



CITY COUNCIL REGULAR MEETING AGENDA FEBRUARY 18, 2020

CLOSED SESSION: 6:00 P.M. – 7:00 P.M.
OPEN SESSION: 7:00 P.M.

Notice is hereby given that the City Council will hold a Regular Meeting on February 18, 2019, at the City Council Chambers, 1416 C Street, Livingston, California. Persons with disabilities who may need assistance should contact the Deputy City Clerk at least 24 hours prior to this meeting at (209) 394-8041, Ext. 121. Any writings or documents pertaining to an Open Session item provided to a majority of the members of the legislative body less than 72 hours prior to the meeting shall be made available for public inspection at Livingston City Hall, 1416 C Street. The Open Session will begin at 7:00 p.m. the Closed Session will be held in accordance with the state law prior to the Open Session beginning at 6:00 p.m. The Closed Session will be held at the City Council Chambers Located at 1416 C Street. The agenda shall be as follows:

CLOSED SESSION

1. Call to Order
2. Roll Call

CLOSED SESSION

A "Closed" or "Executive" Session of the City Council may be held in accordance with state law which may include, but is not limited to, the following types of items: personnel matters, labor negotiations, security matters, providing instructions to real property negotiators, conference with legal counsel regarding pending litigation. The Closed Session will be held in the City Council Chambers located at 1416 C Street, Livingston, California. Any public comment on Closed Session items will be taken before the Closed Session. Any required announcements or discussion of Closed Session items or actions following the Closed Session will be made in the City Council Chambers, 1416 C Street, Livingston, California.

1. Conference with Labor Negotiator
(Government Code Section 54957.6)
Labor Negotiator: Jose Antonio Ramirez, City Manager
All Represented and Unrepresented City Employees

2. Conference with Real Property Negotiator
(Government Code Section 54956.8)
Real Property:
APN: 024-011-016-000
Negotiating Parties for City: Jose Antonio Ramirez, City Manager
Under Negotiation: Potential Property Sale

REGULAR MEETING

CALL TO ORDER

Next Resolution No.: 2020-11
Next Ordinance No.: 642

Pledge of Allegiance.

Moment of Silence – First Responders and Military Members.

Roll Call.

Closed Session Announcements.

Changes to the Agenda.

AWARDS, PRESENTATIONS, PROCLAMATIONS

1. Presentation by Mayor Samra: Recognition of Jasmine Alberto, Jesse Alberto, Josue Millan, and Phrabshan Mahal of the Livingston United FC.

ANNOUNCEMENTS AND REPORTS

Supervisor Rodrigo Espinoza Announcements and Reports.

City Staff Announcements and Reports.

City Manager Announcements and Reports.

City Council Members' Announcements and Reports.

Mayor's Announcements and Reports.

PUBLIC HEARINGS

2. Public Hearing - Waive Second Reading and Final Adoption of Ordinance No. 642 of the City Council of the City of Livingston Repealing Ordinance No. 628 and Replacing Livingston Municipal Code, Title 4, Chapter 1, "Building Administration Codes" to Adopt and Amend the 2019 California Building Code, 2019 California Mechanical Code, 2018 International Property Maintenance Code, 2019 California Plumbing Code, 2019 California Electrical Code, 2019 California Historical Building

Code, 2019 Energy Code, 2019 California Green Building Standards Code, 2019 California Fire Code, and 2019 California Residential Building Code and All Appendices Attached Thereto.

CITIZEN COMMENTS

This section of the agenda allows members of the public to address the City Council on any item NOT otherwise on the agenda. Members of the public, when recognized by the Mayor, should come forward to the lectern, and identify themselves. Comments are normally limited to three (3) minutes. In accordance with State Open Meeting Laws, no action will be taken by the City Council this evening. For items which are on the agenda this evening members of the public will be provided an opportunity to address the City Council as each item is brought up for discussion.

CONSENT AGENDA

Items on the Consent Calendar are considered routine or non-controversial and will be enacted by one vote, unless separate action is requested by the City Manager or City Council Member. There will be no separate discussion of these items unless members of the City Council or City Manager request that specific items be removed.

- 3. Approval of Warrant Register Dated February 13, 2020.
- 4. Approval of Minutes of Meeting Held on January 21, 2020.
- 5. Approval of Minutes of Meeting Held on January 29, 2020.

DISCUSSION AND POTENTIAL ACTION ITEMS

- 6. Fiscal Year (FY) 2018/19 Financial Statements.
- 7. Resolution Approving the Sale of Property Near the Intersection of West Hammatt Ave and North of “F” Street.
- 8. City Council to Provide Direction to Staff and/or Make an Appointment to the Planning Commission.
- 9. Professional Service Agreement between the City of Livingston and Sigala, Inc. and Authorize City Manager to Enter Into a Contract, in a Form Approved by City Attorney.

ADJOURNMENT

STAFF REPORT

AGENDA ITEM: **Public Hearing – Waive Second Reading and Final Adoption of Ordinance No. 642 of the City Council of the City of Livingston Repealing Ordinance No. 628 and Replacing Livingston Municipal Code, Title 4, Chapter 1, “Building Administration Codes” to Adopt and Amend the 2019 California Building Code, 2019 California Mechanical Code, 2018 International Property Maintenance Code, 2019 California Plumbing Code, 2019 California Electrical Code, 2019 California Historical Building Code, 2019 Energy Code, 2019 California Green Building Standards Code, 2019 California Fire Code, and 2019 California Residential Building Code and All Appendices Attached Thereto.**

MEETING DATE: **February 18, 2020**

PREPARED BY: **Randy Hatch, Contract City Planner
Jose M. Sanchez, City Attorney**

REVIEWED BY: **Jose Antonio Ramirez, City Manager**

RECOMMENDED ACTIONS:

1. Hold public hearing for the second reading and final adoption of the Ordinance.
2. Waive the second reading and final the adoption of Ordinance No. 642 of the City Council of the City of Livingston Repealing Ordinance No. 628 and Replacing Livingston Municipal Code, Title 4, Chapter 1, “Building Administration Codes” to Adopt and Amend the 2019 California Building Code, 2019 California Mechanical Code, 2018 International Property Maintenance Code, 2019 California Plumbing Code, 2019 California Electrical Code, 2019 California Historical Building Code, 2019 Energy Code, 2019 California Green Building Standards Code, 2019 California Fire Code, and 2019 California Residential Building Code and all appendices attached thereto.

BACKGROUND AND DISCUSSION:

At its meeting of January 21, 2020 the City Council received a staff report concerning the adoption of the new California Building Codes effective 2020. The California Building Standards Commission (CBSC) is the responsible state body for all building code development. Every three (3) years, the CBSC conducts code development hearings to gain input from developers, building officials, local and state government leaders and other interested parties to review the Building Code Standards for the State of California. These standards contain the minimum building requirements for the State of California and are automatically adopted for local jurisdictions. Although each new edition contains minor technical changes, these changes can be incorporated in the design of the projects and generally do not have a significant impact on constructability. Perhaps the most notable changes in this version of the new State Building Codes are provisions for residential rooftop solar panels, better insulation and air filtration, and

better incentives to install batteries to store solar power. These new solar power related provisions may have a greater impact on cost. Local jurisdictions can adopt more restrictive amendments, if necessary, to account for local climatic, geographical, or topographical conditions; however, any amendments or modifications to the standards must be as stringent as the CBSC. Staff is not proposing any local amendments.

A local jurisdiction may adopt by reference the California Building Standards pursuant to Health and Safety Code section 17958 and Government Code section 50022.2. Notice of the adoption by reference must comply with Government Code sections 50022.3 and 6066.

It is mandatory that each jurisdiction within the State of California implement these codes. In order to effectively accomplish this, each jurisdiction must adopt rules and requirements for administering these codes. Title 4 of the Livingston Municipal Code contains the City's Building regulations. The proposed ordinance would adopt by reference several State of California building-related codes contained in Title 24 of the California Code of Regulations, including the California Building Code, the California Mechanical Code, the International Property Maintenance Code, the California Plumbing Code, the California Electrical Code, the California Historical Building Code, the California Energy Code, the California Green Building Standards Code, the Fire Code, and the California Residential Building Code.

FISCAL IMPACT:

None to City operations, an unknown impact on the cost of new housing.

ATTACHMENTS:

1. Ordinance No. 642

2728965.1

ORDINANCE NO. 642

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIVINGSTON REPEALING ORDINANCE NO. 628 AND REPLACING LIVINGSTON MUNICIPAL CODE TITLE 4, CHAPTER 1, “BUILDING ADMINISTRATION CODES” TO ADOPT AND AMEND THE 2019 CALIFORNIA BUILDING CODE BASED ON THE 2018 INTERNATIONAL BUILDING CODE, 2019 CALIFORNIA MECHANICAL CODE BASED ON THE 2018 UNIFORM MECHANICAL CODE, 2018 INTERNATIONAL PROPERTY MAINTENANCE CODE, 2019 CALIFORNIA PLUMBING CODE BASED ON THE 2018 UNIFORM PLUMBING CODE, 2019 CALIFORNIA ELECTRICAL CODE BASED ON THE 2017 NATIONAL ELECTRICAL CODE, 2019 CALIFORNIA HISTORICAL BUILDING CODE, 2019 CALIFORNIA ENERGY CODE, 2019 CALIFORNIA GREEN BUILDING STANDARDS CODE, 2019 CALIFORNIA FIRE CODE BASED ON THE 2018 INTERNATIONAL FIRE CODE, AND 2019 CALIFORNIA RESIDENTIAL CODE BASED ON THE 2018 INTERNATIONAL RESIDENTIAL CODE, AND ALL APPENDICES ATTACHED THERETO

WHEREAS, the purpose of this Ordinance is to adopt by reference the 2019 edition of the California Building Standards Code, Title 24, California Code of Regulations – Part 2, Volume I & II (California Building Code); Part 4 (California Mechanical Code); Part 5 (California Plumbing Code); Part 3 (California Electrical Code); Part 6 (California Energy Code); Part 11 (California Green Building Standards Code); Part 2.5 (California Residential Building Code); and Part 9 (2019 California Fire Code), subject to the definitions, clarifications, and the amendments set forth in this Ordinance; and

WHEREAS, this Ordinance will establish minimum building requirements and standards for the protection of public safety, health, property and welfare of the City of Livingston. This Ordinance is adopted under the authority of Government Code subsection 50022.2 *and Health and Safety Code section 17950 et seq.*; and

WHEREAS, the amendments proposed by this Ordinance are exempt from California Environmental Quality Act (“CEQA”) requirements pursuant to Section 15061(b)(3) of the CEQA Guidelines because as a series of text amendments and additions, it can be seen with certainty that there is no possibility that this Ordinance will have a significant effect on the environment and furthermore the Ordinance is not a project under Section 15378(b)(5) of the CEQA Guidelines.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LIVINGSTON, CALIFORNIA, DOES ORDAIN as follows:

SECTION 1. Recitals. The foregoing recitals are true and correct and made a part of this Ordinance.

SECTION 2. Findings. The City Council hereby finds as follows:

- A. CEQA Compliance.** The proposed amendments in this Ordinance are exempt from the provisions of CEQA pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that there is no possibility that this Ordinance will have a significant effect on the environment and also under CEQA Guidelines Section 15378(b)(5), as the amendments are not considered a project. The proposed amendments to the Livingston Municipal Code are a government administrative activity that will not result in direct or indirect physical changes in the environment.
- B. General Plan Consistency.** The amendments made to the Livingston Municipal Code pursuant to this Ordinance are consistent with the adopted 1999 General Plan. The amendments will not be causing any changes in conflict with the City’s General Plan and will promote public safety.
- C. Publication.** Notice, required pursuant to Government Code sections 6066 and 50022.3, of this Ordinance is deemed sufficient to give notice to interested persons of the purpose of the Ordinance and the subject matter contained herein.

SECTION 3. Livingston Municipal Code. Ordinance No. 628 is hereby repealed in its entirety and Title 4, Chapter 1 of the Livingston Municipal Code entitled “Building Administration Codes” shall be replaced with the following sections:

**Chapter 1
BUILDING ADMINISTRATION CODES**

4-1-1: ADMINISTRATION AND ENFORCEMENT
The building division is hereby established within the Community Development Department under the supervision of the Chief Building Official.

4-1-2: DEFINITIONS

BOARD OF APPEALS:	Whenever the term “board of appeals” appears in this chapter or in any of the codes referred to herein, it shall mean the City Council, sitting as an appeals board.
BUILDING OFFICIAL, ADMINISTRATIVE AUTHORITY OR CODE ENFORCEMENT OFFICER:	Whenever the terms “building official,” “administrative authority,” “chief,” or “code enforcement officer” appears in this chapter, or in any of the codes hereinafter referred to, they shall mean the building inspector who shall be the building official, administrative authority or code enforcement officer as referred to in the code, and any assistant deputy or employee assigned to the building inspection section and designated by the director of community development department to serve in such capacity.

CONSTRUCTION: Whenever the term “construction” appears in this chapter or in any of the codes referred to herein, it shall include construction, erection, modification, enlargement, alteration, conversion, additions, or movements of structures.

4-1-3: CALIFORNIA BUILDING CODE

The City hereby adopts the 2019 California Building Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein, except that neither this nor any future adoptions shall have any effect on the enforceability of sections 4-1-3-1 and 4-1-3-2 of this code. The City hereby reaffirms all previously made and legally required findings relating to those code sections.

4-1-3-1: PERMIT PROCEDURE

(A) Permit Required: As per most current codes.

(B) Fee Required: As per most current codes or as amended by resolution.

(C) Planning Review:

1. Permit Applications: All permit applications shall be reviewed by the city planner to determine whether the proposed work is in conformance with Title 5 of this code and whether any Title 5 requirements are to be included in the permit terms and conditions.
2. Written Appeal; City Planner Determination: If the permit applicant or any other person is not satisfied with the city planner’s determination, written appeal must be filed with the secretary of the planning commission, or the city clerk in the secretary’s absence, within ten (10) days of the city planner’s determination. The appeal must set forth the specific reasons why the appellant believes the determination to be incorrect. The city planner or the secretary to the Planning Commission is authorized under subsection 5-23-1(A) of this code to set the public hearing for the appeal.
3. Written Appeal; Planning Commission’s Decision: If the appellant or any other person is not satisfied with the planning commission’s decision, written appeal must be filed with the city clerk within ten (10) days of the Planning Commission’s decision. The appeal must set forth the specific reasons why the appellant believes the decision to be incorrect. Upon receipt of the appeal, the city clerk shall direct the Planning Commission to submit a report to the City Council setting for the Planning Commission’s action, the findings upon which the action was based, and a summary of the evidence which supports each of the findings and responding to the appellant’s specific reasons set forth in

his or her appeal. Upon receipt of the Planning Commission's report, the city clerk is authorized under subsection 5-23-1(B) of this code to set the public hearing for the appeal.

4. **Determination or Decision not Appealed:** Any determination or decision not appealed within the time specified and the decision of the City Council shall be final and conclusive as to the zoning issues and matters covered in that determination or decision. Such zoning issues and matters which are made a part of the permit terms and conditions may not later be appealed to the board of appeals under any code referred to in this title.
5. **Judicial Review:** The time to appeal a decision of the City Council pursuant to this chapter shall be governed by the provisions of California Code of Civil Procedure section 1094.6 as currently enacted.

4-1-3-2: ADDITIONAL PERMIT REQUIREMENTS

Waste Collection: The building official, depending on the magnitude of a construction project, may require the permit applicant(s) to locate on site a waste collection bin large enough to receive construction materials. Permit applications for extensive remodeling, i.e., reroofing, interior-exterior wall covering removal, etc., shall be required to have a waste collection bin on site prior to the issuance of a building permit. All waste materials to be disposed of shall be placed within this bin and removed from the site by the bin provider.

4-1-4: CALIFORNIA MECHANICAL CODE

The City hereby adopts the 2019 California Mechanical Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-5: INTERNATIONAL PROPERTY MAINTENANCE CODE

The City hereby adopts the 2018 International Property Maintenance Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-6: CALIFORNIA PLUMBING CODE

The City hereby adopts the 2019 California Plumbing Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-7: CALIFORNIA ELECTRICAL CODE

The City hereby adopts the 2019 California Electrical Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-8: CALIFORNIA HISTORICAL BUILDING CODE
The City hereby adopts the 2019 California Historical Building Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-9: CALIFORNIA ENERGY CODE
The City hereby adopts the 2019 California Energy Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-10: CALIFORNIA GREEN STANDARDS CODE
The City hereby adopts the 2019 California Green Standard Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-11: CALIFORNIA FIRE CODE
The City hereby adopts the 2019 California Fire Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

4-1-12: CALIFORNIA RESIDENTIAL BUILDING CODE
The City hereby adopts the 2019 California Residential Building Code, with appendices, and any subsequent amendments and/or new editions and is hereby made a part of this chapter as if fully set forth herein.

SECTION 4. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application. To this end, the provisions of the Ordinance are severable. This City Council hereby declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof.

SECTION 5. Effective Date. This Ordinance shall become effective thirty (30) days after its final passage and adoption.

Introduced: January 21, 2020
Passed and Adopted: February 18, 2020

GURPAL SAMRA, Mayor
of the City of Livingston

ATTEST:

I hereby certify that the foregoing Ordinance was duly introduced at a Regular Meeting of the City Council of the City of Livingston on the 21st day of January, 2020, by a 4-0 vote and was enacted on this 18th day of February, 2020, after a public hearing by the following vote:

AYES:

NOES:

ABSENT:

ANTONIO SILVA, City Clerk
of the City of Livingston

2728942.1

STAFF REPORT

AGENDA ITEM: Approval of Warrant Register dated February 13, 2020
MEETING DATE: February 18, 2020
PREPARED BY: Nancy Fuentes, Sr. Account Clerk
REVIEWED BY: Jose Antonio Ramirez, City Manager

RECOMMENDATION:

Approve warrant register dated February 13, 2020

DISCUSSION:

In accordance with Section 37202 of the Government Code of the State of California there is presented here with a summary of the demands against the City of Livingston covering obligations to be paid during the period of:

January 31, 2020- February 18, 2020

Each demand has been audited and I hereby certify to their accuracy and that there are sufficient funds for their payment as of this date.

**IT IS HEREBY RECOMMENDED THE CITY COUNCIL
APPROVE THE REGISTER OF DEMANDS AS FOLLOWS:**

GENERAL WARRANTS.....	\$ 156,455.93	1560-1641
PAYROLL/WIRE WARRANTS.....	\$ 180,175.35	1146-1164
TOTAL WARRANTS.....	\$ 336,631.28	

ATTACHMENTS:

Accounts payable checks by date, summary by check number register.

Accounts Payable

Checks by Date - Detail by Check Date

User: nfuentes
 Printed: 2/13/2020 8:46 AM



City of Livingston
 1416 C Street
 Livingston, CA 95334

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
1560	FAMILYSU	California State	01/31/2020	
	Held 01/25/20	200000000470014/FIPS Code 0600099 PR endi		1,484.30
	Held 01/25/2020	200000000434371 & 200000001251470 PR End		512.76
	Held 1/25/20	Aguilar 0999010753-01 PP ending 01/25/2020		133.11
	Held 1/25/2020	Case 0993764321-01 Mejia PR ending 01/25/20		369.23
Total for Check Number 1560:				2,499.40
1561	TRUEVAL	Livingston True Value	01/31/2020	
	B678794	Key for Well #16		2.14
	B678949	Lock key for soccer complex		4.29
	B678953	Submersible Pump for solar drying		83.79
	B679029	Replacement ballast for council chambers storag		20.11
	B679034	Zip ties christmas trees downtown		23.99
	B679057	Roof cement for council chambers A/C closer le:		4.30
	B679160	Irrigation repair		3.39
	B679212	Storage key		2.25
	B679418	Locks for gates at Sewer		165.98
	B679520	Battery for Programer water		16.55
	C206510	Stapled for stapler		3.29
	C206610	Orange Tape		8.37
	C206614	6" hose clamps		3.84
	C206675	Zip ties for Downtown christmas trees		27.08
	C206785	AAA batteries for tester streets		3.36
	C207141	2" 90 PVC and 2" PVS Well 8		9.90
	C207148	Elbow conduct coupling parts for well 11		18.63
	C207301	Light bulbs for council chamber storage		9.04
	C207593	Toilet Flushing repair Max foster		17.61
	C207702	Irrigation repair		1.36
	C207900	80 lb concrete mix for street signs truck route		8.60
	C207901	Power strip for City Hall		24.30
	C208126	6 Pad lock for goal post tie down at max foster		64.54
	C208671	Stretch Films for E-Waste		44.17
	C208763	Propane for Forklift		16.14
	C208763	Propane for Forklift		16.13
Total for Check Number 1561:				603.15
1562	MISSION	Mission Linen Supply	01/31/2020	
	510671478	Uniform service & supplies		0.02
	510671478	Uniform service & supplies		0.62
	510671478	Uniform service & supplies		0.58
	510671478	Uniform service & supplies		1.97
	510671478	Uniform service & supplies		0.51
	510671478	Uniform service & supplies		0.03
	510671478	Uniform service & supplies		0.55
	510671478	Uniform service & supplies		0.28
	510671478	Uniform service & supplies		0.13
	510671478	Uniform service & supplies		0.01

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	510671478	Uniform service & supplies		0.37
	510671478	Uniform service & supplies		0.06
	510671478	Uniform service & supplies		0.01
	510671478	Uniform service & supplies		0.92
	510671478	Uniform service & supplies		0.05
	510671478	Uniform service & supplies		0.17
	510671478	Uniform service & supplies		0.24
	510671478	Uniform service & supplies		0.11
	510671478	Uniform service & supplies		0.04
	510671478	Uniform service & supplies		0.13
	510671478	Uniform service & supplies		0.04
	510671478	Uniform service & supplies		8.93
	510671478	Uniform service & supplies		34.04
	510671478	Uniform service & supplies		0.30
	510671478	Uniform service & supplies		1.77
	510671478	Uniform service & supplies		0.08
	510671478	Uniform service & supplies		13.01
	510671478	Uniform service & supplies		1.37
	510671478	Uniform service & supplies		0.41
	510671478	Uniform service & supplies		0.01
	510671478	Uniform service & supplies		0.07
	510671478	Uniform service & supplies		0.10
	510671478	Uniform service & supplies		15.04
	510671478	Uniform service & supplies		0.06
	510671478	Uniform service & supplies		0.03
	510671478	Uniform service & supplies		0.10
	510671478	Uniform service & supplies		0.15
	510671478	Uniform service & supplies		13.02
	510671478	Uniform service & supplies		0.32
	510671478	Uniform service & supplies		0.01
	510671478	Uniform service & supplies		3.20
	510671478	Uniform service & supplies		0.05
	510671478	Uniform service & supplies		0.12
	510671478	Uniform service & supplies		0.05
	510671478	Uniform service & supplies		0.15
	510671478	Uniform service & supplies		0.37
	510671478	Uniform service & supplies		0.01
	510671478	Uniform service & supplies		0.08
	510671478	Uniform service & supplies		14.94
	510671478	Uniform service & supplies		0.24
	510671478	Uniform service & supplies		0.02
	510671478	Uniform service & supplies		0.40
	510815795	City hall mat service		58.48
	510863356	PD mat & towel service		67.48
	510917986	pair pants for James Linen		5.93
	510917986	pair pants for James Linen		1.70
	510917986	pair pants for James Linen		0.85
	510917986	pair pants for James Linen		8.47
	511017182	Uniform service supplies		0.92
	511017182	Uniform service supplies		0.05
	511017182	Uniform service supplies		0.51
	511017182	Uniform service supplies		0.04
	511017182	Uniform service supplies		0.15
	511017182	Uniform service supplies		3.20
	511017182	Uniform service supplies		0.15
	511017182	Uniform service supplies		0.02
	511017182	Uniform service supplies		0.06
	511017182	Uniform service supplies		0.32
	511017182	Uniform service supplies		0.08

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511017182	Uniform service supplies		0.11
	511017182	Uniform service supplies		0.01
	511017182	Uniform service supplies		0.13
	511017182	Uniform service supplies		0.58
	511017182	Uniform service supplies		77.66
	511017182	Uniform service supplies		0.07
	511017182	Uniform service supplies		0.24
	511017182	Uniform service supplies		0.37
	511017182	Uniform service supplies		0.41
	511017182	Uniform service supplies		0.01
	511017182	Uniform service supplies		0.01
	511017182	Uniform service supplies		0.12
	511017182	Uniform service supplies		0.04
	511017182	Uniform service supplies		0.27
	511017182	Uniform service supplies		0.06
	511017182	Uniform service supplies		1.37
	511017182	Uniform service supplies		0.10
	511017182	Uniform service supplies		0.28
	511017182	Uniform service supplies		0.30
	511017182	Uniform service supplies		0.62
	511017182	Uniform service supplies		13.78
	511017182	Uniform service supplies		14.94
	511017182	Uniform service supplies		15.04
	511017182	Uniform service supplies		0.77
	511017182	Uniform service supplies		0.10
	511017182	Uniform service supplies		0.24
	511017182	Uniform service supplies		0.40
	511017182	Uniform service supplies		1.97
	511017182	Uniform service supplies		13.39
	511017182	Uniform service supplies		0.13
	511017182	Uniform service supplies		0.01
	511017182	Uniform service supplies		0.05
	511017182	Uniform service supplies		8.93
	511017182	Uniform service supplies		0.05
	511017182	Uniform service supplies		0.55
	511017182	Uniform service supplies		0.03
	511017182	Uniform service supplies		0.03
	511017182	Uniform service supplies		0.08
	511017182	Uniform service supplies		0.02
	511017182	Uniform service supplies		0.17
	511017182	Uniform service supplies		0.01
	511017186	City Hall mat service		58.48
	511028447	3 brn pants for D. V		67.28
	511028447	3 brn pants for D. V		7.47
	511114977	Uniform service & supplies		0.28
	511114977	Uniform service & supplies		0.17
	511114977	Uniform service & supplies		8.93
	511114977	Uniform service & supplies		0.06
	511114977	Uniform service & supplies		0.12
	511114977	Uniform service & supplies		0.10
	511114977	Uniform service & supplies		0.41
	511114977	Uniform service & supplies		0.24
	511114977	Uniform service & supplies		0.58
	511114977	Uniform service & supplies		0.37
	511114977	Uniform service & supplies		0.55
	511114977	Uniform service & supplies		13.78
	511114977	Uniform service & supplies		3.20
	511114977	Uniform service & supplies		0.32
	511114977	Uniform service & supplies		0.02

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511114977	Uniform service & supplies		0.92
	511114977	Uniform service & supplies		1.88
	511114977	Uniform service & supplies		0.40
	511114977	Uniform service & supplies		15.04
	511114977	Uniform service & supplies		0.62
	511114977	Uniform service & supplies		0.30
	511114977	Uniform service & supplies		13.35
	511114977	Uniform service & supplies		1.37
	511114977	Uniform service & supplies		14.94
	511114977	Uniform service & supplies		25.45
	511114977	Uniform service & supplies		0.51
	511114977	Uniform service & supplies		1.97
	511114977	Uniform service & supplies		0.10
	511114977	Uniform service & supplies		0.03
	511114977	Uniform service & supplies		0.03
	511114977	Uniform service & supplies		0.04
	511114977	Uniform service & supplies		0.37
	511114977	Uniform service & supplies		0.24
	511114977	Uniform service & supplies		0.01
	511214262	Uniform service & supplies		0.37
	511214262	Uniform service & supplies		0.06
	511214262	Uniform service & supplies		0.12
	511214262	Uniform service & supplies		0.02
	511214262	Uniform service & supplies		1.97
	511214262	Uniform service & supplies		0.01
	511214262	Uniform service & supplies		0.03
	511214262	Uniform service & supplies		3.20
	511214262	Uniform service & supplies		0.58
	511214262	Uniform service & supplies		0.08
	511214262	Uniform service & supplies		8.93
	511214262	Uniform service & supplies		0.55
	511214262	Uniform service & supplies		0.04
	511214262	Uniform service & supplies		0.05
	511214262	Uniform service & supplies		13.78
	511214262	Uniform service & supplies		0.28
	511214262	Uniform service & supplies		13.35
	511214262	Uniform service & supplies		0.62
	511214262	Uniform service & supplies		0.02
	511214262	Uniform service & supplies		0.41
	511214262	Uniform service & supplies		14.94
	511214262	Uniform service & supplies		0.01
	511214262	Uniform service & supplies		0.07
	511214262	Uniform service & supplies		0.24
	511214262	Uniform service & supplies		0.15
	511214262	Uniform service & supplies		0.92
	511214262	Uniform service & supplies		0.51
	511214262	Uniform service & supplies		0.10
	511214262	Uniform service & supplies		0.05
	511214262	Uniform service & supplies		0.37
	511214262	Uniform service & supplies		0.03
	511214262	Uniform service & supplies		0.24
	511214262	Uniform service & supplies		15.04
	511214262	Uniform service & supplies		0.01
	511214262	Uniform service & supplies		0.01
	511214262	Uniform service & supplies		73.63
	511214262	Uniform service & supplies		0.17
	511214262	Uniform service & supplies		0.06
	511214262	Uniform service & supplies		0.32
	511214262	Uniform service & supplies		0.08

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511214262	Uniform service & supplies		0.13
	511214262	Uniform service & supplies		0.03
	511214262	Uniform service & supplies		0.30
	511214262	Uniform service & supplies		0.77
	511214262	Uniform service & supplies		1.37
	511214262	Uniform service & supplies		0.01
	511214262	Uniform service & supplies		0.15
	511214262	Uniform service & supplies		0.10
	511214262	Uniform service & supplies		0.40
	511214262	Uniform service & supplies		0.11
	511214262	Uniform service & supplies		0.05
	511214262	Uniform service & supplies		0.04
	511267233	Uniform service & supplies		13.35
	511267233	Uniform service & supplies		1.97
	511267233	Uniform service & supplies		0.01
	511267233	Uniform service & supplies		1.37
	511267233	Uniform service & supplies		0.30
	511267233	Uniform service & supplies		0.12
	511267233	Uniform service & supplies		0.01
	511267233	Uniform service & supplies		0.03
	511267233	Uniform service & supplies		0.37
	511267233	Uniform service & supplies		0.04
	511267233	Uniform service & supplies		0.40
	511267233	Uniform service & supplies		0.06
	511267233	Uniform service & supplies		0.06
	511267233	Uniform service & supplies		0.24
	511267233	Uniform service & supplies		25.45
	511267233	Uniform service & supplies		0.15
	511267233	Uniform service & supplies		0.92
	511267233	Uniform service & supplies		0.10
	511267233	Uniform service & supplies		0.32
	511267233	Uniform service & supplies		0.01
	511267233	Uniform service & supplies		0.03
	511267233	Uniform service & supplies		0.07
	511267233	Uniform service & supplies		0.17
	511267233	Uniform service & supplies		0.10
	511267233	Uniform service & supplies		0.58
	511267233	Uniform service & supplies		0.41
	511267233	Uniform service & supplies		13.78
	511267233	Uniform service & supplies		0.04
	511267233	Uniform service & supplies		0.13
	511267233	Uniform service & supplies		0.24
	511267233	Uniform service & supplies		0.08
	511267233	Uniform service & supplies		0.01
	511267233	Uniform service & supplies		0.01
	511267233	Uniform service & supplies		0.08
	511267233	Uniform service & supplies		0.11
	511267233	Uniform service & supplies		0.02
	511267233	Uniform service & supplies		0.02
	511267233	Uniform service & supplies		0.13
	511267233	Uniform service & supplies		3.20
	511267233	Uniform service & supplies		0.15
	511267233	Uniform service & supplies		0.05
	511267233	Uniform service & supplies		15.04
	511267233	Uniform service & supplies		0.18
	511267233	Uniform service & supplies		8.93
	511267233	Uniform service & supplies		0.55
	511267233	Uniform service & supplies		0.05
	511267233	Uniform service & supplies		14.94

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511267233	Uniform service & supplies		0.62
	511267233	Uniform service & supplies		0.51
	511267233	Uniform service & supplies		0.77
	511267233	Uniform service & supplies		0.37
	511267233	Uniform service & supplies		0.05
	511330392	Uniform Service & Supplies 12/04/2019		1.97
	511330392	Uniform Service & Supplies 12/04/2019		8.89
	511330392	Uniform Service & Supplies 12/04/2019		0.30
	511330392	Uniform Service & Supplies 12/04/2019		0.10
	511330392	Uniform Service & Supplies 12/04/2019		0.28
	511330392	Uniform Service & Supplies 12/04/2019		0.77
	511330392	Uniform Service & Supplies 12/04/2019		0.24
	511330392	Uniform Service & Supplies 12/04/2019		0.13
	511330392	Uniform Service & Supplies 12/04/2019		13.74
	511330392	Uniform Service & Supplies 12/04/2019		0.05
	511330392	Uniform Service & Supplies 12/04/2019		0.37
	511330392	Uniform Service & Supplies 12/04/2019		15.00
	511330392	Uniform Service & Supplies 12/04/2019		0.13
	511330392	Uniform Service & Supplies 12/04/2019		0.05
	511330392	Uniform Service & Supplies 12/04/2019		0.01
	511330392	Uniform Service & Supplies 12/04/2019		0.11
	511330392	Uniform Service & Supplies 12/04/2019		0.15
	511330392	Uniform Service & Supplies 12/04/2019		0.17
	511330392	Uniform Service & Supplies 12/04/2019		0.06
	511330392	Uniform Service & Supplies 12/04/2019		0.58
	511330392	Uniform Service & Supplies 12/04/2019		0.41
	511330392	Uniform Service & Supplies 12/04/2019		0.05
	511330392	Uniform Service & Supplies 12/04/2019		0.03
	511330392	Uniform Service & Supplies 12/04/2019		0.04
	511330392	Uniform Service & Supplies 12/04/2019		0.51
	511330392	Uniform Service & Supplies 12/04/2019		0.10
	511330392	Uniform Service & Supplies 12/04/2019		25.73
	511330392	Uniform Service & Supplies 12/04/2019		0.08
	511330392	Uniform Service & Supplies 12/04/2019		0.12
	511330392	Uniform Service & Supplies 12/04/2019		0.06
	511330392	Uniform Service & Supplies 12/04/2019		0.02
	511330392	Uniform Service & Supplies 12/04/2019		3.16
	511330392	Uniform Service & Supplies 12/04/2019		0.08
	511330392	Uniform Service & Supplies 12/04/2019		0.01
	511330392	Uniform Service & Supplies 12/04/2019		0.03
	511330392	Uniform Service & Supplies 12/04/2019		0.01
	511330392	Uniform Service & Supplies 12/04/2019		14.90
	511330392	Uniform Service & Supplies 12/04/2019		0.59
	511330392	Uniform Service & Supplies 12/04/2019		0.92
	511330392	Uniform Service & Supplies 12/04/2019		0.24
	511330392	Uniform Service & Supplies 12/04/2019		0.01
	511330392	Uniform Service & Supplies 12/04/2019		0.32
	511330392	Uniform Service & Supplies 12/04/2019		0.01
	511330392	Uniform Service & Supplies 12/04/2019		0.55
	511330392	Uniform Service & Supplies 12/04/2019		0.07
	511330392	Uniform Service & Supplies 12/04/2019		0.37
	511330392	Uniform Service & Supplies 12/04/2019		0.02
	511330392	Uniform Service & Supplies 12/04/2019		1.37
	511330392	Uniform Service & Supplies 12/04/2019		0.04
	511330392	Uniform Service & Supplies 12/04/2019		0.14
	511330392	Uniform Service & Supplies 12/04/2019		13.20
	511330392	Uniform Service & Supplies 12/04/2019		0.40
	511330392	Uniform Service & Supplies 12/04/2019		0.01
	511383002	Uniform Service & Supplies 12/11/2019		0.12

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511383002	Uniform Service & Supplies	12/11/2019	0.55
	511383002	Uniform Service & Supplies	12/11/2019	25.73
	511383002	Uniform Service & Supplies	12/11/2019	0.77
	511383002	Uniform Service & Supplies	12/11/2019	0.10
	511383002	Uniform Service & Supplies	12/11/2019	14.90
	511383002	Uniform Service & Supplies	12/11/2019	0.05
	511383002	Uniform Service & Supplies	12/11/2019	0.02
	511383002	Uniform Service & Supplies	12/11/2019	0.37
	511383002	Uniform Service & Supplies	12/11/2019	0.32
	511383002	Uniform Service & Supplies	12/11/2019	0.28
	511383002	Uniform Service & Supplies	12/11/2019	8.89
	511383002	Uniform Service & Supplies	12/11/2019	0.03
	511383002	Uniform Service & Supplies	12/11/2019	1.97
	511383002	Uniform Service & Supplies	12/11/2019	0.06
	511383002	Uniform Service & Supplies	12/11/2019	0.40
	511383002	Uniform Service & Supplies	12/11/2019	13.20
	511383002	Uniform Service & Supplies	12/11/2019	0.01
	511383002	Uniform Service & Supplies	12/11/2019	0.51
	511383002	Uniform Service & Supplies	12/11/2019	3.16
	511383002	Uniform Service & Supplies	12/11/2019	0.58
	511383002	Uniform Service & Supplies	12/11/2019	0.15
	511383002	Uniform Service & Supplies	12/11/2019	0.02
	511383002	Uniform Service & Supplies	12/11/2019	0.01
	511383002	Uniform Service & Supplies	12/11/2019	0.05
	511383002	Uniform Service & Supplies	12/11/2019	0.11
	511383002	Uniform Service & Supplies	12/11/2019	0.37
	511383002	Uniform Service & Supplies	12/11/2019	0.08
	511383002	Uniform Service & Supplies	12/11/2019	0.24
	511383002	Uniform Service & Supplies	12/11/2019	0.06
	511383002	Uniform Service & Supplies	12/11/2019	0.24
	511383002	Uniform Service & Supplies	12/11/2019	15.00
	511383002	Uniform Service & Supplies	12/11/2019	0.01
	511383002	Uniform Service & Supplies	12/11/2019	0.13
	511383002	Uniform Service & Supplies	12/11/2019	0.01
	511383002	Uniform Service & Supplies	12/11/2019	0.04
	511383002	Uniform Service & Supplies	12/11/2019	0.01
	511383002	Uniform Service & Supplies	12/11/2019	1.37
	511383002	Uniform Service & Supplies	12/11/2019	0.17
	511383002	Uniform Service & Supplies	12/11/2019	0.01
	511383002	Uniform Service & Supplies	12/11/2019	13.74
	511383002	Uniform Service & Supplies	12/11/2019	0.41
	511383002	Uniform Service & Supplies	12/11/2019	0.05
	511383002	Uniform Service & Supplies	12/11/2019	0.92
	511383002	Uniform Service & Supplies	12/11/2019	0.08
	511383002	Uniform Service & Supplies	12/11/2019	0.07
	511383002	Uniform Service & Supplies	12/11/2019	0.10
	511383002	Uniform Service & Supplies	12/11/2019	0.03
	511383002	Uniform Service & Supplies	12/11/2019	0.13
	511383002	Uniform Service & Supplies	12/11/2019	0.04
	511383002	Uniform Service & Supplies	12/11/2019	0.59
	511383002	Uniform Service & Supplies	12/11/2019	0.30
	511383002	Uniform Service & Supplies	12/11/2019	0.14
	511434615	Uniform Service & Supplies	12/18/2019	0.13
	511434615	Uniform Service & Supplies	12/18/2019	0.55
	511434615	Uniform Service & Supplies	12/18/2019	0.15
	511434615	Uniform Service & Supplies	12/18/2019	0.30
	511434615	Uniform Service & Supplies	12/18/2019	0.01
	511434615	Uniform Service & Supplies	12/18/2019	0.06
	511434615	Uniform Service & Supplies	12/18/2019	15.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511434615	Uniform Service & Supplies	12/18/2019	73.91
	511434615	Uniform Service & Supplies	12/18/2019	0.05
	511434615	Uniform Service & Supplies	12/18/2019	0.08
	511434615	Uniform Service & Supplies	12/18/2019	0.06
	511434615	Uniform Service & Supplies	12/18/2019	0.32
	511434615	Uniform Service & Supplies	12/18/2019	0.01
	511434615	Uniform Service & Supplies	12/18/2019	0.12
	511434615	Uniform Service & Supplies	12/18/2019	0.17
	511434615	Uniform Service & Supplies	12/18/2019	0.03
	511434615	Uniform Service & Supplies	12/18/2019	0.24
	511434615	Uniform Service & Supplies	12/18/2019	0.77
	511434615	Uniform Service & Supplies	12/18/2019	0.10
	511434615	Uniform Service & Supplies	12/18/2019	13.74
	511434615	Uniform Service & Supplies	12/18/2019	0.04
	511434615	Uniform Service & Supplies	12/18/2019	0.28
	511434615	Uniform Service & Supplies	12/18/2019	0.08
	511434615	Uniform Service & Supplies	12/18/2019	0.07
	511434615	Uniform Service & Supplies	12/18/2019	0.10
	511434615	Uniform Service & Supplies	12/18/2019	0.02
	511434615	Uniform Service & Supplies	12/18/2019	1.97
	511434615	Uniform Service & Supplies	12/18/2019	3.16
	511434615	Uniform Service & Supplies	12/18/2019	0.37
	511434615	Uniform Service & Supplies	12/18/2019	14.90
	511434615	Uniform Service & Supplies	12/18/2019	0.40
	511434615	Uniform Service & Supplies	12/18/2019	0.01
	511434615	Uniform Service & Supplies	12/18/2019	0.92
	511434615	Uniform Service & Supplies	12/18/2019	0.04
	511434615	Uniform Service & Supplies	12/18/2019	0.03
	511434615	Uniform Service & Supplies	12/18/2019	0.02
	511434615	Uniform Service & Supplies	12/18/2019	1.37
	511434615	Uniform Service & Supplies	12/18/2019	0.59
	511434615	Uniform Service & Supplies	12/18/2019	0.51
	511434615	Uniform Service & Supplies	12/18/2019	0.01
	511434615	Uniform Service & Supplies	12/18/2019	13.20
	511434615	Uniform Service & Supplies	12/18/2019	0.37
	511434615	Uniform Service & Supplies	12/18/2019	8.89
	511434615	Uniform Service & Supplies	12/18/2019	0.01
	511434615	Uniform Service & Supplies	12/18/2019	0.41
	511434615	Uniform Service & Supplies	12/18/2019	0.11
	511434615	Uniform Service & Supplies	12/18/2019	0.05
	511434615	Uniform Service & Supplies	12/18/2019	0.24
	511434615	Uniform Service & Supplies	12/18/2019	0.05
	511434615	Uniform Service & Supplies	12/18/2019	0.01
	511434615	Uniform Service & Supplies	12/18/2019	0.58
	511434615	Uniform Service & Supplies	12/18/2019	0.13
	511434615	Uniform Service & Supplies	12/18/2019	0.14
	511484562	Uniform Service & Supplies	12/25/2019	0.77
	511484562	Uniform Service & Supplies	12/25/2019	0.08
	511484562	Uniform Service & Supplies	12/25/2019	0.06
	511484562	Uniform Service & Supplies	12/25/2019	0.13
	511484562	Uniform Service & Supplies	12/25/2019	3.16
	511484562	Uniform Service & Supplies	12/25/2019	0.30
	511484562	Uniform Service & Supplies	12/25/2019	0.02
	511484562	Uniform Service & Supplies	12/25/2019	0.05
	511484562	Uniform Service & Supplies	12/25/2019	0.03
	511484562	Uniform Service & Supplies	12/25/2019	0.02
	511484562	Uniform Service & Supplies	12/25/2019	0.12
	511484562	Uniform Service & Supplies	12/25/2019	0.10
	511484562	Uniform Service & Supplies	12/25/2019	0.05

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511484562	Uniform Service & Supplies	12/25/2019	0.03
	511484562	Uniform Service & Supplies	12/25/2019	0.24
	511484562	Uniform Service & Supplies	12/25/2019	0.07
	511484562	Uniform Service & Supplies	12/25/2019	0.37
	511484562	Uniform Service & Supplies	12/25/2019	0.01
	511484562	Uniform Service & Supplies	12/25/2019	15.00
	511484562	Uniform Service & Supplies	12/25/2019	0.05
	511484562	Uniform Service & Supplies	12/25/2019	0.01
	511484562	Uniform Service & Supplies	12/25/2019	0.28
	511484562	Uniform Service & Supplies	12/25/2019	0.01
	511484562	Uniform Service & Supplies	12/25/2019	0.51
	511484562	Uniform Service & Supplies	12/25/2019	0.13
	511484562	Uniform Service & Supplies	12/25/2019	0.01
	511484562	Uniform Service & Supplies	12/25/2019	0.41
	511484562	Uniform Service & Supplies	12/25/2019	14.90
	511484562	Uniform Service & Supplies	12/25/2019	0.06
	511484562	Uniform Service & Supplies	12/25/2019	1.37
	511484562	Uniform Service & Supplies	12/25/2019	0.10
	511484562	Uniform Service & Supplies	12/25/2019	0.01
	511484562	Uniform Service & Supplies	12/25/2019	0.37
	511484562	Uniform Service & Supplies	12/25/2019	8.89
	511484562	Uniform Service & Supplies	12/25/2019	0.32
	511484562	Uniform Service & Supplies	12/25/2019	1.97
	511484562	Uniform Service & Supplies	12/25/2019	0.92
	511484562	Uniform Service & Supplies	12/25/2019	0.24
	511484562	Uniform Service & Supplies	12/25/2019	0.04
	511484562	Uniform Service & Supplies	12/25/2019	0.55
	511484562	Uniform Service & Supplies	12/25/2019	0.17
	511484562	Uniform Service & Supplies	12/25/2019	0.59
	511484562	Uniform Service & Supplies	12/25/2019	0.08
	511484562	Uniform Service & Supplies	12/25/2019	48.41
	511484562	Uniform Service & Supplies	12/25/2019	0.01
	511484562	Uniform Service & Supplies	12/25/2019	0.04
	511484562	Uniform Service & Supplies	12/25/2019	0.11
	511484562	Uniform Service & Supplies	12/25/2019	0.14
	511484562	Uniform Service & Supplies	12/25/2019	0.58
	511484562	Uniform Service & Supplies	12/25/2019	13.74
	511484562	Uniform Service & Supplies	12/25/2019	13.20
	511484562	Uniform Service & Supplies	12/25/2019	0.15
	511484562	Uniform Service & Supplies	12/25/2019	0.40
	511501875	Pair of Brown pants for James Linan		1.70
	511501875	Pair of Brown pants for James Linan		5.93
	511501875	Pair of Brown pants for James Linan		0.84
	511501875	Pair of Brown pants for James Linan		8.48
	511525465	Uniform Service & Supplies	1/01/2020	0.01
	511525465	Uniform Service & Supplies	1/01/2020	14.90
	511525465	Uniform Service & Supplies	1/01/2020	0.02
	511525465	Uniform Service & Supplies	1/01/2020	38.29
	511525465	Uniform Service & Supplies	1/01/2020	0.41
	511525465	Uniform Service & Supplies	1/01/2020	0.10
	511525465	Uniform Service & Supplies	1/01/2020	0.28
	511525465	Uniform Service & Supplies	1/01/2020	0.08
	511525465	Uniform Service & Supplies	1/01/2020	0.05
	511525465	Uniform Service & Supplies	1/01/2020	0.04
	511525465	Uniform Service & Supplies	1/01/2020	0.77
	511525465	Uniform Service & Supplies	1/01/2020	0.08
	511525465	Uniform Service & Supplies	1/01/2020	13.74
	511525465	Uniform Service & Supplies	1/01/2020	0.59
	511525465	Uniform Service & Supplies	1/01/2020	0.17

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511525465	Uniform Service & Supplies	1/01/2020	0.02
	511525465	Uniform Service & Supplies	1/01/2020	0.04
	511525465	Uniform Service & Supplies	1/01/2020	0.05
	511525465	Uniform Service & Supplies	1/01/2020	0.01
	511525465	Uniform Service & Supplies	1/01/2020	15.00
	511525465	Uniform Service & Supplies	1/01/2020	0.10
	511525465	Uniform Service & Supplies	1/01/2020	0.40
	511525465	Uniform Service & Supplies	1/01/2020	0.51
	511525465	Uniform Service & Supplies	1/01/2020	0.13
	511525465	Uniform Service & Supplies	1/01/2020	1.37
	511525465	Uniform Service & Supplies	1/01/2020	8.89
	511525465	Uniform Service & Supplies	1/01/2020	0.06
	511525465	Uniform Service & Supplies	1/01/2020	0.13
	511525465	Uniform Service & Supplies	1/01/2020	0.01
	511525465	Uniform Service & Supplies	1/01/2020	0.03
	511525465	Uniform Service & Supplies	1/01/2020	0.37
	511525465	Uniform Service & Supplies	1/01/2020	0.11
	511525465	Uniform Service & Supplies	1/01/2020	0.55
	511525465	Uniform Service & Supplies	1/01/2020	0.03
	511525465	Uniform Service & Supplies	1/01/2020	0.01
	511525465	Uniform Service & Supplies	1/01/2020	0.37
	511525465	Uniform Service & Supplies	1/01/2020	0.15
	511525465	Uniform Service & Supplies	1/01/2020	0.30
	511525465	Uniform Service & Supplies	1/01/2020	3.16
	511525465	Uniform Service & Supplies	1/01/2020	0.01
	511525465	Uniform Service & Supplies	1/01/2020	0.01
	511525465	Uniform Service & Supplies	1/01/2020	0.32
	511525465	Uniform Service & Supplies	1/01/2020	13.20
	511525465	Uniform Service & Supplies	1/01/2020	0.12
	511525465	Uniform Service & Supplies	1/01/2020	0.06
	511525465	Uniform Service & Supplies	1/01/2020	0.92
	511525465	Uniform Service & Supplies	1/01/2020	0.24
	511525465	Uniform Service & Supplies	1/01/2020	0.14
	511525465	Uniform Service & Supplies	1/01/2020	0.07
	511525465	Uniform Service & Supplies	1/01/2020	0.05
	511525465	Uniform Service & Supplies	1/01/2020	0.58
	511525465	Uniform Service & Supplies	1/01/2020	0.24
	511525465	Uniform Service & Supplies	1/01/2020	1.97
	511581176	Uniform Service & Supplies	1/08/2020	0.40
	511581176	Uniform Service & Supplies	1/08/2020	8.89
	511581176	Uniform Service & Supplies	1/08/2020	0.77
	511581176	Uniform Service & Supplies	1/08/2020	0.07
	511581176	Uniform Service & Supplies	1/08/2020	0.02
	511581176	Uniform Service & Supplies	1/08/2020	0.55
	511581176	Uniform Service & Supplies	1/08/2020	0.28
	511581176	Uniform Service & Supplies	1/08/2020	15.00
	511581176	Uniform Service & Supplies	1/08/2020	0.01
	511581176	Uniform Service & Supplies	1/08/2020	0.13
	511581176	Uniform Service & Supplies	1/08/2020	0.01
	511581176	Uniform Service & Supplies	1/08/2020	0.12
	511581176	Uniform Service & Supplies	1/08/2020	13.20
	511581176	Uniform Service & Supplies	1/08/2020	0.24
	511581176	Uniform Service & Supplies	1/08/2020	0.37
	511581176	Uniform Service & Supplies	1/08/2020	0.06
	511581176	Uniform Service & Supplies	1/08/2020	0.11
	511581176	Uniform Service & Supplies	1/08/2020	0.03
	511581176	Uniform Service & Supplies	1/08/2020	0.37
	511581176	Uniform Service & Supplies	1/08/2020	0.30
	511581176	Uniform Service & Supplies	1/08/2020	13.74

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511581176	Uniform Service & Supplies	1/08/2020	0.01
	511581176	Uniform Service & Supplies	1/08/2020	0.04
	511581176	Uniform Service & Supplies	1/08/2020	14.90
	511581176	Uniform Service & Supplies	1/08/2020	0.01
	511581176	Uniform Service & Supplies	1/08/2020	0.06
	511581176	Uniform Service & Supplies	1/08/2020	0.08
	511581176	Uniform Service & Supplies	1/08/2020	0.51
	511581176	Uniform Service & Supplies	1/08/2020	0.32
	511581176	Uniform Service & Supplies	1/08/2020	3.16
	511581176	Uniform Service & Supplies	1/08/2020	0.08
	511581176	Uniform Service & Supplies	1/08/2020	1.37
	511581176	Uniform Service & Supplies	1/08/2020	0.24
	511581176	Uniform Service & Supplies	1/08/2020	0.10
	511581176	Uniform Service & Supplies	1/08/2020	0.58
	511581176	Uniform Service & Supplies	1/08/2020	0.05
	511581176	Uniform Service & Supplies	1/08/2020	0.14
	511581176	Uniform Service & Supplies	1/08/2020	0.15
	511581176	Uniform Service & Supplies	1/08/2020	0.05
	511581176	Uniform Service & Supplies	1/08/2020	0.92
	511581176	Uniform Service & Supplies	1/08/2020	38.29
	511581176	Uniform Service & Supplies	1/08/2020	0.03
	511581176	Uniform Service & Supplies	1/08/2020	0.01
	511581176	Uniform Service & Supplies	1/08/2020	1.97
	511581176	Uniform Service & Supplies	1/08/2020	0.41
	511581176	Uniform Service & Supplies	1/08/2020	0.13
	511581176	Uniform Service & Supplies	1/08/2020	0.17
	511581176	Uniform Service & Supplies	1/08/2020	0.10
	511581176	Uniform Service & Supplies	1/08/2020	0.05
	511581176	Uniform Service & Supplies	1/08/2020	0.01
	511581176	Uniform Service & Supplies	1/08/2020	0.59
	511581176	Uniform Service & Supplies	1/08/2020	0.04
	511581176	Uniform Service & Supplies	1/08/2020	0.02
	511626475	Towels & Mats		86.60
	511626484	Uniform Service & Supplies	01/15/2020	0.04
	511626484	Uniform Service & Supplies	01/15/2020	0.08
	511626484	Uniform Service & Supplies	01/15/2020	0.14
	511626484	Uniform Service & Supplies	01/15/2020	0.11
	511626484	Uniform Service & Supplies	01/15/2020	0.03
	511626484	Uniform Service & Supplies	01/15/2020	0.24
	511626484	Uniform Service & Supplies	01/15/2020	0.55
	511626484	Uniform Service & Supplies	01/15/2020	0.30
	511626484	Uniform Service & Supplies	01/15/2020	0.37
	511626484	Uniform Service & Supplies	01/15/2020	0.01
	511626484	Uniform Service & Supplies	01/15/2020	0.28
	511626484	Uniform Service & Supplies	01/15/2020	0.10
	511626484	Uniform Service & Supplies	01/15/2020	0.10
	511626484	Uniform Service & Supplies	01/15/2020	0.13
	511626484	Uniform Service & Supplies	01/15/2020	3.16
	511626484	Uniform Service & Supplies	01/15/2020	0.01
	511626484	Uniform Service & Supplies	01/15/2020	0.01
	511626484	Uniform Service & Supplies	01/15/2020	13.20
	511626484	Uniform Service & Supplies	01/15/2020	0.01
	511626484	Uniform Service & Supplies	01/15/2020	0.32
	511626484	Uniform Service & Supplies	01/15/2020	0.01
	511626484	Uniform Service & Supplies	01/15/2020	91.78
	511626484	Uniform Service & Supplies	01/15/2020	0.15
	511626484	Uniform Service & Supplies	01/15/2020	0.06
	511626484	Uniform Service & Supplies	01/15/2020	0.07
	511626484	Uniform Service & Supplies	01/15/2020	0.05

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511626484	Uniform Service & Supplies	01/15/2020	13.74
	511626484	Uniform Service & Supplies	01/15/2020	0.06
	511626484	Uniform Service & Supplies	01/15/2020	0.04
	511626484	Uniform Service & Supplies	01/15/2020	0.12
	511626484	Uniform Service & Supplies	01/15/2020	0.05
	511626484	Uniform Service & Supplies	01/15/2020	0.01
	511626484	Uniform Service & Supplies	01/15/2020	0.77
	511626484	Uniform Service & Supplies	01/15/2020	0.05
	511626484	Uniform Service & Supplies	01/15/2020	0.03
	511626484	Uniform Service & Supplies	01/15/2020	0.24
	511626484	Uniform Service & Supplies	01/15/2020	8.89
	511626484	Uniform Service & Supplies	01/15/2020	0.02
	511626484	Uniform Service & Supplies	01/15/2020	0.37
	511626484	Uniform Service & Supplies	01/15/2020	1.97
	511626484	Uniform Service & Supplies	01/15/2020	1.37
	511626484	Uniform Service & Supplies	01/15/2020	0.13
	511626484	Uniform Service & Supplies	01/15/2020	15.00
	511626484	Uniform Service & Supplies	01/15/2020	0.40
	511626484	Uniform Service & Supplies	01/15/2020	0.08
	511626484	Uniform Service & Supplies	01/15/2020	0.92
	511626484	Uniform Service & Supplies	01/15/2020	0.58
	511626484	Uniform Service & Supplies	01/15/2020	0.41
	511626484	Uniform Service & Supplies	01/15/2020	0.17
	511626484	Uniform Service & Supplies	01/15/2020	0.51
	511626484	Uniform Service & Supplies	01/15/2020	0.02
	511626484	Uniform Service & Supplies	01/15/2020	0.59
	511626484	Uniform Service & Supplies	01/15/2020	14.90
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	3.41
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	18.95
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	18.95
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	18.96
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	3.98
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	3.41
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	3.98
	511626485	Uniform Service and Janitorial Supplies	01/15/2020	9.95
	511626488	City Hall mat service		64.95
	511626490	Liv. council chambers mat and mop		29.81
	511626500	Senior center mat and mop		24.91
	511674960	Fire Dept. Towelsr mat and mop		88.30
	511674962	Uniform Service & Supplies	01/22/2020	0.08
	511674962	Uniform Service & Supplies	01/22/2020	0.01
	511674962	Uniform Service & Supplies	01/22/2020	0.55
	511674962	Uniform Service & Supplies	01/22/2020	0.04
	511674962	Uniform Service & Supplies	01/22/2020	0.02
	511674962	Uniform Service & Supplies	01/22/2020	0.37
	511674962	Uniform Service & Supplies	01/22/2020	0.13
	511674962	Uniform Service & Supplies	01/22/2020	0.05
	511674962	Uniform Service & Supplies	01/22/2020	0.13
	511674962	Uniform Service & Supplies	01/22/2020	0.58
	511674962	Uniform Service & Supplies	01/22/2020	8.89
	511674962	Uniform Service & Supplies	01/22/2020	0.28
	511674962	Uniform Service & Supplies	01/22/2020	0.01
	511674962	Uniform Service & Supplies	01/22/2020	0.01
	511674962	Uniform Service & Supplies	01/22/2020	0.15
	511674962	Uniform Service & Supplies	01/22/2020	0.12
	511674962	Uniform Service & Supplies	01/22/2020	0.01
	511674962	Uniform Service & Supplies	01/22/2020	0.01
	511674962	Uniform Service & Supplies	01/22/2020	0.06
	511674962	Uniform Service & Supplies	01/22/2020	0.30

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	511674962	Uniform Service & Supplies	01/22/2020	0.03
	511674962	Uniform Service & Supplies	01/22/2020	0.59
	511674962	Uniform Service & Supplies	01/22/2020	0.05
	511674962	Uniform Service & Supplies	01/22/2020	1.97
	511674962	Uniform Service & Supplies	01/22/2020	0.32
	511674962	Uniform Service & Supplies	01/22/2020	0.51
	511674962	Uniform Service & Supplies	01/22/2020	0.02
	511674962	Uniform Service & Supplies	01/22/2020	0.05
	511674962	Uniform Service & Supplies	01/22/2020	0.24
	511674962	Uniform Service & Supplies	01/22/2020	15.00
	511674962	Uniform Service & Supplies	01/22/2020	0.08
	511674962	Uniform Service & Supplies	01/22/2020	0.92
	511674962	Uniform Service & Supplies	01/22/2020	0.14
	511674962	Uniform Service & Supplies	01/22/2020	14.90
	511674962	Uniform Service & Supplies	01/22/2020	0.10
	511674962	Uniform Service & Supplies	01/22/2020	88.19
	511674962	Uniform Service & Supplies	01/22/2020	0.40
	511674962	Uniform Service & Supplies	01/22/2020	0.01
	511674962	Uniform Service & Supplies	01/22/2020	0.04
	511674962	Uniform Service & Supplies	01/22/2020	0.77
	511674962	Uniform Service & Supplies	01/22/2020	13.20
	511674962	Uniform Service & Supplies	01/22/2020	0.06
	511674962	Uniform Service & Supplies	01/22/2020	0.07
	511674962	Uniform Service & Supplies	01/22/2020	0.24
	511674962	Uniform Service & Supplies	01/22/2020	13.74
	511674962	Uniform Service & Supplies	01/22/2020	0.11
	511674962	Uniform Service & Supplies	01/22/2020	3.16
	511674962	Uniform Service & Supplies	01/22/2020	0.37
	511674962	Uniform Service & Supplies	01/22/2020	0.41
	511674962	Uniform Service & Supplies	01/22/2020	0.03
	511674962	Uniform Service & Supplies	01/22/2020	0.17
	511674962	Uniform Service & Supplies	01/22/2020	1.37
	511674962	Uniform Service & Supplies	01/22/2020	0.10
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	3.41
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	18.95
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	3.41
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	3.98
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	9.95
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	18.95
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	3.98
	511674963	Uniform Service and Janitorial Supplies	01/22/2020	18.96
			Total for Check Number 1562:	2,471.45
1563	PREMIER	Premier Access Insurance Company	01/31/2020	
		PR Batch 00030.12.2019 Dental	PR Batch 00030.12.2019 Den	374.10
	Premier 0220	Claims Feb 2020		6.45
	Premier 0220	Claims Feb 2020		38.70
	Premier 0220	Claims Feb 2020		19.35
			Total for Check Number 1563:	438.60
1564	LIVFARM	Valley Farm Supply Stores Inc.	01/31/2020	
	OFFIL174284	Steel cable ties		10.28
	OFFIL174322	Eye bolts for Sweeper		9.90
	OFFIL174466	Garbage can to put banners		20.47
	OFFIL174501	Glass scraper and plastic razor scraper		4.29
	OFFIL174518	Light bulb for child care facility		29.07
	OFFIL174552	Battery Terminal for shop and AAA batteries for		6.24
	OFFIL174552	Battery Terminal for shop and AAA batteries for		6.26

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	OFF1L174552	Battery Terminal for shop and AAA batteries for		6.26
	OFF1L174552	Battery Terminal for shop and AAA batteries for		6.26
	OFF1L174552	Battery Terminal for shop and AAA batteries for		6.26
	OFF1L174811	Joseph & Virginia Brooms & Sealers for hot patc		12.38
	OFF1L174909	Chain coil to chain		132.27
	OFF1L175073	Master lock for water dept		6.43
	OFF1L175100	Monte Cristo I 2 Cans of WD-40		12.05
	OFF2L146228	Chain Coal		75.16
	OFF2L146228	Chain Coal		75.15
	OFF2L146248	Pull rope to start equipment		11.28
	OFF2L146265	screw woop for making shelves		32.31
	OFF2L146272	light sendor for light above gas pump		15.07
	OFFRL105682	PVC Pipe for water repairs		22.90
Total for Check Number 1564:				500.29
Total for 1/31/2020:				6,512.89
1565	A1A 24097	A-1-A/Preston's Lock Shop Locksmith removed key from lock PD Vehicle	02/13/2020	15.00
Total for Check Number 1565:				15.00
1566	abs 84747 84747 84747 84761 84761 84761	ABS Direct, Inc. Prop 218 Notices Prop 218 Notices Prop 218 Notices Feb 2020 Utility statements and flyers for cheer Feb 2020 Utility statements and flyers for cheer Feb 2020 Utility statements and flyers for cheer	02/13/2020	752.15 752.14 752.16 250.92 250.93 250.92
Total for Check Number 1566:				3,009.22
1567	SPRINGBR INV-ACC50433 INV-ACC50433 INV-ACC50433	ACCELA, INC. #774375 Civic pay with online bills and transaction fees J Civic pay with online bills and transaction fees J Civic pay with online bills and transaction fees J	02/13/2020	382.00 382.00 382.00
Total for Check Number 1567:				1,146.00
1568	A.M. PEC 2018-19	A.M. Peche & Associates LLC ALBERT M Livingston 2018-19 Sewer Disclosure Report	02/13/2020	2,352.15
Total for Check Number 1568:				2,352.15
1569	ALHAMBR/ 14654651 011220 14654651 020920	Alhambra & Sierra Springs City hall drinking water City Hall drinking water	02/13/2020	72.44 108.21
Total for Check Number 1569:				180.65
1570	allstael 2126	All Star Elite Sports Replacement Basketball Jersey 7/8 Boys	02/13/2020	19.70
Total for Check Number 1570:				19.70
1571	calnet 000014264394	AT&T DOJ Connection	02/13/2020	240.26
Total for Check Number 1571:				240.26

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
1312020		UB Billing for January 2020 Fred Worden		19.42
1312020		UB Billing for January 2020 Fred Worden		20.33
1312020		UB Billing for January 2020 Max Foster		7.51
1312020		UB Billing for January 2020 Singh Park		5.57
1312020		UB Billing for January 2020 Fred Worden		1.72
1312020		UB Billing for January 2020 Ark Park		4.13
1312020		UB Billing for January 2020 Don Meyer		7.02
1312020		UB Billing for January 2020 Fire Dept		28.18
1312020		UB Billing for January 2020 Fred Worden		10.03
1312020		UB Billing for January 2020 Don Meyer		7.81
1312020		UB Billing for January 2020 Fred Worden		17.05
1312020		UB Billing for January 2020 Z13 Peach and Pala		28.18
1312020		UB Billing for January 2020 Don Meyer		3.52
1312020		UB Billing for January 2020 Max Foster		1.05
1312020		UB Billing for January 2020 Lil Guys Park		61.38
1312020		UB Billing for January 2020 Joseph Gallo		17.20
1312020		UB Billing for January 2020 Z16 Westskde and '		80.43
1312020		UB Billing for January 2020 Singh Park		0.19
1312020		UB Billing for January 2020 Don Meyer		10.14
1312020		UB Billing for January 2020 Joseph Gallo		33.39
1312020		UB Billing for January 2020 Joseph Gallo		3.20
1312020		UB Billing for January 2020 Z6 Peach W. Lift S		50.27
1312020		UB Billing for January 2020 Z14 Dwight & Teh		28.18
1312020		UB Billing for January 2020 Joseph Gallo		20.35
1312020		UB Billing for January 2020 Ark Park		4.89
1312020		UB Billing for January 2020 Joseph Gallo		1.73
1312020		UB Billing for January 2020 Max Foster		1.09
1312020		UB Billing for January 2020 620 Main st		92.56
1312020		UB Billing for January 2020 Ark Park		0.90
1312020		UB Billing for January 2020 Joseph Gallo		37.07
1312020		UB Billing for January 2020 APE Across from M		201.68
1312020		UB Billing for January 2020 Max Foster		2.02
1312020		UB Billing for January 2020 Fred Worden		6.95
1312020		UB Billing for January 2020 Singh Park		0.49
1312020		UB Billing for January 2020 Ark Park		46.28
1312020		UB Billing for January 2020 Ark Park		5.02
1312020		UB Billing for January 2020 Lil Guys field		72.02
1312020		UB Billing for January 2020 Max Foster		24.48
1312020		UB Billing for January 2020 Joseph Gallo		1.26
1312020		UB Billing for January 2020 Max Foster		20.53
1312020		UB Billing for January 2020 Singh Park		5.83
1312020		UB Billing for January 2020 Max Foster		12.07
1312020		UB Billing for January 2020 City Hall		19.48
1312020		UB Billing for January 2020 Max Foster		6.24
1312020		UB Billing for January 2020 Fred Worden		5.18
1312020		UB Billing for January 2020 Don Meyer		1.88
1312020		UB Billing for January 2020 Corp Yard		48.56
1312020		UB Billing for January 2020 Don Meyer		19.18
1312020		UB Billing for January 2020 Z13b Winton and K		80.43
1312020		UB Billing for January 2020 Max Foster		10.85
1312020		UB Billing for January 2020 Council Chambers		72.02
1312020		UB Billing for January 2020 641 Main St		80.08
1312020		UB Billing for January 2020 Ark Park		2.43
1312020		UB Billing for January 2020 Fred Worden		3.13
1312020		UB Billing for January 2020 Fred Worden		17.49
1312020		UB Billing for January 2020 Ark Park		1.49
1312020		UB Billing for January 2020 Don Meyer		21.85
1312020		UB Billing for January 2020 Don Meyer		11.99
1312020		UB Billing for January 2020 Fred Worden		8.46

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
1312020		UB Billing for January 2020 Irrig winton prk isle		80.43
1312020		UB Billing for January 2020 Max Foster		3.77
1312020		UB Billing for January 2020 Z13 Emerald and T		92.56
1312020		UB Billing for January 2020 Ark Park		0.19
1312020		UB Billing for January 2020 Corp Yard		47.13
1312020		UB Billing for January 2020 Singh Park		2.43
1312020		UB Billing for January 2020 Z13b Peach Ave &		92.56
1312020		UB Billing for January 2020 Max Foster		12.83
1312020		UB Billing for January 2020 Don Meyer		20.17
1312020		UB Billing for January 2020 Max Foster		8.36
1312020		UB Billing for January 2020 Police Dept		147.14
1312020		UB Billing for January 2020 City Hall		80.91
1312020		UB Billing for January 2020 Ark Park		1.99
1312020		UB Billing for January 2020 Singh Park		4.13
1312020		UB Billing for January 2020 Ark Park		0.48
1312020		UB Billing for January 2020 Fred Worden		0.66
1312020		UB Billing for January 2020 Don Meyer		11.28
1312020		UB Billing for January 2020 Joseph Gallo		32.54
1312020		UB Billing for January 2020 420 Main St		166.43
1312020		UB Billing for January 2020 Fred Worden		0.91
1312020		UB Billing for January 2020 Joseph Gallo		11.91
1312020		UB Billing for January 2020 Corp Yard		47.13
1312020		UB Billing for January 2020 Max Foster		8.63
1312020		UB Billing for January 2020 Don Meyer		1.02
1312020		UB Billing for January 2020 Singh Park		4.89
1312020		UB Billing for January 2020 Joseph Gallo		38.81
1312020		UB Billing for January 2020 Max Foster		0.79
1312020		UB Billing for January 2020 Singh Park		1.79
1312020		UB Billing for January 2020 Z16 Island on Wint		80.43
1312020		UB Billing for January 2020 Z 15 Lilac Ave		25.13
1312020		UB Billing for January 2020 Ark Park		0.49
1312020		UB Billing for January 2020 Singh Park		2.58
1312020		UB Billing for January 2020 Joseph Gallo		3.29
1312020		UB Billing for January 2020 Fred Worden		6.24
1312020		UB Billing for January 2020 Z16 Winton Pkwy 1		80.43
1312020		UB Billing for January 2020 Fred Worden		10.66
1312020		UB Billing for January 2020 Joseph Gallo		13.67
1312020		UB Billing for January 2020 Max Foster		10.19
1312020		UB Billing for January 2020 Singh Park		46.28
1312020		UB Billing for January 2020 Don Meyer		22.87
1312020		UB Billing for January 2020 Ark Park		0.25
1312020		UB Billing for January 2020 Max Foster		17.34
1312020		UB Billing for January 2020 Ark Park		0.26
1312020		UB Billing for January 2020 Fred Worden		14.40
1312020		UB Billing for January 2020 Singh Park		0.48
1312020		UB Billing for January 2020 Narada Sew Lift		28.18
1312020		UB Billing for January 2020 Singh Park		0.26
1312020		UB Billing for January 2020 Ark Park		2.05
1312020		UB Billing for January 2020 Don Meyer		19.68
1312020		UB Billing for January 2020 Fred Worden		7.16
1312020		UB Billing for January 2020 Singh Park		0.25
1312020		UB Billing for January 2020 Ark Park		3.06
1312020		UB Billing for January 2020 Joseph Gallo		5.98
1312020		UB Billing for January 2020 Singh Park		5.02
1312020		UB Billing for January 2020 Don Meyer		1.94
1312020		UB Billing for January 2020 Ark Park		5.57
1312020		UB Billing for January 2020 Max Foster		237.44
1312020		UB Billing for January 2020 Don Meyer		5.83
1312020		UB Billing for January 2020 Musuem		72.02

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
1312020		UB Billing for January 2020 Don Meyer		0.98
1312020		UB Billing for January 2020 Ark Park		1.79
1312020		UB Billing for January 2020 City Hall		29.97
1312020		UB Billing for January 2020 Singh Park		3.06
1312020		UB Billing for January 2020 Lanscape of Robin		201.68
1312020		UB Billing for January 2020 Singh Park		2.88
1312020		UB Billing for January 2020 Singh Park		1.49
1312020		UB Billing for January 2020 Max Foster		21.06
1312020		UB Billing for January 2020 Ark Park		2.58
1312020		UB Billing for January 2020 Joseph Gallo		13.26
1312020		UB Billing for January 2020 NE Corner Winton		92.56
1312020		UB Billing for January 2020 Max Foster		23.38
1312020		UB Billing for January 2020 Joseph Gallo		27.49
1312020		UB Billing for January 2020 Childcare center		185.12
Total for Check Number 1578:				4,514.55
1579	cooling	Cooling Shedd Air Conditioning	02/13/2020	
	1230-454	inspected and changed filters CCH 01/28/2020		49.72
	1230-454	inspected and changed filters PW01/28/2020		49.72
	1230-454	inspected and changed filters Museum01/28/2020		49.72
	1230-454	inspected and changed filters SR. Center01/28/2020		49.72
	1230-454	inspected and changed filters DWWTP01/28/2020		80.72
	1230-454	inspected and changed filters Child Dev.01/28/2020		49.72
	1230-454	inspected and changed filters CH 01/28/2020		49.72
	1230-454	inspected and changed filters Rec01/28/2020		49.72
Total for Check Number 1579:				428.76
1580	corelogi	CoreLogic Information Solution	02/13/2020	
	82005161	Geographic Package - Dec 2018		66.66
	82005161	Geographic Package - Dec 2018		66.67
	82005161	Geographic Package - Dec 2018		66.67
Total for Check Number 1580:				200.00
1581	CALJUST	Department of Justice- Accounting Office	02/13/2020	
	430467	DOJ CLETS OCTOBER, NOVEMBER, DECEMBER		1,876.98
Total for Check Number 1581:				1,876.98
1582	Donaghy	Donaghy Sales, LLC.	02/13/2020	
	1606102	4th of July 2019 Event Beer Sale		534.40
	1606103	4th of July 2019 Event Beer Sale		3,065.83
	FinanCharge0113	4th of July 2019 Event Finance Charges		5.34
	FinanCharge1114	4th of July 2019 Event Finance Charges		5.34
	FinanCharge1216	4th of July 2019 Event Finance Charges		5.34
Total for Check Number 1582:				3,616.25
1583	DortchC	Cassandra Dortch	02/13/2020	
	001	Refund for Basketball		16.00
Total for Check Number 1583:				16.00
1584	Encarnai	Hortencia Encarnacion	02/13/2020	
	001	Walnut depost refund 02/01/2020		150.00
Total for Check Number 1584:				150.00
1585	EZAUTO	EZ Auto Supply - Napa	02/13/2020	
	326425	Head Lamp for PO9/ PD Vehicle		39.96

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	326441	Head Lamp for PO9/ PD Vehicle		45.35
	326442	Returned Head Lamp for PO9/ PD Vehicle		-39.96
Total for Check Number 1585:				45.35
1586	FloresEd 001	Edith Flores Refund for Basketball	02/13/2020	17.00
Total for Check Number 1586:				17.00
1587	frontier 2093949532-0220	Frontier Museum Phone Services 01/25-02/24	02/13/2020	81.26
Total for Check Number 1587:				81.26
1588	UB*01898	ROCIO GARCIA Refund Check 110835-000, 2143 KAPREIL WA Refund Check 110835-000, 2143 KAPREIL WA Refund Check 110835-000, 2143 KAPREIL WA	02/13/2020	26.20 14.16 29.73
Total for Check Number 1588:				70.09
1589	GARZA 90859 90861	Garza Tire & Wheel Inc. 4 Tires for Veh 17-83 PD Balance vehicle tires veh 17-83 PD	02/13/2020	303.66 122.16
Total for Check Number 1589:				425.82
1590	GILTON 001	Gilton Solid Waste Sanitation contract Services for Jan. 1- Jan 31, 20	02/13/2020	83,233.40
Total for Check Number 1590:				83,233.40
1591	GOLSTA PSS-SEN-1911003	Golden State Flow Measurement Flex Net Sensus SAAS Support Fee	02/13/2020	2,437.42
Total for Check Number 1591:				2,437.42
1592	UB*01895	ARNULFO & ROSA GOMEZ Refund Check 108593-000, 786 CELIA DRIVE Refund Check 108593-000, 786 CELIA DRIVE Refund Check 108593-000, 786 CELIA DRIVE	02/13/2020	35.26 31.06 16.79
Total for Check Number 1592:				83.11
1593	GOVFINAN 0122003	Government Finance Membership Dues for Finance Director	02/13/2020	190.00
Total for Check Number 1593:				190.00
1594	GreatAme 26333599	GreatAmerica Financial Svcs. Dannas Lanier Printer Lease	02/13/2020	121.68
Total for Check Number 1594:				121.68
1595	HALP 2-005	Jennifer Halpin MCR/ MOR Compliance Jan. 2020	02/13/2020	637.50
Total for Check Number 1595:				637.50
1596	hdl 0027589-IN	Hdl Coren & Cone Contract Services Property Jan-March 2020	02/13/2020	1,375.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 1596:	1,375.00
1597	Hewlett 600625577	Hewlett-Packard Financial Services Co. Personal property tax for leased equipment	02/13/2020	33.70
	600625577	Personal property tax for leased equipment		9.92
	600625577	Personal property tax for leased equipment		7.12
	600625577	Personal property tax for leased equipment		34.17
	600625577	Personal property tax for leased equipment		4.27
	600625577	Personal property tax for leased equipment		10.48
	600625577	Personal property tax for leased equipment		14.24
	600625577	Personal property tax for leased equipment		14.24
	600625577	Personal property tax for leased equipment		14.23
			Total for Check Number 1597:	142.37
1598	hilmarr 9911	Hilmar Ready Mix Rockery Soccerfield Mixed soil	02/13/2020	517.20
	9974	Cement for Alvernaz Flag Pole		234.36
	9987	Court Park Concrete PAD		156.24
			Total for Check Number 1598:	907.80
1599	HOFFMAN 461651	Hoffman Security, Inc. Finance Charge	02/13/2020	5.00
			Total for Check Number 1599:	5.00
1600	hopkinst 3620300111	Hopkins Technical Products, Inc. Chemical Injection Fitting	02/13/2020	81.16
			Total for Check Number 1600:	81.16
1601	Imagesou 25AR1077969	Image Source Dannas Printer Number Copies printed from 12/	02/13/2020	29.43
	25AR1077969	Copier Number Copies printed from 12/20/19-01		7.02
	25AR1077969	Copier Number Copies printed from 12/20/19-01		106.01
	25AR1077969	Dannas Printer Number Copies printed from 12/		29.43
	25AR1077969	Dannas Printer Number Copies printed from 12/		29.39
	25AR1077969	Copier Number Copies printed from 12/20/19-01		7.02
	25AR1077969	Dannas Printer Number Copies printed from 12/		29.43
	25AR1077969	Copier Number Copies printed from 12/20/19-01		7.06
	25AR1077969	Copier Number Copies printed from 12/20/19-01		313.76
	25AR1077969	Dannas Printer Number Copies printed from 12/		29.43
	25AR1077969	Copier Number Copies printed from 12/20/19-01		3.92
	25AR1077969	Copier Number Copies printed from 12/20/19-01		11.57
	25AR1077969	Dannas Printer Number Copies printed from 12/		29.43
	25AR1077969	Dannas Printer Number Copies printed from 12/		29.43
	25AR1077969	Dannas Printer Number Copies printed from 12/		29.43
			Total for Check Number 1601:	691.76
1602	jlanal 488689	J L Analytical Services Inc. Quarterly Lab Testing WWTP	02/13/2020	2,528.00
			Total for Check Number 1602:	2,528.00
1603	JimeneRo 001	Roxanne Jimenez Deposit Refund Pent hall 02/08/2020	02/13/2020	250.00
			Total for Check Number 1603:	250.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	202136731	Devante Villas Monthly IT Service for the Month		17.22
	202136731	Almond Glen Monthly IT Service for the Month		1.31
	202136731	Planning Monthly IT Services for the Month		217.62
	202136731	Parkside Forecast Monthly IT Service for the Month		7.29
	202136731	South Commercial Monthly IT Service for the Month		0.11
	202136731	Garbage Monthly IT Services for the Month		366.84
	202136731	Country Glen Monthly IT Service for the Month		0.45
	202136731	Bldg Monthly IT Services for the Month		414.51
	202136731	North Commercial Monthly IT Service for the Month		3.64
	202136731	Strawberry Fields Monthly IT Service for the Month		0.47
	202136731	Adm Monthly IT Services for the Month		508.56
	202136731	La Tierra Monthly IT Service for the Month		9.61
	202136731	Vinewood Estates II Monthly IT Serv. for the Month		0.32
	202136731	Bridgeport Vill. Monthly IT Service for the Month		1.07
	202136731	Country Lane I Monthly IT Service for the Month		0.74
	202136731	Vintage West A Monthly IT Services for the Month		0.21
	202136731	Country Lance II Monthly IT Service for the Month		2.08
	202136731	Country Lane II Monthly IT Service for the Month		24.68
	202136731	Kensington Pk S. Monthly IT Serv. for the Month		0.09
	202136731	Parks Monthly IT Services for the Month		51.04
	202136731	Harvest Manor Monthly IT Service for the Month		2.18
	202136731	Vintage West Monthly IT Service for the Month		4.86
	202136731	Central Residential Monthly IT Serv. for the Month		5.32
	202136731	Country Glen Monthly IT Services for the Month		0.21
	202136731	Monte Cristo 2 Monthly IT Services for the Month		0.85
	202136731	Downtown Commercial Monthly IT Serv for the Month		0.25
			Total for Check Number 1609:	7,500.00
1610	MISSION 511214278 511722575	Mission Linen Supply Senior Center Mop and Mat Service 11/20/2019 Senior Center Mop and Mat Service 01/29/20	02/13/2020	23.18 24.91
			Total for Check Number 1610:	48.09
1611	modestow 50872 50872	Modesto Welding Products Torch Gas tank rental Torch Gas tank rental	02/13/2020	7.00 7.00
			Total for Check Number 1611:	14.00
1612	munimain 0138447-IN	Municipal Maintenance Equip. Sewer Truck Maintenance	02/13/2020	160.52
			Total for Check Number 1612:	160.52
1613	UB*01896	PATRICIA MUNIZ Refund Check 104943-000, 826 FIRST STREET Refund Check 104943-000, 826 FIRST STREET Refund Check 104943-000, 826 FIRST STREET	02/13/2020	15.45 32.45 28.59
			Total for Check Number 1613:	76.49
1614	NORT 94643 94644 94866	Northstar Chemical Ferric Chloride Sodium Hypochlorite Sodium Hypochlorite	02/13/2020	2,740.76 925.14 1,087.81
			Total for Check Number 1614:	4,753.71
1615	Officede	Office Depot	02/13/2020	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	43047310001	Office supplies for Admin-Finance Director		11.09
	430474667001	Office supplies for Admin-Finance Dept		49.55
	430992662001	Copy paper for all dept		30.16
	430992662001	Copy paper for all dept		10.05
	430992662001	Copy paper for all dept		30.16
	430992662001	Copy paper for all dept		30.16
	430992662001	Copy paper for all dept		10.05
	430992662001	Copy paper for all dept		10.07
	430992662001	Copy paper for all dept		30.16
	430992662001	Office supplies		125.21
	436665532001	Credit for batteries for city hall		-21.83
	436669570001	Batteries for city hall		21.83
			Total for Check Number 1615:	336.66
1616	OPERATE 01/2020	Operating Engineers Local #3 Clerical Union dues PR 12/28 & 1/11	02/13/2020	372.00
			Total for Check Number 1616:	372.00
1617	OPERATIN 01/2020	Operating Engineers Local #3 Mgt. Union dues PR 12/26 & 1/11/20	02/13/2020	437.50
			Total for Check Number 1617:	437.50
1618	oreillya 3654-324987 3654-324987	O'Reilly Automotive Store Inc. Oil Pump, spark plugs & water pump for weeke Oil Pump, spark plugs & water pump for weeke	02/13/2020	131.16 131.15
			Total for Check Number 1618:	262.31
1619	PGE 0007893388-4 0007893389-2 0007893449-4 0154346521-3 4832044416-8 5560566892-4 8714889613-4	Pacific Gas & Electric Company Dec 2019 Deco Charges 21800 Ft North of Liv, Dec 2019 Deco Charges ES Lincoln S/Peach Dec 2019 Deco Charges Cor of White & Crowel Monthly Service NE Campbell Monthly Services 936 Dwight 12/20/19-01/21/2 Monthly Services 900 Dwight 12/20/19-01/21/2 1416 C st back Monthly Service	02/13/2020	24.50 43.93 119.43 0.74 77.90 10.84 84.25
			Total for Check Number 1619:	361.59
1620	PARAMOUN 2002-00679 2002-00680 2002-00682 2002-00685	Paramount Pest Control Inc. City Hall Pest Control Services Fire Dept Pest Control Feb 2020 Museum Pest Services Feb 2020 Senior Center Pest Control Services	02/13/2020	37.00 37.00 37.00 36.00
			Total for Check Number 1620:	147.00
1621	UB*01899	JORGE ZAMBRANO & PATRICIA MALI Refund Check 110319-000, 1569 AMARETTO Refund Check 110319-000, 1569 AMARETTO Refund Check 110319-000, 1569 AMARETTO	02/13/2020	125.38 59.70 110.45
			Total for Check Number 1621:	295.53
1622	UB*01897	VANESSA PIMENTEL BARBOZA Refund Check 109113-000, 628 RAVENSWOO Refund Check 109113-000, 628 RAVENSWOO Refund Check 109113-000, 628 RAVENSWOO	02/13/2020	5.59 3.02 6.36

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 1627:	242.07
1628	shredit 8129154969	Shred-it USA LLC PD Shredding	02/13/2020	157.45
			Total for Check Number 1628:	157.45
1629	SnaponT 01222070726	Snap-On Tool Box Keys	02/13/2020	18.75
			Total for Check Number 1629:	18.75
1630	Solbalva 001	Natalie Sobalvarro Bilingual test Ruben Del Toro	02/13/2020	37.50
	001	Bilingual test Ruben Del Toro		3.75
	001	Bilingual test Ruben Del Toro		26.25
	001	Bilingual test Ruben Del Toro		7.50
			Total for Check Number 1630:	75.00
1631	NEXTEL 898215431-171	Sprint Cell phone services for Rec dept 12/26/2019-01/	02/13/2020	154.04
			Total for Check Number 1631:	154.04
1632	MODESTOB I04528603	The Modesto Bee Notice of public hearing 16-CDBG-12027	02/13/2020	215.15
			Total for Check Number 1632:	215.15
1633	TRANSUNI 01005781	Trans Union LLC Credit Checks for Utility Services	02/13/2020	89.80
	01005781	Credit Checks for Utility Services		89.80
	01005781	Credit Checks for Utility Services		89.80
			Total for Check Number 1633:	269.40
1634	USBANK1 405184169	U.S. Bank Equipment Finance Copier Lease for copy room	02/13/2020	190.34
	405184169	Copier Lease for copy room		190.34
	405184169	Copier Lease for copy room		190.34
	405184169	Copier Lease for copy room		190.29
	405184169	Copier Lease for copy room		190.34
	405184169	Copier Lease for copy room		190.34
	405184169	Copier Lease for copy room		190.34
	405514175	Copier Lease for PD		583.90
			Total for Check Number 1634:	1,916.23
1635	UnitedWa 509	United Way of Merced County Punjabi Interpreter for Prop 218 Rates Workshop	02/13/2020	21.73
	509	Punjabi Interpreter for Prop 218 Rates Workshop		21.72
	509	Punjabi Interpreter for Prop 218 Rates Workshop		21.72
			Total for Check Number 1635:	65.17
1636	VERIZON 9846585225	Verizon Wireless Verizon Jan 2020 Cell Phone Charges	02/13/2020	3.54
	9846585225	Verizon Jan 2020 Cell Phone Charges		14.56
	9846585225	Verizon Jan 2020 Cell Phone Charges		17.27
	9846585225	Verizon Jan 2020 Cell Phone Charges		2.11

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	9846585225	Verizon Jan 2020 Cell Phone Charges		347.93
	9846585225	Verizon Jan 2020 Cell Phone Charges		265.89
	9846585225	Verizon Jan 2020 Cell Phone Charges		3.58
	9846585225	Verizon Jan 2020 Cell Phone Charges		7.35
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.88
	9846585225	Verizon Jan 2020 Cell Phone Charges		9.91
	9846585225	Verizon Jan 2020 Cell Phone Charges		5.11
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.30
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.84
	9846585225	Verizon Jan 2020 Cell Phone Charges		6.73
	9846585225	Verizon Jan 2020 Cell Phone Charges		2.84
	9846585225	Verizon Jan 2020 Cell Phone Charges		1.60
	9846585225	Verizon Jan 2020 Cell Phone Charges		2.07
	9846585225	Verizon Jan 2020 Cell Phone Charges		8.70
	9846585225	Verizon Jan 2020 Cell Phone Charges		2.66
	9846585225	Verizon Jan 2020 Cell Phone Charges		8.04
	9846585225	Verizon Jan 2020 Cell Phone Charges		134.94
	9846585225	Verizon Jan 2020 Cell Phone Charges		283.25
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.17
	9846585225	Verizon Jan 2020 Cell Phone Charges		2.45
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.23
	9846585225	Verizon Jan 2020 Cell Phone Charges		5.10
	9846585225	Verizon Jan 2020 Cell Phone Charges		4.32
	9846585225	Verizon Jan 2020 Cell Phone Charges		4.60
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.46
	9846585225	Verizon Jan 2020 Cell Phone Charges		5.44
	9846585225	Verizon Jan 2020 Cell Phone Charges		3.65
	9846585225	Verizon Jan 2020 Cell Phone Charges		4.84
	9846585225	Verizon Jan 2020 Cell Phone Charges		3.27
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.53
	9846585225	Verizon Jan 2020 Cell Phone Charges		3.48
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.44
	9846585225	Verizon Jan 2020 Cell Phone Charges		12.05
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.33
	9846585225	Verizon Jan 2020 Cell Phone Charges		3.18
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.89
	9846585225	Verizon Jan 2020 Cell Phone Charges		3.26
	9846585225	Verizon Jan 2020 Cell Phone Charges		2.64
	9846585225	Verizon Jan 2020 Cell Phone Charges		0.85
	9846585225	Verizon Jan 2020 Cell Phone Charges		1.47
	9846585225	Verizon Jan 2020 Cell Phone Charges		8.92
	9846585225	Verizon Jan 2020 Cell Phone Charges		1.02
			Total for Check Number 1636:	1,203.69
1637	village 01282020	Albert Pourkaldani Village Cleaners Uniform Cleaning / Fong & Ramirez	02/13/2020	204.00
			Total for Check Number 1637:	204.00
1638	VISION 808579922 808579922 808579922	Vision Service Plan - CA Vision Claims- January 2020 Vision Claims- January 2020 Vision Claims- January 2020	02/13/2020	191.16 141.63 8.42
			Total for Check Number 1638:	341.21
1639	weststee 392542 392542	West Steel & Plastic Inc. Shield Plate For Trimmer Shield Plate For Trimmer	02/13/2020	50.34 50.35



MEETING MINUTES

REGULAR MEETING LIVINGSTON CITY COUNCIL January 21, 2020

A Regular Meeting of the Livingston City Council was held on January 21, 2020, in the City Council Chambers with Mayor Samra presiding.

REGULAR MEETING

Mayor Samra called the meeting to order at 7:03 p.m.

PLEDGE OF ALLEGIANCE

The pledge of allegiance to the flag was recited.

ROLL CALL

- Mayor Gurpal Samra
- Mayor Pro-Tem Raul Garcia (Excused Absence)
- Council Member Maria Baptista-Soto
- Council Member Juan Aguilar
- Council Member Gagandeep Kang

CHANGES TO THE AGENDA

Item No. 6, 9, and 11 were moved to the Consent Agenda. Item No. 7 was tabled.

ANNOUNCEMENTS AND REPORTS

Supervisor Rodrigo Espinoza Announcements and Reports.

County Supervisor Espinoza announced that he got appointed as Chairman of the Board of Supervisors. Moreover, they voted to sell a small lot to a developer that will bring a five-star hotel in South Merced off of Campus Parkway. The County also voted to support a grant and develop a homeless navigation center. It will cost about two million per year to provide housing, food, and programs. Lastly, Mr. Espinoza noted that he attended the Hmong New Year celebration in Merced, Golden Valley Health Clinic Grand

Opening in North Merced, Martin Luther King Jr. Parade in South Merced, and MCAG meeting. He stated that one of the items presented at the MCAG meeting was the Bylaws. Another topic discussed at MCAG was the selling of methane gas to U.C Merced for the cost of twenty million dollars. An analysis will be done to see if it would be cost-efficient.

City Staff Announcements and Reports.

Batallion Chief White reported that there is going to be some changes at the fire station. The fire station Engineer Daniel Rodriguez recently took a Captain position at a different unit. Moreover, he noted that the Firefighter of the Year is just around the corner. It will be hosted in Merced.

Mayor Samra inquired about the Type 6 Engine.

Batallion Chief White responded that one of their engineers pulled outside the Apparatus Bay with the door open and caused approximately fifteen hundred dollars' worth of damage to the door.

Council Member Aguilar asked if the door repairs will be done in Oakdale.

Batallion Chief White noted that they made contact with the manufacture BME. He also mentioned that there was some slight damage to the garage door. He said that Public Works would provide an estimate for the repair.

City Manager Ramirez asked Mr. White if he can provide an update on the Type 6 Engine.

Batallion Chief White noted that he has been working with his supervisor on updating their agreement with a response plan that outlines the responsibilities and roles. The Type 6 Engine is used to respond to large incidents.

Council Member Aguilar asked if there is anything that the City can do to facilitate a fast turnaround time on an agreement.

Batallion Chief White responded that there had been conversations with the Division Chief Jeremy Rahn. He believes that there will be a meeting soon.

Katherine Shell-Rodriguez, P.O. Box 163, verified that the City is not using the Type 6 Engine. She believed that there was a resolution or agreement that was adopted a few months ago that was supposed to sort out the situation.

Batallion Chief White stated that the equipment is in service within the City. However, since the agreement was last updated in 1994, they will need to address the roles and responsibilities of the equipment.

Council Member Aguilar asked what type of calls could the Type 6 Engine go to within the City.

Batallion Chief White responded that it's all calls within the City.

Council Member Aguilar asked if it would be the first piece of equipment out.

Batallion Chief White stated no. It's called when needed.

Police Chief Chavez gave a PowerPoint presentation on the UCR Part One Crime Statistics Comparison for 2018-2019. He noted that stolen vehicles increased a little from 53 in 2018 to 66 in 2019. Mr. Chavez

recommends people to get an alternative method to lock their cars, especially older Honda's. He showed a ten-year comparison of their UCR Part 1 Crime in Livingston. Part 1 crimes are the more serious crimes (homicide, rape, robbery, burglary, stolen Auto, and Arson) that occur in the community. He also discussed calls for service and police reports.

Mayor Samra noted that there is a significant increase in stolen vehicles in the City.

Police Chief Chavez noted that one of his police officers arrested a burglar/car thief.

Police Chief Chavez noted that they had their first Traffic Safety Committee meeting on January 21st at 6:00 p.m. They will be having the next meeting on February 18, 2020, at 6:00 p.m. at the Police Department. The meeting is open to the public for comments and questions.

Recreation Superintendent Benoit noted that the recreation commission deadline closed, and they have only received one application. Moreover, she announced that the City is going to have a mural dedication on January 30th at 10:00 a.m. Lastly, she stated that this Saturday, the Lions Club will be meeting at 9:00 a.m. at the park across the street from City Hall to plant twenty-seven heirloom tea roses.

Council Member Aguilar stated that in regards to a direction for the recreation commission, he recommends to extend it to a couple more weeks.

City Manager Announcements and Reports.

City Manager Ramirez noted that this is the beginning of many murals that they would like to see in the downtown area. He stated that the City's 100 Year Anniversary is just around the corner and mentioned that they could celebrate the event by incorporating other murals. Mr. Ramirez noted that if anyone was interested in the Ad Hoc Committee for the 100 Year Anniversary to please contact the City. Moreover, he indicated that he has been working with the realtors on the corridor to try to get leads on possible companies that might be interested in opening a business in Livingston. He stated that in May, they are going to have an Economic Development Conference.

Council Members' Announcements and Reports.

Council Member Baptista reminded the public that the City is going to have another workshop on Wednesday.

Mayor's Announcements and Reports

Mayor Samra noted that he had requested a mid-year budget review, but because the City has a new Finance Director, the mid-year budget review will take place at the second meeting in February.

AWARDS, PRESENTATIONS, PROCLAMATIONS

1. Swearing in of Finance Director Vanessa Portillo by Mayor Gural Samra.

Finance Director Portillo introduced her husband and daughter. She expressed gratitude and appreciation for the opportunity. She also thanked her family for their support.

Mayor Samra swore in Finance Director Vanessa Portillo.

Clerk's Notes: City Council took a 7-minute break from 7:38 p.m. to 7:45 p.m. for photographs.

CITIZEN COMMENTS

Mayor Samra opened Citizen Comments at 7:45 p.m.

Jose Moran, 945 Park View Dr., announced that they started a shot clinic for pets, which will take place every three weeks from 12:00 p.m. to 2:00 p.m. Mr. Moran noted that the shots, microchips, and collars are five dollars. Moreover, he announced that they are going to have a second Pet Festival on May 16th from 10:00 a.m. to 3:00 p.m. at Memorial Park. There will be educational and informational booths. Lastly, he stated that they had a successful TNR (Trap-Neuter-Release) mission in Livingston. They were able to trap and neuter four feral cats.

City Manager Ramirez thanked Mr. Moran for his leadership in Livingston. He hopes that the community can respond to his programs by registering their pets, giving their pets their shots, and neutering them.

County Supervisor Espinoza noted that the council voted for him to go to Japan in 2004, along with the Livingston delegation students. Moreover, he said that on Winton Parkway, there are many potholes. Mr. Espinoza also mentioned the potholes on Campbell next to Foster Farms and South Main Street. Lastly, he noted that the residents have complained to him about not having a sidewalk on West Main/South Main Street next to the pink store.

Gabriel Salazar, 1024 Sunset Court, noted that there were discussions about improving Winton Parkway on-ramp to the highway. He said that from 6:30 a.m. to 9:00 a.m., there is a bottleneck of traffic trying and get onto the highway. Moreover, Mr. Salazar attended the utility rate Spanish workshop last week and was happy with the way Mr. Ramirez and Ms. Portillo ran the meeting. He stated that Mr. Ramirez and Ms. Portillo were very thorough, forthright, and honest with the community.

City Manager Ramirez stated that with regards to the Winton Parkway, the design was submitted to Caltrans. Caltrans and different divisions will review the design and will make comments. He noted that the City engineer received comments already. He anticipates that by early summer, the work should get started.

Muse Vera, 548 Serr Court, asked if there were any plans soon to fix the road on Dwight from Campbell to Max Foster Sports Complex.

Mayor Samra stated that in regards to the road mentioned, he called the county about it, and the county put cold patch asphalt on it.

County Supervisor Espinoza stated that he is going to push for it to get repaired even though it's not his district.

Katherine Shell-Rodriguez, P.O. Box 163, noted that she is a member of the Measure V Oversight Committee. She stated that they are trying to get the county representative to show up to the next Oversight Committee meeting so that they can ask them how they determine their priorities. Moreover, she asked if there will be more workshops or if the vote to have a hearing take place this month.

City Manager Ramirez replied that during the 45 days, the City could have more workshops for the community. He explained that if the council agrees to move forward, the City would have a special council meeting on the 28th to start the 45-day review period. Mr. Ramirez noted that there would be a trifold pamphlet sent to the residents in Spanish, English, and Punjabi. He also stated that the full report was translated into English, Spanish, and Punjabi.

Mayor Samra closed Citizen Comments at 8:01 p.m., as there were no further comments from the public.

CONSENT AGENDA

2. Approval of Warrant Register Dated January 7, 2020.
3. Approval of Warrant Register Dated January 16, 2020.
4. Approval of Minutes of Meeting Held on December 3, 2019.
5. Approval of Minutes of Meeting Held on December 17, 2019.
6. Resolution Appropriating \$56,690 of the Citizens Option for Public Safety (COPS) Unappropriated Fund Balance from Fiscal Year 2018/2019.
9. Resolution Authorizing Submittal of 2019 CalHome Application
11. Resolution Authorization the Purchase of Three Desktop Computers Using State Homeland Security Grant Program Funding.

Motion: M/S Aguilar/Kang to approve the Consent Agenda. The motion carried 4-0-1 by the following roll call vote:

AYES: Council Members: Baptista, Aguilar, Kang, and Samra
NOES: Council Members: None
ABSENT: Council Members: Garcia

DISCUSSION AND POTENTIAL ACTION ITEMS

7. Resolution Adopting City of Livingston Master Employee Salary Schedule Effective January 1, 2020.

Item No. 7 was tabled to an unspecified date.

8. Resolution Accepting Bid from Conco-West, Inc. for the Livingston Water System Improvements Project, State Project No. 2410004-003C.

City Engineer Noe Martinez introduced this item.

Mayor Samra asked if the City was providing the materials that are not part of the bid.

City Engineer Martinez stated, yes. He said that they are providing owner furnish equipment, which is the vessels.

Mayor Samra asked Mr. Martinez if he had the approximate cost of the equipment.

City Engineer Martinez stated that he does not have it at the moment.

Mayor Samra stated that they would like to know how much the project will cost.

Mayor Samra opened and closed public comment at 8:06 p.m., as there were no comments from the public.

Motion: M/S Kang/Aguilar to approve Resolution No. 2020-04, Accepting Bid from Conco-West, Inc. for the Livingston Water System Improvements Project, State Project No. 2410004-003C. The motion carried 4-0-1 by the following roll call vote:

AYES: Council Members: Baptista, Aguilar, Kang, and Samra
NOES: Council Members: None
ABSENT: Council Members: Garcia

10. Resolution Approving the Cannabis Operating Agreement template.

Planning Director Hatch introduced this item.

Mayor Samra opened and closed public comment at 8:10 p.m., as there were no comments from the public.

Council Member Baptista asked where businesses would operate within the City.

Planning Director Hatch replied that the boundaries are based upon zoning. The areas in which the council allowed cannabis businesses are in the industrial zones.

Motion: M/S Aguilar/Samra to approve Resolution No. 2020-05, Approving the Cannabis Operating Agreement template. The motion carried 4-0-1 by the following roll call vote:

AYES: Council Members: Baptista, Aguilar, Kang, and Samra
NOES: Council Members: None
ABSENT: Council Members: Garcia

12. Introduce and Waive the First Reading of Ordinance No. ___ of the City Council of the City of Livingston Repealing Ordinance No. 628 and Replacing Livingston Municipal Code, Title 4, Chapter 1, "Building Administration Codes" to Adopt and Amend the 2019 California Building Code, 2019 California Mechanical Code, 2018 International Property Maintenance Code, 2019 California Plumbing Code, 2019 California Electrical Code, 2019 California Historical Building Code, 2019 Energy Code, 2019 California Green Building Standards Code, 2019 California Fire Code, and 2019 California Residential Building Code and All Appendices Attached Thereto and Set Public Hearing for Regular City Council Meeting on February 18, 2020.

Planning Director Hatch introduced this item.

Mayor Samra opened public comment at 8:14 p.m.

Katherine Shell-Rodriguez, P.O. Box 163, asked Mr. Hatch to elaborate on the rooftop solar changes to code and how will it impact the cost of new homes being built in Livingston.

Planning Director Hatch replied that the change requires all new homes to have rooftop solar. It focuses on single-family duplex and triplex type of dwellings. They have to provide a rooftop solar array connected to a smart meter so that there is a net metering process. There are unique provisions for multi-family homes. It is unknown how much of the cost is going to be absorbed by development verses the buyer of the house.

Mayor Samra closed public comment at 8:18 p.m., as there were no further comments from the public.

Mayor Samra noted that solar is part of the governor's million rooftop initiative.

Motion: M/S Aguilar/Samra to Waive the First Reading of Ordinance No. 642 of the City Council of the City of Livingston Repealing Ordinance No. 628 and Replacing Livingston Municipal Code, Title 4, Chapter 1, "Building Administration Codes" to Adopt and Amend the 2019 California Building Code, 2019 California Mechanical Code, 2018 International Property Maintenance Code, 2019 California Plumbing Code, 2019 California Electrical Code, 2019 California Historical Building Code, 2019 Energy Code, 2019 California Green Building Standards Code, 2019 California Fire Code, and 2019 California Residential Building Code and All Appendices Attached Thereto and Set Public Hearing for Regular City Council Meeting on February 18, 2020. The motion carried 4-0-1 by the following roll call vote:

AYES: Council Members: Baptista, Aguilar, Kang, and Samra
NOES: Council Members: None
ABSENT: Council Members: Garcia

13. City Council to Provide Staff Direction for Appointment to the Planning Commission.

Planning Director Hatch introduced this item.

Mayor Samra opened and closed public comment at 8:21 p.m., as there were no comments from the public.

Council Member Kang announced that he would like to appoint Adanan Bath since he only served one year.

Mayor Samra asked Mr. Bath if he was interested in continuing his service.

Adanan Bath stated that he is interested in continuing his service. He asked to be reappointed to the planning commission.

Mayor Samra noted that this item is only to give direction. He asked for the item to be moved to the next meeting to appoint him (Mr. Bath) if the council chooses to do so.

Council Member Aguilar told Mr. Bath that he is a dedicated commissioner that has done an excellent job.

14. Resolution Authorizing the City Manager to Execute an Amendment to the Option for the Purchase of Certain Real Property Located on D Street Between 5th and 6th Streets (024-147-006, 024-153-003, 024-153-011 and 024-154-005).

City Attorney Sanchez announced that Council Member Aguilar would be recusing himself from the item. He noted that Mr. Aguilar does not have a financial interest in the item, but he did recuse himself on the original agreement. Mr. Sanchez stated that the reason Mr. Aguilar is recusing himself because the staff report mentioned that the property was potentially for a new fire station, but is now being considered for recreational purposes. He noted that Mr. Aguilar is still recusing himself just to be consistent, given that he recused himself on the original agreement.

Clerk's Notes: Council Member Aguilar left the Council Chambers at 8:24 p.m. before this item was discussed.

City Manager Ramirez introduced this item.

Mayor Samra opened and closed public comment at 8:25 p.m. as there were no comments from the public.

Motion: M/S Baptista/Kang to approve Resolution No. 2020-06, Authorizing the City Manager to Execute an Amendment to the Option for the Purchase of Certain Real Property Located on D Street Between 5th and 6th Streets (024-147-006, 024-153-003, 024-153-011 and 024-154-005). The motion carried 3-0-1-1 by the following roll call vote:

AYES:	Council Members:	Baptista, Kang, and Samra
NOES:	Council Members:	None
ABSENT:	Council Members:	Garcia
ABSTAIN:	Council Members:	Aguilar

Clerk's Notes: Council Member Aguilar returned after the action was taken at 8:26 p.m.

15. Resolution Authorizing the Execution of a Professional Service Agreement with Mintier Harnish Planning Consultants for the Preparation of a General Plan Update and Accompanying Environmental Impact Report.

City Manager Ramirez expressed the need for an updated General Plan and noted that the last General Plan was back in the 90s. He stated that the City had one back in 2008, but since there were some court issues, they did not use the General Plan of 2008. Mr. Ramirez stated that an RFP (Request for Proposal) was sent out to different firms. The City received two proposals. He noted that staff is recommending Mintier Harnish Planning Consultants.

Jim Harnish, principal/owner of Mintier Harnish, provided some background of his company. He noted that the firm was founded thirty-five years ago and specializes in general plans and zoning code updates. They are based in Sacramento and have done much work, mostly in Northern California and San Joaquin. They have two teaming partners Rincon, Inc., and GHD.

City Manager Ramirez asked Mr. Harnish if he believed that they could finalize the general plan in two calendar years if they take the appropriate steps.

Jim Harnish stated that it's possible. He has done plans in less than two years. He noted that there are many variables in doing a general plan in terms of the amount of community outreach and the alternative process.

City Manager Ramirez asked if his firm would be open to modifications to the overall funding of the proposal.

Jim Harnish said yes. He stated that the first step would be to sit down with the staff at a kickoff meeting and refine the scope schedule and budget. If there are changes that need to be made to reduce the schedule or cost, they are open to that.

Mayor Samra opened public comment at 8:32 p.m.

Katherine Shell-Rodriguez, P.O. Box 163, noted that the last general plan had an estimated population growth of 110,000 to 150,000 and cost the City about 1.7 million dollars between the general plan, environmental impact report, and master plans which just ended up being tossed.

She hopes that the City can avoid an expensive, drawn-out, unnecessary, unwarranted chaos like the last time.

Mayor Samra closed public comment at 8:35 p.m., as there were no further comments from the public.

Council Member Aguilar verified with Mr. Ramirez that there were two bids for the General Plan.

City Manager Ramirez stated yes. They received bids from Collins & Schoettler and Mintier Harnish.

Council Member Aguilar asked if the City had the information from the other bid.

City Manager Ramirez stated, yes. He noted that Collins & Schoettler bid came in at \$538,000 versus \$611,000. Staff based their decision on cost and experience. He pointed out that the Harnish group has much experience in-house.

Council Member Aguilar asked if the information was in the binder.

City Manager Ramirez stated that he is more than happy to provide them with the information.

Council Member Aguilar stated that in the future, he would like the information to be part of the report.

Council Member Aguilar asked Mr. Ramirez to explain what the general plan entails.

Jim Harnish stated that California State Law requires every city and county to have a general plan. Several mandatory elements that need to be addressed include land-use, circulation, housing, safety, open space conservation in environmental justice. The city can put additional topics in the general plan. Other than the housing elements, there are no requirements for how often the city updates its general plan. He noted that since the last adoption of the city's general plan, several general plan requirements have been in place for over the last 20 years. He stated that the City of Livingston is overdue on their general plan update.

Council Member Aguilar asked how long does a general plan usually take to be updated.

City Manager Ramirez replied that it typically takes more than two years.

Jim Harnish noted that Kerman's general plan update took about two years, but they had compressed work scope. He said that Kerman only had one community workshop, very little outreach, no alternatives, and analysis. Moreover, Mr. Harnish noted that Merced County took five years, and San Joaquin County took six years. He stated that 24 months is doable.

Council Member Aguilar asked where they are getting the money.

Finance Director Portillo noted that the City currently has forty-seven thousand dollars set aside in the General Plan Update Fund. She stated that future monies are expected to come in from permit evaluations from homes.

Mayor Samra agrees that two years is going to be aggressive. He noted that it is going to take a lot of work and caution.

Motion: M/S Aguilar/Baptista to approve Resolution No. 2020-07, Authorizing the Execution of a Professional Service Agreement with Mintier Harnish Planning Consultants for the Preparation of a General Plan Update and Accompanying Environmental Impact Report. The motion carried 4-0-1 by the following roll call vote:

AYES: Council Members: Baptista, Kang, Aguilar, and Samra
NOES: Council Members: None
ABSENT: Council Members: Garcia

ADJOURNMENT

The meeting was adjourned by consensus at approximately 8:46 p.m.

Deputy City Clerk of the City of Livingston

APPROVED:

Mayor or Mayor ProTempore

The written meeting minutes reflect a summary of specific actions taken by the City Council. They do not necessarily reflect all of the comments or dialogue leading up to the action. All meetings are digitally recorded and are an official record of the meeting's proceedings. Digitally recorded verbatim minutes are available, upon request, and may be obtained at Livingston City Hall.



MEETING MINUTES

SPECIAL MEETING LIVINGSTON CITY COUNCIL January 29, 2020

A Special Meeting of the Livingston City Council was held on January 29, 2020, in the Council of Chambers with Acting Mayor Aguilar presiding.

CALL TO ORDER

Acting Mayor Aguilar called the meeting to order at 7:00 p.m.

ROLL CALL

- Mayor Gурpal Samra (Excused Absence)
- Mayor Pro-Tem Raul Garcia
- Council Member Maria Baptista-Soto
- Council Member Juan Aguilar
- Council Member Gagandeep Kang

Mayor Pro-Tem Garcia announced that Council Member Aguilar is going to be running the meeting due to him having some health issues.

PLEDGE OF ALLEGIANCE

The pledge of allegiance to the flag was recited.

CHANGES TO THE AGENDA

None.

CITIZEN COMMENTS

Acting Mayor Aguilar opened and closed Citizen Comments at 7:02 p.m., as there were no comments from the public.

CONSENT AGENDA

1. Resolution Authorizing Signatories for Banking Services and Local Agency Investment Fund.

Motion: M/S Garcia/Baptista to approve the Consent Agenda. The motion carried 4-0-1 by the following roll call vote:

AYES: Council Members: Baptista, Aguilar, Kang, and Garcia,
NOES: Council Members: None
ABSENT: Council Members: Samra

DISCUSSION AND POTENTIAL ACTION ITEMS

2. Receive Direction from the Council to Initiate the Prop 218 Notice Process for the Proposed Water and Wastewater Rate Increases. This is Only Related to the Initiation of the Process, Specifically the Sending Out of the 45-Day Notice Advising Tenants and Property Owners of the Proposed Rate Increases, Protest Procedures and the Date of the Public Hearing. No Rates Will be Imposed or Decided on at this Meeting.

City Manager Ramirez noted that this is an opportunity for the council to initiate the beginning of the Proposition 218 process, which is a 45-Day review period. During that period, the City can still have workshops. If the council approves the item, it will allow the City to send out notices to the residents on Friday. He noted that the pamphlets have language in which the residents can use as a protest ballot. Moreover, Mr. Ramirez thanked all the members of the Utility Stakeholder Rate Committee.

Catherine Hansford from Hansford Economic Consulting introduced this item. She gave a PowerPoint presentation discussing the reasons for the costs increase, projected revenue requirements, cost of service, study results, and projected cash balance for utilities (water, domestic wastewater, and sanitation). Ms. Hansford also discussed the combined utility bill impact for residential units. Moreover, she noted that the next step is to hold a public hearing to adopt the new utility rates. If passed, the new rates for trash and sewer service will be implemented in the May bills.

City Manager Ramirez noted that staff is not recommending that they reduce any of the funding sources. However, if the council chooses to lower the rates, the City would have to address one of the wells or improvements because it makes the majority of the cost associated with the rates.

Mayor Pro-Tem Garcia pointed out that the Public Hearing date should be March 17, 2020, not March 2019.

Acting Mayor Aguilar opened public comment at 7:20 p.m.

Jose Moran, 945 Park View Dr., noted that in the report, it shows an increase of three percent to Foster Farms. He asked what would be the impact on the school districts.

Catherine Hansford replied that she does not have the percentage for the districts.

Jose Ramirez noted that Livingston has two school districts. He stated that there is a difference between the two districts in terms of use. One of the schools has a well to irrigate the grass. He noted that the percentage should be around 4.5 percent.

Catherine Hansford agreed with Mr. Ramirez. She stated that everyone would be in the same range of 3 to 4.5 percent.

Acting Mayor Aguilar asked if the City had the information requested by Mr. Moran.

City Manager Ramirez stated yes. He will make sure that the information is provided.

Acting Mayor Aguilar closed public comment at 7:23 p.m., as there were no further comments from the public.

Council Member Aguilar asked Mr. Ramirez if he can explain what will be mailed out to the community.

City Manager Ramirez stated that if approved, the City will be mailing a trifold document that has the rates. It has a breakdown of the water, sewer, and sanitation in English, Spanish, and Punjabi. There will also be some language that residents can use as a protest ballot.

Catherine Hansford stated that one of the inserts in the trifold document is an example of how to do a protest.

City Manager Ramirez stated that he received several calls and visits regarding the utility rate increase.

Acting Mayor Aguilar inquired about the protest deadline.

City Manager Ramirez replied that the protest deadline is March 17th.

Catherine Hansford informed Mr. Aguilar that residents have until the end of the public hearing to turn in their protest ballots. She also pointed out that protest ballots are invalid if delivered electronically. The protest has to be written on paper and turned in.

Catherine Hansford restated that residents can turn in the protest ballots until the end of the public hearing. When the public hearing is closed, all the protests have to be in and counted.

Acting Mayor Aguilar asked for information regarding protest procedures.

City Manager Ramirez stated that it's a majority protest. He mentioned that the City has 3,350 accounts in Livingston, so half of the accounts plus one need to submit a ballot protesting the rate increase.

Council Member Aguilar asked if the City will have any more workshops between now and March 17, 2020.

City Manager Ramirez stated that the City would have one or two more workshops.

Acting Mayor Aguilar suggested that the City hold at least two workshops to allow residents to voice their concerns.

City Manager replied that he would be sending out a notice with the workshop dates.

Acting Mayor Aguilar asked if a resident can have someone else complete their protest.

City Attorney Sanchez replied that the protest ballots are counted by the parcel number or address that is stated on the document. He said that any resident could work with someone else to help them complete the protest.

Acting Mayor Aguilar asked if they can help the residents fill out the protest ballots.

City Attorney Sanchez replied that they could point out the pamphlet. The trifold pamphlet will have the exact language needed for the protest in all three languages.

Acting Mayor Aguilar asked if the trifold pamphlet will have the circle graph.

Catherine Hansford replied that it is challenging to get all the information into the trifold. She stated that they inputted as much information as they could.

Acting Mayor Aguilar stated that he is concern that the residents will have trouble understanding the numbers without the graph.

City Attorney Sanchez stated that it is essential that they simplify the numbers so that residents can understand it.

Catherine Hansford stated that they did include the combined utility bill impact on the trifold.

Clerk's Notes: Mayor Pro-Tem Garcia stepped out of the Council Chambers at 7:35 p.m. but returned at 7:36 p.m.

Acting Mayor Aguilar asked Mr. Ramirez to summaries the reasons for the rate increase and why it's essential.

City Manager Ramirez noted that every five years, there has to be a rate increase, and they have to have a Prop 218 process.

Acting Mayor Aguilar pointed out that this meeting is not to vote on the increase of rates. He hopes that all residents voice their concerns in future meetings.

Council Member Baptista asked if the community chooses to lower the rates would the money come from the reserves.

City Manager Ramirez noted that there are no reserves. He stated that if they don't address the issues now, they will have to address the issue in the future.

Motion: M/S Garcia/Baptista to Initiate the Prop 218 Notice Process for the Proposed Water and Wastewater Rate Increases. This is Only Related to the Initiation of the Process, Specifically the Sending Out of the 45-Day Notice Advising Tenants and Property Owners of the Proposed Rate Increases, Protest Procedures and the Date of the Public Hearing. The motion carried 4-0-1 by the roll call vote:

AYES:	Council Members:	Baptista, Aguilar, Kang, and Samra
NOES:	Council Members:	None
ABSENT:	Council Members:	Garcia

CLOSED SESSION

1. Public Employee Performance Evaluation
(Government Code Section 54957)
Title: City Manager
2. Public Employee Performance Evaluation
(Government Code Section 54957)
Title: City Attorney

Acting Mayor Aguilar opened and public comment at 7:40 p.m., as there were no comments from the public.

Mayor Pro-Tem Garcia left the Council Chambers at 8:01 p.m.

CLOSED SESSION ANNOUNCEMENTS

No reportable action was taken.

ADJOURNMENT

The special meeting was adjourned by consensus at 8:41 p.m.

Deputy City Clerk of the City of Livingston

APPROVED:

Mayor or Mayor ProTempore

The written meeting minutes reflect a summary of specific actions taken by the City Council. They do not necessarily reflect all of the comments or dialogue leading up to the action. All meetings are digitally recorded and are an official record of the meeting's proceedings. Digitally recorded verbatim minutes are available, upon request, and may be obtained at Livingston City Hall.

STAFF REPORT

AGENDA ITEM: Fiscal Year (FY) 2018/19 Financial Statements

MEETING DATE: February 18, 2020

PREPARED BY: Vanessa Portillo – Finance Director

REVIEWED BY: Jose Antonio Ramirez, City Manager

RECOMMENDATION:

City Council accept the City of Livingston Independent Auditor’s Report and Financial Statements dated June 30, 2019, City of Livingston Local Transportation Development Act Fund – Independent Auditor’s Report and Financial Statements dated June 30, 2019, and Management Report for Year Ended June 30, 2019.

Copies of the Fiscal Year 2018/19 annual audit reports and financial statements for both the general City audit and the compliance audit for the City’s Local Transportation Development Act Fund and Management Report have been provided for your review. Staff recommends that the City Council ask, and have addressed, any questions or concerns they may have regarding the reports or the financial status of the City.

BACKGROUND:

State law requires that all general-purpose local governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed Certified Public Accountants. Pursuant to that requirement, staff hereby submits the Annual Independent Auditor’s Report and Financial Statements for the period ending June 30, 2019.

DISCUSSION:

I am pleased to report that none of the reports contained any findings and the audit report was an unqualified (clean) audit opinion.

City Council was provided this report for review prior to its formal presentation by Mr. Ryan Jolley, CPA at tonight’s meeting.

FISCAL IMPACT:

Audit fee of \$40,500 reflected on approved contract (budgeted expenditure).

ATTACHMENTS:

1. City of Livingston – Independent Auditor’s Report and Financial Statements dated June 30, 2019.
2. City of Livingston Local Transportation Development Act Fund – Independent Auditor’s Report and Financial Statements dated June 30, 2019.
3. City of Livingston – Management Report for Year Ended June 30, 2019.

CITY OF LIVINGSTON

INDEPENDENT AUDITOR'S REPORT

AND

FINANCIAL STATEMENTS

JUNE 30, 2019

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Janbu Nelson C.P.A.
Lau T. Kimoto
Jeffrey M. Schill

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston, California, (the City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 46 – 48 and the Schedule of the City’s Proportionate Share of Net Pension Liability and the Schedule of Contributions pages 49 – 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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.

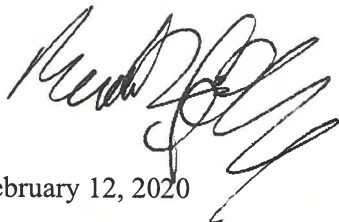
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The combining nonmajor fund financial statements on pages 51 - 58 and the schedule of net revenue available for debt service on page 59 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the schedule of net revenue available for debt are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards 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 February 12, 2020, on our consideration of the City of Livingston’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Livingston’s internal control over financial reporting and compliance.



February 12, 2020

CITY OF LIVINGSTON

STATEMENT OF NET POSITION JUNE 30, 2019

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 9,593,376	\$ 10,350,329	\$ 19,943,705
Accounts and interest receivable, net	362,922	870,775	1,233,697
Due from other governments	1,148,458	514,389	1,662,847
Notes and loans receivable	1,803,776	250,000	2,053,776
Prepaid expense	13,323	-	13,323
Capital assets, net of allowance for depreciation	<u>14,042,137</u>	<u>24,828,437</u>	<u>38,870,574</u>
Total assets	<u>26,963,992</u>	<u>36,813,930</u>	<u>63,777,922</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1,720,857</u>	<u>332,896</u>	<u>2,053,753</u>
LIABILITIES			
Accounts payable	454,828	717,725	1,172,553
Accrued expenses	254,708	54,242	308,950
Accrued interest payable	-	35,312	35,312
Deposits	579,356	107,935	687,291
Long-term liabilities			
Due within one year	-	250,323	250,323
Due in more than one year	-	8,217,343	8,217,343
Net OPEB liability	1,924,805	604,505	2,529,310
Net pension liability	4,787,874	889,786	5,677,660
Compensated absences	<u>440,215</u>	<u>110,248</u>	<u>550,463</u>
Total liabilities	<u>8,441,786</u>	<u>10,987,419</u>	<u>19,429,205</u>
DEFERRED INFLOWS OF RESOURCES	<u>400,299</u>	<u>99,842</u>	<u>500,141</u>
NET POSITION			
Net investment in capital assets	14,042,137	16,360,771	30,402,908
Restricted for debt service	-	451,250	451,250
Restricted for capital improvements	4,387,188	7,308,716	11,695,904
Restricted for noncurrent receivables	1,817,099	-	1,817,099
Restricted for specific projects and programs	1,909,490	-	1,909,490
Unrestricted/(deficit)	<u>(2,313,150)</u>	<u>1,938,828</u>	<u>(374,322)</u>
Total net position	<u>\$ 19,842,764</u>	<u>\$ 26,059,565</u>	<u>\$ 45,902,329</u>

CITY OF LIVINGSTON

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2019

Functions/Programs	Expense	Program Revenue			Net Revenue/(Expense) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government							
Governmental activities							
General government	\$ 986,281	\$ -	\$ 285,387	\$ -	\$ (700,894)	\$ -	\$ (700,894)
Parks and community services	1,131,968	134,938	3,032	-	(993,998)	-	(993,998)
Public safety	3,617,165	82,248	539,737	-	(2,995,180)	-	(2,995,180)
Public works	2,360,427	-	1,231,749	-	(1,128,678)	-	(1,128,678)
Planning and community development	1,114,110	599,257	186,232	418,767	90,146	-	90,146
Total governmental activities	9,209,951	816,443	2,246,137	418,767	(5,728,604)	-	(5,728,604)
Business-type activities							
Water	3,975,365	3,828,215	-	1,297,551	-	1,150,401	1,150,401
Sanitation	1,284,292	1,438,906	-	1,965	-	156,579	156,579
Domestic Sewer	1,925,186	2,221,206	-	167,766	-	463,786	463,786
Industrial Sewer	3,115	2,286	-	-	-	(829)	(829)
Total business-type activities	7,187,958	7,490,613	-	1,467,282	-	1,769,937	1,769,937
Total primary government	\$ 16,397,909	\$ 8,307,056	\$ 2,246,137	\$ 1,886,049	(5,728,604)	1,769,937	(3,958,667)
General Revenue							
Property taxes, levied for general purposes					4,560,975	-	4,560,975
Business licenses & transient occupancy tax					286,165	-	286,165
Franchise tax					292,256	-	292,256
Sales tax					1,359,697	-	1,359,697
Investment income					193,675	204,022	397,697
Other revenues					234,354	75,220	309,574
Transfers					148,566	(148,566)	-
Total general revenue					7,075,688	130,676	7,206,364
Change in Net Position					1,347,084	1,900,613	3,247,697
Net Position							
Beginning of year					18,495,680	24,158,952	42,654,632
End of year					\$ 19,842,764	\$ 26,059,565	\$ 45,902,329

See accompanying notes.

CITY OF LIVINGSTON

BALANCE SHEET – GOVERNMENTAL FUNDS JUNE 30, 2019

	General	Maintenance Districts	Program Income	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 3,465,351	\$ 1,893,655	\$ 97,041	\$ 4,137,329	\$ 9,593,376
Accounts and interest receivable	195,401	6,904	140	160,477	362,922
Due from other governments	549,043	187,894	-	411,521	1,148,458
Notes and loans receivable	7,166	500,000	1,296,610	-	1,803,776
Prepaid expense	13,323	-	-	-	13,323
Total assets	<u>\$ 4,230,284</u>	<u>\$ 2,588,453</u>	<u>\$ 1,393,791</u>	<u>\$ 4,709,327</u>	<u>\$ 12,921,855</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 354,098	\$ 26,519	\$ 942	\$ 73,269	\$ 454,828
Accrued expenses	224,882	12,524	-	17,302	254,708
Deposits	111,629	467,727	-	-	579,356
Total liabilities	<u>690,609</u>	<u>506,770</u>	<u>942</u>	<u>90,571</u>	<u>1,288,892</u>
Deferred inflows of resources					
Unavailable revenues	-	-	1,296,610	-	1,296,610
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,296,610</u>	<u>-</u>	<u>1,296,610</u>
Fund Balance					
Nonspendable					
Notes and loans receivable	7,166	500,000	-	-	507,166
Prepaid expense	13,323	-	-	-	13,323
Restricted					
Capital improvement projects	-	-	-	2,539,990	2,539,990
Circulation improvements	-	-	-	1,847,198	1,847,198
Lighting, landscape & park maintenance	-	1,581,683	-	-	1,581,683
Public safety programs	-	-	-	231,568	231,568
Low-income housing activities	-	-	96,239	-	96,239
Unassigned	3,519,186	-	-	-	3,519,186
Total fund balance	<u>3,539,675</u>	<u>2,081,683</u>	<u>96,239</u>	<u>4,618,756</u>	<u>10,336,353</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,230,284</u>	<u>\$ 2,588,453</u>	<u>\$ 1,393,791</u>	<u>\$ 4,709,327</u>	<u>\$ 12,921,855</u>

CITY OF LIVINGSTON

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO THE STATEMENT OF NET POSITION JUNE 30, 2019

Total governmental fund balance	\$ 10,336,353
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Notes receivable are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	1,296,610
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	14,042,137
Post-retirement health benefits are not due and payable in the current period and, therefore, are not reported in the governmental funds	(1,924,805)
Deferred outflows of resources related to net pension liability, represent a consumption of net position or fund balance that applies to future period(s) and so will not be recognized as an outflow of resources (expenses) until that time	1,720,857
Net pension liability applicable to governmental activities is not due and payable in the current period and accordingly is not reported in the governmental funds	(4,787,874)
Deferred inflows of resources related to net pension liability, represent an acquisition of net position or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time	(400,299)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds	<u>(440,215)</u>
Net position of governmental activities	<u>\$ 19,842,764</u>

CITY OF LIVINGSTON

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2019

	General	Maintenance Districts	Program Income	Non-Major Governmental Funds	Total Governmental Funds
Revenue					
Taxes	\$ 5,045,285	\$ -	\$ -	\$ -	\$ 5,045,285
Licenses and permits	413,846	-	-	-	413,846
Intergovernmental	641,220	2,672	-	1,496,746	2,140,638
Charges for services	324,789	-	-	-	324,789
Fines and forfeitures	77,808	-	-	-	77,808
Development impact fees	-	-	-	524,266	524,266
Maintenance assessments	-	1,453,808	-	-	1,453,808
Loan payments	-	-	130,285	-	130,285
Investment income	97,731	40,470	8,391	47,083	193,675
Other	230,390	361	-	3,603	234,354
Total revenue	<u>6,831,069</u>	<u>1,497,311</u>	<u>138,676</u>	<u>2,071,698</u>	<u>10,538,754</u>
Expenditures					
Current					
General government	865,191	-	-	-	865,191
Parks and community services	955,017	-	-	6,350	961,367
Public safety	3,389,789	-	-	139,192	3,528,981
Public works	460,045	1,122,526	-	613,507	2,196,078
Planning and community development	735,508	-	69,241	104,804	909,553
Capital outlay	16,193	108,140	-	232,911	357,244
Total expenditures	<u>6,421,743</u>	<u>1,230,666</u>	<u>69,241</u>	<u>1,096,764</u>	<u>8,818,414</u>
Revenue over/(under) expenditures	409,326	266,645	69,435	974,934	1,720,340
Other Financing Sources/(Uses)					
Sale of assets	-	-	-	250,675	250,675
Transfers in/(out)	(22,425)	180,861	(2,290)	(7,580)	148,566
Total other financing sources/(uses)	<u>(22,425)</u>	<u>180,861</u>	<u>(2,290)</u>	<u>243,095</u>	<u>399,241</u>
Change in Fund Balance	386,901	447,506	67,145	1,218,029	2,119,581
Fund Balance					
Beginning of year	3,152,774	1,634,177	29,094	3,400,727	8,216,772
End of year	<u>\$ 3,539,675</u>	<u>\$ 2,081,683</u>	<u>\$ 96,239</u>	<u>\$ 4,618,756</u>	<u>\$ 10,336,353</u>

CITY OF LIVINGSTON

RECONCILIATION OF STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2019

Net change in fund balance - total governmental funds	\$ 2,119,581
Amounts reported for governmental activities in the Statement of Activities are different because:	
Depreciation expense on capital assets is reported in the Statement of Activities, but it does not require the use of current financial resources, therefore, depreciation expense is not reported as expenditures in the Governmental Funds	(561,109)
Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets are capitalized as an asset and depreciated over the period of service	357,244
Governmental Funds report sale of assets as revenue. However, in the Statement of Activities these assets were capitalized as an asset and depreciated. This is the difference between the gain recognized in the governmental funds and the loss recognized in the Statement of Activities	(282,283)
Post-retirement benefit costs in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds	87,470
Repayment of long-term notes receivable is revenue in governmental funds, but the repayment reduces long-term assets in the statement of net position	(324,765)
Pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds	(5,080)
Compensated absence costs in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds	<u>(43,974)</u>
Change in net position of governmental activities	<u>\$ 1,347,084</u>

CITY OF LIVINGSTON

STATEMENT OF NET POSITION – PROPRIETARY FUNDS JUNE 30, 2019

	Business-Type Activities - Enterprise Funds				Total Proprietary Funds
	Water	Sanitation	Domestic Waste Water	Industrial Waste Water	
ASSETS					
Current assets					
Cash and investments	\$ 7,848,584	\$ 1,151,446	\$ 1,350,299	\$ -	\$ 10,350,329
Accounts and interest receivable, net	449,527	147,004	274,244	-	870,775
Due from government	514,389	-	-	-	514,389
Advances to other fund	1,271,754	-	-	-	1,271,754
Total current assets	<u>10,084,254</u>	<u>1,298,450</u>	<u>1,624,543</u>	<u>-</u>	<u>13,007,247</u>
Non-current assets					
Note receivable	250,000	-	-	-	250,000
Property, plant and equipment, net of allowance for depreciation	<u>12,835,885</u>	<u>11,541</u>	<u>11,782,306</u>	<u>198,705</u>	<u>24,828,437</u>
Total noncurrent assets	<u>13,085,885</u>	<u>11,541</u>	<u>11,782,306</u>	<u>198,705</u>	<u>25,078,437</u>
Total assets	<u>23,170,139</u>	<u>1,309,991</u>	<u>13,406,849</u>	<u>198,705</u>	<u>38,085,684</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>165,491</u>	<u>29,066</u>	<u>138,339</u>	<u>-</u>	<u>332,896</u>
LIABILITIES					
Current liabilities					
Accounts payable	404,415	109,205	204,105	-	717,725
Accrued expenses	26,381	6,393	21,468	-	54,242
Accrued interest	-	-	35,312	-	35,312
Advances from other fund	-	-	-	1,271,754	1,271,754
Deposits	107,935	-	-	-	107,935
Current portion of long-term debt	<u>60,323</u>	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>250,323</u>
Total current liabilities	<u>599,054</u>	<u>115,598</u>	<u>450,885</u>	<u>1,271,754</u>	<u>2,437,291</u>
Non-current liabilities					
Long-term debt	1,108,156	-	7,109,187	-	8,217,343
Net pension liability	442,354	119,876	327,556	-	889,786
Net OPEB liability	300,482	81,444	222,579	-	604,505
Compensated absences	54,834	7,439	47,975	-	110,248
Total noncurrent liabilities	<u>1,905,826</u>	<u>208,759</u>	<u>7,707,297</u>	<u>-</u>	<u>9,821,882</u>
Total liabilities	<u>2,504,880</u>	<u>324,357</u>	<u>8,158,182</u>	<u>1,271,754</u>	<u>12,259,173</u>
DEFERRED INFLOWS OF RESOURCES	<u>49,636</u>	<u>13,451</u>	<u>36,755</u>	<u>-</u>	<u>99,842</u>
NET POSITION					
Net investment in capital assets	11,667,406	11,541	4,483,119	198,705	16,360,771
Restricted for debt service	-	-	451,250	-	451,250
Restricted for capital improvements	6,859,044	-	449,672	-	7,308,716
Unrestricted/(deficit)	<u>2,254,664</u>	<u>989,708</u>	<u>(33,790)</u>	<u>(1,271,754)</u>	<u>1,938,828</u>
Total net position/(deficit)	<u>\$ 20,781,114</u>	<u>\$ 1,001,249</u>	<u>\$ 5,350,251</u>	<u>\$ (1,073,049)</u>	<u>\$ 26,059,565</u>

See accompanying notes.

CITY OF LIVINGSTON

STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2019

	Business-Type Activities - Enterprise Funds				Total Proprietary Funds
	Water	Sanitation	Domestic Waste Water	Industrial Waste Water	
Operating Revenue					
Charges for services	\$ 3,828,215	\$ 1,423,240	\$ 2,182,325	\$ 2,286	\$ 7,436,066
Other income	11,790	15,666	102,311	-	129,767
Total operating income	<u>3,840,005</u>	<u>1,438,906</u>	<u>2,284,636</u>	<u>2,286</u>	<u>7,565,833</u>
Operating Expense					
Contractual services and utilities	2,033,465	1,044,460	355,600	-	3,433,525
Personnel	705,733	193,898	596,523	-	1,496,154
Supplies and materials	736,289	44,599	345,652	2,286	1,128,826
Depreciation	480,469	1,335	419,954	829	902,587
Total operating expense	<u>3,955,956</u>	<u>1,284,292</u>	<u>1,717,729</u>	<u>3,115</u>	<u>6,961,092</u>
Operating income/(loss)	<u>(115,951)</u>	<u>154,614</u>	<u>566,907</u>	<u>(829)</u>	<u>604,741</u>
Nonoperating Revenue/(Expense)					
Development impact fees	149,130	-	167,766	-	316,896
Contributed capital	1,148,421	-	-	-	1,148,421
Intergovernmental	-	1,965	-	-	1,965
Investment income	163,639	14,901	25,482	-	204,022
Interest expense	(19,409)	-	(207,457)	-	(226,866)
Total nonoperating revenue/(expense)	<u>1,441,781</u>	<u>16,866</u>	<u>(14,209)</u>	<u>-</u>	<u>1,444,438</u>
Other Financing Sources/(Uses)					
Transfer in/(out)	-	-	(148,566)	-	(148,566)
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(148,566)</u>	<u>-</u>	<u>(148,566)</u>
Change in Net Position	<u>1,325,830</u>	<u>171,480</u>	<u>404,132</u>	<u>(829)</u>	<u>1,900,613</u>
Net Position					
Beginning of year	<u>19,455,284</u>	<u>829,769</u>	<u>4,946,119</u>	<u>(1,072,220)</u>	<u>24,158,952</u>
End of year	<u>\$ 20,781,114</u>	<u>\$ 1,001,249</u>	<u>\$ 5,350,251</u>	<u>\$ (1,073,049)</u>	<u>\$ 26,059,565</u>

CITY OF LIVINGSTON

STATEMENT OF CASH FLOW - PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2019

	Business-Type Activities - Enterprise Funds				Total Proprietary Funds
	Water	Sanitation	Domestic Waste Water	Industrial Waste Water	
Operating Activities					
Receipts from customers and users	\$ 4,095,331	\$ 1,444,969	\$ 2,242,278	\$ 2,286	\$ 7,784,864
Payment to suppliers of goods and services	(2,795,028)	(1,059,445)	(846,492)	(2,286)	(4,703,251)
Payment to employees	(699,659)	(176,944)	(613,637)	-	(1,490,240)
Net cash provided by (used in) operating activities	<u>600,644</u>	<u>208,580</u>	<u>782,149</u>	<u>-</u>	<u>1,591,373</u>
Non-capital Financial Activities					
Payments from other governments	634,032	1,965	-	-	635,997
Payments received from (paid to) other funds	-	-	(148,566)	-	(148,566)
Payments from developers	149,130	-	167,766	-	316,896
Net cash provided by (used in) noncapital financing activities	<u>783,162</u>	<u>1,965</u>	<u>19,200</u>	<u>-</u>	<u>804,327</u>
Capital and Related Financing Activities					
Purchase of property, plant and equipment	(1,300,105)	-	(322,580)	-	(1,622,685)
Principal paid on long-term debt	(59,369)	-	(186,822)	-	(246,191)
Interest paid on long-term debt	(20,466)	-	(127,403)	-	(147,869)
Net cash provided by (used in) capital and related financing activities	<u>(1,379,940)</u>	<u>-</u>	<u>(636,805)</u>	<u>-</u>	<u>(2,016,745)</u>
Investing Activities					
Interest received	163,639	14,901	25,482	-	204,022
Net cash provided by investing activities	<u>163,639</u>	<u>14,901</u>	<u>25,482</u>	<u>-</u>	<u>204,022</u>
Net Increase (Decrease) in Cash	167,505	225,446	190,026	-	582,977
Cash					
Beginning of year	7,681,079	926,000	1,160,273	-	9,767,352
End of year	<u>\$ 7,848,584</u>	<u>\$ 1,151,446</u>	<u>\$ 1,350,299</u>	<u>\$ -</u>	<u>\$ 10,350,329</u>
Cash Flows from Operating Activities					
Operating income (loss)	\$ (115,951)	\$ 154,614	\$ 566,907	\$ (829)	\$ 604,741
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	480,469	1,335	419,954	829	902,587
(Increase) Decrease in Accounts Receivable	243,430	6,063	(42,358)	-	207,135
(Increase) Decrease in Deferred Outflows of Resources	(11,448)	12,017	(23,973)	-	(23,404)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(25,274)	29,614	(145,240)	-	(140,900)
Increase (Decrease) in Deposits	11,896	-	-	-	11,896
Increase (Decrease) in Compensated Absences	23,713	185	14,274	-	38,172
Increase (Decrease) in Deferred Inflows of Resources	10,266	2,782	7,602	-	20,650
Increase (Decrease) in Net OPEB Liability	(5,108)	5,046	(6,614)	-	(6,676)
Increase (Decrease) in Net Pension Liability	(11,349)	(3,076)	(8,403)	-	(22,828)
Net Cash Provided (Used) by Operating Activities	<u>\$ 600,644</u>	<u>\$ 208,580</u>	<u>\$ 782,149</u>	<u>\$ -</u>	<u>\$ 1,591,373</u>

CITY OF LIVINGSTON

STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUND – SUCCESSOR AGENCY JUNE 30, 2019

Assets

Cash and investments	\$	-
Total assets		-

Liabilities

Accounts payable and accrued liabilities		-
Total liabilities		-

Net Position

Held in trust for other governments	\$	-
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CITY OF LIVINGSTON

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUND – SUCCESSOR AGENCY JUNE 30, 2019

Additions

Other revenue	\$	255
Total additions		<u>255</u>

Deductions

Program expenses		<u>25,398</u>
Total deductions		<u>25,398</u>

Change In Net Position

(25,143)

Net Position

Beginning of year		<u>25,143</u>
End of year	\$	<u><u>-</u></u>

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies

The financial statements of the City of Livingston (the City) have been prepared in conformity with Accounting Principles Generally Accepted in the United States of America (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

These financial statements present the government and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations and data from these units are combined with data of the primary government. Each blended component unit has a June 30 fiscal year end. There are no discretely presented component units included in these financial statements. The following sections further describe the significant accounting policies of the City.

Reporting Entity

The City operates under a Council-Manager form of government. The City's major operations include public safety; highways and streets; water, sewer, and refuse collection; parks and recreation; building inspection; public improvements; planning and zoning, and general administrative services.

Basis of Presentation – Fund Accounting

Government-Wide Financial Statements - The Government-Wide Financial Statements (the Statement of Net Position and the Statement of Activities and Changes in Net Position) report information of all of the nonfiduciary activities of the primary government and its component units. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely significantly on fees charged to external parties.

The Statement of Activities and Changes in Net Position presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Net position is restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net position. When both restricted and unrestricted resources are available for use, generally, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

Governmental Fund Financial Statements - The Governmental Fund Financial Statements provide information about the City's funds, including fiduciary funds and the blended component unit. Separate statements for each fund category - governmental, proprietary and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are separately aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The City reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used for all financial resources except those required legally, or by sound financial management to be accounted for in another fund. Generally, the General Fund is used to account for those traditional governmental services of the City, such as police and fire protection, public works, parks and recreation, community development, planning and general administrative services.

Maintenance Districts Fund - The Maintenance Districts Fund is to account for maintenance assessments collected for operation and maintenance of special assessment districts within the City's jurisdiction.

Program Income Fund - The Program Income Fund is to account for loan repayments received from low to moderate income home loans.

The City reports the following major enterprise funds:

Water Fund – The Water Fund accounts for the operation and maintenance of the City's water treatment and water transmission and distribution systems.

Sanitation Fund – The Sanitation Fund accounts for the operation and maintenance of the City's sanitation system.

Domestic Waste Water Fund – The Domestic Waste Water Fund accounts for the operation and maintenance of the City's sewer system.

Industrial Waste Water Fund – The Industrial Waste Water Fund accounts for the operation and maintenance of the City's industrial specific sewer system.

The City reports the following additional fund types:

Private-Purpose Trust Fund - The Private-Purpose Trust Fund accounts for assets held by the City as trustee for the Successor Agency.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

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

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. Revenues and expenses not meeting this definition are reported as non-operating.

Financial Statement Amounts

Cash and Cash Equivalents - Cash and cash equivalents represent the City's cash bank accounts including, but not limited to, certificates of deposit, money market funds and cash management pools for reporting purposes in the Statement of Cash Flows. Additionally, investments with maturities of three months or less when purchased are included as cash equivalents in the Statement of Cash Flows.

The City maintains a cash and investment pool that is available for use by all funds. Interest earnings as a result of this pooling are distributed to the appropriate funds based on month end cash balances in each fund.

Investments of the pool include only those investments authorized by the California Government Code such as, United States Treasury securities, agencies guaranteed by the United States Government, registered state warrants, and other investments. Investments primarily consist of deposits in the State of California Local Agency Investment Fund. Investments are recorded at amortized cost or fair value. Fair value is based upon quoted market prices.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

Accounts Receivable – Billed, but unpaid, services provided to individuals or non-governmental entities are recorded as accounts receivable. The Proprietary Funds include a year-end accrual for services through the end of the fiscal year which have not yet been billed. Accounts receivable are reported net of an allowance for uncollectibles.

Merced County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions. Property taxes are levied in equal installments on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. The lien date is January 1 of each year. Property taxes are accounted for in the General Fund. Property tax revenues are recognized when they become measurable and available to finance current liabilities. The City considers property taxes as available if they are collected within 60 days after year end. Property tax on the unsecured roll are due on July 1 and become delinquent if unpaid on August 31. However, unsecured property taxes are not susceptible to year end accrual.

Interfund Receivables/Payables - Items classified as interfund receivable/payable represent short-term lending/borrowing transactions between funds. This classification also includes the current portion of an advance to or from another fund.

Advances To/From Other Funds - This classification represents non-current portions of any long-term lending/borrowing transactions between funds. This amount will be equally offset by a reserve of fund balance which indicates that it does not represent available financial resources and therefore, is not available for appropriation. The current portion of any interfund long-term loan (advance) is included as an interfund receivable/payable.

Capital Assets - Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds and as assets in the Government-Wide Financial Statements to the extent the City's capitalization threshold is met.

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 column in the Government-Wide Financial Statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

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 are included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

	<u>Years</u>
Infrastructure	10 - 40
Buildings and structures	15 - 20
Improvement other than buildings	15
Machinery and equipment	5

Compensated Absences – Accumulated unpaid compensated absences (vacation, compensatory time and sick leave) are accrued as a liability and reported on the government-wide financial statements as long-term debt.

Payment of unpaid amounts are reported in the fund from which the employees who have accumulated leave are paid.

Deposits – Deposits principally consist of amounts collected from developers for services to be rendered by the City, including engineering, plan checks and inspections and planning review services. The City recognizes such amounts deposited as revenue when the services are performed and the corresponding expenditures are incurred.

Long-Term Obligations - In the Government-Wide Financial Statements and in the Proprietary Fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or Proprietary Fund Type Statement of Net Position. Debt principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

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

Non-Current Governmental Assets/Liabilities - GASB Statement No. 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the Government-Wide Statement of Net Position.

Net Position/Fund Balance - The government-wide and business-type activities financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- Net Investment in Capital Assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted Net Position - This category presents external restrictions on net position imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position - This category represents net position of the City not restricted for any project or other purpose.

Fund Balance – In the fund financial statements, governmental fund balance is made up of the following components:

- Nonspendable fund balance typically includes inventories, prepaid items, long-term portion of loans receivable and other items that must be maintained intact pursuant to legal or contractual requirements, such as endowments.
- Restricted fund balance category includes amounts that can be spent only for specific purposes imposed by creditors, grantors, contributors, or laws or regulations of other governments or through enabling legislations.
- Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City Council. The City Council has the authority to establish, modify, or rescind a fund balance commitment.
- Assigned fund balance are amounts designated by the City Council for specific purposes and do not meet the criteria to be classified as restricted or committed.
- Unassigned fund balance is the residual classification that includes all spendable amounts in the General Fund not contained in other classifications.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to apply restricted first. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Stewardship, Compliance and Accountability

California law authorizes the City to invest in obligations of the United States Treasury, agencies and instrumentalities, certificates of deposit or time deposits in banks and savings and loan associations which are insured by the Federal Deposit Insurance Corporation.

In accordance with applicable sections of the California Government Code and the Livingston Municipal Code, the City prepares and legally adopts an annual balanced budget on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General Fund, specific Special Revenue Funds, and specific Capital Projects Funds. Budget plans are adopted for Proprietary Funds. The Council holds public hearings and may add to, subtract from, or change appropriations within the revenues and reserves estimated as available. Expenditures may not legally exceed budgeted appropriations at the fund level. Supplementary appropriations which alter the total expenditures of any fund, or expenditures in excess of total budgeted fund appropriations, must be approved by the City Council.

All annual appropriations lapse at fiscal year end to the extent they have not been expended or encumbered.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 3 – Cash and Investments

The City pools all of its cash and investments except those funds required to be held by outside fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash is allocated to the various funds on average cash balances. Interest income from cash investments held with fiscal agents is credited directly to the related funds.

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash and Investments	\$ 19,943,705
Total Cash and Investments	<u>\$ 19,943,705</u>

Cash and investments as of June 30, 2019 consist of the following:

Cash on hand	\$ 3,199
Deposits with Financial Institutions	6,590,975
Local Agency Investment Fund	8,495,407
CSJVRMA Investment Pool	245,869
Money Market Mutual Funds	4,358,255
Certificates of Deposit	<u>250,000</u>
Total Cash and Investments	<u>\$ 19,943,705</u>

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 3 – Cash and Investments (Continued)

Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that categorizes the inputs to valuation techniques used to measure fair value into three levels. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2: Inputs to valuation methodology include inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within a fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

LAIF is valued based on the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (Level 2 input).

The City had the following recurring fair value measurements as of June 30, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>June 30, 2019 Balance</u>
Investments by fair value level:				
Equity Securities:				
CSJVRMA Investment Pool	\$ -	\$ 245,869	\$ -	\$ 245,869
LAIF	-	<u>8,495,407</u>	-	<u>8,495,407</u>
Total Equity Securities	<u>-</u>	<u>8,741,276</u>	<u>-</u>	<u>8,741,276</u>
Cash and investments carried at amortized cost:				
Bank Deposits and Cash on Hand				6,594,174
Certificate of Deposits				250,000
Money Market Mutual Funds				<u>4,358,255</u>
Total Investments amortized at cost				<u>11,202,429</u>
Total Cash and Investments				<u>\$ 19,943,705</u>

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 3 – Cash and Investments (Continued)

Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to 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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment In One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

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.

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

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 3 – Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

<u>Investment Type</u>	<u>12 Months or less</u>	<u>13 to 24 Months</u>	<u>25 to 84 Months</u>	<u>Total</u>
LAIF	\$ 8,495,407	\$ -	\$ -	\$ 8,495,407
CSJVRMA Investment Pool	245,869	-	-	245,869
Money Market Mutual Funds	4,358,255	-	-	4,358,255
Certificates of Deposit	250,000	-	-	250,000
Total Investments	<u>\$ 13,349,531</u>	<u>\$ -</u>	<u>\$ -</u>	13,349,531
Cash in bank and on hand				<u>6,594,174</u>
Total Cash and Investments				<u>\$ 19,943,705</u>

Disclosures Relating to Credit Risk

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 by Standard & Poor's required by the California Government Code or the City's investment policy, and the actual rating as of June 30, 2019 for each investment type:

	<u>Total</u>
Not rated:	
LAIF	\$ 8,495,407
CSJVRMA Investment Pool	245,869
Money Market Mutual Funds	4,358,255
Certificates of Deposit	250,000
Cash in bank and on hand	<u>6,594,174</u>
Total Cash and Investments	<u>\$ 19,943,705</u>

Concentration of Credit Risk

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

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 3 – Cash and Investments (Continued)

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 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, 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 governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2019, the carrying amount of the City's bank deposits was \$6,590,975 per books, and the respective bank balances totaled \$6,465,331. Of the bank balances \$250,000 is insured through the Federal Deposit Insurance Company. The remaining balance is to be collateralized by the bank.

The custodial risk for investments is the risk that, in the event of the failure of the counterparty 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 investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

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.

Investment in Central San Joaquin Valley Risk Management (CSJVRMA) Investment Pool

The City holds investments in the CSJVRMA Pool that are subject to being adjusted to "fair value". The City is required to disclose methods and assumptions used to estimate the fair value of its holdings in the CSJVRMA Pool. The City relied upon information provided by the CSJVRMA in estimating the City's fair value position of its holdings in the CSJVRMA Pool. The City had a contractual withdrawal value of \$245,869 at fiscal year end.

The CSJVRMA's Investment Pool is a governmental investment pool managed and directed by the elected CSJVRMA. The CSJVRMA Pool is not registered with the Securities and Exchange Commission. An oversight committee comprised of local government officials and various participants provide oversight to the management of the fund. The City is a voluntary participant in the investment pool.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 4 – Notes/Long-Term Receivables

City of Livingston Employee Computer Purchase Program

The City of Livingston established a program for eligible employees to acquire computers and accessories with financial assistance from the City in the form of a no interest loan repaid through automatic payroll deductions. The goal of the program is to improve organizational productivity by encouraging employees to purchase and use home computers.

Only full-time regular employees who have successfully passed their probationary period as new employees, and have no garnishments for credit or tax purposes, or similar liens in place at the time of application, are eligible to participate in this program. Contract employees may participate in this program under the following conditions: their employment contract generally extends to them the same benefits as regular employees, and the repayment period does not extend beyond their contract term.

The maximum loan amount is \$3,000 per employee to be paid over a maximum of 36 months interest free. Seven employees are currently participating for a total outstanding balance as of June 30, 2019 of \$7,166 due to the City. The receivable is reflected in the General Fund.

Northern California Community Loan Fund

The City loaned \$250,000 to the Northern California Community Loan Fund with simple interest at 2% per annum. The loan was set to mature on March 26, 2018, however, the City allowed an extension through the next fiscal year. The loan is recorded in the Water Capital Fund.

The City loaned \$50,000 to the Northern California Community Loan Fund with simple interest at 2% per annum. The loan was set to mature on October 17, 2018, however, the City allowed an extension through the next fiscal year. The loan is recorded in the Maintenance Districts Fund.

The City loaned \$450,000 to the Northern California Community Loan Fund with simple interest at 2.75% per annum maturing on October 17, 2019. The loan is recorded in the Maintenance Districts Fund.

CDBG Rehab Loans

The City operates a CDBG rehabilitation loan program for the renovation of low income housing. The total balance outstanding at June 30, 2019 for the 2002-2003 loans were \$196,901. These loans are reflected in the Program Income Fund.

First Time Home Buyers Down-Payment Assistance

The City operates a first time home buyers down-payment assistance loan program. The total outstanding balances at June 30, 2019 were \$1,099,709 and are reflected in the Program Income Fund.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 5 – Advance To and From Funds

Advances represent long-term borrowing between funds. These amounts are not expected to be repaid within the next fiscal year.

Advance from and to other funds as of June 30, 2019 are as follows:

	<u>Advance To</u>	<u>Advance From</u>
Major Funds:		
Water Fund	\$ 1,271,754	\$ -
Industrial Waste Water Fund	-	1,271,754
	<u>\$ 1,271,754</u>	<u>\$ 1,271,754</u>

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 6 – Capital Assets

Capital asset activities for the year ended June 30, 2019 were as follows:

	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019
<u>Governmental Activities</u>				
Capital assets, not being depreciated				
Land	\$ 3,485,866	\$ -	\$ -	\$ 3,485,866
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	<u>3,485,866</u>	<u>-</u>	<u>-</u>	<u>3,485,866</u>
Capital assets, being depreciated				
Buildings and improvements	9,981,239	10,000	(377,191)	9,614,048
Infrastructure	5,406,972	-	-	5,406,972
Machinery and equipment	4,731,237	347,244	-	5,078,481
Total capital assets, being depreciated	<u>20,119,448</u>	<u>357,244</u>	<u>(377,191)</u>	<u>20,099,501</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,126,275)	(220,029)	94,908	(4,251,396)
Infrastructure	(1,010,870)	(109,067)	-	(1,119,937)
Machinery and equipment	(3,939,884)	(232,013)	-	(4,171,897)
Total accumulated depreciation	<u>(9,077,029)</u>	<u>(561,109)</u>	<u>94,908</u>	<u>(9,543,230)</u>
Total capital assets, being depreciated, net	<u>11,042,419</u>	<u>(203,865)</u>	<u>(282,283)</u>	<u>10,556,271</u>
Governmental activities capital assets, net	<u>\$ 14,528,285</u>	<u>\$ (203,865)</u>	<u>\$ (282,283)</u>	<u>\$ 14,042,137</u>
<u>Business-Type Activities</u>				
Capital assets, not being depreciated				
Land	\$ 2,985,629	\$ -	\$ -	\$ 2,985,629
Construction in progress	423,583	50,595	-	474,178
Total capital assets, not being depreciated	<u>3,409,212</u>	<u>50,595</u>	<u>-</u>	<u>3,459,807</u>
Capital assets, being depreciated				
Buildings	25,000	-	-	25,000
Improvements other than buildings	29,828,978	1,405,088	-	31,234,066
Machinery and equipment	1,510,838	167,002	(169,668)	1,508,172
Total capital assets, being depreciated	<u>31,364,816</u>	<u>1,572,090</u>	<u>(169,668)</u>	<u>32,767,238</u>
Less: accumulated depreciation	<u>(10,665,689)</u>	<u>(902,587)</u>	<u>169,668</u>	<u>(11,398,608)</u>
Total capital assets, being depreciated, net	<u>20,699,127</u>	<u>669,503</u>	<u>-</u>	<u>21,368,630</u>
Business-type activities capital assets, net	<u>\$ 24,108,339</u>	<u>\$ 720,098</u>	<u>\$ -</u>	<u>\$ 24,828,437</u>

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 6 – Capital Assets (Continued)

Depreciation expense was charged to the following functions in the Statement of Activities:

Governmental Functions:

General Government	\$	68,889
Public Safety		127,999
Public Works		209,932
Parks and Community Services		154,289
	\$	<u>561,109</u>

Business-Type Functions:

Water	\$	480,469
Sanitation		1,335
Domestic Sewer		419,954
Industrial Sewer		829
	\$	<u>902,587</u>

Note 7 – Long-Term Debt

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

In governmental fund types, debt discounts, premiums, and issuance costs are recognized in the current period. Debt discounts and premiums incurred in proprietary funds are deferred and amortized over the term of the debt using the bonds-outstanding method, which approximates the effective interest method. The City's debt transactions are summarized below and discussed in detail thereafter:

	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2019</u>	<u>Current</u> <u>Portion</u>
<u>Business-Type Activity Long Term Debt</u>					
SWRCB Water Loan	\$ 1,227,848	\$ -	\$ (59,369)	\$ 1,168,479	\$ 60,323
2016A Sewer Refunding	<u>7,320,000</u>	<u>-</u>	<u>(180,000)</u>	<u>7,140,000</u>	<u>190,000</u>
Total long-term debt	8,547,848	-	(239,369)	8,308,479	250,323
Unamortized bond premiums and deferred charges	<u>166,009</u>	<u>-</u>	<u>(6,822)</u>	<u>159,187</u>	<u>6,822</u>
Total Long-term Debt with Unamortized Bond Premiums and Deferred Charges	<u>\$ 8,713,857</u>	<u>\$ -</u>	<u>\$ (246,191)</u>	<u>\$ 8,467,666</u>	<u>\$ 257,145</u>
<u>Compensated Absences</u>					
Government Activities	<u>\$ 396,241</u>	<u>\$ 43,974</u>	<u>\$ -</u>	<u>\$ 440,215</u>	
Business-Type Activities	<u>\$ 72,076</u>	<u>\$ 38,172</u>	<u>\$ -</u>	<u>\$ 110,248</u>	

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 7 – Long-Term Debt (Continued)

Long-term debt payable at June 30, 2019 was comprised of the following individual issues:

2016A Sewer Revenue Refunding Bonds – In October 2016, the City issued Series 2016A Sewer Revenue Refunding Bonds for the principal amount of \$7,715,000. The issuance was to refund the outstanding principal balance of the Refunding Revenue Bonds described above. In addition, the proceeds of the sale of the bond were used to pay the costs of issuance. The reacquisition price exceeded the net carrying amount of the old debt by \$57,298. The City refunded the above debts to reduce its total debt service over 26 years by \$1,858,942 and to obtain an economic gain (difference between the present values of debt service payments on the old and new debt) of \$832,214. The bonds bear interest ranging from 2.0% to 4.0% and are payable semi-annually commencing March 2017 through March 2043. Debt service is secured by a pledge of net revenues of the City's Sewer System. The City covenants that it shall prescribe, revise and collect such charges for the services and facilities of the sewer system which shall produce revenues sufficient in each fiscal year to provide gross revenues which are sufficient to pay all sewer operation and maintenance costs and all bond installment payments and produce net sewer revenues equal to at least 1.25 times debt service coming due and payable during such fiscal year. The City is in compliance with those covenants as of June 30, 2019. Cash basis debt service paid during the fiscal year ended June 30, 2019 totaled \$495,450. Total sewer system net revenues calculated in accordance with the covenants were \$1,191,604 at June 30, 2019.

SWRCB Water Loan – In December 2016, the City entered into a note payable for \$1,353,245 with the State Water Resource Control Board to fund major improvements to Well #17. Principal and interest of \$39,389 are paid semi-annually on January 1 and July 1 through 2036. The interest rate is 1.6%.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 7 – Long-Term Debt (Continued)

The annual requirement to amortize the principal and interest on all long-term debt at June 30, 2019 were as follows:

Years ending June 30,	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 250,323	\$ 281,130
2021	256,292	272,584
2022	262,276	263,823
2023	273,277	254,846
2024	284,293	244,445
2025-2029	1,582,294	1,011,348
2030-2034	1,875,270	705,785
2035-2039	1,939,455	393,440
2040-2044	<u>1,585,000</u>	<u>78,637</u>
	<u>\$ 8,308,479</u>	<u>\$ 3,506,038</u>
Unamortized premiums and deferred charges	<u>159,187</u>	
Net long-term debt	<u>\$ 8,467,666</u>	

Note 8 – Deficit Fund Balances

Fund Balance and Retained Earnings Deficits - The following is a summary of deficit fund balances and retained earnings as of June 30, 2019:

Enterprise Funds	
Industrial Waste Water	<u>\$ (1,073,049)</u>

The deficit fund balance in the Industrial Waste Water-Enterprise Fund is due to the settlement of various receivables and capital costs with Foster Farms. The deficit is expected to be negated by future revenues.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 9 – Interfund Transfers

In general, the City uses interfund transfers to (1) move revenues from the funds that collect them to the funds' that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move cash to debt service funds from the funds responsible for payment as debt service payments become due. In general, the effect of the interfund activity has been eliminated from the government-wide financial statements.

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund	\$ -	\$ (22,425)
Maintenance District	180,861	-
Program Income Fund	-	(2,290)
Major Enterprise Funds:		
Domestic Wastewater Fund	-	(148,566)
Nonmajor Governmental Funds:		
Gas Tax Fund	148,399	-
RSTP	-	(75,436)
Police Impact fees Fund	22,602	-
Fire Impact Fees Fund	16,144	-
Municipal Facilities Impact Fees Fund	60,541	-
Developer Projects Fund	-	(230,054)
Capital Projects Fund	50,224	-
	<u>\$ 478,771</u>	<u>\$ (478,771)</u>

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 10 – Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports the following deferred outflow of resources related to net pension liability in the Statement of Net Position:

Deferred outflows of resources related to net pension liability:

Pension contributions subsequent to measurement date	\$ 686,189
Change in employer's proportion	144,962
Difference between expected and actual experience	184,844
Changes in assumptions	616,220
Net differences between projected and actual earnings on pension plan investments	31,640

Deferred outflows of resources related to net OPEB liability:

Differences between expected and actual contributions	84,560
Net differences between projected and actual earnings on investments	3,066
Deferred contributions	<u>302,272</u>

Total deferred outflows of resources \$ 2,053,753

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports the following deferred inflows related to net pension in the Statement of Net Position:

Deferred inflows of resources related to net pension liability:

Changes in employer's proportion	\$ 35,034
Difference between projected and actual contributions	286,152
Difference between expected and actual experience	48,780
Changes in assumptions	104,024

Deferred inflows of resources related to net OPEB liability:

Changes in assumptions	<u>26,151</u>
------------------------	---------------

Total deferred inflows of resources \$ 500,141

The City also has one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting as deferred inflows of resources. Accordingly, that item, unavailable revenues, is reported only in the governmental funds balance sheet. The City reports in the governmental funds \$1,296,610 as unavailable revenues in the Program Income Fund.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 11 – Post-Employment Health Care Benefits

Plan Description

For all employees employed by the City as of July 1, 1989 who retire from the City’s employment under the California Public Employee’s Retirement System (CalPERS) currently in effect other than disability retirement, the City will continue to pay the premiums for health and dental care coverage in an amount equal to the amount paid if the employee was still employed by the City.

In disability cases, dependent medical and dental coverage will continue until death of the retired employee or until dependents no longer are qualified as dependents under the current medical and dental plan.

Employees hired after July 1, 1989 (clerical and public works bargaining units only), shall enjoy City paid post-retirement health benefits as follows (a) employee must have been continuously employed by the City for twenty years (disruptions in service due to lay-offs are exempted), (b) post-retirement health insurance for employee only shall be limited to the actual cost of insurance, not to exceed \$300 per month, (c) disability retirement will be as if employee met the twenty year employment requirement described above and (d) at age sixty-five, Medicare shall become the retired employee’s primary insurance.

Employees Covered

Membership in the plan consisted of the following at June 30, 2018, the date of the latest actuarial valuation:

Summary of Plan Member Count	
Number of active plan members	49
Number of inactive plan members currently receiving benefits	10
Number of inactive plan members entitled but not receiving benefits	0

Contributions

The contribution requirements of plan members and the City are established and may be amended by the City. The City determines the required contributions using the Entry Age Normal Cost Method. The required contribution is based on projected pay-as-you-go financing requirements.

Long Term Expected Rate of Return

The expected long-term return on trust assets was derived from published information by CalPERS. CalPERS expectations are summarized in the chart below:

CERBT Strategy 1		Years 1-10	Years 11+
Asset Classification	Target Allocation	Expected Real Rate of Return*	Expected Real Rate of Return*
Global Equity	59%	4.80%	5.98%
Fixed Income	25%	1.10%	2.62%
Global Real Estate (REITs)	8%	3.20%	5.00%
Treasury Inflation Protected Securities	5%	0.25%	1.46%
Commodities	3%	1.50%	2.87%

Total 100%

* Real rates of return come from a geometric representation of returns that assume a general inflation rate of 2.00%

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 11 – Post-Employment Health Care Benefits (continued)

Currently, CalPERS' expected returns are split for years 1-10 and years 11 and thereafter. To derive the expected return for the City of Livingston, plan benefits were projected in each future year. Then applying the plan specific benefit payments to CalPERSs bifurcated return expectations, the single equivalent long term rate of return was determined to be 6.5%. This rate was used as the discount rate for liabilities for financial statement reporting.

Actuarial Assumptions

The City's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation date as of June 30, 2018.

Valuation Date	June 30, 2018	
Funding Method	Entry Age Normal Cost, level of percent of pay	
Asset Valuation Method	Market value of assets (\$0 as of the measurement date)	
Long-term Return on Assets	6.5%, net of plan investment expenses and including inflation	
Discount Rates	6.5% as of June 30, 2018 and June 30, 2017	
Participant Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation	
Salary Increase	3.25% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years	
Assumed Wage Inflation	3.0% per year; used to determine amortization payments if developed on a level percent of pay basis	
General Inflation Rate	2.75% per year	
Mortality Improvement	2017 CalPERS Experience Study; Improvement using MW Scale 2018	
Healthcare Trend	Medical plan premiums and claims costs by age are assumed to increase once each year. Increases over the prior year's levels are assumed to be effective on the dates shown below:	
	Effective Jan 1,	Premium Increase
	2019	Actual
	2020	7.00%
	2021	6.50%
	2022	6.00%
	2023	5.50%
	2024 & later	5.00%

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 11 – Post-Employment Health Care Benefits (continued)

Discount Rate

The rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance at 06/30/18	\$ 2,546,587	\$ -	\$ 2,546,587
Changes for the year:			
Service cost	19,403	-	19,403
Interest	161,816	-	161,816
Differences between expected and actual experience	93,101	-	93,101
Changes of assumptions	(28,792)	-	(28,792)
Contributions - employer	-	263,080	(263,080)
Net investment income	-	(256)	256
Benefit payments	(153,025)	(153,025)	-
Administrative expenses	-	(19)	19
Net changes	<u>92,503</u>	<u>109,780</u>	<u>(17,277)</u>
Balance at 06/30/19	<u>\$ 2,639,090</u>	<u>\$ 109,780</u>	<u>\$ 2,529,310</u>

The only assumption change reflected during this period is the change in the discount rates as required by GASB 75.

Sensitivity of the City's Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB liability	\$ 2,768,874	\$ 2,529,310	\$ 2,320,535

Sensitivity of the City's Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB liability	\$ 2,284,126	\$ 2,529,310	\$ 2,829,043

Healthcare cost trend rate was assumed to start at 8.0% (effective January 1, 2009) and grade down to 5% for years 2025 and thereafter.

CITY OF LIVINGSTON

NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 11 – Post-Employment Health Care Benefits (continued)

OPEB Expense and Deferred Outflows/Inflows Related to OPEB

For the year ended June 30, 2019, the City recognized OPEB expense of \$184,328. At June 30, 2019, 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 assumptions	\$ -	\$ 26,151
Differences between expected and actual experience	84,560	-
Net difference between projected and actual earnings	3,066	-
Deferred contributions	302,272	-
	<u>\$ 389,898</u>	<u>\$ 26,151</u>

The City will recognize the deferred contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below:

Year Ended	
<u>June 30:</u>	
2020	\$ 6,666
2021	6,666
2020	6,666
2023	6,668
2024	5,900
Thereafter	<u>28,909</u>
Total	<u>\$ 61,475</u>

Note 12 – Pension Plan

Plan Description - The City contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office - 400 P Street - Sacramento, CA 95814.

All full-time employees are eligible to participate in the Plan. Part-time employees appointed to a term of one year or longer and who work an average of 20 hours per week are also eligible to participate. Other part-time non-benefited hourly employees do not participate in the Plan. Related benefits vest after five years of service. Upon five years of service, employees who retire at or after age 55 are entitled to receive an annual retirement benefit.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 12 – Pension Plan (Continued)

Funding Policy – Management, clerical, and public works plan members in the Classic Miscellaneous Plan are required to contribute 6% of their covered salary, which is covered by the City. On behalf of Livingston Police Officers Association and Supervisory Unit Classic Safety and Miscellaneous plan members, the City contributes 2% of the 6%. PEPRA employees contribute their portion. The City is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of plan members is established by State statute and the employer contribution is established and may be amended by PERS.

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
	Prior to January 1, 2013	Prior to January 1, 2013
Hire Date		
Benefit Formula	2.0% at 55; maximum 2%	2.0% at 55; maximum 2%
	COLA	COLA
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	55	55
Monthly Benefits, as a % of Eligible Compensation	2.00%	2.00%
Required Employee Contribution Rates	7.00%	7.00%
Required Employer Contribution Rates	9.409%	13.640%
	 PEPRA	
	<u>Miscellaneous</u>	<u>PEPRA Safety</u>
	On or After January 1, 2013	On or After January 1, 2013
Hire Date		
Benefit Formula	2.0% at 62; maximum 2%	2.0% at 57; maximum 2%
	COLA	COLA
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	62	57
Monthly Benefits, as a % of Eligible Compensation	2.00%	2.00%
Required Employee Contribution Rates	6.25%	9.50%
Required Employer Contribution Rates	6.842%	10.020%

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 12 – Pension Plan (Continued)

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 both 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 any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2019, the contributions recognized as part of the pension expense is as follows:

Contributions – employer	\$ 686,189
Contributions – employee	\$ 253,607

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

As of June 30, 2018, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$3,723,031
Safety	\$1,954,629

The City’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2018, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City’s proportionate share of the net pension liability for each Plan as of June 30, 2018 and 2019 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion – June 30, 2018	0.09687%	0.03236%
Proportion – June 30, 2019	0.09879%	0.03331%
Change – Increase/(Decrease)	0.00192%	0.00096%

For the year ended June 30, 2019, the City recognized pension expense of \$689,473. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

CITY OF LIVINGSTON

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

Note 12 – Pension Plan (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 686,189	\$ -
Change in employer's proportion	144,962	(35,034)
Difference between projected and actual contributions	-	(286,152)
Difference between expected and actual experience	184,844	(48,769)
Changes in assumptions	616,220	(104,021)
Net differences between projected and actual earnings	<u>31,640</u>	<u>-</u>
Total	<u>\$ 1,663,855</u>	<u>\$ (473,976)</u>

The \$686,189 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended <u>June 30</u>	
2020	\$ 446,664
2021	277,524
2022	(173,474)
2023	<u>(47,025)</u>
Total	<u>\$ 503,689</u>

Actuarial Methods and Assumptions – The collective total pension liability for the June 30, 2018 measurement period was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total pension liability to June 30, 2018. The collective total pension liability was based on the following assumptions:

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 12 – Pension Plan (Continued)

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership ¹ Date for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

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

All other actuarial assumptions used in the June 30, 2017 valuation was based on the results of an December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015), including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at CalPERS' website.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 12 – Pension Plan (Continued)

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

Discount rate – The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected rate of returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (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 rounded 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 long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 12 – Pension Plan (Continued)

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

Asset Class ¹	New Strategic Allocation	Real Return Years 1-10 ²	Real Return Years 11+ ³
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

¹ In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

² An expected inflation of 2.0% used for this period

³ An expected inflation of 2.92% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for each Plan, calculating using the discount rate of 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 (6.15%) or 1-percentage point higher (8.15%) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Miscellaneous	\$ 5,838,607	\$ 3,723,031	\$ 1,976,658
Safety	\$ 3,162,821	\$ 1,954,629	\$ 964,730

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

Payable to the Pension Plan

At June 30, 2019, the City has no outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 13 – Risk Management

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

The CSJVRMA is a consortium of cities in the San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500, et. seq. The CSJVRMA is governed by a Board of Directors, which meets three to four times each year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA. The financial statements of CSJVRMA can be obtained at 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833.

Each member government pays a primary deposit to cover estimated losses for a fiscal year (claims year). Six months after the close of a fiscal year, outstanding claims are valued. A retrospective deposit computation is then made for each open claims year. Costs are spread to members as follows: the first \$25,000 of each occurrence is charged directly to the member. Each member maintains a \$1,000,000 self-insured retention (SIR) amount covered by the Authority pooled investments. The Authority purchases excess liability coverage through the California Affiliated Risk Management Authority for the amount in excess of \$1,000,000. Reinsurance coverage is purchased by the Authority through American Reinsurance for the amount in excess of \$1,000,000 up to \$9,000,000 at 25% quota share. The City purchases Workers Compensation insurance through the Authority. The City maintains a \$350,000 SIR with the Authority. Excess coverage is purchased by the Authority through Continental Casualty for up to \$5,000,000 per accident in excess of the SIR. The City also purchases various property coverage programs. Deductibles and limits per property type can be obtained from the City Manager or directly from the Authority.

The latest audited financial information and the most current information available for CSJVRMA for fiscal year ended June 30, 2018 is as follows:

Total assets	\$ 110,234,633
Total liabilities	<u>92,209,231</u>
Net position	<u>\$ 18,025,402</u>
Total revenues	\$ 46,669,852
Total expenses	<u>46,619,021</u>
Increase/(decrease) in net position	<u>\$ 50,831</u>

CITY OF LIVINGSTON

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 14 - Contingent Liabilities

The City participates in a number of Federal and State assisted grant programs which are subject to financial and compliance audits. Audits for these programs and the respective findings are to be determined at a future date, and the City expects the amount, if any, of the expenditures which may be disallowed by the granting agency to be immaterial.

The City is a defendant in various lawsuits and claims. The City attorney anticipates that actual or potential claims against the City, not covered by insurance, would not materially affect the financial position of the City.

Note 15 – Subsequent Events

The City evaluated subsequent events for recognition and disclosure through February 12, 2020, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2019 that required recognition or disclosure in such financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LIVINGSTON

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive/ (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Taxes	\$ 4,827,976	\$ 4,944,431	\$ 5,045,285	\$ 100,854
Licenses and permits	860,980	712,480	413,846	(298,634)
Intergovernmental	237,570	573,715	641,220	67,505
Charges for services	479,011	442,411	324,789	(117,622)
Fines and forfeitures	31,550	42,550	77,808	35,258
Investment income	333,900	76,000	97,731	21,731
Other	86,800	66,200	230,390	164,190
Total revenue	<u>6,857,787</u>	<u>6,857,787</u>	<u>6,831,069</u>	<u>(26,718)</u>
Expenditures				
Current				
General government	1,115,703	1,113,332	865,191	248,141
Parks and community services	873,542	851,389	955,017	(103,628)
Public safety	3,477,855	3,475,889	3,389,789	86,100
Public works	389,339	467,726	460,045	7,681
Planning and community development	893,936	893,918	735,508	158,410
Capital outlay	-	286,479	16,193	270,286
Total expenditures	<u>6,750,375</u>	<u>7,088,732</u>	<u>6,421,743</u>	<u>666,989</u>
Revenue over (under) expenditures	107,412	(230,945)	409,326	640,271
Other Financing Sources/(Uses)				
Sale of asset	260,000	260,000	-	(260,000)
Transfer in/(out)	(80,115)	(80,115)	(22,425)	57,690
Total other financing sources/(uses)	<u>179,885</u>	<u>179,885</u>	<u>(22,425)</u>	<u>(202,310)</u>
Net Change in Fund Balance	<u>\$ 287,297</u>	<u>\$ (51,061)</u>	386,901	<u>\$ 640,271</u>
Fund Balance				
Beginning of year			3,152,774	
End of year			<u>\$ 3,539,675</u>	

CITY OF LIVINGSTON

BUDGETARY COMPARISON SCHEDULE MAINTENANCE DISTRICTS FUND YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive/ (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Intergovernmental	\$ -	\$ -	\$ 2,672	\$ 2,672
Maintenance assessments	1,425,425	1,425,425	1,453,808	28,383
Investment income	13,375	13,375	40,470	27,095
Other	-	-	361	361
Total revenue	<u>1,438,800</u>	<u>1,438,800</u>	<u>1,497,311</u>	<u>58,511</u>
Expenditures				
Current				
Public works	2,210,650	2,269,023	1,122,526	1,146,497
Capital outlay	<u>125,322</u>	<u>64,639</u>	<u>108,140</u>	<u>(43,501)</u>
Total expenditures	<u>2,335,972</u>	<u>2,333,662</u>	<u>1,230,666</u>	<u>1,102,996</u>
Revenue over (under) expenditures	(897,172)	(894,862)	266,645	1,161,507
Other Financing Sources/(Uses)				
Transfer in/(out)	<u>32,295</u>	<u>32,295</u>	<u>180,861</u>	<u>148,566</u>
Total other financing sources/(uses)	<u>32,295</u>	<u>32,295</u>	<u>180,861</u>	<u>148,566</u>
Net Change in Fund Balance	<u>\$ (864,877)</u>	<u>\$ (862,567)</u>	447,506	<u>\$ 1,310,073</u>
Fund Balance				
Beginning of year			<u>1,634,177</u>	
End of year			<u>\$ 2,081,683</u>	

CITY OF LIVINGSTON

**BUDGETARY COMPARISON SCHEDULE
PROGRAM INCOME FUND
YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive/ (Negative)
	<u>Original</u>	<u>Final</u>		
Revenue				
Loan repayments	\$ -	\$ -	\$ 130,285	\$ 130,285
Investment income	-	-	8,391	8,391
Total revenue	-	-	138,676	138,676
Expenditures				
Current				
Planning and community development	300	138,317	69,241	69,076
Total expenditures	300	138,317	69,241	69,076
Revenue over (under) expenditures	(300)	(138,317)	69,435	207,752
Other Financing Sources/(Uses)				
Transfer in/(out)	-	-	(2,290)	(2,290)
Total other financing sources/(uses)	-	-	(2,290)	(2,290)
Net Change in Fund Balance	<u>\$ (300)</u>	<u>\$ (138,317)</u>	67,145	<u>\$ 205,462</u>
Fund Balance				
Beginning of year			29,094	
End of year			<u>\$ 96,239</u>	

CITY OF LIVINGSTON

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY

LAST 10 YEARS*

YEAR ENDED JUNE 30, 2019

	Miscellaneous				
	2015	2016	2017	2018	2019
Proportion of the net pension liability	0.03960%	0.09348%	0.09502%	0.09687%	0.09879%
Proportionate share of the net pension liability	\$ 2,464,138	\$ 2,564,162	\$ 3,300,933	\$ 3,818,551	\$ 3,723,031
Covered - employee payroll	\$ 1,803,899	\$ 1,685,745	\$ 1,688,533	\$ 1,982,411	\$ 2,375,780
Proportionate share of the net pension liability as a percentage of covered-employee payroll	136.60%	152.11%	195.49%	192.62%	156.71%
Plan's fiduciary net position	\$ 9,846,425	\$ 9,979,680	\$ 9,935,994	\$ 10,783,736	\$ 11,916,488
Plan's fiduciary net position as a percentage of the Total Pension Liability	79.98%	79.56%	75.06%	73.85%	76.19%

	Safety				
	2015	2016	2017	2018	2019
Proportion of the net pension liability	0.02230%	0.02793%	0.03184%	0.03236%	0.03331%
Proportionate share of the net pension liability	\$ 1,387,572	\$ 1,150,641	\$ 1,649,184	\$ 1,933,287	\$ 1,954,629
Covered - employee payroll	\$ 892,349	\$ 951,670	\$ 1,086,467	\$ 1,184,979	\$ 1,383,595
Proportionate share of the net pension liability as a percentage of covered-employee payroll	155.50%	120.91%	151.79%	163.15%	141.27%
Plan's fiduciary net position	\$ 5,699,175	\$ 5,975,667	\$ 6,088,912	\$ 6,706,478	\$ 6,809,513
Plan's fiduciary net position as a percentage of the Total Pension Liability	80.42%	83.85%	78.69%	77.62%	77.70%

*Fiscal year 2014-15 was the first year of implementation, therefore only five years are shown.

Changes of Assumptions: No changes in assumptions.

CITY OF LIVINGSTON

SCHEDULE OF CONTRIBUTIONS

LAST 10 YEARS*

YEAR ENDED JUNE 30, 2019

	Miscellaneous				
	2015	2016	2017	2018	2019
Contractually required contribution (actuarially determined)	\$ 195,635	\$ 182,947	\$ 267,382	\$ 300,757	\$ 271,882
Contributions in relation to the actuarially determined contributions	<u>(195,635)</u>	<u>(182,947)</u>	<u>(267,382)</u>	<u>(300,757)</u>	<u>(271,882)</u>
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,803,899	\$ 1,685,745	\$ 1,688,533	\$ 1,982,411	\$ 2,375,780
Contributions as a percentage of covered-employee payroll	10.85%	10.85%	15.84%	15.17%	11.44%
	Safety				
	2015	2016	2017	2018	2019
Contractually required contribution (actuarially determined)	\$ 141,280	\$ 143,311	\$ 183,062	\$ 201,625	\$ 252,298
Contributions in relation to the actuarially determined contributions	<u>(141,280)</u>	<u>(143,311)</u>	<u>(183,062)</u>	<u>(201,625)</u>	<u>(252,298)</u>
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 892,349	\$ 951,670	\$ 1,086,467	\$ 1,184,979	\$ 1,383,595
Contributions as a percentage of covered-employee payroll	15.83%	15.06%	16.85%	17.02%	18.23%

*Fiscal year 2014-15 was the first year of implementation, therefore only five years are shown.

SUPPLEMENTAL ONLY INFORMATION

CITY OF LIVINGSTON

COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Totals
ASSETS			
Cash and investments	\$ 1,744,846	\$ 2,392,483	\$ 4,137,329
Accounts and interest receivable	4,517	155,960	160,477
Due from other governments	402,672	8,849	411,521
Total assets	<u>\$ 2,152,035</u>	<u>\$ 2,557,292</u>	<u>\$ 4,709,327</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 55,967	\$ 17,302	\$ 73,269
Accrued expenses	17,302	-	17,302
Total liabilities	<u>73,269</u>	<u>17,302</u>	<u>90,571</u>
Fund Balance			
Restricted			
Capital improvement projects	-	2,539,990	2,539,990
Circulation improvements	1,847,198	-	1,847,198
Public safety programs	231,568	-	231,568
Unassigned	-	-	-
Total fund balance	<u>2,078,766</u>	<u>2,539,990</u>	<u>4,618,756</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,152,035</u>	<u>\$ 2,557,292</u>	<u>\$ 4,709,327</u>

CITY OF LIVINGSTON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Totals
Revenue			
Intergovernmental	\$ 1,457,669	\$ 39,077	\$ 1,496,746
Development impact fees	-	524,266	524,266
Interest income	15,460	31,623	47,083
Other	3,603	-	3,603
Total revenue	<u>1,476,732</u>	<u>594,966</u>	<u>2,071,698</u>
Expenditures			
Current			
Parks and community services	-	6,350	6,350
Public safety	139,192	-	139,192
Public works	592,943	20,564	613,507
Planning and community development	-	104,804	104,804
Capital outlay	-	232,911	232,911
Total expenditures	<u>732,135</u>	<u>364,629</u>	<u>1,096,764</u>
Revenue over/(under) expenditures	744,597	230,337	974,934
Other Financing Sources/(Uses)			
Sale of assets	-	250,675	250,675
Transfer in/(out)	72,963	(80,543)	(7,580)
Total other financing sources/(uses)	<u>72,963</u>	<u>170,132</u>	<u>243,095</u>
Change in Fund Balance	817,560	400,469	1,218,029
Fund Balance			
Beginning of year	1,261,206	2,139,521	3,400,727
End of year	<u>\$ 2,078,766</u>	<u>\$ 2,539,990</u>	<u>\$ 4,618,756</u>

CITY OF LIVINGSTON

COMBINING BALANCE SHEET NON-MAJOR SPECIAL REVENUE FUNDS YEAR ENDED JUNE 30, 2019

	Public Safety	RSTP	Local Transportation	Gas Tax	SB-1	Measure V	Abandoned Vehicle Abatement	Total
ASSETS								
Cash and investments	\$ 73,308	\$ 297,213	\$ 175,228	\$ 164,705	\$ 297,580	\$ 634,020	\$ 102,792	\$ 1,744,846
Accounts and interest receivable	192	2,447	322	560	-	996	-	4,517
Due from other governments	56,008	166,380	13,085	-	46,893	113,363	6,943	402,672
Total assets	<u>\$ 129,508</u>	<u>\$ 466,040</u>	<u>\$ 188,635</u>	<u>\$ 165,265</u>	<u>\$ 344,473</u>	<u>\$ 748,379</u>	<u>\$ 109,735</u>	<u>\$ 2,152,035</u>
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	5,502	-	15,910	18,147	-	16,408	-	55,967
Accrued expenses	2,173	-	-	12,292	-	2,837	-	17,302
Total liabilities	<u>7,675</u>	<u>-</u>	<u>15,910</u>	<u>30,439</u>	<u>-</u>	<u>19,245</u>	<u>-</u>	<u>73,269</u>
Fund Balance								
Restricted								
Circulation improvements	-	466,040	172,725	134,826	344,473	729,134	-	1,847,198
Public safety programs	121,833	-	-	-	-	-	109,735	231,568
Total fund balance	<u>121,833</u>	<u>466,040</u>	<u>172,725</u>	<u>134,826</u>	<u>344,473</u>	<u>729,134</u>	<u>109,735</u>	<u>2,078,766</u>
Total liabilities and fund balance	<u>\$ 129,508</u>	<u>\$ 466,040</u>	<u>\$ 188,635</u>	<u>\$ 165,265</u>	<u>\$ 344,473</u>	<u>\$ 748,379</u>	<u>\$ 109,735</u>	<u>\$ 2,152,035</u>

CITY OF LIVINGSTON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR SPECIAL REVENUE FUNDS YEAR ENDED JUNE 30, 2019

	Public Safety	RSTP	Local Transportation	Gas Tax	SB-1	Measure V	Abandoned Vehicle Abatement	Total
Revenue								
Intergovernmental	\$ 204,815	\$ 166,380	\$ 52,338	\$ 283,813	\$ 280,182	\$ 446,364	\$ 23,777	\$ 1,457,669
Interest	1,080	9,056	1,488	149	-	3,687	-	15,460
Other	-	-	-	3,603	-	-	-	3,603
Total revenue	<u>205,895</u>	<u>175,436</u>	<u>53,826</u>	<u>287,565</u>	<u>280,182</u>	<u>450,051</u>	<u>23,777</u>	<u>1,476,732</u>
Expenditures								
Current								
Public safety	132,214	-	-	-	-	-	6,978	139,192
Public works	145	1,138	41,101	434,927	-	115,632	-	592,943
Total expenditures	<u>132,359</u>	<u>1,138</u>	<u>41,101</u>	<u>434,927</u>	<u>-</u>	<u>115,632</u>	<u>6,978</u>	<u>732,135</u>
Revenue over (under) expenditures	73,536	174,298	12,725	(147,362)	280,182	334,419	16,799	744,597
Other financing sources/(uses)								
Transfer in/(out)	-	(75,436)	-	148,399	-	-	-	72,963
Total other financing sources/(uses)	<u>-</u>	<u>(75,436)</u>	<u>-</u>	<u>148,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,963</u>
Change in Fund Balance	73,536	98,862	12,725	1,037	280,182	334,419	16,799	817,560
Fund Balance								
Beginning of year	48,297	367,178	160,000	133,789	64,291	394,715	92,936	1,261,206
End of year	<u>\$ 121,833</u>	<u>\$ 466,040</u>	<u>\$ 172,725</u>	<u>\$ 134,826</u>	<u>\$ 344,473</u>	<u>\$ 729,134</u>	<u>\$ 109,735</u>	<u>\$ 2,078,766</u>

CITY OF LIVINGSTON

**COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2019**

	<u>Park Impact Fees</u>	<u>Police Impact Fees</u>	<u>Fire Impact Fees</u>	<u>General Plan Impact Fees</u>	<u>Municipal Facilities Impact Fees</u>
ASSETS					
Cash and investments	\$ 47,759	\$ 180,157	\$ 241,507	\$ 298,101	\$ 907,744
Accounts and interest receivable	-	-	1,986	-	3,997
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 47,759</u>	<u>\$ 180,157</u>	<u>\$ 243,493</u>	<u>\$ 298,101</u>	<u>\$ 911,741</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 5,563
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,563</u>
Fund Balance					
Restricted					
Capital improvement projects	47,759	180,157	243,493	298,101	906,178
Unassigned	-	-	-	-	-
Total fund balance	<u>47,759</u>	<u>180,157</u>	<u>243,493</u>	<u>298,101</u>	<u>906,178</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 47,759</u>	<u>\$ 180,157</u>	<u>\$ 243,493</u>	<u>\$ 298,101</u>	<u>\$ 911,741</u>

CITY OF LIVINGSTON

COMBINING BALANCE SHEET NON-MAJOR CAPITAL PROJECTS FUNDS (CONTINUED) YEAR ENDED JUNE 30, 2019

	Amenities Impact fees	Streets & Storm Drain Impact Fees	Developer Projects	Capital Projects	Total
ASSETS					
Cash and investments	\$ 21,707	\$ 374,564	\$ -	\$ 320,944	\$ 2,392,483
Accounts and interest receivable	-	149,977	-	-	155,960
Due from other governments	-	-	-	8,849	8,849
Total assets	<u>\$ 21,707</u>	<u>\$ 524,541</u>	<u>\$ -</u>	<u>\$ 329,793</u>	<u>\$ 2,557,292</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Accounts payable and accrued expense	\$ -	\$ -	\$ -	\$ 11,739	\$ 17,302
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,739</u>	<u>17,302</u>
Fund Balance					
Restricted					
Capital improvement projects	21,707	524,541	-	318,054	2,539,990
Unassigned	-	-	-	-	-
Total fund balance	<u>21,707</u>	<u>524,541</u>	<u>-</u>	<u>318,054</u>	<u>2,539,990</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 21,707</u>	<u>\$ 524,541</u>	<u>\$ -</u>	<u>\$ 329,793</u>	<u>\$ 2,557,292</u>

CITY OF LIVINGSTON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR CAPITAL PROJECTS FUNDS YEAR ENDED JUNE 30, 2019

	Park Impact Fees	Police Impact Fees	Fire Impact Fees	General Plan Impact Fees	Municipal Facilities Impact Fees
Revenue					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Development impact fees	26,674	65,941	38,636	105,499	140,016
Investment income	432	-	7,351	-	15,226
Total revenue	<u>27,106</u>	<u>65,941</u>	<u>45,987</u>	<u>105,499</u>	<u>155,242</u>
Expenditures					
Current					
Parks and community services	-	-	-	-	-
Public works	-	-	-	-	-
Planning and community development	7,161	10,696	-	3,223	45,329
Capital outlay	<u>6,655</u>	<u>-</u>	<u>226,256</u>	<u>-</u>	<u>-</u>
Total expenditures	13,816	10,696	226,256	3,223	45,329
Revenue over (under) expenditures	13,290	55,245	(180,269)	102,276	109,913
Other financing sources/(uses)					
Sale of assets	-	-	-	-	-
Transfer in/(out)	<u>-</u>	<u>22,602</u>	<u>16,144</u>	<u>-</u>	<u>60,541</u>
Total other financing sources/(uses)	<u>-</u>	<u>22,602</u>	<u>16,144</u>	<u>-</u>	<u>60,541</u>
Change in Fund Balance	13,290	77,847	(164,125)	102,276	170,454
Fund Balance					
Beginning of year	<u>34,469</u>	<u>102,310</u>	<u>407,618</u>	<u>195,825</u>	<u>735,724</u>
End of year	<u>\$ 47,759</u>	<u>\$ 180,157</u>	<u>\$ 243,493</u>	<u>\$ 298,101</u>	<u>\$ 906,178</u>

CITY OF LIVINGSTON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR CAPITAL PROJECT FUNDS (CONTINUED) YEAR ENDED JUNE 30, 2019

	Amenities Impact Fees	Streets & Storm Drain Impact Fees	Developer Projects	Capital Projects	Total
Revenue					
Intergovernmental	\$ -	\$ -	\$ -	\$ 39,077	\$ 39,077
Development impact fees	-	147,500	-	-	524,266
Investment income	-	4,957	3,657	-	31,623
Total revenue	-	152,457	3,657	39,077	594,966
Expenditures					
Current					
Parks and community services	6,350	-	-	-	6,350
Public works	-	-	-	20,564	20,564
Planning and community development	-	34,313	4,082	-	104,804
Capital outlay	-	-	-	-	232,911
Total expenditures	6,350	34,313	4,082	20,564	364,629
Revenue over (under) expenditures	(6,350)	118,144	(425)	18,513	230,337
Other financing sources/(uses)					
Sale of assets	-	-	-	250,675	250,675
Transfer in/(out)	-	-	(230,054)	50,224	(80,543)
Total other financing sources/(uses)	-	-	(230,054)	300,899	170,132
Change in Fund Balance	(6,350)	118,144	(230,479)	319,412	400,469
Fund Balance					
Beginning of year	28,057	406,397	230,479	(1,358)	2,139,521
End of year	\$ 21,707	\$ 524,541	\$ -	\$ 318,054	\$ 2,539,990

CITY OF LIVINGSTON

SCHEDULE OF NET REVENUE AVAILABLE FOR DEBT SERVICE YEAR ENDED JUNE 30, 2019

	<u>Domestic Waste Water</u>
OPERATING REVENUES	
Charges for Services	\$ 2,182,325
Other Income	102,311
Total Operating Revenues	<u>2,284,636</u>
OPERATING EXPENSES	
Contract Services and Utilities	355,600
Personnel Costs	596,523
Supplies and Materials	345,652
Total Operating Expenses	<u>1,297,775</u>
Net Revenue	986,861
NON-OPERATING REVENUES/EXPENSES	
Development impact fees	167,766
Investment income	25,482
Net Non-operating Revenues (Expenses)	<u>193,248</u>
Net Revenue Available for Debt Service	<u>\$ 1,180,109</u>
PARITY OBLIGATION DEBT SERVICE	
2016A Sewer Refunding Bond Debt Service	<u>\$ 448,450</u>
PARITY OBLIGATION DEBT SERVICE RATE COVENANT COVERAGE	2.63

BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

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Ryan P. Jolley C.P.A.
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Janbu Nelson C.P.A.
Lau T. Kitamoto
Jeffrey M. Schill

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

To the Honorable Mayor and City Council
City of Livingston, 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 Livingston, California, (the "City") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated February 12, 2020.

Internal Control Over Financial Reporting

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

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.

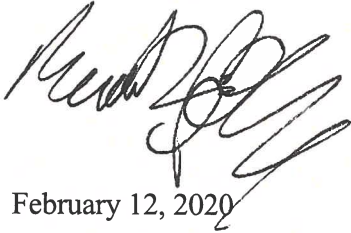
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

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.

A handwritten signature in black ink, appearing to be 'M. J. ...', written over the date.

February 12, 2020

BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Jaribu Nelson C.P.A.
Lau T. Kimoto
Jeffrey M. Schill

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

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

Report on Compliance for Each Major Federal Program

We have audited the City of Livingston's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2019. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the City, 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, 2019.

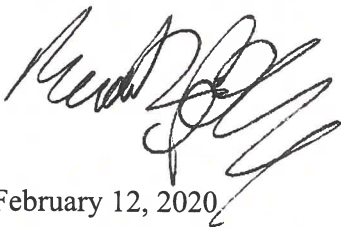
Report on Internal Control over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

A handwritten signature in black ink, appearing to be 'Meredith J. [unclear]', written in a cursive style.

February 12, 2020

CITY OF LIVINGSTON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Passed through State Department of Housing and Community Development			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	16-CDBG-11142	\$ 1,213,820
Total U. S. Department of Housing and Urban Development			<u>1,213,820</u>
U.S. Department of Transportation			
Passed through State Department of Transportation			
Highway Planning and Construction	20.205	CML-5216(015)	17,950
Total U. S. Department of Transportation			<u>17,950</u>
<i>Total Federal Expenditures</i>			<u>\$ 1,231,770</u>

CITY OF LIVINGSTON

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2019

Note 1 – Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of Livingston, California (the City). Federal awards received directly from federal agencies as well as federal awards passed through other nonfederal agencies, primarily the State of California, are included in the SEFA. The City's reporting entity is defined in Note 1 to the City's basic financial statements.

Note 2 – Basis of Accounting

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the City's basic financial statements. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in, or used in the preparation of, the SEFA may differ from amounts presented in the basic financial statements.

Note 3 – Catalog of Federal Domestic Assistance (CFDA) Numbers

The CFDA numbers included in the accompanying SEFA were determined based on program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

Note 4 – Relationship to the Financial Statements

Expenditures of federal awards are reported in the City's basic financial statements as expenditures/expenses in the General Fund, nonmajor special revenue funds, nonmajor capital project funds, and the enterprise funds.

Note 5 – Indirect Cost Rate

The City did not elect to use the 10% de minimus cost rate as covered in 2 CFR §200.414.

CITY OF LIVINGSTON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2018

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes None reported
- Non-compliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes 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)?

Yes No

Identification of Major Programs

CFDA Number

14.228

Name of Federal Program or Cluster

Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii

Dollar threshold used to distinguish between

Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes No

B. Findings – Financial Statements Audit

None noted.

C. Findings and Questioned Costs – Major Federal Award Programs Audit

None noted.

CITY OF LIVINGSTON

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED JUNE 30, 2019

Summary Schedule of Prior Audit Findings

There were no prior year audit findings.

**CITY OF LIVINGSTON LOCAL TRANSPORTATION
DEVELOPMENT ACT FUND**

INDEPENDENT AUDITOR'S REPORTS

AND

FINANCIAL STATEMENTS

JUNE 30, 2019

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

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Janita Nelson C.P.A.
Lau T. Kimoto
Jeffrey M. Schill

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Local Transportation Development Act Fund of the City of Livingston, California, as of and for the year ended June 30, 2019, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

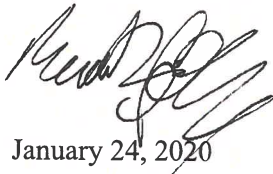
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Local Transportation Development Act Fund of the City of Livingston, California, as of June 30, 2019, and its revenues collected and the results of that fund's operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

As discussed in Note 1 to the financial statements, the financial statements referred to above present only the Local Transportation Development Act Fund and are not intended to present the financial position of the City of Livingston, California, and the results of its operations, in conformity with accounting principles generally accepted in the United States of America.



January 24, 2020

**CITY OF LIVINGSTON
LOCAL TRANSPORTATION DEVELOPMENT ACT FUND**

**BALANCE SHEET
JUNE 30, 2019**

ASSETS

Cash and investments	\$	175,228
Due from other governments		<u>13,085</u>
Total assets		<u><u>188,313</u></u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable and accrued expense	\$	<u>15,910</u>
Total liabilities		<u>15,910</u>

Fund Balance

Restricted for street improvements		<u>172,403</u>
Total fund balance		<u>172,403</u>
Total liabilities and fund balance	\$	<u><u>188,313</u></u>

**CITY OF LIVINGSTON
LOCAL TRANSPORTATION DEVELOPMENT ACT FUND**

**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019**

REVENUE

Intergovernmental revenue-LTF Funds	\$	52,338
Use of money, interest earnings		<u>1,166</u>
Total revenue		53,504

EXPENDITURES

Current

Street maintenance		<u>41,101</u>
Total expenditures		<u>41,101</u>

Revenue over/(under) expenditures		<u>12,403</u>
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NET CHANGE IN FUND BALANCE 12,403

FUND BALANCE

Beginning of year		<u>160,000</u>
End of year	\$	<u><u>172,403</u></u>

CITY OF LIVINGSTON LOCAL TRANSPORTATION DEVELOPMENT ACT FUND

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

Note 1 – Summary of Significant Accounting Policies

Financial Statement Presentation and Basis of Accounting – Article 8 allocations under Public Utilities Code Section 99400(a) of the Transportation Development Act are recorded in the LTF (SB325) Fund (Fund No. 1201) of the City of Livingston, California. The financial statements presented are prepared on the modified accrual basis whereby revenues are recognized when they become measurable and available and expenditures are recognized when liabilities are incurred.

The financial statements present only the accounts and financial transactions of the Local Transportation Development Act Fund of the City of Livingston. Accordingly, they do not present the financial position or results of operations of the City of Livingston, California.

Interest Income – Transportation Development Act funds are deposited into the City Treasury where they are invested in savings accounts or in investments by the City Treasurer under the City's cash management program. Interest income is allocated to the Fund based on its average cash balance.

Note 2 – Cash and Investments

Cash and investments are carried at their cost or amortized cost, which approximates market value. The cash and investment balances represent the proportionate balance of the City's pooled cash and investment accounts. At June 30, 2019, the cash and investments totaled \$175,228. Further details of the City's cash and investment balances can be found in the City's annual financial report.

Deposits – All pooled cash and certificates of deposit are entirely insured or collateralized. The California Government Code requires California banks and savings and loan associations to secure a local governmental agency's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits. The agency may waive collateral requirements for deposits which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation.

Authorized Investments – The City is authorized to make direct investments in local agency bonds, notes or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies/certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**CITY OF LIVINGSTON
LOCAL TRANSPORTATION DEVELOPMENT ACT FUND**

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

Note 3 – Transportation Development Act Allocations

The City of Livingston receives Transportation Development Act Funds from the County of Merced Local Transportation Fund in accordance with resolutions adopted by the Merced County Association of Governments. The amounts identified are to be expended in accordance with Public Utilities Code Section 99400(a).

SUPPLEMENTAL INFORMATION

BRYANT L. JOLLEY

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Judson Nelson C.P.A.
Lauri T. Kimoto
Jeffrey M. Schill

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE TRANSPORTATION DEVELOPMENT ACT BASED ON AN AUDIT OF FINANCIAL STATEMENTS

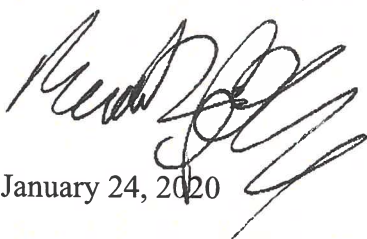
City Council
City of Livingston
Livingston, California

We have audited the financial statements of the Local Transportation Development Act Fund of the City of Livingston, California as of June 30, 2019 and for the year then ended, and have issued our report thereon dated January 24, 2020.

We conducted our audit in accordance with generally accepted auditing standards and the applicable provisions of the Transportation Development Act including Public Utilities Code Section 99245 as enacted and amended, and the allocation instructions and resolutions of the Transportation Planning Agency as required by Section 6666 of the California Administrative Code. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Fund's financial statements are free from material misstatement.

Compliance with laws, regulations contracts and grants applicable to the Local Transportation Development Act Fund of the City of Livingston, California, is the responsibility of the management of the City of Livingston, California. As part of obtaining reasonable assurance about whether the Local Transportation Development Act Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Additionally, we performed tests to determine that allocations made and expenditures paid by the Local Transportation Development Act Fund of the City of Livingston, California, were made in accordance with the allocation instructions and resolutions of the Merced County Association of Governments and in conformance with the California Transportation Development Act. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Section 6666 that are applicable to the Local Transportation Development Act Fund of the City of Livingston, California. In connection with our audit, nothing came to our attention that caused us to believe the Local Transportation Development Act Fund of the City of Livingston, California, failed to comply with the Statutes, Rules, and Regulations of the California Transportation Development Act and the allocation instructions and resolutions of Merced County Association of Governments. 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.

This report is intended for the information of management, the Merced County Association of Governments and the State of California Department of Transportation and is not intended to be and should not be used by anyone other than these specified entities.



January 24, 2020

CITY OF LIVINGSTON
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2019

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Janbu Nelson C.P.A.
Lau T. Kimoto
Jeffrey M. Schill

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston ("the City") as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, 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.

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

This communication is intended solely for the information and use of management, City Council, others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.



February 12, 2020

BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Janbu Nelson C.P.A.
Lau T. Kimoto
Jeffrey M. Schill

February 12, 2020

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Livingston (“the City”) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *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 letter to you dated February 12, 2020. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2019. 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 has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the City. We evaluated the key factors and assumptions used by management in computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

- Management’s estimate of the net pension liability and net OPEB liability and related deferrals is based on actuarial valuations which include significant assumptions regarding discount rate, inflation, payroll growth, projected salary increases and investment rate of return. We evaluated the key factors and assumptions used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

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 dated February 12, 2020.

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.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedules, Schedule of of the City's Proportionate Share of Net Pension Liability, and the Schedule of Contributions, 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 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 of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to be "Meredith J. [unclear]", written in a cursive style.

February 12, 2020

STAFF REPORT

AGENDA ITEM: Resolution Approving the Sale of Property Near the Intersection of West Hammatt Ave and North of "F" Street

MEETING DATE: February 18, 2020

PREPARED BY: Jose Antonio Ramirez, City Manager

RECOMMENDATION:

Adopt Resolution No. 2020-____, approving the sale of property located near the intersection of West Hammatt Ave and North of "F" Street.

BACKGROUND:

The City had reached an agreement to sell the property to Castle Assets LLC, Diego Castillo, Manager of the LLC for \$10,200. The firm owns the adjacent property and is looking at developing the site and would like to incorporate the additional property into the project.

DISCUSSION:

The City is proposing to sell a City-owned property. The property is located near the intersection of West Hammatt Avenue and North of "F" Street in Livingston, California and is also known as Merced County Assessor's Parcel Number 024-191-034. The Property is 0.034 acres and is an improved parcel with an abandoned city water well. The City retained Valbridge Property Associates to appraise the fair market value of the property. The Property was appraised at \$3,000, as of May 6, 2019.

The City has reached an agreement to sell the Property to Castle Assets LLC, Diego Castillo, Manager of LLC for \$10,200.

Selling the property will generate additional revenue for the City's Public Works/Streets Funds for purpose of addressing the needs of the "proposed" new fire station. In addition, selling the property will eliminate the administrative costs of maintaining this property and the destruction of the abandoned city water well.

The attached resolution will authorize the sale of the property at the price referenced above, and will authorize the City Manager to negotiate and execute a written Purchase and Sale Agreement for the property in a form approved by the City Attorney.

FISCAL IMPACT:

The sale of the property will generate \$10,200 for the City's Public Works/Streets Fund.

ATTACHMENTS:

1. Resolution No. 2020-

RESOLUTION NO. 2020-

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LIVINGSTON APPROVING THE SALE OF PROPERTY NEAR THE INTERSECTION OF
WEST HAMMATT AVE AND NORTH OF "F" STREET**

WHEREAS, the City is the owner of that certain real property located on the North side of Hammatt Avenue, East of "F" Street in Livingston, California and also known as Merced County Assessor's Parcel Number 024-191-034 ("Property A"); and

WHEREAS, Property A is approximately 0.034 acres and is an improved and vacant parcel; and

WHEREAS, the City retained Valbridge Property Associates to appraise the fair market value of Property A; and

WHEREAS, Valbridge Property Associates appraised Property A as of May 6, 2019; and

WHEREAS, sale of the Property by the City will generate additional revenue for the City's Public Works/Water Fund for the purpose of addressing the needs of the "proposed" new fire station, and;

WHEREAS, the sale of the property conforms with the City's General Plan pursuant to Government Code section 65402; and

WHEREAS, Castle Assets LLC, Diego Castillo, Manager of the LLC has submitted an offer to purchase Property A for \$10,200, which is greater than the appraised value of the property as determined by Valbridge Property Associates; and

WHEREAS, the City Council desires to sell Property A.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Livingston as follows:

1. The above recitals are true and correct and incorporated herein.
2. The City Council approves the sale of Property A to Castle Assets LLC, Diego Castillo, Manager of the LLC for a price of \$10,200 and authorizes the City Manager to negotiate and execute a purchase and sale agreement for the sale of Property A in a form approved by the City Attorney.
3. The City Manager and City Attorney are authorized and directed to take such action as is necessary to carry out the purpose and intent of this Resolution.

Passed and adopted this 18th day of February, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Gurpal Samra, Mayor
of the City of Livingston

ATTEST:

I, hereby certify that the foregoing resolution was regularly introduced, passed and adopted at a regular meeting of the City Council of the City of Livingston this 18th day of February, 2020.

Monica Cisneros, Deputy City Clerk
of the City of Livingston

STAFF REPORT

AGENDA ITEM: City Council to Provide Direction to Staff and/or Make an Appointment to the Planning Commission.

MEETING DATE: February 18, 2020

PREPARED BY: Randy Hatch, Contract City Planner

REVIEWED BY: Jose Antonio Ramirez, City Manager

RECOMMENDATION:

City Council to provide direction to staff regarding filling the vacancy on the Planning Commission and if the Council is ready, make an appointment to the Planning Commission.

BACKGROUND AND DISCUSSION:

Planning Commissioner Adanan Bath's term on the Planning Commission ended December 31, 2019. The City Council has the option to reappoint Commissioner Bath to the Commission; appoint one of the two Alternate Commissioners, Jason Roth or Wapinder Kang; or advertise through the City Manager's office to attract applicants. If Council chooses to advertise, the recommendation is to advertise for 45 days. Mr. Bath will continue serving on the Planning Commission until a new appointment has been made.

Mr. Bath, on February 19, 2019, was appointed to the unexpired term of Mario Mendoza who had to resign due to his election to the Merced Community College Board of Trustees, District Area 1. He has been reliable and has done a fine job as Planning Commissioner. Mr. Bath has indicated interest in continuing to serve on the Planning Commission.

In an effort to provide the Council complete options, staff also contacted Alternate Commissioners Jason Roth and Wapinder Kang to see if they were interested in the regular Commissioner vacancy should the Council wish to consider one of the Alternate Commissioners. Mr. Roth, who has served as an alternate member since April 4, 2017, indicated an interest to be appointed to a regular 4-year term. Staff did not get a response from Mr. Kang, who has served as an alternate member since May 7, 2019.

On January 21, 2020, this issue was brought up to the Council for direction. Council Member Kang requested the re-appointment of Commissioner Bath be considered. Mayor Samra directed staff to bring the item to the Council meeting of February 4, 2020, for possible action. At the meeting of February 4, Council Member Baptista stated she would like time to review options for the appointment and requested to continue the item until the February 18, 2020, meeting. Council agreed to continue the item until February 18.

To provide the Council with maximum options, staff has attached a resolution to appoint a Commissioner to fill the vacancy leaving out the name of the person to be appointed, so it can be filled in if the Council makes an appointment. The new 4-year term ends December 31, 2023.

FISCAL IMPACT:

None.

ATTACHMENTS:

1. Resolution 2020-____

RESOLUTION 2020-___

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVINGSTON
APPOINTING _____ TO THE PLANNING COMMISSION**

WHEREAS, Adanan Bath's term on the Planning Commission expired on December 31, 2019;
and

WHEREAS, the City Council, at their regular meetings of January 21, 2020, and February 18,
2020, discussed their options to fill the vacancy on the Planning Commission; and

WHEREAS, this action is ministerial and not subject to the California Environmental Quality
Act (CEQA).

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Livingston does
hereby appoint _____ to the Planning Commission for a 4-year term expiring on
December 31, 2023.

Passed and adopted this 18th day of February, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

GURPAL SAMRA, Mayor
of the City of Livingston

ATTEST:

I hereby certify that the foregoing resolution was regularly introduced, passed, and adopted at a
regular meeting of the City Council of the City of Livingston this 18th day of February, 2020.

ANTONIO SILVA, City Clerk
of the City of Livingston

STAFF REPORT

AGENDA ITEM: Professional Services Agreement between the City of Livingston and Sigala, Inc. and Authorize City Manager to enter into Contract, in a form approved by City Attorney.

MEETING DATE: February 18, 2020

PREPARED BY: Randy Hatch, City Planner, Jose Antonio Ramirez, City Manager

REVIEWED BY: Jose Antonio Ramirez, City Manager

RECOMMENDATION:

- Discussion
- Authorize City Manager to enter into Contract, in a form approved by City Attorney with Sigala Inc.

BACKGROUND:

SB 2 (2017) is part of a 15 bill housing package aimed at addressing the state's housing shortage and high housing costs. Specifically, SB 2 established a permanent source of revenue intended to increase the affordable housing stock in California. The Department of Housing and Community Development (HCD) recently released a Notice of Funding Availability (NOFA) for approximately \$123 million to make funding available to all local governments in California under the Senate Bill 2 (SB 2) Planning Grants Program (PGP). The PGP program is intended for the preparation, adoption, and implementation of plans that streamline housing approvals and accelerate housing production.

The PGP program is a one-time component of SB 2 that, among other provisions, provides financial and technical assistance to local governments to update planning documents in order to:

- Accelerate housing production;
- Streamline the approval of housing development affordable to owner and renter households at all income levels;
- Facilitate housing affordability, particularly for all income groups;
- Promote development consistent with the State Planning Priorities; and
- Ensure geographic equity in the distribution and expenditure of allocated funds

The Department determined maximum award amounts for large, medium, and small localities, based on population estimates from the Department of Finance (DOF). As a result, the City of Livingston is eligible to apply for an "over the counter" \$160,000, the maximum award for a small locality. The application deadline is November 30, 2019.

DISCUSSION:

The City of Livingston has been in discussions with the Joseph Gallo family to participate in a master plan of their 35 acre site on B Street for future housing. The City, working in partnership with the property owner, seeks to facilitate an infill "urban village" of mixed housing types consistent with State

of California goals for coordinated transportation and housing investments, housing for all income groups, higher density housing, and housing that is planned to compliment and access surrounding amenities via multimodal networks of connectivity.

The City of Livingston needs a full-service development firm to assist with the project management of this site. Below are a few services that need to be rendered (See Scope of Work) and are as follows:

- Contracting and development of a preliminary site conceptual plan
- Contracting with a land use firm/professional(s) for the development of the specific plan document including:
 - Text and Diagrams detailing land uses, open space, transportation, sewage, water, drainage, solid waste disposal, energy, and other essential facilities.
 - Standards and criteria by which development will proceed.
 - Implementation measures including regulations, programs, public works projects, and financing measures necessary to carry out the specific plan.
 - Statement of the relationship of the specific plan to the general plan.

Sigala Inc., is a multidisciplinary corporation that has been part of a number of projects in the Central Valley. It's a DOT CFR 49 Disadvantaged Business Enterprise (DBE), and State of California Certified Small Business Enterprise as well as a female, minority and locally owned small business.

The City of Livingston, working with the property owner and partners, seek to conduct a specific plan for the site that will include varying housing types, public open space, trail and bike-ped connections, and the potential for a limited amount of commercial space. It is anticipated that well over 500 units of housing, which will include affordable housing, will be planned for. Guiding design principals, land use options, and mechanisms for implementation will align, where feasible, with the 2013 City Wide Plan for Livingston, as developed by the Congress for New Urbanism.

The scope of work for the specific plan will include a general plan amendment, rezone, density and design guidelines, a land use and circulation element, and the preparation of a CEQA determination for the entire site, leading to future project(s) streamlining by eliminating the need for project specific review. The scope of work will also include community outreach and engagement to help steer the appropriate types of housing and related amenities for the site. Additional activities may include pre-approved architectural and site plans, engineering feasibility work related to the canals as they will be need to be under grounded, infrastructure financing plans, and other related activities.

FISCAL IMPACT:

There is no adverse fiscal impact to the City of Livingston. The City of Livingston was successful in its submission of the \$160,000 SB 2 grant application. These funds will be earmarked to pay for this professional development services agreement.

ATTACHMENTS:

1. Sigala,Inc., Professional Development Services Agreement Proposal.
2. Professional Services Agreement.
3. Project Location Map.



January 25, 2020

Jose Antonio Ramirez
City Manager
City of Livingston
1416 "C" Street
Livingston, CA 95334

RE: Professional Development Services for the 35-Acre B Street Infill Site

Dear Mr. Ramirez:

Sigala Inc. is honored to provide this letter proposal to the City of Livingston for development services related to the 35-acre infill site along B Street. The site is privately owned and numerous discussions and preliminary work has been done to facilitate a specific planning process on the site that would allow for a future residential mixed use community.

Over the course of the past four months, Sigala Inc., working in good faith with the City of Livingston and other partners, has facilitated discussions around a public-private partnership, land use and infrastructure planning and funding process for the site. Recently, with assistance from Sigala Inc., the City of Livingston applied for and was awarded a SB 2 Planning Grant from the State of California to conduct the subject planning processes.

Sigala Inc. is requesting your consideration to enter a 12-month professional services agreement to provide professional development services related to this assignment.

Scope of Work

Our proposed scope of work for assisting the City of Livingston includes a full-service development assistance and project management approach. Working in close consultation with the City of Livingston, and other key stakeholders, Sigala Inc. will assume a project lead position and manage all professional services agreements as a prime contractor, and other tasks related to the successful completion of the specific plan for the site and related analysis. Major work tasks include:

- Contracting and development of a preliminary site conceptual plan
- Contracting with a land use firm/professional(s) for the development of the specific plan document including:
 - Text and diagrams detailing land uses, open space, transportation, sewage, water, drainage, solid waste disposal, energy and other essential facilities
 - Standards and criteria by which development will proceed
 - Implementation measures including regulations, programs, public works projects, and financing measures necessary to carry out the specific plan
 - Statement of the relationship of the specific plan to the general plan.



- Contracting with engineering firm for ALTA, engineering site plan, public utilities and infrastructure feasibility
- Contracting with environmental firm for soils, Phase One, and other studies.
- Contracting with land use or environmental firm for the CEQA finding/document
- Conducting at least two community meetings and other stakeholder meetings
- Facilitate holding all necessary public hearings related to the specific plan
- Providing public-private, affordable housing and infrastructure funding, real estate and other development advisement to the City of Livingston
- Meeting with City staff, and partners, and providing routines updates
- Other related and required activities

Qualifications

Sigala Inc. is a California consulting firm that specializes in urban and regional planning, real estate economics, affordable housing, project management, and transportation planning. Sigala Inc. is a multidisciplinary California corporation with a mission of providing the highest level of professional and quality services to both public and private sector clients involved in planning and development processes. Our principals have extensive experience in urban planning, real estate and economics, housing, and development project management in cities throughout the western United States.

Sigala Inc.'s geographic business focus is in central California, and specifically the San Joaquin Valley. As growth in this region, and the many challenges associated with it, continue to contend with the region's future, Sigala Inc. saw a critical need for a homegrown business that truly understands the social and economic reality, and characteristics unique to the San Joaquin Valley.

Sigala Inc. is a DOT CFR 49 Disadvantaged Business Enterprise (DBE), and State of California certified Small Business Enterprises (SBE). Sigala Inc. is a female, minority and locally owned small business.

Staff Expertise

Michael Sigala, Owner/Principal, Project Manager

Michael has 25 years of experience in urban planning, housing, real estate, public policy, redevelopment, and transportation planning. He is the former Housing and Community Development Director for the City of Fresno where he successfully managed the creation of over 1,000 new affordable housing units through public-private partnerships.

Michael and Marisa founded Sigala Inc. in 2007 and have conducted a multitude of consulting assignments in communities throughout the San Joaquin Valley. One of Sigala Inc.'s major clients is the eight Metropolitan Planning Organizations of the San Joaquin Valley. Michael's experience also spans several years of private consulting with the California companies of Keyser Marston Associates and BAE. He has conducted market, feasibility, housing and redevelopment studies for numerous localities and major projects across California.



Michael is a former lecturer of Real Estate Finance at the Craig School of Business at Fresno State. Michael is a founder and board president of Innovative Development and Living Solutions of California (IDLS), developers of Magnolia Crossing Senior Living in Clovis.

Michael holds a Bachelor of Economics, and a Masters of City and Regional Planning from the University of California at Berkeley. Michael Sigala is a native of Fresno, California, and a graduate of Roosevelt High School.

Marisa Sigala, Owner/Principal, Project Manager

Over the past 17 years, Marisa has been involved in various capacities of multi-family and governmental development. In project management capacities, she has overseen projects from site selection to certificate of occupancy. Specializing in elderly assisted living, she has worked with and for some of the leading developers and operators in assisted living. She also has extensive experience in contract administration, program administration, facilities maintenance, and property management, primarily with Transamerica Senior Living and related companies.

Marisa is a founder and board member of Innovative Development and Living Solutions of California (IDLS), developers of Magnolia Crossing Senior Living in Clovis.

Marisa holds a Bachelor's degree in Architecture, and a Master's Degree in City and Regional Planning from the University of California at Berkeley.

Rudy Serrato, Associate, Assistant Project Manager

Rudy holds a bachelor's degree in Business Administration specializing in Real Estate and Urban Land Economics from California State University, Fresno. Over the past three years, Rudy has been the Assistant Project Manager for Sigala Inc. providing administrative support to the Project Manager, including preparation of submittal packages, closeout documents, material requisitions, certifications, and written correspondence.

Jennifer Khy, Associate, Assistant Project Manager

Jennifer is a recent graduate of California State University, Fresno holding a bachelor's degree in Real Estate and Urban Land Economics with a minor in Construction Management. Over the past six years, Jennifer has been involved in various aspects of the real estate industry including residential and commercial sales, development, and property management. Jennifer provides executive administrative assistance to Sigala Inc., including conducting the full range of activities required to prepare, submit, and manage grant proposals. Jennifer is well versed in the requirements and eligible activities pertaining to HCD/HUD funding programs, including HOME, AHSC, and CDBG.

Contract Terms

The scope of work detailed in this transmittal will be conducted for a total contract amount of \$160,000 over a 12-month period. Sigala Inc. will act as the prime contractor. A breakdown of anticipated contract amounts is shown below:



Conceptual Site Plan	\$ 5,000
Land Use Planning	\$25,000
Engineering	\$32,000
Environmental	\$15,000
CEQA	\$25,000
Project Management (Sigala Inc.)	\$48,000
Public Meetings/other	<u>\$10,000</u>
	\$160,000

Sigala Inc. is providing real estate and land use development project management and advisory services. Sigala Inc. will meet all the standard insurance, and other requirements for a public professional services agreement. Sigala Inc. is providing consulting services and is not an employee or staff of the City of Livingston, or other key public partners.

We remain committed to providing the highest quality work product. Our goal is to assist the City of Livingston in facilitating the highest quality community development projects. We are very eager to begin this work assignment and look forward to effectuating this exciting and transformational development project for the City of Livingston. Please let me know if you need any additional information or would like to further discuss.

With all respect, and once again thank you for the opportunity.

A handwritten signature in blue ink, appearing to read 'Michael Sigala'.

Michael Sigala, MCP
Principal, Sigala Inc.

**PROFESSIONAL SERVICES AGREEMENT BETWEEN
THE CITY OF LIVINGSTON AND
SIGALA, INC.**

THIS AGREEMENT for professional services is made by and between the City of Livingston, a California municipal corporation ("City"), and Sigala, Inc., ("Professional") as of February 19, 2020.

Section 1. SERVICES. Subject to the terms and conditions set forth in this Agreement, Professional shall provide to City the services described in the Scope of Work attached as Exhibit A at the time and place and in the manner specified therein. In the event of a conflict or inconsistency between the terms of this Agreement and Exhibit A, the Agreement shall prevail.

- 1.1 Term of Services.** The term of this Agreement shall begin on the date first noted above and the anticipated end date on February 19, 2020. Professional shall complete the work described in Exhibit A prior to that date, unless the term of the Agreement is otherwise terminated or extended, as provided for in Section 8. The time provided to Professional to complete the services required by this Agreement shall not affect the City's right to terminate the Agreement, as provided for in Section 8.
- 1.2 Standard of Performance.** Professional shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Professional is engaged in the geographical area in which Professional practices its profession. Professional shall prepare all work products required by this Agreement in a substantial, first-class manner and shall conform to the standards of quality normally observed by a person practicing in Professional's profession.
- 1.3 Assignment of Personnel.** Professional shall assign only competent personnel to perform services pursuant to this Agreement. In the event that City, in its sole discretion, at any time during the term of this Agreement, desires the reassignment of any such persons, Professional shall, immediately upon receiving notice from City of such desire of City, reassign such person or persons.
- 1.4 Time.** Professional shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary to meet the standard of performance provided in Section 1.2 above and to satisfy Professional's obligations hereunder.

Section 2. COMPENSATION. City hereby agrees to pay Professional a sum not to exceed Compensation Schedule, notwithstanding any contrary indications that may be contained in Professional's proposal, for services to be performed and reimbursable costs incurred under this Agreement. In the event of a conflict between this Agreement and Professional's proposal, attached as Exhibit A, regarding the amount of compensation, the Agreement shall prevail. City shall pay Professional for services rendered pursuant to this Agreement at the time and in the manner set forth herein. The payments specified below shall be the only payments from City to Professional for services rendered pursuant to this Agreement. Professional shall submit all invoices to City in the manner specified herein. Except as specifically authorized by City, Professional shall not bill City for duplicate services performed by more than one person.

Professional and City acknowledge and agree that compensation paid by City to Professional under this Agreement is based upon Professional's estimated costs of providing the services required hereunder, including salaries and benefits of employees and subcontractors of Professional. Consequently, the parties further agree that compensation hereunder is intended to include the costs of contributions to any pensions and/or annuities to which Professional and its employees, agents, and subcontractors may be eligible. City therefore has no responsibility for such contributions beyond compensation required under this Agreement.

2.1 Invoices. Professional shall submit invoices, not more often than once a month during the term of this Agreement, based on the cost for services performed and reimbursable costs incurred prior to the invoice date. Invoices shall contain the following information:

- Serial identifications of progress bills; i.e., Progress Bill No. 1 for the first invoice, etc.;
- The beginning and ending dates of the billing period;
- A Task Summary containing the original contract amount, the amount of prior billings, the total due this period, the balance available under the Agreement, and the percentage of completion;
- At City's option, for each work item in each task, a copy of the applicable time entries or time sheets shall be submitted showing the name of the person doing the work, the hours spent by each person, a brief description of the work, and each reimbursable expense;
- The total number of hours of work performed under the Agreement by Professional and each employee, agent, and subcontractor of Professional performing services hereunder, as well as a separate notice when the total number of hours of work by Professional and any individual employee, agent, or subcontractor of Professional reaches or exceeds 800 hours, which shall include an estimate of the time necessary to complete the work described in Exhibit A;
- The Professional's signature.

2.2 Monthly Payment. City shall make monthly payments, based on invoices received, for services satisfactorily performed, and for authorized reimbursable costs incurred. City shall have 30 days from the receipt of an invoice that complies with all of the requirements above to pay Professional.

2.3 Total Payment. City shall pay for the services to be rendered by Professional pursuant to this Agreement. City shall not pay any additional sum for any expense or cost whatsoever incurred by Professional in rendering services pursuant to this Agreement. City shall make no payment for any extra, further, or additional service pursuant to this Agreement.

In no event shall Professional submit any invoice for an amount in excess of the maximum amount of compensation provided above either for a task or for the entire Agreement, unless the Agreement is modified prior to the submission of such an invoice by a properly executed change order or amendment.

2.4 Hourly Fees. Fees for work performed by Professional on an hourly basis shall not exceed the amounts shown on the fee schedule set forth in Exhibit A.

- 2.5 Reimbursable Expenses.** Reimbursable expenses, if any, are set forth in Exhibit A, and shall not exceed Fee Schedule. Expenses not listed in Exhibit A are not chargeable to City. Reimbursable expenses are included in the total amount of compensation provided under this Agreement that shall not be exceeded.
- 2.6 Payment of Taxes.** Professional is solely responsible for the payment of employment taxes incurred under this Agreement and any similar federal or state taxes.
- 2.7 Payment upon Termination.** In the event that the City or Professional terminates this Agreement pursuant to Section 8, the City shall compensate the Professional for all outstanding costs and reimbursable expenses incurred for work satisfactorily completed as of the date of written notice of termination. Professional shall maintain adequate logs and timesheets in order to verify costs incurred to that date.
- 2.8 Authorization to Perform Services.** The Professional is not authorized to perform any services or incur any costs whatsoever under the terms of this Agreement until receipt of authorization from the Contract Administrator.

Section 3. FACILITIES AND EQUIPMENT. Except as set forth herein, Professional shall, at its sole cost and expense, provide all facilities and equipment that may be necessary to perform the services required by this Agreement. City shall make available to Professional only the facilities and equipment listed in this section, and only under the terms and conditions set forth herein.

City shall furnish physical facilities such as desks, filing cabinets, and conference space, as may be reasonably necessary for Professional's use while consulting with City employees and reviewing records and the information in possession of the City. The location, quantity, and time of furnishing those facilities shall be in the sole discretion of City. In no event shall City be obligated to furnish any facility that may involve incurring any direct expense, including but not limited to computer, long-distance telephone or other communication charges, vehicles, and reproduction facilities.

Section 4. INSURANCE REQUIREMENTS. Before beginning any work under this Agreement, Professional, at its own cost and expense, shall procure "occurrence coverage" insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the work hereunder by the Professional and its agents, representatives, employees, and subcontractors. Professional shall provide proof satisfactory to City of such insurance that meets the requirements of this section and under forms of insurance satisfactory in all respects to the City. Professional shall maintain the insurance policies required by this section throughout the term of this Agreement. The cost of such insurance shall be included in the Professional's bid. Professional shall not allow any subcontractor to commence work on any subcontract until Professional has obtained all insurance required herein for the subcontractor(s) and provided evidence thereof to City. Verification of the required insurance shall be submitted and made part of this Agreement prior to execution. Professional shall maintain all required insurance listed herein for the duration of this Agreement.

- 4.1 Workers' Compensation.** Professional shall, at its sole cost and expense, maintain Statutory Workers' Compensation Insurance and Employer's Liability Insurance for any and all persons employed directly or indirectly by Professional. The Statutory Workers' Compensation Insurance and Employer's Liability Insurance shall be provided with limits of

not less than ONE MILLION DOLLARS (\$1,000,000.00) per accident. In the alternative, Professional may rely on a self-insurance program to meet those requirements, but only if the program of self-insurance complies fully with the provisions of the California Labor Code. Determination of whether a self-insurance program meets the standards of the Labor Code shall be solely in the discretion of the Contract Administrator. The insurer, if insurance is provided, or the Professional, if a program of self-insurance is provided, shall waive all rights of subrogation against the City and its officers, officials, employees, and volunteers for loss arising from work performed under this Agreement.

An endorsement shall state that coverage shall not be canceled except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City. Professional shall notify City within fourteen (14) days of notification from Professional's insurer if such coverage is suspended, voided or reduced in coverage or in limits.

The requirement to maintain Statutory Workers' Compensation and Employer's Liability Insurance insurance may be waived by the City upon written verification that Professional does not have any employees.

4.2 Commercial General and Automobile Liability Insurance.

4.2.1 General requirements. Professional, at its own cost and expense, shall maintain commercial general liability insurance for the term of this Agreement in an amount not less than TWO MILLION DOLLARS (\$2,000,000.00) and automobile liability insurance for the term of this Agreement in an amount not less than ONE MILLION DOLLARS (\$1,000,000.00). The commercial general liability and automobile liability insurance shall be per occurrence, combined single limit coverage for risks associated with the work contemplated by this Agreement. If a commercial general liability insurance or an automobile liability form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit. Such coverage shall include but shall not be limited to, protection against claims arising from bodily and personal injury, including death resulting therefrom, and damage to property resulting from activities contemplated under this Agreement, including the use of owned and non-owned automobiles.

4.2.2 Minimum scope of coverage. Commercial general liability coverage shall be at least as broad as Insurance Services Office Commercial General Liability occurrence form CG 0001 (most recent edition) covering comprehensive General Liability on an "occurrence" basis. Automobile coverage shall be at least as broad as Insurance Services Office Automobile Liability form CA 0001 (most recent edition), Code 1 (any auto). No endorsement shall be attached limiting the coverage.

4.2.3 Additional requirements. Each of the following shall be included in the insurance coverage or added as an endorsement to the policy:

- a. City and its officers, employees, agents, and volunteers shall be covered as additional insureds with respect to each of the following: liability arising out of activities performed by or on behalf of Professional, including the insured's general supervision of Professional; products and completed operations of Professional; premises owned, occupied, or used by Professional; and automobiles owned, leased, or used by the Professional. The coverage shall contain no special limitations on the scope of protection afforded to City or its officers, employees, agents, or volunteers.
- b. The insurance shall cover on an occurrence or an accident basis, and not on a claims-made basis.
- c. An endorsement must state that coverage is primary insurance with respect to the City and its officers, officials, employees and volunteers, and that no insurance or self-insurance maintained by the City shall be called upon to contribute to a loss under the coverage.
- d. Any failure of Professional to comply with reporting provisions of the policy shall not affect coverage provided to City and its officers, employees, agents, and volunteers.
- e. An endorsement shall state that coverage shall not be canceled except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City. Professional shall notify City within fourteen (14) days of notification from Professional's insurer if such coverage is suspended, voided or reduced in coverage or in limits.

4.3 Professional Liability Insurance. Professional, at its own cost and expense, shall maintain for the period covered by this Agreement professional liability insurance for licensed professionals performing work pursuant to this Agreement in an amount not less than TWO MILLION DOLLARS (\$2,000,000) covering the licensed professionals' errors and omissions.

4.3.1 Any deductible or self-insured retention shall not exceed \$150,000 per claim.

4.3.2 An endorsement shall state that coverage shall not be suspended, voided, canceled by either party, or reduced in coverage or in limits, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City.

4.3.3 The following provisions shall apply if the professional liability coverages are written on a claims-made form:

- a. The retroactive date of the policy must be shown and must be before the date of the Agreement.

- b. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the Agreement or the work, so long as commercially available at reasonable rates.
- c. If coverage is canceled or not renewed and it is not replaced with another claims-made policy form with a retroactive date that precedes the date of this Agreement, Professional must provide extended reporting coverage for a minimum of five (5) years after completion of the Agreement or the work. The City shall have the right to exercise, at the Professional's sole cost and expense, any extended reporting provisions of the policy, if the Professional cancels or does not renew the coverage.
- d. A copy of the claim reporting requirements must be submitted to the City prior to the commencement of any work under this Agreement.

4.4 All Policies Requirements.

4.4.1 Acceptability of insurers. All insurance required by this section is to be placed with insurers with a Bests' rating of no less than A: VII.

4.4.2 Verification of coverage. Prior to beginning any work under this Agreement, Professional shall furnish City with certificates of insurance and with original endorsements effecting coverage required herein. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The City reserves the right to require complete, certified copies of all required insurance policies, at any time.

4.4.3 Subcontractors. Professional shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

4.4.4 Deductibles and Self-Insured Retentions. Professional shall disclose to and obtain the approval of City for the self-insured retentions and deductibles before beginning any of the services or work called for by any term of this Agreement.

During the period covered by this Agreement, only upon the prior express written authorization of Contract Administrator, Professional may increase such deductibles or self-insured retentions with respect to City, its officers, employees, agents, and volunteers. The Contract Administrator may condition approval of an increase in deductible or self-insured retention levels with a requirement that Professional procure a bond, guaranteeing payment of losses and related investigations, claim administration, and defense expenses that is satisfactory in all respects to each of them.

4.4.5 Waiver of Subrogation. Professional hereby agrees to waive subrogation which any insurer or contractor may require from vendor by virtue of the payment of any loss. Consultant agrees to obtain any endorsements that may be necessary to effect this waiver of subrogation. The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of the entity for all work performed by the Professional, its employees, agents, and subcontractors.

4.4.6 Notice of Reduction in Coverage. In the event that any coverage required by this section is reduced, limited, or materially affected in any other manner, Professional shall provide written notice to City at Professional's earliest possible opportunity and in no case later than five (5) days after Professional is notified of the change in coverage.

4.5 Remedies. In addition to any other remedies City may have if Professional fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein required, City may, at its sole option exercise any of the following remedies, which are alternatives to other remedies City may have and are not the exclusive remedy for Professional's breach:

- Obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under the Agreement;
- Order Professional to stop work under this Agreement or withhold any payment that becomes due to Professional hereunder, or both stop work and withhold any payment, until Professional demonstrates compliance with the requirements hereof; and/or
- Terminate this Agreement.

Section 5. INDEMNIFICATION AND PROFESSIONAL'S RESPONSIBILITIES.

5.1 General Requirement. Professional shall indemnify, defend with counsel selected by the City, and hold harmless the City and its officials, officers, employees, agents, and volunteers from and against any and all losses, liability, claims, suits, actions, damages, and causes of action arising out of any personal injury, bodily injury, loss of life, or damage to property, or any violation of any federal, state, or municipal law or ordinance, to the extent caused, in whole or in part, by the willful misconduct or negligent acts or omissions of Professional or its employees, subcontractors, or agents, by acts for which they could be held strictly liable, or by the quality or character of their work. The foregoing obligation of Professional shall not apply when (1) the injury, loss of life, damage to property, or violation of law arises wholly from the negligence or willful misconduct of the City or its officers, employees, agents, or volunteers and (2) the actions of Professional or its employees, subcontractor, or agents have contributed in no part to the injury, loss of life, damage to property, or violation of law. It is understood that the duty of Professional to indemnify and hold harmless includes the duty to defend as set forth in Section 2778 of the California Civil Code. Acceptance by City of insurance certificates and endorsements required under this Agreement does not relieve Professional from liability under this indemnification and hold harmless clause. This indemnification and hold harmless clause

shall apply to any damages or claims for damages whether or not such insurance policies shall have been determined to apply. By execution of this Agreement, Professional acknowledges and agrees to the provisions of this Section and that it is a material element of consideration.

- 5.2** **PERS Indemnification.** In the event that Professional or any employee, agent, or subcontractor of Professional providing services under this Agreement is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of City, Professional shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Professional or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.
- 5.3** **Design Professionals.** Notwithstanding Sections 5.1 and 5.2, to the extent that the services under this Agreement include design professional services subject to California Civil Code Section 2782.8, as may be amended from time to time, Professional's duty to indemnify shall only be to the maximum extent permitted by California Civil Code Section 2782.8.

Section 6. STATUS OF PROFESSIONAL.

- 6.1** **Independent Contractor.** At all times during the term of this Agreement, Professional shall be an independent contractor as defined in Labor Code Section 3353, and shall not be an employee of City. Nothing contained in this Agreement shall be construed to be inconsistent with the foregoing relationship or status. City shall have the right to control Professional only insofar as the results of Professional's services rendered pursuant to this Agreement and assignment of personnel pursuant to Subparagraph 1.3; however, otherwise City shall not have the right to control the means by which Professional accomplishes services rendered pursuant to this Agreement. Professional shall have no power or authority by this Agreement to bind the City in any respect. All employees and agents hired or retained by Professional are employees and agents of Professional and not of the City. The City shall not be obligated in any way to pay any wage claims or other claims made against Professional by any such employees or agents, or any other person resulting from performance of this Agreement.

Notwithstanding any other City, state, or federal policy, rule, regulation, law, or ordinance to the contrary, Professional and any of its employees, agents, and subcontractors providing services under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any and all claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in the California Public Employees Retirement System (PERS) as an employee of City and entitlement to any contribution to be paid by City for employer contributions and/or employee contributions for PERS benefits. Professional shall not allow any employee to become eligible for a claim for PERS benefits.

- 6.2 **Professional Not an Agent.** Except as City may specify in writing, Professional shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Professional shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

Section 7. LEGAL REQUIREMENTS.

- 7.1 **Governing Law.** The laws of the State of California shall govern this Agreement.
- 7.2 **Compliance with Applicable Laws.** Professional and any subcontractors shall comply with all laws and regulations applicable to the performance of the work hereunder, including but not limited to, the California Building Code, the Americans with Disabilities Act, and any copyright, patent or trademark law. Professional's failure to comply with any law(s) or regulation(s) applicable to the performance of the work hereunder shall constitute a breach of contract.
- 7.3 **Other Governmental Regulations.** To the extent that this Agreement may be funded by fiscal assistance from another governmental entity, Professional and any subcontractors shall comply with all applicable rules and regulations to which City is bound by the terms of such fiscal assistance program.
- 7.4 **Licenses and Permits.** Professional represents and warrants to City that Professional and its employees, agents, and any subcontractors have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required to practice their respective professions. Professional represents and warrants to City that Professional and its employees, agents, any subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required to practice their respective professions. In addition to the foregoing, Professional and any subcontractors shall obtain and maintain valid Business Licenses from City during the term of this Agreement.
- 7.5 **Nondiscrimination and Equal Opportunity.** Professional shall not discriminate, on the basis of a person's race, religion, color, national origin, age, physical or mental handicap or disability, medical condition, marital status, sex, or sexual orientation, against any employee, applicant for employment, subcontractor, bidder for a subcontract, or participant in, recipient of, or applicant for any services or programs provided by Professional under this Agreement. Professional shall comply with all applicable federal, state, and local laws, policies, rules, and requirements related to equal opportunity and nondiscrimination in employment, contracting, and the provision of any services that are the subject of this Agreement, including but not limited to the satisfaction of any positive obligations required of Professional thereby.

Professional shall include the provisions of this Subsection in any subcontract approved by the Contract Administrator or this Agreement.

Section 8. TERMINATION AND MODIFICATION.

- 8.1 Termination.** City may cancel this Agreement at any time and without cause upon written notification to Professional.

Professional may cancel this Agreement upon thirty (30) days' written notice to City and shall include in such notice the reasons for cancellation.

In the event of termination, Professional shall be entitled to compensation for services performed to the effective date of termination; City, however, may condition payment of such compensation upon Professional delivering to City any or all documents, photographs, computer software, video and audio tapes, and other materials provided to Professional or prepared by or for Professional or the City in connection with this Agreement.

- 8.2 Extension.** City may, in its sole and exclusive discretion, extend the end date of this Agreement beyond that provided for in Subsection 1.1. Any such extension shall require a written amendment to this Agreement, as provided for herein. Professional understands and agrees that, if City grants such an extension, City shall have no obligation to provide Professional with compensation beyond the maximum amount provided for in this Agreement. Similarly, unless authorized by the Contract Administrator, City shall have no obligation to reimburse Professional for any otherwise reimbursable expenses incurred during the extension period.
- 8.3 Amendments.** The parties may amend this Agreement only by a writing signed by all the parties.
- 8.4 Assignment and Subcontracting.** City and Professional recognize and agree that this Agreement contemplates personal performance by Professional and is based upon a determination of Professional's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to City for entering into this Agreement was and is the professional reputation and competence of Professional. Professional may not assign this Agreement or any interest therein without the prior written approval of the Contract Administrator. Professional shall not subcontract any portion of the performance contemplated and provided for herein, other than to the subcontractors noted in the proposal, without prior written approval of the Contract Administrator.
- 8.5 Survival.** All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating liability between City and Professional shall survive the termination of this Agreement.
- 8.6 Options upon Breach by Professional.** If Professional materially breaches any of the terms of this Agreement, City's remedies shall include, but not be limited to, the following:

- 8.6.1** Immediately terminate the Agreement;

- 8.6.2 Retain the plans, specifications, drawings, reports, design documents, and any other work product prepared by Professional pursuant to this Agreement;
- 8.6.3 Retain a different Professional to complete the work described in Exhibit A not finished by Professional; or
- 8.6.4 Charge Professional the difference between the cost to complete the work described in Exhibit A that is unfinished at the time of breach and the amount that City would have paid Professional pursuant to Section 2 if Professional had completed the work.

Section 9. KEEPING AND STATUS OF RECORDS.

- 9.1 **Records Created as Part of Professional's Performance.** All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Professional prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be the property of the City. Professional hereby agrees to deliver those documents to the City upon termination of the Agreement. It is understood and agreed that the documents and other materials, including but not limited to those described above, prepared pursuant to this Agreement are prepared specifically for the City and are not necessarily suitable for any future or other use. City and Professional agree that, until final approval by City, all data, plans, specifications, reports and other documents are confidential and will not be released to third parties without prior written consent of both parties.
- 9.2 **Professional's Books and Records.** Professional shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to the City under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to the Professional pursuant to this Agreement.
- 9.3 **Inspection and Audit of Records.** Any records or documents that Section 9.2 of this Agreement requires Professional to maintain shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of the City. Under California Government Code Section 8546.7, if the amount of public funds expended under this Agreement exceeds TEN THOUSAND DOLLARS (\$10,000.00), the Agreement shall be subject to the examination and audit of the State Auditor, at the request of City or as part of any audit of the City, for a period of three (3) years after final payment under the Agreement.

Section 10 MISCELLANEOUS PROVISIONS.

- 10.1 **Attorneys' Fees.** If a party to this Agreement brings any action, including an action for declaratory relief, to enforce or interpret the provision of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees in addition to any other relief to which

that party may be entitled. The court may set such fees in the same action or in a separate action brought for that purpose.

- 10.2 Venue.** In the event that either party brings any action against the other under this Agreement, the parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of Merced or in the United States District Court for the Eastern District of California.
- 10.3 Severability.** If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.
- 10.4 No Implied Waiver of Breach.** The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.
- 10.5 Successors and Assigns.** The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the parties.
- 10.6 Use of Recycled Products.** Professional shall prepare and submit all reports, written studies and other printed material on recycled paper to the extent it is available at equal or less cost than virgin paper.
- 10.7 Conflict of Interest.** Professional may serve other clients, but none whose activities within the corporate limits of City or whose business, regardless of location, would place Professional in a "conflict of interest," as that term is defined in the Political Reform Act, codified at California Government Code Section 81000 *et seq.*

Professional shall not employ any City official in the work performed pursuant to this Agreement. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.*

Professional hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the City. If Professional was an employee, agent, appointee, or official of the City in the previous twelve months, Professional warrants that it did not participate in any manner in the forming of this Agreement. Professional understands that, if this Agreement is made in violation of Government Code §1090 *et seq.*, the entire Agreement is void and Professional will not be entitled to any compensation for services performed pursuant to this Agreement, including reimbursement of expenses, and Professional will be required to reimburse the City for any sums paid to the Professional. Professional understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

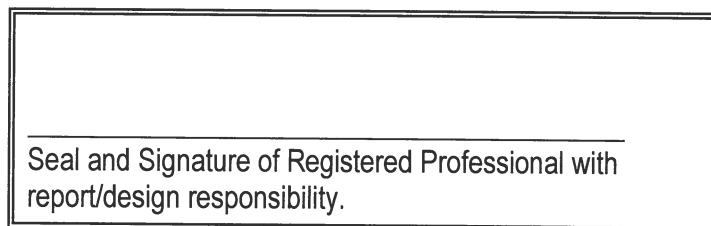
- 10.8 Solicitation.** Professional agrees not to solicit business at any meeting, focus group, or interview related to this Agreement, either orally or through any written materials.
- 10.9 Contract Administration.** This Agreement shall be administered by the City of Livingston ("Contract Administrator"). All correspondence shall be directed to or through the Contract Administrator or his or her designee.
- 10.10 Notices.** Any written notice to Professional shall be sent to:

Sigala, Inc.
Attn: Michael Sigala, MCP Principal
2525 Alluvial, Suite 281
Clovis, CA 93611

Any written notice to City shall be sent to:

Jose Antonio Ramirez, City Manager
City of Livingston
1416 C Street
Livingston, CA 95334

- 10.11 Professional Seal.** Where applicable in the determination of the contract administrator or when required by law, the first page of a technical report, first page of design specifications, and each page of construction drawings shall be stamped/sealed and signed by the licensed professional responsible for the report/design preparation. The stamp/seal shall be in a block entitled "Seal and Signature of Registered Professional with report/design responsibility," as in the following example.



- 10.12 Integration.** This Agreement, including the scope of work and the compensation schedule attached hereto and incorporated herein as Exhibit A, represents the entire and integrated agreement between City and Professional and supersedes all prior negotiations, representations, or agreements, either written or oral.
- 10.13 IRS Form W-9.** Professional shall complete and submit Internal Revenue Service Form W-9 to the City before execution of this Agreement. The City's Finance Director shall have authority to waive this requirement.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first set forth above, which date shall be considered by the Parties to be the effective date of this Agreement.

CITY OF LIVINGSTON

SIGALA, INC.

Jose Antonio Ramirez, City Manager

Michael Sigala, MCP Principal

Date: _____

Date: _____

Attest:

Monica Cisneros, Deputy, City Clerk

Date: _____

Approved as to Form:

Jose M. Sanchez, City Attorney

Date: _____

EXHIBIT A
SCOPE OF SERVICES
&
COMPENSATION SCHEDULE



January 25, 2020

Jose Antonio Ramirez
City Manager
City of Livingston
1416 "C" Street
Livingston, CA 95334

RE: Professional Development Services for the 35-Acre B Street Infill Site

Dear Mr. Ramirez:

Sigala Inc. is honored to provide this letter proposal to the City of Livingston for development services related to the 35-acre infill site along B Street. The site is privately owned and numerous discussions and preliminary work has been done to facilitate a specific planning process on the site that would allow for a future residential mixed use community.

Over the course of the past four months, Sigala Inc., working in good faith with the City of Livingston and other partners, has facilitated discussions around a public-private partnership, land use and infrastructure planning and funding process for the site. Recently, with assistance from Sigala Inc., the City of Livingston applied for and was awarded a SB 2 Planning Grant from the State of California to conduct the subject planning processes.

Sigala Inc. is requesting your consideration to enter a 12-month professional services agreement to provide professional development services related to this assignment.

Scope of Work

Our proposed scope of work for assisting the City of Livingston includes a full-service development assistance and project management approach. Working in close consultation with the City of Livingston, and other key stakeholders, Sigala Inc. will assume a project lead position and manage all professional services agreements as a prime contractor, and other tasks related to the successful completion of the specific plan for the site and related analysis. Major work tasks include:

- Contracting and development of a preliminary site conceptual plan
- Contracting with a land use firm/professional(s) for the development of the specific plan document including:
 - Text and diagrams detailing land uses, open space, transportation, sewage, water, drainage, solid waste disposal, energy and other essential facilities
 - Standards and criteria by which development will proceed
 - Implementation measures including regulations, programs, public works projects, and financing measures necessary to carry out the specific plan
 - Statement of the relationship of the specific plan to the general plan.



- Contracting with engineering firm for ALTA, engineering site plan, public utilities and infrastructure feasibility
- Contracting with environmental firm for soils, Phase One, and other studies.
- Contracting with land use or environmental firm for the CEQA finding/document
- Conducting at least two community meetings and other stakeholder meetings
- Facilitate holding all necessary public hearings related to the specific plan
- Providing public-private, affordable housing and infrastructure funding, real estate and other development advisement to the City of Livingston
- Meeting with City staff, and partners, and providing routines updates
- Other related and required activities

Qualifications

Sigala Inc. is a California consulting firm that specializes in urban and regional planning, real estate economics, affordable housing, project management, and transportation planning. Sigala Inc. is a multidisciplinary California corporation with a mission of providing the highest level of professional and quality services to both public and private sector clients involved in planning and development processes. Our principals have extensive experience in urban planning, real estate and economics, housing, and development project management in cities throughout the western United States.

Sigala Inc.'s geographic business focus is in central California, and specifically the San Joaquin Valley. As growth in this region, and the many challenges associated with it, continue to contend with the region's future, Sigala Inc. saw a critical need for a homegrown business that truly understands the social and economic reality, and characteristics unique to the San Joaquin Valley.

Sigala Inc. is a DOT CFR 49 Disadvantaged Business Enterprise (DBE), and State of California certified Small Business Enterprises (SBE). Sigala Inc. is a female, minority and locally owned small business.

Staff Expertise

Michael Sigala, Owner/Principal, Project Manager

Michael has 25 years of experience in urban planning, housing, real estate, public policy, redevelopment, and transportation planning. He is the former Housing and Community Development Director for the City of Fresno where he successfully managed the creation of over 1,000 new affordable housing units through public-private partnerships.

Michael and Marisa founded Sigala Inc. in 2007 and have conducted a multitude of consulting assignments in communities throughout the San Joaquin Valley. One of Sigala Inc's major clients is the eight Metropolitan Planning Organizations of the San Joaquin Valley. Michael's experience also spans several years of private consulting with the California companies of Keyser Marston Associates and BAE. He has conducted market, feasibility, housing and redevelopment studies for numerous localities and major projects across California.



Michael is a former lecturer of Real Estate Finance at the Craig School of Business at Fresno State. Michael is a founder and board president of Innovative Development and Living Solutions of California (IDLS), developers of Magnolia Crossing Senior Living in Clovis.

Michael holds a Bachelor of Economics, and a Masters of City and Regional Planning from the University of California at Berkeley. Michael Sigala is a native of Fresno, California, and a graduate of Roosevelt High School.

Marisa Sigala, Owner/Principal, Project Manager

Over the past 17 years, Marisa has been involved in various capacities of multi-family and governmental development. In project management capacities, she has overseen projects from site selection to certificate of occupancy. Specializing in elderly assisted living, she has worked with and for some of the leading developers and operators in assisted living. She also has extensive experience in contract administration, program administration, facilities maintenance, and property management, primarily with Transamerica Senior Living and related companies.

Marisa is a founder and board member of Innovative Development and Living Solutions of California (IDLS), developers of Magnolia Crossing Senior Living in Clovis.

Marisa holds a Bachelor's degree in Architecture, and a Master's Degree in City and Regional Planning from the University of California at Berkeley.

Rudy Serrato, Associate, Assistant Project Manager

Rudy holds a bachelor's degree in Business Administration specializing in Real Estate and Urban Land Economics from California State University, Fresno. Over the past three years, Rudy has been the Assistant Project Manager for Sigala Inc. providing administrative support to the Project Manager, including preparation of submittal packages, closeout documents, material requisitions, certifications, and written correspondence.

Jennifer Khy, Associate, Assistant Project Manager

Jennifer is a recent graduate of California State University, Fresno holding a bachelor's degree in Real Estate and Urban Land Economics with a minor in Construction Management. Over the past six years, Jennifer has been involved in various aspects of the real estate industry including residential and commercial sales, development, and property management. Jennifer provides executive administrative assistance to Sigala Inc., including conducting the full range of activities required to prepare, submit, and manage grant proposals. Jennifer is well versed in the requirements and eligible activities pertaining to HCD/HUD funding programs, including HOME, AHSC, and CDBG.

Contract Terms

The scope of work detailed in this transmittal will be conducted for a total contract amount of \$160,000 over a 12-month period. Sigala Inc. will act as the prime contractor. A breakdown of anticipated contract amounts is shown below:



Conceptual Site Plan	\$ 5,000
Land Use Planning	\$25,000
Engineering	\$32,000
Environmental	\$15,000
CEQA	\$25,000
Project Management (Sigala Inc.)	\$48,000
Public Meetings/other	<u>\$10,000</u>
	\$160,000

Sigala Inc. is providing real estate and land use development project management and advisory services. Sigala Inc. will meet all the standard insurance, and other requirements for a public professional services agreement. Sigala Inc. is providing consulting services and is not an employee or staff of the City of Livingston, or other key public partners.

We remain committed to providing the highest quality work product. Our goal is to assist the City of Livingston in facilitating the highest quality community development projects. We are very eager to begin this work assignment and look forward to effectuating this exciting and transformational development project for the City of Livingston. Please let me know if you need any additional information or would like to further discuss.

With all respect, and once again thank you for the opportunity.

A handwritten signature in blue ink, appearing to read "Michael Sigala".

Michael Sigala, MCP
Principal, Sigala Inc.

LIVINGSTON "INFILL SITE(S)"



35 Acre Site subject to specific plan land use activities for future housing. It is estimated that 500 to 1,000 units will be planned for future development(s) on the site.