	\$471.60
000262-12	205-164-013	137 N HARVARD	\$630.00
000263-5	205-164-012	143 N HARVARD AVE	\$471.60
000264-6	205-164-011	153 N HARVARD ST	\$471.60
000265-6		161 N HARVARD AVE	\$471.60
000266-3	205-164-009	171 N HARVARD AVE	\$471.60
000267-2	205-164-008	177 N HARVARD AVE	\$471.60
000268-5	205-164-007	181 N HARVARD AVE	\$471.60
000269-2	205-164-006	187 N HARVARD AVE	\$471.60
000270-6	205-164-005	197 N HARVARD AVE	\$471.60
000271-5	205-153-016	201 N HARVARD AVE	\$471.60
000272-5	205-153-015	211 N HARVARD AVE	\$471.60
000273-9	205-153-014	219 N HARVARD AVE	\$471.60
000274-1	205-153-013	227 N HARVARD AVE	\$471.60
000275-3	205-153-012	235 N HARVARD AVE	\$471.60
000276-5		241 N HARVARD	\$471.60
000277-2	205-153-010	245 N HARVARD AVE	\$471.60
000278-1	205-153-009	253 N HARVARD AVE	\$471.60
000279-2	205-153-008	261 N HARVARD AVE	\$471.60
000281-1	205-153-007	279 N HARVARD AVE	\$471.60
000282-8	205-153-006	287 N HARVARD AVE	\$630.00
000283-1	205-153-006	297 N HARVARD AVE	\$471.60
000284-11	205-153-006	874 E HERMOSA ST	\$471.60
000285-6	205-153-024	282 OXFORD AVE	\$471.60
000286-4	205-153-003	280 OXFORD	\$471.60
000287-4	205-153-002	270 OXFORD AVE	\$943.20
000288-5	205-153-001	264 OXFORD AVE	\$471.60
000289-1	205-153-023	260 OXFORD AVE	\$471.60
000290-13	205-153-022	258 OXFORD	\$471.60
000291-12	205-153-023	254 OXFORD AVE	\$471.60
000292-11	205-144-017	252 OXFORD	\$471.60
000293-10	205-153-021	246 OXFORD AVE	\$943.20
000294-4	205-153-020	230 N OXFORD	\$471.60
000295-1	205-153-019	220 N OXFORD	\$471.60
000296-10		216 OXFORD	\$566.76
000297-6	205-153-017	206 OXFORD	\$471.60
000298-7	205-164-004	192 OXFORD AVE	\$471.60
000299-1	205-164-003	176 OXFORD AVE	\$471.60
000300-1	205-164-002	162 OXFORD AVE	\$471.60
000301-7	205-164-001	150 OXFORD AVE	\$471.60
000302-6	205-164-019	142 OXFORD ST	\$471.60
000303-4	205-164-018	136 OXFORD AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000304-3	205-164-017	126 OXFORD AVE	\$471.60
000305-4	205-164-016	104 OXFORD AVE	\$471.60
000309-5		213 OXFORD AVE	\$471.60
000310-2	205-152-008	225 OXFORD AVE	\$471.60
000311-1	205-152-007	231 OXFORD AVE	\$471.60
000312-1	205-152-006	247 OXFORD AVE	\$471.60
000313-1	205-152-005	257 OXFORD AVE	\$471.60
000314-2	205-152-004	265 OXFORD AVE	\$471.60
000315-6	205-152-003	275 OXFORD	\$943.20
000316-4	205-152-010	279 OXFORD	\$471.60
000317-18	205-152-014	754 E HERMOSA ST	\$471.60
000318-15	205-152-014	784 E HERMOSA	\$471.60
000322-1	205-144-003	396 OXFORD AVE	\$471.60
000331-1	202-145-010	900 SYCAMORE	\$471.60
000332-4	202-145-009	912 SYCAMORE	\$471.60
000333-3	202-145-008	924 SYCAMORE	\$471.60
000334-1	202-145-007	936 SYCAMORE	\$471.60
000335-1	202-145-006	948 SYCAMORE	\$471.60
000336-11	202-145-005	956 SYCAMORE	\$471.60
000338-2	202-145-003	972 SYCAMORE	\$471.60
000339-1	202-145-002	988 N SYCAMORE	\$471.60
000340-11	202-145-001	996 SYCAMORE AVE	\$471.60
000341-1	202-133-010	1004 SYCAMORE	\$471.60
000342-2	202-133-009	1016 SYCAMORE	\$471.60
000343-1	202-133-008	1028 SYCAMORE	\$471.60
000344-2	202-133-007	1036 SYCAMORE	\$471.60
000345-1	202-133-006	1048 SYCAMORE	\$471.60
000346-8	202-133-005	1056 SYCAMORE	\$471.60
000347-1	202-133-004	1064 SYCAMORE	\$471.60
000348-6	202-133-003	1072 SYCAMORE AVE	\$471.60
000350-2	202-133-001	1096 N SYCAMORE	\$471.60
000351-5	202-131-021	1099 SYCAMORE	\$471.60
000352-1	202-131-022	1087 SYCAMORE	\$471.60
000353-1	202-131-023	1075 SYCAMORE	\$471.60
000354-1	202-131-024	1067 SYCAMORE	\$471.60
000355-1	202-131-025	1059 SYCAMORE	\$471.60
000356-1	202-131-026	1047 SYCAMORE	\$471.60
000357-1	202-131-027	1035 SYCAMORE	\$471.60
000358-1	202-131-028	1023 SYCAMORE	\$471.60
000359-1	202-131-029	1011 SYCAMORE	\$471.60
000360-2		1005 SYCAMORE	\$471.60
000361-1	202-144-011	997 N SYCAMORE	\$471.60
000363-7	202-144-013	973 SYCAMORE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000364-1	202-144-014	965 SYCAMORE	\$471.60
000365-3	202-144-015	957 SYCAMORE	\$471.60
000366-3	202-144-016	949 SYCAMORE	\$471.60
000367-3	202-144-017	937 N SYCAMORE	\$471.60
000368-1	202-144-018	925 SYCAMORE	\$471.60
000369-4	202-144-019	913 N SYCAMORE	\$471.60
000370-3	202-144-020	901 SYCAMORE	\$471.60
000371-2	206-044-023	1078 E TULARE RD	\$1,886.40
000372-6	206-044-016	1072 E TULARE RD	\$471.60
000373-1	206-044-015	1068 E TULARE RD	\$471.60
000374-2	206-044-017	490 N CAMBRIDGE AVE	\$471.60
000375-1	206-044-017	486 N CAMBRIDGE AVE	\$471.60
000377-1	206-044-028	480 N CAMBRIDGE	\$471.60
000378-5	206-044-029	1065 DENVER ST	\$471.60
000379-8	206-044-010	1077 DENVER ST	\$471.60
000381-1	206-044-009	1081 DENVER ST	\$471.60
000382-2	206-044-021	1083 DENVER ST	\$943.20
000383-1	206-045-010	397 LAFAYETTE	\$471.60
000384-3	206-045-007	1082 DENVER ST	\$471.60
000385-1	206-045-006	1080 DENVER ST	\$471.60
000386-3	206-045-019	1070 DENVER ST	\$471.60
000387-1	206-045-018	1068 DENVER ST	\$471.60
000388-1	206-045-002	1060 DENVER ST	\$471.60
000389-1	206-045-012	398 CAMBRIDGE ABC&D	\$1,414.80
000392-3	206-041-006	1012 DENVER ST	\$471.60
000393-1	206-041-009	1004 DENVER	\$471.60
000395-5	206-041-002	972 DENVER ST	\$471.60
000396-2	206-041-002	972 1/2 DENVER ST	\$943.20
000398-5	206-042-006	909 DENVER ST	\$471.60
000399-1	206-042-005	929 DENVER ST	\$471.60
000400-3	206-042-004	945 DENVER ST	\$471.60
000401-5	206-042-003	955 DENVER ST	\$471.60
000402-6	206-042-002	959 DENVER ST	\$471.60
000403-3	206-042-001	991 DENVER ST	\$471.60
000404-7		514 DENVER CT #A	\$471.60
000405-2	206-043-017	514 DENVER CT	\$471.60
000406-1	206-043-003	1001 DENVER ST	\$471.60
000407-2	206-043-002	1005 DENVER ST	\$471.60
000408-3	206-043-001	1009 DENVER ST	\$1,414.80
000409-1	206-043-016	1011 DENVER ST	\$471.60
000410-1	206-043-015	1013 DENVER ST	\$471.60
000411-5	206-043-014	1017 DENVER ST	\$471.60
000412-1	206-043-013	1029 DENVER ST	\$943.20

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000414-7	206-043-011	1049 DENVER ST	\$471.60
000415-10	206-043-020	485 N CAMBRIDGE AVE	\$471.60
000417-3	206-043-020	1056 E TULARE RD	\$471.60
000418-5	206-043-020	1054 E TULARE RD	\$471.60
000419-1	206-043-018	1044 E TULARE RD	\$471.60
000420-1	206-043-008	1038 E TULARE RD	\$471.60
000421-1	206-043-008	1030 E TULARE RD	\$471.60
000422-1	206-043-007	1016 E TULARE RD	\$471.60
000423-1	206-043-006	1014 E TULARE RD	\$630.00
000424-1	206-043-005	1002 E TULARE	\$471.60
000425-3	206-042-012	589 DENVER CT	\$471.60
000426-2	206-042-014	567 DENVER CT	\$471.60
000427-7	206-042-015	543 DENVER CT	\$471.60
000428-4	206-042-016	537 DENVER CT	\$471.60
000429-1	206-042-007	458 N HARVARD AVE	\$471.60
000430-1	206-042-008	472 N HARVARD	\$471.60
000431-3	206-042-009	480 N HARVARD AVE	\$471.60
000432-11	206-042-011	498 N HARVARD AVE	\$471.60
000433-2	206-042-010	944 E TULARE RD	\$471.60
000435-4	205-134-003	483 N HARVARD AVE	\$471.60
000436-3	205-134-004	471 N HARVARD	\$471.60
000437-2	205-134-005	465 N HARVARD	\$471.60
000438-6	205-134-006	447 N HARVARD AVE	\$471.60
000439-4	205-134-008	439 N HARVARD AVE	\$471.60
000440-1	205-134-009	433 N HARVARD	\$471.60
000441-7	205-134-010	429 N HARVARD	\$630.00
000442-8	205-134-011	421 N HARVARD	\$471.60
000443-1	205-134-014	411 N HARVARD AVE	\$471.60
000444-13	205-134-015	403 N HARVARD AVE	\$471.60
000445-3	205-144-004	397 N HARVARD AVE	\$471.60
000446-2	205-144-005	393 N HARVARD AVE	\$471.60
000447-10	205-144-006	381 N HARVARD	\$471.60
000448-6	205-144-007	375 N HARVARD	\$471.60
000449-3		363 N HARVARD	\$471.60
000450-4	205-144-009	349 N HARVARD	\$630.00
000451-1	205-144-010	343 N HARVARD	\$630.00
000453-1	205-144-012	319 N HARVARD	\$471.60
000457-1	205-142-011	629 E HERMOSA	\$471.60
000458-4	205-142-012	609 E HERMOSA	\$471.60
000461-1	205-142-009	328 ORANGE	\$471.60
000462-1	205-142-008	336 ORANGE AVE	\$471.60
000463-4	205-142-006	350 ORANGE	\$471.60
000464-7	205-142-005	362 ORANGE AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000465-5	205-142-004	372 ORANGE AVE	\$471.60
000466-2	205-142-003	376 ORANGE AVE	\$471.60
000467-3	205-142-002	384 ORANGE AVE	\$471.60
000468-9		394 ORANGE AVE	\$471.60
000469-5	205-132-012	406 ORANGE AVE	\$471.60
000470-2	205-132-013	416 ORANGE AVE	\$471.60
000472-2	205-132-008	436 ORANGE AVE	\$471.60
000473-1	205-132-007	448 ORANGE AVE	\$471.60
000474-2	205-132-006	452 ORANGE AVE	\$471.60
000475-1	205-132-005	464 ORANGE AVE	\$471.60
000476-3	205-132-004	472 ORANGE AVE	\$471.60
000477-3	205-132-003	480 ORANGE AVE	\$943.20
000478-1	205-132-002	488 ORANGE AVE	\$471.60
000480-3	205-131-009	497 ORANGE AVE	\$471.60
000481-6		660 E TULARE RD	\$471.60
000483-1	205-131-011	469 ORANGE AVE	\$471.60
000484-2	205-131-012	457 ORANGE AVE	\$471.60
000485-6	205-131-014	441 ORANGE AVE	\$1,101.60
000486-2	205-131-015	433 ORANGE AVE	\$471.60
000487-2	205-131-016	425 ORANGE AVE	\$471.60
000488-1	205-131-017	415 ORANGE AVE	\$471.60
000489-6	205-131-023	413 ORANGE AVE	\$471.60
000490-1	205-141-006	393 ORANGE AVE	\$471.60
000491-3	205-141-007	389 ORANGE AVE	\$630.00
000495-10	205-141-011	345 ORANGE AVE	\$471.60
000496-1	205-141-012	339 ORANGE AVE	\$943.20
000497-1	205-141-013	329 ORANGE AVE	\$943.20
000498-11	205-141-015	565 E HERMOSA ST	\$471.60
000499-2	205-141-016	545 E HERMOSA ST	\$471.60
000500-6	205-141-014	595 E HERMOSA ST	\$471.60
000502-16	205-151-003	546 E HERMOSA ST	\$471.60
000506-1	205-141-019	310 BELLAH AVE	\$943.20
000507-1	205-141-018	525 E HERMOSA	\$471.60
000508-7	205-141-017	543 E HERMOSA	\$471.60
000509-9	205-141-020	322 N BELLAH AVE	\$471.60
000510-2	205-141-021	330 BELLAH AVE	\$471.60
000511-2	205-141-022	340 N BELLAH AVE	\$471.60
000512-1	205-141-023	354 N BELLAH	\$471.60
000513-1	205-141-001	370 N BELLAH	\$471.60
000514-10	205-141-002	378 N BELLAH AVE	\$471.60
000515-11	205-141-003	380 N BELLAH AVE	\$471.60
000516-5	205-141-004	382 N BELLAH	\$943.20
000517-2	205-141-005	388 N BELLAH AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000518-5	205-131-019	408 N BELLAH AVE	\$471.60
000519-4	205-131-020	416 N BELLAH AVE	\$471.60
000521-1	205-131-021	432 N BELLAH AVE	\$471.60
000522-3	205-131-022	440 N BELLAH AVE	\$471.60
000523-2	205-131-001	448 N BELLAH ST	\$471.60
000524-1	205-131-002	458 N BELLAH AVE	\$471.60
000525-7	205-131-003	466 N BELLAH AVE	\$471.60
000526-1	205-131-004	472 N BELLAH AVE	\$471.60
000527-1	205-131-005	484 N BELLAH AVE	\$471.60
000528-1	205-131-006	496 N BELLAH AVE	\$471.60
000529-4	201-100-019	709 ORANGE AVE	\$471.60
000530-2		717 ORANGE	\$471.60
000531-2	201-100-024	725 ORANGE	\$1,414.80
000532-1	201-100-017	737 ORANGE AVE	\$471.60
000533-7	201-100-016	749 ORANGE AVE	\$471.60
000534-1	201-100-015	757 ORANGE	\$471.60
000537-2	201-100-013	779 ORANGE AVE	\$471.60
000538-11	201-100-012	783 ORANGE AVE	\$471.60
000539-4	201-100-011	791 N ORANGE	\$471.60
000540-1	201-090-012	603 E ALAMEDA ST	\$471.60
000541-1	201-124-012	805 N BELLAH AVE	\$471.60
000542-1	201-114-005	576 E ALAMEDA ST	\$471.60
000544-2	201-114-007	777 N BELLAH AVE	\$471.60
000546-2	201-114-009	757 N BELLAH AVE	\$471.60
000547-2	201-114-010	747 N BELLAH	\$471.60
000548-2	201-114-011	737 N BELLAH AVE	\$471.60
000549-3	201-114-012	727 N BELLAH AVE	\$471.60
000550-2	201-114-013	717 N BELLAH AVE	\$471.60
000551-2	201-114-014	707 N BELLAH	\$471.60
000552-1	201-114-015	706 HOMASSEL AVE	\$471.60
000553-6	201-114-016	720 HOMASSEL AVE	\$471.60
000554-3	201-114-017	728 HOMASSEL AVE	\$471.60
000555-6	201-114-018	738 HOMASSEL AVE	\$471.60
000556-7	201-114-019	748 HOMASSEL	\$471.60
000557-1	201-114-020	758 HOMASSEL	\$471.60
000559-3	201-114-002	774 HOMASSEL AVE	\$471.60
000560-6	201-114-003	782 HOMASSEL AVE	\$471.60
000561-1	201-114-004	796 HOMASSEL AVE	\$471.60
000562-10	201-124-013	515 E ALAMEDA ST	\$471.60
000563-1	201-124-014	820 HOMASSEL AVE	\$471.60
000564-1	201-124-015	830 HOMASSEL AVE	\$471.60
000565-2	201-124-016	848 HOMASSEL AVE	\$566.76
000566-5	201-124-001	860 HOMASSEL AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000567-5	201-124-002	872 HOMASSEL AVE	\$471.60
000568-4		884 HOMASSEL AVE	\$471.60
000569-1	201-124-004	890 HOMASSEL AVE	\$471.60
000570-2	201-123-005	893 HOMASSEL AVE	\$471.60
000571-1	201-123-006	887 N HOMASSEL	\$471.60
000572-2	201-123-007	875 HOMASSEL AVE	\$471.60
000573-4	201-123-008	863 HOMASSEL AVE	\$471.60
000574-1	201-123-009	847 HOMASSEL AVE	\$471.60
000575-1	201-123-010	833 N HOMASSEL AVE	\$471.60
000576-3	201-123-011	825 HOMASSEL AVE	\$471.60
000577-2	201-123-012	805 HOMASSEL AVE	\$630.00
000578-5	201-113-004	795 HOMASSEL	\$471.60
000579-3	201-113-003	458 E ALAMEDA AVE	\$471.60
000580-1	201-113-002	444 ALAMEDA DR	\$471.60
000581-3	201-113-001	790 HAMLIN WAY	\$471.60
000582-1	201-113-018	776 HAMLIN WAY	\$471.60
000583-1	201-113-005	779 N HOMASSEL AVE	\$471.60
000584-4	201-113-006	767 N HOMASSEL	\$471.60
000585-2	201-113-017	766 HAMLIN WAY	\$471.60
000586-4	201-113-016	754 HAMLIN WAY	\$471.60
000587-4	201-113-007	755 HOMASSEL	\$471.60
000588-4	201-113-015	742 N HAMLIN WAY	\$471.60
000589-2	201-113-008	747 HOMASSEL	\$471.60
000590-1	201-113-014	734 HAMLIN WAY	\$471.60
000591-6	201-113-009	731 HOMASSEL	\$471.60
000592-4	201-113-010	719 HOMASSEL	\$471.60
000593-6	201-113-013	730 HAMLIN WAY	\$471.60
000594-11	201-113-011	705 HOMASSEL	\$471.60
000595-1	201-113-012	710 HAMLIN WAY	\$471.60
000596-2	201-111-032	733 HAMLIN WAY	\$943.20
000597-1	201-111-033	703 HAMLIN WAY	\$471.60
000598-2	201-111-031	710 SUNSET	\$471.60
000599-1	201-111-030	724 SUNSET DR	\$471.60
000600-8	201-111-029	740 SUNSET DR	\$471.60
000603-6	201-111-037	786 SUNSET DR	\$630.00
000604-7	201-111-025	751 HAMLIN WAY	\$471.60
000605-2	201-111-042	794 SUNSET DR	\$471.60
000606-2	201-111-023	765 HAMLIN WAY	\$471.60
000607-2	201-111-022	775 HAMLIN WAY	\$471.60
000608-6	201-123-013	806 HAMLIN WAY	\$471.60
000609-10	201-123-014	820 HAMLIN WAY	\$471.60
000610-15	201-123-015	830 HAMLIN WAY	\$471.60
000611-1	201-123-016	848 HAMLIN WAY	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000612-2	201-123-002	872 HAMLIN WAY	\$471.60
000613-2		884 HAMLIN WAY	\$471.60
000614-4	201-123-004	892 HAMLIN WAY	\$471.60
000615-3	201-133-027	305 SIERRA VIEW	\$471.60
000616-2	201-133-028	946 HAMLIN WAY	\$630.00
000617-3	201-133-013	970 HAMLIN WAY	\$566.76
000618-5	201-133-014	994 HAMLIN WAY	\$471.60
000619-11	201-133-001	996 HAMLIN WAY	\$471.60
000620-1	201-132-004	997 HAMLIN WAY	\$471.60
000621-2	201-132-008	995 N HAMLIN WAY	\$471.60
000622-2	201-132-009	261 WHITNEY DR	\$471.60
000623-1	201-135-002	955 HAMLIN WAY	\$471.60
000625-1	201-135-003	285 SIERRA VIEW	\$471.60
000626-2	201-122-004	893 HAMLIN WAY	\$471.60
000627-2	201-122-005	881 N HAMLIN WAY	\$471.60
000628-2	201-122-006	861 HAMLIN WAY	\$471.60
000629-4	201-122-007	851 HAMLIN WAY	\$471.60
000630-2	201-122-008	819 HAMLIN WAY	\$471.60
000631-5		807 HAMLIN WAY	\$471.60
000632-2	201-111-020	386 E ALAMEDA DR	\$471.60
000633-7	201-111-019	350 E ALAMEDA	\$471.60
000634-1	201-121-001	860 PARKSIDE	\$566.76
000635-1	201-122-015	804 BOND WAY	\$471.60
000637-2	201-122-002	874 BOND WAY	\$471.60
000638-6	201-121-004	895 BOND WAY	\$471.60
000639-2	201-121-005	871 BOND WAY	\$630.00
000640-2	201-121-006	837 BOND WAY	\$471.60
000641-4		823 BOND WAY	\$471.60
000642-3	201-121-008	805 BOND WAY	\$630.00
000643-1	201-111-012	260 E ALAMEDA ST	\$471.60
000644-4	201-111-010	228 E ALAMEDA	\$471.60
000645-3	201-121-009	810 PARKSIDE PLACE	\$471.60
000646-1	201-121-010	828 PARKSIDE	\$471.60
000647-5	201-121-011	846 PARKSIDE	\$471.60
000648-5	201-121-002	872 PARKSIDE	\$471.60
000649-1	201-121-003	892 PARKSIDE	\$630.00
000650-8	201-140-028	1047 HAMLIN WAY	\$471.60
000654-6	201-131-007	1030 PARKSIDE PL	\$630.00
000655-4	201-140-027	1065 HAMLIN WAY	\$471.60
000657-1	201-140-005	248 HICKORY	\$471.60
000658-1		1044 PARKSIDE	\$471.60
000659-1	201-132-003	240 E MONTE VISTA	\$471.60
000660-2	201-132-002	238 MONTE VISTA	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000661-1	201-132-010	1078 BOND WAY	\$566.76
000662-3	201-132-007	982 BOND WAY	\$630.00
000663-2	201-140-026	1073 HAMLIN WAY	\$471.60
000664-4	201-140-025	1087 HAMLIN WAY	\$471.60
000665-3	201-135-001	956 BOND WAY	\$471.60
000666-2	201-135-006	934 BOND WAY	\$471.60
000667-4	201-140-048	1095 HAMLIN WAY	\$471.60
000671-4	201-135-005	203 SIERRA VIEW	\$768.60
000672-2	201-140-047	1090 HAMLIN WAY	\$471.60
000673-5	201-122-003	892 BOND WAY	\$471.60
000674-2	201-135-004	241 E SIERRA VIEW	\$471.60
000676-1	201-140-046	462 HICKORY ST	\$471.60
000677-1	201-140-045	480 E HICKORY ST	\$471.60
000678-2	201-140-044	500 E HICKORY	\$471.60
000679-2	201-133-023	315 SIERRA VIEW	\$471.60
000681-1	201-133-020	909 HOMASSEL	\$471.60
000682-1	201-133-019	925 HOMASSEL AVE	\$471.60
000683-2	201-140-042	560 E HICKORY	\$471.60
000684-2	201-133-008	937 HOMASSEL AVE	\$471.60
000685-3	201-133-017	1017 HOMASSEL AVE	\$471.60
000686-3	201-133-016	1029 HOMASSEL AVE	\$471.60
000687-3	201-133-021	1037 HOMASSEL AVE	\$471.60
000688-13	201-140-041	1049 HOMASSEL AVE	\$471.60
000689-2	201-140-014	1057 HOMASSEL AVE	\$471.60
000690-2	201-070-019	570 E HICKORY ST	\$471.60
000691-4	201-140-013	1065 HOMASSEL AVE	\$471.60
000692-1	201-140-012	470 GARDEN ST	\$471.60
000693-2	201-140-036	1070 HAMLIN WAY	\$471.60
000694-11	201-140-031	1080 HAMLIN WAY	\$471.60
000695-2	201-140-037	1042 HAMLIN WAY	\$471.60
000696-3	201-140-038	1034 HAMLIN WAY	\$630.00
000697-2	201-140-032	457 GARDEN ST	\$471.60
000698-1	201-140-039	1026 HAMLIN WAY	\$630.00
000699-5	201-140-033	483 GARDEN AVE	\$471.60
000700-5	201-140-030	1023 HAMLIN WAY	\$471.60
000701-2	201-140-034	517 GARDEN ST	\$471.60
000702-3	201-140-029	1035 HAMLIN WAY	\$471.60
000703-2		1055 MOUNTAIN VIEW DR	\$471.60
000704-4	201-140-023	526 GARDEN ST	\$471.60
000705-2	201-140-035	529 GARDEN ST	\$471.60
000706-1	201-070-017	571 GARDEN ST	\$471.60
000707-4	201-070-018	1066 MOUNTAIN VIEW DR	\$471.60
000710-3	201-140-017	1062 HOMASSEL AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000711-3	201-140-018	1054 HOMASSEL AVE	\$471.60
000712-5	201-140-019	1048 HOMASSEL AVE	\$471.60
000713-5	201-137-001	1034 HOMASSEL AVE	\$471.60
000714-2	201-137-002	1028 HOMASSEL AVE	\$471.60
000715-4		1044 MOUNTAIN VIEW DR	\$630.00
000716-1	201-137-003	1016 HOMASSEL AVE	\$471.60
000717-3	201-137-004	1004 HOMASSEL AVE	\$471.60
000718-3	201-134-004	922 HOMASSEL AVE	\$471.60
000719-2	201-134-005	910 HOMASSEL AVE	\$471.60
000720-5		531 SIERRA VIEW ST	\$630.00
000721-1	201-090-004	890 N BELLAH AVE	\$471.60
000722-3	201-124-005	893 N BELLAH AVE	\$471.60
000723-1	201-124-006	887 N BELLAH AVE	\$471.60
000724-2	201-070-010	1038 MT VIEW DR	\$471.60
000725-2	201-090-003	884 N BELLAH AVE	\$471.60
000726-5	201-090-002	872 N BELLAH AVE	\$471.60
000727-2	201-070-009	1032 MT VIEW DRIVE	\$471.60
000729-4	201-124-008	863 N BELLAH AVE	\$471.60
000730-3	201-070-022	1024 MT VIEW	\$471.60
000731-1	201-090-001	860 N BELLAH AVE	\$471.60
000732-4	201-124-009	847 N BELLAH AVE	\$471.60
000733-5	201-090-015	848 N BELLAH AVE	\$471.60
000734-2	201-080-024	1018 MOUNTAIN VIEW	\$471.60
000735-6	201-124-010	835 N BELLAH AVE	\$471.60
000736-2	201-080-025	1010 MOUNTAIN VIEW DR	\$471.60
000738-4	201-090-013	820 N BELLAH AVE	\$471.60
000739-3	201-124-011	825 N BELLAH AVE	\$471.60
000740-6	201-100-010	792 N BELLAH AVE	\$471.60
000741-2	201-080-005	594 MT CIRCLE	\$471.60
000742-1	201-100-009	788 N BELLAH AVE	\$471.60
000743-2	201-100-008	778 N BELLAH AVE	\$471.60
000744-4	201-080-006	584 MT CIRCLE	\$471.60
000745-2	201-100-007	768 N BELLAH AVE	\$471.60
000746-8	201-100-006	756 N BELLAH AVE	\$471.60
000747-3	201-080-007	578 MT CIRCLE	\$471.60
000748-4		748 N BELLAH AVE	\$471.60
000749-1	201-100-004	738 N BELLAH AVE	\$471.60
000750-2	201-100-003	728 N BELLAH AVE	\$471.60
000751-11	201-100-002	718 N BELLAH AVE	\$471.60
000752-6	201-100-001	708 BELLAH AVE	\$471.60
000753-4	205-123-010	491 N BELLAH AVE	\$471.60
000754-2	205-123-011	487 N BELLAH AVE	\$471.60
000755-1	201-080-008	574 MT CIRCLE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000756-2	205-123-035	452 E TULARE	\$471.60
000757-2		566 MT CIRCLE	\$471.60
000758-2	201-080-010	560 MT CIRCLE	\$471.60
000759-1	205-123-012	477 N BELLAH AVE	\$471.60
000760-2	201-080-011	552 MT CIRCLE	\$471.60
000761-2	205-123-013	471 N BELLAH AVE	\$471.60
000762-1	201-080-014	546 MT CIRCLE	\$471.60
000763-9	201-080-013	528 MT VIEW	\$471.60
000764-1	205-241-006	405 E HERMOSA ST	\$471.60
000766-1	201-134-002	516 MT VIEW	\$471.60
000768-3	201-134-001	504 MT VIEW	\$471.60
000769-3	205-242-004	240 HOMASSEL AVE	\$471.60
000770-7	201-137-005	515 MT VIEW	\$471.60
000771-2	205-241-007	322 HOMASSEL AVE	\$471.60
000772-6	205-241-001	334 HOMASSEL AVE	\$471.60
000773-1	201-137-006	533 MT VIEW	\$471.60
000774-4	201-080-015	541 MT VIEW DR	\$471.60
000775-6	205-113-030	362 HOMASSEL	\$471.60
000776-5	201-080-019	1003 MOUNTAIN VIEW DR	\$471.60
000777-5	205-113-029	354 HOMASSEL AVE	\$471.60
000780-3	201-080-020	1011 MT VIEW	\$630.00
000781-4	201-070-020	1023 MT VIEW	\$471.60
000782-4	201-070-021	1035 MOUNTAIN VIEW DR	\$471.60
000783-2	205-113-008	436 2ND ST	\$471.60
000784-9		374 HOMASSEL AVE	\$471.60
000785-1	205-113-007	460 2ND ST	\$471.60
000786-1	205-113-039	398 HOMASSEL	\$471.60
000787-4	205-113-038	392 HOMASSEL	\$630.00
000788-1	205-113-036	440 FIRST ST	\$471.60
000791-5		466 FIRST ST	\$471.60
000792-4	205-113-033	470 FIRST ST	\$471.60
000793-5	205-113-006	466 2ND ST	\$471.60
000794-2	205-113-040	474 FIRST ST	\$471.60
000796-3	205-113-003	441 FIRST ST	\$471.60
000797-2	205-113-002	432 HOMASSEL AVE	\$471.60
000798-7	205-113-001	406 HOMASSEL AVE	\$471.60
000799-14	205-113-010	468 HOMASSEL	\$471.60
000800-6	205-113-011	490 HOMASSEL	\$471.60
000801-1	205-113-009	418 SECOND ST	\$471.60
000802-2	205-122-009	386 E TULARE RD	\$471.60
000803-6	205-123-022	455 2ND ST	\$471.60
000805-1	205-122-007	376 E TULARE RD	\$471.60
000806-7	205-122-006	368 E TULARE RD	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000807-5	205-123-024	453 2ND STREET	\$471.60
000808-8	205-122-006	368 1/4 E TULARE RD	\$471.60
000809-4	205-123-025	441 2ND ST	\$471.60
000810-9	205-122-006	368 1/2 E TULARE RD	\$471.60
000811-3	205-122-010	647 HOMASSEL AVE	\$471.60
000812-2	205-123-029	419 2ND ST	\$471.60
000813-3	205-122-011	645 HOMASSEL AVE	\$471.60
000814-3	205-122-012	623 HOMASSEL	\$471.60
000815-7	205-123-031	548 HOMASSEL	\$471.60
000816-1	205-122-013	603 HOMASSEL	\$471.60
000817-4	205-122-014	595 HOMASSEL AVE	\$471.60
000819-2	205-123-030	586 N HOMASSEL AVE	\$630.00
000820-3	205-122-015	575 N HOMASSEL AVE	\$471.60
000821-2	205-122-016	561 HOMASSEL AVE	\$471.60
000822-2	205-122-017	547 HOMASSEL AVE	\$471.60
000823-3	205-122-018	525 HOMASSEL AVE	\$630.00
000825-1	205-123-027	434 3RD ST	\$471.60
000826-11	205-122-021	365 SECOND ST	\$471.60
000827-3	205-123-026	456 3RD ST	\$471.60
000828-1	205-122-020	505 N HOMASSEL	\$471.60
000829-4	205-112-027	368 SECOND ST	\$471.60
000830-5	205-112-008	465 N HOMASSEL AVE	\$471.60
000831-1	205-112-009	461 HOMASSEL	\$471.60
000832-8	205-112-010	457 HOMASSEL AVE	\$471.60
000833-1	205-112-011	433 HOMASSEL AVE	\$471.60
000834-2	205-112-012	411 HOMASSEL AVE	\$471.60
000835-2	205-112-013	395 1/2 HOMASSEL	\$471.60
000836-3		395 HOMASSEL AVE	\$630.00
000837-2	205-112-014	375 N HOMASSEL AVE	\$471.60
000838-4		363 N HOMASSEL AVE	\$471.60
000839-2	205-112-016	361 HOMASSEL	\$471.60
000841-1	205-112-018	357 N HOMASSEL AVE	\$471.60
000842-2	205-112-019	355 HOMASSEL AVE	\$471.60
000846-3	205-244-004	233 N HOMASSELL AVE	\$471.60
000847-6	205-244-014	205 N HOMASSEL	\$943.20
000849-2	205-123-023	462 THIRD ST	\$471.60
000850-2	205-123-033	455 THIRD ST	\$471.60
000851-12	205-123-033	441 THIRD ST	\$471.60
000852-9	205-123-032	441 1/2 THIRD ST	\$471.60
000853-1	205-123-002	630 HOMASSEL AVE	\$471.60
000854-2	205-123-001	620 N HOMASSEL	\$471.60
000855-1	205-123-003	686 HOMASSEL AVE	\$471.60
000856-3	205-123-005	652 HOMASSEL	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000857-4	205-123-004	670 HOMASSEL	\$471.60
000858-2		370 E SAMOA ST	\$471.60
000859-1	205-243-015	386 E SAMOA	\$471.60
000860-1	205-243-003	156 KIRBY CT	\$471.60
000861-16	205-243-004	142 KIRBY CT	\$471.60
000862-1	205-243-005	138 KIRBY CT	\$471.60
000863-4	205-161-004	117 N BELLAH AVE	\$471.60
000864-2	205-161-003	127 N BELLAH AVE	\$471.60
000865-1	205-161-002	141 N BELLAH AVE	\$471.60
000866-1	205-161-008	151 N BELLAH AVE	\$471.60
000867-11	205-161-007	163 N BELLAH AVE	\$471.60
000868-3	205-161-012	173 N BELLAH AVE	\$471.60
000869-1	205-161-014	187 N BELLAH AVE	\$471.60
000870-7		195 N BELLAH AVE	\$471.60
000872-5	205-162-010	194 N BELLAH AVE	\$471.60
000873-7	205-162-011	182 N BELLAH AVE	\$471.60
000874-3	205-162-002	168 N BELLAH AVE	\$943.20
000875-2	205-162-018	156 N BELLAH AVE	\$471.60
000876-2		142 N BELLAH AVE	\$471.60
000877-1	205-162-007	130 N BELLAH	\$471.60
000884-3	205-171-035	408 E HONOLULU	\$1,065.60
000885-8	205-171-034	396 E HONOLULU	\$471.60
000886-10	205-171-034	384 E HONOLULU	\$471.60
000887-1	205-171-009	366 E HONOLULU	\$471.60
000889-2	205-171-030	140 S GALE HILL	\$471.60
000890-2	205-171-031	152 S GALE HILL	\$471.60
000892-1	205-171-033	186 S GALE HILL	\$471.60
000893-2	205-171-022	190 S GALE HILL	\$471.60
000894-3	205-171-020	353 SANTA FE ST	\$471.60
000895-1	205-171-018	363 SANTA FE ST	\$471.60
000896-7	205-171-016	377 SANTA FE ST	\$471.60
000897-3	205-171-014	395 SANTA FE ST	\$471.60
000899-1	205-172-011	390 SANTA FE ST	\$471.60
000900-4	205-172-013	368 SANTA FE ST	\$471.60
000901-5	205-172-014	354 SANTA FE ST	\$471.60
000902-4	205-172-015	342 SANTA FE ST	\$471.60
000904-3	205-172-017	222 SANTA FE ST	\$471.60
000906-3	205-243-007	120 N GALE HILL	\$471.60
000907-3		132 N GALE HILL AVE	\$566.76
000908-2	205-243-009	154 N GALE HILL AVE	\$1,414.80
000910-4		170 N GALE HILL AVE	\$471.60
000911-2	205-243-011	182 N GALE HILL AVE	\$471.60
000915-2	205-244-007	200 N GALE HILL	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000916-1	205-244-008	230 N GALE HILL AVE	\$471.60
000917-8	205-244-009	242 N GALE HILL AVE	\$471.60
000918-5	205-244-010	252 N GALE HILL AVE	\$630.00
000919-6	205-244-011	270 N GALE HILL AVE	\$471.60
000920-2	205-244-018	282 N GALE HILL AVE	\$471.60
000921-2	205-244-016	294 N GALE HILL AVE	\$471.60
000922-5	205-112-020	410 N GALE HILL AVE	\$471.60
000923-4	205-112-021	420 N GALE HILL AVE	\$471.60
000924-1	205-112-022	430 N GALE HILL AVE	\$471.60
000925-3	205-112-023	440 N GALE HILL AVE	\$471.60
000926-5	205-112-024	450 N GALE HILL AVE	\$471.60
000927-4	205-112-025	460 N GALE HILL RD	\$471.60
000928-1	205-112-001	502 N GALE HILL AVE	\$943.20
000929-2	205-112-002	508 N GALE HILL AVE	\$471.60
000930-2	205-112-003	514 N GALE HILL AVE	\$1,414.80
000931-9	205-112-026	570 N GALE HILL AVE	\$471.60
000932-1	205-112-028	344 SECOND ST	\$471.60
000933-2	205-112-005	588 N GALE HILL AVE	\$471.60
000934-1	205-122-029	604 N GALE HILL AVE	\$471.60
000935-1	205-122-030	612 N GALE HILL AVE	\$943.20
000936-2		618 N GALE HILL AVE	\$471.60
000938-1	205-122-026	632 N GALE HILL AVE	\$471.60
000939-1	205-122-026	632 1/2 N GALE HILL	\$471.60
000940-1	205-122-027	640 N GALE HILL AVE	\$471.60
000941-7	205-122-028	646 N GALE HILL RD	\$471.60
000942-5	205-122-001	656 N GALE HILL	\$471.60
000943-9	205-122-002	668 N GALE HILL AVE	\$471.60
000944-2	205-122-003	676 N GALE HILL AVE	\$471.60
000948-1	205-122-033	306 E TULARE RD	\$471.60
000949-1	205-122-031	698 N GALE HILL AVE	\$471.60
000951-2	201-112-007	724 N MIRAGE	\$471.60
000952-3	201-112-006	751 SUNSET DR	\$471.60
000953-3	201-112-004	777 SUNSET DR	\$471.60
000954-6		791 SUNSET DR	\$471.60
000955-4	201-111-021	798 SUNSET DR	\$471.60
000956-3	201-111-018	281 FAIRVIEW DR	\$471.60
000957-2	201-111-038	271 FAIRVIEW DR	\$471.60
000958-2	201-111-015	261 FAIRVIEW DR	\$471.60
000959-5	201-111-014	251 FAIRVIEW DR	\$471.60
000960-2	201-112-001	790 N MIRAGE AVE	\$471.60
000961-1	201-111-013	241 FAIRVIEW DR	\$471.60
000962-1	201-111-011	231 FAIRVIEW DR	\$471.60
000963-2		776 N MIRAGE AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
000964-2	201-112-005	750 N MIRAGE	\$471.60
000965-2	201-112-009	710 N MIRAGE AVE	\$471.60
000966-2	201-111-001	709 N MIRAGE	\$1,101.60
000967-3	201-111-002	723 N MIRAGE AVE	\$471.60
000968-3	201-111-003	741 N MIRAGE AVE	\$471.60
000969-1	201-111-004	765 N MIRAGE AVE	\$471.60
000970-2	201-111-005	787 N MIRAGE AVE	\$471.60
000971-1	201-111-006	793 N MIRAGE AVE	\$471.60
000972-1	201-111-007	799 N MIRAGE AVE	\$471.60
000973-1	201-111-008	220 FAIRVIEW DR	\$471.60
000974-5	201-111-009	216 E ALAMEDA ST	\$471.60
000975-2	201-160-011	780 N ELMWOOD AVE	\$471.60
000976-6	201-160-012	170 E ALAMEDA	\$630.00
000977-1	201-160-004	768 N ELMWOOD AVE	\$471.60
000979-2	201-160-006	754 N ELMWOOD AVE	\$471.60
000980-1	201-160-007	740 N ELMWOOD	\$471.60
000981-3	201-160-008	728 N ELMWOOD AVE	\$471.60
000982-21	205-121-007	226 E TULARE RD	\$471.60
000983-9	205-121-008	691 N GALE HILL	\$471.60
000984-2	205-121-009	685 N GALE HILL AVE	\$471.60
000985-1	205-121-010	681 N GALE HILL AVE	\$471.60
000986-2	205-121-011	669 N GALE HILL AVE	\$1,101.60
000988-1	205-121-026	655 N GALE HILL AVE	\$471.60
000989-1	205-261-005	249 N GALE HILL AVE	\$471.60
000990-1	205-261-006	229 N GALE HILL AVE	\$471.60
000991-6	205-261-007	209 N GALE HILL	\$471.60
000995-2	205-231-004	143 S GALE HILL	\$471.60
000996-5	205-231-005	159 S GALE HILL	\$471.60
000997-2	205-231-006	175 S GALE HILL AVE	\$471.60
000998-2	205-121-016	633 N GALE HILL	\$471.60
000999-3	205-231-007	191 S GALE HILL AVE	\$1,414.80
001001-2	205-121-024	627 N GALE HILL AVE	\$943.20
001002-11	205-232-001	242 E APIA ST	\$471.60
001003-6	205-232-004	219 S FOSTER	\$471.60
001005-9	205-121-025	619 N GALE HILL AVE	\$471.60
001007-4	205-232-007	271 S FOSTER	\$943.20
001008-4	205-111-006	611 N GALE HILL AVE	\$471.60
001009-2	205-232-010	241 E LEWIS ST	\$471.60
001010-9	205-232-011	225 E LEWIS ST	\$471.60
001011-6	205-111-007	609 N GALE HILL	\$471.60
001013-5	205-111-008	607 N GALE HILL AVE	\$471.60
001014-5	205-233-002	310 S MIRAGE AVE	\$471.60
001015-5	205-233-001	224 E LEWIS ST	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001016-6	205-233-003	314 S MIRAGE AVE	\$471.60
001017-9	205-184-011	268 PLEASANT	\$471.60
001018-4	205-233-004	318 S MIRAGE	\$471.60
001019-6	205-111-009	573 N GALE HILL	\$471.60
001020-4	205-184-012	360 S FOSTER ST	\$471.60
001021-7	205-233-005	322 S MIRAGE	\$471.60
001023-3	205-111-010	563 N GALE HILL	\$768.60
001026-1	205-184-013	233 VALENCIA ST	\$471.60
001027-1	205-111-011	547 N GALE HILL AVE	\$471.60
001028-4	205-184-014	245 VALENCIA ST	\$471.60
001029-7	205-111-012	531 1/2 N GALE HILL	\$471.60
001030-1	205-184-015	257 VALENCIA ST	\$471.60
001031-1		370 VALENCIA ST	\$471.60
001032-13	205-184-019	397 LOCKE	\$471.60
001034-2	205-190-007	380 VALENCIA	\$471.60
001035-2	205-190-008	382 VALENCIA ST	\$471.60
001036-2	205-111-012	531 N GALE HILL AVE	\$471.60
001039-3	205-111-013	513 N GALE HILL AVE	\$471.60
001040-10	205-111-014	501 N GALE HILL AVE *****	\$943.20
001041-8	205-111-016	465 N GALE HILL AVE	\$471.60
001042-1	205-111-017	463 N GALE HILL AVE	\$471.60
001043-1	205-111-018	455 N GALE HILL AVE	\$471.60
001044-2	205-111-019	437 N GALE HILL AVE	\$471.60
001045-2	205-111-020	429 N GALE HILL AVE	\$471.60
001046-1	205-111-021	421 N GALE HILL AVE	\$471.60
001047-2	205-111-022	407 N GALE HILL AVE	\$471.60
001048-7	205-253-001	393 N GALE HILL AVE	\$471.60
001050-3	205-183-008	401 VALENCIA ST	\$630.00
001051-15	205-183-007	407 VALENCIA ST	\$471.60
001052-1	205-184-018	385 LOCKE ST	\$471.60
001053-3		373 LOCKE ST	\$630.00
001054-1	205-184-007	363 LOCKE ST	\$471.60
001056-1	205-184-006	345 LOCKE ST	\$471.60
001057-18	205-184-008	288 PLEASANT ST	\$471.60
001058-14	205-184-004	289 PLEASANT ST	\$471.60
001059-3	205-184-009	272 PLEASANT ST	\$471.60
001060-1	205-253-003	371 N GALE HILL AVE	\$471.60
001062-1	205-184-002	257 PLEASANT	\$471.60
001063-8	205-184-010	270 PLEASANT ST	\$471.60
001066-2	205-185-001	250 LINDSAY ST	\$471.60
001067-3	205-185-002	260 LINDSAY ST	\$471.60
001068-10	205-185-003	264 LINDSAY ST	\$471.60
001070-2	205-185-004	268 LINDSAY ST	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001071-1	205-185-005	274 E LINDSAY ST	\$471.60
001072-9	205-185-006	280 LINDSAY	\$471.60
001073-2	205-185-007	286 LINDSAY ST	\$471.60
001074-2	205-185-008	292 LINDSAY ST	\$471.60
001075-1	205-185-009	298 LINDSAY ST	\$471.60
001076-8	205-253-008	259 E HERMOSA ST	\$471.60
001077-1	205-183-001	302 LINDSAY ST	\$471.60
001078-2	205-183-002	360 LINDSAY	\$471.60
001080-1	205-181-016	309 LINDSAY ST	\$471.60
001081-3	205-181-018	305 LINDSAY ST	\$471.60
001082-1	205-181-017	301 LINDSAY ST	\$471.60
001083-3	205-181-012	291 LINDSAY ST	\$471.60
001085-8	205-181-011	289 LINDSAY ST	\$471.60
001086-4	205-181-010	281 LINDSAY ST	\$471.60
001087-1	205-261-015	266 E HERMOSA ST	\$471.60
001088-2	205-181-009	277 LINDSAY ST	\$471.60
001090-8		271 LINDSAY ST	\$471.60
001091-1	205-181-007	265 LINDSAY ST	\$471.60
001092-2	205-261-003	277 N GALE HILL	\$630.00
001093-2	205-181-006	259 LINDSAY ST	\$471.60
001094-2		255 LINDSAY ST	\$471.60
001095-5	205-181-004	249 LINDSAY ST	\$471.60
001097-1	205-181-003	245 LINDSAY ST	\$471.60
001098-2	205-181-002	237 LINDSAY ST	\$630.00
001099-2	205-181-001	224 FOSTER	\$471.60
001100-1	205-172-018	280 E APIA ST	\$471.60
001101-5	205-231-008	196 S MIRAGE AVE	\$471.60
001102-7	205-231-009	186 S MIRAGE AVE	\$471.60
001107-1	205-264-003	255 N MIRAGE	\$1,886.40
001110-10	205-264-004	239 N MIRAGE	\$471.60
001119-3		272 N MIRAGE AVE	\$471.60
001123-2	205-253-011	207 E HERMOSA ST	\$943.20
001124-2	205-253-010	223 E HERMOSA ST	\$471.60
001126-10	205-253-009	237 E HERMOSA ST	\$471.60
001127-10	205-253-012	332 N MIRAGE	\$471.60
001128-3	205-253-013	346 N MIRAGE	\$471.60
001129-1	205-253-014	358 N MIRAGE	\$471.60
001130-1	205-253-015	370 N MIRAGE AVE	\$471.60
001132-12	205-253-016	384 N MIRAGE	\$471.60
001133-1	205-252-001	408 N MIRAGE AVE	\$471.60
001140-4	205-111-025	444 N MIRAGE AVE	\$471.60
001141-5	205-111-026	456 N MIRAGE AVE	\$471.60
001143-8	205-111-027	460 N MIRAGE AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001144-2	205-111-028	464 N MIRAGE AVE	\$471.60
001145-2		470 N MIRAGE AE	\$471.60
001147-1	205-111-030	474 N MIRAGE AVE	\$471.60
001150-6	205-235-015	164 E APIA	\$471.60
001151-2	205-111-002	504 N MIRAGE AVE	\$471.60
001153-9	205-111-003	520 N MIRAGE	\$471.60
001155-2	205-111-033	542 N MIRAGE AVE	\$630.00
001156-1	205-111-005	550 N MIRAGE AVE	\$471.60
001157-1	205-121-018	566 N MIRAGE AVE	\$471.60
001159-3	205-121-019	574 N MIRAGE AVE	\$471.60
001160-1	205-121-020	582 N MIRAGE	\$471.60
001161-6	205-121-021	594 N MIRAGE AVE	\$471.60
001163-2	205-121-022	620 N MIRAGE AVE	\$471.60
001164-1	205-235-005	251 S MIRAGE AVE	\$471.60
001165-3	205-121-023	634 1/2 N MIRAGE	\$471.60
001166-1	205-121-003	634 N MIRAGE AVE	\$471.60
001167-1	205-121-001	650 N MIRAGE AVE	\$471.60
001168-2	205-121-002	658 N MIRAGE AVE	\$471.60
001170-1	205-121-003	662 N MIRAGE AVE	\$471.60
001172-1	205-235-007	283 MIRAGE	\$471.60
001173-7	205-121-005	680 N MIRAGE AVE	\$471.60
001174-18		688 N MIRAGE AVE	\$471.60
001176-2	205-121-006	690 N MIRAGE AVE	\$471.60
001177-18	205-121-007	244 E TULARE RD	\$471.60
001178-6	205-093-004	158 E TULARE RD	\$471.60
001179-7	205-234-002	164 E LEWIS ST	\$471.60
001180-1	205-093-004	697 N MIRAGE AVE	\$471.60
001181-9	205-093-005	685 N MIRAGE AVE	\$630.00
001182-18		166 E LEWIS ST	\$471.60
001183-1	205-093-006	683 N MIRAGE AVE	\$471.60
001184-1	205-093-007	677 N MIRAGE AVE	\$943.20
001185-3	205-234-003	335 S MIRAGE AVE	\$471.60
001186-2	205-093-008	673 N MIRAGE AVE	\$471.60
001187-2	205-234-004	343 S MIRAGE AVE	\$471.60
001188-2	205-093-009	645 N MIRAGE AVE	\$471.60
001190-1	205-093-011	615 N MIRAGE	\$471.60
001191-10	205-093-012	605 N MIRAGE	\$471.60
001192-1	205-234-005	355 S MIRAGE AVE	\$471.60
001193-4	205-093-013	595 N MIRAGE AVE	\$630.00
001194-1	205-093-014	585 N MIRAGE AVE	\$471.60
001195-1	205-093-015	573 N MIRAGE AVE	\$471.60
001196-1	205-093-016	565 N MIRAGE AVE	\$471.60
001198-3	205-093-017	549 N MIRAGE AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001199-2	205-234-006	445 S ELMWOOD AVE	\$471.60
001202-7	205-103-011	505 N MIRAGE AVE	\$471.60
001203-1	205-103-012	495 N MIRAGE AVE	\$471.60
001204-1	205-103-014	477 N MIRAGE AVE	\$471.60
001206-10	205-103-016	453 N MIRAGE AVE	\$471.60
001207-1	205-103-028	445 N MIRAGE AVE	\$471.60
001208-1	205-103-027	447 N MIRAGE AVE	\$471.60
001209-2	205-234-008	134 E LEWIS ST	\$471.60
001210-1	205-103-018	437 N MIRAGE AVE	\$471.60
001211-1	205-103-019	423 N MIRAGE	\$471.60
001212-4	205-251-001	415 N MIRAGE AVE	\$471.60
001213-2	205-251-002	405 N MIRAGE AVE	\$471.60
001214-14	205-234-009	128 E LEWIS ST	\$471.60
001215-2	205-254-001	393 N MIRAGE AVE	\$471.60
001216-1	205-254-002	381 N MIRAGE AVE	\$471.60
001217-1	205-234-015	102 E LEWIS ST	\$471.60
001218-6	205-254-003	365 N MIRAGE AVE	\$630.00
001220-2	205-235-009	298 S ELMWOOD AVE	\$471.60
001221-2	205-254-006	327 N MIRAGE AVE	\$471.60
001222-9	205-235-016	145 E LEWIS ST	\$471.60
001226-6	205-235-011	290 1/2 S ELMWOOD	\$471.60
001229-6	205-235-011	292 S ELMWOOD	\$471.60
001233-14	205-235-012	254 1/2 S ELMWOOD	\$471.60
001242-3	205-254-010	344 N ELMWOOD	\$630.00
001243-3	205-254-010	344 1/2 N ELMWOOD	\$471.60
001244-1	205-254-011	358 N ELMWOOD	\$471.60
001245-1	205-254-012	370 N ELMWOOD AVE	\$471.60
001247-3	205-251-003	402 N ELMWOOD	\$471.60
001248-2	205-251-004	418 N ELMWOOD AVE	\$471.60
001249-18	205-251-005	422 N ELMWOOD AVE	\$471.60
001250-5		426 N ELMWOOD AVE	\$471.60
001251-3	205-251-007	428 N ELMWOOD AVE	\$471.60
001253-5	205-103-020	440 N ELMWOOD	\$471.60
001254-14		446 N ELMWOOD AVE	\$471.60
001256-3		446 1/2 N ELMWOOD	\$943.20
001258-9		454 1/2 N ELMWOOD	\$471.60
001259-3	205-103-026	454 N ELMWOOD AVE	\$471.60
001271-2	205-103-026	478 N ELMWOOD	\$471.60
001273-10		486 N ELMWOOD	\$943.20
001274-4	205-093-023	628 #B N ELMWOOD	\$471.60
001275-2	205-103-001	488 N ELMWOOD	\$471.60
001276-1	205-103-002	496 N ELMWOOD AVE	\$471.60
001277-3		628 N ELMWOOD	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001278-11	205-103-003	508 N ELMWOOD AVE	\$471.60
001279- 3	205-103-004	520 N ELMWOOD AVE	\$610.20
001280-10	205-093-024	640 N ELMWOOD AVE	\$471.60
001281- 1	205-103-006	540 N ELMWOOD	\$471.60
001283- 1	205-103-007	552 N ELMWOOD	\$1,886.40
001284- 1	205-093-018	564 N ELMWOOD AVE	\$471.60
001285- 1		574 N ELMWOOD	\$471.60
001287-17	205-093-021	606 N ELMWOOD	\$471.60
001289- 4	205-102-009	515 N ELMWOOD	\$471.60
001290- 1	205-102-028	495 N ELMWOOD AVE	\$471.60
001292- 6		485 N ELMWOOD	\$471.60
001294- 8	205-102-025	481 N ELMWOOD	\$471.60
001295- 1	205-102-012	475 N ELMWOOD AVE	\$471.60
001296- 9	205-102-013	467 N ELMWOOD AVE	\$471.60
001297- 3	205-102-030	459 N ELMWOOD AVE	\$566.76
001300- 4	205-102-016	451 N ELMWOOD	\$1,414.80
001302- 1	205-102-017	439 N ELMWOOD	\$471.60
001303- 2		429 N ELMWOOD	\$471.60
001305- 4		429 1/2 N ELMWOOD	\$471.60
001307- 1	205-291-002	425 N ELMWOOD AVE	\$471.60
001308- 1	205-291-003	417 N ELMWOOD AVE	\$471.60
001309- 1	205-291-004	407 N ELMWOOD	\$471.60
001311- 7	205-292-001	393 N ELMWOOD	\$471.60
001312- 8	205-092-004	683 N ELMWOOD	\$471.60
001313- 4		124 FRAZIER	\$471.60
001315- 1	205-292-003	381 N ELMWOOD	\$471.60
001316- 9	205-292-004	361 N ELMWOOD AVE	\$471.60
001317- 1	205-292-005	351 N ELMWOOD AVE	\$471.60
001318- 4	205-292-006	337 N ELMWOOD	\$471.60
001319- 3	205-292-006	337 1/2 N ELMWOOD	\$471.60
001320- 5	205-092-006	661 N ELMWOOD AVE	\$471.60
001322- 1	205-092-007	655 N ELMWOOD	\$630.00
001323- 5	205-092-008	639 N ELMWOOD AVE	\$471.60
001326- 4	205-092-009	629 N ELMWOOD	\$471.60
001328- 6	205-092-009	629 1/2 N ELMWOOD	\$471.60
001335- 1	205-092-010	617 N ELMWOOD	\$471.60
001337- 3	205-092-011	605 N ELMWOOD AVE	\$471.60
001361- 5	205-292-015	358 N SWEET BRIER	\$471.60
001362- 1	205-292-017	396 N SWEET BRIER	\$471.60
001373- 7	205-291-010	442 N SWEET BRIER	\$471.60
001377-10	205-291-010	446 N SWEET BRIER	\$471.60
001379- 3	205-291-011	466 N SWEET BRIER	\$471.60
001380- 2	205-291-013	494 N SWEET BRIER	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001382-8	205-291-013	494 1/2 N SWEET BRIER	\$471.60
001383-4	205-102-018	510 N SWEET BRIER	\$471.60
001384-3	205-271-024	231 S ELMWOOD	\$471.60
001385-3	205-102-019	520 N SWEET BRIER	\$471.60
001386-1	205-102-027	536 N SWEET BRIER	\$471.60
001387-1	205-102-021	552 N SWEET BRIER	\$471.60
001389-2	205-102-022	562 N SWEET BRIER	\$471.60
001390-1	205-102-023	572 N SWEET BRIER	\$471.60
001391-3	205-102-001	584 N SWEET BRIER	\$471.60
001392-1	205-102-002	608 N SWEET BRIER	\$471.60
001393-5	205-102-003	616 N SWEET BRIER	\$471.60
001394-1	205-102-005	638 N SWEET BRIER	\$471.60
001395-8	205-271-028	139 W LEWIS ST	\$471.60
001396-6	205-102-006	652 N SWEET BRIER	\$471.60
001397-1	205-094-004	666 N SWEET BRIER	\$471.60
001398-2	205-094-001	680 N SWEET BRIER	\$471.60
001399-1	205-094-002	158 CENTER ST	\$471.60
001400-5	205-273-001	305 S ELMWOOD	\$471.60
001401-12	205-092-012	155 W CENTER ST	\$471.60
001402-4	205-092-014	710 N SWEET BRIER	\$471.60
001404-5	205-092-015	730 N SWEET BRIER AVE	\$471.60
001406-9	205-092-016	740 N SWEET BRIER	\$471.60
001407-12	205-273-001	146 W LEWIS	\$471.60
001408-6	205-091-004	758 1/2 SWEET BRIER UNIT	\$471.60
001409-2	205-091-004	758 N SWEET BRIER UNIT 1	\$471.60
001413-7	205-092-001	772 N SWEET BRIER	\$471.60
001414-1	205-092-002	796 N SWEET BRIER	\$471.60
001416-2	205-092-002	796B N SWEET BRIER	\$471.60
001427-5	201-200-001	605 MONTE VISTA	\$471.60
001429-1	201-200-003	647 MONTE VISTA	\$471.60
001431-2	201-200-004	669 MONTE VISTA DR	\$471.60
001433-2	201-200-005	685 MONTE VISTA	\$471.60
001434-1	201-200-009	759 MONTE VISTA	\$471.60
001435-1	201-200-006	693 MONTE VISTA DR	\$471.60
001436-3	201-200-007	705 MONTE VISTA DR	\$471.60
001437-1	201-200-008	735 MONTE VISTA	\$471.60
001439-5	201-200-010	777 MONTE VISTA	\$471.60
001440-2	201-200-011	783 MONTE VISTA	\$471.60
001442-10	201-200-012	795 MONTE VISTA	\$471.60
001443-1	201-200-013	1087 SINDLINGER	\$471.60
001444-1	201-200-014	1075 SINDLINGER	\$471.60
001445-1	201-200-015	1055 SINDLINGER	\$471.60
001446-3	201-200-016	1043 SINDLINGER	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001447-2	201-200-017	1031 SINDLINGER	\$471.60
001448-1	201-200-018	1025 SINDLINGER	\$471.60
001449-2	201-200-019	1015 SINDLINGER	\$471.60
001450-6		1011 SINDLINGER	\$471.60
001452-2	201-170-003	745 SEQUOIA	\$471.60
001453-1	201-200-021	1018 SINDLINGER	\$471.60
001455-1	201-200-022	1044 SINDLINGER	\$471.60
001457-1	201-200-023	1066 SINDLINGER	\$471.60
001459-6	201-200-024	780 MONTE VISTA	\$471.60
001460-11	201-200-025	774 MONTE VISTA	\$471.60
001461-4	205-091-003	220 W TULARE RD	\$471.60
001462-3	205-091-018	264 W TULARE RD	\$471.60
001463-1	201-200-026	756 MONTE VISTA	\$471.60
001464-2	205-091-001	670 BLUE GUM	\$471.60
001465-2	205-091-014	650 BLUE GUM	\$471.60
001466-11	205-091-005	747 N SWEET BRIER	\$471.60
001467-15		646 BLUE GUM	\$471.60
001468-5		737 N SWEET BRIER	\$471.60
001469-3	205-091-007	729 N SWEET BRIER	\$471.60
001470-4	205-091-012	626 BLUE GUM AVE	\$471.60
001471-1	205-091-011	618 BLUE GUM AVE	\$471.60
001472-5	205-091-008	727 N SWEET BRIER	\$471.60
001474-2	201-200-027	720 MONTE VISTA	\$471.60
001475-1	205-091-009	233 CENTER ST	\$471.60
001476-1	205-052-009	355 CENTER ST	\$943.20
001477-8	201-200-028	1059 SHERMAN COURT	\$471.60
001478-2	205-095-001	693 N SWEET BRIER	\$471.60
001479-2	205-095-002	675 N SWEET BRIER	\$471.60
001480-2	201-200-029	1041 SHERMAN COURT	\$471.60
001481-7	205-096-003	364 CENTER ST	\$471.60
001483-1	201-200-030	1033 SHERMAN COURT	\$471.60
001484-2	205-101-003	639 N SWEET BRIER	\$471.60
001485-1	201-200-031	1019 SHERMAN COURT	\$471.60
001486-1	201-200-032	1010 SHERMAN COURT	\$768.60
001487-6	205-101-004	633 N SWEET BRIER	\$471.60
001488-8	205-101-004	633 1/2 SWEET BRIER	\$471.60
001489-3	201-200-033-000	1032 SHERMAN COURT	\$471.60
001491-2	205-101-005	603 N SWEET BRIER	\$471.60
001492-1		565 N SWEET BRIER	\$471.60
001494-1	201-200-034	1058 SHERMAN COURT	\$471.60
001499-1	201-200-035	1080 SHERMAN COURT	\$471.60
001501-4		1092 SHERMAN COURT	\$471.60
001503-1	201-200-037	672 MONTE VISTA	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001505-1	201-200-038	650 MONTE VISTA	\$471.60
001506-1	201-200-039	630 MONTE VISTA DR	\$471.60
001509-3	201-200-040	608 MONTE VISTA	\$725.16
001514-5		304 W FRAZIER	\$471.60
001519-8	205-302-003	344 W FRAZIER ST	\$471.60
001520-1	205-302-001	370 N ASHLAND	\$471.60
001521-1	205-302-007	375 N MT VERNON AVE	\$471.60
001523-1	205-302-001	362 N ASHLAND	\$471.60
001524-3	205-340-012	203 ROOSEVELT	\$471.60
001526-1	205-333-007	187 S ASHLAND AVE	\$471.60
001527-2	205-302-014	330 ASHLAND	\$1,414.80
001530-2	205-333-006	179 S ASHLAND	\$471.60
001536-1	205-312-022	168 N ASHLAND AVE	\$471.60
001537-4	205-312-018	184 N ASHLAND	\$471.60
001556-6	205-340-014	225 ROOSEVELT AVE	\$471.60
001557-2	205-063-023	444 CENTRAL AVE	\$943.20
001559-2	205-063-022	438 CENTRAL AVE	\$471.60
001560-6		430 CENTRAL AVE	\$471.60
001561-10	205-063-020	422 CENTRAL AVE	\$471.60
001562-2	205-063-019	414 CENTRAL	\$471.60
001563-1	205-313-001	190 N OLIVE	\$471.60
001564-6	205-063-018	404 CENTRAL AVE	\$471.60
001565-5	205-313-001	197 N ASHLAND	\$471.60
001566-1	205-053-004	396 CENTRAL AVE	\$471.60
001567-4	205-053-003	384 CENTRAL AVE	\$471.60
001569-1	205-053-002	380 CENTRAL AVE	\$471.60
001571-5	205-053-001	372 CENTRAL AVE	\$471.60
001573-2	205-053-020	362 CENTRAL AVE **DUPLEX*	\$1,101.60
001574-3	205-053-021	352 CENTRAL	\$471.60
001576-1	205-053-018	346 CENTRAL AVE	\$471.60
001577-5	205-053-017	326 CENTRAL AVE	\$471.60
001578-4	205-053-016	322 CENTRAL AVE	\$471.60
001579-13	205-053-022	314 CENTRAL AVE	\$471.60
001580-1	205-053-023	306 CENTRAL AVE	\$471.60
001581-3	205-053-023	561 W HERMOSA ST	\$471.60
001583-2	205-052-014	313 CENTRAL AVE	\$471.60
001584-1	205-052-013	321 CENTRAL AVE	\$471.60
001585-6		329 CENTRAL AVE	\$471.60
001586-4	205-052-011	333 CENTRAL	\$471.60
001589-1	205-302-015	342 N ASHLAND AVE	\$943.20
001590-9	205-302-016	350 N ASHLAND AVE	\$471.60
001593-2	205-053-014	305 EASTWOOD AVE	\$471.60
001594-9	205-053-013	321 EASTWOOD AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001595-1	205-053-012	329 EASTWOOD	\$471.60
001596-5	205-052-010	347 CENTRAL AVE	\$471.60
001597-14	205-053-011	335 EASTWOOD AVE	\$471.60
001598-10	205-052-009	355 CENTRAL AVE	\$471.60
001599-15	205-053-011	341 EASTWOOD AVE	\$471.60
001600-2	205-052-007	379 CENTRAL AVE	\$725.16
001601-5	205-052-005	395 CENTRAL AVE	\$471.60
001602-1	205-062-026	661 KERN ST	\$471.60
001603-1	205-062-013	411 CENTAL AVE	\$471.60
001604-5		347 EASTWOOD AVE	\$471.60
001605-8	205-053-010	359 EASTWOOD AVE	\$471.60
001606-6		357 EASTWOOD AVE	\$471.60
001607-2	205-062-027	403 CENTRAL AVE	\$471.60
001608-2	205-062-012	431 CENTRAL AVE	\$630.00
001609-2	205-062-011	437 CENTRAL AVE	\$471.60
001610-1	205-062-010	447 CENTRAL AVE	\$471.60
001611-3	205-062-009	453 CENTRAL AVE	\$630.00
001612-10		463 CENTRAL AVE	\$471.60
001613-7		473 CENTRAL AVE	\$471.60
001614-3	205-062-006	481 CENTRAL AVE	\$471.60
001615-1	205-062-005	495 1/2 CENTRAL AVE	\$943.20
001616-7	205-062-005	495 CENTRAL AVE	\$471.60
001617-1	205-062-004	492 VAN NESS AVE	\$471.60
001618-3	205-062-023	480 VAN NESS AVE	\$471.60
001619-6	205-062-001	472 VAN NESS AVE	\$471.60
001620-1	205-053-009	363 EASTWOOD AVE	\$471.60
001621-3	205-062-024	460 VAN NESS AVE	\$471.60
001622-2	205-062-025	454 VAN NESS AVE	\$471.60
001623-3	205-053-008	371 EASTWOOD AVE	\$471.60
001624-2	205-062-020	446 VAN NESS AVE	\$471.60
001625-11	205-062-019	436 VAN NESS AVE	\$471.60
001626-7	205-053-007	377 EASTWOOD AVE	\$471.60
001627-4	205-062-018	428 VAN NESS AVE	\$471.60
001628-1	205-062-017	420 VAN NESS AVE	\$471.60
001629-3	205-062-016	404 VAN NESS AVE	\$471.60
001630-1	205-053-007	379 EASTWOOD AVE	\$471.60
001631-4	205-062-015	402 VAN NESS AVE	\$471.60
001633-3	205-052-004	660 KERN ST	\$471.60
001634-1	205-053-006	389 EASTWOOD AVE	\$471.60
001635-3	205-052-003	388 VAN NESS AVE	\$630.00
001636-2	205-052-002	378 VAN NESS AVE	\$943.20
001637-2	205-053-005	395 EASTWOOD AVE	\$471.60
001638-3	205-063-017	539 KERN ST	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001639-3	205-052-001	372 VAN NESS AVE	\$471.60
001640-1	205-052-020	362 VAN NESS AVE	\$471.60
001641-3	205-063-016	405 EASTWOOD AVE	\$471.60
001642-3		356 VAN NESS AVE	\$471.60
001643-1	205-052-022	346 VAN NESS AVE	\$471.60
001644-4	205-063-015	413 EASTWOOD AVE	\$471.60
001645-2	205-063-014	421 EASTWOOD AVE	\$471.60
001646-6		334 VAN NESS AVE	\$471.60
001647-7	205-063-013	431 EASTWOOD AVE	\$471.60
001648-2		330 VAN NESS AVE	\$471.60
001649-11		322 VAN NESS AVE	\$471.60
001650-1	205-063-012	439 EASTWOOD AVE	\$471.60
001651-15	205-052-024	302 VAN NESS AVE	\$471.60
001653-2	205-063-011	445 EASTWOOD AVE	\$471.60
001654-4	205-063-010	455 EASTWOOD AVE	\$471.60
001656-2	205-063-009	465 EASTWOOD AVE	\$471.60
001658-2	205-063-009	465 1/2 EASTWOOD	\$471.60
001659-2	205-051-015	303 VAN NESS AVE	\$471.60
001660-6	205-051-014	321 VAN NESS AVE	\$471.60
001661-5	205-063-008	469 EASTWOOD AVE	\$471.60
001662-4	205-051-013	331 VAN NESS AVE	\$471.60
001663-8	205-051-012	337 VAN NESS AVE	\$471.60
001664-5	205-063-007	487 EASTWOOD AVE	\$630.00
001665-4	205-051-011	345 VAN NESS AVE	\$471.60
001666-1	205-051-010	355 VAN NESS AVE	\$471.60
001667-1	205-051-009	369 VAN NESS AVE	\$471.60
001668-1	205-051-008	371 VAN NESS AVE	\$471.60
001669-1	205-063-006	491 EASTWOOD AVE	\$471.60
001670-14	205-063-005	495 EASTWOOD AVE	\$471.60
001671-2	205-063-004	466 MARIPOSA	\$471.60
001672-2	205-063-003	488 CENTRAL AVE	\$471.60
001673-2	205-063-001	474 CENTRAL	\$943.20
001674-1	205-063-025	470 CENTRAL AVE	\$471.60
001675-2	205-063-024	456 CENTRAL AVE	\$471.60
001679-7	205-200-022	504 S MIRAGE	\$471.60
001681-5		496 S MIRAGE	\$943.20
001684-6	199-250-003	700 SHERWOOD WAY	\$471.60
001685-2	199-250-005	720 SHERWOOD WAY	\$471.60
001686-2	199-250-006	730 SHERWOOD WAY	\$471.60
001687-2	199-250-007	740 SHERWOOD WAY	\$471.60
001688-1	199-250-008	750 SHERWOOD WAY	\$471.60
001689-8	199-250-009	760 SHERWOOD WAY	\$471.60
001692-4	199-250-011	780 SHERWOOD WAY	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001693-2	199-250-012	790 SHERWOOD WAY	\$471.60
001694-1	199-250-013	785 SHERWOOD WAY	\$471.60
001695-2	199-250-014	775 SHERWOOD WAY	\$471.60
001696-3	199-250-015	765 SHERWOOD WAY	\$471.60
001697-2	199-250-016	755 SHERWOOD WAY	\$471.60
001698-1	199-250-017	745 SHERWOOD WAY	\$471.60
001699-1	199-250-018	1205 DELTA ST	\$471.60
001700-1	199-250-019	1225 W DELTA	\$471.60
001701-2	199-250-020	1235 DELTA ST	\$471.60
001702-2	199-250-021	1245 DELTA ST	\$471.60
001703-4	199-250-022	740 MONTE CIRCLE	\$630.00
001704-1	199-250-023	750 MONTE CIRCLE	\$471.60
001705-3	199-250-024	755 MONTE CIRCLE	\$471.60
001706-1	199-250-025	745 MONTE CIRCLE	\$630.00
001707-1	199-250-026	735 MONTE CIRCLE	\$471.60
001708-4	199-250-027	740 OAK	\$471.60
001709-5	199-250-028	750 OAK AVE	\$471.60
001710-1	199-250-029	760 OAK STREET	\$630.00
001712-7	199-250-030	1290 W DELTA AVE	\$471.60
001713-1	199-250-031	1280 DELTA ST	\$471.60
001714-3	199-250-032	1270 DELTA ST	\$471.60
001715-1	199-250-033	1260 DELTA ST	\$471.60
001716-2	199-250-035	1240 DELTA	\$471.60
001717-2	199-250-036	1230 DELTA ST	\$471.60
001718-8	199-250-037	1220 W DELTA	\$471.60
001719-2	199-250-039	1200 DELTA ST	\$471.60
001745-9	201-122-016	836 BOND WAY	\$471.60
001746-2	201-122-001	850 BOND WAY	\$471.60
001750-1	206-045-016	1076 DENVER ST	\$471.60
001751-2	206-045-015	1072 DENVER	\$471.60
001753-10	205-091-004	755 SWEET BRIER	\$471.60
001754-2	201-114-008	767 N BELLAH AVE	\$630.00
001755-12		757 N SWEET BRIER	\$471.60
001756-2	205-091-017	690 BLUE GUM	\$471.60
001757-1	199-240-016	839 MARC ANTHONY	\$471.60
001758-1	199-240-015	843 MARC ANTHONY	\$471.60
001761-2	202-200-002	950 GLENWOOD	\$471.60
001762-4	202-200-003	942 GLENWOOD ST	\$471.60
001763-2	202-200-004	930 GLENWOOD ST	\$471.60
001764-2	202-200-007	900 GLENWOOD	\$471.60
001765-3		949 GROVE LANE	\$630.00
001767-1	202-200-012	961 GROVE LANE	\$471.60
001768-1	202-200-013	905 OLIVEWOOD	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001769-3	202-200-014	915 OLIVEWOOD	\$471.60
001770-2	202-200-015	927 OLIVEWOOD	\$471.60
001771-1	202-200-016	935 OLIVEWOOD	\$471.60
001772-1	202-200-017	945 OLIVEWOOD	\$471.60
001773-2	202-200-018	955 OLIVEWOOD	\$471.60
001774-6	202-200-019	977 OLIVEWOOD	\$471.60
001775-1	202-200-021	960 PRINCETON	\$471.60
001776-2	202-200-022	950 PRINCETON	\$471.60
001777-1	202-200-023	940 PRINCETON	\$471.60
001778-3	202-200-024	930 PRINCETON	\$471.60
001779-3	202-200-025	920 PRINCETON	\$471.60
001780-8	202-200-026	910 PRINCETON	\$471.60
001781-2	202-200-027	900 PRINCETON	\$471.60
001782-6	202-200-028	975 GLENWOOD	\$630.00
001783-5	202-200-029	955 GLENWOOD ST	\$471.60
001784-6	202-200-031	925 GLENWOOD ST	\$471.60
001785-5	202-200-032	915 GLENWOOD	\$471.60
001786-1	202-200-033	918 OLIVEWOOD	\$471.60
001787-2	202-200-034	926 OLIVEWOOD	\$471.60
001788-3	199-240-014	1016 LEA WAY	\$471.60
001789-1	202-200-035	940 OLIVEWOOD ST	\$471.60
001790-3	202-200-036	954 OLIVEWOOD	\$471.60
001791-1	202-200-037	972 OLIVEWOOD	\$471.60
001792-3	199-240-031	843 MICHAEL LYNN	\$471.60
001793-5	199-240-032	835 MICHAEL LYN	\$471.60
001794-1	199-240-035	823 MICHAEL LYNN	\$471.60
001795-1	199-240-037	820 MICHAEL LYNN	\$471.60
001797-1	199-240-041	838 MICHAEL LYNN	\$471.60
001798-3	199-240-021	818 MARC ANTHONY	\$471.60
001799-4	199-240-022	824 MARC ANTHONY	\$471.60
001800-1	199-240-030	1022 LEA WAY	\$471.60
001802-8	205-132-001	496 ORANGE AVE	\$471.60
001805-3	202-200-005	920 GLENWOOD ST	\$471.60
001806-1	199-100-054	950 W TULARE RD	\$471.60
001809-1	199-240-002	829 ASH	\$471.60
001811-4	199-070-003	876 W TULARE RD	\$471.60
001813-1	199-070-004	868 W TULARE RD	\$471.60
001814-3	199-070-005	860 W TULARE RD	\$471.60
001815-10	199-070-007	844 W TULARE RD	\$471.60
001817-4	199-070-009	834 W TULARE RD	\$943.20
001818-1	199-070-010	832 W TULARE RD	\$471.60
001819-3	199-070-011	828 W TULARE RD	\$471.60
001821-2	199-070-012	812 W TULARE RD	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001822-6	199-230-005	925 W FAIRVIEW ST	\$471.60
001826-9	199-230-006	935 W FAIRVIEW	\$471.60
001827-3	199-230-020	930 W FAIRVIEW	\$471.60
001828-1	199-230-021	940 W FAIRVIEW	\$471.60
001830-1	199-230-007	945 W FAIRVIEW	\$471.60
001832-2	199-230-008	22 VISTA CIRCLE	\$471.60
001833-8	199-230-009	44 VISTA CIRCLE	\$471.60
001835-1	199-230-010	66 VISTA CIRCLE	\$471.60
001836-1	199-230-011	88 VISTA CIRCLE	\$471.60
001839-1	199-230-012	965 W FAIRVIEW ST	\$471.60
001840-1	199-240-011	1006 LEA WAY	\$471.60
001842-1	199-230-022	950 W FAIRVIEW	\$471.60
001843-8	199-240-012	1010 LEA WAY	\$471.60
001844-1	199-230-023	960 W FAIRVIEW ST	\$471.60
001845-3	199-240-013	1014 LEA WAY	\$471.60
001846-7	199-230-013	975 W FAIRVIEW	\$471.60
001847-10	199-230-016	985 W FAIRVIEW	\$471.60
001848-2	199-240-017	835 MARC ANTHONY	\$471.60
001849-5	199-240-018	823 MARC ANTHONY	\$471.60
001850-1	199-230-024	970 W FAIRVIEW	\$471.60
001851-3	199-230-025	980 W FAIRVIEW	\$471.60
001852-1	199-240-019	815 MARC ANTHONY	\$471.60
001853-1	199-240-020	811 MARC ANTHONY	\$471.60
001854-1	199-240-025	840 MARC ANTHONY	\$471.60
001855-6	199-240-026	1005 LEA WAY	\$471.60
001856-1	201-090-029	621 ALAMEDA	\$471.60
001857-1	199-230-026	990 W FAIRVIEW	\$471.60
001858-12	201-090-030	647 ALAMEDA	\$471.60
001859-1	199-230-015	804 N ASH	\$471.60
001860-1	201-090-031	831 N ORANGE	\$471.60
001861-1	199-230-014	806 ASH	\$471.60
001862-2	201-090-033	855 ORANGE AVE	\$471.60
001863-3	199-240-008	817 N ASH	\$471.60
001866-2	201-090-034	867 N ORANGE	\$471.60
001867-1	201-090-035	889 N ORANGE AVE	\$471.60
001868-5	199-230-019	920 W FAIRVIEW	\$630.00
001869-4	199-240-001	821 N ASH	\$471.60
001870-1	199-230-018	910 W FAIRVIEW	\$471.60
001871-1	199-230-002	803 N MAPLE	\$471.60
001872-4	199-230-003	801 N MAPLE AVE	\$471.60
001875-1	199-230-004	915 W FAIRVIEW	\$471.60
001876-1	199-060-004	867 W ALAMEDA	\$471.60
001877-2	199-060-003	875 W ALAMEDA	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001878-1	199-060-002	883 W ALAMEDA	\$471.60
001879-2	199-060-001	802 MAPLE	\$471.60
001880-2	199-240-004	833 N ASH	\$630.00
001881-2	199-240-005	1001 LEA WAY	\$471.60
001883-2		1004 LEA WAY	\$471.60
001886-2	199-060-007	837 W ALAMEDA	\$471.60
001887-4	199-060-006	841 W ALAMEDA	\$471.60
001888-1	199-060-005	855 W ALAMEDA	\$471.60
001889-2	199-100-053	998 W TULARE RD	\$471.60
001890-4	199-060-008	821 W ALAMEDA	\$471.60
001891-6	199-060-016	860 W ALAMEDA	\$943.20
001892-5	199-060-015	848 W ALAMEDA	\$471.60
001893-1	199-120-005	966 FRESNO ST	\$471.60
001894-1	199-060-014	840 W ALAMEDA	\$471.60
001895-1	199-060-013	828 W ALAMEDA	\$471.60
001896-7		816 W ALAMEDA	\$471.60
001897-2	199-060-011	804 W ALAMEDA	\$471.60
001898-9	199-120-004	972 FRESNO ST	\$630.00
001899-4	199-060-010	803 W ALAMEDA	\$471.60
001900-3	199-120-003	986 FRESNO ST	\$943.20
001901-3	199-060-009	815 W ALAMEDA	\$471.60
001902-1	199-120-002	992 FRESNO ST	\$471.60
001903-11	199-070-017	655 N WESTWOOD APT E	\$471.60
001905-4	199-070-017	655 N WESTWOOD APT E	\$471.60
001907-8	199-070-017	655 N WESTWOOD APT E	\$471.60
001908-2	199-260-007	1260 FRESNO ST	\$471.60
001909-2	199-070-016	665 N WESTWOOD AVE	\$471.60
001911-13	199-070-016	665 N WESTWOOD APT C	\$471.60
001912-1	199-070-037	671 N WESTWOOD AVE	\$471.60
001919-1	199-070-034	977 FRESNO ST	\$471.60
001920-3		975 FRESNO ST	\$630.00
001922-5	199-070-032	941 FRESNO ST	\$471.60
001923-5	199-070-039	935 FRESNO ST	\$471.60
001924-7	199-070-041	909 FRESNO ST	\$471.60
001927-1	199-060-023	857 W TULARE RD	\$471.60
001929-1	199-060-031	863 W TULARE RD	\$471.60
001930-9	199-060-030	865 W TULARE RD	\$471.60
001931-2	199-070-027	875 FRESNO ST	\$471.60
001932-3	199-060-037	895 W TULARE RD	\$471.60
001933-9	199-070-026	865 FRESNO ST	\$471.60
001934-7	199-070-025	861 FRESNO ST	\$471.60
001935-8	199-060-036	726 MAPLE AVE	\$471.60
001936-3	199-060-035	744 MAPLE AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
001937-4		851 FRESNO ST	\$471.60
001939-5	199-070-023	847 FRESNO ST	\$630.00
001940-2	199-070-022	841 FRESNO ST	\$471.60
001941-2	199-060-034	760 MAPLE AVE	\$471.60
001942-10		823 FRESNO ST	\$471.60
001943-2	199-060-033	778 MAPLE AVE	\$471.60
001944-1	199-060-032	782 MAPLE AVE	\$471.60
001945-1	199-060-020	898 W ALAMEDA	\$471.60
001946-4	199-060-019	886 W ALAMEDA	\$471.60
001947-2	199-060-018	874 W ALAMEDA	\$471.60
001948-1	199-060-017	868 W ALAMEDA	\$471.60
001961-1	199-140-003	890 W MARIPOSA ST	\$471.60
001962-1	199-140-002	892 MARIPOSA	\$471.60
001964-5	199-120-035	995 W MARIPOSA ST	\$471.60
001965-5	199-120-048	987 MARIPOSA ST	\$471.60
001966-1	199-120-034	967 W MARIPOSA ST	\$471.60
001967-1	199-120-033	965 W MARIPOSA ST	\$471.60
001970-1	199-120-042	941 MARIPOSA	\$471.60
001971-1	199-120-043	929 W MARIPOSA ST	\$471.60
001972-3	199-120-030	917 W MARIPOSA ST	\$471.60
001974-1	199-070-020	601 WESTWOOD AVE	\$471.60
001975-1	199-070-019	627 N WESTWOOD AVE	\$471.60
001976-3	199-120-028	891 W MARIPOSA ST	\$471.60
001977-3	199-070-018	645 N WESTWOOD AVE	\$471.60
001978-4	199-120-027	889 W MARIPOSA ST	\$471.60
001979-9	199-070-017	655 N WESTWOOD AVE	\$471.60
001980-12	199-070-017	655 N WESTWOOD #B	\$471.60
001981-7	199-140-041	480 WESTMORE CT	\$471.60
001982-1	199-120-026	865 W MARIPOSA ST	\$471.60
001983-5	199-120-025	841 W MARIPOSA ST	\$630.00
001984-1	199-120-024	839 W MARIPOSA	\$471.60
001985-3	199-140-029	808 W MARIPOSA ST	\$471.60
001986-9	199-140-036	469 WESTMORE CT	\$471.60
001987-9		813 W MARIPOSA	\$471.60
001988-1	199-120-022	805 MARIPOSA	\$471.60
001989-1	199-140-053	484 WESTMORE CT	\$471.60
001990-3	199-140-047	477 N WESTWOOD AVE	\$471.60
001992-5	199-140-051	489 N WESTWOOD AVE	\$471.60
001993-9	199-140-011	497 N WESTWOOD AVE	\$471.60
001994-1	199-120-020	527 N WESTWOOD AVE	\$1,886.40
001995-7	199-140-052	486 WESTMORE CT	\$471.60
001996-6	199-140-035	860 W MARIPOSA ST	\$471.60
001998-9	199-140-054	870 W MARIPOSA ST	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002000-4	199-120-017	573-A N WESTWOOD AVE	\$471.60
002001-3	199-120-017	579 N WESTWOOD AVE	\$471.60
002002-1	199-120-016	804 FRESNO	\$471.60
002003-7	199-140-055	878 W MARIPOSA ST	\$471.60
002004-2	199-120-014	830 FRESNO ST	\$471.60
002005-1	205-051-007	379 VAN NESS AVE	\$471.60
002006-3	199-120-012	850 FRESNO ST	\$471.60
002007-1	199-120-011	890 FRESNO ST	\$471.60
002008-3	205-051-006	387 VANNESS AVE	\$471.60
002009-4	205-051-005	397 VAN NESS AVE	\$471.60
002010-3	199-120-010	896 FRESNO ST	\$471.60
002011-1	205-061-023	405 VAN NESS AVE	\$471.60
002012-1	199-120-009	906 FRESNO ST	\$471.60
002013-2	205-061-025	419 VANNESS AVE	\$471.60
002014-1	199-120-008	916 FRESNO ST	\$943.20
002015-20		429 VAN NESS AVE	\$471.60
002017-1	205-061-012	437 VANNESS AVE	\$630.00
002018-13	199-120-006	946 FRESNO	\$471.60
002019-1	205-061-011	445 VAN NESS AVE	\$471.60
002022-1	205-061-009	465 VANNESS AVE	\$471.60
002024-4	205-061-008	471 VAN NESS AVE	\$471.60
002025-6	205-061-007	479 VANNESS AVE	\$943.20
002027-1	205-061-006	487 VAN NESS AVE	\$471.60
002029-2	205-061-005	495 VANNESS AVE	\$471.60
002031-2		498 WESTWOOD AVE	\$630.00
002032-1	205-061-003	496 N WESTWOOD AVE	\$471.60
002033-1	205-061-002	494 N WESTWOOD AVE	\$471.60
002036-8	205-061-022	488 N WESTWOOD AVE	\$471.60
002038-1	205-061-021	454 1/2 WESTWOOD	\$943.20
002041-5	205-061-021	454 WESTWOOD AVE	\$471.60
002043-1	205-061-020	440 N WESTWOOD AVE	\$471.60
002045-2	205-061-019	438 N WESTWOOD AVE	\$471.60
002047-1	205-061-018	430 N WESTWOOD AVE	\$471.60
002048-5		412 N WESTWOOD AVE	\$471.60
002050-1	205-061-027	404 N WESTWOOD AVE	\$471.60
002051-2	199-220-002	890 W HERMOSA	\$471.60
002052-3	205-051-004	396 WESTWOOD AVE	\$471.60
002056-1	205-051-003	380 N WESTWOOD AVE	\$471.60
002061-2	206-063-002	368 LAFAYETTE	\$661.92
002063-2	205-051-024	370 N WESTWOOD AVE	\$471.60
002065-3	205-051-023	362 N WESTWOOD AVE	\$471.60
002067-3	205-051-022	354 N WESTWOOD AVE	\$471.60
002069-1	205-051-021	348 N WESTWOOD AVE	\$630.00

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002071-1	205-051-020	336 N WESTWOOD AVE	\$471.60
002073-10	205-051-020	340 N WESTWOOD	\$471.60
002075-9	205-051-019	330 N WESTWOOD AVE	\$471.60
002076-2	199-200-022	812 BUREM LN	\$471.60
002077-5	199-200-026	836 BUREM LN	\$630.00
002078-2	199-200-019	848 BUREM LN	\$471.60
002079-2	199-200-018	852 BUREM LN	\$471.60
002081-1	199-200-017	866 BUREM LN	\$471.60
002082-1	199-200-016	878 BUREM LN	\$471.60
002083-1	199-200-015	884 BUREM LN	\$471.60
002084-1	199-200-014	899 BUREM LN	\$471.60
002086-1	206-111-003	1298 E HERMOSA	\$471.60
002087-2	205-051-017	312 WESTWOOD AVE	\$471.60
002088-2	206-111-002	1294 E HERMOSA	\$471.60
002089-2	205-051-016	781 W HERMOSA ST	\$471.60
002091-1	206-022-019	1288 E HERMOSA	\$630.00
002094-1	206-111-006	274 LAFAYETTE	\$471.60
002095-8	206-111-008	266 LAFAYETTE	\$471.60
002100-1	199-200-013	885 BUREM LANE	\$471.60
002102-14	199-200-012	879 BUREM LANE	\$471.60
002103-1	199-200-011	865 BUREM LANE	\$471.60
002104-5	199-200-010	853 BUREM LANE	\$471.60
002105-1	199-200-009	849 BUREM LN	\$471.60
002106-1	199-200-008	837 BUREM LN	\$471.60
002108-6	199-200-007	825 BUREM LN	\$471.60
002109-9	199-200-006	813 BUREM LN	\$471.60
002111-1	199-140-057	427 N WESTWOOD	\$471.60
002112-2		426 WESTMORE CT	\$471.60
002113-1	199-140-017	437 N WESTWOOD AVE	\$943.20
002114-5	199-140-022	436 WESTMORE CT	\$471.60
002117-3	199-140-016	447 N WESTWOOD AVE	\$471.60
002118-6	199-140-033	447 WESTMORE CT	\$471.60
002119-6	199-140-006	453 WESTMORE CT	\$471.60
002120-7	199-140-058	470 WESTMORE CT	\$471.60
002121-2	199-140-059	457 N WESTWOOD AVE	\$471.60
002122-2		465 N WESTWOOD AVE	\$471.60
002123-1	205-141-024	360 BELLAH	\$471.60
002125-15	205-153-022	256 OXFORD	\$471.60
002126-2	206-121-002	416 FOOTHILL	\$471.60
002127-1	206-052-009	436 SYCAMORE AVE	\$471.60
002128-2	206-112-003	1354 DAWN ST	\$471.60
002129-4		912 SAMOA	\$471.60
002136-6	206-022-012	1045 SAMOA ST	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002138-3	206-032-007	361 LAFAYETTE AVE	\$471.60
002139-8	206-032-006	365 LAFAYETTE	\$471.60
002141-1	206-032-004	379 LAFAYETTE	\$471.60
002142-7	206-032-021	385 LAFAYETTE AVE	\$471.60
002143-1	206-032-020	393 LAFAYETTE AVE	\$471.60
002144-9		394 STANFORD	\$471.60
002145-10	206-032-019	386 N STANFORD AVE	\$471.60
002146-5	206-032-018	384 STANFORD	\$471.60
002147-2		372 N STANFORD AVE	\$471.60
002148-1	206-031-005	350 STANFORD AVE	\$471.60
002149-1	206-032-015	348 N STANFORD	\$471.60
002151-2	206-032-011	306 N STANFORD AVE	\$471.60
002153-2	206-022-017	262 STANFORD	\$471.60
002154-2	206-022-016	244 STANFORD	\$471.60
002155-2	206-022-015	238 STANFORD AVE	\$471.60
002156-8	206-022-014	222 STANFORD	\$471.60
002157-14	206-022-013	214 STANFORD	\$471.60
002158-9	206-022-012	208 N. STANFORD	\$471.60
002159-2	206-021-022	985 E SAMOA ST	\$630.00
002160-1	206-021-021	955 E SAMOA	\$471.60
002162-1	206-021-014	228 CAMBRIDGE	\$471.60
002163-1	206-021-008	249 STANFORD	\$471.60
002164-2		263 STANFORD	\$471.60
002165-5	206-021-005	261 N STANFORD	\$471.60
002166-3		281 STANFORD	\$471.60
002167-1	206-021-002	1074 E HERMOSA ST	\$471.60
002168-8	206-021-003	1076 E HERMOSA	\$471.60
002169-3	206-031-027	305 STANFORD	\$471.60
002170-1	206-031-025	327 N STANFORD	\$471.60
002171-1	206-031-009	333 N STANFORD AVE	\$471.60
002172-6	206-031-008	341 N STANFORD AVE	\$471.60
002173-5	206-031-007	361 N STANFORD	\$471.60
002174-2	206-031-006	363 N STANFORD	\$471.60
002176-12		395 N STANFORD	\$471.60
002187-6	206-021-019	270 N CAMBRIDGE AVE	\$471.60
002188-1	206-021-018	260 N CAMBRIDGE AVE	\$471.60
002190-12	206-021-016	230 N CAMBRIDGE	\$471.60
002196-2	206-011-002	810 E SAMOA	\$471.60
002198-1	206-011-029	817 HARVARD TERRACE	\$471.60
002199-1	206-011-028	823 HARVARD TERRACE	\$471.60
002200-2	206-011-027	835 HARVARD TERRACE	\$471.60
002201-1	206-011-026	847 HARVARD TERRACE	\$630.00
002202-1	206-011-025	861 HARVARD TERRACE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002203-2	206-011-024	875 HARVARD TERRACE	\$471.60
002204-3	206-011-023	887 E HARVARD TERRACE	\$471.60
002205-3	206-011-022	899 HARVARD TERRACE	\$471.60
002206-1	206-011-021	905 E HARVARD TERRACE	\$471.60
002207-2	206-011-020	917 HARVARD TERRACE	\$471.60
002208-2	206-011-019	150 CAMBRIDGE	\$471.60
002209-3	206-011-018	146 CAMBRIDGE	\$471.60
002210-3	206-011-017	134 CAMBRIDGE	\$471.60
002211-1	206-011-016	128 N CAMBRIDGE AVE	\$630.00
002212-3	206-011-015	110 N CAMBRIDGE	\$471.60
002213-1	206-011-014	102 CAMBRIDGE	\$630.00
002214-1	206-012-010	896 HARVARD TERRACE	\$471.60
002215-6	206-012-009	888 HARVARD TERRACE	\$471.60
002216-3	206-012-008	874 HARVARD TERRACE	\$471.60
002217-7	206-012-007	866 HARVARD TERRACE	\$471.60
002218-2	206-012-006	854 HARVARD TERRACE	\$471.60
002219-2	206-012-005	842 HARVARD TERRACE	\$471.60
002220-2	206-012-004	838 HARVARD TERRACE	\$471.60
002221-1	206-012-003	826 HARVARD TERRACE	\$471.60
002222-1	206-012-002	814 HARVARD TERRACE	\$471.60
002223-1	206-012-001	802 HARVARD TERRACE	\$630.00
002224-1	206-012-018	126 N HARVARD	\$471.60
002226-11	206-101-002	710 E HONOLULU ST	\$471.60
002227-3	206-101-013	134 S HARVARD	\$471.60
002228-4	206-101-012	136 S HARVARD	\$471.60
002229-1	206-101-012	136 1/2 S HARVARD	\$471.60
002230-1	206-101-011	138 S HARVARD AVE	\$471.60
002231-1	206-101-010	140 S HARVARD AVE	\$630.00
002237-4	206-091-013	230 S HARVARD	\$471.60
002238-2	206-091-012	244 S HARVARD AVE	\$471.60
002241-3	206-091-009	274 S HARVARD	\$471.60
002242-8	206-091-008	295 LINDERO AVE	\$471.60
002244-3	206-091-006	265 LINDERO AVE	\$788.40
002248-2	206-101-007	175 LINDERO AVE	\$471.60
002251-4	206-101-004	141 LINDERO AVE	\$820.32
002252-2	206-101-003	101 LINDERO	\$471.60
002257-4	206-102-003	148 LINDERO	\$471.60
002261-1	206-092-001	202 LINDERO	\$471.60
002270-3	206-093-023	119 LINDA VISTA	\$788.40
002277-1	206-094-002	170 LINDA VISTA DRIVE	\$471.60
002278-14	201-140-016	500 GARDEN STREET	\$471.60
002279-2	206-011-001	190 N HARVARD	\$471.60
002280-1	206-011-030	805 HARVARD TERRACE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002281-4	206-012-011	101 CAMBRIDGE	\$1,414.80
002282-2		446 SYCAMORE	\$471.60
002284-2	206-113-005	1310 E HERMOSA	\$471.60
002287-2	206-113-008	1357 DAWN ST	\$471.60
002288-4	206-113-009	1375 DAWN ST	\$471.60
002289-2	206-113-010	280 SYCAMORE	\$471.60
002295-4	206-113-015	220 SYCAMORE	\$471.60
002296-4	206-113-016	206 N SYCAMORE	\$471.60
002297-2	206-112-011	205 SYCAMORE	\$471.60
002298-11	206-112-009	217 SYCAMORE	\$471.60
002299-2	206-112-007	231 SYCAMORE	\$630.00
002300-2	206-112-005	247 N SYCAMORE	\$471.60
002301-1	206-112-002	1340 DAWN ST	\$471.60
002302-1	206-112-001	1302 DAWN ST	\$471.60
002303-2	206-112-004	246 ORANGEWOOD	\$471.60
002304-1	206-112-008	220 ORANGEWOOD	\$471.60
002305-2	206-111-019	201 ORANGEWOOD	\$471.60
002308-3	206-062-009	304 LAUREL AVE	\$471.60
002309-1	206-111-015	233 ORANGEWOOD	\$471.60
002310-6	206-111-013	245 ORANGEWOOD	\$471.60
002311-5	206-111-011	257 ORANGEWOOD	\$471.60
002312-1	206-111-007	277 ORANGEWOOD	\$471.60
002313-1	206-111-009	269 ORANGEWOOD	\$471.60
002314-7	206-121-008	480 FOOTHILL	\$471.60
002315-3		285 ORANGEWOOD	\$471.60
002318-2	206-063-006	385 SYCAMORE AVE	\$471.60
002319-2	206-063-005	395 SYCAMORE AVE	\$630.00
002320-3	206-121-007	476 FOOTHILL	\$471.60
002321-5	206-121-006	464 FOOTHILL	\$471.60
002322-8	206-121-005	450 FOOTHILL	\$471.60
002323-2	206-121-004	436 N FOOTHIL	\$471.60
002324-1	206-121-003	428 FOOTHILL ELVIRA SALIN	\$471.60
002325-2	206-121-001	404 FOOTHILL	\$471.60
002326-3	206-121-020	417 MEMORY LANE	\$471.60
002328-4	206-121-022	433 MEMORY LANE	\$471.60
002329-2	206-121-023	445 MEMORY LANE	\$471.60
002330-12	206-121-024	461 MEMORY LANE	\$471.60
002331-3	206-121-025	1535 CLINTWOOD DRIVE	\$471.60
002332-1	206-121-026	1547 CLINTWOOD DRIVE	\$471.60
002333-2	206-121-027	1559 CLINTWOOD DRIVE	\$471.60
002334-2	206-121-028	1563 CLINTWOOD DRIVE	\$471.60
002335-4	206-121-029	1575 CLINTWOOD DRIVE	\$630.00
002336-2	206-121-030	1589 CLINTWOOD DRIVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002337-3	206-121-031	468 HIGHLAND DR	\$471.60
002339-3	206-121-033	444 HIGHLAND DR	\$471.60
002340-1	206-121-034	432 HIGHLAND DR	\$471.60
002341-1	206-121-035	426 HIGHLAND DR	\$471.60
002342-4	206-121-036	418 HIGHLAND DR	\$471.60
002343-3	206-121-037	402 HIGHLAND DR	\$471.60
002344-3	206-122-010	407 HIGHLAND DR	\$471.60
002345-3	206-122-009	419 HIGHLAND DR	\$725.16
002346-2	206-122-008	425 HIGHLAND DR	\$471.60
002347-6	206-122-007	439 HIGHLAND DR	\$471.60
002348-12	206-122-006	445 HIGHLAND DR	\$471.60
002349-2	206-122-005	450 MEMORY LANE	\$471.60
002351-5		418 MEMORY LANE	\$471.60
002352-1	206-122-001	406 MEMORY LANE	\$471.60
002353-1	206-062-008	1481 E HERMOSA ST	\$471.60
002354-1	206-062-007	315 N FOOTHILL AVE	\$471.60
002355-3	206-062-006	321 N FOOTHILL AVE	\$471.60
002356-1	206-062-005	333 N FOOTHILL AVE	\$471.60
002357-2	206-102-010	806 E HONOLULU	\$471.60
002358-10	206-101-002	720 E HONOLULU	\$471.60
002359-1	206-053-007	413 FOOTHILL AVE	\$471.60
002360-4	206-053-006	433 N FOOTHILL AVE	\$471.60
002363-6	206-102-009	802 E HONOLULU	\$471.60
002364-4	206-053-012	488 LAUREL AVE	\$471.60
002365-1	206-053-011	468 LAUREL AVE	\$471.60
002366-1	206-053-010	448 LAUREL AVE	\$471.60
002367-2	206-053-009	434 LAUREL AVE	\$471.60
002368-4	206-102-008	134 S LINDERO	\$471.60
002369-1	206-062-001	398 S LAUREL AVE	\$471.60
002370-1	206-061-007	311 LAUREL AVE	\$471.60
002371-3	206-061-006	319 LAUREL	\$471.60
002372-4	206-061-005	339 LAUREL	\$471.60
002375-3	206-061-002	395 LAUREL AVE	\$471.60
002376-1	206-052-007	415 LAUREL AVE	\$471.60
002377-2	206-052-006	435 LAUREL AVE	\$471.60
002378-10	206-052-005	445 LAUREL AVE	\$471.60
002379-1	206-052-004	465 LAUREL AVE	\$471.60
002380-3	206-052-003	485 LAUREL AVE	\$471.60
002381-1	206-052-002	495 LAUREL AVE	\$566.76
002382-1	206-052-001	496 SYCAMORE AVE	\$471.60
002383-4	206-052-012	486 SYCAMORE AVE	\$471.60
002384-2	206-052-011	466 SYCAMORE AVE	\$471.60
002385-1	206-063-004	390 LAFAYETTE AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002390-1	206-094-012	120 LINDA VISTA	\$471.60
002392-6	206-022-010	213 LAFAYETTE AVE	\$471.60
002397-5	206-022-001	1120 E HERMOSA	\$471.60
002398-3	206-022-018	280 STANFORD AVE	\$471.60
002400-3	205-164-015	103 N HARVARD	\$471.60
002405-1	205-102-008	531 N ELMWOOD	\$471.60
002407-6		281 S ELMWOOD	\$943.20
002409-1	205-152-013	205 OXFORD	\$943.20
002413-3	205-091-006	737 1/2 N SWEET BRIER	\$471.60
002415-15		106 N HARVARD AVE	\$471.60
002416-2	202-145-004	964 SYCAMORE	\$630.00
002417-14	206-012-017	116 N HARVARD	\$471.60
002418-3	206-091-001	192 S HARVARD	\$471.60
002420-4	202-133-002	1088 SYCAMORE	\$471.60
002421-1	206-021-009	223 STANFORD	\$471.60
002422-5	206-091-014	214 S HARVARD	\$471.60
002423-1	206-021-007	255 STANFORD AVE	\$943.20
002425-1	206-091-011	262 S HARVARD	\$471.60
002426-1	206-031-001	396 N CAMBRIDGE AVE	\$471.60
002427-3	206-031-020	356 CAMBRIDGE	\$471.60
002428-1	206-031-019	350 N CAMBRIDGE AVE	\$471.60
002429-3	206-044-022	482 N CAMBRIDGE	\$943.20
002430-11		348 N CAMBRIDGE AVE	\$471.60
002431-2	206-031-017	340 N CAMBRIDGE	\$471.60
002432-3	206-031-016	334 N CAMBRIDGE AVE	\$471.60
002433-5	206-031-015	326 CAMBRIDGE	\$471.60
002434-3	206-031-014	312 N CAMBRIDGE AVE	\$471.60
002435-12	206-021-001	294 CAMBRIDGE	\$471.60
002436-1	206-021-020	280 CAMBRIDGE	\$471.60
002437-1	206-021-017	254 CAMBRIDGE	\$788.40
002438-2	206-021-015	236 CAMBRIDGE	\$630.00
002439-1	206-021-025	222 N CAMBRIDGE	\$630.00
002440-1	206-021-023	200 N CAMBRIDGE	\$471.60
002441-1	206-021-024	216 N CAMBRIDGE	\$471.60
002442-2	205-141-008	385 ORANGE	\$630.00
002444-8		373 ORANGE	\$471.60
002445-2	206-091-010	276 S HARVARD AVE	\$471.60
002446-1	205-141-010	359 ORANGE AVE	\$471.60
002447-4	206-091-007	275 LINDERO AVE	\$566.76
002449-2	206-101-006	159 LINDERO AVE	\$471.60
002450-3	206-101-005	149 LINDERO	\$471.60
002451-1	206-102-004	158 LINDERO	\$471.60
002452-5	206-102-005	174 LINDERO	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002453-4	206-102-006	186 LINDERO	\$471.60
002454-5	206-092-002	210 LINDERO	\$943.20
002455-7	206-092-003	236 LINDERO	\$471.60
002456-2	206-092-004	250 LINDERO	\$630.00
002457-2	206-092-007	292 LINDERO	\$471.60
002458-6	206-093-026	695 VALENCIA	\$471.60
002459-2	206-093-025	109 LINDA VISTA	\$471.60
002460-4	206-093-024	115 LINDA VISTA	\$471.60
002461-2	206-093-002	121 LINDA VISTA DRIVE	\$471.60
002462-3	206-094-013	126 LINDA VISTA	\$471.60
002464-5	206-094-014	130 LINDA VISTA	\$471.60
002466-6	206-093-007	145 LINDA VISTA	\$471.60
002467-4	206-093-008	149 LINDA VISTA	\$471.60
002468-3	206-094-001	136 LINDA VISTA	\$471.60
002469-8	205-181-013	295 LINDSAY ST	\$471.60
002470-2	205-103-009	521 N MIRAGE AVE	\$471.60
002474-10	201-090-014	830 N BELLAH	\$471.60
002475-7	205-052-008	363 CENTRAL AVE	\$471.60
002476-2	205-123-017	445 N BELLAH	\$471.60
002479-3	205-062-015	665 KERN ST	\$471.60
002482-15		429 SECOND ST	\$471.60
002485-8	205-112-017	359 HOMASSEL AVE	\$471.60
002486-9	205-061-017	420 N WESTWOOD AVE	\$471.60
002490-9	205-111-008	607 1/2 N GALE HILL	\$471.60
002491-4	199-060-024	833 W TULARE AVE	\$1,105.20
002492-1	206-121-019	405 MEMORY LANE	\$471.60
002495-1	199-240-028	1018 LEA WAY	\$471.60
002496-2	205-103-013	487 N MIRAGE AVE	\$471.60
002497-2	205-333-007	186 S OLIVE	\$471.60
002498-3	206-103-010	251 S STANFORD AVE	\$471.60
002500-9	206-032-022	1157 E HERMOSA	\$471.60
002501-2	201-133-024	309 E SIERRA VIEW	\$471.60
002502-12	206-043-012	1037 DENVER ST	\$471.60
002505-4	205-253-017	351 N GALE HILL	\$630.00
002506-6		709 SUNSET	\$471.60
002507-2	205-103-008	535 N MIRAGE	\$471.60
002510-7	205-172-012	370 SANTA FE	\$471.60
002511-1	199-240-003	831 ASH	\$471.60
002512-6	206-104-004	208 S STANFORD	\$471.60
002515-1	206-121-009	1502 E TULARE	\$471.60
002516-1	202-144-012	985 N SYCAMORE	\$630.00
002519-9	206-031-002	397 N STANFORD	\$471.60
002520-10	205-232-006	225 FOSTER	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002524-15	206-043-017	514 DENVER APT B	\$471.60
002525- 2	201-200-002	629 MONTE VISTA DR	\$471.60
002526- 1	205-132-009	426 ORANGE	\$471.60
002527- 6	199-250-010	770 SHERWOOD WAY	\$471.60
002530- 3	201-111-017	320 E ALAMEDA	\$471.60
002532- 1	201-114-006	787 N BELLAH	\$471.60
002548- 8	201-140-052	1108 N PARKSIDE	\$471.60
002555- 8	206-052-008	416 N SYCAMORE	\$471.60
002556- 3	206-113-002	1374 E HERMOSA	\$630.00
002558- 1	206-031-004	379 N STANFORD	\$471.60
002560- 3	206-044-026	1082 E TULARE RD	\$1,414.80
002561- 4		370 N CAMBRIDGE	\$471.60
002562- 3	206-031-014	1025 E HERMOSA ST	\$471.60
002563- 2	206-021-001	296 CAMBRIDGE	\$943.20
002564- 3	201-070-013	1050 MT VIEW DR	\$471.60
002565- 2	201-133-018	1005 HOMASSEL AVE	\$471.60
002566-11	201-133-005	983 HOMASSEL AVE	\$471.60
002567- 6	201-133-006	971 HOMASSEL AVE	\$471.60
002568- 7	201-133-007	955 HOMASSEL	\$471.60
002569- 3	206-092-005	266 LINDERO	\$471.60
002570- 2	201-080-026	1002 MOUNTAIN VIEW DR.	\$471.60
002571- 9	201-140-022	1047 MOUNTAIN VIEW DR	\$471.60
002572- 9	205-113-016	357 N BELLAH AVE	\$471.60
002573- 9	205-113-019	339 N BELLAH	\$471.60
002574- 7	205-113-026	459 E HERMOSA	\$471.60
002576-11	205-236-008	193 S MIRAGE	\$471.60
002577- 2	205-142-010	322 ORANGE AVE	\$630.00
002578- 2	201-111-027	764 SUNSET DR	\$471.60
002579- 2	201-123-001	860 HAMLIN WAY	\$630.00
002580-14		144 E LEWIS	\$630.00
002581-16	205-102-031	455 N ELMWOOD	\$471.60
002582- 5	205-102-031	457 N ELMWOOD	\$471.60
002585- 2	199-250-004	710 SHERWOOD WAY	\$471.60
002586- 2	206-103-006	940 E HONOLULU	\$943.20
002588- 1	199-070-032	965 FRESNO ST	\$943.20
002590- 3	206-053-002	493 N FOOTHILL	\$471.60
002592- 9	205-251-006	426 1/2 N ELMWOOD	\$471.60
002593- 2		420 N MIRAGE	\$943.20
002595- 9	201-114-001	766 N HOMASSEL	\$471.60
002596- 2	199-250-034	1250 DELTA	\$471.60
002598- 3	205-111-001	480 N. MIRAGE	\$471.60
002599- 5	205-122-025	624 N GALE HILL	\$471.60
002603- 2	205-171-032	162 S GALE HILL	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002604-6	205-061-001	492 N WESTWOOD	\$471.60
002606-7	205-092-005	673 N ELMWOOD	\$471.60
002607-1	205-236-008	155 E APIA	\$471.60
002609-5	206-032-008	335 LAFAYETTE	\$471.60
002610-2	205-092-013	708 N SWEET BRIER	\$471.60
002612-4	205-243-010	164 N GALE HILL	\$471.60
002614-2	205-093-010	627 N MIRAGE	\$471.60
002615-1	206-063-003	380 LAFAYETTE	\$566.76
002616-2		674 N MIRAGE	\$943.20
002617-4	206-053-013	475 FOOTHILL	\$943.20
002618-8	205-051-018	320 WESTWOOD AVE	\$630.00
002619-4	201-124-007	875 N BELLAH	\$471.60
002620-5	205-092-005	673 1/2 N ELMWOOD	\$471.60
002621-1	206-113-012	260 SYCAMORE	\$630.00
002622-5	206-032-005	373 LAFAYETTE	\$471.60
002623-17	205-092-003	693 N ELMWOOD AVE	\$471.60
002625-2	201-100-014	765 ORANGE	\$471.60
002626-2	205-061-010	455 VAN NESS	\$943.20
002629-1	205-111-015	475 N GALE HILL	\$471.60
002630-9	206-022-008	229 LAFAYETTE	\$471.60
002632-15	201-140-002	1098 N PARKSIDE	\$471.60
002637-2	199-250-038	1210 DELTA AVE	\$471.60
002638-7		540 1/2 N ELMWOOD	\$471.60
002641-3	199-230-017	995 W FAIRVIEW ST	\$630.00
002642-1	205-122-019	517 N HOMASSEL AVE	\$471.60
002646-5	205-243-012	334 E SAMOA ST	\$471.60
002648-8	205-232-005	238 S MIRAGE	\$471.60
002652-26	205-142-007	340 ORANGE AVE	\$471.60
002655-3	205-281-021	165 W SAMOA	\$471.60
002656-12		464 N GALE HILL	\$471.60
002657-15	201-112-008	723 SUNSET DR	\$471.60
002658-5	205-102-004	622 N SWEET BRIER	\$471.60
002659-6	199-140-005	868 1/2 W MARIPOSA	\$471.60
002661-1	206-042-013	579 DENVER CT	\$471.60
002662-1	206-063-007	365 SYCAMORE	\$471.60
002663-2	205-121-014	653 N GALE HILL	\$471.60
002664-10	205-122-008	382 E TULARE RD	\$471.60
002667-1	206-113-014	234 SYCAMORE	\$630.00
002669-1	206-113-007	1335 DAWN ST	\$471.60
002670-6	206-093-015	181 LINDA VISTA DRIVE	\$471.60
002671-1	205-131-013	451 ORANGE	\$471.60
002673-2	205-063-002	482 CENTRAL AVE	\$471.60
002674-2	205-261-004	265 N GALE HILL	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002678-1	206-045-017	1064 E DENVER	\$471.60
002679-1	205-303-004	331 N ASHLAND	\$471.60
002680-2	205-303-006	340 EASTWOOD	\$471.60
002681-2	205-303-002	370 EASTWOOD	\$471.60
002682-3	199-240-036	821 MICHAEL LYNN	\$471.60
002683-5	205-303-005	350 EASTWOOD	\$471.60
002684-2	205-303-003	360 EASTWOOD	\$630.00
002685-3	205-184-020	211 VALENCIA ST	\$471.60
002688-9	199-070-036	995 FRESNO ST	\$471.60
002690-5	199-070-035	991 FRESNO ST	\$471.60
002691-3		538 N HOMASSEL	\$471.60
002694-4	206-103-015	261 S STANFORD	\$471.60
002696-11	205-121-007	696 N MIRAGE	\$471.60
002698-2	205-113-024	475 E HERMOSA	\$471.60
002701-4	205-281-022	163 W SAMOA ST	\$471.60
002703-7	199-240-038	824 MICHAEL LYNN	\$471.60
002708-6	205-281-020	167 SAMOA ST	\$471.60
002709-8	201-210-021	293 MATTHEW COURT	\$471.60
002712-1	201-210-007	295 HICKORY ST	\$471.60
002713-2	205-281-017	173 W SAMOA	\$471.60
002715-1	205-281-019	169 SAMOA ST	\$471.60
002716-3	201-210-008	290 MATTHEW CT	\$471.60
002717-1	201-210-023	1110 N GALE HILL	\$471.60
002718-3	201-210-018	255 MATTHEW COURT	\$471.60
002720-1	201-210-024	1120 N GALE HILL	\$471.60
002722-5	201-210-015	209 MATTHEW COURT	\$471.60
002723-1	199-240-024	836 MARC ANTHONY	\$471.60
002724-2	201-210-013	220 MATTHEW COURT	\$471.60
002728-2	201-210-009	280 MATTHEW COURT	\$471.60
002729-1	201-210-020	281 MATTHEW COURT	\$471.60
002730-6	205-052-005	395 B CENTRAL	\$471.60
002731-2	201-210-026	1140 N GALE HILL	\$471.60
002732-3	199-240-029	1020 LEA WAY	\$471.60
002733-1	201-210-016	223 MATTHEW COURT	\$471.60
002736-6	205-251-001	415 1/2 N MIRAGE	\$471.60
002737-1	199-240-040	830 MICHAEL LYNN	\$471.60
002738-5	201-210-025	1130 N GALE HILL	\$471.60
002740-2	201-210-014	210 MATTHEW COURT	\$471.60
002743-3	201-210-004	265 HICKORY ST	\$471.60
002746-4	201-210-011	260 MATTHEW COURT	\$471.60
002750-2	201-210-017	239 MATTHEW COURT	\$471.60
002751-3	205-281-018	171 W SAMOA ST	\$471.60
002753-1	201-210-010	270 MATTHEW CT	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
002754-8	201-210-005	275 HICKORY ST	\$471.60
002755-5	201-210-006	285 HICKORY ST	\$471.60
002756-2	201-210-001	215 HICKORY ST	\$471.60
002757-1	201-210-002	225 HICKORY ST	\$471.60
002761-7	201-210-003	245 HICKORY ST	\$471.60
002762-1	201-210-022	1100 N GALE HILL	\$471.60
002771-2	201-210-012	240 MATTHEW CT	\$471.60
002772-2	199-120-045	814 FRESNO ST	\$630.00
002773-3	201-210-019	277 MATTHEW CT	\$630.00
002783-2	199-240-033	829 MICHAEL LYNN	\$471.60
002785-1	205-102-024	489 N ELMWOOD	\$1,659.60
002786-4	201-210-040	290 ALANWOOD COURT	\$471.60
002787-5	199-240-023	832 MARC ANTHONY	\$471.60
002788-2	201-210-053	293 ALANWOOD CT	\$471.60
002789-2	201-210-036	1150 N GALE HILL	\$471.60
002790-6	201-210-039	1180 N GALE HILL	\$471.60
002791-1	201-210-052	281 ALANWOOD CT	\$471.60
002796-7		409 VALENCIA	\$471.60
002798-1	201-210-042	270 ALANWOOD CT	\$471.60
002973-1	201-210-051	277 ALANWOOD CT	\$471.60
002974-1	201-210-038	1170 N. GALE HILL AVE	\$471.60
002975-1	201-210-050	255 ALANWOOD CT	\$471.60
002976-4	201-210-043	260 ALANWOOD CT	\$471.60
002978-5	201-210-044	240 ALANWOOD CT	\$471.60
002979-4	201-210-037	1160 N GALE HILL	\$471.60
002981-2	201-210-045	220 ALANWOOD CT	\$630.00
002982-4	205-184-016	263 E VALENCIA	\$471.60
002983-1	202-200-001	905 PRINCETON AVE	\$471.60
002984-3	202-200-030	945 GLENWOOD	\$471.60
002985-1	201-210-049	229 ALANWOOD CT	\$471.60
002986-1	202-200-043	921 LAFAYETTE AVE	\$471.60
002987-2	202-200-044	931 LAFAYETTE AVE	\$471.60
002988-2	202-200-045	941 LAFAYETTE AVE	\$471.60
002989-2	202-200-047	961 LAFAYETTE AVE	\$471.60
002990-1	202-200-050	1060 MONTE VISTA	\$471.60
002991-1	202-190-014	1065 MONTE VISTA	\$471.60
002993-1	202-200-046	951 LAFAYETTE AVE	\$471.60
002994-3	202-200-049	981 LAFAYETTE AVE	\$471.60
002995-1	202-200-048	971 LAFAYETTE AVE	\$471.60
002996-1	202-200-042	911 LAFAYETTE AVE	\$471.60
002997-1	202-190-015	1021 LAFAYETTE AVE	\$471.60
002998-1	201-210-046	210 ALANWOOD CT	\$471.60
002999-1	201-133-013	972 HAMLIN WAY	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003004-7	201-210-041	280 ALANWOOD CT	\$471.60
003005-9	205-183-010	340 LOCKE ST #B	\$471.60
003006-11		340 LOCKE ST #A	\$471.60
003008-1	202-200-054	964 YALE AVE	\$630.00
003009-2	202-200-065	969 YALE AVE	\$471.60
003010-1	202-200-053	974 YALE AVE	\$471.60
003011-4	202-200-066	979 YALE AVE	\$471.60
003012-1	202-200-052	984 YALE AVE	\$471.60
003013-1	202-190-016	1020 YALE AVE	\$471.60
003014-7	202-200-067	1030 MONTE VISTA	\$471.60
003015-1	202-190-023	1031 MONTE VISTA	\$471.60
003016-2	202-190-024	1041 MONTE VISTA	\$471.60
003017-1	202-200-051	1050 MONTE VISTA	\$471.60
003018-4	202-190-017	1055 MONTE VISTA	\$471.60
003019-3	205-134-007	443 N HARVARD	\$471.60
003026-3	202-200-008	915 GROVE LANE	\$471.60
003027-6	205-093-022	618 N ELMWOOD	\$630.00
003029-1	202-200-006	908 GLENWOOD ST	\$471.60
003034-4	202-200-057	934 YALE AVE	\$471.60
003035-1	202-200-056	944 YALE AVE	\$471.60
003036-7	202-200-063	949 YALE AVE	\$471.60
003037-1	202-200-055	954 YALE AVE	\$471.60
003038-1	202-200-064	959 YALE AVE	\$630.00
003039-3	202-200-073	1015 GLENWOOD	\$471.60
003040-2	202-200-061	1020 GLENWOOD	\$471.60
003041-1	202-200-060	1030 GLENWOOD	\$630.00
003042-1	202-200-062	1035 GLENWOOD	\$471.60
003043-2	202-200-059	1040 GLENWOOD	\$630.00
003044-5	202-200-058	1050 GLENWOOD	\$471.60
003045-4	205-244-006	343 E SAMOA	\$471.60
003046-2	199-120-046	834 FRESNO ST	\$471.60
003047-1	202-200-084	980 PRINCETON AVE	\$471.60
003048-1	202-200-074	901 STANFORD	\$471.60
003049-2	202-200-075	913 STANFORD	\$471.60
003050-1	202-200-076	925 STANFORD AVE	\$471.60
003051-2	202-200-077	937 STANFORD AVE	\$471.60
003052-2	202-200-078	949 STANFORD AVE	\$471.60
003053-1	202-200-079	957 STANFORD AVE	\$471.60
003054-2	202-200-080	965 STANFORD AVE	\$471.60
003055-4	202-200-081	973 STANFORD AVE	\$471.60
003056-2	202-200-082	985 STANFORD AVE	\$471.60
003057-3	202-200-083	1010 MONTE VISTA ST	\$471.60
003058-4	202-200-068	1020 MONTE VISTA	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003059-1	202-200-069	980 STANFORD AVE	\$630.00
003060-1	202-200-070	970 STANFORD AVE	\$471.60
003061-1	202-200-071	960 STANFORD AVE	\$471.60
003062-2	202-200-072	950 STANFORD AVE	\$471.60
003063-3	202-190-022	1021 MONTE VISTA	\$471.60
003064-2	202-190-021	1011 MONTE VISTA	\$471.60
003065-3	202-190-020	1030 PRINCETON AVE	\$471.60
003066-1	202-190-019	1031 PRINCETON AVE	\$471.60
003067-3		1021 PRINCETON AVE	\$471.60
003300-6	202-200-020	975 PRINCETON AVE	\$471.60
003301-2	202-200-085	1011 PRINCETON AVE	\$471.60
003302-1	202-200-010	937 GROVE LANE	\$471.60
003303-1	202-200-009	925 GROVE LANE	\$471.60
003305-2	201-140-054	238 E HICKORY	\$768.60
003308-1	205-061-001	490 N WESTWOOD	\$471.60
003314-6	205-030-036	761 W APIA ST	\$471.60
003315-2	205-030-035	773 W APIA ST	\$630.00
003316-2	205-030-034	783 W APIA ST	\$1,105.20
003317-3	205-123-034	432 E TULARE RD	\$471.60
003318-4	201-210-078	519 E HICKORY ST	\$471.60
003319-3	205-123-036	472 E TULARE RD	\$471.60
003322-2		738 SILVERCREST ST	\$471.60
003323-7	205-121-025	621 N GALE HILL	\$471.60
003324-2	199-120-044	820 FRESNO ST	\$630.00
003325-3	205-122-025	626 N GALE HILL	\$471.60
003329-4	199-320-030	891 N MAPLE AVE	\$471.60
003331-1	201-140-051	251 E MONTE VISTA	\$471.60
003334-4	201-090-044	802 N ORANGE CT	\$471.60
003336-10		433 1/2 HOMASSEL AVE	\$471.60
003338-1	206-104-007	162 S STANFORD	\$471.60
003339-1	206-104-006	140 S STANFORD	\$630.00
003340-1	206-104-011	252 S STANFORD	\$566.76
003341-1	206-104-010	292 S STANFORD	\$630.00
003342-2	206-104-008	226 S STANFORD	\$471.60
003343-2	206-104-016	1042 E HONOLULU	\$566.76
003344-1	199-320-007	834 N ASH AVE	\$630.00
003345-1	206-104-012	274 S STANFORD	\$471.60
003346-2	206-104-014	1066 E HONOLULU	\$630.00
003348-5	201-131-003	120 MONTE VISTA	\$471.60
003355-4	205-111-006	611 1/2 GALE HILL	\$471.60
003356-1	201-131-004	150 MONTE VISTA	\$471.60
003357-2	201-131-005	180 MONTE VISTA	\$630.00
003358-1	199-240-042	1017 LEA WAY	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003366-3	205-111-001	482 N MIRAGE	\$471.60
003371-2	199-320-006	836 N ASH	\$471.60
003372-3	199-320-033	950 MAPLE VALLEY WAY	\$471.60
003373-6		941 MAPLE VALLEY WAY	\$471.60
003376-2	205-152-010	279 1/2 OXFORD	\$471.60
003379-3		1065 YALE AVE	\$471.60
003381-3	199-320-028	934 MAPLE VALLEY WAY	\$630.00
003382-1	199-240-034	827 MICHAEL LYNN	\$630.00
003383-2	202-190-033	1060 PRINCETON AVE	\$471.60
003384-3	205-103-028	445 1/2 N MIRAGE	\$471.60
003386-3	202-190-011	1112 N. HARVARD AVE	\$471.60
003389-3		463 MATTHEW PL	\$471.60
003390-2	201-210-064	473 MATTHEW PL	\$471.60
003391-2	201-210-066	493 MATTHEW PL	\$471.60
003392-1	202-190-047	1068 HICKORY ST	\$471.60
003393-1	202-190-048	1073 LAFAYETTE AVE	\$471.60
003394-1	202-190-049	1063 LAFAYETTE AVE	\$471.60
003395-1	202-190-050	1053 LAFAYETTE AVE	\$471.60
003396-1	202-190-051	1043 LAFAYETTE AVE	\$471.60
003397-3	202-190-052	1048 YALE AVE	\$471.60
003398-1	202-190-053	1058 YALE AVE	\$471.60
003399-2	202-190-054	1068 YALE AVE	\$471.60
003400-1	202-190-055	1078 YALE AVE	\$471.60
003401-1	202-190-056	1058 HICKORY ST	\$471.60
003402-4	199-320-015	943 MAPLE VALLEY WAY	\$471.60
003404-2	199-320-019	933 MAPLE VALLEY WAY	\$471.60
003405-3	199-320-020	931 MAPLE VALLEY WAY	\$471.60
003406-1	206-111-001	1290 E HERMOSA	\$471.60
003408-2	201-210-072	458 MATTHEW PLACE	\$471.60
003409-2	201-210-062	1140 HAMLIN WAY	\$471.60
003410-1	202-190-043	1043 HICKORY ST	\$471.60
003412-3	202-190-026	1045 YALE AVE	\$471.60
003414-3		1073 HICKORY ST	\$471.60
003415-1	202-190-044	1053 HICKORY ST.	\$471.60
003416-2	202-190-042	1033 HICKORY ST.	\$471.60
003417-1	202-190-030	1038 HICKORY ST	\$471.60
003418-1	202-190-045	1063 HICKORY ST	\$471.60
003419-2		1075 YALE AVE	\$471.60
003420-3	202-190-041	1013 HICKORY ST.	\$471.60
003421-1	202-190-037	1051 PRINCETON AVE	\$471.60
003422-1	202-190-036	1041 PRINCETON AVE	\$471.60
003423-1	202-190-031	1008 HICKORY ST	\$471.60
003424-1	202-190-035	1040 PRINCETON AVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003425-1	202-190-034	1050 PRINCETON AVE	\$471.60
003426-1	202-190-038	1061 PRINCETON AVE	\$471.60
003427-3	202-190-032	1070 PRINCETON AVE	\$471.60
003428-1	202-190-039	1071 PRINCETON AVE	\$471.60
003429-2	199-320-014	945 MAPLE VALLEY WAY	\$471.60
003430-2	199-320-041	976 MAPLE VALLEY WAY	\$471.60
003431-3		982 MAPLE VALLEY WAY	\$471.60
003432-4	199-320-004	840 ASH AVE	\$471.60
003433-1	202-190-040	1003 HICKORY ST.	\$471.60
003434-2	201-210-074	447 HICKORY ST	\$471.60
003435-2	201-210-073	448 MATTHEW PLACE	\$471.60
003436-1	199-320-011	985 MAPLE VALLEY WAY	\$471.60
003438-1	206-104-015	1020 E HONOLULU	\$471.60
003439-1	202-190-027	1055 YALE AVE	\$471.60
003442-2	201-090-046	834 ORANGE	\$471.60
003443-7		1160 HAMLIN WAY	\$471.60
003444-1	201-210-070	478 MATTHEW PLACE	\$471.60
003445-1	201-210-059	462 MANDARIN ST.	\$471.60
003446-2	201-210-090	1179 HOMASSEL AVE	\$471.60
003449-1	201-210-057	482 MANDARIN ST	\$471.60
003450-1	201-210-092	463 MANDARIN STREET	\$471.60
003451-2	201-210-081	1101 HAMLIN WAY	\$471.60
003452-1	201-210-087	1161 HAMILIN WAY	\$471.60
003453-1	201-210-056	492 MANDARIN ST	\$471.60
003454-2	199-320-021	925 MAPLE VALLEY WAY	\$471.60
003455-2	199-320-043	988 MAPLE VALLEY WAY	\$471.60
003456-2	199-320-005	838 ASH AVE	\$471.60
003457-1	201-210-054	1182 HOMASSEL AVE	\$471.60
003458-1	201-250-005	1201 HOMASSEL AVE	\$471.60
003459-1	201-210-076	477 HICKORY ST	\$471.60
003461-2	201-250-006	478 ROSEWOOD DRIVE	\$471.60
003462-1	201-250-017	483 ROSEWOOD COURT	\$471.60
003463-1	201-210-084	1131 HAMLIN WAY	\$471.60
003464-1	201-250-014	453 ROSEWOOD CT	\$630.00
003465-1	201-210-083	1121 HAMLIN WAY	\$471.60
003466-1	201-210-082	1111 HAMLIN WAY	\$471.60
003468-1	201-250-016	473 ROSEWOOD CT	\$471.60
003469-1	201-210-077	499 HICKORY ST	\$471.60
003470-1	201-210-093	453 MANDARIN ST.	\$471.60
003471-1	201-210-071	468 MATTHEW PL	\$471.60
003472-1	201-210-080	569 HICKORY ST	\$471.60
003473-1	201-250-011	365 MANDARIN ST	\$471.60
003474-1	201-210-089	1181 HAMLIN WAY	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003475-2	201-250-002	1262 HOMASSEL AVE	\$471.60
003476-3	201-250-019	1273 HOMASSEL AVE	\$471.60
003477-2		1151 HAMLIN WAY	\$471.60
003478-1	201-210-085	1141 HAMLIN WAY	\$471.60
003479-2	201-210-079	559 HICKORY ST	\$471.60
003480-1	201-210-058	472 MANDARIN ST	\$471.60
003481-1	199-320-008	832 ASH AVE	\$471.60
003482-2	201-210-061	1150 HAMLIN WAY	\$471.60
003483-3	199-120-047	832 FRESNO ST	\$471.60
003484-1	201-210-067	499 MATTHEW PLACE	\$471.60
003485-1	201-250-012	335 MANDARIN ST.	\$471.60
003486-2	201-210-075	457 HICKORY ST	\$630.00
003487-1	201-210-088	1171 HAMLIN WAY	\$768.60
003488-2	201-230-034	1007 PARKSIDE AVE	\$630.00
003489-2	201-250-004	1202 HOMASSEL AVE	\$471.60
003490-1	201-250-007	468 ROSEWOOD CT	\$471.60
003491-2	201-250-013	315 MANDARIN ST	\$471.60
003492-2	201-090-050	892 ORANGE AVE	\$471.60
003493-1	205-030-005	749 HONOLULU	\$630.00
003494-1	205-030-004	761 HONOLULU	\$471.60
003495-3	205-030-045	681 W. HONOLULU	\$471.60
003496-1	205-030-006	737 HONOLULU	\$471.60
003497-2	201-210-069	488 MATTHEW PLACE	\$471.60
003498-1	205-030-054	682 W. HONOLULU DR	\$471.60
003499-4	205-030-049	601 W. HONOLULU DR	\$630.00
003500-2	205-030-047	641 W. HONOLULU DR	\$471.60
003502-1	201-250-018	493 ROSEWOOD CT	\$471.60
003507-1	201-210-068	498 MATTHEW PLACE	\$471.60
003508-3	205-291-011	466 1/2 N SWEET BRIER	\$471.60
003511-2	199-320-027	928 MAPLE VALLEY WAY	\$471.60
003513-2	201-080-032	952 ORANGE AVE	\$471.60
003514-2	201-260-001	268 ALAMEDA CIRCLE	\$471.60
003515-2	201-260-018	269 ALAMEDA CIRCLE	\$471.60
003516-1	205-030-008	715 W HONOLULU DR	\$471.60
003517-2	206-031-028	315 N STANFORD	\$471.60
003525-1	201-250-009	448 ROSEWOOD CT	\$471.60
003530-1	201-250-024	316 COTTONWOOD ST	\$566.76
003531-2	205-030-059	601 W SILVERCREST DR	\$471.60
003534-3	205-030-056	661 W SILVERCREST DR	\$471.60
003535-2	201-080-031	936 ORANGE AVE	\$471.60
003538-2	201-250-031	486 COTTONWOOD ST.	\$471.60
003539-1	205-030-031	750 SILVERCREST DRIVE	\$471.60
003540-4	199-070-006	852 W. TULARE RD	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003541-1	201-250-027	376 COTTONWOOD ST.	\$471.60
003542-3	199-320-009	830 ASH AVENUE	\$471.60
003543-1	205-030-024	703 W. SILVERCREST DRIVE	\$471.60
003548-1	201-250-057	1242 BOND AVENUE	\$630.00
003549-2	201-080-030	920 ORANGE	\$471.60
003550-3	201-070-026	1048 ORANGE	\$471.60
003551-2	201-080-033	968 ORANGE	\$471.60
003552-4	205-291-010	440 N SWEET BRIER	\$471.60
003596-1	205-030-007	727 W. HONOLULU	\$471.60
003597-1	205-030-015	728 W. HONOLULU	\$471.60
003598-2	199-320-029	946 MAPLE VALLEY WAY	\$471.60
003600-1	205-235-017	290 S. ELMWOOD	\$471.60
003601-1	205-030-014	718 W. HONOLULU	\$471.60
003602-1	205-091-018	264 1/2 W. TULARE RD.	\$471.60
003603-2	205-030-041	703 APIA STREET	\$471.60
003604-1	205-030-010	701 W. HONOLULU DR.	\$471.60
003605-2	201-080-036	1016 ORANGE	\$471.60
003611-2	201-070-028	1080 ORANGE CT	\$471.60
003612-1	205-030-027	704 SILVERCREST	\$471.60
003613-3	205-030-051	622 W. HONULULU	\$471.60
003618-1	201-080-034	984 N. ORANGE COURT	\$471.60
003620-1	205-030-011	695 W. HONOLULU	\$471.60
003621-1	205-030-050	602 W. HONOLULU	\$471.60
003622-2	199-320-032	948 MAPLE VALLEY	\$471.60
003623-2	199-320-017	937 MAPLE VALLEY WAY	\$471.60
003624-1	205-030-029	728 W. SILVERCREST	\$471.60
003625-3	199-320-012	979 MAPLE VALLEY WAY	\$471.60
003626-2	199-320-038	805 MAPLE AVENUE	\$471.60
003628-1	201-260-014	275 ALAMEDA CIRCLE	\$471.60
003629-1	201-260-015	292 ALAMEDA CIRCLE	\$471.60
003630-1	201-260-012	290 ALAMEDA CIRCLE	\$471.60
003631-2	201-080-035	1000 ORANGE AVENUE	\$471.60
003632-2	201-070-025	1032 ORANGE AVENUE	\$471.60
003633-3	201-070-027	1064 ORANGE AVENUE	\$471.60
003634-1	201-250-058	1272 BOND COURT	\$471.60
003635-5		964 MAPLE VALLEY WAY	\$471.60
003636-2	199-320-025	916 MAPLE VALLEY	\$471.60
003637-3	199-320-024	910 MAPLE VALLEY WAY	\$471.60
003638-2	201-250-030	476 COTTONWOOD	\$630.00
003640-1	201-260-019	298 ALAMEDA CIRCLE	\$471.60
003641-1	201-260-016	296 ALAMEDA CIRCLE	\$471.60
003642-2	201-250-060	1332 BOND	\$471.60
003643-1	205-030-028	716 W. SILVERCREST DRIVE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003644-1	205-030-012	698 HONOLULU DRIVE	\$471.60
003645-2	199-320-010	828 ASH STREET	\$471.60
003646-1	201-090-049	886 ORANGE CT	\$471.60
003647-1	205-030-048	621 W. HONOLULU	\$471.60
003648-1	205-030-016	738 W. HONOLULU DRIVE	\$471.60
003650-1	201-260-002	270 ALAMEDA CIRCLE	\$471.60
003651-1	201-260-017	271 ALAMEDA CIRCLE	\$471.60
003652-1	201-260-006	278 ALAMEDA CIRCLE	\$471.60
003653-1	201-260-013	277 ALAMEDA CIRCLE	\$471.60
003654-3	199-320-022	919 MAPLE VALLEY WAY	\$471.60
003655-2	199-320-040	970 MAPLE VALLEY WAY	\$471.60
003656-3	199-320-023	913 MAPLE VALLEY WAY	\$471.60
003657-1	205-030-058	621 W. SILVERCREST DRIVE	\$471.60
003658-2		395 MANDARIN STREET	\$471.60
003659-2	199-320-018	935 MAPLE VALLEY WAY	\$471.60
003660-1	205-030-025	695 SILVERCREST	\$471.60
003700-1	199-320-003	842 ASH AVE	\$471.60
003703-0	205-030-055	681 W. SILVERCREST DRIVE	\$471.60
003704-2	205-030-057	641 W. SILVERCREST	\$471.60
003705-1	201-080-029	904 ORANGE AVENUE	\$471.60
003706-1	199-320-034	835 MAPLE	\$471.60
003707-4	205-030-020	749 SILVERCREST	\$471.60
003708-1	205-030-033	795 W. APIA	\$630.00
003709-1	205-030-038	737 W. APIA	\$471.60
003710-1	205-030-040	715 W. APIA	\$471.60
003711-0	205-030-013	704 W. HONOLULU	\$471.60
003712-0	205-030-052	642 W. HONOLULU	\$471.60
003713-0	205-030-009	703 W. HONOLULU	\$471.60
003714-1	205-030-037	749 W. APIA	\$471.60
003715-0	205-030-017	750 W. HONOLULU	\$471.60
003728-2	199-320-037	815 MAPLE AVENUE	\$471.60
003729-1	205-030-053	662 HONOLULU DRIVE	\$471.60
003730-0	201-210-055	1172 HOMASSEL	\$566.76
003731-0	201-250-015	463 ROSEWOOD	\$471.60
003732-0	205-030-018	762 W. HONOLULU	\$471.60
003733-0	201-210-091	1199 HOMASSEL AVENUE	\$471.60
003734-1	201-250-003	1232 HOMASSEL AVENUE	\$471.60
003735-1	205-030-021	737 SILVERCREST	\$566.76
003736-1	205-030-022	727 SILVERCREST	\$471.60
003737-1	205-030-042	695 APIA STREET	\$471.60
003738-1	205-030-019	761 SILVERCREST	\$471.60
003739-1	205-030-032	762 SILVERCREST	\$471.60
003740-1	205-030-023	715 SILVERCREST	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003771-1	205-030-064	682 W. SILVERCREST	\$471.60
003772-1	205-030-063	662 W. SILVERCREST	\$471.60
003774-1	205-030-062	642 W. SILVERCREST	\$471.60
003775-1	205-030-060	602 W. SILVERCREST	\$471.60
003776-2		622 W. SILVERCREST	\$471.60
003777-1	205-030-026	698 W. SILVERCREST	\$471.60
003778-1	199-320-036	825 MAPLE AVENUE	\$471.60
003780-1	201-250-025	336 COTTONWOOD	\$471.60
003783-1	201-250-028	396 COTTONWOOD	\$630.00
003784-1	201-250-061	1362 BOND COURT	\$471.60
003785-1	199-320-044	994 MAPLE VALLEY	\$471.60
003786-4	199-320-013	973 MAPLE VALLEY	\$471.60
003791-1	205-030-046	661 HONOLULU	\$630.00
003792-2	199-320-031	845 MAPLE AVENUE	\$471.60
003794-1	201-250-032	496 COTTONWOOD STREET	\$630.00
003797-0	201-250-008	458 ROSEWOOD COURT	\$471.60
003798-0	201-260-003	272 ALAMEDA CIRCLE	\$471.60
003799-2	205-122-001	658 GALE HILL	\$471.60
003800-1	201-250-068	1263 N. BOND CT.	\$471.60
003801-1	201-250-064	1393 N. BOND CT.	\$471.60
003802-1	201-250-049	1393 GALE HILL CT.	\$471.60
003803-1	205-030-066	661 W. APIA	\$471.60
003804-1	205-030-068	621 W. APIA	\$471.60
003805-1	205-030-069	601 W. APIA	\$471.60
003806-1	205-030-065	681 W APIA	\$471.60
003807-1	205-030-067	641 W. APIA	\$471.60
003808-1	201-250-047	1392 GALE HILL CT.	\$471.60
003809-1	201-250-026	356 COTTONWOOD ST	\$630.00
003810-1	201-250-048	1397 GALE HILL	\$471.60
003811-1	201-250-044	455 COTTONWOOD ST.	\$471.60
003812-1	201-250-053	335 COTTONWOOD ST	\$471.60
003813-1	199-050-039	823 N. OAK	\$471.60
003814-1	201-250-063	1397 BOND CT	\$471.60
003815-1	201-250-050	1363 GALE HILL	\$471.60
003816-1	201-250-067	1303 BOND CT	\$471.60
003817-1	201-250-069	1233 BOND CT	\$471.60
003818-1	201-250-065	1363 BOND CT	\$471.60
003820-1	199-070-040	929 FRESNO STREET	\$630.00
003821-1	201-250-029	456 COTTONWOOD ST.	\$630.00
003822-2	201-250-062	1392 BOND COURT	\$471.60
003825-0	201-260-004	274 ALAMEDA CIRCLE	\$471.60
003826-0	201-260-005	276 ALAMEDA CIRCLE	\$471.60
003827-0	201-260-007	280 ALAMEDA CIRCLE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003828-0	201-260-008	282 ALAMEDA CIRCLE	\$471.60
003829-0	201-260-009	284 ALAMEDA CIRCLE	\$471.60
003830-0	201-260-010	286 ALAMEDA CIRCLE	\$471.60
003831-0	201-260-011	288 ALAMEDA CIRCLE	\$471.60
003832-1	201-250-051	1333 N. GALE HILL	\$471.60
003833-1	201-250-046	1362 N. GALE HILL	\$471.60
003834-1	201-250-040	483 COTTONWOOD	\$471.60
003835-1	201-250-045	1332 GALE HILL CT	\$471.60
003836-2	201-250-055	305 COTTONWOOD ST.	\$471.60
003837-1	201-250-059	1302 BOND CT	\$471.60
003838-1	201-250-066	1333 BOND CT.	\$471.60
003839-1	201-250-037	1392 HOMASSEL	\$471.60
003840-0	205-113-029	354 HOMASSEL #B	\$471.60
003843-0	201-090-047	852 ORANGE	\$471.60
003847-1	205-183-009	409 VALENCIA APT B	\$471.60
003848-1	201-250-035	1332 HOMASSEL	\$471.60
003849-1	201-250-038	499 COTTONWOOD	\$471.60
003850-1	201-250-042	463 COTTONWOOD	\$471.60
003852-0	205-122-032	692 N. GALE HILL	\$471.60
003853-3	205-103-025	476 N ELMWOOD	\$471.60
003854-1	201-250-036	1362 N. HOMASSEL	\$630.00
003855-1	201-250-041	473 COTTONWOOD	\$471.60
003856-1	201-250-056	295 COTTONWOOD	\$630.00
003857-3		1323 HOMASSEL ST.	\$630.00
003858-1	201-250-054	315 COTTONWOOD	\$471.60
003859-1	201-250-039	493 COTTONWOOD	\$471.60
003860-1	201-250-052	1303 GALE HILL	\$471.60
003861-1	201-250-043	459 COTTONWOOD ST.	\$471.60
003862-0	205-183-009	409 VALENCIA APT #A	\$471.60
003863-2	201-250-034	1302 HOMASSEL	\$471.60
003865-1	206-031-029	366 N. CAMBRIDGE	\$471.60
003866-2	199-070-042	915 FRESNO STREET	\$471.60
003867-1	199-320-046	902 MAPLE AVENUE	\$471.60
003868-3	199-320-062	868 MAPLE VALLEY WAY	\$471.60
003869-1	199-320-048	905 MULBERRY CT	\$471.60
003870-1	199-320-050	901 MULBERRY CT	\$471.60
003871-2	199-320-063	874 MAPLE VALLEY WAY	\$471.60
003872-1	199-320-077	820 AUTUMN GOLD AVE.	\$471.60
003874-0	205-251-003	131 & 141 FRAZIER	\$630.00
003875-1	201-250-001	1292 HOMASSEL	\$471.60
003876-1	199-320-078	848 ASHEVILLE ST.	\$471.60
003877-1	199-320-070	877 ASHEVILLE	\$471.60
003878-1	199-320-071	871 ASHEVILLE	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003879-1	199-320-069	889 ASHEVILLE ST.	\$471.60
003880-0	199-320-064	886 MAPLE VALLEY	\$471.60
003881-1	199-320-049	903 MULBERRY COURT	\$471.60
003882-2	199-320-047	904 MAPLE AVENUE	\$471.60
003883-2	199-320-065	894 MAPLE VALLEY WAY	\$471.60
003884-2	199-320-066	892 MAPLE AVENUE	\$471.60
003885-2	199-320-068	840 MAPLE AVENUE	\$471.60
003886-3		886 ASHEVILLE	\$471.60
003887-1	199-320-084	820 MAPLE AVENUE	\$471.60
003888-1	199-320-045	900 MAPLE AVEUE	\$471.60
003889-1	199-320-061	893 AUTUMN GOLD	\$471.60
003890-1	199-320-057	896 AUTUMN GOLD	\$471.60
003891-2	199-320-081	874 ASHEVILLE ST.	\$630.00
003892-1	199-320-080	868 ASHEVILLE ST.	\$630.00
003894-1	199-320-076	830 AUTUMN GOLD	\$471.60
003895-1	199-320-060	891 AUTUMN GOLD	\$471.60
003896-1	199-320-083	810 MAPLE AVENUE	\$471.60
003897-2	199-320-051	900 MULBERRY CT	\$471.60
003899-1	199-320-054	821 MAPLE VALLEY	\$471.60
003900-1	199-320-067	890 MAPLE AVENUE	\$630.00
003901-1	199-320-055	815 MAPLE VALLEY WAY	\$630.00
003903-1	199-320-056	803 MAPLE VALLEY WAY	\$471.60
003906-1	199-320-073	845 AUTUMN GOLD AVE	\$471.60
003907-2	199-320-058	894 AUTUMN GOLD	\$471.60
003908-1	206-031-030	360 N. CAMBRIDGE	\$471.60
003909-1	206-102-008	134 1/2 S. LINDERO STREET	\$471.60
003910-1	199-320-059	892 AUTUMN GOLD	\$471.60
003911-1	199-320-075	840 AUTUMN GOLD	\$471.60
003912-1	199-320-053	904 MULBERRY COURT	\$471.60
003913-2	199-320-074	890 AUTUMN GOLD AVE	\$471.60
003914-1	199-320-079	860 ASHEVILLE ST.	\$630.00
003915-1	199-320-072	835 AUTUMN GOLD	\$630.00
003916-2	205-244-002	263 HOMASSEL	\$471.60
003917-1	199-320-052	902 MULBERRY COURT	\$471.60
003920-1	205-144-011	329 N. HARVARD	\$471.60
003923-1	205-183-012	320 LOCKE	\$471.60
003924-0	201-090-045	818 ORANGE AVENUE	\$471.60
003928-3	199-320-035	958 MAPLE VALLEY WAY	\$471.60
003929-2	199-320-026	922 MAPLE VALLEY WAY	\$471.60
003931-0	201-170-011	735 N. SEQUOIA AVENUE	\$471.60
003932-0	201-140-053	228 E. HICKORY	\$471.60
003934-1	205-183-013	330 LOCKE AVENUE	\$471.60
003937-0	201-090-048	864 ORANGE CT	\$471.60

ACCOUNT	Assessor's Parcel Number	ADDRESS	Amount
003941-1	206-092-007	280 LINDERO	\$471.60
003943-0	206-011-013	1069 E. HONOLULU	\$471.60
003946-0	201-140-003	1070 PARKSIDE	\$471.60
003947-0		1001 BOND WAY	\$471.60
003951-0		998 HAMLIN WAY	\$471.60
003957-0	205-095-003	659 N SWEET BRIER	\$471.60
003961-2		280-A LINDERO	\$471.60
003970-1	205-291-012	476 N. SWEET BRIER AVE	\$471.60
003971-1	205-063-005	495-A EASTWOOD AVE	\$471.60
003975-2		372-A N. ORANGE AVE	\$471.60
003977-2		450-A N FOOTHILL	\$471.60
003978-1		508-A N ELMWOOD	\$471.60
003979-1		452-A ORANGE AVE	\$471.60
001906-15	199-070-017	655 N WESTWOOD APT E	\$471.60
003702-6	205-030-039	727 W. APIA STREET	\$471.60



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 13.12  
Consent

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**DEPARTMENT:** City Services

**FROM:** Dario Dominguez, Director of Public Works

**AGENDA TITLE:** Ordinance No. 704: An Ordinance of the City of Lindsay Adding Chapter 4 to Title 12 of the Lindsay Municipal Code, Establishing Requirements for the Installation and Relocation of Utility Facilities Underground.

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## ACTION & RECOMMENDATION

Introduce Ordinance No. 704 and waive the first reading in full, reading the ordinance by title only. The ordinance adds Chapter 4 to Title 12 of the Lindsay Municipal Code to establish requirements for the underground installation and relocation of utility facilities.

## BACKGROUND | ANALYSIS

Development projects approved in the City of Lindsay frequently issue "Conditions of Approval" (COAs) as part of the entitlements on various projects. Frequently, those COAs require the developer / applicant to adjust, modify, relocate or install new private electrical and telecommunication utilities adjacent to proposed projects. In order to codify the City's policies regarding undergrounding and provide guidance for future projects, the City has developed this Utility Underground Ordinance. This Ordinance sets forth requirements for placing existing and proposed private utilities underground and generally scales the requirements to the size and nature of the development.

## ENVIRONMENTAL REVIEW

This project is categorically exempt from CEQA

## FISCAL IMPACT

None

## ATTACHMENTS

1. Ordinance No. 704

**ORDINANCE NO. 704**

**AN ORDINANCE OF THE CITY OF LINDSAY ADDING CHAPTER 4 TO TITLE 12 OF THE LINDSAY MUNICIPAL CODE PERTAINING TO REQUIREMENTS FOR INSTALLATION AND RELOCATION OF UTILITY FACILITIES UNDERGROUND**

The City Council finds that above-ground and overhead electrical and communication facilities in the public right-of-way and on private property create public safety risks and negatively impact the appearance and aesthetics of the City. The Council further finds that it is in the public interest to require electrical and communication facilities to be located underground when and where reasonable and to adopt regulations governing such installation and relocation.

The City Council of the City of Lindsay hereby ordains as follows:

**Section 1.** Chapter 4 is added to Title 12 of the Lindsay Municipal Code to read in its entirety as follow:

**CHAPTER 4 - REQUIREMENTS FOR UNDERGROUND UTILITIES**

Sections:

12-4.01	Findings and Purpose.
12-4.02	Undergrounding Requirements.
12-4.03	Exempt Facilities.
12-4.04	Cost of Undergrounding.
12-4.05	Permits and Fees.
12-4.06	Street Lighting.
12-4.07	Site Screening.
12-4.08	As-Built Drawings.
12-4.09	Joint Trenches.
12-4.10	Director Review.
12-4.11	Severability.

**12.04.01 Findings and Purpose**

The City seeks to decrease above ground and overhead utility facilities in the public right-of-way and on private property, and thereby improve public safety and the appearance and aesthetics of the City by requiring utility facilities to be installed and relocated underground. The purpose of this Chapter is to establish minimum requirements and procedures for the underground installation and relocation of electrical and communication facilities within the City.

Chapter shall apply to electrical and communication facilities, including but not limited to electric power, telephone, telecommunication, and cable television facilities within the City limits.

**12.04.02 Undergrounding Requirements**

New Services and Facilities:

- a) All electrical service and communication service to a new commercial building shall be constructed underground including undergrounding of overhead utility lines across the frontage of the subject property.

- b) All electrical service and communication service to an existing commercial building shall be constructed underground from the point of connection.
- c) All electrical service and communication service to a new residential building exceeding two units shall be constructed underground including undergrounding of overhead utility lines across the frontage of the subject property.
- d) All electrical service and communication service to a new residential building having two units or fewer and accessory dwelling units shall be constructed underground where existing surrounding services are underground.
- e) All electrical service and communication service to a new residential building having two units or fewer and accessory dwelling units may be constructed aerially where existing surrounding services are aerial.

Rebuilds, Replacements and Additions:

- a) All existing electrical service and communication service to a rebuilt residential building of two units or fewer where overhead service previously existed may remain overhead.
- b) All existing electrical service and communication service to rebuilds or additions exceeding 50% of the original building area of existing commercial or residential facilities in excess of two units shall be constructed underground including overhead utility transmission across the frontage of the subject property.
- c) All existing electrical service and communication service to rebuilds or additions of existing residential or commercial facilities not exceeding 50% of the original building area may be maintained overhead where existing surrounding services are overhead. Any new service must be placed underground from the point of connection in accordance with subdivision B(2) of this Section.
- d) A minor rebuilds, replacement or relocation of existing overhead facilities that does not alter the essential system configuration may be constructed overhead.
- e) When there is casualty damage to an overhead service system or other major service outage, the facilities may be restored overhead.
- f) Installation of additional conductors to provide one three-phase circuit is allowed on existing overhead facilities.
- g) Reconductoring for routine maintenance that does not constitute a major rebuild is allowed on existing overhead facilities. Routine maintenance is also allowed on existing facilities for pole replacements and replacement of miscellaneous hardware.

Residential tract transformers:

- a) Electrical transformers within residential tracts, approved by the City, shall be placed underground.
- b) No work permitted by this Section shall result in an increase in the number of utility poles, except an additional pole may be installed if an existing pole that is suitable as a termination for underground installation from an overhead system that is intended to remain is not available within 300 feet of the closest property line of the development site.

**12.04.03 Exempt Facilities**

The following facilities are exempt from the undergrounding requirements of this Chapter:

- a) Electric utility substations and switching facilities not located in the public right-of-way where site screening will be provided.
- b) Electric transmission systems of a voltage of 115 kV or more (including poles and wires) and equivalent communication facilities.
- c) Telephone pedestals, cross connect terminals, repeaters, cable warning signs, and other equivalent communication facilities.
- d) Municipal equipment, including but not limited to traffic control equipment and police and fire vehicle detections systems.
- e) Temporary services for construction.
- f) Replacement of existing overhead facilities due to damage by natural or manmade causes.
- g) The Public Works Director shall decide if a facility qualifies for an exemption under this Section, and the Director's decision shall be determinative and final.

#### **12.04.04 Cost of Undergrounding**

The cost of constructing new facilities underground or relocating existing overhead facilities underground shall be borne by the impacted utilities and/or the owners of the real property to be served, as applicable, and shall include the cost of acquisition of any private property necessary for such construction or relocation necessitated by the undergrounding work.

#### **12.04.05 Permits and Fees**

Except as otherwise provided in any existing franchise agreement with the impacted utility, an encroachment permit for underground construction shall be obtained from the City prior to construction of facilities in the public right-of-way.

#### **12.04.06 Street Lighting**

Street lighting facilities or systems in conformance with the applicable City standards shall be installed as an integral part of all underground projects constructed after the effective date of this Chapter.

#### **12.04.07 Site Screening**

Where a permit for an underground project is required by this Chapter, plans for any above-ground facilities shall be submitted to the City for approval of site screening and setbacks prior to issuance of an encroachment permit.

#### **12.04.08 As-Built Drawings**

A drawing of the completed underground utility facilities in a form acceptable to the City and conforming to generally accepted engineering practices shall be submitted to the Public Works Department within thirty (30) days of the completion of any underground project within the City. The encroachment permit shall remain open until the as-built drawings are submitted.

#### **12.04.09 Joint Trenches**

Where several utilities are planned or required in the same corridor, every effort shall be made by the impacted utilities to use joint trenches for such facilities.

**12.04.10 Director Review**

The Public Works Director has authority to review and authorize minor deviations to the requirements of this Chapter upon a determination that there is an undue hardship or extenuating circumstances justifying an exception. The Director’s determination shall be final. The Director may, in his/her discretion, refer any particular review and authorization to the City Council for consideration, in which case the City Council’s determination shall be final.

**12.04.11 Severability**

If any section, subsection, phrase, or clause of this Chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Chapter. The City Council hereby declares that it would have adopted this Chapter and each section, subsection, phrase, or clause thereof irrespective of the fact that any one or more sections, subsections, phrases, or clauses be declared invalid.

**Section 2.** This Ordinance shall take effect thirty (30) days after its adoption.

**Section 3.** The City Clerk is further directed to cause this ordinance or a summary of this ordinance to be published once in a newspaper of general circulation published and circulated within the City of Lindsay, within fifteen (15) days after its adoption. If a summary of the ordinance is published, then the City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted in the office of the City Clerk at least five days prior to the Council meeting at which the ordinance is adopted and again after the meeting at which the ordinance is adopted. The summary shall be approved by the City Attorney.

The foregoing ordinance read by title only with waiving of the reading in full was introduced at the regularly scheduled meeting of the City Council on May 12, 2026.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council held on the \_\_\_ day of June 2026.

ATTEST:

CITY COUNCIL OF THE CITY OF LINDSAY

\_\_\_\_\_  
Miranda Cordova, City Clerk

\_\_\_\_\_  
Misty Villarreal, Mayor



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 14.1  
Public Hearing

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**DEPARTMENT:** City Manager

**FROM:** Kuyler Crocker, City Manager

**Agenda Title:** Energy Services Contract with Southland Industries & Adoption of Resolution No. 26-13

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## ACTION & RECOMMENDATION

1. Adopt Resolution No. 26-13, authorizing the City to enter into and execute an Energy Services Agreement (ESA) with Southland Industries for the implementation of energy efficiency and infrastructure improvements across multiple City facilities.
2. Authorize the City Manager to execute the ESA, in substantially the form presented, in the amount of \$4,285,381, subject to approval by the City Council, and to take all actions necessary to carry out the project upon securing financing.
3. Authorize the City Manager to negotiate matters necessary to finalize the pending project scope.

## BACKGROUND | ANALYSIS

The City has long-standing needs related to aging mechanical systems, inefficient lighting, outdated building controls, deteriorated roofing, and failing infrastructure. Southland Industries performed a detailed Investment Grade Audit and identified opportunities to reduce energy costs, address deferred maintenance, and improve building performance across City Hall, City Services, Police/Fire, Senior Center, Library, Museum, Wellness Center, WTP, WWTP, and Well 15.

Under Government Code §§4217.10–4217.18, local agencies may enter into energy service contracts without competitive bidding if cost savings exceed the cost of the project. The City provided public notice and held the required public hearing.

## Financing Considerations

The City is evaluating several financing options to support project implementation:

- Some measures included in the project are critical replacements that yield limited energy savings, which impacts available financing structures.

Longer-term financing options are being explored, including:

- Southern California Edison (SCE) On-Bill Financing – 0% interest
- California Energy Commission (CEC) Energy Conservation Assistance Act – 1% interest; next funding window opens in January
- California IBank – market-rate financing
- Traditional financial institutions – typically shorter terms and higher interest rates
- Financing challenges exist due to outdated audits.
- Most financing programs require current, up-to-date facility audits as a standard eligibility prerequisite.
- Completion of the Southland Investment Grade Audit helps position the City for funding opportunities.

## Project Scope of Work (ECMs & Capital Improvements)

- **HVAC Replacement** – Replace 23 aging rooftop and split systems across eight municipal buildings.
- **Lighting Upgrades** – Retrofit/replace over 600 fixtures with high-efficiency LEDs and controls.
- **Controls Integration** – Install Pelican web-based control systems to unify HVAC scheduling and monitoring.
- **Solar PV Systems** – Install a 75 kW shade structure array at the Wellness Center and a 30 kW rooftop array at the Police Department; integrate the existing 23 kW system.

- **Window Replacement** – Replace 93 aging windows at City Hall, City Services, and Public Safety buildings.
- **Roof Replacement** – Remove and replace approximately 4,400 sq. ft. of roofing at the Senior Center.
- **Well 15 Pump Drive Replacement** – Install new NEMA 4 drive enclosure with bypass and integrated cooling for reliability.

These improvements collectively address critical deferred maintenance, reduce utility and O&M costs, improve safety and comfort, and enhance resilience of essential City facilities. Some projects were included as there is a critical need to replace, but limited energy savings.

## **ENVIRONMENTAL REVIEW**

This action is exempt from CEQA pursuant to:

- **CEQA Guidelines Section 15301** (existing facilities), and
- **Government Code §4217.12**, which provides a statutory exemption when entering into energy service contracts after a duly noticed public hearing.

No additional environmental documentation is required

## **FISCAL IMPACT**

- **Total Project Cost:** \$4,285,381 (Energy Services Agreement)
- **Estimated Incentives:** \$554,020 (utility rebates/incentives)
- **Net Project Budget:** \$3,731,356
- **Annual Utility Savings:** \$56,930
- **Annual O&M Savings:** \$20,540
- **Lifetime (23-year) Savings:** \$3,025,214

Project financing is authorized under Government Code §4217 and the City has determined that the cost of the improvements will be less than the anticipated future energy costs avoided. No General Fund impact beyond contracted financing obligations

## **ATTACHMENTS**

1. Resolution No. 26-13
2. Energy Services Agreement (ESA) – Southland Industries
3. Southland Presentation – May 12, 2026

Reviewed/Approved: \_\_\_\_\_

ENERGY SERVICES AGREEMENT

This Energy Services Agreement (“Agreement”) is made and entered into as of \_\_\_\_\_, 2026, by and between:

Southland Industries (“Contractor”)
12131 Western Avenue
Garden Grove, CA 92841

and City of Lindsay (“Owner”)
251 E Honolulu St
Lindsay, CA 93247

for the following Project: City of Lindsay – Energy Efficiency Upgrades

Capitalized terms used in this document entitled Energy Services Agreement and not defined herein shall have the meanings assigned to them in Attachment B.

As full compensation for performance by the Contractor of the Work in conformance with the Contract Documents, the Owner shall pay the Contractor the price of four million, two-hundred eighty-five thousand, three-hundred eighty-one Dollars (\$4,285,381) (“Contract Price”). The Contract Price shall be paid according to the schedule in Attachment A, which shall be subject to increase or decrease as provided in Attachment B. Owner will review, approve, and fund this implementation agreement under CA Public Procurement Government Code section 4217.10 (CGC 4217).

Contractor has prepared, and Owner has reviewed, approved, and accepted the Attachments as set forth below, which are attached hereto and are made part of this Agreement by reference.

- Attachment A Price and Payment Schedule
Attachment B Terms and Conditions
Attachment C Scope of Work
Attachment D Schedule of the Work
Attachment E Performance Assurance Plan
Attachment F Owner’s Maintenance Responsibilities
Attachment G Warranty
Attachment H Assumptions, Clarifications, and Exclusions
Exhibit C-1a City of Lindsay IGA Map
Exhibit C-3a Lighting Line by Line
Exhibit C-3b Finance Office Ceiling Tile Layout

In witness whereof, the parties hereto have caused this Agreement to be executed as of the day and year first written above.

CONTRACTOR: Southland Industries

OWNER: City of Lindsay

BY: \_\_\_\_\_

BY: \_\_\_\_\_

PRINT NAME: Anthony Roner

PRINT NAME: Kuyler Crocker

PRINT TITLE: Vice President

PRINT TITLE: City Manager

ATTACHMENT A  
PRICE AND PAYMENT SCHEDULE

Project Implementation Cost: \$4,285,381

Note: The project implementation price noted above is for the scope of work described in Attachment C – Scope of Work of this Agreement. Based on the final scope of work approved by the Owner, the Payment Schedule below will be updated for invoicing purposes.

Monthly Progress Payments:

Note: The project described in this Agreement has a duration of fifteen months from contract award. The Date of Commencement is May 1, 2026. The month one progress payment of 20% includes the initial material procurement and a mobilization fee and will be invoiced upon Agreement execution.

Date	Installation Period Month	Progress Payment
5/1/2026	1	\$857,076
6/1/2026	2	\$128,561
7/1/2026	3	\$128,561
8/1/2026	4	\$171,415
9/1/2026	5	\$299,976
10/1/2026	6	\$299,976
11/1/2026	7	\$428,538
12/1/2026	8	\$428,538
1/1/2027	9	\$342,830
2/1/2027	10	\$299,976
3/1/2027	11	\$299,976
4/1/2027	12	\$214,269
5/1/2027	13	\$171,415
6/1/2027	14	\$128,561
7/1/2027	15	\$85,713
	TOTAL	\$4,285,381

ATTACHMENT B  
TERMS AND CONDITIONS

ARTICLE 1  
GENERAL PROVISIONS

1.1 RELATIONSHIP OF PARTIES

The Owner and the Contractor agree to proceed with the Project on the basis of mutual trust, good faith, and fair dealing.

1.1.1 The Contractor shall furnish construction administration and management services and use the Contractor's best efforts to perform the Work in an expeditious manner consistent with the Contract Documents. The Owner and Contractor shall endeavor to promote harmony and cooperation among all Project participants.

1.1.2 The Contractor represents that it is an independent contractor and that in its performance of the Work, it shall act as an independent contractor.

1.1.3 Neither Contractor nor any of its agents or employees shall act on behalf of or in the name of Owner except as provided in this Agreement or unless authorized in writing by Owner's Representative.

1.2 EXTENT OF AGREEMENT

This Agreement is solely for the benefit of the parties, represents the entire and integrated agreement between the parties, and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement and each and every provision are for the exclusive benefit of the Owner and Contractor and not for the benefit of any third party except to the extent expressly provided in this Agreement.

1.3 DEFINITIONS

1.3.1. *Agreement* means this Agreement, as modified by the parties, and Exhibits and Attachments made part of this Agreement upon its execution.

1.3.2. *Baseline* refers to the measurements, data, calculations, conditions, energy usage, facility and systems operations, assumptions, practices, and other information in effect at the Premises prior to the date of this Agreement, for the specified period set forth in the M&V Plan. The Baseline is agreed to by the parties and set forth in the M&V Plan.

1.3.3. *Baseline Period* means the period of time associated with the Baseline, as specified in the M&V Plan.

1.3.4. A *Change Order* is a written order signed by the Owner and the Contractor after execution of this Agreement, indicating changes in the scope of the Work, the Contract Price, and/or Contract Time, including substitutions proposed by the Contractor and accepted by the Owner.

1.3.5. The *Contract Documents* consist of this Agreement, all attachments, the drawings, specifications, addenda issued prior to execution of this Agreement, approved submittals, information furnished by the Owner under Paragraph 3.3, other documents listed in this Agreement, and any modifications issued after execution.

1.3.6. The *Contract Price* is the amount indicated in the Energy Services Agreement and Attachment A of this Agreement.

1.3.7. The *Contract Time* is the period between the Date of Commencement and Final Completion. See Attachment A and Article 5.

1.3.8. The *Contractor* is Southland Industries and includes the Contractor's Representative.

1.3.9. The *Date of Commencement* is the date of this Agreement as first written in Attachment A, plus additional time for owner to issue a Notice to Proceed.

1.3.10. The term *Day* shall mean calendar day unless otherwise specifically defined.

1.3.11. *Energy Conservation Measure (ECM)* refers to the installation of equipment or systems (including, without limitation, the Equipment), or the modification of equipment, systems, monitoring, use, or behavior, as described in Attachment C, for the purpose of facilitating the reduction or avoidance of utility or non-utility consumption, demand, costs, or expenditures or otherwise improving the facilities or systems addressed under this Agreement.

1.3.12. *Energy Costs* may include, without limitation, the cost of electricity and fuels, as well as the cost of water, water treatment, sewer, or other utility usage, as applicable.

1.3.13. *Equipment* is defined as all equipment to be installed at the Premises as identified in Attachment C.

1.3.14. *Equipment Start-up* is defined as when major pieces of equipment, such as chillers, cooling towers, generators, and/or pumps, are bumped, checked, started, and commissioned using either Southland Industries or factory technicians. Equipment will immediately begin either service or circulation operation. Under no circumstances will equipment be started and then enter a "moth-ball" state unless directed in writing by the Owner. Warranty and service contracts will commence once equipment is started regardless of service, circulation or "moth-ball" status. Start-up notices will be submitted to the Owner for information and documentation.

1.3.15. *Final Completion* occurs on the date when the Contractor's obligations under this Agreement are complete and accepted by the Owner and final payment becomes due and payable, as established in Article 5. This date shall be confirmed by a Certificate of Final Completion signed by the Owner and the Contractor.

1.3.16. *Force Majeure* means labor dispute, fire, unusual delay in transportation or delivery, unavoidable casualty, flood, earthquake, pandemic or epidemic, civil disturbance, war, freight embargo, riot, sabotage (by persons other than the Contractor and Subcontractors), material shortage, price escalation or any other similar act or condition, in each case only to the extent the event in question is beyond the control of and without the fault of negligence of the Contractor.

1.3.17. *Installation Period* refers to the period of time between the commencement of the Work and the date of Final Completion.

1.3.18. *Investment Grade Audit (IGA)* is defined as the documentation prepared by the contractor that describes the facilities' condition, historical energy consumption, the scope of work of the proposed ECMs, including estimated Installation Costs and Savings.

1.3.19. A *Material Supplier* is a person or entity retained by the Contractor to provide material and/or equipment for the Work.

1.3.20. *Performance Assurance Plan* is defined as the description and details of how the Savings will be shown and how the Non-Measured Savings have been calculated, reviewed, and agreed-upon by the Parties. A Performance Assurance Plan is set forth in Attachment E – Performance Assurance, System Maintenance, and Technical Support and agreed to by the Owner and the Contractor upon execution of this Agreement.

1.3.21. *Others* means other contractors, material suppliers, and persons at the Worksite who are not employed by the Contractor or Subcontractors.

1.3.22. *Owner* means the entity identified as such in the Energy Services Agreement, and includes the Owner's Representative.

1.3.23. The *Premises* is defined as all buildings, facilities, and/or other improvements at the Worksite wherein the Equipment will be installed as identified in Attachment C.

1.3.24. The *Project*, as identified in the Energy Services Agreement and Attachment C, consists of the building, facility, and/or other improvements for which the Contractor is to perform Work under this Agreement. It may also include construction by the Owner or Others.

1.3.25. *Savings* are defined to include all reduced, eliminated, delayed, avoided, defrayed, or reallocated costs, expenditures, use, or consumption including, without limitation, Energy Costs, O&M Costs, capital expenditures, deferred maintenance, upgrades, replacement, or any combination thereof. Savings may also be derived, as appropriate, from a changed utility rate classification or from increased or enhanced production or revenue that results from one or more of the ECMs.

1.3.26. The *Schedule of the Work* is identified in Attachment D and is the document that specifies the dates on which the Contractor plans to begin and complete various parts of the Work, including dates on which information and approvals are required from the Owner.

1.3.27. A *Subcontractor* is a person or entity retained by the Contractor as an independent contractor to provide the labor, materials, equipment, and/or services necessary to complete a specific portion of the Work, or any of the Contractor's obligations under this Agreement. The term Subcontractor does not include any separate contractors employed by the Owner or any such contractor's subcontractor.

1.3.28. A *Subsubcontractor* is a person or entity who has an agreement with a Subcontractor to perform any portion of the Subcontractor's Work.

1.3.29. *Total ECM Savings* refers to the first-year annual utility savings for the buildings covered by this project as calculated and ascertained using the methodologies set forth in Attachment E.

1.3.30. *Work* means the design, construction, and services necessary or incidental to fulfill the Contractor's obligations for the Project in conformance with this Agreement and the other Contract Documents. The Work may refer to the whole Project or only a part of the Project if work is also being performed by the Owner or Others.

.1 *Changed Work* means work that is different from the original scope of work; or work that changes the Contract Price or Contract Time.

.2 *Defective Work* is any portion of the Work that is not in conformance with the Contract Documents, as more fully described in Paragraphs 2.4 and 2.7.

1.3.42 *Worksite* means the geographical area at the location of the Project as identified in Attachment C, where the Work is to be performed.

#### 1.4 INVESTMENT GRADE AUDIT

Contractor has prepared an Investment Grade Audit (IGA) that identifies the scope of work to be completed, which has been approved and accepted by Owner. The IGA may be comprised of a combination of presentation materials, meeting documents, reports, and this Agreement as mutually agreed by the Owner and Contractor. It describes some, or possibly all, of the ECMs agreed upon by the parties, but the specific ECMs to be implemented through this Agreement are identified in Attachment C, and the specific Savings, Total ECM Savings, and M&V Plan agreed to by the parties are identified and described in Attachment E.

ARTICLE 2  
CONTRACTOR'S RESPONSIBILITIES

2.1 GENERAL RESPONSIBILITIES

2.1.1 The Contractor shall provide labor, materials, equipment, and services necessary to complete the Work, of which shall be provided in full accord with and reasonably inferable from the Contract Documents as being necessary to produce the indicated results.

2.1.2 The Contractor shall be responsible for the supervision and coordination of the Work, including the design services, construction means, methods, techniques, sequences and procedures utilized, unless the Contract Documents give other specific instructions. In such case, the Contractor shall not be liable to the Owner for damages resulting from compliance with such instructions.

2.1.3 The Contractor shall perform Work only within locations allowed by the Contract Documents, applicable permits, and applicable local law. Although it is the responsibility of the Contractor to conform the Work to Applicable Laws at all times, to the extent there is a change in one or more Applicable Laws after the date of execution of this Agreement, and such change has the effect of increasing the cost or time of performance of the Work, such change is the subject of a Change Order under the provisions of Article 7 hereof.

2.2 COOPERATION WITH WORK OF OWNER AND OTHERS

2.2.1 The Owner may perform work at the Worksite directly or by Others. Any agreements with Others to perform construction or operations related to the Project shall include provisions pertaining to insurance, indemnification, waiver of subrogation, coordination, interference, clean up and safety which are substantively the same as the corresponding provisions of this Agreement.

2.2.2 In the event that the Owner elects to perform work at the Worksite directly or by Others, the Contractor and the Owner shall coordinate the activities of all forces at the Worksite and agree upon fair and reasonable schedules and operational procedures for Worksite activities. The Owner shall require each separate contractor to cooperate with the Contractor and assist with the coordination of activities and the review of construction schedules and operations. The Contract Price and Contract Time shall be equitably adjusted, as mutually agreed by the parties, for changes made necessary by the coordination of construction activities, and the Schedule of the Work shall be revised accordingly. The Contractor, Owner, and Others shall adhere to the revised construction schedule until it may subsequently be revised.

2.2.3 Before proceeding with any portion of the Work affected by the construction or operations of the Owner or Others, the Contractor shall give the Owner prompt written notification of any defects the Contractor discovers in their work which will prevent the proper execution of the Work. The Contractor's obligations in this Paragraph do not create a responsibility for the work of the Owner or Others, but are for the purpose of facilitating the Work. If the Contractor does not notify the Owner of patent defects interfering with the performance of the Work, the Contractor acknowledges that the work of the Owner or Others is not defective and is acceptable for the proper execution of the Work. Following receipt of written notice from the Contractor of defects, the Owner shall promptly inform the Contractor what action, if any, the Contractor shall take with regard to the defects.

2.3 CONSTRUCTION PERSONNEL AND SUPERVISION

2.3.1 The Contractor shall provide competent supervision for the performance of the Work. Before commencing the Work, Contractor shall notify Owner in writing of the name and qualifications of its proposed superintendent(s) and project manager so Owner may review the individual's qualifications.

2.3.2 The Contractor shall be responsible to the Owner for acts or omissions of parties or entities performing portions of the Work for or on behalf of the Contractor or any of its Subcontractors.

2.3.3 The Contractor shall permit only skilled persons to perform the Work. The Contractor shall enforce safety procedures, strict discipline and good order among persons performing the Work. If the Owner determines that a particular person does not follow safety procedures, or is unfit or unskilled for the assigned work, the Contractor shall immediately reassign the person on receipt of the Owner's written notice to do so.

2.3.4 **CONTRACTOR'S REPRESENTATIVE** The Contractor's authorized representative is Michael May and/or Simon Perkins. The Contractor's Representative shall possess full authority to receive instructions from the Owner and to act on those instructions. The Contractor shall notify the Owner in writing of a change in the designation of the Contractor's Representative.

## 2.4 WORKMANSHIP

The Work shall be performed in accordance with the professional standards applicable to projects, buildings, or work of complexity, quality, and scope comparable to the Work and the Project and shall be executed in accordance with the Contract Documents in a workmanlike manner. All materials used in the Work shall be furnished in sufficient quantities to facilitate the proper and expeditious execution of the Work and shall be new except such materials as may be expressly provided in the Contract Documents to be otherwise.

## 2.5 MATERIALS FURNISHED BY THE OWNER OR OTHERS

In the event the Work includes installation of materials or equipment furnished by the Owner or Others, it shall be the responsibility of the Contractor to examine the items so provided and thereupon handle, store, and install the items, unless otherwise provided in the Contract Documents, with such skill and care as to provide a satisfactory and proper installation. Loss or damage due to acts or omissions of the Contractor shall be the responsibility of the Contractor and may be deducted from any amounts due or to become due to the Contractor. Any defects discovered in such materials or equipment shall be reported at once to the Owner. Following receipt of written notice from the Contractor of defects, the Owner shall promptly inform the Contractor what action, if any, the Contractor shall take with regard to the defects.

## 2.6 TESTS AND INSPECTIONS

2.6.1 The Contractor shall schedule all required tests, approvals, and inspections of the Work or portions thereof at appropriate times so as not to delay the progress of the Work or other work related to the Project. The Contractor shall give proper notice to all required parties of such tests, approvals, and inspections. If feasible, the Owner and Others may timely observe the tests at the normal place of testing. The Owner shall bear all expenses associated with tests, inspections, and approvals required by the Contract Documents, except as provided in Subparagraph 2.6.3, and which, unless otherwise agreed to, shall be conducted by an independent testing laboratory or entity retained by the Owner. Unless otherwise required by the Contract Documents, required certificates of testing, approval, or inspection shall be secured by the Contractor and promptly delivered to the Owner.

2.6.2 If the Owner or appropriate authorities determine that tests, inspections or approvals in addition to those required by the Contract Documents will be necessary, the Contractor shall arrange for the procedures and give timely notice to the Owner and Others who may observe the procedures. Costs of the additional tests, inspections, or approvals are at the Owner's expense except as provided in Subparagraph 2.6.3.

2.6.3 If the procedures described in Subparagraphs 2.6.1 and 2.6.2 indicate that portions of the Work fail to comply with the Contract Documents, the Contractor shall be responsible for the costs of correction and retesting.

## 2.7 WARRANTY

2.7.1 The Contractor warrants that all materials and equipment shall be new unless otherwise specified, of good quality, in conformance with the Contract Documents, and free from defective workmanship and materials. At the Owner's request, the Contractor shall furnish satisfactory evidence of

the quality and type of materials and equipment furnished. The Contractor further warrants that the Work shall be free from material defects not intrinsic in the design or materials required in the Contract Documents. The Contractor's warranty does not include remedies for defects or damages caused by normal wear and tear during normal usage, use for a purpose for which the Project was not intended, improper or insufficient maintenance, modifications performed by the Owner or Others, or abuse. The Contractor's warranty pursuant to this Paragraph 2.7 shall commence on the Date of Equipment Start-up and extend for a period of one (1) year following the Date of Equipment Start-up.

2.7.2 With respect to any portion of Work first performed after Equipment Start-up, the Contractor's warranty obligation shall be extended by the period of time between Equipment Start-up and the actual performance of the later Work.

2.7.3 The Contractor shall obtain from its Subcontractors and Material Suppliers any special or extended warranties required by the Contract Documents. All such warranties shall be listed in an attachment to this Agreement. Contractor's liability for such warranties shall be limited to the one-year correction period referred to in Paragraph 2.8. After that period, Contractor shall assign them to the Owner and provide reasonable assistance to the Owner in enforcing the obligations of Subcontractors or Material Suppliers.

2.7.4 THE WARRANTIES SET FORTH HEREIN ARE EXCLUSIVE, AND CONTRACTOR EXPRESSLY DISCLAIMS ALL OTHER WARRANTIES, WHETHER WRITTEN OR ORAL, EXPRESS, IMPLIED OR STATUTORY, INCLUDING BUT NOT LIMITED TO, ANY WARRANTIES OF OR RELATING TO DESIGN, MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE EQUIPMENT, MATERIALS, AND SERVICES PROVIDED UNDER, OR IN CONNECTION WITH, THIS AGREEMENT.

## 2.8 CORRECTION OF WORK WITHIN ONE YEAR

2.8.1 If, prior to Equipment Start-up and within one year after the date of Equipment Start-up of the Work, any Defective Work is found, the Owner shall promptly notify the Contractor in writing. Unless the Owner provides written acceptance of the condition, the Contractor shall promptly correct the Defective Work at its own cost and time and bear the expense of additional services required for correction of any Defective Work for which it is responsible. If within the one-year correction period the Owner discovers and does not promptly notify the Contractor or give the Contractor an opportunity to test and/or correct Defective Work as reasonably requested by the Contractor, the Owner waives the Contractor's obligation to correct that Defective Work as well as the Owner's right to claim a breach of the warranty with respect to that Defective Work.

2.8.2 If the Contractor's correction or removal of Defective Work causes damage to or destroys other completed or partially completed construction, the Contractor shall be responsible for the cost of correcting the destroyed or damaged construction.

2.8.3 The one-year period for correction of Defective Work does not constitute a limitation period with respect to the enforcement of the Contractor's other obligations under the Contract Documents.

## 2.9 CORRECTION OF COVERED WORK

2.9.1 On request of the Owner, Work that has been covered without a requirement that it be inspected prior to being covered may be uncovered for the Owner's inspection. The Owner shall pay for the costs of uncovering and replacement if the Work proves to be in conformance with the Contract Documents, or if the defective condition was caused by the Owner or Others. If the uncovered Work proves to be defective, the Contractor shall pay the costs of uncovering and replacement.

2.9.2 If contrary to specific requirements in the Contract Documents or contrary to a specific request from the Owner, a portion of the Work is covered, the Owner, by written request, may require the

Contractor to uncover the Work for the Owner's observation. In this circumstance, the Work shall be replaced at the Contractor's expense and with no adjustment to the Contract Time.

## 2.10 SAFETY OF PERSONS AND PROPERTY

2.10.1 SAFETY PRECAUTIONS AND PROGRAMS The Contractor shall have overall responsibility for safety precautions and programs in the performance of the Work. While this Paragraph 2.10 establishes the responsibility for safety between the Owner and Contractor, it does not relieve Subcontractors of their responsibility for the safety of persons or property in the performance of their work, nor for compliance with the provisions of applicable laws and regulations.

2.10.2 The Contractor shall seek to avoid injury, loss or damage to persons or property by taking reasonable steps to protect:

1. Its employees and other persons at the Worksite;
2. Materials and equipment stored at on-site or off-site locations for use in the Work;  
and
3. Property located at the site and adjacent to Work areas, whether or not the property is part of the Work.

2.10.3 CONTRACTOR'S SAFETY REPRESENTATIVE The Contractor's Worksite Safety Representative is Elliott Alexander, who shall act as the Contractor's authorized safety representative with a duty to prevent accidents in accordance with Subparagraph 2.10.2. If no individual is identified in this Paragraph 2.10, the authorized safety representative shall be the Contractor's Representative. The Contractor shall report immediately in writing to the Owner all recordable accidents and injuries occurring at the Worksite. When the Contractor is required to file an accident report with a public authority, the Contractor shall furnish a copy of the report to the Owner.

2.10.4 The Contractor shall provide the Owner with copies of all notices required of the Contractor by law or regulation. The Contractor's safety program shall comply with the requirements of governmental and quasi-governmental authorities having jurisdiction.

2.10.5 Damage or loss not insured under property insurance which may arise from the Work, to the extent of the negligence attributed to acts or omissions of the Contractor, or anyone for whose acts the Contractor may be liable, shall be promptly remedied by the Contractor.

2.10.6 If the Owner deems any part of the Work or Worksite unsafe, the Owner, without assuming responsibility for the Contractor's safety program, may require the Contractor to stop performance of the Work or take corrective measures satisfactory to the Owner, or both. If the Contractor does not adopt corrective measures, the Owner may perform them and deduct their cost from the Contract Price. The Contractor agrees to make no claim for damages, for an increase in the Contract Price or for a change in the Contract Time based on the Contractor's compliance with the Owner's reasonable request.

## 2.11 EMERGENCIES

2.11.1 In an emergency, the Contractor shall act in a reasonable manner to prevent personal injury or property damage. Any change in the Contract Price and/or Contract Time resulting from the actions of the Contractor in an emergency situation shall be determined as provided in Article 7.

## 2.12 HAZARDOUS MATERIALS

2.12.1 A Hazardous Material is any substance or material identified now or in the future as hazardous under any federal, state or local law or regulation, or any other substance or material that may be considered hazardous or otherwise subject to statutory or regulatory requirement governing handling,

disposal and/or cleanup. The Contractor shall not be obligated to commence or continue work until any Hazardous Material discovered at the Worksite has been removed, rendered or determined to be harmless by the Owner as certified by an independent testing laboratory and approved by the appropriate government agency.

2.12.2 Owner shall provide to Contractor any information or reports identifying Hazardous Materials relative to any anticipated work areas. Transfer of any such information to the Contractor shall not reduce Owner's responsibility for Hazardous Material. If after the commencement of the Work Hazardous Material is discovered at the Worksite, the Contractor shall be entitled to immediately stop Work in the affected area. The Contractor shall report the condition to the Owner, the Architect/Engineer, and, if required, the government agency with jurisdiction.

2.12.3 The Contractor shall not be required to perform any Work relating to or in the area of Hazardous Material without written mutual agreement.

2.12.4 The Owner shall be responsible for retaining an independent testing laboratory to determine the nature of the material encountered and whether the material requires corrective measures and/or remedial action. Such measures shall be the sole responsibility of the Owner, and shall be performed in a manner minimizing any adverse effects upon the Work. The Contractor shall resume Work in the area affected by any Hazardous Material only upon written agreement between the parties after the Hazardous Material has been removed or rendered harmless and only after approval, if necessary, of the governmental agency with jurisdiction.

2.12.5 If the Contractor incurs additional costs and/or is delayed due to the presence or remediation of Hazardous Material, the Contractor shall be entitled to an equitable adjustment in the Contract Price and/or the Contract Time.

2.12.6 To the extent not caused by the negligent acts or omissions of the Contractor, its Subcontractors and Sub-subcontractors, and the agents, officers, directors and employees of each of them, the Owner shall defend, indemnify and hold harmless the Contractor, its Subcontractors and Sub-subcontractors, and the agents, officers, directors and employees of each of them, from and against any and all direct claims, damages, losses, costs and expenses, including but not limited to attorney's fees, costs and expenses incurred in connection with any dispute resolution process, arising out of or relating to the performance of the Work in any area affected by Hazardous Material. To the fullest extent permitted by law, such indemnification shall apply regardless of the fault, negligence, breach of warranty or contract, or strict liability of the Owner.

#### 2.12.7 MATERIALS BROUGHT TO THE WORKSITE

2.12.7.1 Material Safety Data (MSD) sheets as required by law and pertaining to materials or substances used or consumed in the performance of the Work, whether obtained by the Contractor, Subcontractors, the Owner or Others, shall be maintained at the Worksite by the Contractor and made available to the Owner, Subcontractors and Others.

2.12.7.2 The Contractor shall be responsible for the proper delivery, handling, application, storage, removal and disposal of all materials and substances brought to the Worksite by the Contractor in accordance with the Contract Documents and used or consumed in the performance of the Work.

2.12.7.3 To the extent not caused by the negligent acts or omissions of the Owner, its agents, officers, directors and employees, the Contractor shall defend, indemnify and hold harmless the Owner, its agents, officers, directors and employees, from and against any and all direct claims, damages, losses, costs and expenses, including but not limited to attorney's fees, costs and expenses incurred in connection with any dispute resolution procedure, arising out of or relating to the delivery, handling, application, storage, removal and disposal of all materials and substances brought to the Worksite by the Contractor in accordance with the Contract Documents.

To the fullest extent permitted by law, such indemnification shall apply regardless of the fault, negligence, breach of warranty or contract, or strict liability of the Contractor.

2.12.8 The terms of this Paragraph 2.12 shall survive the completion of the Work and/or any termination of this Agreement.

## 2.13 SHOP DRAWINGS, PRODUCT DATA, AND SAMPLES

2.13.1 Shop Drawings are drawings, diagrams, schedules, and other data specifically prepared for the Work by the Contractor, a Subcontractor, manufacturer, supplier, or distributor to illustrate some portion of the Work.

2.13.2 Product Data are illustrations, standard schedules, performance charts, instructions, brochures, diagrams, and other information furnished by the Contractor to illustrate materials or equipment for some portion of the Work.

2.13.3 Samples are physical examples which illustrate materials, equipment or workmanship and establish standards by which the Work will be judged.

## 2.14 WORKSITE CONDITIONS

2.14.1 WORKSITE VISIT The Contractor acknowledges that it has visited, or has had the opportunity to visit, the Worksite to visually inspect the general and local conditions which could affect the Work. Owner and Contractor share responsibility to limit access to the Worksite for non-work personnel. Contractor shall take normal precautions to post signage, provide fencing, and access control. Owner shall provide notification, establish rules for their employees, agents, representatives, students, faculty, or visitors, and facilitate restricted access and alternative routing.

2.14.2 CONCEALED OR UNKNOWN SITE CONDITIONS If the conditions at the Worksite are (a) subsurface or other physical conditions which are materially different from those indicated in the Contract Documents, or (b) unusual or unknown physical conditions which are materially different from conditions ordinarily encountered and generally recognized as inherent in Work provided for in the Contract Documents, the Contractor shall stop Work and give immediate written notice of the condition to the Owner. The Contractor shall not be required to perform any work relating to the unknown condition without the written mutual agreement of the parties. Any change in the Contract Price and/or the Contract Time as a result of the unknown condition shall be determined as provided in Article 7. The Contractor shall provide the Owner with written notice of any claim as a result of unknown conditions within the time period set forth in Paragraph 7.2.

## 2.15 PERMITS AND TAXES

2.15.1 Unless otherwise provided in the Contract Documents, Contractor shall give public authorities all notices required by law and shall obtain all necessary permits, licenses, and renewals pertaining to the Work. Owner shall pay all permit fees charged by the issuing authority. Contractor shall provide to Owner copies of all notices, permits, licenses, and renewals required under this Agreement.

2.15.2 Contractor shall pay all applicable taxes legally enacted when bids are received or negotiations concluded for the Work provided by the Contractor.

2.15.3 The Contract Price and/or Contract Time shall be equitably adjusted by Change Order for additional costs resulting from any changes in laws, ordinances, rules, and regulations enacted after the date of this Agreement, including increased taxes.

2.15.4 If, in accordance with the Owner's direction, the Contractor claims an exemption for taxes, the Owner shall defend, indemnify and hold the Contractor harmless from any liability, penalty, interest,

fine, tax assessment, attorney's fees, or other expense or cost incurred by the Contractor as a result of any such action.

## 2.16 CUTTING, FITTING, AND PATCHING

2.16.1 The Contractor shall perform cutting, fitting, and patching necessary to coordinate the various parts of the Work and to prepare its Work for the work of the Owner or Others.

2.16.2 Cutting, patching or altering the work of the Owner or Others shall be done with the prior written approval of the Owner. Such approval shall not be unreasonably withheld.

## 2.17 CLEANING UP

2.17.1 The Contractor shall regularly remove debris and waste materials at the Worksite resulting from the Work. Prior to discontinuing Work in an area, the Contractor shall clean the area and remove all rubbish and its construction equipment, tools, machinery, waste, and surplus materials. The Contractor shall minimize and confine dust and debris resulting from construction activities. At the completion of the Work, the Contractor shall remove from the Worksite all construction equipment, tools, surplus materials, waste materials, and debris.

2.17.2 If the Contractor fails to commence compliance with cleanup duties within forty-eight (48) hours after written notification from the Owner of non-compliance, the Owner may implement appropriate cleanup measures without further notice and the cost shall be deducted from any amounts due or to become due the Contractor.

2.18 ACCESS TO WORK The Contractor shall facilitate the access of the Owner and Others to Work in progress.

## ARTICLE 3 OWNER'S RESPONSIBILITIES

### 3.1 INFORMATION AND SERVICES

Any information, records, data, services, or access to be provided by the Owner shall be provided in a timely manner so as not to delay the Work, M&V Services, or any other requirement or obligation of the Contractor under this Agreement.

### 3.2 FINANCIAL INFORMATION

Prior to commencement of the Work and thereafter at the written request of the Contractor, the Owner shall provide the Contractor with evidence of Project financing. Evidence of such financing shall be a condition precedent to the Contractor's commencing or continuing the Work. The Contractor shall be notified prior to any material change in Project financing.

### 3.3 WORKSITE INFORMATION

Except to the extent that the Contractor knows of any inaccuracy, the Contractor is entitled to rely on Worksite information furnished by the Owner pursuant to this Paragraph 3.3. To the extent the Owner has obtained, or is required elsewhere in the Contract Documents to obtain, the following Worksite information, the Owner shall provide at the Owner's expense and with reasonable promptness:

1. Information describing the physical characteristics of the site, including surveys, site evaluations, legal descriptions, data or drawings depicting existing conditions, subsurface conditions and environmental studies, reports, and investigations;

2. Tests, inspections and other reports dealing with environmental matters, Hazardous Material and other existing conditions, including structural, mechanical and chemical tests, required by the Contract Documents or by law; and

3. Any other information or services requested in writing by the Contractor which are relevant to the Contractor's performance of the Work and under the Owner's control.

The information required by Paragraph 3.3 shall be provided in reasonable detail. Legal descriptions shall include easements, title restrictions, boundaries, and zoning restrictions. Worksite descriptions shall include existing buildings and other construction and all other pertinent site conditions. Adjacent property descriptions shall include structures, streets, sidewalks, alleys, and other features relevant to the Work. Utility details shall include available services, lines at the Worksite and adjacent thereto, and connection points. The information shall include public and private information, subsurface information, grades, contours, and elevations, drainage data, exact locations and dimensions, and benchmarks that can be used by the Contractor in laying out the Work.

#### 3.4 USAGE, O&M, AND COST RECORDS AND DATA

Owner shall promptly furnish (or cause its suppliers, utilities, vendors, or agents to furnish) to Contractor, upon Contractor's request and throughout the entire term of the Agreement, all records and complete data concerning usage, operations, maintenance, equipment, equipment lists, Energy Costs, O&M Costs, and Savings and energy-related maintenance for or related to the Premises, including, but not limited to, the following data for the most current thirty-six (36) month period: utility records; occupancy information; descriptions of any changes in the building structure or its heating, cooling, lighting or other systems or energy requirements; descriptions of all energy consuming or saving equipment used in the Premises; bills and records relating to the use, operation, and maintenance of the Premises, the ECM's, and any other energy consuming equipment or system at or related to the Premises, and a description of all operation and maintenance procedures presently (or previously) utilized at, for, or related to the Premises, if not provided under the IGA. If requested, Contractor shall also provide any prior energy audits of the Premises, and copies of the Owner's financial statements and records related to Energy Costs, O&M Costs, or Savings for said thirty-six (36) month period at the Premises, and shall make agents and employees knowledgeable about the Premises and such records available for consultations and discussions with the Contractor.

#### 3.5 COOPERATION WITH WORK OF CONTRACTOR

With regard to any work performed at the Worksite by or for the Owner, the Owner, and any other person or entity that uses or occupies the Worksite at the request of or with the permission of the Owner or the Owner's representatives, shall (a) proceed in a manner which does not hinder, delay or interfere with the work of the Contractor or cause the work of the Contractor to become defective, (b) afford the Contractor reasonable access for introduction and storage of their materials and equipment and performance of their activities, and (c) coordinate with the Contractor's construction and operations.

#### 3.6 MECHANICS AND CONSTRUCTION LIEN INFORMATION

Within seven (7) days after receiving the Contractor's written request, the Owner shall provide the Contractor with the information necessary to give notice of or enforce mechanics lien rights and, where applicable, stop notices. This information shall include the Owner's interest in the real property on which the Project is located and the record legal title.

#### 3.7 OWNER'S REPRESENTATIVE

The Owner's authorized representative is Kuyler Crocker. The representative shall be fully acquainted with the Project, and shall have authority to bind the Owner in all matters requiring the Owner's approval, authorization, or written notice. If the Owner changes its representative or the representative's authority as listed above, the Owner shall immediately notify the Contractor in writing.

#### 3.8 OWNER'S CUTTING AND PATCHING

Cutting, patching, or altering the Work by the Owner or Others shall be done with the prior written approval of the Contractor, which approval shall not be unreasonably withheld.

#### 3.9 OWNER'S RIGHT TO CLEAN UP

In case of a dispute between the Contractor and Others with regard to respective responsibilities for cleaning up at the Worksite, the Owner may implement appropriate cleanup measures and allocate the cost among those responsible.

### 3.10 COST OF CORRECTING DAMAGED OR DESTROYED WORK

With regard to damage or loss attributable to the acts or omissions of the Owner or Others and not to the Contractor, the Owner may either (a) promptly remedy the damage or loss or (b) accept the damage or loss. If the Contractor incurs additional costs and/or is delayed due to such loss or damage, the Contractor shall be entitled to an equitable adjustment in the Contract Price and/or Contract Time.

### 3.11 CONFIDENTIALITY

Unless otherwise required by law, the Owner agrees that the Owner or the Owner's employees and agents will not, without prior written permission from Contractor, disclose any manuals, data, engineered approaches and drawings, technical information, or proposal information and related documents relative to this Agreement to any organization or individual, and will treat information provided as confidential and proprietary to Contractor. The Owner shall also treat as confidential information all of the Contractor's estimating systems, measurement and verification tools, systems, and calculations, historical and parameter cost data, and other technical information or documents, that may be disclosed to the Owner in connection with the performance of this Agreement. Materials used by the Contractor or its Subcontractors or agents at the Worksite or the Premises including, but not limited to, testing, measuring, or monitoring equipment, software, programs, models, associated media, and documents remain the exclusive property of the Contractor or a third-party. The Owner agrees not to use such materials without prior written permission from the Contractor and agrees to allow the Contractor to retrieve all such materials during, or following, the term of this Agreement. The Owner acknowledges that any software furnished in connection with the Work or the M&V Services is proprietary and subject to any licensing agreement associated with the software. This clause will not apply to any documents that are considered to be public records under the Public Records Act, which would legally require Owner to provide such documents to the public if requested.

## ARTICLE 4 SUBCONTRACTS

### 4.1 SUBCONTRACTORS

The Work not performed by the Contractor with its own forces shall be performed by Subcontractors. The Contractor may, at its exclusive option, subcontract some or all of the Work, the Contractor's maintenance responsibilities, or the M&V Services. For purposes of this Agreement, no contractual relationship shall exist between the Owner and any Subcontractor.

### 4.2 AWARD OF SUBCONTRACTS AND OTHER CONTRACTS FOR PORTIONS OF THE WORK

Upon request, the Contractor shall provide the Owner with a written list of the proposed subcontractors and significant material suppliers. To the extent there is a substitution of a subcontractor or material supplier at the request of the Owner and the substitution results in an increase in the Contract Price and/or Contract Time, an appropriate Change Order shall be issued as provided in Article 7.

## ARTICLE 5 CONTRACT TIME

### 5.1 PERFORMANCE OF THE WORK

5.1.1 TIME Equipment Start-up of the Work shall be achieved in four hundred (400) days from the Date of Commencement. Unless otherwise specified in the Certificate of Equipment Start-up, the Contractor shall achieve Final Completion within sixty (60) days after the date of Equipment Start-up, subject to adjustments as provided for in the Contract Documents.

5.1.2 Time limits stated above are of the essence of this Agreement.

5.1.3 Unless instructed by the Owner in writing, the Contractor shall not knowingly commence the Work before the effective date of insurance that is required to be provided by the Contractor and Owner.

## 5.2 SCHEDULE OF THE WORK

5.2.1 Before submitting the first application for payment, the Contractor shall have submitted to the Owner a Schedule of the Work, attached as Attachment D, that shall show the dates on which the Contractor plans to commence and complete various parts of the Work, including dates on which information and approvals are required from the Owner. On the Owner's written approval of the Schedule of the Work, the Contractor shall comply with it unless directed by the Owner to do otherwise. The Contractor shall update the Schedule of the Work on a monthly basis or at appropriate intervals as required by the conditions of the Work and the Project.

## 5.3 DELAYS, ACCELERATION, AND EXTENSIONS OF TIME

5.3.1 If the Contractor is delayed at any time in the commencement or progress of the Work by any cause beyond the control of the Contractor, the Contractor shall be entitled to an equitable adjustment of the Contract Time, Contract Price, as appropriate, to fully and fairly compensate the Contractor for the delay. In addition, if the Contractor incurs additional costs or performs additional work as a result of such delay, the Contractor shall be entitled to an equitable adjustment of the Contract Time, Contract Price, as appropriate, to fully and fairly compensate the Contractor for the additional costs and any additional work. Examples of causes beyond the control of the Contractor include, but are not limited to, the following:

1. Failure or inability of the Owner to make available any or all of the Worksite in accordance with the requirements of the Schedule.
2. Failure or inability of the Owner or the Contractor to obtain necessary zoning changes, variances, code changes, permits or approvals from any governmental authority, or failure to obtain any street or alley vacations required for the performance of the Work, except to the extent due to the fault or neglect of the Contractor.
3. Delays resulting from the acts or omissions of Others, except to the extent these Others perform their work properly and in accordance with the Contractor's schedules.
4. Delays resulting from Force Majeure.
5. Differing, unusual or concealed site conditions that could not reasonably have been anticipated by the Contractor in preparing the Schedule, including, without limitation, archaeological finds, and excluding soil conditions (including rock or other geological conditions), underground foundations, abandoned utility lines and water conditions.
6. Delays resulting from the existence or discovery of Hazardous Materials on the Worksite not brought to the site by the Contractor.
7. Delays resulting from changes in Applicable Laws occurring after the date of execution of this Agreement.
8. Delays occurring due to the acts or omissions of the Owner and those within the control of the Owner, including, but not limited to, Others.
9. Delays resulting from adverse weather conditions not reasonably anticipated.
10. Delays authorized by the Owner pending dispute resolution and suspension by the Owner under Paragraph 14.1.

The Contractor shall process any requests for equitable adjustments in accordance with the provisions of Article 7.

5.3.2 NOTICE OF DELAYS In the event delays to the Work are encountered for any reason, the Contractor shall provide prompt written notice to the Owner of the cause of such delays after Contractor first recognizes the delay. The Owner and Contractor agree to undertake reasonable steps to mitigate the effect of such delays.

#### 5.4 NOTICE OF DELAY CLAIMS

If the Contractor requests an equitable adjustment of Contract Time and/or an equitable adjustment of the Contract Price as a result of a delay described in Subparagraph 5.3.1, the Contractor shall give the Owner written notice of the claim in accordance with Paragraph 7.2. If the Contractor causes delay in the completion of the Work, the Owner shall be entitled to recover its additional costs subject to Paragraph 13.2. The Owner shall process any such claim against the Contractor in accordance with Article 7.

#### 5.5 ACCELERATION

If the Contractor's Work is accelerated or compressed at any time by any cause beyond the control of the Contractor, the Contractor shall be entitled to an equitable adjustment of the Contract Time. In addition, if the Contractor incurs additional costs or performs additional work as a result of such acceleration or compression, the Contractor shall be entitled to an equitable adjustment in Contract Price to fully and fairly compensate the Contractor for the additional costs and any additional work. The Contractor shall give the Owner written notice of any acceleration or compression and of any claim in accordance with the provisions of Article 7.

#### ARTICLE 6 Not Used

#### ARTICLE 7 CHANGES

Changes in the Work that are within the general scope of this Agreement shall be accomplished, without invalidating this Agreement by Change Order.

#### 7.1 CHANGE ORDER

7.1.1 The Contractor shall be entitled to a Change Order for changes in the Work or the timing or sequencing of the Work or any emergencies that may arise during the Work that impacts Contract Price, Contract Time. All such changes in the Work that affect Contract Time, Scope of Work, Contract Price, shall be formalized in a Change Order. Any such requests for a change in the Contract Price, the Contract Time, shall be processed in accordance with this Article 7.

7.1.2 The Owner and the Contractor shall negotiate in good faith an appropriate adjustment to the Contract Price, the Contract Time, Scope of Work, that fully and fairly compensates the Contractor for any such change and shall conclude these negotiations as expeditiously as possible. Acceptance of the Change Order and any adjustment shall not be unreasonably withheld.

7.1.3 Contractor shall have no obligation to proceed with any work pursuant to a Change Order until the Contractor and Owner mutually agree to an appropriate adjustment to the Contract Price and/or the Contract Time and the Contractor receives a written proceed order from the Owner.

#### 7.2 CLAIMS FOR ADDITIONAL COST OR TIME

7.2.1 Except as provided in Subparagraph 5.3.2 and Paragraph 5.4 for any claim for an increase in the Contract Price and/or the Contract Time, the Contractor shall give the Owner written notice of the claim within fourteen (14) days after the occurrence giving rise to the claim or within fourteen (14) days after the Contractor first recognizes the condition giving rise to the claim, whichever is later. Except in an emergency, notice shall be given before proceeding with the Work. Any change in the Contract Price and/or the Contract Time resulting from such claim shall be authorized by Change Order.

7.2.2 Notwithstanding anything herein to the contrary, Contractor shall be entitled to an equitable adjustment to the Contract Price for any increased costs on products, materials, and equipment supplied hereunder due to changes in law or taxes, government action, or Trade Restrictions. "Trade Restrictions" is defined as any tariff/duty, quota, tariff-rate quota, or cost associated with the products, materials, or equipment issued or imposed during the Project. However, should Owner determine that the increased costs cause the project to no longer be financially feasible for Owner, it shall have the right to cancel the Contract.

## ARTICLE 8 PAYMENT

### 8.1 SCHEDULE OF PAYMENTS

The schedule of payments shall be as defined in Attachment A. Contractor shall prepare and submit invoices for payment at the times and in the amounts stipulated by Attachment A. Owner shall make all payments to the Contractor within 30 days of invoice submission.

### 8.2 LIEN WAIVERS AND LIENS

8.2.1 PARTIAL LIEN WAIVERS AND AFFIDAVITS If required by the Owner, as a prerequisite for payment, the Contractor shall provide partial lien and claim waivers in the amount of the application for payment and affidavits from its Subcontractors, and Material Suppliers for the completed Work. Such waivers shall be conditional upon payment. In no event shall the Contractor be required to sign an unconditional waiver of lien or claim, either partial or final, prior to receiving payment or in an amount in excess of what it has been paid.

8.2.2 RESPONSIBILITY FOR LIENS If Owner has made payments in the time required by this Article 8, the Contractor shall, within thirty (30) days after filing, cause the removal of any liens filed against the premises or public improvement fund by any party or parties performing labor or services or supplying materials in connection with the Work. If the Contractor fails to take such action on a lien, the Owner may cause the lien to be removed at the Contractor's expense, including bond costs and reasonable attorney's fees. This Clause shall not apply if there is a dispute pursuant to Article 17 relating to the subject matter of the lien.

### 8.3 ACCEPTANCE OF WORK

Either the Owner's payment of progress payments nor its partial or full use or occupancy of the Project constitutes acceptance of Work not complying with the Contract Documents.

### 8.4 PAYMENT DELAY

If for any reason not the fault of the Contractor the Contractor does not receive a payment from the Owner or the Owner's agent within seven (7) days after the time such payment is due, as defined in Subparagraph 8.1, then the Contractor, upon giving seven (7) days' written notice to the Owner, and without prejudice to and in addition to any other legal remedies, may stop Work until payment of the full amount owing to the Contractor has been received, including interest at ten percent (10%) per year from the date payment was due in accordance with Paragraph 8.8. The Contract Price, Contract Time, Scope of Work shall be equitably adjusted by a Change Order to fully and fairly compensate the Contractor for any additional costs and delays resulting from shutdown, delay and start-up.

### 8.5 EQUIPMENT START-UP

8.5.1 The Contractor shall notify the Owner when it considers Equipment Start-up of the Work or a designated portion to have been achieved. The Owner shall promptly conduct an inspection to determine whether the Work or designated portion can be occupied or utilized for its intended use by the Owner without excessive interference in completing any remaining unfinished Work by the Contractor. If the Owner determines that the Work or designated portion has not reached Equipment Start-up, the Owner shall promptly compile a list of items to be completed or corrected so the Owner may occupy or utilize the

Work or designated portion for its intended use. The Contractor shall promptly complete all items on the list.

8.5.2 When Equipment Start-up of the Work or a designated portion is achieved, the Contractor shall prepare a Certificate of Equipment Start-up that shall establish the date of Equipment Start-up, and the respective responsibilities of the Owner and Contractor for interim items such as security, maintenance, utilities, insurance and damage to the Work, and insurance. The certificate shall also list the items to be completed or corrected, and establish the time for their completion or correction. The Certificate of Equipment Start-up shall be submitted by the Contractor to the Owner for written acceptance of responsibilities assigned in the Certificate.

8.5.3 Unless otherwise provided in the Certificate of Equipment Start-up, warranties required by the Contract Documents shall commence on the date of Equipment Start-up of the Work or a designated portion.

#### 8.6 PARTIAL OCCUPANCY OR USE

The Owner may occupy or use completed or partially completed portions of the Work when (a) the portion of the Work is designated in a Certificate of Equipment Start-up, (b) appropriate insurer(s) consent to the occupancy or use, and (c) appropriate public authorities authorize the occupancy or use. Such partial occupancy or use shall constitute Equipment Start-up of that portion of the Work.

#### 8.7 FINAL COMPLETION AND FINAL PAYMENT

8.7.1 Upon notification from the Contractor that the Work is complete and ready for final inspection and acceptance, the Owner shall promptly conduct an inspection to determine if the Work has been completed and is acceptable under the Contract Documents.

8.7.2 When Final Completion has been achieved, the Contractor shall prepare for the Owner's acceptance a final application for payment stating that to the best of the Contractor's knowledge, and based on the Owner's inspections, the Work has reached Final Completion in accordance with the Contract Documents. The Contractor shall also prepare a Certificate of Final Completion to be signed by the Owner and the Contractor. The Owner shall have thirty (30) days after receiving the Certificate of Final Completion to either sign and return the Certificate of Final Completion or to provide written notice to the Contractor, along with a written explanation of the reasons for the Owner's refusal to agree to, sign, and return the Certificate of Final Completion. If the Owner fails to provide such written notice and explanation to the Contractor within thirty (30) days of receipt of the Certificate of Final Completion, the Certificate of Final Completion will be deemed have been accepted and agreed to by the Owner and Final Completion will be deemed to have been achieved.

8.7.3 Final payment of the balance of the Contract Price shall be made to the Contractor within thirty (30) days after all conditions in Paragraph 6.2 are satisfied.

8.7.4 The following items shall be provided by the Contractor to the Owner within thirty (30) days of Equipment Start-up:

1. An affidavit declaring any indebtedness connected with the Work, e.g. payrolls or invoices for materials or equipment, to have been paid, satisfied or to be paid with the proceeds of final payment, so as not to encumber the Owner's property;
2. As-built drawings, manuals, copies of warranties and all other close-out documents required by the Contract Documents;
3. Release of any liens, conditioned on final payment being received;
4. Consent of any surety; and

5. Any outstanding known and unreported accidents or injuries experienced by the Contractor or its Subcontractors at the Worksite.

8.7.5 Claims not reserved in writing with the making of final payment shall be waived except for claims relating to liens or similar encumbrances, warranties, Defective Work and latent defects.

8.7.6 ACCEPTANCE OF FINAL PAYMENT Unless the Contractor provides written identification of unsettled claims with an application for final payment, acceptance of final payment constitutes a waiver of such claims.

#### 8.8 LATE PAYMENT

Payments due but unpaid shall bear interest from the date payment is due at the rate of ten percent (10%) per year.

### ARTICLE 9

Not Used

### ARTICLE 10

#### UPGRADING OR ALTERING THE EQUIPMENT

10.1 Contractor shall at all times have the right, subject to Owner's prior written approval, which approval shall not be unreasonably withheld, to change the Equipment, revise any procedures for the operation or maintenance of the Equipment or implement other actions at or related to the Premises designed to achieve Savings, provided that:

(i) such modifications or additions to, or replacement of the Equipment, and any operational changes, or new procedures are necessary to enable the Owner to achieve (or increase the likelihood of achieving) the Total ECM Savings at the Premises and;

(ii) any cost incurred relative to such modifications, additions or replacement of the Equipment, or operational changes or new procedures shall be the responsibility of the Contractor.

10.2 All modifications, additions or replacements of the Equipment or revisions to operating or other procedures shall be described in a supplemental Schedule(s) to be provided to the Owner for approval, which shall not be unreasonably withheld, provided that any replacement of the Equipment shall have equal or better potential to reduce Energy Costs or O&M Costs or achieve Savings at the Premises than the Equipment being replaced or modified.

### ARTICLE 11

#### ENERGY PERFORMANCE CHANGES

#### 11.1 ENERGY PERFORMANCE CHANGE DEFINED

An Energy Performance Change shall include any change in or to the Premises, whether structural, operational or otherwise in nature which reasonably could be expected, in the judgment of the Owner or as identified by the Contractor, to increase or decrease annual energy, utility, or fuel consumption, Energy Costs, O&M Costs, or Savings in accordance with the provisions and procedures set forth in Attachment E. Actions or conditions which may result in an Energy Performance Change include but are not limited to the following:

1. Manner of use of the Premises by the Owner or others;
2. Hours of operation for the Premises or for any equipment or energy-using systems operating at the Premises;
3. Occupancy of the Premises;

4. Structure of the Premises;
5. Types and quantities of equipment or systems used or operated at or in connection with the Premises
6. Modification, renovation, or construction at the Premises;
7. The Owner's failure to provide maintenance of and repairs to the Equipment;
8. Any control system alarms or failures related to or affecting any systems that contribute to energy use or maintenance; or
9. Any other conditions other than climate affecting Energy Costs or operations and maintenance (O&M) Costs at the Premises.

#### 11.2 REPORTED ENERGY PERFORMANCE CHANGES; NOTICE BY OWNER

The Owner shall use its best efforts to deliver to the Contractor a written notice describing all actual or proposed Energy Performance Changes in the Premises or in the operations of the Premises at least 10 days before any actual or proposed Energy Performance Change is implemented or as soon as is practicable after an emergency or other unplanned event. Notice to the Contractor of Energy Performance Changes which result because of a bona fide emergency or other situation which precludes advance notification shall be deemed sufficient if given by the Owner within 4 hours after having actual knowledge that the event constituting the Energy Performance Change occurred or was discovered by the Agency to have occurred.

### ARTICLE 12 CASUALTY OR CONDEMNATION OF PREMISES

Any construction or restoration of the Premises following or necessitated by fire, flood, or other casualty, or any condemnation affecting any portion of the Premises, shall be deemed an Energy Performance Change, and the provisions of Article 11 and Attachment E shall be applicable.

### ARTICLE 13 INDEMNITY, INSURANCE, WAIVERS, BONDS, AND LIMITATION OF LIABILITY

#### 13.1 INDEMNITY

13.1.1 The Contractor shall defend, indemnify and hold the Owner, the Owner's officers, directors, members, consultants, agents and employees, and Others harmless from all claims for bodily injury and property damage, other than to the Work itself and other property insured under Subparagraph 13.4.1, caused by the performance of the Work, but only to the extent of the negligent acts or omissions of the Contractor, Subcontractors or anyone employed directly or indirectly by any of them or by anyone for whose acts any of them may be liable and provided that claims concerning design services arise out of professional errors and omissions. The Contractor shall not be required to defend, indemnify or hold harmless the Owner or Others for any negligent acts, omissions of the Owner or Others.

13.1.2 The Owner shall defend, indemnify and hold harmless the Contractor, its officers, directors, members, consultants, agents, and employees, Subcontractors or anyone employed directly or indirectly by any of them or anyone for whose acts any of them may be liable from all claims for bodily injury and property damage, other than property insured under Subparagraph 13.4.1, caused by the performance of work by Owner or Others, to the extent of the negligence attributed to such acts or omissions by Owner or Others.

### 13.2 LIMITATION OF LIABILITY AND DAMAGES WAIVER

In no event shall Contractor be liable for any special, incidental, indirect, speculative, remote, consequential, punitive, or exemplary damages, whether arising out of or as a result of breach of contract, warranty, tort (including negligence), strict liability, mold, moisture or indoor air quality, or otherwise arising from, relating to, or connected with this agreement and the work, services, equipment, materials, or any goods provided under or in connection with this agreement. Such damages, include, but are not limited to, the owner's loss of use of the project, any rental expenses incurred, loss of income, profit or financing related to the project, as well as the loss of business, loss of financing, principal office overhead and expenses, loss of profits not related to this project, or loss of reputation. The provisions of this paragraph shall also apply to the termination of this agreement and shall survive such termination.

### 13.3 INSURANCE

13.3.1 Contractor shall purchase from and maintain in a company of companies lawfully authorized to do business in the jurisdiction in which the Project is located such insurance as will protect Contractor from claims set forth below which may arise out of or result from operations under this Agreement and/or for which Contractor may be legally liable, whether such operations be by Contractor or by its Subcontractors or by anyone directly or indirectly employed by any of them, or by anyone for whose acts may be liable.

13.3.2 The insurance required shall be written for not less than limits of liability specified in the Contract Documents. Coverage's, whether written on an occurrence or claims-made basis, shall be maintained without interruption from date of commencement of the Work until date of final payment and termination of any coverage required to be maintained after final payment.

### 13.4 PROPERTY INSURANCE

13.4.1 Before the start of Work, the Owner shall obtain and maintain Builder's Risk or all risk upon the entire Project for the full cost of replacement at the time of loss. This insurance shall also name the Contractor, Subcontractors, Subsubcontractors, and Material Suppliers as named insureds. This insurance shall be written as a builder's risk "all risk" or equivalent form to cover all risks of physical loss except those specifically excluded by the policy, and shall insure at least against the perils of fire, lightning, explosion, windstorm, and hail, smoke, aircraft (except aircraft, including helicopter, operated by or on behalf of Contractor) and vehicles, riot and civil commotion, theft, vandalism, malicious mischief, debris removal, flood, earthquake, earth movement, water damage, wind, testing if applicable, collapse however caused, and damage resulting from defective design, workmanship or material. The Owner shall be solely responsible for any deductible amounts or coinsurance penalties. This policy shall provide for a waiver of subrogation in favor of the Contractor, Subcontractors, Subsubcontractors, and Material Suppliers. This insurance shall remain in effect until final payment has been made or until no person or entity other than the Owner has an insurable interest in the property to be covered by this insurance, whichever is sooner. Partial occupancy or use of the Work shall not commence until the Owner has secured the consent of the insurance company or companies providing the coverage required in this Subparagraph 13.4.1. Prior to commencement of the Work, the Owner shall provide a copy of the property policy or policies obtained in compliance with this Subparagraph 13.4.1.

13.4.2 If the Owner does not intend to purchase the property insurance required by this Agreement, including all of the coverages and deductibles described herein, the Owner shall give written notice to the Contractor before the Work is commenced. The Contractor may then provide insurance to protect its interests and the interests of the Subcontractors and Sub subcontractors, including the coverage of deductibles. The cost of this insurance shall be charged to the Owner in a Change Order. The Owner shall be responsible for all of Contractor's costs reasonably attributed to the Owner's failure or neglect in purchasing or maintaining the coverage described above.

13.4.3 Owner and Contractor waive all rights against each other and their respective employees, agents, contractors, subcontractors and sub subcontractors for damages caused by risks covered by the property insurance except such rights as they may have to the proceeds of the insurance and such rights

as the Contractor may have for the failure of the Owner to obtain and maintain property insurance in compliance with Subparagraph 13.4.1.

13.4.4 To the extent of the limits of Contractor's Commercial General Liability Insurance, the Contractor shall indemnify and hold harmless the Owner against any and all liability, claims, demands, damages, losses and expenses, including attorney's fees for any damage or alleged damage to any of Owner's existing adjacent property caused by the performance of the Work, to the extent of the negligent acts or omissions of the Contractor, Subcontractor or anyone employed directly or indirectly by any of them or by anyone for whose acts any of them may be liable.

### 13.5 OWNER'S INSURANCE

13.5.1 BUSINESS INCOME INSURANCE The Owner may procure and maintain insurance against loss of use of the Owner's property caused by fire or other casualty loss.

13.5.2 OWNER'S LIABILITY INSURANCE The Owner shall obtain and maintain its own liability insurance for protection against claims arising out of the performance of this Agreement, including, without limitation, loss of use and claims, losses, and expenses arising out of the Owner's errors or omissions.

### 13.6 ROYALTIES, PATENTS, AND COPYRIGHTS

The Contractor shall pay all royalties and license fees which may be due on the inclusion of any patented or copyrighted materials, methods, or systems selected by the Contractor and incorporated in the Work. The Contractor shall defend, indemnify, and hold the Owner harmless from all suits or claims for infringement of any patent rights or copyrights arising out of such selection. The Owner agrees to defend, indemnify, and hold the Contractor harmless from any suits or claims of infringement of any patent rights or copyrights arising out of any patented or copyrighted materials, methods, or systems specified by the Owner.

### 13.7 BONDS

13.7.1 In the event that the governing law requires Contractor to procure a performance bond and/or a payment bond, Contractor needs only to provide a bond for the minimum amount required by the law in effect as of the date of the Agreement. The costs of procuring the required bond or bonds are included in the Contract Price identified in Attachment A.

## ARTICLE 14

### SUSPENSION, NOTICE TO CURE, AND TERMINATION OF THE AGREEMENT

#### 14.1 SUSPENSION BY OWNER FOR CONVENIENCE

14.1.1 OWNER SUSPENSION Should the Owner order the Contractor in writing to suspend, delay, or interrupt the performance of the Work for such period of time as may be determined to be appropriate for the convenience of the Owner and not due to any act or omission of the Contractor or any person or entity for whose acts or omissions the Contractor may be liable, then the Contractor shall immediately suspend, delay or interrupt that portion of the Work as ordered by the Owner. The Contract Price and the Contract Time shall be equitably adjusted by Change Order for the cost and delay resulting from any such suspension.

14.1.2 Any action taken by the Owner that is permitted by any other provision of the Contract Documents and that results in a suspension of part or all of the Work does not constitute a suspension of Work under this Paragraph 14.1.

#### 14.2 NOTICE TO CURE A DEFAULT

If the Contractor persistently refuses or fails to supply enough properly skilled workers, proper materials, and/or equipment, to maintain the approved Schedule of the Work in accordance with Article 5, , disregards laws, ordinances, rules, regulations or orders of any public authority having jurisdiction, or is otherwise

guilty of a material breach of a provision of this Agreement, the Contractor may be deemed in default and the Owner may provide the Contractor with a notice to cure the default.

#### 14.3 OWNER'S RIGHT TO TERMINATE FOR DEFAULT

14.3.1 TERMINATION BY OWNER FOR DEFAULT If, within thirty (30) business days of receipt of a notice to cure pursuant to Paragraph 14.2, the Contractor fails to commence and satisfactorily continue correction of the default set forth in the notice to cure, the Owner may notify the Contractor that it intends to terminate this Agreement for default absent appropriate corrective action within thirty (30) additional business days. After the expiration of the additional thirty (30) business day period, the Owner may terminate this Agreement by written notice absent appropriate corrective action. If the actual reasonable costs of completing the Work, exceed the unpaid Contract Price, the Contractor shall be liable to the Owner for such excess costs. If the actual reasonable costs of completing the Work are less than the unpaid Contract Price, the Owner shall pay the difference to the Contractor. In the event the Owner exercises its rights under this Paragraph 14.3, upon the request of the Contractor the Owner shall furnish to the Contractor a detailed accounting of the cost incurred by the Owner in completing the Work. This shall constitute Owner's sole remedy against Contractor in the event of a termination by Owner for default.

14.3.3 If the Contractor files a petition under the Bankruptcy Code, this Agreement shall terminate if the Contractor or the Contractor's trustee rejects the Agreement or, if there has been a default, the Contractor is unable to give adequate assurance that the Contractor will perform as required by this Agreement or otherwise is unable to comply with the requirements for assuming this Agreement under the applicable provisions of the Bankruptcy Code.

#### 14.4 CONTRACTOR'S RIGHT TO TERMINATE

14.4.1 Upon seven (7) days' written notice to the Owner, the Contractor may terminate this Agreement if the Work has been stopped for a thirty (30) day period through no fault of the Contractor for any of the following reasons:

1. Under court order or order of other governmental authorities having jurisdiction;
2. As a result of the declaration of a national emergency or other governmental act during which, through no act or fault of the Contractor, materials are not available; or
3. Suspension by Owner for convenience pursuant to Paragraph 14.1

14.4.2 In addition, upon seven (7) days' written notice to the Owner, the Contractor may terminate the Agreement if the Owner:

1. Fails to furnish reasonable evidence that sufficient funds are available and committed for Paragraph 3.2, or
2. Assigns this Agreement over the Contractor's reasonable objection, or
3. Fails to pay the Contractor in accordance with this Agreement and the Contractor has complied with the notice provisions of Paragraph 8.5, or
4. Otherwise materially breaches this Agreement.

14.4.3 Upon termination by the Contractor in accordance with Paragraph 14.5, the Contractor shall be entitled to recover from the Owner payment for all Work executed and for any proven loss, cost or expense in connection with the Work, including all demobilization costs plus reasonable overhead and profit on Work not performed.

#### 14.5 OBLIGATIONS ARISING BEFORE TERMINATION

Even after termination pursuant to Article 14, the provisions of this Agreement still apply to any Work performed, payments made, events occurring, costs charged or incurred or obligations arising before the termination date.

ARTICLE 15  
ADDITIONAL REPRESENTATIONS OF THE PARTIES

15.1 Owner hereby warrants, represents, and promises that:

(i) It has provided or shall provide timely to Contractor, all records relating to any energy, fuel, water, or other utility use, operation, maintenance, occupancy, use, prior audits, Energy Costs, or O&M Costs of, for, or related to Premises requested by Contractor and the information set forth therein is, and all information in other records to be subsequently provided pursuant to this Agreement will be true and accurate in all material respects; and

(ii) It has not entered into any leases, contracts, or contracts with other persons or entities regarding the leasing of energy efficiency equipment or the provision of energy management services for the Premises or with regard to servicing any of the energy-related equipment located in the Premises. Owner shall provide Contractor with copies of any predecessor, successor or additional leases of energy efficiency equipment and contracts for management or servicing of preexisting equipment at Premises which may be executed from time to time hereafter within thirty (30) days after execution thereof.

15.2 Contractor hereby warrants, represents, and promises that:

(i) Before commencing performance of this Agreement:

(a) It is or shall become licensed or otherwise permitted to do business in this state.

(b) It shall have provided proof and documentation of required insurance pursuant to terms and conditions of the Contractor contract it shall make available, upon reasonable request, all documents relating to its performance under this Agreement, including all contracts and subcontracts entered into;

(ii) It shall use qualified subcontractors and delegees to perform the work so subcontracted or delegated pursuant to the terms hereof;

(iii) That it is financially solvent, able to pay its debts as they mature and possessed of sufficient working capital to complete the Work and perform its obligations under this Agreement.

ARTICLE 16  
OWNER'S COMPLIANCE AND FACILITIES MAINTENANCE CHECKLIST

16.1 The parties acknowledge and agree that Contractor has entered into this Agreement in reliance upon the reasonable expectation of earning compensation based upon performance of the Work and achieving the Total ECM Savings, as set forth in Attachments A and E.

16.2 The parties further acknowledge and agree that the Total ECM Savings would not likely be obtained unless the procedures and methods for the use, operation and maintenance of the Equipment, ECMs, and Premises set forth or described in this Agreement are strictly implemented and followed by the Owner on a regular and continuous basis.

16.3 Owner agrees that it shall adhere to, follow and implement the maintenance, use, and methods of operation set forth and describe in this Agreement.

16.4 Owner agrees that Contractor shall have the right once a month, with prior notice, to inspect Premises to determine if Owner is complying with Attachment F (Owner Maintenance Responsibilities). Owner shall make the Premises available to Contractor and shall have the right to witness each inspection.

## ARTICLE 17 DISPUTE RESOLUTION

### 17.1 WORK CONTINUANCE AND PAYMENT

Unless otherwise agreed in writing, the Contractor shall continue the Work and maintain the Schedule of the Work during any dispute resolution proceedings. If the Contractor continues to perform, the Owner shall continue to make payments in accordance with this Agreement.

### 17.2 INITIAL DISPUTE RESOLUTION

If a dispute arises out of or relates to this Agreement or its breach, the parties shall endeavor to settle the dispute first through direct discussions between the parties' representatives, who shall have the authority to settle the dispute. If the parties' representatives are not able to promptly settle the dispute, the senior executives of the parties, who shall have the authority to settle the dispute, shall meet within twenty-one (21) days after the dispute first arises. If the dispute is not settled within seven (7) days from the referral of the dispute to the senior executives, the parties shall submit the dispute to mediation in accordance with Paragraph 17.3.

### 17.3 MEDIATION

If the dispute cannot be settled pursuant to Paragraph 17.2, the parties shall endeavor to settle the dispute by mediation under the current Construction Industry Mediation Rules of the American Arbitration Association before recourse to any other dispute resolution procedures. Once one party files a request for mediation with the other party and with the American Arbitration Association, the parties agree to conclude such mediation within sixty (60) days of filing of the request. Either party may terminate the mediation at any time after the first session, but the decision to terminate shall be delivered in person by the party's representative to the other party's representative and the mediator.

### 17.5 MULTIPARTY PROCEEDING

All parties necessary to resolve a claim shall be parties to the same dispute resolution proceeding. Appropriate provisions shall be included in all other contracts relating to the Work to provide for the consolidation of such dispute resolution procedures.

### 17.7 LIEN RIGHTS

Nothing in this Article 17 shall limit any rights or remedies not expressly waived by the Contractor that the Contractor may have under lien laws.

ARTICLE 18  
MISCELLANEOUS PROVISIONS

18.1 ASSIGNMENT

Neither the Owner nor the Contractor shall assign their interest in this Agreement without the written consent of the other, except as to the assignment of proceeds. The terms and conditions of this Agreement shall be binding upon both parties, their partners, successors, assigns, and legal representatives. Neither party to this Agreement shall assign the Agreement as a whole without written consent of the other, except that the Owner may assign the Agreement to a wholly owned subsidiary of Owner when Owner has fully indemnified Contractor or to an institutional lender providing construction financing for the Project as long as the assignment is no less favorable to the Contractor than this Agreement. In the event of such assignment, the Contractor shall execute any consents reasonably required. In such an event, the wholly-owned subsidiary or lender shall assume the Owner's rights and obligations under the Contract Documents. If either party attempts to make such an assignment, that party shall nevertheless remain legally responsible for all obligations under this Agreement, unless otherwise agreed by the other party.

18.2 GOVERNING LAW

This Agreement shall be governed by the laws of the State of the location of the Project.

18.3 SEVERABILITY

The partial or complete invalidity of any one or more provisions of this Agreement shall not affect the validity or continuing force and effect of any other provision.

18.4 NO WAIVER OF PERFORMANCE

The failure of either party to insist, in any one or more instances, on the performance of any of the terms, covenants or conditions of this Agreement, or to exercise any of its rights, shall not be construed as a waiver or relinquishment of such term, covenant, condition or right with respect to further performance or any other term, covenant, condition or right.

18.5 TITLES AND GROUPINGS

The titles given to the articles of this Agreement are for ease of reference only and shall not be relied upon or cited for any other purpose. The grouping of the articles in this Agreement and of the Owner's specifications under the various headings is solely for the purpose of convenient organization, and in no event shall the grouping of provisions, the use of paragraphs, or the use of headings be construed to limit or alter the meaning of any provisions.

18.6 JOINT DRAFTING

The parties expressly agree that this Agreement was jointly drafted, and that both had the opportunity to negotiate its terms and to obtain the assistance of counsel in reviewing its terms prior to execution. Therefore, this Agreement shall be construed neither against nor in favor of either party, but shall be construed in a neutral manner.

18.7 RIGHTS AND REMEDIES

The parties' rights, liabilities, responsibilities, and remedies with respect to this Agreement, whether in contract, tort, negligence, or otherwise, shall be exclusively those expressly set forth in this Agreement.

18.8 WRITTEN NOTICE

Written notice shall be deemed to have been duly served on the date of delivery if delivered in person, on the day after deposit if delivery by overnight courier, or two (2) days after deposit if delivery by placing in the United States mail, first class and certified, return receipt requested with postage prepaid. All notices shall be addressed to the appropriate Authorized Representative as follows:

If to the Owner: Kuyler Crocker, City Manager, [kcrocker@lindsay.ca.us](mailto:kcrocker@lindsay.ca.us), 559-562-7102

If to the Contractor: Anthony Roner, Vice President, [aroner@southlandind.com](mailto:aroner@southlandind.com), 760-994-7255

With a copy to: Michael May, Account Executive, michael.may@southlandind.com, 661-331-0700

#### 18.9 WHOLE AGREEMENT

This Agreement, the Attachments and Exhibits hereto, and the Contract Documents shall constitute the entire agreement between the parties, and no inducements, considerations, promises or other references shall be implied in this Agreement that are not expressly addressed herein. Any request for proposals, proposals, drafts, or other documents submitted or exchanged by the parties prior to the execution of this Agreement are expressly excluded from and are not a part of this Agreement.

ATTACHMENT C  
SCOPE OF WORK

**Attachment C-1 (HVAC Scope of Work)**

A summary of the intended mechanical scope in each building is provided below followed by a detailed scope of Work for each building. Refer to Exhibits C-1a for a site plan with replacement quantities noted. For all systems shown below, the replacement HVAC systems will be of similar configurations, cooling capacity, and heating capacity unless otherwise noted. All units to be specified as Carrier or Contractor Approved Equal and is subject to change.

**HVAC Scope of Work Summary:**

*Table C.1.1 HVAC Scope of Work Summary*

<b>Building</b>	<b>Location</b>	<b>Existing Model</b>	<b>Existing Model</b>	<b>New Make</b>	<b>New Model</b>
City Hall	West Outdoor	Armstrong	SCU12E36A-2	Carrier	26SCA536W003
City Hall	West Attic	Armstrong	No nameplate	Carrier	FT5AN
City Hall	West Outdoor	Ruud	No nameplate	Carrier	26SCA536W003
City Hall	West Attic	Ruud	No nameplate	Carrier	FT5AN
City Hall	Rear Parking Lot, Rooftop	Trane	TSC060E3ELA1	Carrier	48FEGA06A2A5-0A0A0
City Services	Rooftop	Lennox	GCS16R-651-125	Carrier	48FEGA06A2A3-0A0A0
City Services	Rooftop	Day & Night	584ANW018040ABAB	Carrier	48NLUB240403
Police & Fire	Data Room	Thermalzone	MSC424A13230CB	Carrier	37MARAQ24AA3
Police & Fire	Rooftop	Thermalzone	MSC424A13230EB	Carrier	45MAHAQ24XA3
Police & Fire	Rooftop	Rheem	RRNA-B060CK10E	Carrier	48NLUB600905
Museum	Outdoor	Thermalzone	MS212A13240CA	Carrier	26SCA536W003
Museum	Outdoor	Westinghouse	S1090A1S	Carrier	45MAHAQ24XA3
Museum	Basement	Westinghouse	AC030A2M1	Carrier	FT5AN
Museum	Indoor	Thermalzone	MS212A13240EA	Carrier	45MAHAQ24XA3
Senior Center	Rooftop	Unknown	Unknown	Champion	3000 DD
Senior Center	Rooftop	Payne	PY3GNAA48090NA	Carrier	48NLUB480903
Senior Center	Rooftop	Ruud	No nameplate	Carrier	48NLUB480903
Senior Center	Rooftop	Ruud	No nameplate	Carrier	48NLUB480903
Library	Rooftop	Bryant	581BPV120180AK--	Carrier	48FEDM12A3A5-0A0A0
Library	Rooftop	Bryant	579FPV180230AKCD	Carrier	48FEDM16A2A5-0A0A0
Library	Rooftop	Bryant	574ANW02404-B--	Carrier	48NLUB240403
WWTP	Outdoor	Ameristar	M4HP4030A1000AB	Carrier	27SCA530A003
WWTP	Indoor	Ameristar	M4AH4032A1000AA	Carrier	FJ5ANXB30L00

1. **City Hall** – The scope includes the removal and replacement of qty. two (2) gas-fired split systems and qty. (1) gas-fired rooftop package unit.
2. **City Services** – The scope includes removal and replacement of qty. two (2) gas-fired rooftop packaged units.

3. **Police/Fire Department** - The scope includes removal and replacement of qty. one (1) gas-fired rooftop packaged unit and qty. (1) ductless split system heat pump.
4. **Lindsay Museum** – The scope includes removal and replacement of qty. (1) heat pump split system located in the room in the back and qty. (1) cooling only split system and qty. (1) gas furnace located in the basement. The gas furnace and cooling only split in the basement will be replaced with a combination cooling and heating unit.
5. **Senior Center** - The scope includes removal and replacement of qty. one (1) evaporative cooler and qty. (3) gas-fired rooftop packaged units.
6. **Wastewater Treatment Plant** – The scope includes removal and replacement of qty. (1) heat pump split system and complete abandonment of the existing underground line set, which has been reported by Lindsay Facilities to be leaking refrigerant. A new aboveground line set will be installed.
7. **Library** - The scope includes removal and replacement of qty. (3) gas-fired rooftop package units.

**Contractor Areas Impacted:**

Contractor shall provide the necessary certifications, coordination, materials, equipment, machinery, tools, apparatus, and other means of construction including, supervision, site safety, testing and inspection, superintendence, overhead, expenses, and labor and expenses necessary to complete the HVAC Project, including the Work outlined below:

**Detailed HVAC Scope of Work:**

**DX Split Outdoor and Gas-Fired Indoor Unit Demolition and Installation Scope:**

- A. Secure existing electrical connections.
- B. Secure existing low voltage wiring and controls.
- C. Isolate existing gas connections.
- D. Demolish and replace qty. (1) new electrical disconnect.
- E. Perform recovery of refrigerant for proper disposal or recycling.
- F. Demolish and remove necessary ductwork connections, lineset, gas piping, and flue connections, outdoor and indoor unit.
- G. Furnish and install matching capacity Split DX/Gas Furnace Systems.
- H. Provide rigging services if necessary.
- I. Furnish and install new lineset, electrical, ductwork connections, gas piping, and drain line connections as necessary.
- J. Re-use existing concrete pad for outdoor unit.
- K. Evacuate system. Charge with new refrigerant as required.
- L. Low voltage and controls to be completed by controls subcontractor. See controls scope of work for clarification.
- M. Perform start-up procedures, verify proper operation, and support the commissioning agent.

**DX Split Outdoor and Heat Pump Indoor Unit Demolition and Installation Scope:**

- A. Secure existing electrical connections.
- B. Secure existing low voltage wiring and controls.
- C. Isolate existing gas connections.
- D. Demolish and replace qty. (1) new electrical disconnect.
- E. Perform recovery of refrigerant for proper disposal or recycling.
- F. Demolish and remove necessary ductwork connections, line set, outdoor and indoor unit.

- G. Furnish and install equivalent tonnage Heat Pump Systems.
- H. Provide rigging services if necessary.
- I. Furnish and install lineset, electrical, ductwork connections, and drain line connections as necessary.
- J. Re-use existing concrete pad for outdoor unit.
- K. Evacuate system. Charge with new refrigerant as required.
- L. Low voltage and controls to be completed by controls subcontractor.
- M. Perform start-up procedures, verify proper operation, and support commissioning agent.

Rooftop Unit (RTU) Gas-Fired Packaged Unit Demolition and Installation Scope:

- A. Secure existing electrical connections.
- B. Secure existing low voltage wiring and controls.
- C. Isolate existing gas connections.
- D. Demolish and replace qty. (1) new electrical disconnect.
- E. Perform recovery of refrigerant for proper disposal or recycling.
- F. Disconnect ductwork, electrical wiring, controls wiring, condensate & gas piping.
- G. Rig, remove, and demolish one (1) existing Gas-fired Packaged Rooftop Unit.
- H. Furnish & install one (1) new equivalent Gas-fired Packaged Rooftop Unit.
- I. Furnish & install one (1) new curb adaptor to the existing opening (if applicable).
- J. Furnish & install one (1) economizer (if applicable).
- K. Furnish & install one (1) powered exhaust (if applicable).
- L. Evacuate system. Charge with new refrigerant as required.
- M. Low voltage and controls to be completed by subcontractor. See the controls scope of work for clarification.
- N. Perform start-up procedures, verify proper operation, and support commissioning agent.

Evaporative Cooler Demolition and Installation Scope:

- A. Secure existing electrical connections.
- B. Secure existing electrical connections.
- C. Secure existing low voltage wiring.
- D. Isolate incoming domestic water line and drain line.
- E. Demolish and replace qty. (1) new disconnect.
- F. Rig, remove, and demolish one (1) existing Evaporative Cooler.
- G. Furnish & install one (1) new equivalent Evaporative Cooler.
- H. Furnish & install one (1) new curb adaptor to the existing opening, if necessary.
- I. Furnish & install ductwork, new water supply, outlet drain, and electrical as required.
- J. Perform start-up procedures, verify proper operation, and support the commissioning agent.

### Attachment C-2 (Controls Scope of Work)

The following controls scope is intended to unify the status, communication, and operation of HVAC units throughout several buildings owned by the City of Lindsay in conjunction with HVAC replacements. The Energy Management Control System (EMCS) will be web-based and installed to monitor and control the various mechanical equipment in each building via web-based browser.

*Table C.2.1 Controls Scope of Work*

Building	Make	Model	Existing Controls	Pelican Gateway	Pelican Repeater	Pelican RTU Controller	Pelican TC Thermostat
City Hall Qty. 5	Armstrong	SCU12E36A-2		Pelican GW900 Qty. 1	Quantity will be "as required"		X
	Armstrong	N / A	Thermostat				
	Ruud	N / A					X
	Ruud	N / A	Thermostat				
	Wabban	BB36-24WADU					X
	Wabban	BB36-24AH2ADU	Thermostat				
	Trane	N / A					X
	Trane	P0V0C000M50SAAA	Thermostat				
	Trane	TSC060E3EL A1	Thermostat		X	X	
Services Qty. 2	Lennox	GCS16R-651-125	Thermostat	Pelican GW900 Qty. 1	Quantity will be "as required"	X	X
	Day & Night	584ANW018040	Thermostat			X	X
Police & Fire Qty. 3	Thermalzone	MSC424A13230CB	Thermostat	Pelican GW900 Qty. 1	Quantity will be "as required"		X
	Thermalzone	MSC424A13230EB					
	Rheem	RGEDTZT090ACG15	Thermostat			X	X
	Rheem	RRNA-B060CK10E	Thermostat			X	X
Wellness Qty. 4	Trane	YSJ180A4S0L02K	Thermostat	Pelican GW900 Qty. 1	Quantity will be "as required"	X	X
	Trane	YSJ180A4S0L02K	Thermostat			X	X
	Trane	YSJ180A4S0L02K	Thermostat			X	X
	Trane	YSJ180A4S0L02K	Thermostat			X	X
Museum Qty. 2	Fan Coil Unit	Fan Coil Unit	Thermostat	Pelican GW900 Qty. 1	Quantity will be "as required"		X
	Westinghouse	S1090A1S					
	Westinghouse	AC030A2M1					
	Thermalzone	MS212A13240EA	Thermostat				X
	Thermalzone	MS212A13240CA					
Senior Center Qty. 4	Payne	PY3GNAA48090NA	Thermostat	Pelican GW900 Qty. 1	Quantity will be "as required"	X	X
	Rheem	RGEA14036AJD06	Thermostat			X	X
	Ruud	N / A	Thermostat			X	X
	Ruud	N / A	Thermostat			X	X
WWTP Qty. 1	Ameristar	M4HP4030A100			Quantity will be "as required"		X

Building	Make	Model	Existing Controls	Pelican Gateway	Pelican Repeater	Pelican RTU Controller	Pelican TC Thermostat
	Ameristar	M4AH4032A1 00	Thermostat	Pelican GW900 Qty. 1			

**Controls Scope of Work Summary for all buildings:**

- A. Demo and safely decommission existing components associated with the equipment listed in the equipment overview.
- B. Furnish and install new Pelican controls for equipment identified in the equipment overview, including the following system components as outlined in Table C.2.1:
  - 1. Pelican Gateway
  - 2. Pelican Repeater
  - 3. Pelican Pearl Controller
  - 4. Pelican TC Touch Screen Thermostat
- C. Integrate the control system with Pelican web-based monitoring platform.
- D. Provide services to develop and customize system graphics for the web interface.
- E. Provide system Commissioning.
- F. Provide new controls submittals and as-built documentation, including network architecture diagrams, points lists, and sequence of operations.
- G. Develop new control sequences including, scheduling, temperature and pressure resets, and night setbacks. All sequences shall be reviewed and approved by Southland Energy.
- H. Provide startup services for the control system.
- I. Install new control wiring in conduit where exposed, including mechanical rooms, electrical rooms, and exterior locations. Plenum-rated open-air control cabling will be installed in accessible concealed spaces where permitted.
- J. Existing control wiring may be reused where feasible and appropriate.
- K. Existing control enclosures may be reused where feasible and appropriate.
- L. Existing end devices shall remain unless specifically identified for replacement in this scope.

### Attachment C-3 (Lighting Scope of Work)

A summary of the recommended lighting scope for each building is included below. A detailed lighting scope of Work for each building, by space, is provided in:

- Exhibit C-3a – Lighting Room by Room Descriptions
- Exhibit C-3b - Ceiling Tile Layout

#### Lighting Scope of Work Summary:

*Table C.3.1 Lighting Scope of Work*

#	Building	Replace	Retrofit	Remove	Relamp	Do Nothing	Total	Existing LEDs
1	City Hall	33	63	12	10	17	135	96
2	City Services	11	30	0	0	6	47	33
3	Corporation Yard	27	21	0	0	19	67	28
4	Lindsay Museum	7	3	0	0	72	82	73
5	Police/Fire Station	58	24	0	0	18	100	42
6	Senior Center	21	61	0	0	6	88	59
7	Water Treatment Plant (WTP)	11	6	0	0	5	22	6
8	Wastewater Treatment Plant (WWTP)	35	12	0	0	2	49	4

\*Note - Quantities include both interior and exterior fixtures. Refer to Exhibit C-3a for specification of lighting scope in each room include the lighting fixture retrofit/replacement and associated controls (where applicable).

#### Lighting Scope of Work Summary:

- 1. City Hall** – The existing compact fluorescent, linear fluorescent, HID, incandescent, and tubular LED (TLED) lighting fixtures serving City Hall will be upgraded with high-efficiency LED technologies. The scope includes upgrading 118 existing building interior and exterior fixtures with LED solutions including troffer and light bar retrofit kits, new troffer, drum and wall pack fixture replacements, and new lamps. The solution in the open office area includes removal of existing fixtures and a reconfiguration of the layout. The acoustic grid ceiling tiles in this area will be replaced in coordination with the LED lighting upgrade as noted in Exhibit C-3b. New troffers and troffer retrofit kits will be supplied with integral occupancy/daylighting sensors. Office spaces will receive wireless wall pods that raise/lower light levels, while other spaces such as hallways, restrooms and storage areas will receive wall switch replacement occupancy sensors. All new canopy, floodlight and wall pack fixtures will include integral photocells.
- 2. City Services Building** – The existing linear fluorescent, HID, and TLED lighting fixtures serving the City Services Building will be upgraded with high-efficiency LED technologies. The scope includes an upgrade of 41 existing building interior and exterior lighting fixtures with LED solutions, including troffer and light bar retrofit kits, and new troffer, wraparound, and wall pack fixture replacements. New troffers and troffer retrofit kits will be supplied with integral occupancy/daylighting sensors. Office spaces will receive wireless raise/lower wall pods, while other spaces, such as hallways, restrooms, and storage areas, will receive wall switch replacement occupancy sensors. All new wall pack fixtures will include integral photocells.
- 3. Corporation Yard** – The existing linear fluorescent lighting fixtures serving the Corporation Yard will be upgraded with high-efficiency LED technologies. The scope includes an upgrade of 48

existing building interior and exterior lighting fixtures with LED solutions, including troffer and light bar retrofit kits, and new troffer, wraparound, drum, floodlight, and wall pack fixture replacements. New troffers and troffer retrofit kits will be supplied with integral occupancy/daylighting sensors. Office spaces, conference rooms, and locker rooms will receive wireless raise/lower wall pods, while other spaces, such as hallways, restrooms, parking garage, and storage areas, will receive wall switch replacement occupancy sensors. All new floodlight and wall pack fixtures will include integral photocells.

4. **Lindsay Museum** - The existing compact fluorescent, linear fluorescent, and HID lighting fixtures serving the Lindsay Museum will be upgraded with high-efficiency LED technologies. The scope includes an upgrade of 10 existing building interior and exterior lighting fixtures with LED solutions including TLED lamps and driver retrofits, and new wraparound, drum and wall pack fixture replacements. Offices, restrooms and storage areas will receive wall switch replacement occupancy sensors. All new wall pack fixtures will include integral photocells.
5. **Police/Fire Station** - The existing linear fluorescent, HID, incandescent, and TLED lighting fixtures serving the Police/Fire Station will be upgraded with high-efficiency LED technologies. The scope includes an upgrade of 82 existing building interior and exterior lighting fixtures with LED solutions, including troffer and light bar retrofit kits, and new wraparound, high bay, vanity, drum, canopy, floodlight, and wall pack fixture replacements. New troffers, high bays, and troffer retrofit kits will be supplied with integral occupancy/daylighting sensors. Offices and parking garage will receive wireless raise/lower wall pods, ceiling-mounted occupancy sensors will be installed in hallways, open offices, and restrooms, while other spaces, such as smaller restrooms and storage areas, will receive wall switch replacement occupancy sensors. All new canopy, floodlight, and wall pack fixtures will include integral photocells.
6. **Senior Center** – The existing compact fluorescent, linear fluorescent, HID, and TLED exterior lighting fixtures serving the Senior Center will be upgraded with high-efficiency LED technologies. The scope includes an upgrade of 82 building interior and exterior lighting fixtures with LED solutions, including troffer retrofit kits, and new wraparound, exit signs, and wall pack fixture replacements. Troffer retrofit kits will be supplied with integral occupancy/daylighting sensors. Office spaces, activity room, and kitchen will receive wireless raise/lower wall pods while hallways will receive ceiling-mounted occupancy sensors. All new wall pack fixtures will include integral photocells.
7. **Water Treatment Plant (WTP)** – The existing compact fluorescent, linear fluorescent, and HID lighting fixtures serving the WTP will be upgraded with high-efficiency LED technologies. The scope includes an upgrade of 17 building interior and exterior lighting fixtures with LED solutions, including light bar retrofit kits, new wraparound, vanity, floodlight, and pole-mounted area light fixture replacements, and new lamps. Offices, restrooms, and storage areas will receive wall switch replacement occupancy sensors. All new floodlight fixtures will include integral photocells.
8. **Wastewater Treatment Plant (WWTP)** – The existing linear fluorescent, and HID lighting fixtures serving the WWTP will be upgraded with high efficiency LED technologies to latest high efficiency LEDs. The lighting scope includes an upgrade of 47 existing interior and exterior lighting fixtures with LED solutions including troffer and light bar retrofit kits, new troffer, vapor tight, drum, floodlight, pole mounted area light, and wall pack fixture replacements, and new lamps.. New troffers and troffer retrofit kits will be supplied with integral occupancy/daylighting sensors. Office spaces, hallways, and restrooms will receive wireless raise/lower wall pods, while other spaces, such as mechanical rooms and storage areas, will receive wall switch replacement occupancy sensors. All new floodlight, and wall pack fixtures will include integral photocells.

## Attachment C-4 (Solar PV Scope of Work)

### ECM 4: Install 75kW shade structure at the Wellness Center and 28kW roof array on the Police Department

This scope includes the installation of two new photovoltaic systems for the City of Lindsay: (1) a carport-mounted 75 kWDC shade structure array, and (2) a rooftop lot-mounted 28 kWDC array. The combined 103 kWDC of new PV systems will be designed to offset on-site electrical usage associated with the identified City of Lindsay facilities. Table 2 below lists the identified building(s) and meter(s) intended to receive the benefit of the power produced by the new systems.

The development process for this nominal 103-kWDC portfolio included the identification of City of Lindsay electric meters that the PV systems will serve. It is estimated that the proposed systems will meaningfully reduce the electrical consumption of the associated accounts while providing a reasonable safety factor to ensure that the majority of energy produced is utilized on-site.

### Detailed Scope of Work

1. General Construction Scope of Work
  - a. Provide stamped and permit ready structural design drawing plan set including drawings, and calculation packages for:
    - i. The shade structures, purlin, and module attachment.
    - ii. The rooftop racking and roof attachment details for the Police facility.
  - b. For the 75kW shade structure array, furnish and install all structural steel components, purlins, and attachment hardware as specified by the Engineer of Record. All mounting section components will be fabricated from G-90 galvanized steel coil unless otherwise noted.
  - c. Furnish and install module mounting hardware, consisting of clips, washers, and fasteners for the purpose of module installation. Furnish and install module mounting hardware, consisting of clips, washers, and fasteners for the purpose of module installation. All items are fabricated from G-90 galvanized steel coil or mechanically galvanized components.
  - d. Modules to be mounted in portrait orientation.
  - e. Design to utilize UL 2703 certified module hardware for inter-module bonding and grounding.
  - f. Furnish and install approximately 75 kWDC of PV modules and inverters for the shade structure array and 28 kWDC of PV modules and inverters for the Police rooftop array (final quantities to be confirmed in design).
  - g. For the 28 kW Police rooftop system, furnish and install all rooftop mounting hardware, flashed attachments, rails (as applicable), and racking in accordance with the stamped structural design and roof type.
  - h. Deliver all supplied materials to site and stage as required for installation.
2. Electrical Scope of Work
  - a. Provide permit ready stamped electrical drawings for both PV systems.
  - b. Furnish and install all electrical conduit, wiring, and equipment.
  - c. Installation of all inter-module and DC wiring.
3. Monitoring & DAS Integration
  - a. Provide and install new DAS for proposed PV system.
  - b. Integrate existing 23kW rooftop PV system at the Wellness Center into.
4. Supporting Documentation
  - a. Contractor shall create and submit documentation required for utility interconnection.
  - b. Contractor shall create and submit documentation required for federal investment tax credit (ITC). Contractor assumes no liability for amount of ITC and/or changes to federal law that changes the ITC amount received by the Owner.
  - c. Owner shall promptly review and sign documents required for procurement of utility interconnection agreement and federal ITC.

*Table C.4.1: PV System Accounts*

<b>Location</b>	<b>Address</b>	<b>Service Account #</b>	<b>Meter #</b>	<b>Old Rate /NEM</b>	<b>Updated Rate/ NEM</b>
Wellness Center	740 Sequoia Ave	8002975386	259000-068943	TOU-GS-2-D	TOU-GS-2-E
Police Department	185 N Gale Hill Ave	8003994404	254000-027377	TOU-GS-1-D	TOU-GS-1-D
Police Department	185 N Gale Hill Ave	8003994868	223000-020875	TOU-GS-1-D	TOU-GS-1-D

Figure C.4.1 Police/Fire Department Rooftop Solar

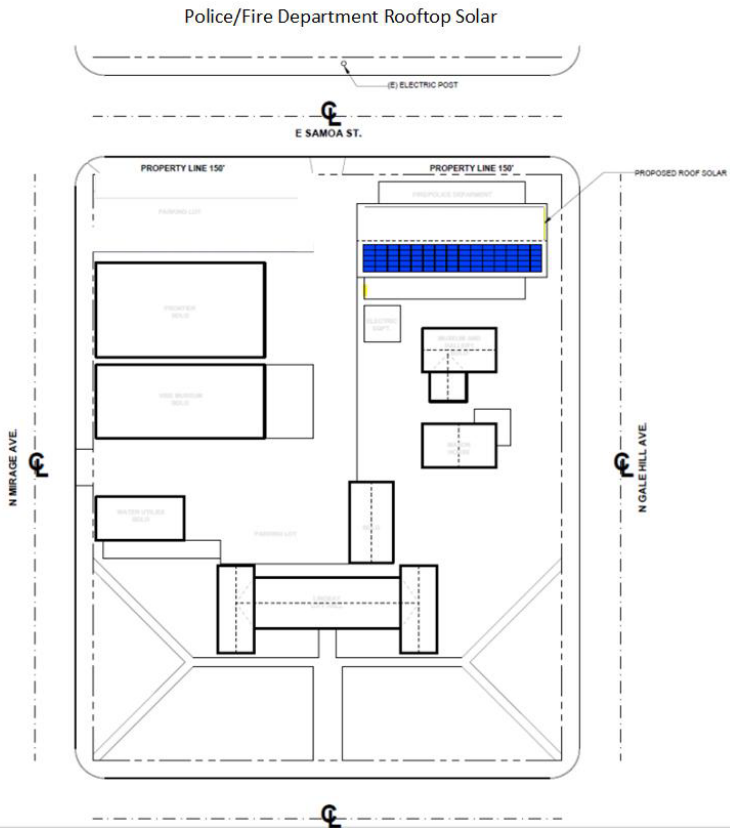
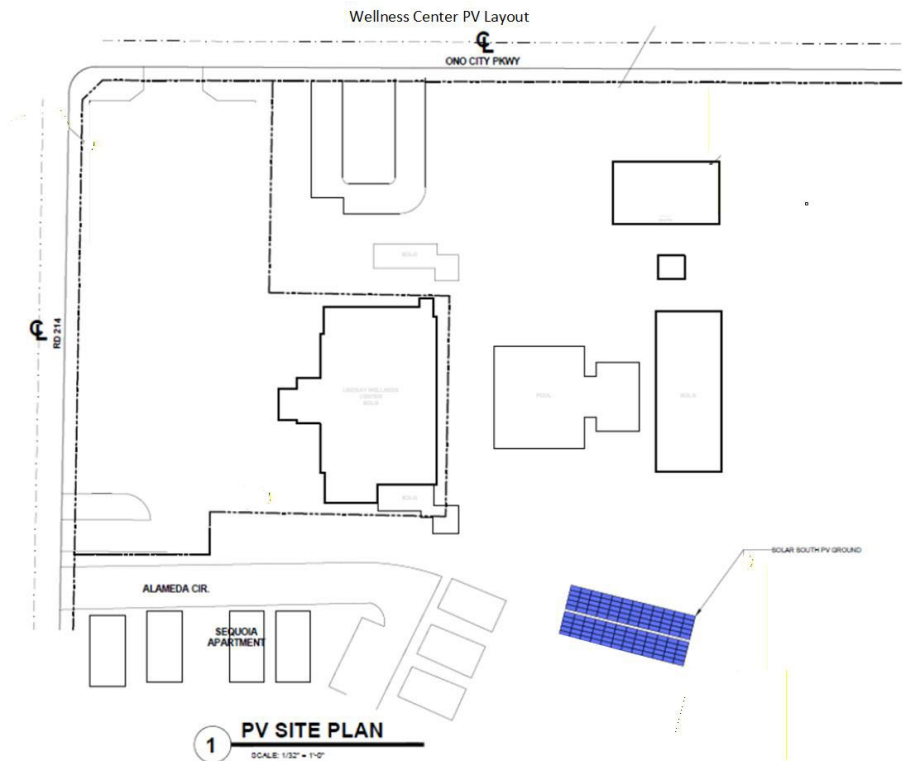


Figure C.4.2 Wellness Center PV Layout



## Attachment C-5 (Well #15 Pump Drive & Enclosure Upgrade)

### Background:

Water Treatment operators have been experiencing periodic shut downs of the Pump Drive serving the Well #15 Pump (see location on Figure C.5.1). The periodic shutdowns have been attributed to excessive thermal loading due to the environment as well as reduced airflow by environmental dust and debris.

### Solution:

Attachment C-5 is the scope of work to replace the Pump Drive & Enclosure and upgrade to an adequately sealed enclosure and drive with supplemental attached air conditioning to isolate from environmental elements such as wind-driven rain or wind-driven dust or debris. The existing Well #15 Pump and Motor are to remain. All and any existing controls, status, and low voltage wiring that were previously terminated to the existing drive shall be reconnected and reused in the new drive. ABB is the preferred manufacturer or approved equal by the subcontractor.

### Contractor Areas Impacted:

Contractor shall provide necessary certifications, coordination, materials, equipment, machinery, tools, apparatus, and other means of construction including, supervision, site safety, testing and inspection, superintendence, overhead, expenses, and labor and expenses necessary to complete the Project, including the Work outlined below:

### Detailed Scope of Work:

Variable Frequency Drive Unit Demolition and Installation Scope.

- A. Secure and disconnect existing electrical connections to the main power source, switchgear, etc.
- B. Secure and disconnect existing outboard electrical connections to Well Pump #15 motor.
- C. Secure and disconnect existing low voltage wiring and controls.
- D. Demolish and replace qty. (1) 200 HP Variable Frequency Drive Cabinet/Enclosure.
  - o New drive and enclosure shall be of weather and debris-proof construction.
  - o New drive and enclosure shall include manufacturer-implemented air conditioning.
  - o New drive and enclosure shall be designed for the performance of the existing 200 HP Well Pump Motor.
  - o New drive and enclosure shall have an integrated bypass.
- E. Provide transport rigging and disposal of the existing drive from the site.
- F. Provide transport and rigging of new drive to site.
- G. Furnish and install anchors.
- H. Furnish, rework, and reconnect the existing electrical feeder to the cabinet.
- I. Furnish, rework, and reconnect existing low voltage wiring and controls.
- J. Perform start-up procedures, verify proper operation, and support the commissioning agent.

Figure C.5.1



### Attachment C-6 (Window Replacement Scope of Work)

Southland will replace select existing exterior window assemblies at City Hall, City Services, and the Police/Fire Department facilities. The existing windows are contributing to reduced thermal performance, air infiltration, and occupant discomfort.

This scope includes the replacement of approximately ninety-three (93) total window units across the identified facilities, as detailed in the table C.6.1 below:

*Table C.6.1 Window Replacement Scope*

<b>Building</b>	<b>Total Windows</b>	<b>Approximate Window Area (sf)</b>
City Services	13	168
City Hall	63	995
Public Safety	17	312
<b>Total</b>	<b>93</b>	<b>1,475</b>

The proposed scope includes the removal of existing window units and the installation of new energy-efficient retrofit window systems with insulated glazing. This measure is intended to:

- Improve thermal performance of the building envelope.
- Reduce air infiltration.
- Lower heating and cooling loads.
- Improve occupant comfort in perimeter spaces.

#### **Detailed Scope of Work:**

For each window included in the final scope, Southland will:

- Provide temporary protection of adjacent interior finishes and furnishings.
- Relocate furniture as needed to access the work location.
- Remove existing window assemblies.
- Dispose of removed materials in accordance with applicable regulations.
- Install new energy-efficient retrofit window systems with insulating glaze.
- Provide new perimeter sealant and weatherproofing.
- Restore interior trim distributed by installation.
- Clean interior glazing surfaces.
- Move furniture back to its original location.

All work will be performed in accordance with applicable codes, manufacturer installation requirements, and industry best practices.

Note: Given the age of buildings in this scope, it is possible that hazardous materials may be disturbed. Southland will coordinate testing and removal with Owner provided resources for testing and abatement. Abatement work to comply with Article 2.12 of this Agreement.

## Attachment C-7 (Roofing Scope of Work)

A summary of the intended roofing scope in each building is provided below, followed by a detailed scope of Work for each building. Refer to Exhibit C-6 for preliminary drawings supporting the descriptions below. These drawings will be used for permitting as required.

### Roofing Scope of Work Summary (Flat Roof):

1. **Senior Center** – The roofing scope of Work at City Hall includes a tear-off of the existing roof down to the existing insulation and installation of a new roofing system.
2. Remove and dispose of the existing roof system.
3. Remove and save the tile ridge cap on top of the parapet walls. Leave the rest of the tile roofing in place.
4. Install one layer of 1/4" Securock coverboard. (mechanically attached)
5. Install 60 mil TPO Single Ply roof system. (mechanically attached)
6. Install 60 mil TPO Single Ply roof system on the walls and base flashings. (adhered)
7. Install new TPO pipe boots, corners, drain flashings, and other accessories.
8. Reinstall the tile ridge cap as needed.
9. Install a new 24-gauge Copping Cap on top of the short parapet walls that do not have tile.
10. Manufacturer's 20-Year warranty included.

### General Conditions:

- New boots/gaskets around all roof penetrations.
- New roof and flashing of all mechanical curbs and duct penetrations.
- Trash/recycle removal.
- Lifting of materials, etc.
- Reuse existing roofing insulation.
- Repair underlayment if damaged, reuse existing where no damage is present As-Built Drawings.
- Masking and protection of all surfaces, such as sidewalks, subject to debris, etc.
- Coordination, lifting, and moving of all systems (e.g. electrical) needed to complete Work. Systems to be returned to the original location in a permanent fashion at completion of Work.
- All work is assumed to be on regular time as defined by the local unions.
- The preliminary Schedule of the Work is included in Attachment D. The Customer and Contractor mutually agree to facilitate completion of the Work while minimizing any disruption to building operations.

**Senior Center Roofing Scope of Work** – The roofing scope of Work at Senior Center includes a tear off and reroof of approximately 4,400 square feet (as depicted in the images below) of existing built-up roof and full replacement of the associated flashing.

### Area of Work:

The Senior Center roofing scope of Work includes the following:

- Material Removal:
  - Carefully remove and dispose of the existing roof system.
  - Remove and save the tile ridge cap on parapet walls. Remining tile roofing to stay in place.
- Inspection and Assessment:
  - Conduct a thorough assessment of the substrate to identify any structural issues or areas requiring special attention.
  - Make minor repairs as needed, including plywood replacement if required.
- Provide and install a new cover board.

- Membrane Installation:
  - Provide and install a new single-ply roofing membrane system in accordance with the manufacturer's guidelines and specifications for the application.
  - Install new pipe boots, corners, drain flashing, and related roof accessories.
  - Reinstall tile ridge cap.

*Figure C.7.1 Roofing Scope of Work*



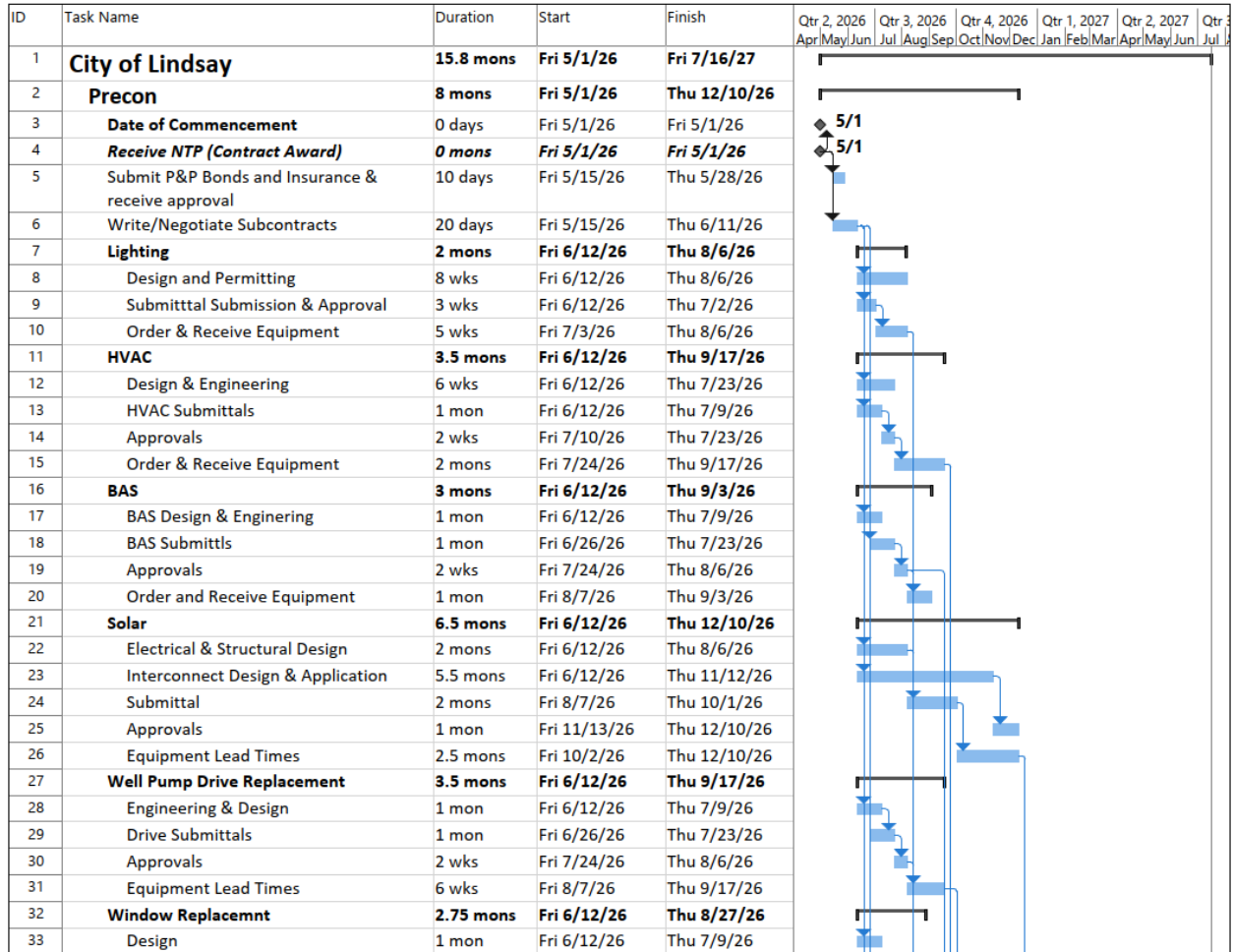
Figure C.7.2 Existing Roof Tiles



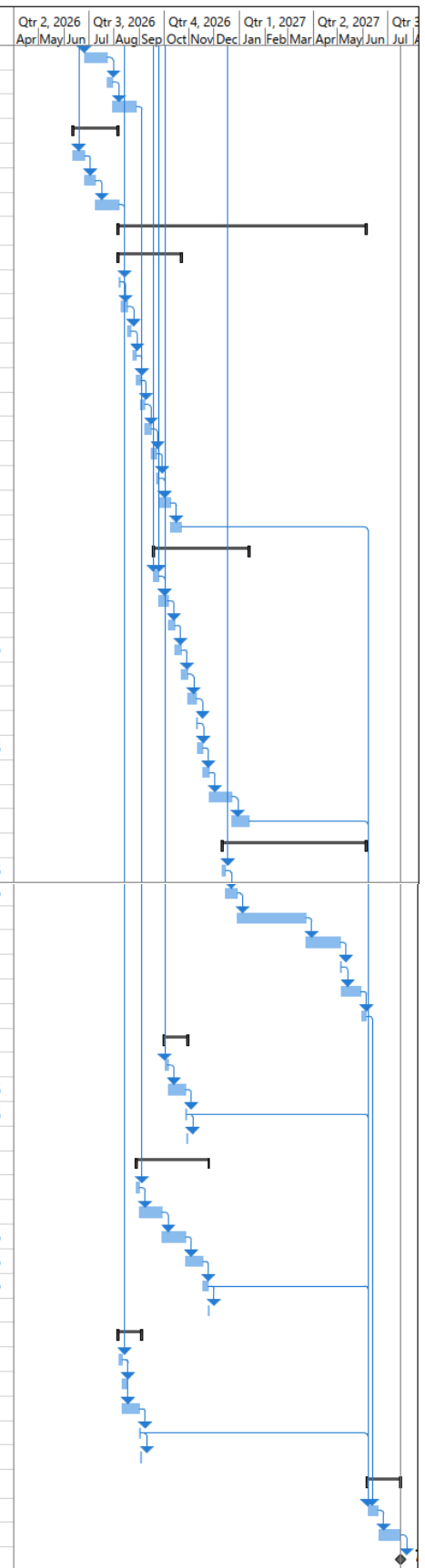
**ATTACHMENT D**  
**SCHEDULE OF THE WORK**

Below is a preliminary construction schedule. This schedule will be finalized at the start of the construction phase. Date of Commencement and the issuing of the Notice to Proceed are assumed to be on the same day.

*Figure D.1.1 Preliminary Construction Schedule*



ID	Task Name	Duration	Start	Finish	Qtr 2, 2026	Qtr 3, 2026	Qtr 4, 2026	Qtr 1, 2027	Qtr 2, 2027	Qtr 3, 2027
					Apr May Jun	Jul Aug Sep	Oct Nov Dec	Jan Feb Mar	Apr May Jun	Jul Aug Sep
34	Submittals	20 days	Fri 6/26/26	Thu 7/23/26						
35	Approvals	1 wk	Fri 7/24/26	Thu 7/30/26						
36	Equipment Lead Times	1 mon	Fri 7/31/26	Thu 8/27/26						
37	<b>Roofing</b>	<b>2 mons</b>	<b>Fri 6/12/26</b>	<b>Thu 8/6/26</b>						
38	Roofing Submittals	2 wks	Fri 6/12/26	Thu 6/25/26						
39	Approvals	2 wks	Fri 6/26/26	Thu 7/9/26						
40	Material Lead Times	1 mon	Fri 7/10/26	Thu 8/6/26						
41	<b>Construction</b>	<b>10.8 mons</b>	<b>Fri 8/7/26</b>	<b>Fri 6/4/27</b>						
42	<b>Lighting</b>	<b>2.75 mons</b>	<b>Fri 8/7/26</b>	<b>Thu 10/22/26</b>						
43	Mobilize	1 day	Fri 8/7/26	Fri 8/7/26						
44	City Hall	6 days	Mon 8/10/26	Mon 8/17/26						
45	City Services	4 days	Tue 8/18/26	Fri 8/21/26						
46	Police Dept	4 days	Mon 8/24/26	Thu 8/27/26						
47	Lindsay Museum	3 days	Fri 8/28/26	Tue 9/1/26						
48	Senior Center	4 days	Wed 9/2/26	Mon 9/7/26						
49	WWTP	6 days	Tue 9/8/26	Tue 9/15/26						
50	WTP	4 days	Wed 9/16/26	Mon 9/21/26						
51	Corp Yard	3 days	Tue 9/22/26	Thu 9/24/26						
52	Equipment Startup & Commissioning	2 wks	Fri 9/25/26	Thu 10/8/26						
53	Punchlist / Inspections	2 wks	Fri 10/9/26	Thu 10/22/26						
54	<b>HVAC &amp; Controls</b>	<b>4.15 mons</b>	<b>Fri 9/18/26</b>	<b>Tue 1/12/27</b>						
55	Mobilize	5 days	Fri 9/18/26	Thu 9/24/26						
56	City Hall	7 days	Fri 9/25/26	Mon 10/5/26						
57	City Services	6 days	Tue 10/6/26	Tue 10/13/26						
58	Police/Fire	6 days	Wed 10/14/26	Wed 10/21/26						
59	Lindsay Museum	6 days	Thu 10/22/26	Thu 10/29/26						
60	Senior Center	7 days	Fri 10/30/26	Mon 11/9/26						
61	Wellness Center	1 day	Tue 11/10/26	Tue 11/10/26						
62	Library	4 days	Wed 11/11/26	Mon 11/16/26						
63	WWTP	6 days	Tue 11/17/26	Tue 11/24/26						
64	Equipment Startup & Commissioning	1 mon	Wed 11/25/26	Tue 12/22/26						
65	Punchlist / Inspections	3 wks	Wed 12/23/26	Tue 1/12/27						
66	<b>Solar PV</b>	<b>6.3 mons</b>	<b>Fri 12/11/26</b>	<b>Fri 6/4/27</b>						
67	Mobilize	2 days	Fri 12/11/26	Mon 12/14/26						
68	Site Prep (grading, foundations)	10 days	Tue 12/15/26	Mon 12/28/26						
69	Wellness Center Installation	3 mons	Tue 12/29/26	Mon 3/22/27						
70	Police/Fire Installtion	1.5 mons	Tue 3/23/27	Mon 5/3/27						
71	Interconnection	2 days	Tue 5/4/27	Wed 5/5/27						
72	Equipment Startup, Testing & Commissioning	17 days	Thu 5/6/27	Fri 5/28/27						
73	Punchlist / Inspections	5 days	Mon 5/31/27	Fri 6/4/27						
74	<b>Well Pump Drive Replacement</b>	<b>1 mon</b>	<b>Fri 10/2/26</b>	<b>Thu 10/29/26</b>						
75	Mobilize	2 days	Fri 10/2/26	Mon 10/5/26						
76	Drive Replacement	3 wks	Tue 10/6/26	Mon 10/26/26						
77	Punchlist / Inspections	2 days	Tue 10/27/26	Wed 10/28/26						
78	Equipment Startup	1 day	Thu 10/29/26	Thu 10/29/26						
79	<b>Window Replacement</b>	<b>3.15 mons</b>	<b>Fri 8/28/26</b>	<b>Tue 11/24/26</b>						
80	Mobilize	2 days	Fri 8/28/26	Mon 8/31/26						
81	City Hall	4 wks	Tue 9/1/26	Mon 9/28/26						
82	City Services	4 wks	Tue 9/29/26	Mon 10/26/26						
83	Police/Fire Dept	3 wks	Tue 10/27/26	Mon 11/16/26						
84	Punchlist / Inspections	1 wk	Tue 11/17/26	Mon 11/23/26						
85	Equipment Startup	1 day	Tue 11/24/26	Tue 11/24/26						
86	<b>Roof Replacement</b>	<b>1 mon</b>	<b>Fri 8/7/26</b>	<b>Thu 9/3/26</b>						
87	Mobilize	2 days	Fri 8/7/26	Mon 8/10/26						
88	Safe off and Prep Rooftop	5 days	Tue 8/11/26	Mon 8/17/26						
89	Senior Center	3 wks	Tue 8/11/26	Mon 8/31/26						
90	Punchlist / Inspections	2 days	Tue 9/1/26	Wed 9/2/26						
91	Equipment Startup	1 day	Thu 9/3/26	Thu 9/3/26						
92	<b>Closeout</b>	<b>1.5 mons</b>	<b>Mon 6/7/27</b>	<b>Fri 7/16/27</b>						
93	Training	2 wks	Mon 6/7/27	Fri 6/18/27						
94	Asbuilts	4 wks	Mon 6/21/27	Fri 7/16/27						
95	Final Completion	0 days	Fri 7/16/27	Fri 7/16/27						



ATTACHMENT E  
PERFORMANCE ASSURANCE PLAN

**PLAN OVERVIEW:**

The purpose of the Performance Assurance process is to ensure the performance of each installed Energy Conservation Measure (ECM), ensure it meets the design intent, and can deliver the proposed reduction in energy use. The tasks outlined in this plan will be used to verify and document the utility savings for this project. The first-year annual utility savings (Total ECM Savings) for the buildings covered by this project are identified below. The Performance Assurance Plan will be completed during the commissioning and closeout phase of the project, after all equipment has been installed. This plan includes one Performance Assurance Report that documents the savings associated with the project.

**PLAN SCOPE:**

The work summarized below is being performed under an agreement covering HVAC, controls, interior and exterior lighting upgrades, solar photovoltaic upgrades, and window replacements at the buildings identified. The table below identifies the ECMs implemented at each building/location.

<b>Building/Location</b>	<b>HVAC</b>	<b>Controls</b>	<b>Lighting</b>	<b>Solar</b>	<b>Window Replacement</b>
City Hall	•	•	•		•
City Services	•	•	•		•
Police/Fire Department	•	•	•	•	•
Lindsay Museum	•	•	•		
Corporation Yard		•	•		
Senior Center	•	•	•		
Wellness Center		•		•	
Water Treatment Plant		•	•		
Wastewater Treatment Plant	•	•	•		
Well 15					
Library	•				

**PERFORMANCE ASSURANCE OF TOTAL ECM SAVINGS:**

Contractor will use industry standard protocol to document the savings associated with the ECMs installed. This will include Option A of the International Performance Measurement and Verification Protocol (IPMVP) and Federal Energy Management Program (FEMP) protocol. Once Contractor completes the Performance Assurance Report documenting Total ECM Savings, and Owner has provided the Final Completion Certificate, Owner and Contractor mutually agree that the Total ECM Savings have been achieved.

**RATES, REBATES, AND INCENTIVES:**

It is understood and agreed that any energy or utility-related rates, grants, rebates, incentives, credits, or refunds are the result of an agreement between Owner and a third-party. Contractor will use best efforts to secure these funds, but assumes no responsibility for the final values and duration to obtain these funds. Contractor is not responsible for the rules and regulations in connection with, any such grants, rates, rebates, incentives, credits, or refunds, or alternative purchasing arrangements.

**TERMINATION OF SAVINGS PERFORMANCE ASSURANCE:**

Contractor's obligations under this Agreement, and with respect to the Performance Assurance Plan, are contingent upon Owner's performance of its obligations under this Agreement. As a result, Owner understands and agrees that if it (i) fails to make any payment to Contractor required under this Agreement, (ii) fails to fulfill any of its responsibilities and obligations necessary to enable Contractor to complete the Work and provide the Performance Assurance Services, or (iii) otherwise cancels, terminates, or materially breaches this Agreement, Contractor's responsibilities and obligations with respect to the Total ECM Savings shall terminate and Contractor shall have no liability hereunder.

**TOTAL ECM SAVINGS:**

The total savings for each ECM are listed in the table below:

<b>ECM</b>	<b>Performance Assurance Option</b>	<b>Electric Savings (kWh)</b>	<b>Gas Savings (therms)</b>	<b>Cost Savings (\$)</b>
HVAC	A	29,021	91	\$4,910
Controls	A	41,614	521	\$10,970
Lighting	A	77,804	-	\$14,960
Solar	A	168,916	-	\$23,340
Window Replacement	A	3,826	106	\$2,750
<b>Total ECM Savings</b>		<b>321,180</b>	<b>718</b>	<b>\$56,930</b>

Note: Drive replacement and Roof Upgrades do not generate appreciable savings and therefore are not included in the Performance Assurance Plan.

**BASELINE UTILITY RATES**

The baseline utility rates for each facility are listed in the tables below:

<b>Building/Location</b>	<b>Blended Electric Rate (\$/kWh)</b>	<b>Natural Gas (\$/therm)</b>
City Hall	\$0.2661	\$1.53
City Services	\$0.2742	\$1.33
Police/Fire Department	\$0.3046	\$2.05
Lindsay Museum	-	-
Corporation Yard	\$0.2294	-
Senior Center	-	-
Wellness Center	\$0.2913	-
Water Treatment Plant	\$0.1711	-
Wastewater Treatment Plant	\$0.1672	-
Well 15	\$0.1995	-
Library	-	-

**ANNUAL ESCALATION RATES**

The following escalation rates will be applied to the baseline utility rates and used to calculate the savings during the performance period.

Utility	Escalation Rate (%) Construction Period	Escalation Rate (%) Performance Period
Electric Use (kWh)	5%	5%
Natural Gas (therms)	5%	5%

#### PERFORMANCE ASSURANCE PLAN

In the following sections a description of the methodology will be presented for each ECM, along with a list of tasks that will be conducted during the different project periods.

#### Performance Assurance Plan by ECM

ECM	ECM Description	IPMVP Option	Summary of Plan	
1	HVAC	A	Key Parameters	Equipment Efficiency Equipment Power Hours of Operation
			Baseline	The baseline was determined through interviews with facility staff, reviews of facility drawings, and information gathered during site visits. Savings models were developed based on data collected and calibrated to baseline utility use.
			Post-Installation	Contractor will review as-built information to confirm quantity and type of equipment installed meets or exceeds efficiency requirements as proposed. Savings models will be updated to reflect as-built efficiencies and quantities installed.
2	Controls	A	Key Parameters	Equipment power Equipment efficiency Heating and cooling setpoints Hours of Operation
			Baseline	The baseline was determined through interviews with facility staff, reviews of facility drawings, and information gathered during site visits. Savings models were developed based on data collected and calibrated to baseline utility use.
			Post-Installation	Contractor will commission controls equipment to implement time of day scheduling and optimize space temperature setpoints. Revised schedules and setpoints will be documented in the final commissioning report.
3	Lighting	A	Key Parameters	Fixture power Hours of operation
			Baseline	A detailed room by room survey of existing fixtures was conducted to determine types and quantities of fixtures. Wattages of existing fixtures are based on manufacturer ratings. Hours of operation are determined based on facility schedules and interviews with facilities staff.
			Post-Installation	Contractor will review as-built information to confirm types and quantities of fixtures retrofit. Wattages for new fixtures will be based on manufacturer ratings. Hours of operation will be the same as baseline. Savings will be calculated based on the results of the as-built quantities of retrofit fixtures.

ECM	ECM Description	IPMVP Option	Summary of Plan	
4	Solar	A	Key Parameters	Array capacity Solar irradiance
			Baseline	Areas of proposed solar locations are investigated to confirm proposed array sizes.
			Post-Installation	Contractor will review as-built information to confirm new arrays match proposed capacity. Commission new solar arrays to confirm operation of equipment meets design intent. Savings to be calculated based on as-built array capacity.
5	Window Replacement		Key Parameters	Window area Window U-Value
			Baseline	The baseline was determined through on-site inspections and reviews of available building drawings to determine types and sizes of windows existing.
			Post-Installation	Contractor will review as-built information to confirm installed windows meet U-Values proposed and quantity of windows retrofit matches proposed. Savings will be updated based on final as-built quantity of windows retrofit and as-built U-Value.

**PERFORMANCE ASSURANCE REPORT**

A Performance Assurance Report will be generated and submitted within 45 days of Final Acceptance. This report will include a status update on the ECMs that were evaluated during installation. Any deviations from the original savings calculations known after installation is complete will be discussed in the report. Once submitted, and accepted by the Customer, the Performance Assurance Report will complete Contractor’s savings obligations to the Customer.

ATTACHMENT F  
OWNER'S MAINTENANCE RESPONSIBILITIES

**MAINTENANCE**

The Owner is responsible for all required maintenance of the installed equipment. Contractor will ensure that the scheduling and setpoints required to meet energy savings through previously described performance assurance activities. Contractor will gather and analyze trend logs for the performance period to determine that the EMCS is operating as intended. Minor adjustments to programming will be made at this time to restore operation if scheduling and setpoints do not match the agreed to Owner standards of operation.

**TRAINING AND TECHNICAL SUPPORT**

Contractor's training plan will ensure that Owner personnel can operate, maintain, troubleshoot, and repair the systems installed or modified as part of the implemented ECMs. For the Controls and Solar ECMs, four (4) hours of training will be provided, specifically tailored to meet the needs of the Owner regarding operation of the building Controls and Solar monitoring systems. The training, at a minimum, will cover the following topics:

- Navigational overview of the front end for each system
- Modifying and adjusting equipment scheduling and temperature setpoints
- Setting up and reviewing remote monitoring and alarming functions
- Reviewing and reporting of solar production

Final training topics will be determined collaboratively with the Owner.

ATTACHMENT G  
WARRANTY

SUMMARY: Contractor will be responsible for managing warranty activity for one year as outlined in Exhibit B (Terms and Conditions), Articles 2.7 (Warranty) and 2.8 (Correction of Work Within One Year). Contractor will deliver to Owner, in PDF format, the manufacturer warranties for all equipment and components installed. At the Final Completion of the Work, Owner will manage warranty activity and follow the process outlined in Exhibit B, Articles 2.7 and 2.8. In some instances, warranty periods on equipment may extend beyond the one-year period as outlined in the table below. An initial ECM warranty summary is provided below, and will be finalized based on equipment approved by Owner:

Equipment	Warranty Period	Expected Service Life	Reference for Expected Life
Packaged Rooftop AC Unit	<b>CONTRACTOR</b> One (1) year parts and site labor  Manufacturer Five (5) year compressor only	15 years	ASHRAE HVAC Applications Handbook
Split System	<b>CONTRACTOR</b> One (1) year parts and site labor  Manufacturer Five (5) year compressor only	15 years	ASHRAE HVAC Applications Handbook
Building Controls	<b>CONTRACTOR</b> One (1) year parts and site labor  <b>Manufacturer</b> Five (5) year parts only	15 years	ASHRAE HVAC Applications Handbook
LED screw-in Lamps, LED T8 Lamps, Luminaires and Retrofit Kits	<b>CONTRACTOR</b> One (1) year parts and site labor  Manufacturer Two (2) year exit signs Three (3) year screw-in lamps Five (5) year material only	25,000-100,000 hours	Manufacturer's Specification Sheets
Lighting Controls – Lithonia	<b>CONTRACTOR</b> One (1) year parts and site labor  Manufacturer Five (5) year material only	15 years	ASHRAE HVAC Applications Handbook
Solar Inverters	<b>CONTRACTOR</b> One (1) year parts and site labor  Manufacturer Ten (10) year material only	20 years	Manufacturer Data/Warranty
Solar Panels	<b>CONTRACTOR</b> One (1) year parts and site labor  Manufacturer Ten (10) year equipment only	25 years	Manufacturer Data/Warranty

Equipment	Warranty Period	Expected Service Life	Reference for Expected Life
Pump Drive Enclosure	<b>CONTRACTOR</b> One (1) year parts and site labor Manufacturer Two (2) year material only	20 years	Manufacturer's Specification Sheets
Roofing	<b>CONTRACTOR</b> One (1) year parts and site labor Manufacturer Twenty (20) year material only	20 years	Manufacturer's Data/Warranty

ATTACHMENT H  
ASSUMPTIONS, CLARIFICATIONS, AND EXCLUSIONS

**General Assumptions/Clarifications and Exclusions:**

1. Pricing is valid for ninety (90) days from the date of submittal unless otherwise noted.
2. Prices as detailed are representative of the project as presented; if items are added and/or removed, Southland reserves the right to modify final pricing accordingly.
3. Pricing is based solely on the scope of work expressly described in this proposal. Any work not specifically identified is excluded.
4. Pricing assumes compliance with applicable prevailing wage requirements.
5. Permit requirements, plan review fees, and inspection fees are assumed to be paid by the City unless otherwise noted. This proposal does not include discretionary permitting, CEQA studies, environmental reports, or entitlement processes.
6. All work will be performed in accordance with applicable federal, state and local codes and regulations, including California Building Standards Code (Title 24) and generally accepted industry best practices.
7. This project is being delivered on a design-build basis. Design documentation, drawings, and equipment submittals will be provided to the extent required to support permitting, installation, and commissioning of the work described. Additional design services, detailed engineering analyses, or shop drawings beyond what is required for the described scope are not included unless specifically identified.
8. The proposal is based on all existing electrical, mechanical, and structural systems to remain are in serviceable condition. Repairs to existing non-code compliant conditions are not included.
9. The scope and pricing are based on conditions observed and information available at the time of assessment. Concealed, unforeseen, or unknown site conditions are excluded from the base scope of work and may result in an adjustment in accordance with the Energy Services Agreement.
10. The City shall provide reasonable access to work areas, including equipment access, staging areas, and on-site parking for construction personnel.
11. All work is assumed to be performed during normal working hours unless otherwise noted. Temporary system shutdowns may be required and will be coordinated with the City to minimize disruption.
12. Standard workers' compensation and general liability insurance for Southland personnel are included in accordance with the Energy Services Agreement.
13. The project schedule assumes reasonable review durations by the City consistent with similar municipal projects. Extended review durations may result in schedule adjustments as permitted under the Energy Services Agreement.
14. Unless specifically stated in the scope of work, systems maintenance is not included in this proposal, but we can assist the City in obtaining proposals for this work.
15. Commissioning will be completed by the Southland project team. Third-party commissioning is excluded unless specifically identified.
16. Structural modifications, seismic upgrades, architectural enhancements, and any work required to bring facilities into ADA compliance are excluded unless explicitly stated.
17. Temporary power, water, and utilities required for construction activities shall be provided by the City unless otherwise noted.
18. Significant material or equipment price increases beyond Southland's control may result in an equitable adjustment to the contract amount, subject to the terms of the Energy Services Agreement.

19. Warranty for labor and materials is one (1) year from substantial completion unless otherwise stated. Extended equipment warranties shall be one year from startup or eighteen months from ship date, whichever occurs first, unless stated otherwise in the above ECM descriptions.

**HVAC Specific Assumptions and Clarifications:**

1. HVAC work is based on like-for-like replacement of existing rooftop units and split system unless otherwise specifically identified in the scope of work.
2. Existing ductwork, refrigerant piping, electrical connections, controls wiring, curbs, and supports will be reused to the greatest extent possible unless replacement is explicitly identified.
3. Repairs or modifications to existing HVAC system components beyond the point of disconnect/reconnect are excluded unless specifically noted. This includes, but is not limited to, ductwork, piping, fittings, valves, and insulation not scheduled for replacement.
4. HVAC scope related to fire/life safety systems is limited to disconnecting and reconnecting existing devices directly associated with replaced HVAC equipment, where required.
5. Airside testing and balancing will be limited to verifying proper operation and airflow through newly installed HVAC equipment. Testing and balancing of existing systems, ductwork, or diffusers is excluded.
6. HVAC replacements may require temporary shutdowns of systems during installation. Shutdowns will be coordinated with the City to minimize operational impacts.

**Controls Specific Assumptions and Clarifications:**

1. Controls scope is limited to HVAC equipment and systems explicitly identified in this ECM. Equipment not included in the controls scope will not be monitored or controlled by the Pelican system unless specifically noted. Lighting will not be controlled by the Pelican controls system.
2. Standard Pelican functionality is included, including equipment scheduling, basic graphics, trend collection, and alarm notifications consistent with Pelican system capabilities. Custom graphics, advanced analytics, or expanded reporting beyond standard configuration are excluded unless specifically identified.
3. The City shall provide required internet connectivity, network access, and power at each controls location. Network configuration, firewalls, cybersecurity services, and IT support are excluded from this scope.
4. Integration with third-party systems, including but not limited to fire alarm systems, security systems, utility metering platforms, or other building systems, is excluded unless explicitly identified.
5. Standard user access setup and basic system orientation are included. Ongoing system administration, advanced user training, or long-term monitoring services are excluded unless specifically identified.

**Lighting Specific Assumptions and Clarifications:**

1. Lighting work is based on replacement of existing fixtures and controls on a like-for-like basis unless otherwise specifically identified in the scope of work.
2. Existing lighting circuits, branch wiring, breakers, grounding, and switching are assumed to be in serviceable condition. Corrections to improper wiring, grounding and electrical deficiencies are excluded unless explicitly identified.
3. Provision or installation of emergency lighting, battery backup fixtures, or battery backup drivers beyond what is specifically identified in the scope of work is excluded.
4. Correction of improper fixture mounting, replacement of damaged fixtures, ceiling tiles, or ceiling grid, including conditions not visible from the floor or located above ceilings, is excluded.
5. Relocation of existing fixtures, modification of mounting locations, or replacement of lamp holders is excluded unless specifically identified.

6. Moving furniture, cubicles, equipment, or personal items to access lighting fixtures is excluded and shall be provided by the City as required.
7. Detailed lighting design layouts and comprehensive light level modeling are not included. Representative pre- and post-installation light level measurements may be performed where appropriate.
8. Lighting system replacements will require temporary shutdowns of lighting systems during installation. Shutdowns will be coordinated with the City to minimize operational impacts.
9. Lighting upgrades are intended to meet applicable Title 24 requirements for equipment efficiency and controls without requiring a full lighting system redesign unless otherwise noted.

**Solar PV Specific Assumptions and Clarifications:**

1. We are unaware of any underground unknowns, such as large boulders, and as such have not included costs for their removal should they be discovered and require removal.
2. Upgraded Concrete footings and foundations for the shade structure are currently not included. Once the Geotech survey is completed we will know if the ground is suitable for a standard footing and base. If it is not, it may require upgraded larger footings and deeper concrete bases.
3. Parking lot repairs, re-striping, curb removal, sidewalk repairs, and any storm drain relocation are excluded unless explicitly state in the Scope of work.
4. Repair, replacement, or warranty of existing roof is excluded. Any roof remediation, reinforcement or structural upgrades required to support the rooftop PV system are excluded.
5. Upgrade of any existing electrical systems, utility transformer upgrades, EIR, interconnection cost, 4x rated enclosures, and/or equipment re-listing requirements or UL testing are excluded.
6. Utility system upgrades may be requested by SCE as a part of the interconnection application review and approval process. The project includes \$25,000 for SCE upgrades identified during the interconnection review process. Should the utility require additional interconnect costs or costs of ownership we will work with the City to help negotiate with the utility. Any required upgrades or delays in utility approvals may result in additional costs and schedule extensions.

**Well Pump #15 Drive Enclosure Specific Assumptions and Clarifications:**

1. Existing electrical connections, controls wiring, and concrete pad will be reused to the greatest extent possible unless replacement is explicitly identified.
2. Repairs or modifications to existing Well Pump Drive enclosure components beyond the point of disconnect/reconnect are excluded unless specifically noted
3. Drive scope related to controls or low voltage communication is limited to disconnecting and reconnecting existing devices directly associated with replaced drive, where required.
4. Functional testing will be limited to verifying proper operation and parameters of newly installed drive. This excludes any pre-existing condition of the incoming electrical, communications and condition of the existing pump motor.
5. Pre-existing controls schedules, or speed parameters shall be defined by City of Lindsay Water Treatment Personnel at least six weeks prior to the scheduled data of installation for the new drive enclosure.

**Window Replacement Specific Assumptions and Clarifications:**

1. Scope includes minor patch and touch-up of finishes directly adjacent to window openings only; broader interior or exterior repainting or façade restoration is excluded.
2. Repair of concealed conditions immediately surrounding window openings discovered during removal, including localized water damage, rot, or deterioration, are excluded.
3. Minor patching and touch-up of finishes directly impacted by window removal is included. Full repainting or façade restoration beyond the immediate opening is excluded unless specifically noted.
4. Testing and abatement of hazardous materials disturbed by the window installation shall be performed by the City.

**Roof Replacement Assumptions and Clarifications:**

1. Roof replacement work assumes buildings will be unoccupied during construction.
2. Existing roof hatch, exterior lighting, conduits, curbs, and rooftop penetrations are assumed to be in serviceable condition and will be reused; repair or replacement of these components is excluded unless specifically identified.
3. Modifications to primary or secondary roof drainage systems, including roof drains, leaders, and underground storm piping, are excluded unless specifically identified.
4. Relocation or modification of rooftop mechanical, electrical, or plumbing equipment beyond temporary disconnect and reset required for roofing work is excluded.
5. Scope assumes existing roof substrates are suitable for installation of the new roofing system; significant leveling, taper redesign, or additional substrate correction beyond standard preparation is excluded.
6. Temporary weather protection beyond standard industry practice during normal installation sequencing is excluded.
7. Minor patching and touch-up of finishes directly impacted by the roof replacement removal is excluded.
8. Replacement of mansard tile is excluded.

**Project Schedule Assumptions and Clarifications:**

1. Contractor will make every effort to adhere to the Preliminary Construction Schedule included in Appendix C. The goal is to be complete with equipment start-up by the end of May 2027, with an additional period following this to complete items such as, punch list items, inspections, commissioning, M&V, Cx, and closeout.
2. The current schedule is contingent upon us receiving the contract by May 2026, receiving the required authority having jurisdiction (AHJ) approvals in a timely manner, and releasing long lead equipment at the 30% design phase.
3. Contractor explicitly excludes responsibility for delays outside of our control, such as AHJ delays, strikes, supply shortages, etc.



**EXHIBIT C-3A  
LIGHTING LINE BY LINE**

Location	Area	Room	Qty	Fixture Attributes	Action	Proposed	Proposed Description	Qty	Control
City Hall	Interior	HR Room	4	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Office 1	2	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Office 2	2	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Office 3	2	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Supply	1	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Com Def	7	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	7	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Com Def	1	Sconce-Medium-Open - no lens-Wall-None	Retrofit	12.5w LED A19 Screw in Dimmable CCT Lamp	(1) 12.5A21DIM/9CCTS 38348	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Kitchen	1	Wrap-1X4-Prismatic-Surface-BBU	Retrofit	26w LED 4' 2 Lightbars 0-10v Dimming 40K w/ BBU	(1) LBK 4FT 2 4000LMHE 80CRI 40K MIN1 EZT MVOLT (1) ILB CP10 HE B M20	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Restroom	1	Wrap-1X4-Prismatic-Surface-BBU	Retrofit	26w LED 4' 2 Lightbars 0-10v Dimming 40K w/ BBU	(1) LBK 4FT 2 4000LMHE 80CRI 40K MIN1 EZT MVOLT (1) ILB CP10 HE B M20	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	RR Mens	2	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	2	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Vault	2	Strip-8 foot-Open - no lens-Surface-None	Retrofit	26w LED 4' 2 Lightbars 0-10v Dimming 40K	(1) LBK 4FT 2 4000LMHE 80CRI 40K MIN1 EZT MVOLT	2	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Open Office	12	Strip-8 foot-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Fixture ADSMT 40K w/ Seismic Cable Ceiling Tile Controls	(1) 2BLT4 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT (1) 2x4 Ceiling Tile	12	NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Hall	Interior	Office 4	1	Troffer-1X4-Frosted-Recessed-None	Retrofit	23w LED 1x4 Recessed Troffer Fixture ADSMT Lens 40K w/ Controls	(1) BLT4 30L ADSMT GZ1 LP840 RES7PDT	1	NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Hall	Interior	Kitchen	1	Wrap-1X4-Prismatic-Surface-None	Retrofit	26w LED 4' 2 Lightbars 0-10v Dimming 40K	(1) LBK 4FT 2 4000LMHE 80CRI 40K MIN1 EZT MVOLT	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Back Entrance	1	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Restroom	1	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	RR Women	2	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	2	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Council Chambers	18	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	18	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	City Manager	4	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Conference	5	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	5	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Basement stairs	1	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	East Basement	10	Decorative-Medium-Clear-Suspended-None	Retrofit	13/17/20w 8" Circular LED Kits	(1) KT-RKIT20PS-8CP-8CSC-VDIM	10	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	East Basement	3	Decorative-Medium-Clear-Suspended-None	Retrofit	13/17/20w 8" Circular LED Kits	(1) KT-RKIT20PS-8CP-8CSC-VDIM	3	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Kitchen	4	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	4	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Hall	3	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	3	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Hall	Interior	Locked Room	1	Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Service Building	Interior	Conference	4	Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4	NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Mens	1	Vanity-Medium-Frosted-Wall-None	Retrofit	17w LED 2' Wrap Around ADSMT Lens 40k	(1) BLWP2 20L ADSMT EZ1 LP840	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Service Building	Interior	Hall	1	Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1	Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)

City Service Building	Interior	Hall	2 Troffer-2X2-Prismatic-Recessed-None	Retrofit	26W 2x2 LED Troffer Kit ADSMT Lens 40K w/ Controls	(1) 2BLT2R 33L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Office 1	2 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Utility	1 Troffer-2X2-Prismatic-Surface-None	Retrofit	26W 2x2 LED Troffer Kit ADSMT Lens 40K w/ Controls	(1) 2BLT2R 33L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Womens	1 Vanity-Medium-Frosted-Wall-None	Retrofit	17w LED 2' Wrap Around ADSMT Lens 40k	(1) BLWP2 20L ADSMT EZ1 LP840	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Service Building	Interior	Womens	1 Vanity-Medium-Frosted-Wall-None	Retrofit	17w LED 2' Wrap Around ADSMT Lens 40k	(1) BLWP2 20L ADSMT EZ1 LP840	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Service Building	Interior	Open Office	8 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	8 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Lobby	1 Troffer-4X4-Frosted-Recessed-None	Retrofit	38w LED 2x4 Troffer Fixture ADSMT 40K w/ Seismic Cable Controls (2)	(2) 2BLT4 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Copy Room	2 Troffer-2X4-Frosted-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Office	2 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Office b	4 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	4 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Service Building	Interior	Office	2 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Office 2	2 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	Hall	1 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
City Service Building	Interior	File	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
City Service Building	Interior	Kitchen	1 Troffer-1X4-Frosted-Surface-None	Retrofit	26w LED 4' 2 Lightbars 0-10v Dimming 40K	(1) LBK 4FT 2 4000LMHE 80CRI 40K MIN1 EZT MVOLT	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Corporation Yard	Interior	Bay	2 Flood-Medium-Open - no lens-Wall-None	Retrofit	22w LED Wallpack Bronze PC 50K	(1) TWPX1 LED ALO 50K PE DDBXD	2 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Corporation Yard	Interior	Conference	6 Wrap-1X4-Prismatic-Surface-None	Retrofit	35w LED 4' Wrap Around ADSMT Lens 40k w/ Controls	(1) BLWP4 40L ADSMT EZ1 LP840 NLTAIR2 RES7PDT PAF	6 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Conference	1 Troffer-2X2-Prismatic-Surface-None	Retrofit	28w 2x2 LED Surface Mount Fixture ADSMT Lens 40K w/ Controls	(1) 2BLTX2 33L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Locker	4 Troffer-2X4-Prismatic-Surface-None	Retrofit	45w LED 2x4 Fixture Surface Mount 40K w/ Controls	(1) 2BLTX4 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Shower	3 Troffer-2X2-Prismatic-Surface-None	Retrofit	28w 2x2 LED Surface Mount Fixture ADSMT Lens 40K w/ Controls	(1) 2BLTX2 33L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	3 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Hall	2 Wrap-1X4-Open - no lens-Surface-None	Retrofit	35w LED 4' Wrap Around ADSMT Lens 40k w/ Controls	(1) BLWP4 40L ADSMT EZ1 LP840 NLTAIR2 RES7PDT PAF	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Storage	6 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	6 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Office	5 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	5 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Storage	1 Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Corporation Yard	Interior	Lobby	3 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	3 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Office	3 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	3 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Corporation Yard	Interior	Restroom	1 Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Corporation Yard	Interior	Storage	4 Industrial Strip-1X8-Open - no lens-Chain-None	Retrofit	50W LED 4 Light Bar Kit 40K	(1) LBK 4FT 4 8000LMHE 80CRI 40K MIN10 ZT MVOLT	4 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Corporation Yard	Interior	Restroom	1 Keyless-Medium-Open - no lens-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Lindsay Museum	Interior	Restroom	1 Keyless-Medium-Open - no lens-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Lindsay Museum	Interior	Restroom	1 Keyless-Medium-Open - no lens-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Lindsay Museum	Interior	Office 1	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)

Lindsay Museum	Interior	Safe Room	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Police/Fire Station	Interior	Bay	7 Highbay-2X4-Open - no lens-Chain-None	Retrofit	134W 1x2 LED Highbay Wide Distribution 50K w/ Controls BBU	(1) CPHB 18000LM SEF GCL WD MVOLT GZ10 50K IE20WCPHE NLTAIR2 RLSXR6	7 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Fire Department	14 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	14 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (3)
Police/Fire Station	Interior	Fire Service	2 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	2 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Hall	2 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	2 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Sargent	2 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	2 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Records	2 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Dispatch	4 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Hall	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Lobby	2 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Administrator	4 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Directors Room	4 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Storage	1 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Locked Evidence Restroom	1 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Police/Fire Station	Interior	Restroom	2 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	2 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Restroom	3 Vanity-Medium-Frosted-Wall-None	Retrofit	27w LED 2FT Cylinder Vanity Fixture CCT	(1) FMVCCLS 24IN MVOLT 30K35K40K 90CRI BN M6	3 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Police/Fire Station	Interior	Restroom	1 Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Police/Fire Station	Interior	Locked Closets	1 Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Police/Fire Station	Interior	Locked Armory	1 Round-Medium-Frosted-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Police/Fire Station	Interior	Hall	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Hall	3 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	3 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Conference	3 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	3 nLightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)

Police/Fire Station	Interior	LT Room	2 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	2 nlightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	LT Room 2	2 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	2 nlightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Investigation	4 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	4 nlightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (1)
Police/Fire Station	Interior	Garage	6 Industrial Strip-1X4-Open - no lens-Surface-None	Retrofit	26w LED 4' 2 Lightbars 0-10v Dimming 40K	(1) LBK 4FT 2 4000LMHE 80CRI 40K MIN1 EZT MVOLT	6 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
Senior Center	Interior	Office	4 Troffer-2X4-Frosted-Surface-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (2)
Senior Center	Interior	Hall	5 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	5 nlightAir Wireless Ceiling Sensor, Micro Switch and Powerpack (2)
Senior Center	Interior	Mens	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Senior Center	Interior	Mens	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	35w LED 4' Wwrap Around ADSMT Lens 40k	(1) BLWP4 40L ADSMT EZ1 LP840	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Senior Center	Interior	Women's	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Senior Center	Interior	Women's	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	35w LED 4' Wwrap Around ADSMT Lens 40k	(1) BLWP4 40L ADSMT EZ1 LP840	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Senior Center	Interior	Dining	35 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	35 NLight AIR rPOD Micro switch White w/ Raise and Lower (2)
Senior Center	Interior	Kitchen	4 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
Senior Center	Interior	Office 2	4 Troffer-2X4-Frosted-Surface-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (2)
Senior Center	Interior	Activity Room	18 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	18 NLight AIR rPOD Micro switch White w/ Raise and Lower (2)
Senior Center	Interior	Storage	2 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
WTP	Interior	Office	1 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
WTP	Interior	Restroom	1 Vanity-Medium-Frosted-Wall-None	Retrofit	27w LED 2FT Cylinder Vanity Fixture CCT	(1) FMVCCLS 24IN MVOLT 30K35K40K 90CRI BN M6	1 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
WTP	Interior	Storage	6 Strip-1X4-Open - no lens-Recessed-None	Retrofit	25W LED 2 Light Bar Kit Lithonia 40K	(1) LBK 4FT 2 4000LMHE 80CRI 40K MIN10 ZT MVOLT	6 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
WTP	Interior	Office	4 Wrap-1X4-Prismatic-Surface-None	Retrofit	50w LED Wide Wrap Fixture 40K	(1) LBL4W 6500LM 80CRI 40K MIN1 ZT MVOLT	4 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
WWTP	Interior	Electrical Room	6 Strip-8 foot-Open - no lens-Surface-None	Retrofit	50W LED 4 Light Bar Kit 40K	(1) LBK 4FT 4 8000LMHE 80CRI 40K MIN10 ZT MVOLT	6 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
WWTP	Interior	Storage	2 Keyless-Medium-Open - no lens-Surface-None	Retrofit	12w LED Round Fixture White CCT	(1) FMMLS 7 SWW2 M6	2 Switch Mount Dual Technology Motion Sensor PIR/Microphonics (1)
WWTP	Interior	Office	2 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	2 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
WWTP	Interior	Restroom	1 Troffer-1X4-Frosted-Surface-None	Retrofit	34w LED 1x4 Fixture Surface Mount ADSMT 40K w/ Controls	(1) BLTX4 40L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
WWTP	Interior	Hall	1 Troffer-2X4-Prismatic-Recessed-None	Retrofit	45w LED 2x4 Fixture Surface Mount 40K w/ Controls	(1) 2BLTX4 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	1 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)
WWTP	Interior	Office 2	4 Troffer-2X4-Prismatic-Recessed-None	Retrofit	38w LED 2x4 Troffer Kit STD ADSMT 40K w/ Controls	(1) 2BLT4R 48L ADSMT EZ1 LP840 NLTAIR2 RES7PDT	4 NLight AIR rPOD Micro switch White w/ Raise and Lower (1)

TOTAL

590

578





## City of Lindsay

# Energy & Infrastructure Improvement Project

May 12<sup>th</sup>, 2026



## Project Overview

Comprehensive facility improvement project addressing deferred maintenance, capital improvements, and energy efficiency upgrades across multiple City Buildings. The Project will:

- Generate \$3M in lifetime energy savings.
- Reduce greenhouse gas emissions by approximately 625 metric tons over the lifetime of the project.
- Bundle necessary infrastructure improvements (window and roof repair) with energy measures to improve overall building performance.



# Scope of Work Summary - ECM Summary

ECM #	ECM Name	ECM Description
1	HVAC Replacements	Replace 23 aging rooftop, packaged, and split-system HVAC units across seven municipal buildings. Includes added scope at Senior Center, Museum, and Wastewater Treatment Plant.
2	Controls	Install Pelican building controls on all new and selected existing HVAC equipment across 8 municipal buildings.
3	LED Lighting	Upgrade interior and exterior lighting from fluorescent, TLED, and HID fixtures to high-efficiency LED across municipal buildings. Includes replacement of <i>all</i> ceiling tiles in the open finance office in City Hall and Council Chambers.
4	Solar PV	Install two photovoltaic systems 76 kW shade structure at the Wellness Center and 30 kW rooftop system at the Police Department. Confirmed federal ITC estimate. Included cost to bring existing system onto new monitoring system.
5	Well Pump Drive Replacement	Replace the pump drive and enclosure on Well Pump 15, serving as the City of Lindsay's primary backup water source from April to October. Add a drive bypass for reliability and redundancy.
6	Window Replacement	Upgrade existing single-pane windows at City Hall, City Services, and Police Department.
7	Senior Center Roofing	Replace existing low-slope modified asphalt roof with a granulated cap sheet at the senior center, where we are replacing 4 of 5 existing pieces of equipment on the roof. Includes partial plywood replacement for damaged plywood.

# Map of Project Scope



# ECM Matrix

	City Hall	City Services	Police Department	Lindsay Museum	Library	Corporation Yard	Wellness Center	Senior Center	WWTP	WTP	Well 15
HVAC Replacement	●	●	●	●	●			●	●		
Controls	●	●	●	●			●	●	●		
LED Lighting	●	●	●	●		●		●	●	●	
Solar			●				●				
Well Pump Drive Replacement											●
Window Replacement	●	●	●								
Roof Replacement								●			

- = energy efficiency measure
- = capital improvement measure

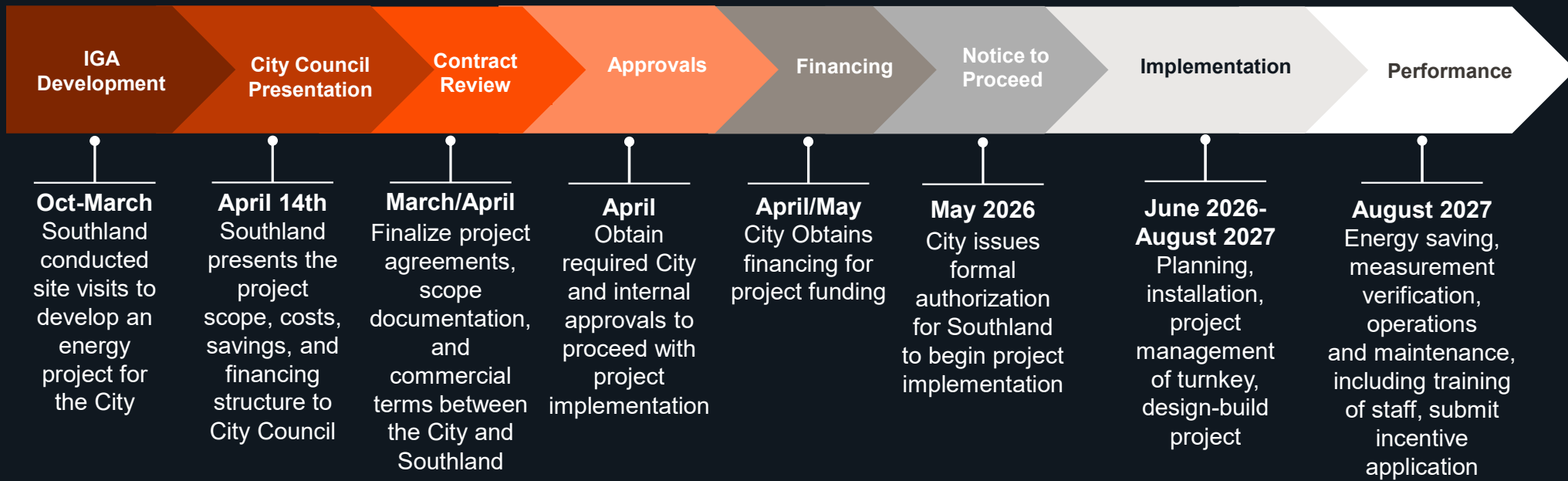
# Project Financials

	Option 1: Optimized Project
Current Project Price	\$4,285,381
Estimated Incentives	\$554,020
Net Project Budget	\$3,731,356
Annual Utility Savings	\$56,930
Estimated Annual O&M Savings	\$20,540
Total Lifetime 23-Year Savings	\$3,025,214

ECM	Option 1: Optimized Project
HVAC Replacement	●
Controls	●
LED Lighting	●
PV: Police Rooftop	●
PV: Wellness Center- Carport	
PV: Wellness Center- Shade Structure	●
Well 15 Drive Replacement	●
Window Replacement	●
Senior Center Roofing	●
<b>Total</b>	<b>\$4,285,381</b>



# Next Steps

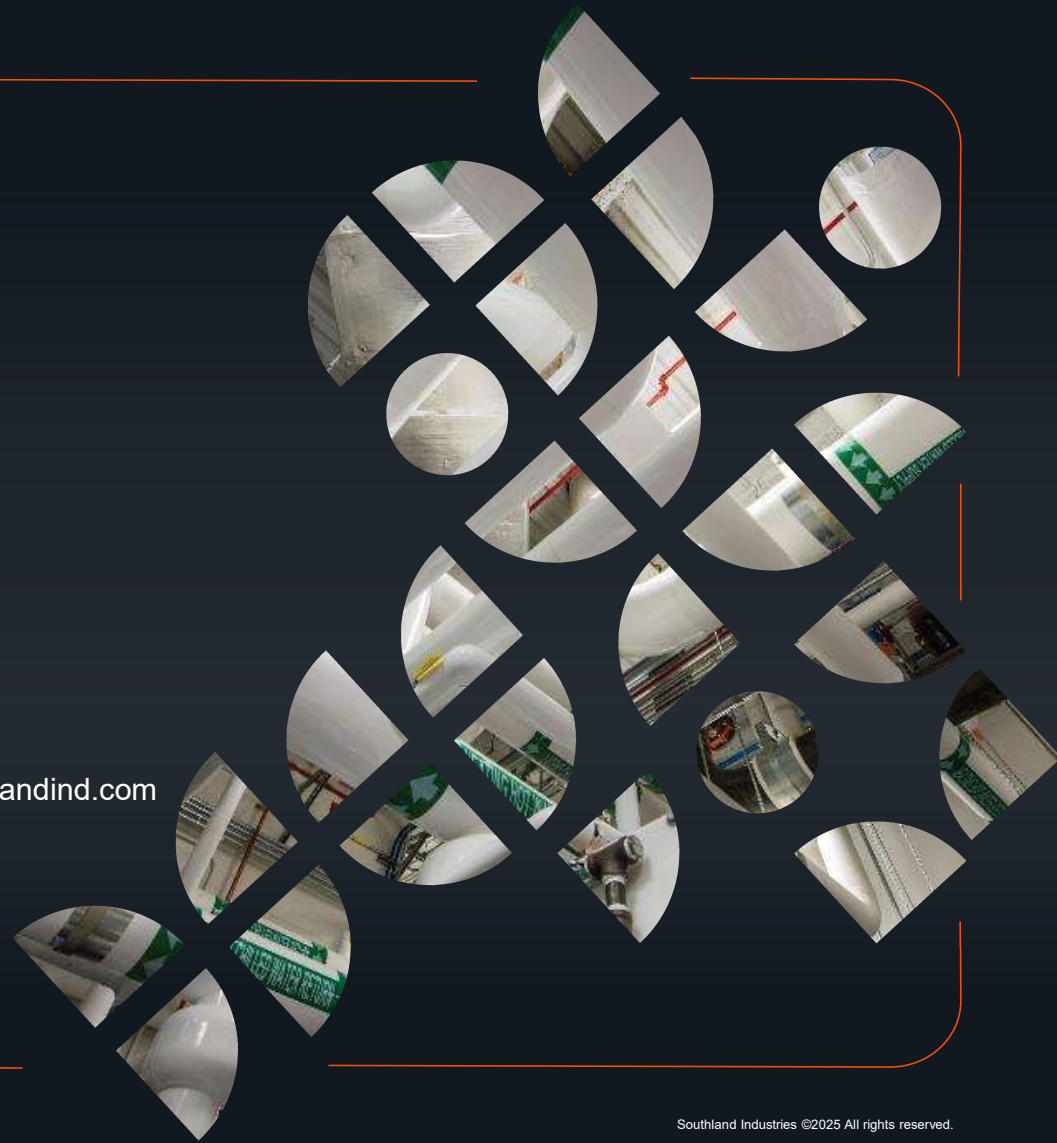




# Thank you

**Michael May**  
Senior Account Executive  
Southland Industries  
[Michael.May@southlandind.com](mailto:Michael.May@southlandind.com)

**Maria Osborne**  
Project Developer  
Southland Industries  
[Maria.Osborne@southlandind.com](mailto:Maria.Osborne@southlandind.com)





# Supporting Slides

# ECMs 1&2: HVAC & Controls

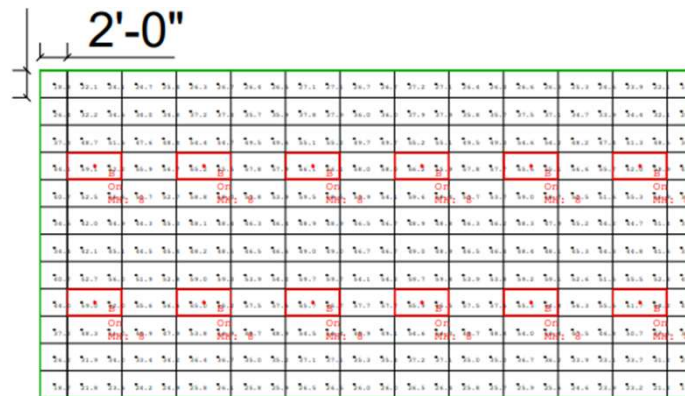
- Southland will replace 23 aging HVAC units across 8 municipal buildings.
- These units will be placed on the Pelican Control system and can be monitored and adjusted from a single front end.
- Newer HVAC units at the Wellness Center will not be replaced but will be added to the citywide control system.

Building	Total Tons	# of Units to be Replaced	# of Units connected to control system
City Hall	23	5	5
City Services	10	2	2
Police & Fire	16.5	3	3
Wellness Center	-	-	4
Museum	8	3	3
Senior Center	15	4	4
Library	27	3	0
WWTP	6	2	2
<b>Total</b>	<b>89</b>	<b>23</b>	<b>24</b>

**Total Systems Replaced: 15**

# ECM 3: LED Lighting

- 600+ fixtures across 10 buildings were audited
- Over 50% are already LED
  - ~10% are TLED — we will replace
  - The remaining 40% are other LED (fixtures, screw-in, plug-in lamps)
  - New ceiling tiles in the finance office and city council chamber



Open finance office ceiling plan



Open finance office

# ECM 4: Solar PV

## Existing System:

- The existing system at the Wellness Center is not reporting production
- Inspection of the system indicated that all components are functioning properly
- System will be connected to a new monitoring system so it is visible in the same dashboard as the new systems



*New Police Department System*

## New Systems:

- The Police/Fire Department is a prime location for new solar array.
- Roof is new within the last two years, and flat and free of obstructions
- A second system will be installed at the Wellness Center which has a high enough usage to support a much larger system.
- The system at the Wellness Center is a 75kW new shade structure in the field south of the building. Programming can be conducted in the shade beneath the structure.



*New Wellness Center System*

## ECM 5: Well 15

- Pump control failures originate from the Schneider electrical enclosure (NEMA 3R)
- Modifying the enclosure would void the NEMA 3R rating
- City staff currently must clean the enclosure, clear ducting, and replace fans 1-2 times per year
- A window unit and makeshift plywood lean-to were added on site in an attempt to improve cooling
- Root causes:
  - Insufficient cooling
  - Dust/debris infiltration due to limited filtration/sealing

### Solution:

- Replace with a NEMA 4 enclosure – fully sealed, no dust or debris ingress
- New drive will include a bypass so if the drive fails the pump and well can stay operational



# ECM 6: Window Replacement

- Replace **93** existing windows with high-performance insulated glazing systems to improve thermal performance and occupant comfort
- New glazing to utilize **LoE-270 low-emissivity coating** to reduce solar heat gain while maintaining natural daylight
- Window assemblies to be selected for durability, energy efficiency, and compatibility with existing building openings
- Installation to include proper sealing, flashing, and weatherproofing to ensure long-term performance and water intrusion protection



Building	Window Count	Window Area (sf)
City Services	13	168
City Hall	63	995
Public Safety	17	312
<b>Total</b>	<b>93</b>	<b>1,475</b>

## LoE2-272 Glass Specs:



Data is produced using LBNL Window 7.B. 2-pane IG units have 13mm airspace and filled to 90% argon.

# ECM 7: Roofing

- Full tear-off and replacement of the roof on the Lindsay Senior Center.
- Replacement will address deferred maintenance and reduce ongoing repair needs.
- New roofing systems will help protect building interiors and infrastructure from water intrusion.
- Completing this work as part of the overall project minimizes disruption and construction mobilization costs.



# ECM Summary Table – Option 1: Recommended Project

	ECM #	ECM Description	Project Price	Est. Incentives	Average Useful Life	Lifetime Savings
●	1	HVAC Replacements	\$888,665		20	\$738,500
●	2	Controls Upgrades	\$459,346		15	\$464,020
●	3	LED Lighting and Controls	\$690,336		25	\$674,090
●	4	Solar PV (Police Roof, Wellness Shade Structure)	\$1,426,986	\$554,020	25	\$986,460
●	5	Well 15 Pump Drive Replacement	\$263,744		15	\$93,790
●	6	Window Replacement	\$372,015		30	\$159,507
●	7	Roofing	\$184,289		30	-
		<b>Total</b>	<b>\$4,285,381</b>	<b>\$554,020</b>	<b>23</b>	<b>\$3,116,367</b>



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: May 12, 2026

Item #: 15.1  
Action Items

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**DEPARTMENT:** Finance

**FROM:** Soledad Ruiz-Nunez

**Agenda Title:** Acceptance of the City of Lindsay FY 2023–24 Annual Financial Audit, Single Audit, and Auditor Communication Letter

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## ACTION & RECOMMENDATION

Staff recommends that the City Council:

1. Receive and file the City of Lindsay's audited Financial Statements for the fiscal year ending June 30, 2024.
2. Receive and file the Single Audit Report for FY 2023–24.
3. Receive and file the Audit Communication Letter (Required Communications with Governance).

## BACKGROUND | ANALYSIS

The City is required to complete an Audit of its Finances Annually and a Single Audit if the City spends Federal Funds over the threshold. The Single Audit threshold for Fiscal Year 2023-2024 was \$750,000.

The Director of Finance and City Auditors changed abruptly and therefore the City fell behind in completing the Audits in a timely basis the last couple of years. In July the City hired a new Director of Finance, and in August the City signed a contract with Price Paige & Company as the new City Auditors.

The Auditors from Price Paige & Company Audit Areas of Emphasis for Fiscal Year 2023-2024:

- Opening balances
- Cash and investments
- Revenues and receivables
- Expenses and accounts payable
- Capital Assets
- Net pension liability and Post-Employment Benefit Liability
- Single Audit compliance with major Federal programs

THE SINGLE AUDIT INCLUDES THE FINANCIAL STATEMENT FINDINGS FOR FISCAL YEAR 2023-2024:

Finding 2024-001 – Inadequate Segregation of Duties, Safeguarding of Assets, Monitoring, and Access Controls (Material Weakness)

Condition: During our audit, we identified multiple deficiencies in the design and implementation of internal controls over cash receipts, disbursements, payroll allocations, monitoring controls, and system access. The more significant matters noted included the following:

- Personnel with access to unused checks and physical checks also had the ability to add or modify vendors in the master vendor file.
- Changes to the master vendor file were not subject to documented independent review or periodic monitoring.
- Deposits and cash maintained in the safe, as well as unused prenumbered checks, were accessible through an unsecured key available to finance department personnel.

- The daily cash receipting process did not include clearly identifiable documentation evidencing independent verification or double counting of cash receipts, and compensating controls were not clearly documented where staffing limitations prevented full segregation of duties.
- Payroll allocations among funds and functions were not supported by documented authorizations, time studies, or other support for the basis used.
- Management did not receive meaningful budget-to-actual information for departments to monitor activity and identify unusual or inconsistent results.
- User access rights within the City's CentralSquare system appeared overly broad, with numerous users having system administrator-level access.

Finding 2024-002 – Inadequate Controls Over Year-End Closing and Financial Reporting (Material Weakness)

Condition: During the audit, we proposed numerous adjustments indicating the City's year-end closing process and financial reporting controls were not sufficient to timely detect and correct misstatements in the accounting records and draft financial statements. In total, 17 audit adjustments were proposed, with aggregate gross debits and credits of approximately \$4.780 million. The adjustments affected multiple significant balances and disclosures, including revenues, deferred inflows, deferred revenues, receivables, capital assets, leases, SBITAs, debt-related balances, investments, OPEB, and opening balances. The more significant adjustments included the following:

- Approximately \$2,232,000 related to prior period revenue recognition and deferred revenue balances.
- Approximately \$741,000 to restate opening balances related to a lease previously recorded in the Sewer Fund.
- Approximately \$542,000 related to capital assets, infrastructure, and related prior period/contribution corrections.
- Approximately \$253,000 in combined lease receivable and deferred inflow adjustments.
- Approximately \$241,000 to adjust opening fund balance related to Prop 68 grant activity.
- Approximately \$194,000 to correct a double-posted utility billing entry affecting receivables and revenues.
- Approximately \$166,000 related to a prior period adjustment for workers' compensation.
- 

**ATTACHMENTS**

1. Audit Communication Letter
2. Single Audit Report for the Year Ended June 30, 2024
3. Financial Statements for the Year Ended June 30, 2024

Reviewed/Approved: \_\_\_\_\_



April 30, 2026

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lindsay, California (the City) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter previously provided to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, GASB Statement No. 100, *Accounting Changes and Error Corrections* was implemented during 2024. As a result of implementing this statement, the city reported a restatement of beginning balances, as further described in Note 14. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the net pension liability and related deferrals is based on actuarial valuations. We evaluated the methods, assumptions, and data used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

Other postemployment benefit obligations are determined using terms of various healthcare plans offered, together with relevant actuarial assumptions and healthcare cost trend rates, projected annual rates and discount rates. We evaluated the key factors and assumptions used to develop the other postretirement benefit obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of depreciation is based on historic costs. We evaluated the methods, assumptions, and data used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

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Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of Restatement of Beginning Fund Balance/Net Position in Note 14 to the financial statements; the City identified errors and/or adjustments affecting beginning balances of certain funds and government-wide accounts.

The disclosure of Financial Condition of Certain Enterprise Funds in Note 15 to the financial statements provides information regarding the City's funds which have liabilities that exceed their assets resulting in a deficit fund balance.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

During the audit, we encountered difficulties related to the completeness and accuracy of the City's year-end close process and supporting financial statement balances and activity. Several account balances and related supporting schedules were not fully reconciled, complete, or ready for audit at the time they were provided, which resulted in additional audit procedures, follow-up requests, and various audit adjustments necessary to properly present the financial statements. These matters included adjustments and corrections related to financial statement balances, activity, classifications, and related reporting matters, as further described in Findings 2024-001 and 2024-002.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached "Uncorrected Audit Differences" schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. Management has corrected all such misstatements. In addition, the adjustments noted in the "Corrected Material Audit Adjustments" attachment represent the material misstatements detected as a result of audit procedures that were corrected by management.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In our audit engagement letter previously provided to you, we communicated the following significant risks of material misstatement (significant risks) as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

During the course of the audit, we identified an additional significant risk:

- Utility billing revenues are inaccurate or improperly cutoff due to manual postings between utility billing and general ledger software

This risk was addressed within our audit procedures and we have no findings to report related to this risk.

#### Other Matters

We applied certain limited procedures to the Required Supplementary Information as listed in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund schedules and other supplementary information as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Restriction on Use

This information is intended solely for the information and use of the City Council and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Price Pange & Company*

**Client:** CITY OF LINDSAY  
**Engagement:** 06-30-2024 Audit  
**Current Period:** 06/30/2024  
**Workpaper:** Attachment: Uncorrected Audit Differences (PDF)

Account	Description	Misstatement	Workpaper Reference	Debit	Credit	Net Income Effect
		<b>Known</b>				
<b>PJE01</b>		<b>Misstatement</b>	<b>O100</b>			
To correct the understatement of SBITA liability and related right-of-use asset.						
101-160190	Subscription-based Information Technology Arrangements			145,940.00	0.00	
	SUBSCRIPTION-BASED INFORMATION TECHNOLOGY					
101-200190	ARRANGMENT LIABILITY - LT (PPC)			0.00	145,940.00	
<b>Total</b>				<u>145,940.00</u>	<u>145,940.00</u>	<u>0.00</u>
		<b>Known</b>				
<b>PJE02</b>		<b>Misstatement</b>	<b>O100</b>			
To correct improperly capitalized amounts related to SBITA activity.						
101-4110-064000	CAPITAL OUTLAY - EQUIPMNT			33,447.00	0.00	
	Subscription-based Information Technology					
101-160190	Arrangements			0.00	33,447.00	
<b>Total</b>				<u>33,447.00</u>	<u>33,447.00</u>	<u>(33,447.00)</u>
<b>GRAND TOTAL</b>				<u>179,387.00</u>	<u>179,387.00</u>	<u>(33,447.00)</u>

**Client:** CITY OF LINDSAY  
**Engagement:** 06-30-2024 Audit  
**Current Period:** 06/30/2024  
**Workpaper:** Attachment: Corrected Material Audit Adjustments (PDF)

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>AJE01</b>		<b>N200</b>			
To adjust opening fund balance					
460-490030	FUND BALANCE		240,888.00	0.00	
460-369300	GRANT FUNDS RECEIVED (PROP 68) Kacu Park		0.00	240,888.00	
<b>Total</b>			<b>240,888.00</b>	<b>240,888.00</b>	<b>240,888.00</b>
<b>AJE04</b>		<b>M110</b>			
To amortize DIORs related to the 2015 Bond refunding.					
660-200211	DEFERRED INFLOW		74,446.00	0.00	
660-047001	DEBT INTEREST EXPENSE		0.00	74,446.00	
<b>Total</b>			<b>74,446.00</b>	<b>74,446.00</b>	<b>74,446.00</b>
<b>AJE07</b>		<b>K150</b>			
To correct CJE07 (CAJ6).					
552-160170	INFRASTRUCTURE		183,893.00	0.00	
553-160170	INFRASTRUCTURE		149,840.00	0.00	
306-064002	CAP OULTLAY/IMPROVEMENT		24,810.79	0.00	
552-390200	Capital Contributions (received)		0.00	24,810.79	
552-390200	Capital Contributions (received)		0.00	183,465.69	
600-4552-064000	CAPITAL OUTLAY - EQUIPMNT		183,465.69	0.00	
552-490031	PRIOR PERIOD ADJUSTMENT (PPC CREATED)		0.00	183,893.00	
553-490031	Prior Period Adjustment (PPC Created)		0.00	149,840.00	
<b>Total</b>			<b>542,009.48</b>	<b>542,009.48</b>	<b>0.00</b>
<b>AJE09</b>		<b>K145</b>			
To post prior period adjustment for revenue recognition..					
306-200208	DEFERRED REVENUES		1,941,815.08	0.00	
306-490031	Restatement (Prior period adjustment - PPC Created)		0.00	2,231,587.11	
306-300107	AMERICAN RESCUE PLAN ACT		289,772.03	0.00	
<b>Total</b>			<b>2,231,587.11</b>	<b>2,231,587.11</b>	<b>(289,772.03)</b>
<b>AJE10</b>		<b>K155</b>			
To post PPA for workers compensation liability.					
101-200510	WORK COMP PREMIUM		80,877.30	0.00	
101-490031	FUND BALANCE - RESTATEMENT (PPC CREATED)		0.00	166,151.00	
101-4110-015006	WORKER'S COMPENSATION		85,273.70	0.00	
<b>Total</b>			<b>166,151.00</b>	<b>166,151.00</b>	<b>(85,273.70)</b>

**Client:** CITY OF LINDSAY  
**Engagement:** 06-30-2024 Audit  
**Current Period:** 06/30/2024  
**Workpaper:** Attachment: Corrected Material Audit Adjustments (PDF)

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>AJE12</b>		<b>D603</b>			
To adjust the Omni Wellness lease receivable for the CY					
400-345050	LEASE/RENT RECEIPTS		104,704.41	0.00	
400-150170	LEASE RECEIVABLE		0.00	69,078.76	
400-360110	EARNED BANK INTEREST		0.00	35,625.65	
400-292100	DEFERRED INFLOW-LEASE		72,911.40	0.00	
400-345050	LEASE/RENT RECEIPTS		0.00	72,911.40	
<b>Total</b>			<b>177,615.81</b>	<b>177,615.81</b>	<b>3,832.64</b>
<b>AJE15</b>		<b>RE501</b>			
To correct double posted entry from UB system.					
101-309090	UTILITY USER TAX		0.00	4,498.78	
101-120122	A/R - UTILITY		4,498.78	0.00	
200-312030	STREET IMPROVEMNT PROGRAM		15,472.28	0.00	
200-120122	A/R - UTILITY		0.00	15,472.28	
552-120122	A/R - UTILITY		0.00	109,697.48	
552-348010	WATER SERVICE CHARGES		109,697.48	0.00	
552-348010	WATER SERVICE CHARGES		0.00	3,391.82	
552-120151	PAGE/MOORE TRACT A/R		3,391.82	0.00	
553-348050	SEWER SERVICE CHARGES		0.00	41,959.13	
553-120122	A/R - UTILITY		41,959.13	0.00	
554-120122	A/R - UTILITY		0.00	17,506.78	
554-348110	SPECIAL REFUSE PICKUP		17,506.78	0.00	
841-343010	STREET,SIDEWALK,CURB REPR		0.00	1,145.80	
841-120124	ADVANCES-CURB & GUTTER		1,145.80	0.00	
<b>Total</b>			<b>193,672.07</b>	<b>193,672.07</b>	<b>(91,681.01)</b>
<b>AJE16</b>					
To restate opening balances related to the lease liability in the Sewer fund (Brower Lease)					
556-160190	RIGHTTO USE LEASED ASSETS		0.00	704,343.00	
556-160191	ACCUM AMORIT-ROU ASSETS		37,152.00	0.00	
556-220202	LEASE LIABILITY		685,541.00	0.00	
556-490031	Restatement - Prior Period (PPC Created)		0.00	18,350.00	
556-4556-34001	AMORTIZATION		0.00	18,576.08	
556-160191	ACCUM AMORIT-ROU ASSETS		18,576.08	0.00	
<b>Total</b>			<b>741,269.08</b>	<b>741,269.08</b>	<b>18,576.08</b>

# City of Lindsay | CA

Single Audit Report

For the Year Ended June 30, 2024



PRICE PAIGE & COMPANY  
*Certified Public Accountants*

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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  
Members of the City Council  
City of Lindsay, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lindsay, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 30, 2026.

**Report on Internal Control over Financial Reporting**

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

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

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## **Report on Compliance and Other Matters**

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

## **City of Lindsay, California's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Price Pange & Company*

Clovis, California  
April 30, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited City of Lindsay, California's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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Clovis, CA 93611

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### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City's basic financial statements. We issued our report thereon dated April 30, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Price Page & Company*

Clovis, California  
April 30, 2026

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<b>Pass-through State of CA - California Office of Emergency Services:</b>				
FEMA Emergency Management Performance Grants	97.042	FEMA-4482-PW-01588 (0)	\$ 27,989	\$ -
<b>Total U.S. Department of Homeland Security</b>			27,989	-
<b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>				
<b>Pass-through State - Coronavirus Fiscal Recovery Funds:</b>				
Coronavirus State and Local Fiscal Recovery Funds COVID-19 American Rescue Plan Act	21.027	N/A	2,614,920	-
<b>Total U.S. Department of the Treasury</b>			2,614,920	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 2,642,909	\$ -

The accompanying notes are an integral part of this statement.

**NOTE 1 – GENERAL**

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

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying SEFA is presented using the modified accrual basis of accounting, which is described in Note 1 of the City's basic financial statements.

**NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

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

**NOTE 4 – INDIRECT COST RATE**

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

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Schedule of Findings and Questioned Costs

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**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

Internal control over major programs:		
Material weaknesses identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiencies identified - not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>      </u> Yes	<u>  X  </u> No

**IDENTIFICATION OF MAJOR PROGRAMS:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<u>      </u> Yes <u>  X  </u> No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding 2024-001 – Inadequate Segregation of Duties, Safeguarding of Assets, Monitoring, and Access Controls (Material Weakness)**

**Condition:** During our audit, we identified multiple deficiencies in the design and implementation of internal controls over cash receipts, disbursements, payroll allocations, monitoring controls, and system access. The more significant matters noted included the following:

- Personnel with access to unused checks and physical checks also had the ability to add or modify vendors in the master vendor file.
- Changes to the master vendor file were not subject to documented independent review or periodic monitoring.
- Deposits and cash maintained in the safe, as well as unused prenumbered checks, were accessible through an unsecured key available to finance department personnel.
- The daily cash receipting process did not include clearly identifiable documentation evidencing independent verification or double counting of cash receipts, and compensating controls were not clearly documented where staffing limitations prevented full segregation of duties.
- Payroll allocations among funds and functions were not supported by documented authorizations, time studies, or other support for the basis used.
- Management did not receive meaningful budget-to-actual information for departments to monitor activity and identify unusual or inconsistent results.
- User access rights within the City's CentralSquare system appeared overly broad, with numerous users having system administrator-level access.

**Criteria:** A properly designed system of internal control should provide for adequate segregation of incompatible duties, safeguarding of cash and other assets, restriction of system access based on job responsibilities, documented review of key changes and transactions, and meaningful monitoring controls over financial activity. Where staffing limitations prevent ideal segregation of duties, management should implement effective compensating controls, including documented supervisory review and oversight.

**Cause:** These deficiencies appear to result from limited staffing, insufficiently designed review and monitoring procedures, and a lack of formalized compensating controls in areas where full segregation of duties is not feasible.

**Effect:** The absence of adequate segregation of duties, safeguarding controls, monitoring procedures, and access restrictions increases the risk that unauthorized or fictitious vendors could be created, improper disbursements could be processed, cash receipts or deposits could be lost or misappropriated, payroll costs could be allocated improperly, and errors or irregularities could occur and not be prevented, or detected and corrected, on a timely basis. Because these deficiencies affect multiple transaction cycles and core control activities, they collectively represent a material weakness in internal control.

**Recommendation:** The City should strengthen internal controls by segregating incompatible duties considering practicality and implementing documented compensating controls where staffing limitations exist. At a minimum, the City should restrict access to checks, deposits, and vendor master file maintenance; require documented independent review of vendor changes and cash receipting activity; improve physical safeguarding over cash and unused checks; document the basis for payroll allocations; provide meaningful budget-to-actual reports to department management; and review and reduce excessive system access within CentralSquare.

**Management's Response:** See Corrective Action Plan.

**SECTION II – FINANCIAL STATEMENT FINDINGS** (Continued)

**Finding 2024-002 – Inadequate Controls Over Year-End Closing and Financial Reporting (Material Weakness)**

**Condition:** During the audit, we proposed numerous adjustments indicating the City’s year-end closing process and financial reporting controls were not sufficient to timely detect and correct misstatements in the accounting records and draft financial statements. In total, 17 audit adjustments were proposed, with aggregate gross debits and credits of approximately \$4.780 million. The adjustments affected multiple significant balances and disclosures, including revenues, deferred inflows, deferred revenues, receivables, capital assets, leases, SBITAs, debt-related balances, investments, OPEB, and opening balances.

The more significant adjustments included the following:

- approximately \$2,232,000 related to prior period revenue recognition and deferred revenue balances.
- approximately \$741,000 to restate opening balances related to a lease previously recorded in the Sewer Fund.
- approximately \$542,000 related to capital assets, infrastructure, and related prior period/contribution corrections.
- approximately \$253,000 in combined lease receivable and deferred inflow adjustments.
- approximately \$241,000 to adjust opening fund balance related to Prop 68 grant activity.
- approximately \$194,000 to correct a double-posted utility billing entry affecting receivables and revenues; and
- approximately \$166,000 related to a prior period adjustment for workers’ compensation.

**Criteria:** Management is responsible for establishing and maintaining internal control over financial reporting sufficient to provide reasonable assurance that transactions are properly recorded, balances are accurately rolled forward, complex accounting areas are evaluated, and financial statements are prepared in accordance with generally accepted accounting principles. Controls should include an effective year-end closing process, preparation and review of account analyses, review of significant journal entries, and oversight over complex accounting areas such as capital assets, leases, SBITAs, debt-related balances, actuarial amounts, and revenue recognition.

**Cause:** The City’s review controls over the year-end close and financial reporting process were not sufficient in certain areas to identify and resolve misstatements prior to the audit. Based on the adjustments identified, this appears to be related to limited internal review capacity, reliance on manual processes, and the technical complexity of certain accounting matters.

**Effect:** As a result, material misstatements occurred in the accounting records were not detected and corrected on a timely basis by the City. The number, nature, and magnitude of the adjustments required indicate that the City’s controls over year-end closing and financial reporting were not operating at a level sufficient to prevent, or detect and correct, material misstatements across multiple significant account balances and disclosures. Collectively, these matters represent a material weakness in internal control over financial reporting.

**Recommendation:** The City should strengthen its year-end closing and financial reporting controls by implementing a more formalized closing process that includes documented reconciliations, rollforwards, account analyses, and supervisory review of significant balances and proposed entries. Particular emphasis should be placed on review of opening balances and prior period adjustments, revenue recognition and deferred balances, capital asset activity, lease and SBITA accounting, utility billing to general ledger reconciliations, debt-related accounts, actuarial entries, and other complex GAAP areas.

**Management’s Response:** See Corrective Action Plan.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Schedule of Findings and Questioned Costs

(Continued)

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**SECTION III – FEDERAL AWARD FINDINGS**

None reported.

**FINANCIAL STATEMENT FINDINGS**

**Finding 2023-001 – Internal Controls Over Financial Reporting/Accounting Close and Accuracy in Financial Reporting:**

Due to limited staffing levels and the financial difficulties faced by the City during our audit period ended June 30, 2023, internal controls were either lacking, were not designed properly, and mitigating controls were not sufficient to effectively identify misstatements due from error.

In addition, the City did not have in place during our audit period a systematic method for ensuring that timely and complete year end closing procedures were in operation before presenting the trial balance to auditors, resulting in a number of journal entries being presented to correct or to reclassify balances in financial statements that should normally be captured through the closing process. Those adjustments have been reported and posted by the City.

**Effect:** Delays in processing transactions timely and closing accounting periods can create accounting errors that could go undetected and may lead the financial statements to be materially misstated and create further delays in the release of audited financial statements, as well as all for possible irregularities including fraud to exit and continue without notice.

**Recommendation:** We understand that the City has established year-end closing procedures subsequent to the period of our audit. However, we recommend that the City review those year-end closing procedures to ensure that it adequately addresses and includes an evaluation of the areas that have caused the accounting errors above and the need for correcting journal entries after the year end closing. These procedures should include timely review and approval by management of account reconciliations, sub-ledger transactions, cutoff review for account balances at a fund and overall governmentwide level, and revenue and expenditures/expense review. Revenue and expenditures/expenses should be compared to the prior year or prior year trends and to the budget.

**Status:** Not implemented, see finding 2024-001.

**Finding 2023-002 – Deficit Unassigned Fund Balance in General Fund:**

During the review of the trial balance, we noted that the general fund had a deficit unassigned fund balance of \$1,355,375 at June 30, 2023.

**Effect:** A material deficit amount in unassigned fund balance is an indication that the City has had significant deficit spending in its general operations. The general fund is the operating fund of the City. The City will not have working capital to operate if it continues to have operating deficits.

**Recommendation:** We recommend that the City develop a management action plan to eliminate or reduce the deficit unassigned fund balances and deficit spending.

**Status:** Not repeated. The prior-year finding was reported as a material weakness over financial reporting. Based on current-year audit procedures, the auditor did not identify a deficiency, or combination of deficiencies, that rises to the level of a material weakness. Accordingly, the finding is not repeated in the current year.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Summary Schedule of Prior Audit Findings

(Continued)

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**FINANCIAL STATEMENT FINDINGS** (Continued)

**Finding 2023-003 – California State Auditor Identified High Risk Issues:**

During our review of the City’s control environment, we noted that California State Auditor issued an audit report on August 26, 2021, to discuss the City’s financial and operational risks. The City was identified as high risk because of its financial problems and management practices. The issues are as follows.

Lindsay’s Actions Raise Doubt About the Financial Stability of Its General Fund.

- In improving its financial condition, the City violated State Law, exposing it to litigation
- Lindsay has not ensured that its Street Improvement Program complies With State Law
- Lindsay has found new sources of revenue in recent years, but these have not adequately improved its financial condition
- The City reduced some liabilities and expenditures, which partially improved its finances, but other financial problems remain

Lindsay Must Increase Its Efforts to Address Deficits in Its Enterprise Funds.

- Deficits and inappropriate loan forgiveness led to negative balances in the City’s Enterprise Funds, limiting its ability to effectively operate its utilities
- Lindsay has not ensured that its service fees and utility rates sufficiently cover its costs

Lindsay Must Improve Its Management Practices to Effectively Plan for Its Financial and Operational Needs.

- The City’s lack of a long-term financial plan is hindering its efforts to achieve financial sustainability
- Lindsay needs to address its rising employee retirement costs
- Lindsay has not adequately planned for Public Safety training and equipment needs

**Effect:** Without proper financial and operational practices, the City’s current practices could lead to misappropriation of funds and other fiscal irregularities.

**Recommendation:** We recommend that the City develop a management action plan to address the issues stated by the California State Auditor.

**Status:** Not repeated. The prior-year finding was reported as a material weakness over financial reporting. Based on current-year audit procedures, the auditor did not identify a deficiency, or combination of deficiencies, that rises to the level of a material weakness. Accordingly, the finding is not repeated in the current year.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Summary Schedule of Prior Audit Findings

(Continued)

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**FINANCIAL STATEMENT FINDINGS** (Continued)

**Finding 2023-004 – Lack of Fraud Prevention and Detection Policy (Code of Conduct):**

During our audit, we noted that the City lacked formal policies and guidelines regarding fraud prevention and detection policy.

**Effect:** Without formal fraud prevention and detection policy, it could lead to misappropriation of funds and other fiscal irregularities.

**Recommendation:** We recommend that the City establish a more formal training program for all employees regarding fraud. New employees should be trained at the time of hiring about the entity's code of conduct (and fraud policies). This training should explicitly cover expectations of all employees regarding (1) their duty to communicate certain matters; (2) a list of the types of matters, including actual or suspected fraud, to be communicated along with specific examples; and (3) information on how to communicate those matters. In addition to the training at the time of hiring, employees should receive refresher training periodically thereafter.

**Status:** Not repeated. The prior-year finding was reported as a material weakness over financial reporting. Based on current-year audit procedures, the auditor did not identify a deficiency, or combination of deficiencies, that rises to the level of a material weakness. Accordingly, the finding is not repeated in the current year.

**Finding 2023-005 – Segregation of Duties For Cash Receipts at the Park and Recreation Department:**

During our review of the City cash receipts process at the park and recreation department, we noted that the cash receipts were given to the department head only. The department head prepares and brings the deposits to the Finance department without proper documentation.

**Effect:** Without proper internal controls over cash receipts processes, there is an increased risk that collected cash is not handled properly, and there is an increased risk of misappropriation of funds.

**Recommendation:** We recommend that the City ensure there are sufficient controls to monitor cash receipts processing at the park and recreation department.

**Status:** Not implemented, see finding 2024-001.

**Finding 2023-006 – Lack of Control Over Cash Receipts at all Cash Collection Locations:**

During our review of the City cash receipts process, we noted that all locations issue paper receipts that are not logged properly per rules regarding the use of sequential paper receipts. In addition, building department and parks receipts are not reconciled with the City's general ledger in any way.

**Effect:** Without proper internal controls over cash receipts processes, there is an increased risk that collected cash is not handled properly, and there is an increased risk of misappropriation of funds.

**Recommendation:** We recommend that the City implement procedures for the accounting department to obtain reports directly from each program and reconcile the amounts from these reports to the revenues posted in the City's general ledger.

**Status:** Not implemented, see finding 2024-001.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Summary Schedule of Prior Audit Findings

(Continued)

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**FINANCIAL STATEMENT FINDINGS** (Continued)

**Finding 2023-007 – Adherence to Investment Policy:**

During the audit, we noted that the City’s investment in negotiable certificates of deposit exceeded the maximum allowed percentage of portfolio set by the investment policy.

**Effect:** The purpose of the adoption of an established investment policy is to set forth the overall investment philosophy of the City as decided by its governing board. The policy should be guiding rule and it should be followed without exception.

**Recommendation:** We recommend that the Finance Department take steps to ensure the investment policy is to be followed as it is stated. An investment policy is a very effective means of protecting the assets of the City, and we suggest that a procedure be implemented to be certain that it is carried out.

**Status:** Corrected.

**Finding 2023-008 – Inadequate Budgetary Controls:**

Throughout the 2022-23 fiscal year, it does not appear that City management and City Council were provided meaningful financial information that included budget to actual reports generated from the general ledger accounting system. Also, it does not appear that mid-year budget reviews were completed during the fiscal year to determine what budget amendments may have been needed, if any.

**Effect:** The budget serves as a control mechanism over expenditures and is a vital tool for management to properly track and monitor the City’s financial progress compared to expectations established in a formal budget document. “Budget to Actual” comparisons should be reviewed by all management personnel and presented to City Council at least monthly to ensure financial targets are being met and to quickly identify where significant variances may occur.

**Recommendation:** We recommend the management continue with its detailed budget presentation and ensure continuous monitoring of the “Budget to Actuals” throughout the year, along with presentation to City Council at least monthly.

**Status:** Not implemented, see finding 2024-001.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.



*City of Lindsay*

P.O. Box 369 - Lindsay, California 93247 - 251 Honolulu Street



FINDING NUMBER	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
2024-001	The City of Lindsay has hired a Director of Finance, allowing for the separation of duties regarding vendors, conducted an overhead study by a consultant, and is providing Directors monthly budget to actual reports.	Completed 4/1/26	Soledad Ruiz-Nunez
	The City is in the process of implementing a new Financial software and only giving access to employees based on their job duties.	7/1/26	Soledad Ruiz-Nunez
2024-2	Year End closing has been inconsistent due to the high turnover in the Director of Finance position over the years. A Year End checklist and schedule are being created in order to have adequate control over Year End Closing and Financial Reporting.	5/15/26	Soledad Ruiz-Nunez

LINDSAY...  
 THE FRIENDLY CITY



HEART OF CENTRAL  
 CALIFORNIA ORANGE AREA

# City of Lindsay | CA

Financial Statements

For the Year Ended June 30, 2024



**PRICE PAIGE & COMPANY**  
*Certified Public Accountants*

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**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lindsay, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, 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.

***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Schedule of the City's Proportionate Share of the Net Pension Liability, Schedule of Pension Contributions, Schedule of Changes in the Net OPEB Liability and Related Ratios on pages 61 through 63, and budgetary comparison information on pages 64–67, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

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 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. Our opinion on the basic financial statements is not affected by this missing information.

**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 accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 and individual 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 April 30, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the City's 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 Pange & Company*

Clovis, California  
April 30, 2026

## **BASIC FINANCIAL STATEMENTS**

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF LINDSAY | JUNE 30, 2024**

Statement of Net Position

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 11,650,646	\$ 1,696,495	\$ 13,347,141
Accounts receivable	358,203	529,678	887,881
Loans and notes receivable	49,737	-	49,737
Intergovernmental receivable	1,102,637	17,584	1,120,221
Interest receivable	55,775	6,854	62,629
Leases receivable	-	902,855	902,855
Total current assets	<u>\$ 13,216,998</u>	<u>\$ 3,153,466</u>	<u>\$ 16,370,464</u>
Noncurrent assets:			
Restricted cash and investments	816,681	-	816,681
Internal balances	(3,510,955)	3,510,955	-
Capital assets:			
Capital assets, net of accumulated depreciation	<u>32,142,585</u>	<u>24,615,801</u>	<u>56,758,386</u>
Total noncurrent assets	<u>29,448,311</u>	<u>28,126,756</u>	<u>57,575,067</u>
Total assets	<u>42,665,309</u>	<u>31,280,222</u>	<u>73,945,531</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows from pensions	3,893,457	1,080,920	4,974,377
Deferred outflows from OPEB	147,590	63,019	210,609
Total deferred outflows of resources	<u>4,041,047</u>	<u>1,143,939</u>	<u>5,184,986</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	443,054	254,562	697,616
Accrued wages	181,479	36,743	218,222
Accrued interest	13,853	137,718	151,571
Unearned revenues	400,925	-	400,925
Deposits payable	450	13,380	13,830
Subscription Liabilities	46,014	-	46,014
Compensated absences - current	147,751	39,531	187,282
Bonds and other long-term debt - current	478,521	328,741	807,262
Total current liabilities	<u>1,712,047</u>	<u>810,675</u>	<u>2,522,722</u>
Noncurrent liabilities:			
Subscription Liabilities	141,464	-	141,464
Compensated absences	147,751	31,073	178,824
Bonds and other long-term debt	5,304,663	9,648,694	14,953,357
OPEB	1,056,644	451,165	1,507,809
Net pension liability	<u>9,523,779</u>	<u>2,822,204</u>	<u>12,345,983</u>
Total noncurrent liabilities	<u>16,174,301</u>	<u>12,953,136</u>	<u>29,127,437</u>
Total liabilities	<u>17,886,348</u>	<u>13,763,811</u>	<u>31,650,159</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Leases	-	836,949	836,949
OPEB related	689,621	294,453	984,074
Pension related	<u>344,644</u>	<u>176,762</u>	<u>521,406</u>
Total deferred inflows of resources	<u>1,034,265</u>	<u>1,308,164</u>	<u>2,342,429</u>
<b>NET POSITION</b>			
Net investment in capital assets	30,789,041	14,638,366	45,427,407
Restricted for:			
Streets and roads	8,184,594	-	8,184,594
Parks and recreation	138,195	-	138,195
Community development	83,237	-	83,237
Transit	7,459	-	7,459
Unrestricted	<u>(11,416,784)</u>	<u>2,713,820</u>	<u>(8,702,964)</u>
Total net position	<u>\$ 27,785,742</u>	<u>\$ 17,352,186</u>	<u>\$ 45,137,928</u>

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

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Statement of Activities

Functions/Programs	Expenses	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Governmental Activities	Business-Type Activities	Total
<b>Primary Government:</b>								
Governmental activities:								
General government	\$ 508,942	\$ 542,578	\$ 173,105	\$ 143,891	\$ 859,574	\$ 350,632	\$ -	\$ 350,632
Public safety	7,012,665	6,015	-	1,615,460	1,621,475	(5,391,190)	-	(5,391,190)
Parks and recreation	339,923	103,713	-	-	103,713	(236,210)	-	(236,210)
Public works	1,006,273	186,718	-	-	186,718	(819,555)	-	(819,555)
Streets and roads	1,227,421	-	1,574,915	1,033,262	2,608,177	1,380,756	-	1,380,756
Community development	567,627	-	-	-	-	(567,627)	-	(567,627)
Interest and fiscal charges	145,212	-	-	-	-	(145,212)	-	(145,212)
Total governmental activities	10,808,063	839,024	1,748,020	2,792,613	5,379,657	(5,428,406)	-	(5,428,406)
Business-Type activities:								
Water	1,988,772	1,717,554	-	2,797	1,720,351	-	(268,421)	(268,421)
Sewer	1,840,682	1,562,222	-	6,215	1,568,437	-	(272,245)	(272,245)
Refuse	965,566	958,667	-	-	958,667	-	(6,899)	(6,899)
Wellness Center	1,287,818	574,314	271,038	-	845,352	-	(442,466)	(442,466)
Total business-type activities	6,082,838	4,812,757	271,038	9,012	5,092,807	-	(990,031)	(990,031)
Total primary government	\$ 16,890,901	\$ 5,651,781	\$ 2,019,058	\$ 2,801,625	\$ 10,472,464	(5,428,406)	(990,031)	(6,418,437)
General revenues and transfers:								
Taxes:								
Property taxes						408,607	-	408,607
Sales taxes						1,551,145	-	1,551,145
Measure O taxes						1,704,543	-	1,704,543
Utility users' taxes						968,607	-	968,607
Other taxes						2,143,071	-	2,143,071
Use of money and property						519,193	147,375	666,568
Miscellaneous						388,349	(9,505)	378,844
Capital contributions						(208,276)	208,276	-
Transfers						833,411	(833,411)	-
Total general revenues and transfers						8,308,650	(487,265)	7,821,385
Change in net position						2,880,244	(1,477,296)	1,402,948
Net position - beginning, as previously presented						27,017,228	18,569,224	45,586,452
Restatement - error correction						(2,111,730)	260,258	(1,851,472)
Net position - beginning, as restated						24,905,498	18,829,482	43,734,980
Net position - ending						\$ 27,785,742	\$ 17,352,186	\$ 45,137,928

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

FUND FINANCIAL STATEMENTS

**CITY OF LINDSAY | JUNE 30, 2024**

Governmental Funds

Balance Sheet

	Special Revenue Funds				Total
	General Fund	Street Improvement Fund	Local Transportation Fund	Nonmajor Governmental Funds	
<b>ASSETS</b>					
Cash and investments	\$ 5,352,623	\$ 855,645	\$ 4,121,984	\$ 1,320,394	\$ 11,650,646
Restricted cash and investments	816,681	-	-	-	816,681
Receivables:					
Accounts and taxes	231,407	127,037	-	(241)	358,203
Interest	17,417	10,468	20,493	7,397	55,775
Intergovernmental	871,780	3,772	139,847	87,238	1,102,637
Due from other funds	1,056,773	-	-	-	1,056,773
Advances to other funds	-	1,557,120	-	125,000	1,682,120
Loans and notes receivable	-	-	-	49,737	49,737
<b>Total assets</b>	<b>\$ 8,346,681</b>	<b>\$ 2,554,042</b>	<b>\$ 4,282,324</b>	<b>\$ 1,589,525</b>	<b>\$ 16,772,572</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 389,693	\$ -	\$ 51	\$ 53,310	\$ 443,054
Accrued wages	177,357	-	1,870	2,252	181,479
Unearned revenues	400,925	-	-	-	400,925
Deposits payable	450	-	-	-	450
Due to other funds	-	-	-	53,743	53,743
Advances from other funds	6,196,105	-	-	-	6,196,105
<b>Total liabilities</b>	<b>7,164,530</b>	<b>-</b>	<b>1,921</b>	<b>109,305</b>	<b>7,275,756</b>
<b>FUND BALANCES (DEFICITS)</b>					
Restricted					
Streets and roads	-	2,554,041	4,280,403	1,350,150	8,184,594
Parks and recreation	-	-	-	138,195	138,195
Community development	-	-	-	83,237	83,237
Transit	-	-	-	7,459	7,459
Assigned - subsequent year budget deficit	1,692,877	-	-	-	1,692,877
Unassigned	(510,726)	-	-	(98,821)	(609,547)
<b>Total fund balances (deficits)</b>	<b>1,182,151</b>	<b>2,554,041</b>	<b>4,280,403</b>	<b>1,480,220</b>	<b>9,496,815</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 8,346,681</b>	<b>\$ 2,554,041</b>	<b>\$ 4,282,324</b>	<b>\$ 1,589,525</b>	<b>\$ 16,772,571</b>

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

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

## Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds	\$ 9,496,815
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Capital assets used in Governmental Activities are not current resources and therefore, are not reported in the Governmental Funds Balance Sheet.

Capital assets	63,304,780
Less: accumulated depreciation	(31,162,195)

Long-term liabilities are not due in the current period and, therefore are not reported in the governmental funds.

Compensated absences	(295,502)
Subscription payable	(187,478)
Revenue bonds payable	(525,000)
COPS	(838,090)
Settlement payable	(4,097,336)
Finance purchases	(327,976)
Net pension liability	(9,523,779)
Interest payable	(13,853)
OPEB liability	(1,056,644)

In governmental funds, bond discounts are recognized as other financing sources in the period they are incurred. In the government-wide statements bond discounts are amortized over the life of the debt.

5,218

Deferred outflows and inflows of resources relating to OPEB: In governmental funds deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	147,590
Deferred inflows of resources relating to OPEB	(689,621)

Deferred outflows and inflows of resources relating to pensions: In governmental funds deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	3,893,457
Deferred inflows of resources relating to pensions	(344,644)

Net position of governmental activities	<u>\$ 27,785,742</u>
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The notes to the basic financial statements are an integral part of this statement.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

	Special Revenue Funds				Total Governmental Funds
	General	Street Improvement Fund	Local Transportation Fund	Nonmajor Governmental Funds	
<b>REVENUES</b>					
Property taxes	\$ 408,606	\$ -	\$ -	\$ -	\$ 408,606
Sales taxes	1,551,145	-	-	-	1,551,145
Measure O taxes	1,704,543	-	-	-	1,704,543
Utility users' taxes	968,607	-	-	-	968,607
Other taxes	2,067,000	-	-	76,071	2,143,071
Street improvement program	-	975,951	-	-	975,951
Intergovernmental	1,932,456	-	933,348	939,765	3,805,569
Fines and forfeitures	41,862	-	-	-	41,862
Licenses and permits	710,291	-	-	5,850	716,141
Use of money and property	294,504	89,800	95,084	34,703	514,091
Charges for services	81,021	-	-	-	81,021
Other, donations, and reimbursements	381,746	-	-	919	382,665
<b>Total revenues</b>	<b>10,141,781</b>	<b>1,065,751</b>	<b>1,028,432</b>	<b>1,057,308</b>	<b>13,293,272</b>
<b>EXPENDITURES</b>					
Current:					
General government	1,250,337	-	-	96,142	1,346,479
Public Safety	6,144,475	-	-	-	6,144,475
Parks and Recreation	286,551	-	-	-	286,551
Public works	918,195	-	-	-	918,195
Streets and roads	522,784	-	153,820	349,414	1,026,018
Community development	327,187	-	-	-	327,187
Capital outlay	2,485,105	35,000	34,129	45,483	2,599,717
Debt service:					
Principle retirement	366,097	49,861	93,663	-	509,621
Interest and fiscal charges	86,066	11,276	26,097	-	123,439
<b>Total expenditures</b>	<b>12,386,797</b>	<b>96,137</b>	<b>307,709</b>	<b>491,039</b>	<b>13,281,682</b>
Excess (deficiency) of revenues over (under) expenditures	(2,245,016)	969,614	720,723	566,269	11,590
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from disposal of capital assets	10,788	-	-	-	10,788
Transfers in	2,374,017	-	-	-	2,374,017
Transfers out	-	(493,937)	(656,056)	(390,613)	(1,540,606)
<b>Total other financing sources (uses)</b>	<b>2,384,805</b>	<b>(493,937)</b>	<b>(656,056)</b>	<b>(390,613)</b>	<b>844,199</b>
<b>Net change in fund balances</b>	<b>139,789</b>	<b>475,677</b>	<b>64,667</b>	<b>175,656</b>	<b>855,789</b>
Fund balances (deficits) - beginning	(1,355,376)	2,078,364	4,215,736	1,304,564	6,243,288
Restatement - error correction	2,397,738	-	-	-	2,397,738
Fund balances (deficits) - beginning, restated	1,042,362	2,078,364	4,215,736	1,304,564	8,641,026
<b>Fund balances (deficits) - ending</b>	<b>\$ 1,182,151</b>	<b>\$ 2,554,041</b>	<b>\$ 4,280,403</b>	<b>\$ 1,480,220</b>	<b>\$ 9,496,815</b>

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

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities**

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Reconciliation of the change in fund balances – total governmental funds to the change in net position of governmental activities:

Net change in fund balances – total governmental funds \$ 855,789

Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. The amount by which capital outlay exceeded depreciation/amortization in the current period as follows:

Capital outlay	3,913,918	
Capital contribution	(208,276)	
Book value of disposals	(32,318)	
Depreciation /amortization	<u>(1,448,327)</u>	
		2,224,997

In governmental funds, repayments of long-term debt are reported as expenditures. In the governmental-wide statements repayments of long-term debt are reported as reductions of liabilities. 537,203

In governmental funds proceeds from subscription liabilities are reported as other financing sources. In the government-wide statements, proceeds from subscription liabilities are reported as additions to long-term debt. 25,291

Interest is not accrued in the governmental funds. However, it is to be accrued in the statement of activities. This is the net change. 2,429

Other postemployment benefits reported in the governmental funds included cash payments made into the trust fund and payments on behalf of retirees. In the statement of activities, OPEB expense included the change in the net OPEB liability and related change in OPEB liability and related change in OPEB amounts for deferred outflows of resources and deferred inflows of resources. (92,260)

In the statement of activities compensated absences are measured by the amounts earned during the fiscal year. In governmental funds however expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year the difference between compensated absences paid and compensated absences earned was: 39,041

Amortization of bond discounts is not an expense of the governmental funds but under the full accrual method is a component of interest expense. (3,481)

In governmental funds pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was: (467,877)

Some revenues reported in the statement of activities are not considered available to finance current expenditures and therefore are not reported as revenues in the governmental funds. (240,888)

Change in net position of governmental activities \$ 2,880,244

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

**CITY OF LINDSAY | JUNE 30, 2024**

Proprietary Funds  
Statement of Net Position

	Enterprise Funds				Total Enterprise Funds
	Water Fund	Sewer Fund	Refuse Fund	Wellness Center Fund	
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ -	\$ 1,424,154	\$ 272,341	\$ -	\$ 1,696,495
Receivables:					
Accounts and taxes	134,694	297,858	36,252	60,874	529,678
Interest	15	6,369	468	2	6,854
Intergovernmental	451	2,604	14,529	-	17,584
Leases	-	-	-	902,855	902,855
Total current assets	<u>135,160</u>	<u>1,730,985</u>	<u>323,590</u>	<u>963,731</u>	<u>3,153,466</u>
Noncurrent assets:					
Advances to other funds	1,770,597	2,341,466	401,922	-	4,513,985
Capital assets, net of accumulated depreciation	<u>8,706,619</u>	<u>8,438,251</u>	<u>4,765</u>	<u>7,466,166</u>	<u>24,615,801</u>
Total noncurrent assets	<u>10,477,216</u>	<u>10,779,717</u>	<u>406,687</u>	<u>7,466,166</u>	<u>29,129,786</u>
Total assets	<u>10,612,376</u>	<u>12,510,702</u>	<u>730,277</u>	<u>8,429,897</u>	<u>32,283,252</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
OPEB related	23,241	17,643	6,005	16,130	63,019
Pension related	<u>494,468</u>	<u>199,973</u>	<u>157,284</u>	<u>229,195</u>	<u>1,080,920</u>
Total deferred outflows of resources	<u>517,709</u>	<u>217,616</u>	<u>163,289</u>	<u>245,325</u>	<u>1,143,939</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	153,116	54,346	15,200	31,900	254,562
Accrued wages	11,517	10,825	3,914	10,487	36,743
Accrued interest	24,063	79,100	-	34,555	137,718
Deposits payable	12,980	-	-	400	13,380
Due to other funds	476,736	-	-	526,294	1,003,030
Compensated absences - current	16,386	10,839	2,181	10,125	39,531
Bonds and other long-term debt - current	<u>65,450</u>	<u>205,376</u>	<u>-</u>	<u>57,915</u>	<u>328,741</u>
Total current liabilities	<u>760,248</u>	<u>360,486</u>	<u>21,295</u>	<u>671,676</u>	<u>1,813,705</u>
Noncurrent liabilities:					
Compensated absences	14,535	9,344	-	7,194	31,073
Bonds and other long-term debt	1,302,678	6,675,137	-	1,670,879	9,648,694
Other post employment benefits (OPEB) liability	166,389	126,309	42,991	115,476	451,165
Net pension liability	<u>1,291,023</u>	<u>522,114</u>	<u>410,659</u>	<u>598,408</u>	<u>2,822,204</u>
Total noncurrent liabilities	<u>2,774,625</u>	<u>7,332,904</u>	<u>453,650</u>	<u>2,391,957</u>	<u>12,953,136</u>
Total liabilities	<u>3,534,873</u>	<u>7,693,390</u>	<u>474,945</u>	<u>3,063,633</u>	<u>14,766,841</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Leases	-	-	-	836,949	836,949
OPEB related	108,594	82,436	28,058	75,365	294,453
Pension related	<u>88,256</u>	<u>28,128</u>	<u>24,608</u>	<u>35,770</u>	<u>176,762</u>
Total deferred inflows of resources	<u>196,850</u>	<u>110,564</u>	<u>52,666</u>	<u>948,084</u>	<u>1,308,164</u>
<b>NET POSITION</b>					
Net investment in capital assets	7,338,491	1,557,738	4,765	5,737,372	14,638,366
Unrestricted	<u>59,871</u>	<u>3,366,626</u>	<u>361,190</u>	<u>(1,073,867)</u>	<u>2,713,820</u>
Total net position	<u>\$ 7,398,362</u>	<u>\$ 4,924,364</u>	<u>\$ 365,955</u>	<u>\$ 4,663,505</u>	<u>\$ 17,352,186</u>

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

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**  
Proprietary Funds  
Statement of Revenues, Expenses and Changes in Net Position

	Enterprise Funds				Total Enterprise Funds
	Water Fund	Sewer Fund	Refuse Fund	Wellness Center Fund	
Operating revenues:					
Charges for services	\$ 1,699,528	\$ 1,562,222	\$ 958,667	\$ 337,070	\$ 4,557,487
Intergovernmental	-	6,215	-	285,000	291,215
Other operating revenues	31,389	-	920	202,291	234,600
Total operating revenues	<u>1,730,917</u>	<u>1,568,437</u>	<u>959,587</u>	<u>824,361</u>	<u>5,083,302</u>
Operating expenses:					
Salaries and benefits	475,544	523,622	242,100	443,871	1,685,137
Maintenance and operations	1,106,432	699,873	721,921	574,461	3,102,687
Amortization and Depreciation	360,311	448,886	1,545	193,996	1,004,738
Total operating expenses	<u>1,942,287</u>	<u>1,672,381</u>	<u>965,566</u>	<u>1,212,328</u>	<u>5,792,562</u>
Operating income (loss)	<u>(211,370)</u>	<u>(103,944)</u>	<u>(5,979)</u>	<u>(387,967)</u>	<u>(709,260)</u>
Nonoperating revenues (expenses):					
Investment income (loss)	69	69,449	10,319	49,538	129,375
Interest expense	(46,485)	(150,301)	-	(75,490)	(272,276)
Total nonoperating revenues (expenses)	<u>(46,416)</u>	<u>(80,852)</u>	<u>10,319</u>	<u>(25,952)</u>	<u>(142,901)</u>
Income (loss) before transfers and capital contributions	<u>(257,786)</u>	<u>(184,796)</u>	<u>4,340</u>	<u>(413,919)</u>	<u>(852,161)</u>
Transfers and capital contributions					
Capital contributions	208,276	-	-	-	208,276
Transfer out	(806,373)	(13,519)	(13,519)	-	(833,411)
Total transfers and capital contributions	<u>(598,097)</u>	<u>(13,519)</u>	<u>(13,519)</u>	<u>-</u>	<u>(625,135)</u>
Changes in net position	<u>(855,883)</u>	<u>(198,315)</u>	<u>(9,179)</u>	<u>(413,919)</u>	<u>(1,477,296)</u>
Net position (deficit) - beginning, as previously presented	7,972,047	5,025,425	412,355	5,159,397	18,569,224
Error correction	282,198	97,254	(37,221)	(81,973)	260,258
Net position (deficit) - beginning, as restated	<u>8,254,245</u>	<u>5,122,679</u>	<u>375,134</u>	<u>5,077,424</u>	<u>18,829,482</u>
Net position (deficit) - ending	<u>\$ 7,398,362</u>	<u>\$ 4,924,364</u>	<u>\$ 365,955</u>	<u>\$ 4,663,505</u>	<u>\$ 17,352,186</u>

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

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Proprietary Funds

Statement of Cash Flows

	Enterprise Funds				Total Enterprise Funds
	Water Fund	Sewer Fund	Refuse Fund	Wellness Center Fund	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 1,806,776	\$ 1,412,278	\$ 956,337	\$ 838,401	\$ 5,013,792
Payments to suppliers	(1,300,577)	(697,165)	(716,962)	(567,573)	(3,282,277)
Payments to employees	(516,926)	(453,535)	(224,271)	(410,507)	(1,605,239)
Net cash provided by (used for) operating activities	(10,727)	261,578	15,104	(139,679)	126,276
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Interfund borrowing	68,100	-	-	-	68,100
(Loans) repayments to/from other funds	476,736	-	-	404,883	881,619
Transfer out	(806,373)	(13,519)	(13,519)	-	(833,411)
Net cash provided by (used for) non-capital and related financing activities	(261,537)	(13,519)	(13,519)	404,883	116,308
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Principal payments on lease liabilities	-	-	-	(10,145)	(10,145)
Cash received from grants	2,195	53,339	(2,026)	-	53,508
Principal payments on long-term debt	(63,389)	(198,792)	-	(55,554)	(317,735)
Interest paid	(46,485)	(150,301)	-	(76,571)	(273,357)
Acquisition and construction of capital assets	(321,816)	-	-	(172,471)	(494,287)
Net cash provided by (used for) capital and related financing activities	(429,495)	(295,754)	(2,026)	(314,741)	(1,042,016)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	64	69,396	10,781	49,537	129,778
Net cash provided by (used for) investing activities	64	69,396	10,781	49,537	129,778
Increase (decrease) in cash and cash equivalents	(701,695)	21,701	10,340	-	(669,654)
Cash and cash equivalents - beginning	701,695	1,402,453	262,001	-	2,366,149
Cash and cash equivalents - ending	\$ -	\$ 1,424,154	\$ 272,341	\$ -	\$ 1,696,495
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>					
Operating income (loss)	\$ (211,370)	\$ (103,944)	\$ (5,979)	\$ (387,967)	\$ (709,260)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	360,311	448,886	1,545	193,996	1,004,738
Changes in operating assets, liabilities and deferred outflows/inflows of resources:					
(Increase) decrease in accounts receivable	72,859	(156,159)	(3,250)	14,340	(72,210)
(Increase) decrease in deferred outflow of resources - OPEB related	(164,324)	(109,277)	(31,741)	(87,843)	(393,185)
Increase (decrease) in accounts payable	(194,145)	2,708	4,959	6,888	(179,590)
Increase (decrease) in accrued wages	4,296	4,280	1,086	1,778	11,440
Increase (decrease) in deposits payable	3,000	-	-	(300)	2,700
Increase (decrease) in OPEB	(25,911)	-	-	-	(25,911)
Increase (decrease) in net pension liability	150,724	-	-	-	150,724
Increase (decrease) in compensated absences	(6,167)	(3,352)	(6,570)	(6,570)	(22,659)
Increase (decrease) in deferred inflows of resources - OPEB related	-	(1,588)	(13,515)	(16,290)	(31,393)
Increase (decrease) in deferred inflows of resources - Pension related	-	180,024	68,569	142,289	390,882
Net cash provided by (used for) operating activities	\$ (10,727)	\$ 261,578	\$ 15,104	\$ (139,679)	\$ 126,276

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

**CITY OF LINDSAY | JUNE 30, 2024**

## Fiduciary Funds

## Statement of Net Position

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	Private-Purpose Trust Fund	Custodial Fund
<b>ASSETS</b>		
Cash and investments	\$ 845,625	\$ -
Restricted cash and investments	183	
Receivables:		
Interest	94	-
Loans and Notes Receivable	<u>802,161</u>	<u>10,363,203</u>
 Total assets	 <u>1,648,063</u>	 <u>10,363,203</u>
 <b>LIABILITIES</b>		
Accounts payable	-	2,047
Accrued wages	-	2,202
Accrued interest	147,857	-
Due to the City	-	147,935
Noncurrent liabilities:		
Due within one year	9,015,000	-
Due in more than one year	<u>535,000</u>	<u>-</u>
 Total liabilities	 <u>9,697,857</u>	 <u>152,184</u>
 <b>NET POSITION</b>		
Restricted for individuals, organizations and other governments	<u>\$ (8,049,794)</u>	<u>\$ 10,211,019</u>

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

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Fiduciary Funds

Statement of Changes in Net Position

	Private-Purpose Trust Fund	Custodial Fund
<b>ADDITIONS</b>		
Property taxes	\$ 903,956	\$ -
Use of money and property	-	30,100
Other	<u>5,297</u>	<u>1,154</u>
Total additions	<u>909,253</u>	<u>31,254</u>
<b>DEDUCTIONS</b>		
Administrative expenses	8,664	1,720
Interest expense	282,535	-
Program income disbursement to HCD	<u>-</u>	<u>347,309</u>
Total deductions	<u>291,199</u>	<u>349,029</u>
Changes in fiduciary net position	618,054	(317,775)
Fiduciary net position (deficit) - beginning	<u>(8,667,848)</u>	<u>10,528,794</u>
Fiduciary net position (deficit) - ending	<u>\$ (8,049,794)</u>	<u>\$ 10,211,019</u>

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

## NOTES TO THE BASIC FINANCIAL STATEMENTS

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Financial Reporting Entity**

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

**B. Basis of Accounting and Measurement Focus**

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

**Government-Wide Financial Statements**

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

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

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**B. Basis of Accounting and Measurement Focus** (Continued)

**Government-Wide Financial Statements** (Continued)

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

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

**Governmental Fund Financial Statements**

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

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

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

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

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

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

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**B. Basis of Accounting and Measurement Focus** (Continued)

**Proprietary Fund Financial Statements**

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

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

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

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

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

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

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

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

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

**Fiduciary Fund Financial Statements**

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

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity**

**Cash, Cash Equivalents, and Investments**

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

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

Participant's equity in an investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants annually. During the fiscal year ended June 30, 2023, the City had not entered into any legally binding guarantees to support the participant equity in the investment pool.

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

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

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity** (Continued)

**Cash, Cash Equivalents, and Investments** (Continued)

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

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

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

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

**Interfund Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as interfund receivables/interfund payables (i.e., the current portion of interfund loans) or advances to/from other funds (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as interfund receivables or interfund payables.

**Lease Receivable**

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the City may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity** (Continued)

**Prepays**

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

**Capital Assets**

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

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

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

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

Assets	Year
Buildings and improvements	50
Public domain infrastructure	50
System infrastructure	30
Vehicles	5
Office equipment	5
Computer equipment	5

**Right of Use Assets**

The City has recorded right of use lease assets as a result of implementing Governmental Accounting Standards Board Statement (GASB) Statement Number 87 “Leases” and GASB Statement Number 96 “Subscription-Based Information Technology Arrangements” (SBITAs). The right of use assets are initially measured at an amount equal to the initial measurement of the related lease or subscription liability plus any lease or subscription payments made prior to the lease or subscription term, less lease or subscription incentives, and plus ancillary charges necessary to place the lease or subscription asset into service. The right of use assets are amortized on a straight-line basis over the life of the related lease or subscription asset.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity** (Continued)

**Encumbrances**

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

**Pensions**

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

**Other Postemployment Benefits (OPEB)**

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used: June 30, 2024, Valuation Date, June 30, 2023, Measurement Date, July 1, 2023, through June 30, 2024 Measurement Period. Investments are reported at fair value.

**Property Taxes**

Tulare County is responsible for the assessment, collection, and apportionment of property taxes for all taxing jurisdictions. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and March 1. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the county for late payments. Property taxes are accounted for in the General Fund and the Private-Purpose Trust Fund (formally the City's Redevelopment Agency). Property tax revenues are recognized when they become measurable and available to finance current liabilities.

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

**Unearned Revenue**

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity** (Continued)

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three types of items that qualify for reporting in this category. The first item is the deferred gain on debt refunding which is reported in the fiduciary funds statement of net position. A deferred gain on debt refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is the deferred assets of the City's pension plans investments as determined by California Public Employees' Retirement System (CalPERS) in accordance with GASB Statement No. 68, which is reported in the government-wide statement of net position and the proprietary fund statement of net position. The third item is the deferred inflows/outflows associated with the City's OPEB plan in accordance with GASB Statement No. 75, which is reported in the government-wide statement of net position. Please see the accompanying Notes 9 and 11 to the financial statements for more details on these amounts.

In addition to liabilities, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that meet the criterion for this category – unavailable revenue, leases, and pension and OPEB deferrals.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized as revenue of the current period. Revenue must also be susceptible to accrual; it must be both measurable and available to finance expenditures of the current fiscal period. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding deferred inflow of resources. This type of deferred inflow is unique to governmental funds, since it is tied to the modified accrual basis of accounting, which is used only in connection with governmental funds.

**Compensated Absences**

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity** (Continued)

**Long-Term Debt**

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

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

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

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

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

**Self-Insurance**

The City is a member of Public Risk Innovation, Solutions, and Management (PRISM), a member-directed risk-sharing pool of public agencies that provides risk coverage programs and risk management services. The City participates in PRISM for workers' compensation and liability coverage. See Note 10 for additional information on this coverage.

**Net Position**

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

In the government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements, net position is reported in three categories: net investment in capital assets, restricted, and unrestricted. Net position that is net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position represents the portion of net position that has external constraints placed on it by parties outside of the City, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity** (Continued)

**Fund Balance**

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

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

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

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

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

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

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

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

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity** (Continued)

**Use of Estimates**

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

**New Accounting Pronouncements**

Governmental Accounting Standard Board Statement No. 100

In fiscal year 2023-24, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62. GASB 100 enhances accounting and financial reporting requirements for accounting changes and error corrections, including clarification of the reporting of changes in accounting principles, changes in accounting estimates, changes to or within the financial reporting entity, and error corrections. As a result of implementing this statement, the City reported a restatement of beginning balances, as further described in Note 14.

**Future Accounting Pronouncements**

The City will implement the following GASB pronouncements in future fiscal years:

The provisions of Statement No. 101 “Compensated Absences” are effective for fiscal years beginning after December 15, 2023.

The provisions of Statement No. 102 “Certain Risk Disclosures” are effective for fiscal years beginning after June 15, 2024.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Control and Accounting**

The City Council is required to adopt an annual budget resolution by July 1st of each fiscal year for the General Fund, special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

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

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

**B. Deficit Fund Balances/Net Position**

The Special Assessment Districts special revenue fund has a deficit fund balance of \$8,564 which is expected to be alleviated through future revenues.

The State parks special revenue fund has a deficit fund balance of \$53,743 that should be alleviated as reimbursements are received from the State.

Private purpose trust fund has a deficit net position of \$8,049,794 which is primarily attributable to enforceable obligations outstanding following the dissolution of the former Redevelopment Agency, which exceed the assets presently held by the Successor Agency. Under the redevelopment dissolution process, the Successor Agency is responsible for payment of these obligations, while related funding is provided over time from distributions of the Redevelopment Property Tax Trust Fund. Accordingly, management expects the deficit net position to be addressed through future receipt of such distributions and the ongoing retirement of outstanding debt and other enforceable obligations.

**NOTE 3 – CASH AND INVESTMENTS**

Cash and investments at June 30, 2024 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of Net Position			Total
	Governmental Activities	Business-Type Activities	Fiduciary Funds	
Cash and investments	\$ 11,650,646	\$ 1,696,495	\$ 845,625	\$ 14,192,766
Restricted cash and investments	816,681	-	183	816,864
<b>Total cash and investments</b>	<b>\$ 12,467,327</b>	<b>\$ 1,696,495</b>	<b>\$ 845,808</b>	<b>\$ 15,009,630</b>

Cash and investments consist of the following as of June 30, 2024:

Cash on hand	\$ 1,100
Deposits with financial institutions	4,454,670
Investments	10,553,860
<b>Total cash and investments</b>	<b>\$ 15,009,630</b>

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 trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California government Code or the City's investment policy.

**A. Investments Authorized by the California Government Code and the City's Investment Policy**

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Obligations	5 years	Unlimited	None
U.S. Government Agency Issues	5 years	Unlimited	None
Certificates of Deposits	5 years	30%	30%
State of California Local Agency Investment Fund (State Pool)	N/A	Unlimited	\$ 7,500,000
Rated Debt Security of State of California or California Local Agency	N/A	25%	25%

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

**NOTE 3 – CASH AND INVESTMENTS** (Continued)

**B. Investments Authorized by Debt Agreements**

Investment of debt proceeds held by bond trustees 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 trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Government Sponsored Enterprise Securities	None	None	None
Bankers Acceptances	180 days	40%	10%
Commercial Paper	270 days	25%	10%
Money Market Funds	N/A	None	None
Investment Contracts	30 years	None	None
Tulare County Pooled Fund	N/A	10%	None
State of California Local Agency Investment Fund (State Pool)	N/A	Unlimited	None

**C. Disclosures Relating to 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 that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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	13 to 24 Months	25 to 60 Months	More than 60 Months
Local Agency Investment Fund	\$ 4,638,977	\$ 4,638,977	\$ -	\$ -	\$ -
U.S. Treasury Securities	3,727,680	3,727,680	-	-	-
Money Market Funds	204,992	204,992	-	-	-
Certificates of Deposits	<u>1,982,211</u>	<u>1,350,185</u>	<u>539,791</u>	<u>92,235</u>	<u>-</u>
Total	<u>\$ 10,553,860</u>	<u>\$ 9,921,834</u>	<u>\$ 539,791</u>	<u>\$ 92,235</u>	<u>\$ -</u>

**NOTE 3 – CASH AND INVESTMENTS** (Continued)

**D. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations**

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

**E. Disclosures Relating to 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 by (where applicable) the California Government Code, the City’s investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Total	AAA	AAAm	Not Rated
Local Agency Investment Fund	\$ 4,638,977	\$ -	\$ -	\$ 4,638,977
U.S. Treasury Securities	3,727,680	-	-	3,727,680
Money Market Funds	204,992	-	-	204,992
Certificates of Deposits	1,350,185	-	-	1,350,185
Total	\$ 9,921,834	\$ -	\$ -	\$ 9,921,834

**F. Concentration of Credit Risk**

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no 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 investments. Since the City pooled all of its investments, there were no investments in any one issuer that represented 5% or more of total investments by reporting unit.

**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 government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government 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 state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City’s deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2024, all of the City’s deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

**NOTE 3 – CASH AND INVESTMENTS** (Continued)

**H. Investment in State Investment Pool**

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City’s investment in this pool is reported in the accompanying financial statements at amounts based upon the City’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**I. Fair Value Measurements**

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and,
- Level 3: Investments reflect prices based upon unobservable sources.

The City has the following recurring fair value measurements as of June 30, 2024:

Investments by Fair Value	Totals	Quoted Prices Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Not Applicable
Local Agency Investment Fund	\$ 4,638,977	\$ -	\$ -	\$ -	\$ 4,638,977
U.S. Treasury Securities	3,727,680	3,727,680	-	-	-
Money Market Funds	204,992	-	-	-	204,992
Certificates of Deposits	1,350,185	-	1,350,185	-	-
Total	<u>\$ 9,921,834</u>	<u>\$ 3,727,680</u>	<u>\$ 1,350,185</u>	<u>\$ -</u>	<u>\$ 4,843,969</u>

**NOTE 4 – INTERFUND TRANSACTIONS**

The following represents the interfund activity of the City for the fiscal year ended June 30, 2024:

**A. Due To/ From Other Funds**

Current interfund balances arise in the normal course of business and to assist funds with negative cash balance at the fiscal year end. They are expected to be repaid shortly after the end of the fiscal year.

The City allocates negative interest to funds that have a negative cash balance.

Fund	From	Due To
Major governmental fund:		
General fund	\$ 1,056,773	\$ -
Major enterprise fund:		
Water fund	-	476,736
Wellness center fund	-	526,294
Nonmajor governmental fund:		
State park special revenue fund	-	53,743
	<u>                    </u>	<u>                    </u>
Total	<u>\$ 1,056,773</u>	<u>\$ 1,056,773</u>

**B. Transfers**

With council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditures on behalf of another fund.

Fund	Transfers in	Transfers out
Major governmental fund:		
General fund	\$ 2,374,017	\$ -
Street improvement fund	-	493,937
Local transportation fund	-	656,056
Major enterprise fund:		
Water fund	-	806,373
Sewer fund	-	13,519
Refuse fund	-	13,519
Nonmajor governmental fund:		
Gas tax	-	326,500
State park special revenue fund	-	64,113
	<u>                    </u>	<u>                    </u>
Total	<u>\$ 2,374,017</u>	<u>\$ 2,374,017</u>

**NOTE 4 – INTERFUND TRANSACTIONS** (Continued)

**C. Advances To/ From Other Funds**

As of June 30, 2024, the City had the following advances to/from other funds.

Fund	Advance to other funds	Advance from other funds
Major governmental fund:		
General fund	\$ -	\$ 6,196,105
Street improvement fund	1,557,120	-
Local transportation fund	-	-
Major enterprise fund:		
Water fund	1,770,597	-
Sewer fund	2,341,466	-
Refuse fund	401,922	-
Nonmajor governmental fund:		
Park improvements fund	90,000	-
Curb and Gutter fund	35,000	-
Total	<u>\$ 6,196,105</u>	<u>\$ 6,196,105</u>

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

In response to the State Auditor’s report, and in accordance with the City of Lindsay’s Corrective Action Plan, City staff prepared a Formal Repayment Plan for consideration by the Lindsay City Council. This plan recorded the advances to and from funds previously vacated at their originally vacated amounts. While the total amount remained unchanged, the amortization terms and schedules were modified to allow the City to make annual payments based on priority beginning in fiscal year 2022-2023.

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

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

The City repaid \$68,100 in Fiscal Year 2023-2024.

**NOTE 5 – LOANS AND NOTES RECEIVABLE**

**A. Notes Receivable**

At June 30, 2024, the City’s loans and notes receivable consisted of the following:

	Non-Major Governmental Funds		Fiduciary Funds		Total
	Community Development Fund	Curb and Gutter Fund	Private-Purpose Trust Fund	Custodial Fund	
Individuals 7% unsecured notes with annual principal and interest payments	\$ -	\$ 1,375	\$ -	\$ -	\$ 1,375
Non-interest and below market rate secured notes with deferred payments of monthly principal and interest. Collateralized by trust deeds on improved property.	48,362	-	802,161	10,363,203	11,213,726
Total	\$ 48,362	\$ 1,375	\$ 802,161	\$ 10,363,203	\$ 11,215,101

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

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

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

**C. Related Party Transactions**

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

**NOTE 6 – CAPITAL ASSETS**

The City has reported all capital assets including infrastructure in the government-wide Statement of Net Position. The City elected to use the basic approach as defined by GASB Statement No. 34 for all infrastructure reporting, whereby depreciation expense and accumulated depreciation have been recorded.

A summary of changes in capital assets for the City’s governmental activities for the fiscal year ended June 30, 2024 is as follows:

	Balance at July 1, 2023	Restatement Adjustments	Restated Balance at July 1, 2023	Additions	Retirements	Transfers	Balance at June 30, 2024
<b>Governmental Activities</b>							
Capital assets not being depreciated:							
Land	\$ 2,909,259	\$ -	\$ 2,909,259	\$ -	\$ -	\$ -	\$ 2,909,259
Construction in progress	4,150,539	(1,614,035)	2,536,504	1,607,750	-	(585,478)	3,558,776
Total capital assets not being depreciated	7,059,798	(1,614,035)	5,445,763	1,607,750	-	(585,478)	6,468,035
Capital assets being depreciated/amortized:							
Subscription-based information technology arrangements	276,295	-	276,295	-	-	-	276,295
Buildings	4,118,468	-	4,118,468	-	-	-	4,118,468
Infrastructure	43,629,962	980,489	44,610,451	253,200	-	-	44,863,651
Machinery and equipment	5,197,881	-	5,197,881	2,052,968	(49,720)	377,202	7,578,331
Total capital assets being depreciated/amortized	53,222,606	980,489	54,203,095	2,306,168	(49,720)	377,202	56,836,745
Less accumulated depreciation/amortization for:							
Subscription-based information technology arrangements	(55,259)	-	(55,259)	(55,259)	-	-	(110,518)
Buildings	(1,728,753)	-	(1,728,753)	(74,316)	-	-	(1,803,069)
Infrastructure	(24,017,010)	(19,610)	(24,036,620)	(891,448)	-	-	(24,928,068)
Machinery and equipment	(3,910,638)	-	(3,910,638)	(427,304)	17,402	-	(4,320,540)
Total accumulated depreciation/amortization	(29,711,660)	(19,610)	(29,731,270)	(1,448,327)	17,402	-	(31,162,195)
Total capital assets being depreciated/amortized, net	23,510,946	960,879	24,471,825	857,841	(32,318)	377,202	25,674,550
Governmental activities capital assets, net	\$ 30,570,744	\$ (653,156)	\$ 29,917,588	\$ 2,465,591	\$ (32,318)	\$ (208,276)	\$ 32,142,585

Depreciation/amortization was charged to functions/programs of the primary government as follows:

Governmental Activities	Amount
General government	\$ 804,109
Public safety	332,902
Parks and recreation	54,757
Public works	49,260
Community development	207,299
Total - governmental activities	\$ 1,448,327

**CITY OF LINDSAY | JUNE 30, 2024**  
Notes to the Basic Financial Statements

**NOTE 6 – CAPITAL ASSETS (Continued)**

A summary of changes in capital assets for the City’s business-type activities for the fiscal year ended June 30, 2024 is as follows:

	Balance at July 1, 2023	Restatement Adjustments	Balance at July 1, 2023	Additions	Retirements	Transfers	Balance at June 30, 2024
<b>Business-type activities:</b>							
Capital assets not being depreciated:							
Land	\$ 452,670	\$ -	\$ 452,670	\$ -	\$ -	\$ -	\$ 452,670
Construction in progress	35,751	-	35,751	-	-	-	35,751
Total capital assets not being depreciated	<u>488,421</u>	<u>-</u>	<u>488,421</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>488,421</u>
Capital assets being depreciated/amortized:							
Right to use assets-machinery and equipment	704,343	(704,343)	-	-	-	-	-
Buildings	20,660,752	-	20,660,752	-	-	-	20,660,752
Infrastructure	24,058,132	633,547	24,691,679	240,016	-	208,276	25,139,971
Machinery and equipment	684,627	-	684,627	254,271	-	-	938,898
Total capital assets being depreciated/amortized	<u>46,107,854</u>	<u>(70,796)</u>	<u>46,037,058</u>	<u>494,287</u>	<u>-</u>	<u>208,276</u>	<u>46,739,621</u>
Less accumulated depreciation/amortization for:							
Right to use assets-machinery and equipment	(37,152)	37,152	-	-	-	-	-
Buildings	(8,647,147)	-	(8,647,147)	(413,208)	-	-	(9,060,355)
Infrastructure	(12,551,721)	-	(12,551,721)	(499,921)	-	-	(13,051,642)
Machinery and equipment	(408,635)	-	(408,635)	(91,609)	-	-	(500,244)
Total accumulated depreciation/amortization	<u>(21,644,655)</u>	<u>37,152</u>	<u>(21,607,503)</u>	<u>(1,004,738)</u>	<u>-</u>	<u>-</u>	<u>(22,612,241)</u>
Total capital assets being depreciated/amortized, net	<u>24,463,199</u>	<u>(33,644)</u>	<u>24,429,555</u>	<u>(510,451)</u>	<u>-</u>	<u>208,276</u>	<u>24,127,380</u>
Business-type activities capital assets, net	<u>\$ 24,951,620</u>	<u>\$ (33,644)</u>	<u>\$ 24,917,976</u>	<u>\$ (510,451)</u>	<u>\$ -</u>	<u>\$ 208,276</u>	<u>\$ 24,615,801</u>

Depreciation/amortization was charged to functions/programs of the primary government as follows:

Business-type Activities	Amount
Water	\$ 360,311
Sewer	448,886
Refuse	1,545
Wellness Center	<u>193,996</u>
Total	<u>\$ 1,004,738</u>

**NOTE 7 – LONG-TERM DEBT**

A schedule of changes in long-term debt for the fiscal year ended June 30, 2024, is shown below.

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024	Due Within One Year
<b>Governmental Activities</b>					
Direct borrowings and direct placements:					
2008 USDA RD Roads (COP)	\$ 626,760	\$ -	\$ (93,663)	\$ 533,097	\$ 97,643
2010 USDA RD Library (COP)	328,294	-	(23,301)	304,993	24,233
Finance purchase	401,570	-	(73,594)	327,976	76,810
Total direct borrowings and direct placements	<u>1,356,624</u>	<u>-</u>	<u>(190,558)</u>	<u>1,166,066</u>	<u>198,686</u>
Other debt:					
2012 Taxable Lease Revenue Refunding Bonds	680,000	-	(155,000)	525,000	165,000
Bond discount	(8,699)	-	3,481	(5,218)	-
Compensated absences	334,543	193,414	(232,455)	295,502	147,751
Subscription liabilities	212,769	-	(25,291)	187,478	46,014
TCTA settlement	537,327	-	(52,424)	484,903	52,424
Caltrans settlement	149,588	-	(49,861)	99,727	49,861
HCD settlement	3,602,066	-	(89,360)	3,512,706	89,360
Total other debt	<u>5,507,594</u>	<u>193,414</u>	<u>(600,910)</u>	<u>5,100,098</u>	<u>550,410</u>
Total governmental long-term debt	<u>6,864,218</u>	<u>193,414</u>	<u>(791,468)</u>	<u>6,266,164</u>	<u>749,096</u>
<b>Business-type activities:</b>					
Direct borrowings and direct placements:					
2007 USDA Wellness Center (COP)	1,784,348	-	(55,554)	1,728,794	57,915
1999 USDA RD Wastewater Expansion Bonds	4,172,307	-	(187,870)	3,984,437	193,976
2000 USDA RD Water Line Project Bonds	1,431,517	-	(63,389)	1,368,128	65,450
2004 USDA RD Wastewater Project Bonds	336,017	-	(10,922)	325,095	11,400
Total direct borrowings and direct placements	<u>7,724,189</u>	<u>-</u>	<u>(317,735)</u>	<u>7,406,454</u>	<u>328,741</u>
Other debt:					
Compensated absences	93,263	51,855	(74,514)	70,604	39,531
Lindsay Olive Growers Pond Closure	2,570,981	-	-	2,570,981	-
Total other debt	<u>2,664,244</u>	<u>51,855</u>	<u>(74,514)</u>	<u>2,641,585</u>	<u>39,531</u>
Total business-type long-term debt	<u>10,388,433</u>	<u>51,855</u>	<u>(392,249)</u>	<u>10,048,039</u>	<u>368,272</u>
Total long-term debt	<u>\$ 17,252,651</u>	<u>\$ 245,269</u>	<u>\$ (1,183,717)</u>	<u>\$ 16,314,203</u>	<u>\$ 1,117,368</u>

**NOTE 7 – LONG-TERM DEBT** (Continued)

**A. Governmental Activities**

**Revenue Bond Payable**

On November 1, 2012, the City entered into a refunding bond with US Bank National Association for refunding of the City’s \$1,500,000 Mid Valley Services, Inc., promissory note dated November 19, 2009. The annual principal payments are due annually beginning on January 1, 2014. Interest ranging from 4.0% to 6.4% on the bonds is payable on January 1st and July 1st of each fiscal year, commencing on July 1, 2013. As of June 30, 2023, the balance due was \$680,000. These bonds were reclassified from business-type activities to governmental activities due to the transfer of assets and liabilities held in the McDermont Sports Complex Fund. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately.

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

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 165,000	\$ 27,656	\$ 192,656
2026	175,000	17,031	192,031
2027	<u>185,000</u>	<u>5,781</u>	<u>190,781</u>
Total	<u>\$ 525,000</u>	<u>\$ 50,468</u>	<u>\$ 575,468</u>

**Certificates of Participation (COP)**

On October 1, 2008, the City entered into a COP with the United States Department of Agriculture Rural Development Agency (USDA RD) for Tulare Road in the amount of \$1,600,000. The COP has annual principal and interest approximately \$120,000 a year at 4.5% through 2029. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately.

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

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 97,643	\$ 11,995	\$ 109,638
2026	101,793	9,798	111,591
2027	106,119	7,507	113,626
2028	110,630	5,120	115,750
2029	<u>116,912</u>	<u>2,631</u>	<u>119,543</u>
Total	<u>\$ 533,097</u>	<u>\$ 37,051</u>	<u>\$ 570,148</u>

**NOTE 7 – LONG-TERM DEBT** (Continued)

**A. Governmental Activities** (Continued)

**Certificates of Participation (COP)** (Continued)

On May 12, 2010, the City entered into a COP with the USDA RD for the construction of the Library Project in the amount of \$750,000. The COP has annual principal and interest payments of approximately \$37,000 a year at 4.125% through 2036. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately.

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

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 24,233	\$ 12,580	\$ 36,813
2026	25,202	11,582	36,784
2027	26,210	10,542	36,752
2028	27,259	9,450	36,709
2029	28,349	29,508	57,857
2030-2034	159,690	2,582	162,272
2035	<u>14,050</u>	<u>580</u>	<u>14,630</u>
Total	<u>\$ 304,993</u>	<u>\$ 76,824</u>	<u>\$ 381,817</u>

**Finance Purchase Agreement – Fire Truck**

On January 25, 2018, the City entered into a master purchase agreement with PNC Equipment Finance for purchase of a fire truck. The total amount financed by the bank was approximately \$725,819 with interest rate of 4.37%. The payments will be made over a 10-year period. Upon and during the continuance of an event of default, the principal of and interest accrued on all leases may be declared to be due and payable immediately.

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 76,810	\$ 14,332	\$ 91,142
2026	80,167	10,976	91,143
2027	83,670	7,473	91,143
2028	<u>84,113</u>	<u>3,816</u>	<u>87,929</u>
Total	<u>\$ 324,760</u>	<u>\$ 36,597</u>	<u>\$ 361,357</u>

**NOTE 7 – LONG-TERM DEBT** (Continued)

**A. Governmental Activities** (Continued)

**TCTA Settlement Liability**

On April 24, 2012, the City reached a settlement with the Tulare County Transportation Authority (TCTA) in the total amount of \$1,048,443 for repayment of improper spending of for Measure R funds. Pursuant to the settlement, the City agreed to a 21-year repayment plan. The agreement was later revised in 2019 to remove required interest payments, and require 80 installment payments of \$13,105 to be made on a quarterly basis. As of June 30, 2023, the balance of the TCTA settlement liability was \$537,327.

The annual payment requirements for the agreement are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 52,424	\$ -	\$ 52,424
2026	52,424	-	52,424
2027	52,424	-	52,424
2028	52,424	-	52,424
2029	52,424	-	52,424
2030-2034	<u>222,783</u>	-	<u>222,783</u>
Total	<u>\$ 484,903</u>	<u>\$ -</u>	<u>\$ 484,903</u>

**Caltrans Settlement Liability**

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

The annual payment requirements for the agreement are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 49,861	\$ 4,238	\$ 54,099
2026	<u>49,866</u>	<u>2,083</u>	<u>51,949</u>
Total	<u>\$ 99,727</u>	<u>\$ 6,321</u>	<u>\$ 106,048</u>

**NOTE 7 – LONG-TERM DEBT** (Continued)

**A. Governmental Activities** (Continued)

**HCD Settlement Liability**

In September 2020, the City entered into a settlement agreement with the California Department of Housing and Community Development (HCD) related to historical compliance matters involving HCD-administered housing programs. The matters giving rise to the settlement primarily involved prior use of program funds for non-program purposes, as well as other historical program administration issues identified through monitoring and audit activities. Under the terms of the agreement, the City is required to repay \$3,790,786, together with interest at 9%, through an initial payment and annual installments. If the City remains in compliance with the agreement and timely makes the required payments until the outstanding balance is reduced to \$1,100,000, the remaining balance and related accrued interest will be forgiven. The agreement also requires the remittance of certain program funds and income, assignment of related loans receivable, return of specified program-funded assets, and temporarily restricts the City from participating in HCD programs.

The annual payment requirements for the agreement as of June 30, 2024 are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 89,360	\$ -	\$ 89,360
2026	89,360	-	89,360
2027	89,360	-	89,360
2028	89,360	-	89,360
2029	89,360	-	89,360
2030-2034	446,800	-	446,800
2035-2039	446,800	-	446,800
2040-2044	446,800	-	446,800
2045-2049	446,800	-	446,800
2050-2054	446,800	-	446,800
2055-2059	446,800	-	446,800
2060-2064	<u>385,106</u>	<u>-</u>	<u>385,106</u>
<b>Total</b>	<b><u>\$ 3,512,706</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,512,706</u></b>

**NOTE 7 – LONG-TERM DEBT** (Continued)

**A. Governmental Activities** (Continued)

**Subscription Liabilities**

On July 1, 2022, the City entered into a 60 month subscription for the use of Central Square. An initial subscription liability was recorded in the amount of \$235,194. As of June 30, 2024, the value of the subscription liability is \$159,589. The City is required to make annual payments in the amount of \$54,076. The subscription has an interest rate of 7.50%. The value of the right of use asset as of June 30, 2024 of \$235,194 with accumulated amortization of \$94,078 is included with SBITAs on the governmental activities capital assets.

On July 1, 2022, the City entered into a 60 month subscription for the use of Municode. An initial subscription liability was recorded in the amount of \$41,101. As of June 30, 2024, the value of the subscription liability is \$27,889. The City is required to make annual payments in the amount of \$9,450. The subscription has an interest rate of 7.50%. The value of the right of use asset as of June 30, 2024 of \$41,101 with accumulated amortization of \$16,440 is included with SBITAs on the governmental activities capital assets.

The future minimum lease obligations and the net present value of these minimum payments as of June 30, 2024, were as follows:

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 49,465	\$ 14,061	\$ 63,526
2026	53,175	10,351	63,526
2027	57,163	6,363	63,526
2028	<u>27,675</u>	<u>-</u>	<u>27,675</u>
Total	<u>\$ 187,478</u>	<u>\$ 30,775</u>	<u>\$ 218,253</u>

**B. Business-Type Activities**

**Certification of Participation (COP)**

On June 20, 2007, the City entered into a COP with USDA RD for the Wellness Center in the amount of \$1,130,689. The total amount of the COP will be \$3,000,000 if totally drawn. The Wellness Center Fund has annual principal and interest payments of approximately \$129,000 a year at 4.25% through 2044. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately. As of June 30, 2023, the balance of the COP was \$1,784,348.

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

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 57,915	\$ 74,161	\$ 132,076
2026	60,376	71,647	132,023
2027	62,942	69,026	131,968
2028	65,618	66,294	131,912
2029	68,406	63,446	131,852
2030-2034	388,192	270,089	658,281
2035-2039	477,999	178,375	656,374
2040-2044	<u>547,346</u>	<u>65,360</u>	<u>612,706</u>
Total	<u>\$ 1,728,794</u>	<u>\$ 858,398</u>	<u>\$ 2,587,192</u>

**NOTE 7 – LONG-TERM DEBT** (Continued)

**B. Business-Type Activities** (Continued)

**Revenue Bonds Payable**

On November 5, 1999, the City entered into a revenue bond with the USDA RD for the Wastewater Treatment Plant Project for \$7,000,000. The annual principal and interest payments of \$323,470 at 3.25% are through November 27, 2039. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately. As of June 30, 2023, the balance due was \$4,172,307.

The annual debt service requirements for the 1999 USDA RD Wastewater revenue bond are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 193,976	\$ 129,494	\$ 323,470
2026	200,280	123,190	323,470
2027	206,789	116,681	323,470
2028	213,510	109,960	323,470
2029	220,449	103,021	323,470
2030-2034	1,214,485	402,865	1,617,350
2035-2039	1,425,091	192,260	1,617,351
2040	309,857	18,462	328,319
<b>Total</b>	<b>\$ 3,984,437</b>	<b>\$ 1,195,933</b>	<b>\$ 5,180,370</b>

On December 11, 2000, the City entered into a revenue bond with the USDA RD for the Water Line Project for \$2,440,000. The annual principal and interest payments of \$109,874 at 3.25% are through December 11, 2040. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately. As of June 30, 2023, the balance due was \$1,431,517.

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

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 65,450	\$ 44,424	\$ 109,874
2026	67,577	42,297	109,874
2027	69,773	40,101	109,874
2028	72,040	37,834	109,874
2029	74,382	35,492	109,874
2030-2034	409,779	139,591	549,370
2035-2039	480,841	68,529	549,370
2040-2041	128,286	4,823	133,109
<b>Total</b>	<b>\$ 1,368,128</b>	<b>\$ 413,091</b>	<b>\$ 1,781,219</b>

**NOTE 7 – LONG-TERM DEBT** (Continued)

**B. Business-Type Activities** (Continued)

**Revenue Bonds Payable** (Continued)

On June 22, 2004, the City entered into a revenue bond with the USDA RD for the Wastewater Project for \$480,000. The annual principal and interest payments of \$25,623 at 4.375% are through June 28, 2043. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately. As of June 30, 2023, the balance due was \$336,017.

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

For the Year Ending June 30,	Principal	Interest	Total
2025	\$ 11,400	\$ 14,223	\$ 25,623
2026	11,899	13,724	25,623
2027	12,419	13,204	25,623
2028	12,963	12,660	25,623
2029	13,530	12,093	25,623
2030-2034	77,064	51,051	128,115
2035-2039	95,461	32,654	128,115
2040-2043	90,359	9,957	100,316
Total	<u>\$ 325,095</u>	<u>\$ 159,566</u>	<u>\$ 484,661</u>

**Remediation Liability**

The City’s Sewer Fund is responsible for the contamination of two water basins at the City’s sewer plant. The preliminary cost of the clean-up referred to as the Lindsay Olive Growers (LOG) Pond Closure liability is estimated at \$2,570,981. This amount has been accrued as of June 30, 2023. On April 17, 2024, City met with the State to come up with a plan to address the mandated Clean-up Order. There is roughly \$300,000 available from the state to update the estimate and closure plan. Staff is working on the Scope of work to submit to the State to receive the grant.

**NOTE 8 – COMPENSATED LEAVES PAYABLE**

Employees accrue vacation, annual leave, earned time off, and holiday leave up to certain maximums, based on the employee’s bargaining unit. The City accrues the liability for compensated leave as it is earned by employees. The amount of compensated leave payable outstanding was \$366,106 as of June 30, 2024.

The amount due within one year of \$147,751 for Governmental Activities and \$39,531 for Business-Type Activities represents the estimated amount for anticipated retirees. The City typically uses the General Fund to liquidate the liability for compensated absences for governmental funds.

**NOTE 9 – CITY EMPLOYEES’ RETIREMENT PLAN**

**A. General Information**

**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 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.

**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, 2024 are summarized as follows:

	Miscellaneous	
	1st Tier	PEPRA
	Prior to	Prior to
Hire date	January 1, 2013	January 1, 2013
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of annual salary	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8.00%	7.75%
Required employer contribution rates	15.950%	7.680%
	Safety	
	1st Tier	PEPRA
	Prior to	Prior to
Hire Date	January 1, 2013	January 1, 2013
Benefit formula	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of annual salary	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9.00%	13.75%
Required employer contribution rates	24.150%	13.540%

**NOTE 9 – CITY EMPLOYEES’ RETIREMENT PLAN** (Continued)

**A. General Information** (Continued)

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.

The dollar amounts are billed on a monthly basis. The City required a contribution of \$794,921 for the unfunded liability for the fiscal year ended June 30, 2024.

**Contributions**

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

The City’s contributions to the plan recognized as pension expense for the year ended June 30, 2024 were \$1,308,846.

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

As of June 30, 2024 the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$12,345,983.

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, 2023, 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, 2022, rolled forward to June 30, 2023, 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, 2022, and 2023 was as follows:

Proportion - June 30, 2022	0.0987%
Proportion - June 30, 2023	0.0990%
Change - Increase (Decrease)	0.0003%

For the year ended June 30, 2024 the City recognized pension expense of \$1,889,881. At June 30, 2024 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**NOTE 9 – CITY EMPLOYEES’ RETIREMENT PLAN** (Continued)

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions** (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 733,884	\$ -
Differences between expected and actual experience	758,261	88,475
Net differences between projected and actual earnings on plan investments	1,855,792	-
Differences between employer's contributions and the employer's proportionate share of contributions	57,516	322,612
Change in employer's proportion	198,643	110,319
Pension contributions made subsequent to measurement date	<u>1,370,281</u>	<u>-</u>
Total	<u>\$ 4,974,377</u>	<u>\$ 521,406</u>

\$1,370,281 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 ended June 30, 2024. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2025	\$ 905,696
2026	650,917
2027	1,473,434
2028	52,643
2029	-
Thereafter	-

**NOTE 9 – CITY EMPLOYEES’ RETIREMENT PLAN** (Continued)

**C. Actuarial Assumptions**

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90%
Mortality	Derived using CalPERS' Membership Data for all Funds <sup>(2)</sup>

<sup>(1)</sup> Net of pension plan investment expenses, including inflation  
<sup>(2)</sup> The mortality table was developed based on CalPERS specific data.  
The table includes 15 years of mortality improvements using Society of Actuaries Scale 80% of scale MP 2020.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2022 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**

There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017 through June 30, 2021, 7.65% for measurement dates June 30, 2015 through June 30, 2016, and 7.50% for measurement date June 30, 2014.

**D. Discount Rate**

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumes 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.

**NOTE 9 – CITY EMPLOYEES’ RETIREMENT PLAN** (Continued)

**D. Discount Rate** (Continued)

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.

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

Asset Class <sup>(a)</sup>	Assumed Asset Allocation	Real Return Years 1-10 <sup>(a,b)</sup>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	<u>-5.00%</u>	<u>-0.59%</u>
Total	100.0%	

<sup>(a)</sup> An expected inflation of 2.30% used for this period

<sup>(b)</sup> Figures are based on the 2021-22 Asset Liability Management study

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate - 1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 8.9%
\$ 18,141,547	\$ 12,345,983	\$ 7,591,008

**E. Pension Plan Fiduciary Net Position**

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

**NOTE 10 – RISK MANAGEMENT**

Effective July 1, 2023, the City transitioned its risk management coverage from CSJVRMA to PRISM for general liability and workers’ compensation coverage. Management has indicated that coverage under PRISM is substantially the same as coverage previously maintained through CSJVRMA. PRISM is not considered a component unit of the City for financial reporting purposes. There were no significant reductions in insurance coverage during the year, and settlements did not exceed insurance coverage in any of the past three fiscal years.

**NOTE 11 – POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN**

**A. Plan Description**

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

**B. Employees Covered**

As of the June 30, 2024 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	51
Inactive employees	<u>3</u>
Total	<u>54</u>

**C. Contribution**

The contribution requirements of plan members and the City are established and may be amended by the City. The required contribution is based on a projected pay-as-you-go financing requirements, with additional amounts to prefund benefits determined annually by the City Council. For the fiscal year ended June 30, 2024, the City contributed \$57,700 (including implicit subsidy) and zero to prefund benefits. Plan members receiving benefits contributed no amounts to the total premiums. The General Fund has typically been used to liquidate OPEB liabilities for governmental funds.

**D. Total OPEB Liability**

The City’s total OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the total OPEB liability was determined by actuarial valuation dated June 30, 2023. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023 to June 30, 2024
Actuarial Assumptions:	
Actuarial cost method	Entry Age, Level Percent of Pay
Discount Rate	3.93%
Inflation rate	2.50%
Payroll increase	2.75%
Healthcare trend rates	4.00%
Expected rate of return on asset	N/A
Mortality Rate	CalPERS 2021 Experience Study

**NOTE 11 – POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN** (Continued)

**D. Total OPEB Liability** (Continued)

**Discount Rate**

The discount rate estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the real rate of return expected for plan assets plus long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20-year General Obligation municipal bonds. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

Changes in Total OPEB Liability as of June 30, 2024

Balance at June 30, 2023	\$ 1,386,419
Service cost	173,487
Interest	52,717
Assumption changes	(47,114)
Actuarial vs. expected experience	-
Benefit payments	<u>(57,700)</u>
Net change during fiscal year 2023-24	<u>121,390</u>
Balance at June 30, 2024	<u>\$ 1,507,809</u>

**Sensitivity to the total OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate**

The following presents the total OPEB liability of the City if it were calculated using discount rate and health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for the measurement period ending June 30, 2024:

	1% Decrease (2.93%)	Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	<u>\$ 1,674,653</u>	<u>\$ 1,507,809</u>	<u>\$ 1,358,857</u>
		Health Care Trend Rate	
	1% Decrease (3%)	(4%)	1% Increase (5%)
Total OPEB liability	<u>\$ 1,264,607</u>	<u>\$ 1,507,808</u>	<u>\$ 1,802,578</u>

**NOTE 11 – POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN** (Continued)

**D. Total OPEB Liability** (Continued)

**Recognition of Deferred Outflows and Deferred Inflows of Resources and OPEB Expense**

For the fiscal year ended June 30, 2024, the City recognized OPEB expense of \$189,355. The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumption	\$ 107,264	\$ 793,360
Differences between expected and actual experience	<u>103,345</u>	<u>190,714</u>
Total	<u>\$ 210,609</u>	<u>\$ 984,074</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB and will be recognized as pension expense as follows:

For the Fiscal Year Ended June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2025	\$ (36,849)
2026	(36,849)
2027	(36,849)
2028	(36,851)
2029	(67,017)
Thereafter	<u>(559,052)</u>
Total	<u>\$ (773,467)</u>

**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

**A. State and Federal Allowances, Awards, and Grants**

The City participates in Federal and State grant programs. These programs were audited in accordance with the provisions of the Uniform Guidance in 2 CFR 200 Subpart Single Audit and applicable State requirements. No cost disallowance is expected as a result of these audits; however, these programs are subject to further examination by the grantors. Expenditures which may be disallowed, if any, by the granting agencies, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

**B. Litigation**

The City is involved in various claims and legal actions arising in the ordinary course of business. City management, based upon consultation with the City Attorney, believes the ultimate disposition of the remaining matters will not have a material adverse effect on the City's financial position. City management further believes that the City's insurance programs provide coverage for potential losses, where applicable, arising from such matters.

**NOTE 13 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

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

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

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

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

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

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

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

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

**NOTE 13 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (Continued)**

**A. Successor Agency Long-Term Debt**

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

Successor Agency long-term debt activity for the fiscal year ended June 30, 2023 was as follows:

	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2024</u>	<u>Due Within One Year</u>
Tax Allocation Bonds:					
2015 Tax Lease Revenue	\$ 10,060,000	\$ -	\$ (510,000)	\$ 9,550,000	\$ 535,000

**B. Tax Allocation Bonds Payable**

On June 1, 2015, the Successor Agency refunded the 2005, 2007, and 2008 tax allocation bonds in the amounts of \$3,925,000, \$6,895,000, and \$3,270,000, respectively, with the refunding issue of 2015 in the amount of \$13,000,000. The bonds have principal payments each August 1 through 2037 and accrue interest at 3.0% – 5.0%, which is payable semiannually. The bonds are payable solely from pledged tax revenues allocated and paid to the Successor Agency from properties in the project area. Upon and during the continuance of an event of default, the principal of and interest accrued on all loans may be declared to be due and payable immediately. As of June 30, 2023, the balance on the bonds was \$10,060,000.

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

For the Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 535,000	\$ 341,481	\$ 876,481
2026	565,000	319,631	884,631
2027	585,000	302,016	887,016
2028	595,000	283,207	878,207
2029	615,000	263,544	878,544
2030-2034	4,180,000	419,907	4,599,907
2035-2039	<u>2,475,000</u>	<u>42,417</u>	<u>2,517,417</u>
Total	<u>\$ 9,550,000</u>	<u>\$ 1,972,203</u>	<u>\$ 11,522,203</u>

**NOTE 14 – RESTATEMENT OF BEGINNING FUND BALANCE/NET POSITION**

During the current fiscal year, the City identified errors and/or adjustments affecting beginning balances of certain funds and government-wide accounts. Accordingly, beginning fund balance and net position, as applicable, have been restated to properly reflect these amounts as of July 1, 2023. The following table summarizes the restatements recorded, including the affected funds, the amount of each restatement, and the nature of the related adjustment.

	Government- Wide	Governmental Funds	Government- Wide	Proprietary Funds			
	Governmental Activities	General	Business-Type Activities	Water	Sewer	Refuse	Wellness Center
	Fund balance/net position, June 30, 2023, as previously reported	\$ 27,017,228	\$ (1,355,376)	\$ 18,569,224	\$ 7,972,047	\$ 5,025,425	\$ 412,355
Error Correction:							
Overstatement of ROU assets	-	-	(667,191)	-	(667,191)	-	-
Overstatement of capital assets	(1,614,035)	-	-	-	-	-	-
Understatement of capital assets	960,879	-	633,547	483,707	149,840	-	-
Overstatement of accounts payable	166,151	166,151	-	-	-	-	-
Understatement of unearned revenues	(2,016,366)	(2,016,366)	-	-	-	-	-
Overstatement of unavailable revenues	-	4,247,953	-	-	-	-	-
Overstatement of lease liability	-	-	685,541	-	685,541	-	-
Understatement of net pension liability	391,641	-	(391,639)	(201,509)	(70,936)	(37,221)	(81,973)
Total error correction	(2,111,730)	2,397,738	260,258	282,198	97,254	(37,221)	(81,973)
Fund balance/net position, July 1, 2023, as restated	\$ 24,905,498	\$ 1,042,362	\$ 18,829,482	\$ 8,254,245	\$ 5,122,679	\$ 375,134	\$ 5,077,424

**NOTE 15 – FINANCIAL CONDITION OF CERTAIN ENTERPRISE FUNDS**

At June 30, 2024, the Water and Wellness Funds continued to experience negative operating trends and liquidity constraints. The Water Fund reported unrestricted net position of approximately \$60,000, while the Wellness Fund reported a deficit unrestricted net position of approximately \$1.1 million. The Wellness Fund's deficit unrestricted net position, together with the Water Fund's limited unrestricted net position, indicates reduced financial flexibility within those operations.

The Water and Wellness Funds also reported negative cash balances at year-end of approximately \$476,000 and \$526,000, respectively. During fiscal year 2024, the Water Fund reported a total loss of approximately \$856,000, and the Wellness Fund reported a total loss of approximately \$415,000. Both funds also reported operating losses for the year. In addition, the Water Fund reported transfers out during the year, which further reduced available cash resources.

These conditions indicate ongoing financial pressure in the Water and Wellness Funds and the need for continued monitoring of rates, expenditures, transfers, and cash flows.

**NOTE 16 - SUBSEQUENT EVENTS**

On August 29<sup>th</sup>, 2024, the city resolved litigation with SQM North America Corporation related to contamination of Well 11. Total gross settlement of \$9.5 million and net proceeds to the city of \$6,550,533 after attorney fees and case costs. The proceeds were received after year-end and, accordingly, are not reflected in the accompanying June 30, 2024 financial statements.

Subsequent to June 30, 2024, the City finalized the settlement of a litigation matter arising in the normal course of business. The matter was settled on November 18, 2025. Based on the related insurance coverage, the settlement did not result in a material net liability to the City. Accordingly, no amount related to this matter has been recognized in the accompanying financial statements as of June 30, 2024.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

**Pension Plans**

**Schedule of the City's Proportionate Share of the Net Pension Liability**

**Last 10 Years\***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Proportion of the net pension liability	0.1197%	0.0991%	0.0986%	0.0924%	0.0917%	0.0904%	0.0895%	0.1099%	0.0987%	0.0990%
Proportionate share of the net pension liability	\$ 6,216,207	\$ 6,814,684	\$ 8,258,639	\$ 9,168,480	\$ 8,840,660	\$ 9,262,536	\$ 9,743,120	\$ 5,942,171	\$ 11,402,986	\$ 12,345,983
Covered payroll	\$ 2,769,950	\$ 2,799,950	\$ 2,689,271	\$ 2,907,772	\$ 2,572,760	\$ 2,507,765	\$ 2,464,840	\$ 2,629,158	\$ 2,959,722	\$ 3,363,394
Proportionate share of the net pension liability as percentage of covered payroll	224.42%	243.39%	307.10%	315.31%	343.63%	369.35%	395.28%	226.01%	385.27%	367.07%
Plan fiduciary net position as a percentage of the total pension liability	79.82%	75.57%	71.79%	71.08%	73.68%	73.40%	72.51%	84.16%	71.39%	70.99%

**NOTES TO THE SCHEDULE**

**Changes in Benefit Terms** - In 2022, SB 1168 increased the standard retiree lump sum death benefit from \$500 to \$2,000 for any death occurring on or after July 1, 2023. The impact from this change is deemed to be immaterial and is included in Differences Between Expected and Actual Experience

**Changes of Assumptions - None**

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

**Pension Plans  
 Schedule of Pension Contributions  
 Last 10 Years\***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially required contribution (actuarially contributions)	\$ 700,907	\$ 726,038	\$ 1,207,603	\$ 1,021,760	\$ 1,140,688	\$ 922,615	\$ 1,029,558	\$ 1,158,700	\$ 1,308,846	\$ 1,370,281
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,799,950	\$ 2,689,271	\$ 2,907,772	\$ 2,572,760	\$ 2,507,765	\$ 2,464,840	\$ 2,629,158	\$ 2,959,722	\$ 3,363,394	\$ 3,686,434
Contributions as a percentage of covered payroll	25.03%	27.00%	41.53%	39.71%	45.49%	37.43%	39.16%	39.15%	38.91%	37.17%

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

**Pension Plans**

**Schedule of Changes in Net OPEB Liability and Related Ratios**

**Last 10 Years\***

Measurement Period	2018	2019	2020	2021	2022	2023	2024
<b>TOTAL OPEB LIABILITY</b>							
Service Cost	\$ 79,370	\$ 76,602	\$ 99,506	\$ 102,491	\$ 161,511	\$ 127,240	\$ 173,487
Interest on the Total OPEB Liability	52,405	58,378	42,590	43,900	47,888	71,935	52,717
Difference Between Expected and Actual Experience	1,127	(2,879)	73,023	98,985	-	(216,645)	-
Changes of Assumptions	(52,488)	72,921	175,866	(14,499)	(322,425)	(534,555)	(47,114)
Benefit Payments	(31,041)	(37,872)	(40,536)	(28,027)	(49,617)	(60,003)	(57,700)
Net Change in Total OPEB Liability	49,373	167,150	350,449	202,850	(162,643)	(612,028)	121,390
Total OPEB Liability - Beginning	1,391,268	1,440,641	1,607,791	1,958,240	2,161,090	1,998,447	1,386,419
Total OPEB Liability - Ending	\$ 1,440,641	\$ 1,607,791	\$ 1,958,240	\$ 2,161,090	\$ 1,998,447	\$ 1,386,419	\$ 1,507,809
Plan Fiduciary Net Position as a percentage of the total OPEB liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	\$ 2,560,757	\$ 2,637,580	\$ 2,912,375	\$ 2,897,502	\$ 3,272,675	\$ 3,390,984	\$ 3,519,948
Net OPEB liability as a percentage of covered payroll	56.26%	60.96%	67.24%	74.58%	61.06%	40.89%	42.84%

\*Fiscal year 2018 was the first year of implementation. Additional years will be presented when available.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Budgetary Comparison Schedules

General Fund

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
<b>REVENUES</b>				
Property taxes	\$ 455,000	\$ 455,000	\$ 408,606	\$ (46,394)
Sales taxes	1,630,000	1,630,000	1,551,145	(78,855)
Measure O taxes	1,735,000	1,735,000	1,704,543	(30,457)
Utility users' taxes	1,123,625	1,123,625	968,607	(155,018)
Other taxes	2,094,100	2,094,100	2,067,000	(27,100)
Intergovernmental	160,000	160,000	1,932,456	1,772,456
Fines and forfeitures	27,000	27,000	41,862	14,862
Licenses and permits	564,500	564,500	710,291	145,791
Use of money and property	30,000	30,000	294,504	264,504
Charges for services	33,250	33,250	81,021	47,771
Other, donations, and reimbursements	305,979	305,979	381,746	75,767
<b>Total revenues</b>	<b>8,158,454</b>	<b>8,158,454</b>	<b>10,141,781</b>	<b>1,983,327</b>
<b>EXPENDITURES</b>				
Current:				
General government	1,245,962	1,245,962	1,250,337	(4,375)
Public Safety	4,155,527	4,155,527	6,144,475	(1,988,948)
Parks and Recreation	375,896	375,896	286,551	89,345
Public works	833,886	833,886	918,195	(84,309)
Streets and roads	296,296	296,296	522,784	(226,488)
Community development	357,275	357,275	327,187	30,088
Capital outlay	370,310	370,310	2,485,105	(2,114,795)
Debt service:				
Principle retirement	267,361	267,361	366,097	(98,736)
Interest and fiscal charges	68,553	68,553	86,066	(17,513)
<b>Total expenditures</b>	<b>7,971,066</b>	<b>7,971,066</b>	<b>12,386,797</b>	<b>(4,415,731)</b>
Excess (deficiency) of revenues over (under) expenditures	187,388	187,388	(2,245,016)	6,399,058
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from SBITA				
Proceeds from disposal of capital assets	5,000	5,000	10,788	5,788
Transfers in	4,058,491	4,058,491	2,374,017	1,684,474
Transfers out	(2,082,214)	(2,082,214)	-	2,082,214
<b>Total other financing sources (uses)</b>	<b>1,981,277</b>	<b>1,981,277</b>	<b>2,384,805</b>	<b>3,772,476</b>
Net change in fund balances	\$ 2,168,665	\$ 2,168,665	139,789	\$ 10,171,534
Fund balances (deficits) - beginning			(1,355,376)	
Error correction			2,397,738	
Fund balances (deficits) - beginning, restated			1,042,362	
Fund balances (deficits) - ending			\$ 1,182,151	

The Notes to the Budgetary Comparison Schedules are an integral part of this statement.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Budgetary Comparison Schedules

Street Improvement Special Revenue Fund

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
<b>REVENUES</b>				
Street improvement program	\$ 950,000	\$ 950,000	\$ 975,951	\$ 25,951
Use of money and property	-	-	89,800	89,800
Total revenues	<u>950,000</u>	<u>950,000</u>	<u>1,065,751</u>	<u>115,751</u>
<b>EXPENDITURES</b>				
Capital outlay	-	-	35,000	(35,000)
Debt service:				
Principle retirement	49,861	49,861	49,861	-
Interest and fiscal charges	-	-	11,276	(11,276)
Total expenditures	<u>49,861</u>	<u>49,861</u>	<u>96,137</u>	<u>(46,276)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>900,139</u>	<u>900,139</u>	<u>969,614</u>	<u>69,475</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(484,291)</u>	<u>(484,291)</u>	<u>(493,937)</u>	<u>(9,646)</u>
Total other financing sources (uses)	<u>(484,291)</u>	<u>(484,291)</u>	<u>(493,937)</u>	<u>(9,646)</u>
Net change in fund balances	<u>\$ 415,848</u>	<u>\$ 415,848</u>	475,677	<u>\$ 59,829</u>
Fund balances (deficits) - beginning			<u>2,078,364</u>	
Fund balances (deficits) - ending			<u>\$ 2,554,041</u>	

The Notes to the Budgetary Comparison Schedules are an integral part of this statement.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Budgetary Comparison Schedules

Local Transportation Special Revenue Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,073,640	\$ 1,073,640	\$ 933,348	\$ (140,292)
Use of money and property	-	-	95,084	95,084
Total revenues	<u>1,073,640</u>	<u>1,073,640</u>	<u>1,028,432</u>	<u>(45,208)</u>
<b>EXPENDITURES</b>				
Current:				
Streets and roads	10,785	10,785	153,820	(143,035)
Capital outlay	-	-	34,129	(34,129)
Debt service:				
Principle retirement	93,663	93,663	93,663	-
Interest and fiscal charges	28,204	28,204	26,097	2,107
Total expenditures	<u>132,652</u>	<u>132,652</u>	<u>307,709</u>	<u>(175,057)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>940,988</u>	<u>940,988</u>	<u>720,723</u>	<u>(220,265)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(3,471,991)</u>	<u>(3,471,991)</u>	<u>(656,056)</u>	<u>2,815,935</u>
Total other financing sources (uses)	<u>(3,471,991)</u>	<u>(3,471,991)</u>	<u>(656,056)</u>	<u>2,815,935</u>
Net change in fund balances	<u>\$ (2,531,003)</u>	<u>\$ (2,531,003)</u>	64,667	<u>\$ 2,595,670</u>
Fund balances (deficits) - beginning			<u>4,215,736</u>	
Fund balances (deficits) - ending			<u>\$ 4,280,403</u>	

The Notes to the Budgetary Comparison Schedules are an integral part of this statement.

**CITY OF LINDSAY | FOR THE YEAR ENDED JUNE 30, 2024**

Notes to the Budgetary Comparison Schedules

**NOTE 1 – BUDGETARY DATA**

The appropriated budget is prepared by fund, department, and account. The City of Lindsay, California’s (the City) department heads may make transfers of appropriations within a department. The City Manager is authorized to make budget transfers between departments within funds. All revisions must be reported to the City Council. Transfer of appropriations between funds requires the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

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

The actual results of operations compared to the appropriations adopted by the City Council for budgeted major governmental funds are included in the fund financial statements. The comparisons of actual results with budget for nonmajor funds are presented as supplemental information in the combining schedules.

The budget is reported on the same basis as the fund types and on a basis consistent with accounting principles generally accepted in the United States of America. Additional appropriations or other changes during the fiscal year may be submitted by the department for Council review and approval.

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The City incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2024:

	Final Budget	Expenditures	Excess
General fund:			
Current:			
General government	\$ 1,245,962	\$ 1,250,337	\$ (4,375)
Public Safety	4,155,527	6,144,475	(1,988,948)
Public works	833,886	918,195	(84,309)
Streets and roads	296,296	522,784	(226,488)
Capital outlay	370,310	2,485,105	(2,114,795)
Debt service:			
Principle retirement	267,361	366,097	(98,736)
Interest and fiscal charges	68,553	86,066	(17,513)
Street Improvement Fund:			
Debt service:			
Interest and fiscal charges	-	11,276	(11,276)
Local Transportation Fund:			
Current:			
Streets and roads	10,785	153,820	(143,035)
Capital outlay	-	34,129	(34,129)

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

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

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

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

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

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

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

### CAPITAL PROJECTS FUND

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

**CITY OF LINDSAY | JUNE 30, 2024**  
 Nonmajor Governmental Funds  
 Combining Balance Sheet

	Special Revenue Funds						Capital Projects Fund	Total
	Special Assessment Districts	Community Development	Gas Tax	Park Improvement	Transit	State Parks	Curb and Gutter	
<b>ASSETS</b>								
Cash and Investments	\$ 10,298	\$ 34,875	\$ 1,205,233	\$ 48,193	\$ 7,459	\$ -	\$ 14,336	\$ 1,320,394
Receivables:								
Accounts and taxes	-	-	-	-	-	-	(241)	(241)
Interest	-	-	7,377	2	-	-	18	7,397
Intergovernmental	186	-	87,052	-	-	-	-	87,238
Advances to other funds	-	-	-	90,000	-	-	35,000	125,000
Loans and notes receivable	-	48,362	-	-	-	-	1,375	49,737
<b>Total assets</b>	<b>\$ 10,484</b>	<b>\$ 83,237</b>	<b>\$ 1,299,662</b>	<b>\$ 138,195</b>	<b>\$ 7,459</b>	<b>\$ -</b>	<b>\$ 50,488</b>	<b>\$ 1,589,525</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 19,048	\$ -	\$ 34,262	\$ -	\$ -	\$ -	\$ -	\$ 53,310
Accrued wages	-	-	2,252	-	-	-	-	2,252
Due to other funds	-	-	-	-	-	53,743	-	53,743
<b>Total liabilities</b>	<b>19,048</b>	<b>-</b>	<b>36,514</b>	<b>-</b>	<b>-</b>	<b>53,743</b>	<b>-</b>	<b>109,305</b>
<b>FUND BALANCES (DEFICITS)</b>								
Restricted								
Streets and roads	-	-	1,299,662	-	-	-	50,488	1,350,150
Parks and recreation	-	-	-	138,195	-	-	-	138,195
Community development	-	83,237	-	-	-	-	-	83,237
Transit	-	-	-	-	7,459	-	-	7,459
Unassigned	(8,564)	-	(36,514)	-	-	(53,743)	-	(98,821)
<b>Total fund balances (deficits)</b>	<b>(8,564)</b>	<b>83,237</b>	<b>1,263,148</b>	<b>138,195</b>	<b>7,459</b>	<b>(53,743)</b>	<b>50,488</b>	<b>1,480,220</b>
<b>Total liabilities, and fund balances (deficits)</b>	<b>\$ 10,484</b>	<b>\$ 83,237</b>	<b>\$ 1,299,662</b>	<b>\$ 138,195</b>	<b>\$ 7,459</b>	<b>\$ -</b>	<b>\$ 50,488</b>	<b>\$ 1,589,525</b>

**CITY OF LINDSAY | JUNE 30, 2024**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Special Revenue Funds						Capital Projects Fund	Total
	Special Assessment Districts	Community Development	Gas Tax	Park Improvement	Transit	State Parks	Curb and Gutter	
<b>REVENUES</b>								
Other taxes	\$ 76,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,071
Intergovernmental	-	-	675,696	-	-	264,069	-	939,765
Licenses and permits	-	-	-	5,850	-	-	-	5,850
Use of money and property	-	4	34,230	7	-	-	462	34,703
Other, donations, and reimbursements	-	-	-	-	2	-	917	919
<b>Total revenues</b>	<u>76,071</u>	<u>4</u>	<u>709,926</u>	<u>5,857</u>	<u>2</u>	<u>264,069</u>	<u>1,379</u>	<u>1,057,308</u>
<b>EXPENDITURES</b>								
Current:								
General government	96,142	-	-	-	-	-	-	96,142
Streets and Roads	-	-	349,414	-	-	-	-	349,414
Capital Outlay	-	-	45,483	-	-	-	-	45,483
<b>Total expenditures</b>	<u>96,142</u>	<u>-</u>	<u>394,897</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>491,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,071)</u>	<u>4</u>	<u>315,029</u>	<u>5,857</u>	<u>2</u>	<u>264,069</u>	<u>1,379</u>	<u>566,269</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers out	-	-	(326,500)	-	-	(64,113)	-	(390,613)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(326,500)</u>	<u>-</u>	<u>-</u>	<u>(64,113)</u>	<u>-</u>	<u>(390,613)</u>
Net change in fund balances	(20,071)	4	(11,471)	5,857	2	199,956	1,379	175,656
Fund balances (deficits) - beginning	<u>11,507</u>	<u>83,233</u>	<u>1,274,619</u>	<u>132,338</u>	<u>7,457</u>	<u>(253,699)</u>	<u>49,109</u>	<u>1,304,564</u>
Fund balances (deficits) - ending	<u>\$ (8,564)</u>	<u>\$ 83,237</u>	<u>\$ 1,263,148</u>	<u>\$ 138,195</u>	<u>\$ 7,459</u>	<u>\$ (53,743)</u>	<u>\$ 50,488</u>	<u>\$ 1,480,220</u>