

"SMALL TOWN WITH A BIG BACKYARD"



# **COUNCIL AGENDA PACKET**

## **FEBRUARY 24, 2014**



# CITY OF BISHOP

## CITY COUNCIL MEETING AGENDA

City Council Chambers - 301 West Line Street - Bishop, California

### NOTICES TO THE PUBLIC

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please contact the City Clerk at 760-873-5863. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 13.102-35.104 ADA Title II)

Any writing that is a public record that relates to an agenda item for open session distributed less than 72 hours prior to the meeting will be available for public inspection at City Hall, 377 West Line Street, Bishop, California during normal business hours. Government Code § 54957.5(b)(1). Copies will also be provided at the appropriate meeting.

Members of the public desiring to speak on a matter appearing on the agenda should ask the Mayor for the opportunity to be heard when the item comes up for Council consideration. NOTE: Comments for all agenda items are limited to a speaking time of three minutes.

**MONDAY, FEBRUARY 24, 2014**  
**7:00 P.M.**

### INVOCATION

### PLEDGE OF ALLEGIANCE

### ROLL CALL

**PUBLIC COMMENT – NOTICE TO THE PUBLIC:** This time is set aside to receive public comment on matters not calendared on the agenda. When recognized by the Mayor, please state your name and address for the record and please limit your comments to three minutes. Under California law the City Council is prohibited from generally discussing or taking action on items not included in the agenda; however, the City Council may briefly respond to comments or questions from members of the public. Therefore, the City Council will listen to all public comment but will not generally discuss the matter or take action on it.

### PRESENTATIONS

(1) A presentation recognizing the City of Bishop as a 2013 Tree City USA will be given by Urban State Regional Forester Abigail Srader.

### PUBLIC HEARING

(2) **POTENTIAL SALE OF CITY PROPERTY FOR NEW INYO COUNTY COURT HOUSE IN BISHOP -** A public hearing will be held to give citizens an opportunity to make their comments known regarding the potential sale of City property to the Administrative Office of the Courts for the construction of a new court house in Bishop – Administrative Office of the Courts.

### DEPARTMENT HEAD REPORTS

Updates on department activities will be given by the Department Heads

- A. Fire Chief Ray Seguire
- B. Police Chief Chris Carter
- C. Public Works Director/City Engineer Dave Grah
- D. City Administrator/Community Services Director Keith Caldwell

**CHAMBER OF COMMERCE & VISITORS BUREAU UPDATE** – Executive Director Tawni Thomson

**CONSENT CALENDAR – NOTICE TO THE PUBLIC:** All matters under the Consent Calendar are considered routine by the City and will be acted on by one motion.

(3)

**FOR APPROVAL/FILING**

Reports

- (a) Investment Portfolio – December 2013
- (b) Investment Portfolio – January 2014
- (c) Statement of Fund Transactions – 7/1/2013-1/31/2014
- (d) Warrant Register – January 2014
- (e) Request to surplus found property – Memo Log #BPD-004-14

**FOR INFORMATION/FILING**

Agendas

Reports

- (f) Planning Commission Meeting Agenda – February 25, 2014
- (g) Water Fund Monthly Balances 2013/2014
- (h) Sewer Fund Monthly Balances 2013/2014

**NEW BUSINESS**

- (4) **AWARD BID FOR THE PURCHASE AND INSTALLATION OF A BACKFLOW RETROFIT FOR THE FIRE MAIN AT CITY HALL – Council consideration to award the bid for the purchase and installation of a backflow retrofit for the fire main at City Hall – Community Services.**
- (5) **BUDGET ADJUSTMENTS/TRANSFERS - Council consideration to approve budget adjustments/transfers for Fiscal Year 2013-2014 through January 31, 2014 – Administration/Finance.**
- (6) **FINANCIAL STATEMENT/AUDITS FOR FISCAL YEAR 2012-2013 – Consideration to approve the City of Bishop Final Financial Statement/Audits for Fiscal Year 2012-2013 – Administration/Finance.**
- (7) **SUNRISE MOBILE HOME PARK AUDIT FOR FISCAL YEAR 2012-2013 – Consideration to approve the Bishop Sunrise Mobile Home Park Final Audit for Fiscal Year 2012-2013 – Administration/Finance.**
- (8) **ALCOHOLIC BEVERAGE LICENSE APPLICATION – Review of Alcoholic Beverage License Application for High Sierra Distributing, 647 N. Main Street (Owner: P S K INC) – Informational only.**

**COUNCIL AND COMMITTEE REPORTS**

**ADJOURNMENT**

Monday, March 10, 2014 - 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers  
Thursday, March 20, 2014 – TIME: TBA – Special Council Meeting - Bishop Union High School  
Monday, March 24, 2014 - 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers  
Monday, April 14, 2014 - 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers  
Monday, April 28, 2014 - 4:00 p.m. Study Session/7:00 p.m. Regular Meeting–Council Chambers



# CITY OF BISHOP STUDY SESSION AGENDA

Council Chambers - 301 West Line Street - Bishop, California

## NOTICES TO THE PUBLIC

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**MONDAY, FEBRUARY 24, 2014**

**4:00 p.m.**

## CALL TO ORDER

## ROLL CALL

**PUBLIC COMMENT - NOTICE TO THE PUBLIC:** This time is set aside to receive public comment on matters not calendared on the agenda. When recognized by the Mayor, please state your name and address for the record and please limit your comments to three minutes. Under California law the City Council is prohibited from generally discussing or taking action on items not included in the agenda; however, the City Council may briefly respond to comments or questions from members of the public. Therefore, the City Council will listen to all public comment but will not generally discuss the matter or take action on it.

## SCHEDULED DISCUSSION

1. Discuss monitoring of speed on Elm Street – Scott Patterson
2. Discuss Financial Statements/Audits for Fiscal Year 2012-2013 – Larry Bain
3. Current 7:00 p.m. agenda items
4. Future agenda items
5. Department Head Reports

## DISCUSSION

1. Councilmember Laura Smith
2. Councilmember David Stottlemire
3. Councilmember Glidewell
4. Mayor Pro Tem Pat Gardner
5. Mayor Jim Ellis

**ADJOURNMENT** – To City Council meeting scheduled at 7:00 p.m. in the City Council Chambers.

# AGENDA PLANNING FOR UPCOMING MEETINGS

FEBRUARY 24, 2014  
STUDY SESSION  
DISCUSSION ITEM # 4

## TUESDAY – FEBRUARY 25, 2014 SPECIAL COUNCIL MEETING

5:30 PM

- PUBLIC HEARING – Potential Sale of City Property for New Bishop Court House – Administrative Office of the Courts
- CLOSED SESSION – Real Property Negotiations

## MONDAY – MARCH 10, 2014 MEETINGS

4:00 PM

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7:00 PM

- Presentation of Quarterly Citizen Award
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- PUBLIC HEARING – Environmental Initial Study Negative Declaration 2014 Housing Element Update – Planning
- Determination of Negative Declaration 2014 Housing Element Update – Planning
- PUBLIC HEARING – Environmental Review/Zoning Regulation Amendment to C1 Zone permitted uses – Planning
- Determination of Negative Declaration amending C1 Zone permitted uses – Planning
- PUBLIC HEARING – Proposed Ordinance amending C1 Zone permitted uses -Planning
- Proposed Ordinance – Amending C1 Zone permitted uses - First reading/Introduction
- Consideration to approve City Attorney contract
- Consideration to approve the City of Bishop's Policy and Guidelines on the use of Electronic Communication Systems – Administration

## THURSDAY, MARCH 20, 2014 SPECIAL COUNCIL MEETING

TIME: TBA – Bishop Union High School

## MONDAY – MARCH 24, 2014 MEETINGS

4:00 PM

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7:00 PM

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)
- PUBLIC HEARING – Consideration of the City of Bishop 2014 Housing Element – Planning
- Adoption of the City of Bishop Final 2014 Housing Element – Planning
- Street Closure for Every 15 Minutes Event at Bishop Union High School – Public Works
- Proposed Ordinance – Amending C1 Zoning permitted uses – Second reading/Adoption

2/19/2014 7:45 AM

## **MONDAY – APRIL 14, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Public Hearing – Fees and Charges for City Services FY 2014-2015

## **MONDAY – APRIL 28, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)
- Resolution adopting Fees and Charges for City Services FY 2014-2015

## **MONDAY – MAY 12, 2014 MEETINGS**

**4:00 PM**

- Selection of Quarterly Citizen Award to be presented June 9

**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Planning and Enforcement Quarterly Report – Planning
- Street Closure for Bishop Union High School Graduation – Public Works

## **TUESDAY – MAY 27, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **MONDAY – JUNE 9, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Presentation of Quarterly Citizen Award
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Vehicle Fuel Supply – (Ends 6/30/14)

## **MONDAY – JUNE 23, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **MONDAY – JULY 14, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)

## **MONDAY – JULY 28, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **MONDAY – AUGUST 11, 2014 MEETINGS**

**4:00 PM**

- Selection of Quarterly Citizen Award to be presented September 8

**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Planning and Enforcement Quarterly Report – Planning

## **MONDAY – AUGUST 25, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)
- Waste Disposal Services (Ends 9/9/14)

## **MONDAY – SEPTEMBER 8, 2014 MEETINGS**

**4:00 PM**

- Discuss and set dates for Budget Hearings

**7:00 PM**

- Presentation of Quarterly Citizen Award
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Request to advertise for bids for Propane Provider (Ends 10/31/14)

2/19/2014 7:45 AM

## **MONDAY – SEPTEMBER 22, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **TUESDAY – OCTOBER 14, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Award bid – Propane Provider (Effective 11/1/2014)

## **MONDAY – OCTOBER 27, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **MONDAY – NOVEMBER 10, 2014 MEETINGS**

**4:00 PM**

- Selection of Quarterly Citizen Award to be presented December 8

**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Planning and Enforcement Quarterly Report – Planning
- Adoption of Preliminary 2015-2016 Budget - Finance
- State of the City 2013-2014 – Administration (K.Caldwell)
- Reorganization – Selection of Mayor and Mayor Pro Tem – FOLLOWING 2014 ELECTION
- Review of Mayoral Committee Appointments – FOLLOWING 2014 ELECTION

## **MONDAY – NOVEMBER 24, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **MONDAY – DECEMBER 8, 2014 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Presentation of Quarterly Citizen Award
- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Resolution declaring the results of the November 4, 2014 election for 2 Council Members and City Treasurer
- Certificates of Election / Oath of Office
- Reorganization – Selection of Mayor and Mayor Pro Tem

## **MONDAY – DECEMBER 22, 2014 MEETINGS**

**TYPICALLY CANCELLED**

**4:00 PM**

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**7:00 PM**

- Chamber of Commerce & Visitors Bureau Update - (Tawni Thomson)

## **MONDAY – JANUARY 12, 2015 MEETINGS**

**4:00 PM**

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**7:00 PM**

- Update from Inyo County District 2 Supervisor – (Jeff Griffiths)
- Miss City of Bishop and Miss Teen City of Bishop Quarterly Report
- Northern Inyo Hospital Quarterly Update – (Angie Aukee and/or Cheryl Underhill)

## **MONDAY – JANUARY 26, 2015 MEETINGS**

**4:00 PM**

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**7:00 PM**

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TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KSC*

SUBJECT: PRESENTATION -  
CITY OF BISHOP RECOGNIZED AS A 2013 TREE CITY USA

DATE: FEBRUARY 24, 2014

ATTACHMENTS:

- Letter from Arbor Day Foundation dated January 27, 2014

**BACKGROUND/SUMMARY**

Urban State Regional Forester Abigail Srader will be presenting the City of Bishop with the earned recognition of becoming a 2013 Tree City USA.

**RECOMMENDATION**

Hear from Urban State Regional Forester Abigail Srader.

RECEIVED

FEB 10 2014

CITY OF BISHOP



January 27, 2014

City Manager Keith Caldwell  
377 west line st.  
Bishop, CA 93514

Dear Tree City USA Supporter,

On behalf of the Arbor Day Foundation, I write to congratulate City of Bishop on earning recognition as a 2013 Tree City USA. Residents of City of Bishop ought to be proud to live in a community that makes the planting and care of trees a priority.

Your community joins more than 3,400 Tree City USAs, with a combined population of 140 million. The Tree City USA program is sponsored by the Arbor Day Foundation in partnership with the U.S. Forest Service and the National Association of State Foresters.

As a result of your commitment to effective urban forest management, you already know that trees are vital to the public infrastructure of cities and towns throughout the country, providing numerous environmental, social and economic benefits. In fact, trees are the one piece of community infrastructure that actually increases in value over time.

We hope you are excited to share this accomplishment. Enclosed in this packet is a press release for your convenience as you prepare to contact local media and the public.

State foresters are responsible for the presentation of the Tree City USA flag and other materials. We will forward information about your awards to your state forester's office to coordinate presentation. It would be especially appropriate to make the Tree City USA award a part of your community's Arbor Day ceremony.

Again, we celebrate your commitment to the people and trees of City of Bishop and thank you for helping to create a healthier planet for all of us.

Best Regards,

A handwritten signature in cursive script, appearing to read "John Rosenow".

John Rosenow  
Chief Executive

cc: Daniel McElroy

enclosure

For more information, contact:  
Anthony Marek, 402-473-9563  
amarek@arborday.org



FOR IMMEDIATE RELEASE:

### **Arbor Day Foundation Names Bishop Tree City USA**

Bishop, CA was named a 2013 Tree City USA by the Arbor Day Foundation in honor of its commitment to effective urban forest management.

Bishop achieved Tree City USA recognition by meeting the program's four requirements: a tree board or department, a tree-care ordinance, an annual community forestry budget of at least \$2 per capita and an Arbor Day observance and proclamation.

The Tree City USA program is sponsored by the Arbor Day Foundation, in partnership with the U.S. Forest Service and the National Association of State Foresters.

"Everyone benefits when elected officials, volunteers and committed citizens in communities like Bishop make smart investments in urban forests," said John Roscnow, founder and chief executive of the Arbor Day Foundation. "Trees bring shade to our homes and beauty to our neighborhoods, along with numerous economic, social and environmental benefits."

Cleaner air, improved storm water management, energy savings and increased property values and commercial activity are among the benefits enjoyed by Tree City USA communities.

More information on the program is available at [arborday.org/TreeCityUSA](http://arborday.org/TreeCityUSA).

**About the Arbor Day Foundation:** The Arbor Day Foundation is a million member nonprofit conservation and education organization with the mission to inspire people to plant, nurture, and celebrate trees. More information is available at [arborday.org](http://arborday.org).

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR KSC

**SUBJECT:** PUBLIC HEARING – POTENTIAL SALE OF CITY PROPERTY FOR NEW INYO COUNTY COURT HOUSE IN BISHOP

**DATE:** FEBRUARY 24, 2014

**Attachments:**

- Public Hearing Notice

**BACKGROUND/SUMMARY**

A public hearing will be held to give citizens an opportunity to make their comments known regarding the potential sale of City property to the Administrative Office of the Courts for the construction of a new Inyo County court house in Bishop.

**RECOMMENDATION**

Hold the public hearing.

CITY OF BISHOP  
NOTICE OF TWO PUBLIC HEARINGS

NOTICE IS HEREBY GIVEN that the Bishop City Council will be holding two public hearings to hear and consider citizen input on the potential sale of City property to the Administrative Office of the Courts for the construction of a new court house in Bishop. The first public hearing will be held at the regular meeting on Monday, February 24, 2014 at 7:00 p.m. in the City Council Chambers, 301 West Line Street, Bishop; the second public hearing will be held at a Special Council Meeting on Tuesday, February 25, 2014 at 5:30 p.m. in the City Council Chambers, 301 West Line Street, Bishop.

A map of the proposed City of Bishop property, approximately 1 acre, on the North-West corner of Church and Warren Streets, that is under consideration to be sold to the Administrative Office of the Courts for the construction of a new court house is available for public review at City Hall, 377 West Line Street, Bishop, California and on the City's website at [www.ca-bishop.us](http://www.ca-bishop.us).

Any persons wishing to comment are invited to attend said hearings or send written comments to the City Council at 377 West Line Street, Bishop, California, 93514, which must be received prior to the Tuesday, February 25, 2014 public hearing.

Published: 2/13/14

**INVESTMENT PORTFOLIO FOR THE CITY OF BISHOP****MONTH OF DECEMBER 2013**

<u>Bank Name</u>	<u>Type</u>	<u>Amount</u>	<u>Percentage</u>
State Treasury	LAIF	\$3,767,629.72	0.264%
Total Investment Portfolio		\$3,767,629.72	

Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

[www.treasurer.ca.gov/pmia](http://www.treasurer.ca.gov/pmia)  
 -laif  
 February 19,  
 2014

CITY OF BISHOP

CITY ADMINISTRATOR  
 P.O. BOX 1236  
 BISHOP, CA 93514

PMIA Average Monthly Yields

Account Number:

Tran Type Definitions

December 2013 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
12/11/2013	12/10/2013	RW	1417454	CHERYL M. SOLESBEE	-400,000.00
12/30/2013	12/27/2013	RW	1418762	CHERYL M. SOLESBEE	-250,000.00

Account Summary

Total Deposit:	0.00	Beginning Balance:	4,417,629.72
Total Withdrawal:	-650,000.00	Ending Balance:	3,767,629.72

**INVESTMENT PORTFOLIO FOR THE CITY OF BISHOP**

**MONTH OF JANUARY 2014**

<u>Bank Name</u>	<u>Type</u>	<u>Amount</u>	<u>Percentage</u>
State Treasury	LAIF	\$3,770,413.79	0.244%
Total Investment Portfolio		\$3,770,413.79	

Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

[www.treasurer.ca.gov/pmia](http://www.treasurer.ca.gov/pmia)  
-laif  
 February 18,  
 2014

CITY OF BISHOP

CITY ADMINISTRATOR  
 P.O BOX 1236  
 BISHOP, CA 93514

PMIA Average Monthly Yields

Account Number:

Tran Type Definitions

January 2014 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
1/15/2014	1/14/2014	QRD	1422079	SYSTEM	2,784.07

Account Summary

Total Deposit:	2,784.07	Beginning Balance:	3,767,629.72
Total Withdrawal:	0.00	Ending Balance:	3,770,413.79



CALIFORNIA STATE TREASURER

**Bill Lockyer**

**Pooled Money Investment Account  
PMIA Average Monthly Effective Yields**

	Jan	Feb	Mar	Apr	May	Jun	Jui	Aug	Sep	Oct	Nov	Dec
1977	5.770	5.660	5.660	5.650	5.760	5.850	5.930	6.050	6.090	6.090	6.610	6.730
1978	6.920	7.050	7.140	7.270	7.386	7.569	7.652	7.821	7.871	8.110	8.286	8.769
1979	8.777	8.904	8.820	9.082	9.046	9.224	9.202	9.528	9.259	9.814	10.223	10.218
1980	10.980	11.251	11.490	11.480	12.017	11.798	10.206	9.870	9.945	10.056	10.426	10.961
1981	10.987	11.686	11.130	11.475	12.179	11.442	12.346	12.844	12.059	12.397	11.887	11.484
1982	11.683	12.044	11.835	11.773	12.270	11.994	12.235	11.909	11.151	11.111	10.704	10.401
1983	10.251	9.887	9.688	9.868	9.527	9.600	9.879	10.076	10.202	10.182	10.164	10.227
1984	10.312	10.280	10.382	10.594	10.843	11.119	11.355	11.557	11.597	11.681	11.474	11.024
1985	10.579	10.289	10.118	10.025	10.180	9.743	9.656	9.417	9.572	9.482	9.488	9.371
1986	9.252	9.090	8.958	8.621	8.369	8.225	8.141	7.844	7.512	7.586	7.432	7.439
1987	7.365	7.157	7.205	7.044	7.294	7.289	7.464	7.562	7.712	7.825	8.121	8.071
1988	8.078	8.050	7.945	7.940	7.815	7.929	8.089	8.245	8.341	8.397	8.467	8.563
1989	8.698	8.770	8.870	8.992	9.227	9.204	9.056	8.833	8.801	8.771	8.685	8.645
1990	8.571	8.538	8.506	8.497	8.531	8.538	8.517	8.382	8.333	8.321	8.269	8.279
1991	8.164	8.002	7.775	7.666	7.374	7.169	7.098	7.072	6.859	6.719	6.591	6.318
1992	6.122	5.863	5.680	5.692	5.379	5.323	5.235	4.958	4.760	4.730	4.659	4.647
1993	4.678	4.649	4.624	4.605	4.427	4.554	4.438	4.472	4.430	4.380	4.365	4.384
1994	4.359	4.176	4.248	4.333	4.434	4.623	4.823	4.989	5.106	5.243	5.380	5.528
1995	5.612	5.779	5.934	5.960	6.008	5.997	5.972	5.910	5.832	5.784	5.805	5.748
1996	5.698	5.643	5.557	5.538	5.502	5.548	5.587	5.566	5.601	5.601	5.599	5.574
1997	5.583	5.575	5.580	5.612	5.634	5.667	5.679	5.690	5.707	5.705	5.715	5.744
1998	5.742	5.720	5.680	5.672	5.673	5.671	5.652	5.652	5.639	5.557	5.492	5.374
1999	5.265	5.210	5.136	5.119	5.086	5.095	5.178	5.225	5.274	5.391	5.484	5.639
2000	5.760	5.824	5.851	6.014	6.190	6.349	6.443	6.505	6.502	6.517	6.538	6.535
2001	6.372	6.169	5.976	5.760	5.328	4.958	4.635	4.502	4.288	3.785	3.526	3.261
2002	3.068	2.967	2.861	2.845	2.740	2.687	2.714	2.594	2.604	2.487	2.301	2.201
2003	2.103	1.945	1.904	1.858	1.769	1.697	1.653	1.632	1.635	1.596	1.572	1.545
2004	1.528	1.440	1.474	1.445	1.426	1.469	1.604	1.672	1.771	1.890	2.003	2.134
2005	2.264	2.368	2.542	2.724	2.856	2.967	3.083	3.179	3.324	3.458	3.636	3.808
2006	3.955	4.043	4.142	4.305	4.563	4.700	4.849	4.946	5.023	5.098	5.125	5.129
2007	5.156	5.181	5.214	5.222	5.248	5.250	5.255	5.253	5.231	5.137	4.962	4.801
2008	4.620	4.161	3.777	3.400	3.072	2.894	2.787	2.779	2.774	2.709	2.568	2.353
2009	2.046	1.869	1.822	1.607	1.530	1.377	1.035	0.925	0.750	0.646	0.611	0.569
2010	0.558	0.577	0.547	0.588	0.560	0.528	0.531	0.513	0.500	0.480	0.454	0.462
2011	0.538	0.512	0.500	0.588	0.413	0.448	0.381	0.408	0.378	0.385	0.401	0.382
2012	0.385	0.389	0.383	0.367	0.363	0.358	0.363	0.377	0.348	0.340	0.324	0.326

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	0.300	0.286	0.285	0.264	0.245	0.244	0.267	0.271	0.257	0.266	0.263	0.264
2014	0.244											

**CITY OF BISHOP**

**STATEMENT OF FUND TRANSACTIONS FOR THE PERIOD OF:**

**July 01, 2013 through January 31, 2014**

<b>CITY FUND BALANCE</b>	<b>\$ 4,127,869.57</b>
Plus Receipts	\$ 906,317.68
Less Expenditures	\$ 821,488.75
<b>TOTAL CITY FUND BALANCE</b>	<b>\$ 4,212,698.50</b>

**CASH IN BANKS**

Union Bank Checking Accounts	\$ 442,284.71
State Treasurer LAIF	\$ 3,770,413.79
<b>TOTAL CASH IN BANKS</b>	<b>\$ 4,212,698.50</b>

CITY OF BISHOP  
PUBLIC BUDGET ACCOUNTING  
BREAKDOWN OF TOTAL CASH BALANCES  
FOR THE MONTH OF JANUARY

	FISCAL YEAR 2014				ENDING
	BEGINNING	EXPENDITURES	RECEIPTS	TRANSFERS	BALANCE
	BALANCE			DEBITS-CREDITS	
000-	.00	.00	.00	.00	.00
001- GENERAL FUND	1,703,798.37	473,864.90	578,677.14	2,858.33-	1,805,752.28
002- SEWER FUND	1,064,808.95	58,556.30	64,893.16	1,661.72-	1,059,484.09
003- GAS TAX	3,128.23	13,133.63	7,938.49	.00	2,066.91-
004- WATER FUND	1,185,303.11	70,329.86	69,001.08	1,657.85-	1,182,316.48
005- CABLE TV PUBLIC ACCESS	.00	.00	.00	.00	.00
007- LOCAL TRANSPORTATION	.00	.00	.00	.00	.00
008- BOND AND TRUST FUND	2,682.30	14.00	14.00	.00	2,682.30
009- TRAFFIC SAFETY	4,063.59	1,465.59	298.61	.00	2,896.61
010- TUT MEASURE A	26,409.54-	30,797.01	153,491.73	.00	96,285.18
012- SUNRISE MHP	113,725.69	16,991.97	9,518.00	.00	106,251.72
013- GENERAL FIXED ASSETS	.00	.00	.00	.00	.00
014- REDEVELOPMENT FUND	.00	.00	.00	.00	.00
015- WATER IMPROVEMENT	.00	.00	.00	.00	.00
017- GENERAL LONG TERM DEBT	.00	.00	.00	.00	.00
018- STORE FRONT GRANT	.00	.00	.00	.00	.00
019- DEFERRED COMPENSATION	.00	.00	.00	.00	.00
021- CANINE DONATION	11,560.17	516.88	.00	.00	11,043.29
022- SPRUCE STREET EXTENSION	.00	.00	.00	.00	.00
024- WYE ROAD H.E.S PROJECT	.00	.00	.00	.00	.00
026- PIONEER LANE PROJECT	.00	.00	.00	.00	.00
027- PARK AVE PROJECT	.00	.00	.00	.00	.00
028- WYE ROAD PROJECT	.00	.00	.00	.00	.00
029- HOME STREET PROJECT	.00	.00	.00	.00	.00
030- K HART	.00	.00	.00	.00	.00
032- CLEEPS/ENF&EQUIP PRGRM	.00	.00	.00	.00	.00

CITY OF BISHOP  
PUBLIC BUDGET ACCOUNTING  
BREAKDOWN OF TOTAL CASH BALANCES  
FOR THE MONTH OF JANUARY

		FISCAL YEAR 2014			
	BEGINNING BALANCE	EXPENDITURES	RECEIPTS	TRANSFERS DEBITS-CREDITS	ENDING BALANCE
033- COPS	42,108.99	11,835.64	22,485.47	5,829.09	58,587.91
034- SAFE ROUTE TO SCHOOLS	.00	.00	.00	.00	.00
035- MAC IVER ST EXT/STIPTE	.00	.00	.00	.00	.00
036- WYE RD INTERSECTION IMP	202,715.16	89,876.16	.00	.00	112,839.00
037- HOME FUNDS/WILLOW ST	.00	.00	.00	.00	.00
038- MACIVR/INACA CDBC-1951	.00	.00	.00	.00	.00
039- GIS/GRANTS	6,389.32	.00	.00	.00	6,389.32
040- PVMENT HGNT PLAN PHASE	.00	.00	.00	.00	.00
041- PAVEMNT HNGMT PLAN 2	.00	.00	.00	.00	.00
042- FED GRANT/B06SP/CA0082	1,713.67	.00	.00	.00	1,713.67
043- ROAD PROJECT A	.00	.00	.00	.00	.00
046- SNEDEN IMPROVEMENTS	4,389.68	.00	.00	.00	4,389.68
047- SOUTH SECOND IMPROV	.00	.00	.00	.00	.00
048- WARREN IMPROVEMENTS	118,231.61	43,758.00	.00	.00	161,989.61
049- W. PINE IMPROVEMENTS	.00	.00	.00	.00	.00
050- BUS PULLOUTS	.00	.00	.00	.00	.00
052- GROVE ST SIDEWALKS	.00	.00	.00	.00	.00
053- ENVIR CONSTRAINTS	.00	.00	.00	.00	.00
054- E. LINE ST BRIDGE	.00	.00	.00	.00	.00
055- JAY ST EXTENSION	.00	.00	.00	.00	.00
056- WYE RD EXTENSION	.00	.00	.00	.00	.00
057- SEIBU TO SCHL BIKE PATH	34,067.35	.00	.00	.00	34,067.35
058- PINE TO PARK/STIP	31,029.80	.00	.00	.00	31,029.80
059- HANBY PAVEMENT PROJECT	.00	.00	.00	.00	.00
070- HOME OWNER ASSIST PRGM	.00	.00	.00	.00	.00
071- SILVER PEAK/INACA	.00	.00	.00	.00	.00

CITY OF RISHOP  
 PUBLIC BUDGET ACCOUNTING  
 BREAKDOWN OF TOTAL CASH BALANCES  
 FOR THE MONTH OF JANUARY

	FISCAL YEAR 2014				ENDING
	BEGINNING	EXPENDITURES	RECEIPTS	TRANSFERS	BALANCE
	BALANCE			DEBITS-CREDITS	
072- VALLEY APTS/13 CDBG 897	.00	.00	.00	.00	.00
099- DEBT SERVICE	.00	.00	.00	.00	.00
TOTALS	4,127,869.57	821,139.94	906,317.68	348.81	4,212,698.50

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND

PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
31010 PROPERTY TAXES SECUR	370,000.00	222,511.13	222,511.13	147,488.87	60
31020 PROPERTY TAXES UNSEC	90,000.00	.00	64,848.49	25,151.51	72
31030 PROPERTY TAXES PRIOR	4,000.00	.00	6,607.76	2,607.76-	165
31050 PROPERTY TAX HOMEOWN	3,000.00	.00	1,560.83	1,439.17	52
31060 PROP TAX MISC	30,000.00	449.10	449.10	29,550.90	1
31065 VLF SWAP/PROP TX IN	280,000.00	.00	.00	280,000.00	0
31070 INYO COUNTY ADM FEE	.00	.00	.00	.00	0
31075 PROP 1A CSCDA	.00	.00	.00	.00	0
31120 SALES TAX	1,600,000.00	113,500.00	670,155.40	929,844.60	41
31122 TRIPLE FLIP/LIEU SLS	540,000.00	.00	.00	540,000.00	0
31126 DWP WTR AGREEMENT PA	186,000.00	.00	187,075.00	1,075.00-	100
31128 SALES TX 1/2%-PUBLIC	18,000.00	3,344.99	11,316.72	6,683.28	62
31130 TRANSIENT OCCUPANCY	1,800,000.00	183,501.97	1,059,187.16	740,812.84	58
31150 REAL PROPERTY TRANSF	4,000.00	583.00	2,327.87	1,672.13	58
32010 BUSINESS LICENSES	50,000.00	7,636.10	43,276.46	6,723.54	86
32020 SB 1186/ADA	20.00	136.00	615.00	595.00-	3,075
32035 TENTATIVE MAP PERMIT	750.00	.00	.00	750.00	0
32040 USE PERMITS	3,000.00	3,000.00	4,620.00	1,620.00-	154
32050 BUILDING PERMITS	40,000.00	1,584.80	32,151.81	7,848.19	80
32060 ELECTRICAL PERMITS	.00	.00	.00	.00	0
32070 PLUMBING/MECHANICAL	.00	.00	.00	.00	0
32080 ELECTRICAL FRANCHISE	34,000.00	.00	.00	34,000.00	0
32090 TV FRANCHISE	12,000.00	3,151.29	6,287.36	5,712.64	52
33010 INTEREST ON BANK DEP	12,000.00	2,841.19	4,299.10	7,700.90	35
33020 RENTAL OF REAL PROPE	120,000.00	11,174.49	67,826.43	52,173.57	56
34010 MOTOR VEHICLE IN LIE	.00	.00	1,651.63	1,651.63-	0
34015 MTR VEH LIC FEE 1100	.00	.00	.00	.00	0
34030 OFF HWY MOTOR VEH. F	100.00	.00	.00	100.00	0
34040 REIMB. HIGHWAY SWEEP	20,000.00	1,666.67	10,000.02	9,999.98	50
34042 PROP 1B/LOCAL STREET	.00	.00	.00	.00	0
34045 PAVEMENT MGNT PLAN	.00	.00	.00	.00	0
34046 DOC/RECYCLING GRANT	5,000.00	.00	5,000.00	.00	100
34048 TRAFFIC CONGESTION	.00	.00	.00	.00	0
34050 REIMB. FOR RFD FACIL	1,800.00	450.00	3,280.01	1,480.01-	182
34070 REIMB. SMALL CLAIMS	.00	.00	.00	.00	0
34080 REIMB. RFD STATE COM	10,000.00	1,930.01	3,860.02	6,139.98	38
34081 SALARY REIMB FRM RF	.00	381.51	381.51	381.51-	0
34082 MISC REIM FROM RF DI	50,000.00	.00	33,621.47	16,378.53	67
34083 SMHP MANAGEMENT FEE	.00	.00	.00	.00	0
34090 LOAN RETIREMENT SUNR	.00	.00	.00	.00	0
34110 COURT RESTITUTIONS	.00	.00	3,800.16	3,800.16-	0
34118 REIMB OF BOOKING FEE	.00	.00	.00	.00	0
34120 PEACE OFFICERS TRAIN	9,600.00	1,429.03	3,913.61	5,686.39	40
34122 DVROS-STATE	.00	21.80	21.80	21.80-	0
34124 BUDGET ACT 2013/LAW	.00	.00	3,648.00	3,648.00-	0
34125 PARKING CITATIONS	15,000.00	712.00	4,139.25	10,860.75	27
34135 MANDATED COSTS REIMB	.00	.00	.00	.00	0
34140 DISPATCH CONTRACTS	18,000.00	1,627.40	4,877.40	13,122.60	27
34150 ASSET FORFEIT REFUND	52,000.00	7,579.82	7,579.82	44,420.18	14

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
34160 911 REIM-STATE	.00	.00	27,814.40	27,814.40-	0
35010 PLAN CHECKING	5,000.00	.00	.00	5,000.00	0
35015 GRADING PERMIT	.00	.00	.00	.00	0
35020 STRONG MOTION INST.	200.00	5.00	304.43	104.43-	152
35060 CBSC/BLDG PERMIT	100.00	5.00	92.00	8.00	92
36010 SALE OF PERSONAL PRO	4,000.00	25.20	25.20	3,974.80	0
36020 INS. REFUNDS & DIVID	45,000.00	.00	.00	45,000.00	0
36025 FORFEITURE OF DEPOSI	.00	.00	.00	.00	0
36030 MISCELLANEOUS	35,000.00	3,894.64	44,926.76	9,926.76-	128
36032 CENTENNIAL COINS	.00	.00	.00	.00	0
36040 FINGERPRINTING & REP	35,000.00	3,097.00	14,637.75	20,362.25	41
36042 AB109/REALIGNMENT	.00	.00	.00	.00	0
36065 COMPUTER LOAN PAYBAC	.00	.00	.00	.00	0
36070 CIVIC ARTS	5,000.00	.00	.00	5,000.00	0
36078 AFTER SCHOOL PROGRAM	.00	.00	.00	.00	0
36079 LTC/CIRCULATION ELEM	.00	.00	.00	.00	0
36082 STATE SEC ENCHMNT	.00	.00	.00	.00	0
36084 STATE PARK GRANT PRO	.00	.00	.00	.00	0
36085 REIMB OF FED/STATE G	.00	.00	.00	.00	0
36086 FEMA GRANT/FIRE	.00	.00	.00	.00	0
36087 INDIAN GAMING GRANT/	.00	.00	.00	.00	0
36088 1ST FIVE GRANT/INYO	25,000.00	.00	.00	25,000.00	0
36090 SCE/ENERGY CONSV GRA	.00	.00	.00	.00	0
36091 CERTIFICATE OF COMP	.00	.00	.00	.00	0
39141 INT ON LOANS	.00	.00	.00	.00	0
39143 LOAN PMTS	.00	.00	.00	.00	0
39240 TENNIS	.00	.00	.00	.00	0
39250 SOFTBALL	.00	.00	.00	.00	0
39255 VOLLEYBALL	.00	.00	.00	.00	0
39260 BASKETBALL	.00	.00	.00	.00	0
39275 FACILITY RENTAL FEE	3,500.00	100.00	1,515.00	1,985.00	43
39278 TREE DEDICATION	.00	.00	2,057.00	2,057.00-	0
39280 SUMMER YOUTH PROGRAM	.00	.00	.00	.00	0
39282 SKATE PARK DONATIONS	.00	.00	.00	.00	0
39290 SWIMMING POOL	38,000.00	.00	19,947.58	18,052.42	52
39292 SWIMMING POOL MISC I	200.00	.00	.00	200.00	0
39297 YOUTH ATHLETICS	20,000.00	1,967.00	12,466.00	7,534.00	62
39298 ADULT ATHLETICS	30,000.00	371.00	10,967.00	19,033.00	36
39901 PROCEEDS FROM LEASE	.00	.00	.00	.00	0
39999 REVENUE	.00	.00	.00	.00	0
<b>TOTAL REVENUES</b>	<b>5,624,270.00</b>	<b>578,677.14</b>	<b>2,605,643.44</b>	<b>3,018,626.56</b>	<b>46</b>

EXPENDITURES

010 CITY COUNCIL					
51001 SALARIES-FULL TIME	19,500.00	1,500.00	10,500.00	9,000.00	53
51007 HEALTH INSURANCE	42,000.00	2,584.71	18,021.97	23,978.03	42
51008 DENTAL INSURANCE	7,500.00	671.30	4,162.06	3,337.94	55
51010 WORKERS COMPENSATION	200.00	9.50	64.25	135.75	32
51011 MEDICARE TAX	300.00	17.70	123.90	176.10	41
51017 FICA	300.00	19.50	136.50	163.50	45

## STATEMENT OF BUDGETED REVENUES &amp; EXPENDITURES COMPARED TO ACTUAL

## 001 GENERAL FUND

PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
51025 RETIREE HEALTH INSUR	58,000.00	3,061.71	24,368.58	33,631.42	42
51043 DISABILITY INSURANCE	600.00	49.00	343.00	257.00	57
51046 OPEB/POST EMP BENEFI	.00	.00	.00	.00	0
52009 TRAINING	1,000.00	.00	.00	1,000.00	0
52011 ADVERTISING/PRINTING	4,500.00	176.67	850.86	3,649.14	18
52012 OFFICE SUPPLIES,POST	1,500.00	53.17	947.19	552.81	63
52013 COMMUNICATIONS	500.00	.00	.00	500.00	0
52014 MEETINGS, TRAVEL, CO	16,870.00	1,493.12	13,756.96	3,113.04	81
52015 PROFESSIONAL/TECH. S	15,000.00	853.00	13,001.12	1,998.88	86
52018 SPECIAL DEPT. SUPPLI	3,000.00	113.76	1,849.30	1,150.70	61
52019 MISC. DUES & SUBSCRI	3,000.00	500.00	3,078.40	78.40-	102
56028 CAPITAL EQUIPMENT	1,000.00	.00	.00	1,000.00	0
TOTAL CITY COUNCIL	<u>174,770.00</u>	<u>11,103.14</u>	<u>91,204.09</u>	<u>83,565.91</u>	<u>52</u>

## 011 ADMINISTRATION

51001 SALARIES-FULL TIME	150,000.00	10,576.72	74,134.88	75,865.12	49
51002 SALARIES/PART-TIME	.00	.00	.00	.00	0
51004 OVERTIME WAGES	7,500.00	1,011.36	3,727.45	3,772.55	49
51007 HEALTH INSURANCE	27,000.00	2,214.56	15,610.35	11,389.65	57
51008 DENTAL INSURANCE	2,500.00	204.08	2,636.90	136.90-	105
51009 PERS EMPLOYEE/EMPLOY	45,000.00	2,571.07	17,482.72	27,517.28	38
51010 WORKERS COMPENSATION	3,600.00	327.83	2,787.75	812.25	77
51011 MEDICARE TAX	2,300.00	161.23	1,081.40	1,218.60	47
51017 FICA	.00	.00	.00	.00	0
51022 P.A.R.S SYSTEM	35,000.00	1,161.90	7,893.30	27,106.70	22
51024 EMPLOYER COMP MATCH	3,200.00	109.00	763.00	2,437.00	23
51025 RETIREE HEALTH INSUR	30,000.00	2,924.41	21,441.45	8,558.55	71
51042 UNEMPLOYMENT INS.	14,000.00	.00	.00	14,000.00	0
51043 DISABILITY INSURANCE	3,000.00	164.75	1,155.38	1,844.62	38
51046 OPEB/POST EMP BENEFI	12,000.00	1,241.96	8,072.74	3,927.26	67
52009 TRAINING	1,000.00	.00	.00	1,000.00	0
52011 ADVERTISING/PRINTING	600.00	.00	.00	600.00	0
52012 OFFICE SUPPLIES,POST	1,600.00	97.79	1,523.74	76.26	95
52013 COMMUNICATIONS	1,000.00	.00	92.89	907.11	9
52014 MEETINGS, TRAVEL, CO	8,447.00	1,259.44	6,856.31	1,590.69	81
52015 PROFESSIONAL/TECH. S	8,000.00	.00	905.37	7,094.63	11
52018 SPECIAL DEPT. SUPPLI	800.00	40.00	259.73	540.27	32
52019 MISC. DUES & SUBSCRI	1,500.00	536.99	753.99	746.01	50
52030 MISC. ADM/EMP COMP P	.00	.00	.00	.00	0
53022 OFFICE EQUIP. OPERAT	3,600.00	218.93	2,034.86	1,565.14	56
56028 CAPITAL EQUIPMENT	2,000.00	.00	.00	2,000.00	0
TOTAL ADMINISTRATION	<u>363,647.00</u>	<u>24,822.02</u>	<u>169,214.21</u>	<u>194,432.79</u>	<u>46</u>

## 012 FINANCE

51001 SALARIES-FULL TIME	42,000.00	16,688.78	38,658.84	3,341.16	92
51002 SALARIES/PART-TIME	28,000.00	2,160.75	13,825.77	14,174.23	49
51004 OVERTIME WAGES	.00	.00	.00	.00	0
51007 HEALTH INSURANCE	6,800.00	519.40	3,598.75	3,201.25	52

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
51008 DENTAL INSURANCE	700.00	123.52	555.84	144.16	79
51009 PERS EMPLOYEE/EMPLOY	13,000.00	1,566.27	8,389.54	4,610.46	64
51010 WORKERS COMPENSATION	1,000.00	118.74	321.52	678.48	32
51011 MEDICARE TAX	1,200.00	272.48	755.24	444.76	62
51017 FICA	1,000.00	94.09	509.73	490.27	50
51022 P.A.R.S SYSTEM	9,600.00	739.68	5,137.76	4,462.24	53
51024 EMPLOYER COMP MATCH	1,600.00	148.00	1,036.00	564.00	64
51025 RETIREE HEALTH INSUR	10,000.00	551.03	4,033.71	5,966.29	40
51043 DISABILITY INSURANCE	800.00	119.84	547.36	252.64	68
51046 OPEB/POST EMP BENEFI	5,000.00	791.68	3,224.32	1,775.68	64
52009 TRAINING	1,000.00	.00	.00	1,000.00	0
52011 ADVERTISING/PRINTING	500.00	43.20	514.11	14.11-	102
52012 OFFICE SUPPLIES, POST	4,600.00	259.30	2,579.71	2,020.29	56
52013 COMMUNICATIONS	500.00	.00	33.27	466.73	6
52014 MEETINGS, TRAVEL, CO	2,000.00	.00	545.80	1,454.20	27
52015 PROFESSIONAL/TECH. S	43,000.00	14,197.68	35,083.60	7,916.40	81
52018 SPECIAL DEPT. SUPPLI	1,200.00	675.09	1,028.90	171.10	85
52019 MISC. DUES & SUBSCRI	500.00	.00	161.56	338.44	32
52116 E.S. TRANSIT AUTH LO	.00	.00	.00	.00	0
53022 OFFICE EQUIP. OPERAT	6,500.00	310.23	6,723.99	223.99-	103
55023 EXP-SMALL CLAIMS	.00	.00	.00	.00	0
55024 RENTALS-REFUNDS	500.00	.00	.00	500.00	0
56028 CAPITAL EQUIPMENT	12,000.00	.00	.00	12,000.00	0
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0

TOTAL FINANCE 193,000.00 39,379.76 127,265.32 65,734.68 65

013 TREASURER

51001 SALARIES-FULL TIME	1,800.00	150.00	1,050.00	750.00	58
51007 HEALTH INSURANCE	.00	.00	.00	.00	0
51010 WORKERS COMPENSATION	50.00	.94	6.38	43.62	12
51011 MEDICARE TAX	30.00	1.72	11.95	18.05	39
51017 FICA	35.00	1.96	13.72	21.28	39
51046 OPEB/POST EMP BENEFI	.00	.00	.00	.00	0
52009 TRAINING	.00	.00	.00	.00	0

TOTAL TREASURER 1,915.00 154.62 1,082.05 832.95 56

014 LEGAL SERVICES

51011 MEDICARE TAX	.00	.00	.00	.00	0
51012 CONTRACT SALARY	52,028.00	3,500.00	24,500.00	27,528.00	47
52014 MEETINGS, TRAVEL, CO	1,000.00	.00	.00	1,000.00	0
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
52019 MISC. DUES & SUBSCRI	3,300.00	1,628.62	3,208.88	91.12	97
55040 LITIGATION SERVICES	14,972.00	3,709.50	17,681.50	2,709.50-	118

TOTAL LEGAL SERVICES 71,300.00 8,838.12 45,390.38 25,909.62 63

015 INSURANCE

## STATEMENT OF BUDGETED REVENUES &amp; EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND

PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
51008 DENTAL INSURANCE	.00	.00	.00	.00	0
51009 PERS EMPLOYEE/EMPLOY	200.00	.00	.00	200.00	0
51010 WORKERS COMPENSATION	11,550.00	1,286.67-	7,463.70	4,086.30	64
51042 UNEMPLOYMENT INS.	.00	.00	.00	.00	0
51043 DISABILITY INSURANCE	.00	.00	.00	.00	0
51046 OPEB/POST EMP BENEFI	.00	.00	.00	.00	0
52008 ADMINISTRATION FEES	4,200.00	280.47	2,127.20	2,072.80	50
52016 INSURANCE	344,450.00	.00	300,503.00	43,947.00	87
<b>TOTAL INSURANCE</b>	<b>360,400.00</b>	<b>1,006.20-</b>	<b>310,093.90</b>	<b>50,306.10</b>	<b>86</b>
016 BUILDING AND GROUNDS					
51001 SALARIES-FULL TIME	36,000.00	3,854.34	26,980.38	9,019.62	74
51002 SALARIES/PART-TIME	26,000.00	2,125.50	8,430.50	17,569.50	32
51004 OVERTIME WAGES	1,000.00	.00	.00	1,000.00	0
51007 HEALTH INSURANCE	8,000.00	655.63	4,580.85	3,419.15	57
51008 DENTAL INSURANCE	800.00	60.41	422.87	377.13	52
51009 PERS EMPLOYEE/EMPLOY	16,000.00	1,246.45	8,576.12	7,423.88	53
51010 WORKERS COMPENSATION	7,000.00	402.97	2,424.70	4,575.30	34
51011 MEDICARE TAX	1,400.00	85.68	506.24	893.76	36
51017 FICA	800.00	71.64	329.63	470.37	41
51022 P.A.R.S SYSTEM	10,500.00	857.12	5,919.84	4,580.16	56
51024 EMPLOYER COMP MATCH	.00	.00	.00	.00	0
51025 RETIREE HEALTH INSUR	.00	.00	.00	.00	0
51042 UNEMPLOYMENT INS.	.00	.00	.00	.00	0
51043 DISABILITY INSURANCE	1,200.00	52.94	370.57	829.43	30
51046 OPEB/POST EMP BENEFI	6,000.00	462.52	3,006.38	2,993.62	50
52010 HEAT,LIGHT,POWER	42,471.00	3,509.89	25,170.29	17,300.71	59
52011 ADVERTISING/PRINTING	29.00	.00	28.40	.60	97
52013 COMMUNICATIONS	6,000.00	461.21	3,900.69	2,099.31	65
52015 PROFESSIONAL/TECH. S	6,000.00	511.59	2,126.11	3,873.89	35
52017 WASTE FEES	2,100.00	199.67	1,314.89	785.11	62
52018 SPECIAL DEPT. SUPPLI	3,000.00	107.47	1,068.82	1,931.18	35
53020 VEHICLE OPERATION	1,000.00	182.55	313.21	686.79	31
54023 BUILDING OPERATION	7,500.00	274.64	4,516.18	2,983.82	60
56027 CAPITAL IMPROVEMENT	5,000.00	.00	.00	5,000.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0
56032 CAP EXP - COP PAYMEN	.00	.00	.00	.00	0
<b>TOTAL BUILDING AND GROUNDS</b>	<b>187,800.00</b>	<b>15,122.22</b>	<b>99,986.67</b>	<b>87,813.33</b>	<b>53</b>
018 ELECTIONS					
51002 SALARIES/PART-TIME	.00	.00	.00	.00	0
52009 TRAINING	180.00	485.43	665.43	485.43-	369
52011 ADVERTISING/PRINTING	100.00	.00	.00	100.00	0
52012 OFFICE SUPPLIES,POST	900.00	.00	.00	900.00	0
52013 COMMUNICATIONS	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	2,320.00	.00	596.56	1,723.44	25
52018 SPECIAL DEPT. SUPPLI	500.00	.00	.00	500.00	0

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
TOTAL ELECTIONS	4,000.00	485.43	1,261.99	2,738.01	31
019 COMMUNITY PROMOTION					
52111 CHAMBER OF COMMERCE	143,000.00	11,916.66	95,333.36	47,666.64	66
52113 LAWS MUSEUM	12,000.00	.00	6,000.00	6,000.00	50
52119 CIVIC ARTS	20,000.00	.00	20,000.00	.00	100
52120 SENIOR LEGAL PROGRAM	.00	.00	.00	.00	0
52121 ESAAA/SENIOR PROGRAM	5,000.00	.00	.00	5,000.00	0
52123 SENIOR REC. PROGRAM	250.00	.00	.00	250.00	0
52125 TRI COUNTY FAIR/CHSR	3,500.00	.00	.00	3,500.00	0
52126 SENIOR DISC/WTR-SWR	.00	.00	.00	.00	0
52127 SCHOOL SKI PROGRAM	1,800.00	.00	.00	1,800.00	0
TOTAL COMMUNITY PROMOTION	185,550.00	11,916.66	121,333.36	64,216.64	65
020 POLICE DEPARTMENT					
51001 SALARIES-FULL TIME	1,370,000.00	117,032.64	749,840.41	620,159.59	54
51002 SALARIES/PART-TIME	48,000.00	4,454.38	28,696.09	19,303.91	59
51003 RESERVES-PART/TIME	.00	.00	.00	.00	0
51004 OVERTIME WAGES	110,000.00	10,279.25	60,665.11	49,334.89	55
51007 HEALTH INSURANCE	300,000.00	25,668.23	170,269.49	129,730.51	56
51008 DENTAL INSURANCE	30,000.00	2,550.94	17,118.15	12,881.85	57
51009 PERS EMPLOYEE/EMPLOY	500,000.00	44,440.65	299,933.75	200,066.25	59
51010 WORKERS COMPENSATION	100,000.00	6,648.62	44,081.56	55,918.44	44
51011 MEDICARE TAX	16,000.00	2,058.47	13,393.85	2,606.15	83
51015 SHIFT DIFFERENTIAL P	70,000.00	9,462.98	53,044.95	16,955.05	75
51017 FICA	1,000.00	127.61	595.96	404.04	59
51019 SALARIES-CADETS	.00	.00	.00	.00	0
51022 P.A.R.S SYSTEM	63,000.00	4,545.54	33,815.53	29,184.47	53
51024 EMPLOYER COMP MATCH	6,000.00	286.00	1,991.00	4,009.00	33
51025 RETIREE HEALTH INSUR	206,546.00	15,172.08	109,067.81	97,478.19	52
51042 UNEMPLOYMENT INS.	458.00	.00	254.00	204.00	55
51043 DISABILITY INSURANCE	21,000.00	2,077.26	14,034.70	6,965.30	66
51044 LIABILITY CLAIMS	.00	.00	.00	.00	0
51046 OPEB/POST EMP BENEFI	72,996.00	14,013.33	86,928.00	13,932.00-	119
52009 TRAINING	15,000.00	2,388.62	18,684.82	3,684.82-	124
52010 HEAT,LIGHT,POWER	25,000.00	1,883.12	9,346.34	15,653.66	37
52011 ADVERTISING/PRINTING	3,000.00	65.00	864.64	2,135.36	28
52012 OFFICE SUPPLIES,POST	6,000.00	765.08	4,492.95	1,507.05	74
52013 COMMUNICATIONS	42,067.00	4,186.97	20,150.85	21,916.15	47
52014 MEETINGS, TRAVEL, CO	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	30,000.00	6,498.29	26,035.89	3,964.11	86
52018 SPECIAL DEPT. SUPPLI	15,000.00	777.36	3,765.61	11,234.39	25
52019 MISC. DUES & SUBSCRI	2,000.00	375.00	635.00	1,365.00	31
52021 FINGERPRINT FEES	13,000.00	902.00	4,916.00	8,084.00	37
52023 BOOKING FEES	.00	.00	.00	.00	0
52218 PRISONER TSP.& INVES	1,000.00	.00	.00	1,000.00	0
52650 ASSET FORFEIT EXPENS	.00	.00	.00	.00	0
52654 INDIAN GAMING GRANT	.00	.00	.00	.00	0

## STATEMENT OF BUDGETED REVENUES &amp; EXPENDITURES COMPARED TO ACTUAL

## 001 GENERAL FUND

PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** CURRENT PERIOD	***** ACTUAL YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
53020 VEHICLE OPERATION	55,000.00	4,313.71	27,417.03	27,582.97	49
53022 OFFICE EQUIP. OPERAT	6,500.00	498.07	4,619.06	1,880.94	71
54023 BUILDING OPERATION	10,000.00	654.70	9,277.07	722.93	92
54024 AB 109/REALIGNMENT EX	.00	.00	.00	.00	0
55024 RENTALS-REFUNDS	.00	.00	.00	.00	0
55040 LITIGATION SERVICES	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	27,814.00	.00	14,814.40	12,999.60	53
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,166,381.00</b>	<b>282,125.90</b>	<b>1,828,750.02</b>	<b>1,337,630.98</b>	<b>57</b>
021 FIRE DEPARTMENT					
51001 SALARIES-FULL TIME	8,500.00	710.40	4,972.80	3,527.20	58
51002 SALARIES/PART-TIME	48,000.00	4,336.00	26,596.00	21,404.00	55
51007 HEALTH INSURANCE	3,500.00	218.54	1,526.90	1,973.10	43
51008 DENTAL INSURANCE	300.00	20.14	140.98	159.02	46
51009 PERS EMPLOYEE/EMPLOY	4,300.00	202.26	1,768.69	2,531.31	41
51010 WORKERS COMPENSATION	23,000.00	2,702.79	11,206.66	11,793.34	48
51011 MEDICARE TAX	1,000.00	32.07	227.87	772.13	22
51017 FICA	800.00	63.81	361.72	438.28	45
51022 P.A.R.S SYSTEM	1,800.00	150.60	1,054.20	745.80	58
51025 RETIREE HEALTH INSUR	6,800.00	441.82	3,174.74	3,625.26	46
51041 FIREMANS LIFE INS.	2,200.00	.00	1,152.00	1,048.00	52
51043 DISABILITY INSURANCE	300.00	13.40	93.81	206.19	31
51046 OPEB/POST EMP BENEFI	1,000.00	85.24	554.06	445.94	55
52009 TRAINING	2,000.00	.00	.00	2,000.00	0
52010 HEAT,LIGHT,POWER	5,500.00	647.97	5,052.02	447.98	91
52011 ADVERTISING/PRINTING	100.00	.00	.00	100.00	0
52012 OFFICE SUPPLIES,POST	200.00	13.24	48.16	151.84	24
52013 COMMUNICATIONS	3,200.00	292.59	2,096.80	1,103.20	65
52014 MEETINGS, TRAVEL, CO	3,145.00	240.00	1,591.83	1,553.17	50
52015 PROFESSIONAL/TECH. S	10,407.00	6,947.82	9,556.03	850.97	91
52018 SPECIAL DEPT. SUPPLI	21,351.00	1,298.38	13,458.97	7,892.03	63
52019 MISC. DUES & SUBSCRI	1,300.00	.00	250.00	1,050.00	19
53020 VEHICLE OPERATION	25,366.00	514.09	20,717.19	4,648.81	81
53022 OFFICE EQUIP. OPERAT	100.00	.00	98.98	1.02	98
54023 BUILDING OPERATION	500.00	97.59	172.81	327.19	34
55024 RENTALS-REFUNDS	500.00	.00	.00	500.00	0
56027 CAPITAL IMPROVEMENT	5,000.00	.00	1,699.00	3,301.00	33
56028 CAPITAL EQUIPMENT	86,127.00	.00	57,417.49	28,709.51	66
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0
<b>TOTAL FIRE DEPARTMENT</b>	<b>266,296.00</b>	<b>19,028.75</b>	<b>164,989.71</b>	<b>101,306.29</b>	<b>61</b>
022 BUILDING					
51001 SALARIES-FULL TIME	52,000.00	4,362.56	30,538.42	21,461.58	58
51004 OVERTIME WAGES	200.00	.00	.00	200.00	0
51007 HEALTH INSURANCE	12,000.00	921.63	6,531.83	5,468.17	54
51008 DENTAL INSURANCE	1,000.00	88.32	618.24	381.76	61

## STATEMENT OF BUDGETED REVENUES &amp; EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND

PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
51009 PERS EMPLOYEE/EMPLOY	16,950.00	1,357.09	9,384.78	7,565.22	55
51010 WORKERS COMPENSATION	2,050.00	261.98	2,311.52	261.52-	112
51011 MEDICARE TAX	800.00	61.78	432.34	367.66	54
51022 P.A.R.S SYSTEM	13,000.00	954.86	6,624.17	6,375.83	50
51024 EMPLOYER COMP MATCH	1,600.00	136.00	952.00	648.00	59
51025 RETIREE HEALTH INSUR	7,000.00	413.76	2,935.87	4,064.13	41
51043 DISABILITY INSURANCE	1,000.00	78.37	548.59	451.41	54
51046 OPEB/POST EMP BENEFI	6,200.00	523.52	3,401.98	2,798.02	54
52009 TRAINING	1,000.00	.00	.00	1,000.00	0
52011 ADVERTISING/PRINTING	.00	.00	.00	.00	0
52012 OFFICE SUPPLIES,POST	350.00	.00	42.93	307.07	12
52013 COMMUNICATIONS	500.00	172.89	262.26	237.74	52
52014 MEETINGS, TRAVEL, CO	1,420.00	.00	1,418.84	1.16	99
52015 PROFESSIONAL/TECH. S	1,250.00	386.30	544.50	705.50	43
52018 SPECIAL DEPT. SUPPLI	2,420.00	.00	1,370.66	1,049.34	56
52019 MISC. DUES & SUBSCRI	675.00	.00	377.00	298.00	55
53020 VEHICLE OPERATION	1,200.00	60.33	673.47	526.53	56
53022 OFFICE EQUIP. OPERAT	500.00	22.96	165.37	334.63	33
55024 RENTALS-REFUNDS	.00	.00	.00	.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
<b>TOTAL BUILDING</b>	<b>123,115.00</b>	<b>9,802.35</b>	<b>69,134.77</b>	<b>53,980.23</b>	<b>56</b>
<b>023 STREET MAINTENANCE</b>					
51001 SALARIES-FULL TIME	39,000.00	1,627.70	11,595.03	27,404.97	29
51002 SALARIES/PART-TIME	.00	.00	.00	.00	0
51004 OVERTIME WAGES	2,000.00	.00	464.40	1,535.60	23
51007 HEALTH INSURANCE	6,000.00	494.04	3,363.67	2,636.33	56
51008 DENTAL INSURANCE	900.00	47.62	319.90	580.10	35
51009 PERS EMPLOYEE/EMPLOY	13,000.00	434.20	3,033.66	9,966.34	23
51010 WORKERS COMPENSATION	6,000.00	274.99	773.08	5,226.92	12
51011 MEDICARE TAX	400.00	29.19	200.86	199.14	50
51013 PW-PART TIME SALARIE	.00	.00	.00	.00	0
51017 FICA	.00	.00	.00	.00	0
51018 DUTY TIME	4,800.00	438.75	2,160.00	2,640.00	45
51022 P.A.R.S SYSTEM	9,000.00	334.32	2,260.24	6,739.76	25
51024 EMPLOYER COMP MATCH	2,500.00	.00	.00	2,500.00	0
51025 RETIREE HEALTH INSUR	7,800.00	552.06	4,066.66	3,733.34	52
51043 DISABILITY INSURANCE	800.00	38.38	259.20	540.80	32
51044 LIABILITY CLAIMS	.00	.00	.00	.00	0
51046 OPEB/POST EMP BENEFI	5,000.00	239.76	1,548.98	3,451.02	30
52009 TRAINING	200.00	150.00	172.00	28.00	86
52010 HEAT,LIGHT,POWER	1,000.00	91.23	255.49	744.51	25
52011 ADVERTISING/PRINTING	100.00	.00	.00	100.00	0
52012 OFFICE SUPPLIES,POST	1,000.00	12.04	88.31	911.69	8
52013 COMMUNICATIONS	925.00	55.89	291.62	633.38	31
52014 MEETINGS, TRAVEL, CO	160.00	.00	.00	160.00	0
52015 PROFESSIONAL/TECH. S	5,610.00	.00	234.81	5,375.19	4
52017 WASTE FEES	750.00	19.29	191.90	558.10	25
52018 SPECIAL DEPT. SUPPLI	4,750.00	404.12	4,185.83	564.17	88

Run Date : 02/24/14

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND  
PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
52019 MISC. DUES & SUBSCRI	185.00	.00	26.35	158.65	14
52020 WATER CONSERVATION P	.00	.00	.00	.00	0
52034 RECYCLING GRANT/DOC	.00	.00	.00	.00	0
53020 VEHICLE OPERATION	5,900.00	335.01	2,887.81	3,012.19	48
53022 OFFICE EQUIP. OPERAT	625.00	22.96	169.38	455.62	27
55024 RENTALS-REFUNDS	35,000.00	.00	100.00	34,900.00	0
56027 CAPITAL IMPROVEMENT	17,000.00	.00	.00	17,000.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56029 CAPITAL EQUIP. REPLA	17,500.00	.00	.00	17,500.00	0
56032 CAP EXP - COP PAYMEN	.00	.00	.00	.00	0
57041 PAVEMENT CRACK SEAL	.00	.00	.00	.00	0
57043 TRAFFIC PAINTING	.00	.00	.00	.00	0
57045 TRAFFIC PAINTING	.00	.00	.00	.00	0
<b>TOTAL STREET MAINTENANCE</b>	<b>187,905.00</b>	<b>5,601.55</b>	<b>38,649.18</b>	<b>149,255.82</b>	<b>20</b>
024 PROP 1B/LOCAL STREETS					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
51007 HEALTH INSURANCE	.00	.00	.00	.00	0
51008 DENTAL INSURANCE	.00	.00	.00	.00	0
51009 PERS EMPLOYEE/EMPLOY	.00	.00	.00	.00	0
51010 WORKERS COMPENSATION	.00	.00	.00	.00	0
51011 MEDICARE TAX	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
53020 VEHICLE OPERATION	.00	.00	.00	.00	0
55026 CONTRACT SERVICES	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
<b>TOTAL PROP 1B/LOCAL STREET</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0</b>
025 STREET SWEEPING					
51001 SALARIES-FULL TIME	42,000.00	3,418.86	23,896.92	18,103.08	56
51004 OVERTIME WAGES	.00	.00	.00	.00	0
51007 HEALTH INSURANCE	12,000.00	845.62	5,910.86	6,089.14	49
51008 DENTAL INSURANCE	1,000.00	77.24	544.18	455.82	54
51009 PERS EMPLOYEE/EMPLOY	12,000.00	944.18	6,603.52	5,396.48	55
51010 WORKERS COMPENSATION	6,000.00	229.90	1,102.81	4,897.19	18
51011 MEDICARE TAX	800.00	48.25	337.14	462.86	42
51022 P.A.R.S SYSTEM	9,000.00	674.06	4,718.42	4,281.58	52
51043 DISABILITY INSURANCE	1,000.00	60.50	426.03	573.97	42
51046 OPEB/POST EMP BENEFI	5,000.00	397.97	2,583.69	2,416.31	51
52017 WASTE FEES	400.00	188.00	339.00	61.00	84
53020 VEHICLE OPERATION	7,400.00	263.90	2,742.83	4,657.17	37
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0
<b>TOTAL STREET SWEEPING</b>	<b>96,600.00</b>	<b>7,148.48</b>	<b>49,205.40</b>	<b>47,394.60</b>	<b>50</b>
026 STREET LIGHTING					
52010 HEAT,LIGHT,POWER	39,000.00	4,502.83	24,593.04	14,406.96	63

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
52018 SPECIAL DEPT. SUPPLI	1,000.00	.00	.00	1,000.00	0
55024 RENTALS-REFUNDS	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
<b>TOTAL STREET LIGHTING</b>	<b>40,000.00</b>	<b>4,502.83</b>	<b>24,593.04</b>	<b>15,406.96</b>	<b>61</b>
028 EMERGENCY PREPAREDNESS					
52013 COMMUNICATIONS	3,000.00	216.67	1,370.44	1,629.56	45
52014 MEETINGS, TRAVEL, CO	1,000.00	.00	.00	1,000.00	0
52018 SPECIAL DEPT. SUPPLI	500.00	.00	.00	500.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
<b>TOTAL EMERGENCY PREPAREDNE</b>	<b>4,500.00</b>	<b>216.67</b>	<b>1,370.44</b>	<b>3,129.56</b>	<b>30</b>
031 PARKS & REC					
51001 SALARIES-FULL TIME	115,000.00	9,150.52	64,053.64	50,946.36	55
51002 SALARIES/PART-TIME	400.00	.00	.00	400.00	0
51004 OVERTIME WAGES	1,500.00	.00	.00	1,500.00	0
51007 HEALTH INSURANCE	37,000.00	2,636.20	18,418.98	18,581.02	49
51008 DENTAL INSURANCE	4,000.00	242.93	1,700.51	2,299.49	42
51009 PERS EMPLOYEE/EMPLOY	45,000.00	2,727.33	19,057.25	25,942.75	42
51010 WORKERS COMPENSATION	15,000.00	464.67	2,264.77	12,735.23	15
51011 MEDICARE TAX	2,000.00	127.12	889.84	1,110.16	44
51017 FICA	300.00	.00	.00	300.00	0
51022 P.A.R.S SYSTEM	36,000.00	2,049.82	14,088.74	21,911.26	39
51024 EMPLOYER COMP MATCH	4,000.00	204.00	1,428.00	2,572.00	35
51025 RETIREE HEALTH INSUR	48,500.00	4,408.20	30,823.20	17,676.80	63
51042 UNEMPLOYMENT INS.	.00	.00	.00	.00	0
51043 DISABILITY INSURANCE	3,200.00	169.86	1,189.00	2,011.00	37
51046 OPEB/POST EMP BENEFI	19,000.00	1,086.68	7,063.42	11,936.58	37
52009 TRAINING	.00	.00	.00	.00	0
52010 HEAT,LIGHT,POWER	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	.00	.00	.00	.00	0
52012 OFFICE SUPPLIES,POST	.00	.00	.00	.00	0
52013 COMMUNICATIONS	.00	.00	.00	.00	0
52014 MEETINGS, TRAVEL, CO	3,000.00	838.00	1,023.88	1,976.12	34
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
52017 WASTE FEES	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	250.00	.00	.00	250.00	0
52019 MISC. DUES & SUBSCRI	.00	.00	.00	.00	0
53020 VEHICLE OPERATION	.00	.00	.00	.00	0
53021 SPECIAL EQUIP. OPERA	.00	.00	.00	.00	0
53022 OFFICE EQUIP. OPERAT	2,200.00	109.46	1,427.76	772.24	64
54023 BUILDING OPERATION	.00	.00	.00	.00	0
55024 RENTALS-REFUNDS	.00	.00	.00	.00	0
55058 STATE PARK GRANT PRO	.00	.00	.00	.00	0
55061 1ST FIVE GRANT/INYO	.00	.00	.00	.00	0
55063 DOC/RECYCLING GRANT	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	5,000.00	.00	.00	5,000.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

001 GENERAL FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0
56032 CAP EXP - COP PAYMEN	.00	.00	.00	.00	0
<b>TOTAL PARKS &amp; REC</b>	<u>341,350.00</u>	<u>24,214.79</u>	<u>163,428.99</u>	<u>177,921.01</u>	<u>47</u>
<b>034 PLANNING DEPARTMENT</b>					
51001 SALARIES-FULL TIME	80,000.00	6,372.04	44,604.78	35,395.22	55
51002 SALARIES/PART-TIME	1,500.00	350.00	950.00	550.00	63
51004 OVERTIME WAGES	.00	.00	.00	.00	0
51007 HEALTH INSURANCE	16,000.00	1,211.91	8,637.32	7,362.68	53
51008 DENTAL INSURANCE	1,400.00	117.92	825.44	574.56	58
51009 PERS EMPLOYEE/EMPLOY	25,000.00	1,929.21	13,501.16	11,498.84	54
51010 WORKERS COMPENSATION	3,500.00	373.02	3,274.59	225.41	93
51011 MEDICARE TAX	1,600.00	95.59	646.96	953.04	40
51017 FICA	60.00	4.55	12.35	47.65	20
51022 P.A.R.S SYSTEM	18,000.00	1,410.88	9,756.25	8,243.75	54
51025 RETIREE HEALTH INSUR	7,000.00	413.77	2,935.89	4,064.11	41
51043 DISABILITY INSURANCE	1,800.00	104.09	728.64	1,071.36	40
51046 OPEB/POST EMP BENEFI	10,000.00	764.64	4,969.26	5,030.74	49
52009 TRAINING	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	1,200.00	50.10	99.05	1,100.95	8
52012 OFFICE SUPPLIES,POST	1,000.00	.00	62.65	937.35	6
52013 COMMUNICATIONS	500.00	35.79	125.16	374.84	25
52014 MEETINGS, TRAVEL, CO	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	55,000.00	.00	9,526.37	45,473.63	17
52018 SPECIAL DEPT. SUPPLI	200.00	9.67	19.34	180.66	9
53020 VEHICLE OPERATION	.00	.00	.00	.00	0
53022 OFFICE EQUIP. OPERAT	500.00	22.96	165.37	334.63	33
53025 LAFCO	11,000.00	.00	11,000.00	.00	100
55024 RENTALS-REFUNDS	.00	.00	.00	.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
<b>TOTAL PLANNING DEPARTMENT</b>	<u>235,260.00</u>	<u>13,266.14</u>	<u>111,840.58</u>	<u>123,419.42</u>	<u>47</u>
<b>048 CIVIC ARTS COMMISSION</b>					
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
<b>TOTAL CIVIC ARTS COMMISSIO</b>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>6,003,789.00</u>	<u>476,723.23</u>	<u>3,418,794.10</u>	<u>2,584,994.90</u>	<u>56</u>
<b>NET REV &amp; EXPENDITURE</b>	<u>379,519.00-</u>	<u>101,953.91</u>	<u>813,150.66-</u>	<u>433,631.66</u>	<u>214</u>
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## STATEMENT OF BUDGETED REVENUES &amp; EXPENDITURES COMPARED TO ACTUAL

## 002 SEWER FUND

PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39020 SEWER SERVICE COLLEC	1,140,000.00	63,662.82	798,027.37	341,972.63	70
39023 PENALTIES-SEWER SERV	3,500.00	192.74	1,376.75	2,123.25	39
39024 SEWER PERMITS	.00	.00	.00	.00	0
39025 SEWER ASSESSMENT FEE	.00	.00	.00	.00	0
39030 REIMB. SMALL CLAIMS	.00	.00	.00	.00	0
39040 INTEREST ON BANK DEP	3,000.00	.00	575.39	2,424.61	19
39060 SEWER MISCELLANEOUS	5,000.00	1,037.60	10,986.93	5,986.93-	219
39070 REIM FRM WATER	.00	.00	.00	.00	0
39075 REIMB FROM ESCSD	.00	.00	.00	.00	0
39076 REIMB FRM FED/ST GRA	.00	.00	.00	.00	0
39077 REIMB FRM CAL TRANS	.00	.00	.00	.00	0
TOTAL REVENUES	<u>1,151,500.00</u>	<u>64,893.16</u>	<u>810,966.44</u>	<u>340,533.56</u>	<u>70</u>
<b>EXPENDITURES</b>					
051 SEWER					
51001 SALARIES-FULL TIME	272,000.00	30,410.85	166,963.88	105,036.12	61
51002 SALARIES/PART-TIME	5,200.00	353.31	3,987.68	1,212.32	76
51004 OVERTIME WAGES	1,000.00	.00	.00	1,000.00	0
51007 HEALTH INSURANCE	65,000.00	4,914.74	34,471.98	30,528.02	53
51008 DENTAL INSURANCE	5,600.00	505.17	3,370.14	2,229.86	60
51009 PERS EMPLOYEE/EMPLOY	83,000.00	7,025.65	47,293.72	35,706.28	56
51010 WORKERS COMPENSATION	35,000.00	3,638.47	9,993.30	25,006.70	28
51011 MEDICARE TAX	4,000.00	443.66	2,460.34	1,539.66	61
51013 PW-PART TIME SALARIE	.00	.00	.00	.00	0
51016 VEHICLE COMPENSATION	.00	.00	.00	.00	0
51017 FICA	400.00	45.30	267.65	132.35	66
51018 DUTY TIME	4,800.00	371.25	2,531.25	2,268.75	52
51022 P.A.R.S SYSTEM	62,000.00	4,697.84	32,564.88	29,435.12	52
51024 EMPLOYER COMP MATCH	8,000.00	759.00	5,313.00	2,687.00	66
51025 RETIREE HEALTH INSUR	34,478.00	2,484.06	18,024.38	16,453.62	52
51042 UNEMPLOYMENT INS.	22.00	.00	22.00	.00	100
51043 DISABILITY INSURANCE	5,000.00	430.01	2,856.06	2,143.94	57
51046 OPEB/POST EMP BENEFI	33,000.00	2,938.78	17,928.75	15,071.25	54
52009 TRAINING	1,800.00	55.00	504.00	1,296.00	28
52010 HEAT,LIGHT,POWER	32,500.00	3,227.05	19,317.82	13,182.18	59
52011 ADVERTISING/PRINTING	500.00	.00	183.78	316.22	36
52012 OFFICE SUPPLIES,POST	4,000.00	784.23	2,256.61	1,743.39	56
52013 COMMUNICATIONS	3,290.00	181.72	1,099.44	2,190.56	33
52014 MEETINGS, TRAVEL, CO	2,570.00	33.34	662.25	1,907.75	25
52015 PROFESSIONAL/TECH. S	133,020.00	3,018.73	63,334.90	69,685.10	47
52017 WASTE FEES	3,600.00	135.15	1,030.63	2,569.37	28
52018 SPECIAL DEPT. SUPPLI	21,500.00	1,841.34	8,861.79	12,638.21	41
52019 MISC. DUES & SUBSCRI	965.00	.00	259.30	705.70	26
53020 VEHICLE OPERATION	15,000.00	984.48	7,262.09	7,737.91	48
53021 SPECIAL EQUIP. OPERA	5,000.00	70.00	4,513.60	486.40	90
53022 OFFICE EQUIP. OPERAT	2,560.00	131.15	835.93	1,724.07	32
54023 BUILDING OPERATION	.00	.00	.00	.00	0
55023 EXP-SMALL CLAIMS	1,416.00	.00	1,415.76	.24	99
55024 RENTALS-REFUNDS	.00	.00	.00	.00	0

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

002 SEWER FUND

PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
55026 CONTRACT SERVICES	.00	.00	.00	.00	0
55027 TRANS TO FED/ST PROJ	.00	.00	.00	.00	0
56025 DEPRECIATION	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	410,000.00	737.74	46,025.61	363,974.39	11
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0
56032 CAP EXP - COP PAYMEN	.00	.00	.00	.00	0
56500 INTEREST	.00	.00	.00	.00	0
<b>TOTAL SEWER</b>	<u>1,256,221.00</u>	<u>70,218.02</u>	<u>505,612.52</u>	<u>750,608.48</u>	<u>40</u>
<b>TOTAL EXPENDITURES</b>	<u>1,256,221.00</u>	<u>70,218.02</u>	<u>505,612.52</u>	<u>750,608.48</u>	<u>40</u>
<b>NET REV &amp; EXPENDITURE</b>	<u>104,721.00-</u>	<u>5,324.86-</u>	<u>305,353.92</u>	<u>410,074.92-</u>	<u>291-</u>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

003 GAS TAX  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39100 SECTION 2105	18,000.00	.00	8,756.99	9,243.01	48
39110 SECTION 2107-5	1,000.00	.00	1,000.00	.00	100
39120 SECTION 2107	26,000.00	1,885.97	15,915.93	10,084.07	61
39130 SECTION 2106	17,000.00	1,260.50	10,382.14	6,617.86	61
39135 MISC/PROP 42	55,102.00	4,792.02	31,997.88	23,104.12	58
39138 TRAFFIC CONGESTION	.00	.00	.00	.00	0
39140 INTEREST ON BANK DEP	200.00	.00	.00	200.00	0
TOTAL REVENUES	<u>117,302.00</u>	<u>7,938.49</u>	<u>68,052.94</u>	<u>49,249.06</u>	<u>58</u>
<b>EXPENDITURES</b>					
<b>030 GAS TAX</b>					
51001 SALARIES-FULL TIME	61,000.00	6,692.44	46,706.74	14,293.26	76
51002 SALARIES/PART-TIME	2,500.00	278.31	957.47	1,542.53	38
51004 OVERTIME WAGES	.00	.00	.00	.00	0
51005 SALARY-SNOW REMOVAL	.00	.00	.00	.00	0
51007 HEALTH INSURANCE	15,000.00	1,530.20	10,807.16	4,192.84	72
51008 DENTAL INSURANCE	1,800.00	143.31	1,007.80	792.20	55
51009 PERS EMPLOYEE/EMPLOY	20,000.00	1,788.52	12,496.84	7,503.16	62
51010 WORKERS COMPENSATION	6,800.00	422.94	2,279.17	4,520.83	33
51011 MEDICARE TAX	1,200.00	98.68	674.04	525.96	56
51013 PW-PART TIME SALARIE	.00	.00	.00	.00	0
51016 VEHICLE COMPENSATION	.00	.00	.00	.00	0
51017 FICA	.00	.00	.00	.00	0
51018 DUTY TIME	100.00	.00	.00	100.00	0
51022 P.A.R.S SYSTEM	14,000.00	1,275.76	8,810.32	5,189.68	62
51024 EMPLOYER COMP MATCH	.00	.00	.00	.00	0
51043 DISABILITY INSURANCE	1,600.00	115.71	813.87	786.13	50
51046 OPEB/POST EMP BENEFI	5,000.00	787.76	5,109.52	109.52-	102
52009 TRAINING	.00	.00	.00	.00	0
52010 HEAT,LIGHT,POWER	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	.00	.00	.00	.00	0
52012 OFFICE SUPPLIES,POST	.00	.00	.00	.00	0
52013 COMMUNICATIONS	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	2,000.00	.00	.00	2,000.00	0
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
52020 WATER CONSERVATION P	.00	.00	.00	.00	0
53020 VEHICLE OPERATION	.00	.00	.00	.00	0
53022 OFFICE EQUIP. OPERAT	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
57041 PAVEMENT CRACK SEAL	.00	.00	.00	.00	0
57043 TRAFFIC PAINTING	.00	.00	.00	.00	0
57049 DRAINAGE IMPROVEMENT	.00	.00	.00	.00	0
TOTAL GAS TAX	<u>131,000.00</u>	<u>13,133.63</u>	<u>89,662.93</u>	<u>41,337.07</u>	<u>68</u>
TOTAL EXPENDITURES	<u>131,000.00</u>	<u>13,133.63</u>	<u>89,662.93</u>	<u>41,337.07</u>	<u>68</u>
NET REV & EXPENDITURE	13,698.00-	5,195.14-	21,609.99-	7,911.99	157
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

003 GAS TAX

PERIOD ENDING 1/31/14

FINAL	***** ACTUAL *****		OVER -	%
AMENDED	CURRENT	YEAR	UNDER	TO
BUDGET	PERIOD	TO DATE	BUDGET	DATE

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

004 WATER FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** ACTUAL ***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39010 ESCSD/POLETA PROJECT	.00	.00	.00	.00	0
39012 WATER SERVICE COLLEC	1,238,000.00	68,752.35	883,208.32	354,791.68	71
39013 PENALTIES-WATER SERV	5,000.00	198.73	1,356.00	3,644.00	27
39014 REIMB SMALL CLAIMS	.00	.00	.00	.00	0
39015 INTEREST ON BANK DEP	6,000.00	.00	776.78	5,223.22	12
39016 WATER PERMITS	.00	.00	.00	.00	0
39017 WATER MISCELLANEOUS	5,000.00	50.00	23,070.43	18,070.43-	461
39018 REIMB FRM FED/ST GRA	.00	.00	.00	.00	0
39019 WATER ASSESSMENT FEE	.00	.00	.00	.00	0
39026 REIMB FRM CAL TRANS	.00	.00	.00	.00	0
<b>TOTAL REVENUES</b>	<b>1,254,000.00</b>	<b>69,001.08</b>	<b>908,411.53</b>	<b>345,588.47</b>	<b>72</b>

**EXPENDITURES**

050 WATER

51001 SALARIES-FULL TIME	285,000.00	31,385.09	173,643.16	111,356.84	60
51002 SALARIES/PART-TIME	5,200.00	361.93	3,996.30	1,203.70	76
51004 OVERTIME WAGES	3,000.00	.00	.00	3,000.00	0
51007 HEALTH INSURANCE	65,000.00	5,182.03	36,515.88	28,484.12	56
51008 DENTAL INSURANCE	5,500.00	532.19	3,534.19	1,965.81	64
51009 PERS EMPLOYEE/EMPLOY	88,000.00	7,186.11	48,394.26	39,605.74	54
51010 WORKERS COMPENSATION	32,000.00	3,700.69	10,309.49	21,690.51	32
51011 MEDICARE TAX	4,200.00	455.59	2,551.69	1,648.31	60
51013 PW-PART TIME SALARIE	.00	.00	.00	.00	0
51016 VEHICLE COMPENSATION	.00	.00	.00	.00	0
51017 FICA	400.00	44.00	249.71	150.29	62
51018 DUTY TIME	4,500.00	236.25	2,328.75	2,171.25	51
51022 P.A.R.S SYSTEM	64,000.00	4,691.36	32,539.52	31,460.48	50
51024 EMPLOYER COMP MATCH	700.00	96.00	658.00	42.00	94
51025 RETIREE HEALTH INSUR	35,000.00	2,484.06	18,024.40	16,975.60	51
51042 UNEMPLOYMENT INS.	.00	.00	.00	.00	0
51043 DISABILITY INSURANCE	5,200.00	447.73	2,965.21	2,234.79	57
51046 OPEB/POST EMP BENEFI	35,000.00	3,036.89	18,628.89	16,371.11	53
52009 TRAINING	2,850.00	.00	224.00	2,626.00	7
52010 HEAT,LIGHT,POWER	54,200.00	5,340.67	34,771.15	19,428.85	64
52011 ADVERTISING/PRINTING	500.00	.00	183.78	316.22	36
52012 OFFICE SUPPLIES,POST	4,700.00	784.92	2,574.13	2,125.87	54
52013 COMMUNICATIONS	3,540.00	111.77	894.71	2,645.29	25
52014 MEETINGS, TRAVEL, CO	1,820.00	33.33	662.24	1,157.76	36
52015 PROFESSIONAL/TECH. S	27,605.00	3,461.00	19,773.03	7,831.97	71
52017 WASTE FEES	800.00	38.62	379.22	420.78	47
52018 SPECIAL DEPT. SUPPLI	33,000.00	167.01	21,037.47	11,962.53	63
52019 MISC. DUES & SUBSCRI	1,340.00	.00	379.30	960.70	28
52020 WATER CONSERVATION P	2,000.00	.00	899.03	1,100.97	44
53020 VEHICLE OPERATION	12,000.00	662.71	5,227.17	6,772.83	43
53021 SPECIAL EQUIP. OPERA	.00	.00	.00	.00	0
53022 OFFICE EQUIP. OPERAT	2,760.00	131.16	822.69	1,937.31	29
54023 BUILDING OPERATION	.00	.00	.00	.00	0
55023 EXP-SMALL CLAIMS	1,920.00	.00	1,920.00	.00	100
55024 RENTALS-REFUNDS	1,500.00	.00	891.73	608.27	59

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

004 WATER FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
55027 TRANS TO FED/ST PROJ	.00	.00	.00	.00	0
55040 LITIGATION SERVICES	.00	.00	.00	.00	0
56025 DEPRECIATION	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	590,000.00	1,416.60	351,506.87	238,493.13	59
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56029 CAPITAL EQUIP. REPLA	.00	.00	.00	.00	0
56030 LOAN PAYMENT SET ASI	43,000.00	.00	21,095.78	21,904.22	49
56032 CAP EXP - COP PAYMEN	.00	.00	.00	.00	0
56500 INTEREST	13,000.00	.00	.00	13,000.00	0
<b>TOTAL WATER</b>	<u>1,429,235.00</u>	<u>71,987.71</u>	<u>817,581.75</u>	<u>611,653.25</u>	<u>57</u>
<b>TOTAL EXPENDITURES</b>	<u>1,429,235.00</u>	<u>71,987.71</u>	<u>817,581.75</u>	<u>611,653.25</u>	<u>57</u>
<b>NET REV &amp; EXPENDITURE</b>	175,235.00-	2,986.63-	90,829.78	266,064.78-	51-
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

008 BOND AND TRUST FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39610 AUD. RENTAL REFUND	.00	.00	.00	.00	0
39620 FOUND MONEY	.00	14.00	65.51	65.51-	0
39640 BID BONDS	.00	.00	.00	.00	0
39660 OVER AND SHORTAGES	.00	.00	60.19	60.19-	0
39664 INTEREST ON DEPOSITS	.00	.00	.00	.00	0
39665 COLLECTION FEES	.00	.00	.00	.00	0
39670 CHECK RESTITUTION	.00	.00	.00	.00	0
39671 CANINE DONATION	.00	.00	.00	.00	0
39673 REFUNDS	.00	.00	.00	.00	0
39678 K MART PROJECT	.00	.00	.00	.00	0
39679 TUMBLEWEED/PERFMNCE	.00	.00	.00	.00	0
39680 BSHP PAUITE DEV CORP	.00	.00	.00	.00	0
39681 IMPERIAL CHINA/PERF	.00	.00	.00	.00	0
39689 CANDIDATE STATEMENT	.00	.00	.00	.00	0
39691 COBRA - INSURANCE	.00	.00	.00	.00	0
39692 DEPOSITS - MISC.	.00	.00	.00	.00	0
39694 H.C LUMBER ACCRUED I	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>14.00</u>	<u>125.70</u>	<u>125.70-</u>	<u>0</u>
<b>EXPENDITURES</b>					
039 BOND AND TRUST					
57056 OVERAGE & SHORTAGE	.00	.00	.00	.00	0
57058 BID BONDS DEPOSITS	.00	.00	.00	.00	0
57059 FOUND MONEY	.00	14.00	14.00	14.00-	0
57077 DEMOLITION DEPOSITS	.00	.00	.00	.00	0
57081 INTEREST ON DEPOSITS	.00	.00	.00	.00	0
TOTAL BOND AND TRUST	<u>.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00-</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00-</u>	<u>0</u>
NET REV & EXPENDITURE	.00	.00	111.70	111.70-	0
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

009 TRAFFIC SAFETY  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** ACTUAL ***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39710 FINES & FOREFEITURES	2,000.00	298.61	1,019.81	980.19	50
39715 PARKING CITATIONS	.00	.00	.00	.00	0
39718 REIMB FROM BSHP SCHL	8,200.00	.00	8,250.00	50.00-	100
39720 OTS GRANT	.00	.00	.00	.00	0
<b>TOTAL REVENUES</b>	<u>10,200.00</u>	<u>298.61</u>	<u>9,269.81</u>	<u>930.19</u>	<u>90</u>
<b>EXPENDITURES</b>					
<b>090 TRAFFIC SAFETY</b>					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
51002 SALARIES/PART-TIME	10,550.00	1,327.50	9,475.00	1,075.00	89
51004 OVERTIME WAGES	.00	.00	.00	.00	0
51007 HEALTH INSURANCE	.00	.00	.00	.00	0
51008 DENTAL INSURANCE	.00	.00	.00	.00	0
51010 WORKERS COMPENSATION	800.00	101.59	383.38	416.62	47
51011 MEDICARE TAX	150.00	19.24	137.37	12.63	91
51015 SHIFT DIFFERENTIAL P	.00	.00	.00	.00	0
51017 FICA	200.00	17.26	123.19	76.81	61
51042 UNEMPLOYMENT INS.	.00	.00	.00	.00	0
51043 DISABILITY INSURANCE	.00	.00	.00	.00	0
52009 TRAINING	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
52022 PD SPECIAL SUPPLIES	.00	.00	.00	.00	0
53020 VEHICLE OPERATION	.00	.00	.00	.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
<b>TOTAL TRAFFIC SAFETY</b>	<u>11,700.00</u>	<u>1,465.59</u>	<u>10,118.94</u>	<u>1,581.06</u>	<u>86</u>
<b>TOTAL EXPENDITURES</b>	<u>11,700.00</u>	<u>1,465.59</u>	<u>10,118.94</u>	<u>1,581.06</u>	<u>86</u>
<b>NET REV &amp; EXPENDITURE</b>	<u>1,500.00-</u>	<u>1,166.98-</u>	<u>849.13-</u>	<u>650.87-</u>	<u>56</u>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

010 TUT MEASURE A  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39722 TUT MEASURE A	530,000.00	132,970.27	318,356.62	211,643.38	60
39723 REIMB FRM RURAL DIST	83,000.00	20,521.46	61,300.14	21,699.86	73
39730 MISC	.00	.00	250.95	250.95-	0
<b>TOTAL REVENUES</b>	<b>613,000.00</b>	<b>153,491.73</b>	<b>379,907.71</b>	<b>233,092.29</b>	<b>61</b>
<b>EXPENDITURES</b>					
51001 SALARIES-FULL TIME	113,000.00	9,356.00	82,473.00	30,527.00	72
51002 SALARIES/PART-TIME	150,000.00	4,766.50	106,236.50	43,763.50	70
51007 HEALTH INSURANCE	18,000.00	1,456.95	12,716.56	5,283.44	70
51008 DENTAL INSURANCE	1,600.00	134.26	1,141.21	458.79	71
51009 PERS EMPLOYEE/EMPLOY	52,000.00	4,097.15	35,351.71	16,648.29	67
51010 WORKERS COMPENSATION	32,000.00	1,062.18	12,427.12	19,572.88	38
51011 MEDICARE TAX	4,000.00	202.52	2,706.79	1,293.21	67
51017 FICA	2,500.00	163.97	1,906.12	593.88	76
51022 P.A.R.S SYSTEM	.00	.00	.00	.00	0
51024 EMPLOYER COMP MATCH	2,500.00	187.00	1,309.00	1,191.00	52
51042 UNEMPLOYMENT INS.	6,000.00	.00	82.00	5,918.00	1
51043 DISABILITY INSURANCE	2,200.00	135.80	1,154.30	1,045.70	52
51046 OPEB/POST EMP BENEFI	10,000.00	1,122.72	8,984.55	1,015.45	89
52009 TRAINING	2,500.00	180.00	1,754.79	745.21	70
52010 HEAT,LIGHT,POWER	41,500.00	4,160.36	20,783.58	20,716.42	50
52011 ADVERTISING/PRINTING	850.00	.00	.00	850.00	0
52012 OFFICE SUPPLIES,POST	1,000.00	.00	113.93	886.07	11
52013 COMMUNICATIONS	6,000.00	501.53	3,346.39	2,653.61	55
52014 MEETINGS, TRAVEL, CO	300.00	.00	.00	300.00	0
52015 PROFESSIONAL/TECH. S	8,500.00	.00	8,369.94	130.06	98
52017 WASTE FEES	8,500.00	610.54	4,637.71	3,862.29	54
52018 SPECIAL DEPT. SUPPLI	50,500.00	1,905.90	31,525.09	18,974.91	62
52019 MISC. DUES & SUBSCRI	1,000.00	.00	855.00	145.00	85
53020 VEHICLE OPERATION	7,000.00	253.63	6,390.31	609.69	91
53021 SPECIAL EQUIP. OPERA	1,000.00	.00	44.36	955.64	4
54023 BUILDING OPERATION	500.00	.00	500.00	.00	100
55024 RENTALS-REFUNDS	38,700.00	500.00	1,870.50	36,829.50	4
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56032 CAP EXP - COP PAYMEN	.00	.00	.00	.00	0
<b>TOTAL</b>	<b>561,650.00</b>	<b>30,797.01</b>	<b>346,680.46</b>	<b>214,969.54</b>	<b>61</b>
<b>TOTAL EXPENDITURES</b>	<b>561,650.00</b>	<b>30,797.01</b>	<b>346,680.46</b>	<b>214,969.54</b>	<b>61</b>
<b>NET REV &amp; EXPENDITURE</b>	<b>51,350.00</b>	<b>122,694.72</b>	<b>33,227.25</b>	<b>18,122.75</b>	<b>64</b>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

012 SUNRISE MHP  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39725 INT ON BANK DEP	1,000.00	.00	86.31	913.69	8
39730 MISC	.00	.00	.00	.00	0
39732 INSURANCE REFUND	.00	.00	.00	.00	0
39735 UTILITY CLEARING ACC	22,000.00	2,550.00	16,320.00	5,680.00	74
39740 OPERATING SUBSIDY	.00	.00	.00	.00	0
39750 RENTS-ASSISTED UNITS	30,000.00	2,768.00	19,746.00	10,254.00	65
39760 RENTS-UNASSISTED UNI	70,000.00	4,200.00	27,330.80	42,669.20	39
39811 MISC	50,000.00	.00	20,415.62	29,584.38	40
39812 GAIN ON SALE OF ASSE	.00	.00	.00	.00	0
095 SUNRISE MHP					
39735 UTILITY CLEARING ACC	.00	.00	.00	.00	0
<b>TOTAL REVENUES</b>	<b>173,000.00</b>	<b>9,518.00</b>	<b>83,898.73</b>	<b>89,101.27</b>	<b>48</b>

<b>EXPENDITURES</b>					
095 SUNRISE MHP					
51001 SALARIES-FULL TIME	60,000.00	5,737.68	40,163.76	19,836.24	66
51002 SALARIES/PART-TIME	9,000.00	936.00	2,016.50	6,983.50	22
51007 HEALTH INSURANCE	18,000.00	1,297.57	9,066.02	8,933.98	50
51008 DENTAL INSURANCE	1,200.00	119.57	836.99	363.01	69
51009 PERS EMPLOYEE/EMPLOY	20,000.00	1,633.64	11,435.48	8,564.52	57
51010 WORKERS COMPENSATION	3,000.00	392.08	2,297.89	702.11	76
51011 MEDICARE TAX	1,200.00	94.71	597.22	602.78	49
51017 FICA	399.00	12.17	26.21	372.79	6
51020 FRINGE BENEFITS	.00	.00	.00	.00	0
51021 UTILITIES-MANAGER	.00	.00	.00	.00	0
51022 P.A.R.S SYSTEM	7,400.00	1,216.38	8,514.66	1,114.66-	115
51042 UNEMPLOYMENT INS.	1,224.00	.00	1,224.00	.00	100
51043 DISABILITY INSURANCE	654.00	92.14	644.99	9.01	98
51046 OPEB/POST EMP BENEFI	3,887.00	688.52	4,475.38	588.38-	115
52010 HEAT,LIGHT,POWER	40,400.00	1,565.89	34,891.59	5,508.41	86
52015 PROFESSIONAL/TECH. S	15,000.00	2,851.04	5,434.82	9,565.18	36
52016 INSURANCE	1,364.00	.00	.00	1,364.00	0
52024 PROPERTY TAXES	600.00	.00	546.20	53.80	91
52025 PAINTING & DECORATIN	335.00	.00	334.18	.82	99
52026 SUPPLIES	7,300.00	354.58	3,481.36	3,818.64	47
52027 MAINT-SERVICE CONTRA	415.00	.00	414.15	.85	99
52028 EXCESS PROGRAM PAYME	11,222.00	.00	11,222.00	.00	100
52030 MISC. ADM/EMP COMP P	2,000.00	.00	2.51	1,997.49	0
52031 RENTING EXPENSE	150.00	.00	.00	150.00	0
52032 ANNUAL DEBT SERVICE	.00	.00	.00	.00	0
52040 DISPOSAL OF ASSETS	.00	.00	.00	.00	0
55024 RENTALS-REFUNDS	.00	.00	.00	.00	0
56025 DEPRECIATION	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	5,000.00	.00	.00	5,000.00	0
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
56040 REPLACEMENT RESERVE	11,316.00	.00	727.65	10,588.35	6
<b>TOTAL SUNRISE MHP</b>	<b>221,066.00</b>	<b>16,991.97</b>	<b>138,353.56</b>	<b>82,712.44</b>	<b>62</b>

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

012 SUNRISE MHP  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
TOTAL EXPENDITURES	<u>221,066.00</u>	<u>16,991.97</u>	<u>138,353.56</u>	<u>82,712.44</u>	<u>62</u>
NET REV & EXPENDITURE	48,066.00-	7,473.97-	54,454.83-	6,388.83	113
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

014 REDEVELOPMENT FUND  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
REVENUES					
39810 TRF FM FUNDS	.00	.00	.00	.00	0
39811 MISC	.00	.00	.00	.00	0
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

015 WATER IMPROVEMENT  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
REVENUES					
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

021 CANINE DONATION  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39920 CANINE DONATIONS	.00	.00	303.00	303.00-	0
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>303.00</u>	<u>303.00-</u>	<u>0</u>
<b>EXPENDITURES</b>					
52009 TRAINING	5,000.00	.00	733.58	4,266.42	14
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	2,500.00	516.88	1,583.18	916.82	63
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
TOTAL	<u>7,500.00</u>	<u>516.88</u>	<u>2,316.76</u>	<u>5,183.24</u>	<u>30</u>
TOTAL EXPENDITURES	<u>7,500.00</u>	<u>516.88</u>	<u>2,316.76</u>	<u>5,183.24</u>	<u>30</u>
NET REV & EXPENDITURE	<u>7,500.00-</u>	<u>516.88-</u>	<u>2,013.76-</u>	<u>5,486.24-</u>	<u>26</u>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

033 COPS  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39967 COPS/AB 1913	100,000.00	22,485.47	24,868.12	75,131.88	24
TOTAL REVENUES	<u>100,000.00</u>	<u>22,485.47</u>	<u>24,868.12</u>	<u>75,131.88</u>	<u>24</u>
<b>EXPENDITURES</b>					
033 COPS					
51001 SALARIES-FULL TIME	60,000.00	4,563.00	37,809.51	22,190.49	63
51002 SALARIES/PART-TIME	17,000.00	1,054.00	12,806.06	4,193.94	75
51003 RESERVES-PART/TIME	15,000.00	354.55	12,231.99	2,768.01	81
51004 OVERTIME WAGES	.00	.00	.00	.00	0
51007 HEALTH INSURANCE	.00	.00	.00	.00	0
51008 DENTAL INSURANCE	.00	.00	.00	.00	0
51009 PERS EMPLOYEE/EMPLOY	.00	.00	.00	.00	0
51010 WORKERS COMPENSATION	.00	.00	.00	.00	0
51011 MEDICARE TAX	.00	.00	.00	.00	0
51015 SHIFT DIFFERENTIAL P	.00	.00	.00	.00	0
51017 FICA	.00	.00	.00	.00	0
51022 P.A.R.S SYSTEM	.00	.00	.00	.00	0
51024 EMPLOYER COMP MATCH	.00	.00	.00	.00	0
51043 DISABILITY INSURANCE	.00	.00	.00	.00	0
51046 OPEB/POST EMP BENEFI	.00	.00	.00	.00	0
52009 TRAINING	10,000.00	.00	.00	10,000.00	0
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	15,000.00	35.00	12,402.64	2,597.36	82
56028 CAPITAL EQUIPMENT	.00	.00	.00	.00	0
TOTAL COPS	<u>117,000.00</u>	<u>6,006.55</u>	<u>75,250.20</u>	<u>41,749.80</u>	<u>64</u>
TOTAL EXPENDITURES	<u>117,000.00</u>	<u>6,006.55</u>	<u>75,250.20</u>	<u>41,749.80</u>	<u>64</u>
NET REV & EXPENDITURE	<u>17,000.00-</u>	<u>16,478.92</u>	<u>50,382.08-</u>	<u>33,382.08</u>	<u>296</u>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

036 WYE RD INTERSECTION IMPR  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39938 REIMB FROM CAL TRANS	.00	.00	.00	.00	0
39939 MISC	.00	.00	600.00	600.00-	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>600.00</u>	<u>600.00-</u>	<u>0</u>
<b>EXPENDITURES</b>					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	129.00	.00	.00	129.00	0
52012 OFFICE SUPPLIES,POST	100.00	.00	19.93	80.07	19
52015 PROFESSIONAL/TECH. S	50,000.00	3,583.26	15,623.71	34,376.29	31
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
55026 CONTRACT SERVICES	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	738,940.00	86,292.90	525,475.61	213,464.39	71
TOTAL	<u>789,169.00</u>	<u>89,876.16</u>	<u>541,119.25</u>	<u>248,049.75</u>	<u>68</u>
TOTAL EXPENDITURES	<u>789,169.00</u>	<u>89,876.16</u>	<u>541,119.25</u>	<u>248,049.75</u>	<u>68</u>
NET REV & EXPENDITURE	<u>789,169.00-</u>	<u>89,876.16-</u>	<u>540,519.25-</u>	<u>248,649.75-</u>	<u>68</u>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

037 HOME FUNDS/WILLOW ST  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
REVENUES					
39943 CDBG/WILLOW ST	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
EXPENDITURES					
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
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STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

039 GIS/GRANTS  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39944 CDBG IMACA HOUSING	.00	.00	.00	.00	0
39945 GIS TECH GRANT #1	.00	.00	3,500.00	3,500.00-	0
39954 GIS GRANT/#2 EDBG259	.00	.00	.00	.00	0
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>3,500.00</u>	<u>3,500.00-</u>	<u>0</u>
<b>EXPENDITURES</b>					
52012 OFFICE SUPPLIES,POST	.00	.00	.00	.00	0
55026 CONTRACT SERVICES	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
57046 ENVIRONMENTAL	.00	.00	.00	.00	0
57093 EDBG2599/CONTRACT SV	.00	.00	.00	.00	0
<b>TOTAL</b>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
<b>NET REV &amp; EXPENDITURE</b>	<u>.00</u>	<u>.00</u>	<u>3,500.00</u>	<u>3,500.00-</u>	<u>0</u>
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

042 FED GRANT/B06SP/CA0082  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
EXPENDITURES					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	.00	.00	.00	.00	0
52012 OFFICE SUPPLIES, POST	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
55059 FED GRANT/B06SP CA 0	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

043 ROAD PROJECT A  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
<b>EXPENDITURES</b>					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	.00	.00	.00	.00	0
52012 OFFICE SUPPLIES,POST	.00	.00	.00	.00	0
52014 MEETINGS, TRAVEL, CO	.00	.00	.00	.00	0
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
55026 CONTRACT SERVICES	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

046 SNEDEN IMPROVEMENTS  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** CURRENT PERIOD	ACTUAL YEAR TO DATE	***** OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39948 STIP/SNEDEN	15,000.00	.00	54,013.40	39,013.40-	360
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>15,000.00</u>	<u>.00</u>	<u>54,013.40</u>	<u>39,013.40-</u>	<u>360</u>
<b>EXPENDITURES</b>					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	.00	.00	.00	.00	0
52012 OFFICE SUPPLIES, POST	.00	.00	.00	.00	0
52014 MEETINGS, TRAVEL, CO	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
55026 CONTRACT SERVICES	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>15,000.00</u>	<u>.00</u>	<u>54,013.40</u>	<u>39,013.40-</u>	<u>360</u>
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

048 WARREN IMPROVEMENTS  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39947 STIP/ROAD PROJECT A	.00	.00	.00	.00	0
39950 STIP/N. WARREN	2,142,700.00	.00	.00	2,142,700.00	0
TOTAL REVENUES	<u>2,142,700.00</u>	<u>.00</u>	<u>.00</u>	<u>2,142,700.00</u>	<u>0</u>
<b>EXPENDITURES</b>					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	200.00	.00	.00	200.00	0
52012 OFFICE SUPPLIES,POST	500.00	.00	.46	499.54	0
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
55026 CONTRACT SERVICES	140,000.00	43,758.00	108,880.75	31,119.25	77
56026 MANGINI GRANT 98/99	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	2,102,000.00	.00	.00	2,102,000.00	0
TOTAL	<u>2,242,700.00</u>	<u>43,758.00</u>	<u>108,881.21</u>	<u>2,133,818.79</u>	<u>4</u>
TOTAL EXPENDITURES	<u>2,242,700.00</u>	<u>43,758.00</u>	<u>108,881.21</u>	<u>2,133,818.79</u>	<u>4</u>
NET REV & EXPENDITURE	<u>100,000.00-</u>	<u>43,758.00-</u>	<u>108,881.21-</u>	<u>8,881.21</u>	<u>108</u>
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

049 W. PINE IMPROVEMENTS  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
REVENUES					
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

050 BUS PULLOUTS  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
EXPENDITURES					
52011 ADVERTISING/PRINTING	.00	.00	.00	.00	0
52012 OFFICE SUPPLIES,POST	.00	.00	.00	.00	0
52014 MEETINGS, TRAVEL, CO	.00	.00	.00	.00	0
52018 SPECIAL DEPT. SUPPLI	.00	.00	.00	.00	0
55026 CONTRACT SERVICES	.00	.00	.00	.00	0
56027 CAPITAL IMPROVEMENT	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

057 SEIBU TO SCHL BIKE PATH  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39961 SEIBU TO SCHL BIKE P	50,200.00	.00	.00	50,200.00	0
TOTAL REVENUES	<u>50,200.00</u>	<u>.00</u>	<u>.00</u>	<u>50,200.00</u>	<u>0</u>
<b>EXPENDITURES</b>					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	100.00	.00	.00	100.00	0
52012 OFFICE SUPPLIES,POST	100.00	.00	.00	100.00	0
55026 CONTRACT SERVICES	50,000.00	.00	5,040.00	44,960.00	10
TOTAL	<u>50,200.00</u>	<u>.00</u>	<u>5,040.00</u>	<u>45,160.00</u>	<u>10</u>
TOTAL EXPENDITURES	<u>50,200.00</u>	<u>.00</u>	<u>5,040.00</u>	<u>45,160.00</u>	<u>10</u>
NET REV & EXPENDITURE	.00	.00	5,040.00-	5,040.00	0
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

058 PINE TO PARK/STIP  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
<b>REVENUES</b>					
39960 PINE TO PARK STIP	200,000.00	.00	.00	200,000.00	0
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>200,000.00</u>	<u>.00</u>	<u>.00</u>	<u>200,000.00</u>	<u>0</u>
<b>EXPENDITURES</b>					
51001 SALARIES-FULL TIME	.00	.00	.00	.00	0
52011 ADVERTISING/PRINTING	200.00	.00	.00	200.00	0
52012 OFFICE SUPPLIES,POST	200.00	.00	.00	200.00	0
55026 CONTRACT SERVICES	25,000.00	.00	18,550.00	6,450.00	74
56027 CAPITAL IMPROVEMENT	175,000.00	.00	.00	175,000.00	0
TOTAL	<u>200,400.00</u>	<u>.00</u>	<u>18,550.00</u>	<u>181,850.00</u>	<u>9</u>
TOTAL EXPENDITURES	<u>200,400.00</u>	<u>.00</u>	<u>18,550.00</u>	<u>181,850.00</u>	<u>9</u>
NET REV & EXPENDITURE	400.00-	.00	18,550.00-	18,150.00	637
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

070 HOME OWNER ASSIST PRGM  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** CURRENT PERIOD	ACTUAL YEAR TO DATE	***** OVER - UNDER BUDGET	% TO DATE
REVENUES					
39980 HCD/HOME OWNER PROG	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
EXPENDITURES					
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

072 VALLEY APTS/13 CDBG 8972  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	***** YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
REVENUES					
39982 CDBG VALLEY APTS PRO	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
EXPENDITURES					
52015 PROFESSIONAL/TECH. S	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
	=====	=====	=====	=====	=====

STATEMENT OF BUDGETED REVENUES & EXPENDITURES COMPARED TO ACTUAL

099 DEBT SERVICE  
 PERIOD ENDING 1/31/14

	FINAL AMENDED BUDGET	***** ACTUAL ***** CURRENT PERIOD	YEAR TO DATE	OVER - UNDER BUDGET	% TO DATE
REVENUES					
39999 REVENUE	.00	.00	.00	.00	0
TOTAL REVENUES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
EXPENDITURES					
56500 INTEREST	.00	.00	.00	.00	0
56501 COP-PRINCIPAL	.00	.00	.00	.00	0
TOTAL	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
NET REV & EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>0</u>
	=====	=====	=====	=====	=====

TO: City Council/City Administrator  
 FROM: Finance/Assistant Finance Director  
 DATE: February 10, 2014  
 SUBJECT: Warrant Register for the month of January, 2014

**PAYABLE CHECK NUMBERS ISSUED**

CK#65453 thru 65483	\$ 19,064.08
CK#65484 thru 65521	\$ 109,450.05
CK#65522 thru 65524	\$ 39,228.41
CK#65525 thru 65563	\$ 68,226.60
CK#65564 thru 65590	\$ 19,327.79
CK#65591 thru 65621	\$ 54,087.64
Cancelled Checks #62036 and #62076	\$ (253.87)
Cancelled Checks #65451 and #65475	\$ (1,370.82)
<b>TOTAL PAYABLE EXP FOR JANUARY, 2014</b>	<b>\$ 307,759.88</b>

**PAYROLL CHECK NUMBERS ISSUED**

Regular Payroll, January 15, 2014	\$ 132,846.24
CK#39097 thru 39130	
DD#7583 thru 7625	
Special Payroll, January 15, 2014	\$ 6,893.54
CK#39131 thru 39136	
Special Payroll, January 22, 2014	\$ 5,539.00
CK#39137 thru 39145	
CK#39146 VOID	
Regular Payroll, January 31, 2014	\$ 135,529.31
CK#39147 thru 39207	
DD#7626 thru 7668	
Special Payroll, January 31, 2014	\$ 21,950.00
CK#39208 thru 39212	
Def Comp Programs	\$ 2,434.00
Dental	\$ 5,638.92
Disability	\$ 3,738.18
Life Insurance	\$ 411.60
Medical	\$ 51,456.94
Medicare	\$ 4,305.68
P.A.R.S.	\$ 23,760.12
PARS/ARS	\$ 270.41
PERS	\$ 75,355.25
PERS/OPEB	\$ 28,181.97
Vision	\$ 895.02
Workers Comp	\$ 13,920.01
<b>TOTAL PAYROLL EXP FOR JANUARY, 2014</b>	<b>\$ 513,126.19</b>
<b>TOTAL EXPENDITURES FOR JANUARY 2014</b>	<b>\$ 820,886.07</b>

CITY OF BISHOP  
CHECK REGISTER 1/02/14

Report No: PB1302  
Run Date : 01/02/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65453	STATE COMPENSATION INSURA	FEB 14	FEB PREMIUM	1/02/14	62231	3,323.44	3,323.44
65454	ROLLINS ELECTRIC, INC.	109921	AIR COMPRESS	1/02/14	62222	601.28	601.28
65455	SOUTHERN CALIFORNIA EDISO	3300WLINE	NOV/DEC13	1/02/14	62227	28.87	
		3800WLINE	NOV/DEC13	1/02/14	62228	1,594.45	
		900POLETA	NOV/DEC13	1/02/14	62230	1,742.17	3,365.49
65456	DEPARTMENT OF WATER & POW	102ELINE	NOV/DEC 13	1/02/14	62209	70.60	
		125GROVE	NOV/DEC 13	1/02/14	62208	101.55	
		175NWARREN	NOV/DEC 13	1/02/14	62210	705.88	
		207WLINE#A	NOV/DEC 13	1/02/14	62211	37.98	
		293NHAIN	NOV/DEC 13	1/02/14	62207	43.33	
		646NHAIN	NOV/DEC 13	1/02/14	62205	204.95	
		688NHAIN	NOV/DEC 13	1/02/14	62206	528.38	
		690NHAIN#A	NOV/DEC 13	1/02/14	62202	65.02	
		690NHAIN	NOV/DEC 13	1/02/14	62203	195.55	
		700NHAIN	NOV/DEC 13	1/02/14	62204	561.11	2,514.35
65457	FARMER BROS. CO.	59056884	COFFEE/CREAM	1/02/14	62214	51.20	51.20
65458	DEAN'S PLUMBING & HEATING	47739	SMHP #29 SWR	1/02/14	62212	416.50	416.50
65459	AMERICAS - BISHOP	3024219917	DEC13/PO	1/02/14	62197	277.28	277.28
65460	TRACE ANALYTICS, INC.	13-17967	TESTING	1/02/14	62235	10.00	10.00
65461	STATE BOARD OF EQUALIZATI	JUL/SEP13	QTR SALE TAX	1/02/14	62232	371.00	371.00
65462	QUILL CORP	8044223	BINDR CLIPS	1/02/14	62221	23.85	
		8151892	BULLTIN BRD	1/02/14	62220	90.71	114.56
65463	BOYD FENCE	4835/DEC	DOCKRENNEL	1/02/14	62198	500.00	500.00
65464	SUDDENLINK PAYMENT CNTR	1515WARREN	JAN 14	1/02/14	62223	69.95	
		198RACIVER	JAN 14	1/02/14	62225	1,220.24	
		207WLINE	JAN 14	1/02/14	62224	69.95	
		688NHAIN	JAN 14	1/02/14	62226	139.95	1,500.09
65465	VERIZON	8735485	DEC/JAN 14	1/02/14	62236	52.47	
		8738458	DEC/JAN14	1/02/14	62237	137.10	189.57
65466	VERIZON WIRELESS						

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65467	DAVE JEPSON	9716650223	PW/DEC-JAN14	1/02/14	62238	167.86	167.86
65468	GALLS QUARTERMASTER	CALNENA	JAN27/29-HBY	1/02/14	62241	225.00	225.00
65469	KEITH CALDWELL	1372603	TACLITE PANT	1/02/14	62215	40.50	40.50
65470	DOUG CLAIR, INC	K.CALDWELL	FEB5/7 L.BCH	1/02/14	62240	1,165.84	1,165.84
65471	PRINT SOLUTIONS, INC	4685/DIRT	STRTS/SHLDR	1/02/14	62200	180.00	180.00
65472	LAURA SMITH	21341	BUS LIC	1/02/14	62219	627.05	627.05
65473	DAVID STOTTLEMYRE	DEC 19	CHMB LUNCH	1/02/14	62246	12.00	12.00
65474	INDEPENDENCE CIVC CLUB	DEC 19	CHMB LUNCH	1/02/14	62244	12.00	12.00
65475	JIM ELLIS	K.CALDWELL	JAN18/1A DNR	1/02/14	62216	70.00	70.00
65476	CARMICHAEL BUSINESS TECH.	JAN 22/24	LCC/SACRHTO	1/02/14	62213	546.27	546.27
65477	POSTMASTER	12542	YRLY BACKUP	1/02/14	62199	42.55	42.55
65478	JACOBSENWEST	DEC13	POSTAGE	1/02/14	62218	1,000.00	1,000.00
65479	BIG PINE PEST CONTROL	754210	SPNDLE/FLYWH	1/02/14	62217	424.15	424.15
65480	TJ'S FIRING LINE	12412	SHHP/DEC 13	1/02/14	62239	333.00	333.00
65481	THE COUNSELING TEAM INTL	552/08EXPLR 588/LOF	AXLE SEAL 08CR.VIC 385	1/02/14 1/02/14	62234 62245	189.44 73.66	263.10
65482	CALNENA	22069	PSYCH/REYNLD	1/02/14	62233	275.00	275.00
65483	SDAPSD	D.JEPSEN	JAN 28/29	1/02/14	62242	345.00	345.00
		D.JEPSEN	JAN 27, 2014	1/02/14	62243	100.00	100.00
			CHECKS TOTAL			19,064.08	19,064.08

Rept: PB1395

Run: 01/07/14 09:09:06

CHECK FISCAL NUMBER	YEAR	RECORD#	VENDOR NAME	AMOUNT	CHECK TOTAL	CHECK DATE	INVOICE#	DESCRIPTION
65451	2014	4343	HYATT REGENCY SACRAMENTO	824.55	824.55	1/07/14	34058973	JAN21-24, 14
65475	2014	4344	JIM ELLIS	546.27	546.27	1/07/14	JAN 22/24	LCC/SACRHTO

CANCELLED CHECKS TOTAL 1,370.82-

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65484	BISHOP NURSERY	179671	PVC MISC	1/09/14	62247	8.76	8.76
65485	HIGH COUNTRY LUMBER						
986601			WASHER	1/09/14	62312	12.92	
986622			EXT CORD	1/09/14	62313	19.43	
986930			CHALK/CRAYON	1/09/14	62314	23.61	
986940			PIC WIRE	1/09/14	62315	2.61	
987036			LED REEL	1/09/14	62316	53.03	
987120			BRKR	1/09/14	62317	7.55	
987127			GARDEN STKS	1/09/14	62318	8.73	
987282			HEATGUN	1/09/14	62319	23.32	
987287			EXT CORD	1/09/14	62320	16.51	
987313			SPRAY	1/09/14	62321	14.56	
987432			GLVS	1/09/14	62322	11.65	
987447			JAMB UP	1/09/14	62323	33.42	
987468			LICHTER	1/09/14	62324	7.28	
987475			CYL PROPANE	1/09/14	62356	3.55	
987481			GLUE	1/09/14	62325	4.65	
987498			RIB PLS	1/09/14	62326	40.59	
987551			EXT CORD	1/09/14	62327	20.39	
988039			SCREWS	1/09/14	62328	.95	
988109			FRAMER	1/09/14	62332	22.36	
988344			ACUN FLASHING	1/09/14	62329	57.34	
988448			DUCT TAPE	1/09/14	62333	28.98	
988737			ROLLER CVR	1/09/14	62334	5.34	
988815			PAINT SUPPLY	1/09/14	62335	83.78	
988891			BATT	1/09/14	62336	8.63	
989046			WALL ANCH	1/09/14	62337	10.17	
989068			WOOD	1/09/14	62338	100.78	
989106			AUGER	1/09/14	62339	16.51	
989260			KEY	1/09/14	62340	4.08	
989263			WOOD	1/09/14	62341	63.25	
989422			PUTTY W/IF	1/09/14	62342	13.58	
989436			PAINT SUPP	1/09/14	62343	36.59	
989519			BUEB	1/09/14	62344	6.31	
989667			WOOD	1/09/14	62345	9.62	
989668			BOLTS	1/09/14	62346	5.50	
989807			BUEB	1/09/14	62347	6.31	
989890			PAINT SUPP	1/09/14	62348	43.44	
989933			MISC	1/09/14	62349	.32	
990016			DUSTER/MAX	1/09/14	62350	19.42	
990029			WOOD	1/09/14	62351	24.72	
990044			TOILET	1/09/14	62352	24.16	
990087			PAINT	1/09/14	62353	7.07	
990254			HEATER	1/09/14	62354	36.70	
990446			NUTS/BOLT/FILTER	1/09/14	62355	23.63	
65486	LEXIS NEXIS	54795818	CALPER PUBL 14ED	1/09/14	62258	57.72	962.84
65487	STEVE'S AUTO & TRUCK PART						57.72
103039			DUPLICATE	1/09/14	62357	41.61	
104564			FUEL TREAT	1/09/14	62300	13.08	
104585			BULB/SYN OIL	1/09/14	62299	58.16	
104595			CLUTCH SWT	1/09/14	62297	10.34	

Report No: PB1302  
 Run Date : 01/10/14  
 CHECK  
 NUMBER

CITY OF BISHOP  
 CHECK REGISTER 1/10/14

VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
	105800	OIL	1/09/14	62301	14.36	
	106404	HACS BELT	1/09/14	62302	9.32	
	106598	LENS	1/09/14	62304	8.39	
	107193	STEER FLD	1/09/14	62298	3.74	
	107370	FUSE HLD	1/09/14	62305	3.74	
	108230	BATTERY	1/09/14	62303	244.58	324.10
65488 SOUTHERN CALIFORNIA EDISO	201JOHNSTN	DEC13-LIFT STN	1/09/14	62295	78.56	
	65JAY SRN	DEC13	1/09/14	62263	28.67	
	960POLETA	DEC13	1/09/14	62264	64.67	
	980POLETA	DEC13 SWR PLT	1/09/14	62294	442.64	614.64
65489 DEPT. OF CONSERVATION-DIV	OCT-DEC13	SNIP-MAPPING FEE	1/09/14	62254	191.20	191.20
65490 BISHOP VOLUNTEER FIRE DEP	BVF AUG13	CA-FIRE ASSIST PMT	1/09/14	62248	6,707.14	
	DEC13	BVFD DEC13	1/09/14	62249	2,812.00	9,519.14
65491 WESTERN NEVADA SUPPLY CO.	55732074	CURB KEY	1/09/14	62309	18.07	
	55736422	SEAT	1/09/14	62310	25.69	
	55738462	ELEC PL. VLV	1/09/14	62311	14.02	57.78
65492 SIELECT SUPPLY	159282	20A GFI	1/09/14	62261	22.26	
	159284	SWT COVER	1/09/14	62262	1.72	23.98
65493 AMERIGAS - BISHOP	CIVICCNT	DEC13	1/09/14	62270	598.75	
	PARKPOOL	DEC13	1/09/14	62271	1,693.18	
	SWRPLANT	DEC13	1/09/14	62273	313.99	
	WELL 02	DEC13	1/09/14	62272	64.80	2,670.72
65494 DAVID HEFNER CONSULTING	120226	UPS BATT/ROUTER	1/09/14	62257	135.00	135.00
65495 TRACE ANALYTICS, INC.	13-18197	ANALYSIS	1/09/14	62268	75.00	75.00
65496 QUILL CORP	8262491	PENS/TAPE DISP	1/09/14	62260	38.32	38.32
65497 BOYD FENCE	20417	BATTERY DEC13	1/09/14	62250	22.25	22.25
65498 COMMUNITY PRINTING	41944/CARDS	ELLIS/GARDNER	1/09/14	62253	86.40	86.40
65499 INTEGRATED WASTE MNGMENT	75081	SUNRISE	1/09/14	62284	9.00	
	75196	SIDEWLK	1/09/14	62283	151.00	
	75738	ST SWEEP	1/09/14	62281	47.00	
	75744	ST SWEEP	1/09/14	62282	141.00	348.00

VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65500 ALPINE PAINT OF BISHOP	B0075569	WYE RD.PAINT	1/09/14	62269	121.90	121.90
65501 DEPT OF WATER AND POWER	293N.MAIN	DWP LSE BL-1433	1/09/14	62278	500.00	500.00
65502 HOME LUMBER COMPANY	54502	SHOP SUPP	1/09/14	62280	21.17	21.17
65503 CASCADE FIRE EQUIPMENT CO	55974	EZ.FLW DIAPHRAM	1/09/14	62252	527.19	527.19
65504 RESERVE ACCOUNT	DEC 13	POSTAGE DEC13	1/09/14	62259	811.00	811.00
65505 JESSICA SCIDA	CALMENA	JAN27/29 MSHAY	1/09/14	62265	225.00	225.00
65506 THOMAS PETROLEUM, LLC	CL97626 CL97787	DEC13 DEC13	1/09/14 1/09/14	62307 62306	1,975.78 293.42	2,269.20
65507 ALLEN OUTDOOR/SIERRA	135410	WTR CHLORINATOR	1/09/14	62274	69.90	69.90
65508 RICOH PROD.PRINT SOLUTION	5335274	DEC13 MAINTNCE	1/09/14	62293	203.25	203.25
65509 SIERRA CONSERVATION PROJE	2014-166	DEC 13	1/09/14	62296	39.00	39.00
65510 MISSION JANITORIAL	389922 390337 390736 391177 391796	DEC13 SUPP DEC13 SUPP DEC13 SUPP DEC 13 TOWELS DEC13 MISC	1/09/14 1/09/14 1/09/14 1/09/14 1/09/14	62287 62288 62289 62290 62291	125.96 41.03 53.43 53.99 41.03	315.44
65511 CALIF BLDG STANDARDS COMM	0CT-DEC13	CA BLDG STDS	1/09/14	62251	58.00	58.00
65512 BEN FRANKLIN CRAFTS	310311	XMAS ART CL	1/09/14	62275	109.14	109.14
65513 JIM ELLIS	LCC/SAC	LCC/JAN22-24	1/09/14	62255	1,370.82	1,370.82
65514 O'REILLY AUTOMOTIVE, INC.	302802	BATTERY	1/09/14	62292	128.68	128.68
65515 WARREN'S AUTO REPAIR	77/94FORD	ABS WIRE REPAIR	1/09/14	62308	104.00	104.00
65516 PATRICIA GARDNER	DEC17/NILE	BOS.BUDCT.WKSHP	1/09/14	62256	47.23	47.23

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65517	NAHOTH WATER DISTRICT	6035	DEC13 LAB SVC	1/09/14	62285	748.50	748.50
65518	MARZANO & SONS	PAYMNT#3	MARZNO/DEC13	1/09/14	62286	86,144.78	86,144.78
65519	CALNENA	J. SCIDA	JAN28/29 MSBAY	1/09/14	62266	345.00	345.00
65520	SDAPSD	J. SCIDA	JAN27, 2014	1/09/14	62267	100.00	100.00
65521	DEPT PUBLIC HLTH/DRINKING	WATER TRMNT	CERT.RENEWAL	1/09/14	62279	55.00	55.00
CHECKS TOTAL						109,450.05	

Report No: PB1302  
 Run Date : 01/15/14  
 CHECK  
 NUMBER

CITY OF BISHOP  
 CHECK REGISTER 1/15/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65522	PUBLIC EMP RETIREMENT SYS	FEB2014	PERSMED/FEB14	1/15/14	62360	33,187.43	33,187.43
65523	CALPERS	DEC2013	PERS/DEC2013	1/15/14	62359	5,903.88	5,903.88
65524	DIVISION OF THE STATE	OCT-DEC13	DSA/SB1166	1/15/14	62358	137.10	137.10
CHECKS TOTAL						39,228.41	

PRINTED IN U.S.A. REC'D / FILE

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	PAGE	CHECK TOTAL
65525	BROWN'S SUPPLY	87648	4" GALV PIPE	1/16/14	62365	97.59	1	97.59
65526	LEXIS NEXIS	54528062	2014 SUPS/INDEX/RULES	1/16/14	62390	1,570.90	1	1,570.90
65527	SOUTHERN CALIFORNIA EDISO	WYE/SPRUCE	DEC13	1/16/14	62398	1,029.90	1	1,029.90
65528	DEPARTMENT OF WATER & POW	85SIERRAHY	DEC13	1/16/14	62397	29.75	1	1,059.65
65529	ADVANCED DATA SYSTEMS, INC	ST. LIGHTS	DEC13	1/16/14	62377	1,528.38	1	1,528.38
65530	UNDERGROUND SERVICE ALERT	1312002	DEC13	1/16/14	62361	850.00	1	850.00
65531	BISHOP DRY CLEANERS	1220130056	TMT CHRGS	1/16/14	62404	15.00	1	15.00
65532	KHART	DEC13	DEC13 STMT	1/16/14	62367	127.25	1	127.25
65533	DEPARTMENT OF JUSTICE	02645764	BLCH/DEC13	1/16/14	62389	11.62	1	11.62
65534	HIGH SIERRA AWARDS & ENGR	010693	DEC13/PNRPT RPT	1/16/14	62376	902.00	1	902.00
65535	AMERICAS - BISHOP	120713	NAME PLT/L.RAY	1/16/14	62385	27.95	1	27.95
65536	PITNEY BOWES INC.	CIVIC ONT	JAN14	1/16/14	62412	497.20	1	1,055.54
65537	XEROX CORP	POLICE	JAN14/PD	1/16/14	62413	335.96	1	1,391.50
65538	BANK OF AMERICA	SEWER PLT	JAN14	1/16/14	62362	222.38	1	1,613.88
65539	QUILL CORP	5502372290	E-Z SEAL BTL5	1/16/14	62392	54.15	1	1,668.03
65540	MISSION LINEN & UNIFORM	071922522	JAN14	1/16/14	62411	498.07	1	2,166.10
		071922564	JAN14	1/16/14	62410	229.56	1	2,395.66
		071922566	JAN14	1/16/14	62424	437.85	1	2,833.51
		DEC13/ROBN	LLC/NEW MAYORS	1/16/14	62373	1,058.38	1	3,891.89
		8331441	ADD TAPE/PLANNER	1/16/14	62394	42.07	1	3,933.96
		8457617	2014 PLANNER	1/16/14	62395	47.51	1	4,001.47
		8459078	HP PRT CARTS	1/16/14	62417	369.34	1	4,370.81
		8467706	MISC	1/16/14	62416	19.40	1	4,390.21
		138242	DEC13	1/16/14	62391	36.06	1	4,426.27

CITY OF BISHOP  
CHECK REGISTER 1/16/14

Report No: PB1302  
Run Date: 01/16/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65541	COMMUNITY PRINTING	41991	B. CARDS/L. RAY	1/16/14	62375	43.70	43.70
65542	INVO REGISTER	BISHOP PD	2014 YP RENEVAL.	1/16/14	62386	65.00	65.00
65543	BISHOP AUTOHOTIVE CENTER	80588/PD#5	LOF/DEC13	1/16/14	62363	103.97	
		80731/PD12	LOF/JAN14	1/16/14	62364	110.55	
		80877/PD#9	INTHANE/TRES/COOL SYST	1/16/14	62414	887.58	
65544	VERIZON					1,102.10	
		122-0033	JAN14	1/16/14	62418	43.91	
		181-0109	JAN14	1/16/14	62420	43.91	
		181-0151	JAN14	1/16/14	62421	43.91	
		181-1001	JAN14	1/16/14	62419	43.91	
		1812455	JAN14	1/16/14	62407	43.91	
		8724240	JAN14	1/16/14	62406	45.41	
		8727201	JAN14	1/16/14	62408	42.94	
		8729321	JAN14	1/16/14	62409	45.37	
65545	VERIZON WIRELESS	9717232098	FIRE/DEC13	1/16/14	62405	5.02	5.02
65546	LARRY BAIN, CPA	JUNE 2013	2013 AUDIT COMPLT	1/16/14	62370	19,900.00	19,900.00
65547	BANK OF AMERICA	DEC13/PD	MISC	1/16/14	62415	671.88	671.88
65548	JONES & HAYER LAW OFFICE	66514	DEC13 FEES	1/16/14	62388	513.00	513.00
65549	BIG MTN BOTTLED WATER	31358	DEC13	1/16/14	62366	90.00	90.00
65550	BISHOP GUN CLUB	JAN2014	RENEWAL FOR 2014	1/16/14	62368	375.00	375.00
65551	UNITED PARCEL SERVICE	91292E	PD/OCT-DEC13	1/16/14	62423	121.50	121.50
65552	PREFERRED SEPTIC	57470	JAN14	1/16/14	62393	1,289.20	1,289.20
65553	TRIAD/HOLMES ASSOCIATES	04,0477PW	WYE RD INSECTION	1/16/14	62403	3,583.26	
		04-0542PW	WARREN-ST-IMPRV	1/16/14	62402	24,097.50	
65554	THOMAS PETROLEUM, LLC	CH97785	DEC13	1/16/14	62400	465.90	
		CH97786	DEC13	1/16/14	62399	2,680.61	
65555	GALLS-QUARTERMASTER	1403341	COFFMAN PANT	1/16/14	62383	81.00	
		1408556	LAWSON PANT	1/16/14	62384	40.50	

Report No: PH1302  
 Run Date : 01/16/14

CITY OF BISHOP  
 CHECK REGISTER 1/16/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65556	BANK OF AMERICA	DEC13/GRAH	VEST	1/16/14	62371	272.15	121.50
65557	BANK OF AMERICA	DEC13/RAY	KMART/SOUND SHOP	1/16/14	62372	433.85	272.15
65558	VERIZON BUSINESS	2074.LINE	PD/DEC13	1/16/14	62422	85.57	433.85
65559	PACIFIC TELEMANAGEMENT	607906	FEB14	1/16/14	62396	65.00	85.57
65560	CARMICHAEL BUSINESS TECH.	12577	JAN14	1/16/14	62374	900.00	65.00
65561	BLIZZARD PROPERTY MNGMNT	154	REPILL/NEW ABC	1/16/14	62369	187.75	900.00
65562	JACOBSENHEST	754541	PLYWHEEL/DEC13	1/16/14	62387	229.08	187.75
65563	THOMPSON INFORMATION	6092112	FAIR LAB STD BOOK	1/16/14	62401	536.99	229.08
CHECKS TOTAL						687226.60	536.99

Report No: PB1302  
 Run Date : 01/23/14  
 CHECK NUMBER

CITY OF BISHOP  
 CHECK REGISTER 1/23/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65564	ROLLINS ELECTRIC, INC.	109947	LFT. STAT RELAY	1/23/14	62440	158.23	158.23
65565	SOUTHERN CALIFORNIA EDISO	198HACIVER	DEC/JAN14	1/23/14	62446	65.02	
		85BRUCEST	DEC/JAN14	1/23/14	62445	26.77	
		85N.MAIN	DEC/JAN14	1/23/14	62444	275.32	367.11
65566	DEPARTMENT OF WATER & POW	377W.LINE	DEC/JAN14	1/23/14	62429	2,137.28	2,137.28
65567	BISHOP HEATING & AIR COND	31634	THERM/CCNCL/JAN14	1/23/14	62427	257.00	257.00
65568	KMART	02547300	CITY HALL MISC	1/23/14	62432	18.31	18.31
65569	AMERICAS - BISHOP	PARKPOOL	JAN14/POOL	1/23/14	62425	579.69	
		POLICE	JAN14	1/23/14	62453	244.56	
		SEWERPLT	JAN14/SWRPLT	1/23/14	62426	244.76	1,069.01
65570	FEDERAL EXPRESS CORPORATI	253112729	CALPERS	1/23/14	62430	52.03	52.03
65571	DAVID HEFNER CONSULTING	120286	BATT BACKUP	1/23/14	62431	45.00	45.00
65572	RITE-WAY POOL & SPA	26016	SUPPLY JAN14	1/23/14	62442	177.06	177.06
65573	SIERRA SECURITY SYSTEMS	477015	DEC13	1/23/14	62443	44.50	44.50
65574	VERIZON	INTRNT	VRZ/JAN14	1/23/14	62449	89.99	89.99
65575	VERIZON WIRELESS	FIRE/WRLS	DEC13	1/23/14	62448	273.23	
		P.D.	VRZWRLS/JAN14	1/23/14	62452	578.56	
		PARKS	VRZWRLS/JAN14	1/23/14	62451	191.40	1,043.19
65576	PARS PHASE II SYSTEMS	27685	REP FEES/JAN14	1/23/14	62438	1,000.00	
		27777	PARS/ARS JAN14	1/23/14	62437	603.00	1,603.00
65577	BANK OF AMERICA	JAN14/P.D.	TRAINING	1/23/14	62455	2,156.14	2,156.14
65578	CENTRAL VALLEY OCCUPATION	515-16	PD EXAM/REYNOLDS	1/23/14	62457	622.00	622.00
65579	ROOFING COMPONENTS OF	3941/RCIC	TANKPRJ-PIPE LIFT	1/23/14	62441	320.00	320.00
65580	BANK OF AMERICA						

CITY OF BISHOP  
CHECK REGISTER 1/23/14

Report No: PR1302  
Run Date : 01/23/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65581	TYCO INTEGRATED SECURITY	JAN14/KEITH	SHP SUPPLY	1/23/14	62454	1,608.96	1,608.96
		20915978	FEB14	1/23/14	62447	280.89	280.89
65582	VERIZON CALIFORNIA	UH8-2683	JAN14	1/23/14	62450	588.93	588.93
65583	THE SHIRT MAN	379361	P.D. SHIRTS	1/23/14	62459	114.46	114.46
65584	CARMICHAEL BUSINESS TECH.	12658	PD/JAN14	1/23/14	62456	447.88	447.88
65585	BARNETT/GATWELL RENTALS	17636	FLR POLISHER	1/23/14	62428	254.59	254.59
65586	LORI MCCLINTON	L.MCLINTON	CAKE/SOLESSEE	1/23/14	62434	40.00	40.00
65587	OWENS VALLEY PEST	POLICE	JAN14	1/23/14	62458	30.00	
		TRAIN.SITE	FIRE/JAN14	1/23/14	62435	30.00	
		209W.LINE	FIRE/JAN14	1/23/14	62436	30.00	
65588	L.N. CURTIS & SONS	1299462-00	FIRE GOGGLES	1/23/14	62433	281.23	281.23
65589	GINGER PEREZ	G.PEREZ	LFGARDCERT/2013	1/23/14	62439	180.00	180.00
65590	MORPHOTRUST USA	78100/PD	ANNUAL MAINT/2014	1/23/14	62460	5,281.00	5,281.00
CHECKS TOTAL							19,327.79

CITY OF BISHOP  
CHECK REGISTER 1/31/14

Report No: PB1302  
Run Date: 01/31/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65591	BISHOP CHAMBER OF COMMERCE	CH.OP.COMM	FEB2014	1/31/14	62471	11,916.66	11,916.66
65592	LEAGUE OF CALIF. CITIES	1941	2014 LLC MEMBRSHIP	1/31/14	62492	500.00	500.00
65593	LAW OFFICE OF PETER TRACY	JAN14	JAN14 SERVICES	1/31/14	62513	3,500.00	3,500.00
65594	HARTSHORN'S HARDWARE	23627	WELD/SWR PLNT	1/31/14	62486	71.25	
		23660	ALUM STEPS/SWR PLNT	1/31/14	62487	680.40	751.65
65595	STATE COMPENSATION INSURA	010690-13	FEB14 PREM	1/31/14	62512	2,603.78	2,603.78
65596	SOUTHERN CALIFORNIA EDISO	CHLORNR	DEC/JAN14	1/31/14	62504	117.25	
		MCIVERPUMP	DEC/JAN14	1/31/14	62500	27.80	
		STRC TANK	DEC/JAN14	1/31/14	62505	31.79	
		WELL2	DEC/JAN14	1/31/14	62502	707.28	
		WELL4	DEC/JAN14	1/31/14	62501	1,684.12	
		198MACIVER	DEC/JAN14	1/31/14	62506	10.66	
		85YANEY	DEC/JAN14	1/31/14	62503	50.62	2,629.52
65597	DEPARTMENT OF WATER & POW	102E.LINE	DEC/JAN14	1/31/14	62474	72.41	
		125GROVE	DEC/JAN14	1/31/14	62475	102.06	
		175WARREN	DEC/JAN14	1/31/14	62480	769.75	
		20SHOME	DEC/JAN14	1/31/14	62476	38.20	
		207LINE#A	DEC/JAN14	1/31/14	62482	37.40	
		209WLINE	DEC/JAN14	1/31/14	62481	1,317.07	
		237WARREN	DEC/JAN14	1/31/14	62479	742.86	
		293NHAIN	DEC/JAN14	1/31/14	62473	52.08	
		377LINE#A	DEC/JAN14	1/31/14	62478	68.31	
		701W.LINE	DEC/JAN14	1/31/14	62477	57.19	3,257.33
65598	FARMER BROS. CO.	59057017	JAN14	1/31/14	62519	47.20	47.20
65599	BISHOP HEATING & AIR COND	31674	SMHP#34/IGNITOR	1/31/14	62467	201.54	201.54
65600	INYO COUNTY ENVIRONMENTAL	475414055	CUPA FACILY/YRLY FEE	1/31/14	62488	148.00	148.00
65601	HIGH SIERRA AWARDS & ENGR	120718	COUNCIL/PLAQUES	1/31/14	62484	49.68	
		120720	NAME PLATE/DISTEL	1/31/14	62485	9.67	59.35
65602	AMERICAS - BISHOP	CIVIC CNT	JAN14	1/31/14	62462	276.66	
		SHOP WARREN	JAN14	1/31/14	62463	456.14	
		198MACIVER	JAN14	1/31/14	62465	32.57	
		377W.LINE	JAN14	1/31/14	62464	159.70	925.07

CITY OF BISHOP  
CHECK REGISTER 1/31/14

Report No: PB1302  
Run Date : 01/31/14

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65603	STATE BOARD OF EQUALIZATI	SALES.TAX	OCT/DEC13	1/31/14	62515	195.00	195.00
65604	INYO COUNTY SHERIFF DEPT	JAN28,14	LIEN FEE/BHAKTA	1/31/14	62489	35.00	35.00
65605	QUILL CORP	7897716	INK/TEA	1/31/14	62495	9.71	
		8691899	MISC SUPPLY	1/31/14	62498	25.66	
		8700641	FOLDER PKCTS	1/31/14	62497	24.29	
		8912996	KEYBRD/ENVELOPS	1/31/14	62496	143.04	
65606	INYO REGISTER	JAN14	CC/PROP4 APPROP	1/31/14	62490	90.69	90.69
65607	SUDENLINK PAYMENT CNTR	207MLINE	FEB14	1/31/14	62511	69.95	
		688N.MAIN	FEB14	1/31/14	62510	139.95	
65608	VERIZON	8735863	JAN/FEB14	1/31/14	62516	282.81	
		8735866	JAN/FEB14	1/31/14	62517	454.58	
65609	VERIZON WIRELESS	9718360479	PW/DEC-JAN14	1/31/14	62518	168.15	
65610	CALPERS	14207938	PERS SURVIV BENFIT	1/31/14	62472	55.20	
65611	TRIAD/HOLMES ASSOCIATES	4002671	04.0542/IMPRVHT PLANS	1/31/14	62514	19,660.50	19,660.50
65612	LAURA SMITH	JAN14	LTCM INDY	1/31/14	62507	59.23	
		4413	BIS.FITNESS REIMB	1/31/14	62470	300.00	
65613	MAMMOTH LAKES HOUSING	328	OCT/DEC13 HOME RPT	1/31/14	62493	350.00	359.23
65614	711 MATERIALS, INC	41709369	SWR/FILL DIRT	1/31/14	62508	54.00	350.00
65615	RESOURCE CONCEPTS, INC.	14-00105	DEC13	1/31/14	62499	1,096.60	54.00
65616	JIM ELLIS	LCC/JAN72	ADDT HTL REIMB	1/31/14	62483	51.45	1,096.60
65617	BURKE WILLIAMS & SORENSEN	173719	JAN14	1/31/14	62468	3,196.50	51.45
65618	LORI MCCLINTON	631877	CAKE/CHERYL LAST DAY	1/31/14	62494	40.00	3,196.50
65619	CHAD BANTA REPAIRS	JAN 24,14	HONDA GENERATOR FAN REP	1/31/14	62469	70.00	40.00

CHECK NUMBER	VENDOR	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CHECK TOTAL
65620	BLAIR-MARTIN CO. INC.	149319	ARRESTER INSERT	1/31/14	62466	961.23	70.00
65621	AMY STURGILL	14-0034	FOUND MONEY REIMB	1/31/14	62509	14.00	961.23
CHECKS TOTAL						54,087.64	14.00

### Bishop Police Department Interoffice Memorandum

Date: 02/10/14

BPD Memo Log# BPD-004-14

To: Keith Caldwell, City Administrator

Sent to CITY HALL  
from Bishop PD

From: Chris Carter, Chief of Police

FEB 12 2014

Subject: Surplus and Found Property

BY: 2-12-14

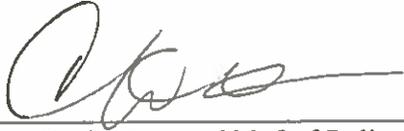
I request approval from the City Council to authorize destruction, release or sale of the following property per the agreement with PropertyRoom.com per City of Bishop BCO 3.48.030 (Property held for three months deemed unclaimed).

#### SURPLUS PROPERTY

CASE #	DESCRIPTION	SERIAL #	PROPERTY TAG #	DISPO DATE
13-0435	White I-Phone 4	C8TKLKRVDPNG	13-0435-1	08/07/13
13-0451	Multiple blue pills and green pills	N/A	13-0451-1	09/14/13
13-0494	CA DL License	F4386467	13-0494-1	09/27/13
13-0550	Black re-run diaper bag	N/A	13-550-1	10/18/13
13-0565	Boys underwear	N/A	13-0565-1	09/25/13
13-0565	Boys swim shorts	N/A	13-0565-2	09/25/13
13-0565	Boys pants size 8	N/A	13-0565-3	09/25/13
13-0585	Schwinn Mirada black bike	CK110218	13-0585-1	11/03/13
13-0587	Savage Arms 300 Rifle	659405	13-0587-1	02/03/14
13-0587	Unknown Rifle	13696E	13-0587-2	02/03/14
13-0587	Winchester 06 Short Rifle	None	13-0587-3	02/03/14
13-0587	Winchester Newhaven Shotgun	903800	13-0587-4	02/03/14
13-0587	Phantom 177 Pellet gun	CS1K77BV	13-0587-5	02/03/14
13-0617	Unknown Men's wallet	N/A	13-0617-1	11/20/13
13-0674	CA DL License	D8174111	13-0674-1	12/05/13
13-0687	Black Icon leather case w/charger	None	13-0687-1	12/10/13
13-0706	CA DL License	B4982046	13-0706-1	12/18/13
13-0718	Quasar Mtn Bike	MCS4089082	13-0718-1	12/01/13
13-0722	Schwinn Frontier Bike	P9IF42558	13-0722-1	12/24/13
13-0728	Black Zipper diabetic pouch	N/A	13-0728-1	1/11/14
13-0752	Huffy Mnt Bike	N/A	13-0752-1	01/12/14
13-0752	Unknown Beach cruiser bike	N/A	13-0752-2	01/12/14

13-0753	Clear plastic baggie with marijuana	N/A	13-0753-1	01/14/14
13-0756	Vertical Edge Bike	TD1088165693	13-0756-1	01/13/14
13-0772	Silver metallic ring	N/A	13-0772-1	12/20/13

\*\*\*Items will not be destroyed until after purge date\*\*\*



Chris Carter, Chief of Police

Date 2-12-14

City of Bishop  
PLANNING COMMISSION MEETING AGENDA  
City Council Chambers – 301 West Line Street  
Bishop, California 93514

DATE:  
February 25, 2014  
7:00 P.M.

NOTICE TO THE PUBLIC

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk (760) 873-5863. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35. 102-35.104 ADA Title II).

Any writing that is a public record that relates to an agenda item for open session distributed less than 72 hours prior to the meeting will be available for public inspection at City Hall, 377 West Line Street, Bishop, California.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC COMMENT: NOTICE TO THE PUBLIC: This time is set aside to receive public comment on matters not calendared on the agenda.

APPROVAL OF MINUTES

- (1) Minutes of the Planning Commission meeting held on January 28, 2014 subject for approval.

PUBLIC HEARING

- (2) Take Citizen Input on the Draft 2014 – 2019 Housing Element.

NEW BUSINESS

- (3) Presentation of the Draft 2014 – 2019 Housing Element Update.

STAFF AND COMMISSION REPORTS

ADJOURNMENT: The next regularly scheduled meeting of the Planning Commission will be March 25, 2014 at 7:00 P.M. in the Bishop City Council Chambers, 301 West Line Street, Bishop.

# Water Fund Monthly Balances 2013/2014

39

		End Previous	Change	Reason	
<b>Start of Year Combined</b>		\$ 1,080,294.38	\$ 1,080,294.38	\$ -	
Non capital (6 months)		\$ 311,940.00	\$ 184,205.52	\$ (127,734.48) Increasing non-capital	
Capital		\$ 768,354.38	\$ 873,444.57	\$ 105,090.19 Capital Projects	
		Start Balance	Expend	Revenue	End Balance
July	Combined	\$ 1,080,294.38	\$ 68,196.07	\$ 449,346.21	\$ 1,461,444.52
	Non Capital	\$ 311,940.00	\$ 68,196.07	\$ 310,048.88	\$ 553,792.81
	Capital	\$ 768,354.38	\$ -	\$ 139,297.33	\$ 907,651.71
August	Combined	\$ 1,461,444.52	\$ 84,809.25	\$ 99,119.24	\$ 1,475,754.51
	Non Capital	\$ 553,792.81	\$ 83,630.65	\$ 68,392.28	\$ 538,554.44
	Capital	\$ 907,651.71	\$ 1,178.60	\$ 30,726.96	\$ 937,200.07
September	Combined	\$ 1,475,754.51	\$ 166,601.84	\$ 81,210.15	\$ 1,390,362.82
	Non Capital	\$ 538,554.44	\$ 77,845.42	\$ 56,035.00	\$ 516,744.02
	Capital	\$ 937,200.07	\$ 88,756.42	\$ 25,175.15	\$ 873,618.80
October	Combined	\$ 1,390,362.82	\$ 228,497.44	\$ 73,262.49	\$ 1,235,127.87
	Non Capital	\$ 516,744.02	\$ 66,339.23	\$ 50,551.12	\$ 500,955.91
	Capital	\$ 873,618.80	\$ 162,158.21	\$ 22,711.37	\$ 734,171.96
November	Combined	\$ 1,235,127.87	\$ 144,602.47	\$ 66,142.56	\$ 1,156,667.96
	Non Capital	\$ 500,955.91	\$ 55,617.27	\$ 45,638.37	\$ 490,977.01
	Capital	\$ 734,171.96	\$ 88,985.20	\$ 20,504.19	\$ 665,690.95
December	Combined	\$ 1,180,965.96	\$ 66,897.69	\$ 71,234.84	\$ 1,185,303.11
	Non Capital	\$ 490,977.01	\$ 57,885.85	\$ 49,152.04	\$ 482,243.20
	Capital	\$ 689,988.95	\$ 9,011.84	\$ 22,082.80	\$ 703,059.91
January	Combined	\$ 1,185,303.11	\$ 71,987.71	\$ 69,001.08	\$ 1,182,316.48
	Non Capital	\$ 482,243.20	\$ 70,571.11	\$ 47,610.75	\$ 459,282.83
	Capital	\$ 703,059.91	\$ 1,416.60	\$ 21,390.33	\$ 723,033.65
February	Combined	\$ 1,182,316.48			\$ 1,182,316.48
	Non Capital	\$ 459,282.83	\$ -	\$ -	\$ 459,282.83
	Capital	\$ 723,033.65	\$ -	\$ -	\$ 723,033.65
March	Combined	\$ 1,182,316.48			\$ 1,182,316.48
	Non Capital	\$ 459,282.83	\$ -	\$ -	\$ 459,282.83
	Capital	\$ 723,033.65		\$ -	\$ 723,033.65
April	Combined	\$ 1,182,316.48			\$ 1,182,316.48
	Non Capital	\$ 459,282.83	\$ -	\$ -	\$ 459,282.83
	Capital	\$ 723,033.65		\$ -	\$ 723,033.65
May	Combined	\$ 1,182,316.48			\$ 1,182,316.48
	Non Capital	\$ 459,282.83	\$ -	\$ -	\$ 459,282.83
	Capital	\$ 723,033.65		\$ -	\$ 723,033.65
June	Combined	\$ 1,182,316.48			\$ 1,182,316.48
	Non Capital	\$ 459,282.83	\$ -	\$ -	\$ 459,282.83
	Capital	\$ 723,033.65		\$ -	\$ 723,033.65
<b>End of Year Combined</b>					
Capital %				31%	

# Sewer Fund Monthly Balances 2013/2014

3h

		End Previous	Change	Reason	
<b>Start of Year Combined</b>		\$ 747,799.87	\$ 747,799.87	\$ -	
Non capital (6 months)		\$ 280,300.00	\$ 226,938.39	\$ (53,361.61) Increasing non-capital	
Capital		\$ 467,499.87	\$ 498,139.56	\$ 30,639.69 Capital Projects	
		<b>Start Balance</b>	<b>Expend</b>	<b>Revenue</b>	
				<b>End Balance</b>	
July	Combined	\$ 747,799.87	\$ 66,767.16	\$ 392,192.12	\$ 1,073,224.83
	Non Capital	\$ 280,300.00	\$ 66,767.16	\$ 262,768.72	\$ 476,301.56
	Capital	\$ 467,499.87	\$ -	\$ 129,423.40	\$ 596,923.27
August	Combined	\$ 1,073,224.83	\$ 93,281.93	\$ 93,041.76	\$ 1,072,984.66
	Non Capital	\$ 476,301.56	\$ 93,281.93	\$ 62,337.98	\$ 445,357.61
	Capital	\$ 596,923.27	\$ -	\$ 30,703.78	\$ 627,627.05
September	Combined	\$ 1,072,984.66	\$ 67,142.45	\$ 69,077.67	\$ 1,074,919.88
	Non Capital	\$ 445,357.61	\$ 54,145.88	\$ 46,282.04	\$ 437,493.77
	Capital	\$ 627,627.05	\$ 12,996.57	\$ 22,795.63	\$ 637,426.11
October	Combined	\$ 1,074,919.88	\$ 71,398.80	\$ 65,932.43	\$ 1,069,453.51
	Non Capital	\$ 437,493.77	\$ 59,624.00	\$ 44,174.73	\$ 422,044.50
	Capital	\$ 637,426.11	\$ 11,774.80	\$ 21,757.70	\$ 647,409.01
November	Combined	\$ 1,069,453.51	\$ 75,609.31	\$ 61,621.46	\$ 1,055,465.66
	Non Capital	\$ 422,044.50	\$ 73,827.12	\$ 41,286.38	\$ 389,503.75
	Capital	\$ 647,409.01	\$ 1,782.19	\$ 20,335.08	\$ 665,961.91
December	Combined	\$ 1,078,102.09	\$ 78,044.01	\$ 64,750.87	\$ 1,064,808.95
	Non Capital	\$ 389,503.75	\$ 59,309.70	\$ 43,383.08	\$ 373,577.14
	Capital	\$ 688,598.34	\$ 18,734.31	\$ 21,367.79	\$ 691,231.81
January	Combined	\$ 1,064,808.95	\$ 70,218.02	\$ 64,893.16	\$ 1,059,484.09
	Non Capital	\$ 373,577.14	\$ 69,480.28	\$ 43,478.42	\$ 347,575.27
	Capital	\$ 691,231.81	\$ 737.74	\$ 21,414.74	\$ 711,908.82
February	Combined	\$ 1,059,484.09			\$ 1,059,484.09
	Non Capital	\$ 347,575.27	\$ -	\$ -	\$ 347,575.27
	Capital	\$ 711,908.82		\$ -	\$ 711,908.82
March	Combined	\$ 1,059,484.09			\$ 1,059,484.09
	Non Capital	\$ 347,575.27	\$ -	\$ -	\$ 347,575.27
	Capital	\$ 711,908.82		\$ -	\$ 711,908.82
April	Combined	\$ 1,059,484.09			\$ 1,059,484.09
	Non Capital	\$ 347,575.27	\$ -	\$ -	\$ 347,575.27
	Capital	\$ 711,908.82		\$ -	\$ 711,908.82
May	Combined	\$ 1,059,484.09			\$ 1,059,484.09
	Non Capital	\$ 347,575.27	\$ -	\$ -	\$ 347,575.27
	Capital	\$ 711,908.82		\$ -	\$ 711,908.82
June	Combined	\$ 1,059,484.09			\$ 1,059,484.09
	Non Capital	\$ 347,575.27	\$ -	\$ -	\$ 347,575.27
	Capital	\$ 711,908.82		\$ -	\$ 711,908.82
<b>End of Year Combined</b>					
Capital %				33%	

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KJC*

SUBJECT: **AWARD BID FOR THE PURCHASE AND INSTALLATION OF A BACKFLOW RETROFIT FOR THE FIRE MAIN AT CITY HALL**

DATE: FEBRUARY 24, 2014

ATTACHMENTS:

- BID RECEIVED BY SIERRA FIRE SPRINKLER, INC.

#### BACKGROUND/SUMMARY

The City of Bishop has provided several building upgrades and improvements over the past 5 years. During the most recent fire marshal inspection it was determined the backflow value that serves City Hall was out of compliance.

It was determined that a backflow retrofit would provide adequate and updated fire protection.

The process is as follows;

- Remove existing alarm check and shut off valves.
- Install new backflow device on fire riser.
- Re-route main drain valve and piping from riser.
- Test and verify new backflow device.

The City received one responsive bid from Sierra Fire Sprinkler, Inc. for \$5,500.

There is approximately \$6,000 remaining in Capital Improvement in Buildings and Grounds with a necessary fund balance to cover the backflow retrofit.

#### RECOMMENDATION

Council consideration to award the bid for the purchase and installation of a backflow retrofit for the fire main at City Hall from Sierra Fire Sprinkler, Inc. for \$5,500.

RECEIVED

FEB 13 2014

CITY OF BISHOP

## Sierra Fire Sprinkler, Inc

PO Box 1766  
Bishop, CA  
93515

CA Lic# 969911 C-16  
(760) 873-3200 p  
(760) 873-3205 f

---

City of Bishop  
377 West Line St.  
Bishop, CA 93515

Attention: Keith Caldwell

Regarding: Proposal for Backflow Retrofit – Fire Sprinkler System – City Hall Building  
377 West Line St. Bishop, CA

Mr. Caldwell,

We are pleased to offer our proposal in the amount of **\$5500.00 (FIVE THOUSAND FIVE HUNDRED DOLLARS)** to provide parts and labor necessary to perform a backflow retrofit at the above referenced property.

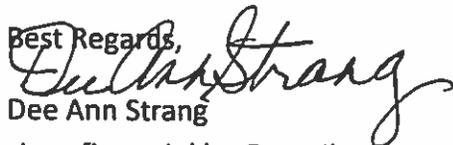
Our scope of work will be as follows:

- Remove existing alarm check and OS&Y shut off valves on fire sprinkler system.
- Provide & install new 4" Double Check type backflow preventer (Ames 200 DC)
- Re-route main drain valve and piping from riser
- Test & certify new backflow valve

Exclusions:

Any other work other than that listed in scope above.

Please feel free to contact me with any questions. We look forward to servicing your fire protection needs.

Best Regards,  
  
Dee Ann Strang  
[sierrafiresprinkler@gmail.com](mailto:sierrafiresprinkler@gmail.com)

The City's local vender preference ordinance is applicable for this contract.

BIDDER: DuAnn Strang 2/11/14  
Signature Date

Sierra Fire Sprinkler, Inc. 760-873-3200  
Name Phone

574 Central Ave. Bishop, CA 93514  
Address

Bid proposal accepted by the City of Bishop.

\_\_\_\_\_  
Keith S. Caldwell  
City Administrator/Community Services Director  
City of Bishop

\_\_\_\_\_  
Date

**TO:** CITY COUNCIL

**FROM:** KEITH CALDWELL, CITY ADMINISTRATOR *KIC*

**SUBJECT:** BUDGET ADJUSTMENTS/TRANSFERS FY 2013-2014

**DATE:** FEBRUARY 24, 2014

**ATTACHEMENTS:**

- Finance Department Memorandum

**BACKGROUND/SUMMARY**

Attached is a Budget Adjustments/Transfers Report for Fiscal Year 2013-2014 through January 31, 2014 prepared by Assistant Finance Director Lorraine Ray. Action to approve the transactions will bring the listed accounts into reconciliation with expenditures for that period.

**RECOMMENDATION**

Council consideration to take action to approve the budget adjustments and transfers for Fiscal Year 2013-2014 through January 31, 2014 as presented.

TO: City Council/City Administrator  
 FROM: Lorraine Ray, Assistant Finance Director  
 DATE: February 24, 2014  
 SUBJECT: Budget Adjustments/Transfers

The following are budget adjustments and transfers which will bring the listed accounts into reconciliation with expenditures through January 31, 2014.

**BUDGET ADJUSTMENTS**

***From Unbudgeted Reserves:***

<b>FUND</b>	<b>AMOUNT</b>	<b>To: FUND/DEPT</b>	<b>AMOUNT</b>
General Fund	\$ 7,882	Police 001-020-52009	\$ 7,500
		Training <i>Note: From Asset Forfeiture Funds</i>	
		Fire Dept 001-021-52014	\$ 240
		Meetings, travel, conferences 001-021-52018	\$ 142
		Special Department Supplies <i>Note: Reimb from Vol Fire Dist</i>	

**Transfers**

***From:***

**DEPARTMENT LINE ITEM**

***To:***

**DEPARTMENT LINE ITEM**

Police 001-020-51010	\$ 7,000	001-020-51046	\$ 13,500
Workers Compensation 001-020-51025		OPEB/Post Emp Benefit	
Retiree Health Insurance	\$ 6,500		
Street Maintenance 001-023-52015	\$ 1,350	001-023-52018	\$ 1,350
Professional Services		Special Department Supplies	
Sewer 002-051-52018	\$ 1,000	002-051-53021	\$ 1,000
Department Supplies		Special Equipment	
Gas Tax 003-030-51043	\$ 200	003-030-51046	\$ 200
Disability Insurance		OPEB Post Emp Benefit	

**Transfers**

***From:***

***To:***

**DEPARTMENT LINE ITEM**

**DEPARTMENT LINE ITEM**

SMHP Fund

012-095-51007                   \$   1,800

Health Insurance

012-095-51007                   \$   1,200

P.A.R.S. System

012-095-51046                   \$     600

OPEB Post Emp Benefit

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR KSC

SUBJECT: CITY OF BISHOP FINANCIAL STATEMENT/AUDITS FY 2012-2013

DATE: FEBRUARY 24, 2014

Attachments: Under separate cover -

- Financial Statements/Audit for FY 2012-2013
- Sunrise Mobile Home Park Audit FY 2012-2013

#### BACKGROUND/SUMMARY

Please find enclosed the City of Bishop final audits for Fiscal Year 2012-2013. The independent audits presented to you this evening confirm the City's compliance with the new mandates and also confirm the fact that our budgets and financial documents are in conformance with the federal and generally accepted principles of public accounting. The following are key audit results:

- No audit findings for 2012-2013 audits.
- Audit finding for 2011-2012 has been resolved. The City has adopted a policy for GASB Statement No. 54 establishing fund balance classifications. This is discussed in Note 8 of the audited financials.
- No material weaknesses or significant deficiencies in internal controls were identified.

We also have independent confirmation that the City of Bishop has procedures in place to insure the public assets which we are charged with protecting.

I would like to thank the entire City staff for their dedicated work and especially Assistant Finance Director Cheryl Solesbee for her outstanding work on managing our budgets and financial records.

#### RECOMMENDATION

Review the various financial documents and consider action to be taken separately on the following agenda items:

- AGENDA ITEM NO. 6 – Accept the City of Bishop Financial Statement/Audit for FY 2012-2013.
- AGENDA ITEM NO. 7 – Accept the City of Bishop Sunrise Mobile Home Park Audit for 2012-2013.

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *KSC*

SUBJECT: SUNRISE MOBILE HOME PARK AUDIT FISCAL YEAR 2012-2013

DATE: FEBRUARY 24, 2014

**SUNRISE MOBILE HOME PARK  
AUDIT FISCAL YEAR  
2012-2013**

REFER TO ACTION RECOMMENDED IN STAFF  
MEMO UNDER AGENDA ITEM NO. 6

TO: CITY COUNCIL

FROM: KEITH CALDWELL, CITY ADMINISTRATOR *Kec*

SUBJECT: ABC APPLICATION – HIGH SIERRA DISTRIBUTING – 647 N. MAIN STREET

DATE: FEBRUARY 24, 2014

ATTACHMENTS:

- APPLICATION FOR ALCOHOLIC BEVERAGE LICENSE – HIGH SIERRA DISTRIBUTING

**BACKGROUND/SUMMARY**

The Department of Alcoholic Beverage Control has provided the attached information on an application for Beer and Wine licenses by High Sierra Distributing located at 647 North Main Street. The business is owned by P S K INC.

This is brought to Council as an informational item. If Council has no comment this request will be handled by ABC administratively.

**RECOMMENDATION**

Review the request. No action is necessary.

**APPLICATION FOR ALCOHOLIC BEVERAGE LICENSE(S)**

ABC 211 (6/99)

**TO:** Department of Alcoholic Beverage Control  
 4800 STOCKDALE HWY  
 STE 213  
 BAKERSFIELD, CA 93309  
 (661) 395-2731

File Number: 220690  
 Receipt Number: 2214244  
 Geographical Code: 1401  
 Copies Mailed Date: February 6, 2014  
 Issued Date:

DISTRICT SERVING LOCATION: **BAKERSFIELD**  
 First Owner: P S K INC  
 Name of Business: HIGH SIERRA DISTRIBUTING  
 Location of Business: 647 N MAIN ST  
 BISHOP, CA 93514  
 County: INYO  
 Is Premise inside city limits? Yes  
 Mailing Address: PO BOX 698  
 (If different from premises address) BISHOP, CA 93515

**RECEIVED**  
**FEB 18 2014**  
 CITY OF BISHOP

Type of license(s): 09, 17

Census Tract 0004.00

Transferor's license/name:

Dropping Partner: Yes \_\_\_ No XX

License Type	Transaction Type	Fee Type	Master	Dup	Date	Fee
09 - Beer And Wine Importe	STOCK TRANSFER	NA	N	1	02/06/14	\$100.00
17 - Beer And Wine Wholes	STOCK TRANSFER	NA	Y	0	02/06/14	\$100.00
NA	FEDERAL FINGERPRINTS	NA	N	2	02/06/14	\$48.00
NA	STATE FINGERPRINTS	NA	N	2	02/06/14	\$78.00
<b>Total</b>						<b>\$326.00</b>

Have you ever been convicted of a felony? No

Have you ever violated any provisions of the Alcoholic Beverage Control Act, or regulations of the Department pertaining to the Act? No

Explain any "Yes" answer to the above questions on an attachment which shall be deemed part of this application.

Applicant agrees (a) that any manager employed in an on-sale licensed premises will have all the qualifications of a licensee, and (b) that he will not violate or cause or permit to be violated any of the provisions of the Alcoholic Beverage Control Act.

STATE OF CALIFORNIA County of INYO

Date: February 6, 2014

Under penalty of perjury, each person whose signature appears below, certifies and says: (1) He is an applicant, or one of the applicants, or an executive officer of the applicant corporation, named in the foregoing application, duly authorized to make this application on its behalf; (2) that he has read the foregoing and knows the contents thereof and that each of the above statements therein made are true; (3) that no person other than the applicant or applicants has any direct or indirect interest in the applicant or applicant's business to be conducted under the license(s) for which this application is made; (4) that the transfer application or proposed transfer is not made to satisfy the payment of a loan or to fulfill an agreement entered into more than ninety (90) days preceding the day on which the transfer application is filed with the Department or to gain or establish a preference to or for any creditor or transferor or to defraud or injure any creditor of transferor; (5) that the transfer application may be withdrawn by either the applicant or the licensee with no resulting liability to the Department.

Effective July 1, 2012, Revenue and Taxation Code Section 7057, authorizes the State Board of Equalization and the Franchise Tax Board to share taxpayer information with Department of Alcoholic Beverage Control. The Department may suspend, revoke, and refuse to issue a license if the licensee's name appears in the 500 largest tax delinquencies list. (Business and Professions Code Section 494.5.)

Applicant Name(s)

Applicant Signature(s)

P S K INC

See 211 Signature Page

**CITY OF BISHOP**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

# CITY OF BISHOP

## Table of Contents

Independent Auditor's Report	1
Management Discussion and Analysis	3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	11
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities	12
Statement of Revenues, Expenditures and Changes in Fund Balances	13
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities	14
Proprietary Funds:	
Statement of Net Position	15
Statement of Revenues, Expenses and Changes in Net Position	16
Statement of Cash Flows	17
Fiduciary Funds:	
Statement of Fiduciary Assets and Liabilities – Agency Funds	18
Notes to the Financial Statements	19
Required Supplementary Information:	
Budgetary Comparison Schedule:	
General Fund	38
Measure A-Special Revenue Fund	40
Note to the Required Supplementary Information	41
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	42
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	43
Nonmajor Special Revenue Funds	
Combining Balance Sheet	44
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	45
Nonmajor Capital Projects Funds	
Combining Balance Sheet	46
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	47
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	48

*Larry Bain, CPA,  
An Accounting Corporation  
2148 Frascati Drive  
El Dorado Hills, CA 95762*

**INDEPENDENT AUDITOR'S REPORT**

To the City Council  
City of Bishop, California

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 Bishop, California, as of and for the year ended June 30, 2013, 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 the 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.

**Auditors' Responsibility**

Our Responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

**Opinion**

In our opinion, the basic 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 funds of the City of Bishop as of June 30, 2013, and the changes in financial position, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Information

In accordance with *Government Auditing Standards*, we have also issued a report dated December 16, 2013 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion of the internal control over financial reporting or on compliance.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, based on our audit, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Larry Bain, CPA,  
An Accounting Corporation  
December 16, 2013

City of Bishop  
Required Supplementary Information  
Management's Discussion and Analysis (Unaudited)  
June 30, 2013

This section of the City of Bishop's annual financial report presents an analysis of the City's financial performance during the fiscal year ended June 30, 2013. This information is presented in conjunction with the audited basic financial statements, which follows this section.

#### FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2013

- The assets of the City exceeded liabilities at the close of the 2012-2013 fiscal year by \$17,585,145 (net position). Of this amount, \$4,338,782 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$13,222,078 is invested in capital assets - net of related debt.
- As of June 30, 2013 the City's governmental funds reported combined fund balances of \$2,645,707 approximately 99% of the combined fund balances. \$2,645,067 is available to meet the City's current and future needs (unreserved fund balance).
- At the end of the fiscal year, unreserved fund balance for the general fund was \$2,512,474 or 45% of total general fund expenditures.
- The City's long-term debt decreased by \$58,152. The net decrease resulted from payments of governmental and business-type debt.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components, government-wide financial statements, fund financial statements and notes to the basic financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

#### REQUIRED FINANCIAL STATEMENTS

**Government – Wide Financial Statements** are designed to provide readers with a broad overview of City finances, in a manner similar to a private-sector business.

The Statements of Net Position include information on the City's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to City creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statements of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other function that are intended to recover all or a portion of their costs through user fees and charges (business type activities). The governmental activities of the City include general government, public protection, public ways and facilities and community development. The business-type activities are water, sewer and the Sunrise Mobile Home Park.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** – are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as of balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changed in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

**Proprietary funds** – The City charges customers for the services it provides. These services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds (a component of proprietary funds) are identical to the business type activities that are reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds.

The City of Bishop maintains three individual enterprise funds. The City uses enterprise funds to account for its water and sewer enterprises as well as the mobile home park operated by the City. The funds provide the same type of information as the government-wide financial statements, only more in detail. The proprietary fund financial statements provide separate information for the water sewer and mobile home Park, all of which are considered major funds of the City.

**Fiduciary funds** – are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's budgetary comparative information for the general fund and the major special revenue fund. Also the funding progress of the City's pension is presented as required supplementary information.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**NET POSITION**

A summary of the Districts Statement of Net Position is presented below

	Condensed Statement of Net Assets					
	June 30, 2013			June 30, 2012		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other Assets	\$ 6,609,291	\$ 2,088,068	\$ 8,697,359	\$ 6,814,960	\$ 2,031,777	\$ 8,846,737
Capital Assets	8,673,983	5,057,161	13,731,144	8,789,259	4,583,989	13,373,248
Total Assets	15,283,274	7,145,229	22,428,503	15,604,219	6,615,766	22,219,985
Liabilities						
Current/non current	4,236,874	606,484	4,843,358	4,235,209	655,477	4,890,686
Net Position:						
Net investment in capital assets	8,567,077	4,698,892	13,265,969	8,610,263	4,194,953	12,805,216
Net position restricted		24,285	24,285		19,130	19,130
Unrestricted net position	2,479,323	1,815,568	4,294,891	2,758,747	1,746,206	4,504,953
Total Net Position	\$ 11,046,400	\$ 6,538,745	\$ 17,585,145	\$ 11,369,010	\$ 5,960,289	\$ 17,329,299

As the above table indicates, total assets increased \$208,518 from \$22,219,985 to \$22,428,503 during the fiscal year ended June 30, 2013. This is comprised of a net increase of \$ 357,896 in capital assets mostly funded by grant revenues and a decrease in current and other assets totaling \$149,378.

Total liabilities decreased \$47,328 from \$4,890,686 to \$4,843,358. This represents an increase of \$273,200 in OPEB obligations, a decrease of \$180,642 in deferred revenue, a decrease of \$77,683 in retro insurance liability and a net decrease of \$32,453 in all other liabilities.

Net Position increased by \$255,846 over the prior year primarily resulting from net income of \$628,665 in business-type activities, a net loss of \$284,142 in governmental activities and prior period adjustments of negative \$38,468 in governmental activities.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**Statement of Activities**

A summary of the Districts Statement of Activities is presented below

	Condensed Statement of Activities					
	Fiscal Year Ended June 30, 2013			Fiscal Year Ended June 30, 2012		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
<b>Program Revenues:</b>						
Charges for services	\$ 847,181	\$ 2,340,554	\$ 3,187,735	\$ 697,365	\$ 2,265,489	\$ 2,962,854
Capital grants and contributions	351,828		351,828	186,712		186,712
Operating grants	198,407		198,407	241,447		241,447
<b>General Revenue:</b>						
Property taxes and assessments	948,788		948,788	990,141		990,141
Sales and use tax	2,226,441		2,226,441	2,129,456		2,129,456
Other revenue	2,461,393	67,517	2,528,910	2,340,981		2,340,981
Interest and investment income	86,339	5,599	91,938	85,439	7,168	92,607
<b>Total Revenue</b>	<b>7,120,377</b>	<b>2,413,670</b>	<b>9,534,047</b>	<b>6,671,541</b>	<b>2,272,657</b>	<b>8,944,198</b>
<b>Expenses:</b>						
<b>Governmental activities:</b>						
General government	1,984,244		1,984,244	1,882,625		1,882,625
Public safety	3,568,427		3,568,427	3,469,548		3,469,548
Public works	1,160,395		1,160,395	1,212,502		1,212,502
Community services/recreation	685,804		685,804	636,532		636,532
<b>Business-type activities</b>						
Water		855,026	855,026		808,432	808,432
Sewer		778,645	778,645		752,195	752,195
Mobile home park		139,328	139,328		119,767	119,767
Interest on long-term debt	5,649	12,006	17,655	8,070	12,989	21,059
<b>Total Expense</b>	<b>7,404,519</b>	<b>1,785,005</b>	<b>9,189,524</b>	<b>7,209,277</b>	<b>1,693,383</b>	<b>8,902,660</b>
<b>Change in net position</b>	<b>\$ (284,142)</b>	<b>\$ 628,665</b>	<b>\$ 344,523</b>	<b>\$ (537,736)</b>	<b>\$ 579,274</b>	<b>\$ 41,538</b>

The statement of activities, identify the various revenue and expense items which affect the change in net position. As the information indicates the \$ 589,849 increase to revenue from June 30, 2012 to June 30, 2013 operations, was primarily due to a increase in governmental revenue for capital grants, charges for services and other revenues. Property taxes continue to show a decline due to the continued housing recession. Sales tax and transient occupancy tax continues to be consistent with projections.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The general government functions are contained in the general, special revenue, debt service and capital project funds. The focus of the City's governmental funds is to provide information on near-term inflow, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Continued)**  
**June 30, 2013**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS (Continued)**

As of the end of the fiscal year, the City's governmental funds reported total ending fund balances of \$2,645,707. Approximately 94% of the total ending fund balances \$2,512,474 constituted unreserved fund balances, which are considered available for appropriation. The remaining fund balances are reserved to indicate they are not available for new spending because they are already committed 1) to offset advances to other funds that are not expected to be available in the near term 1) for petty cash \$640 2) for special revenue funds and capital project funds \$42,458.

General fund revenues were \$5,674,809 and expenditures in the general fund were \$5,573,170. Prop 113 Grant money was expended in 2012. This was a Street grant for specific purposes and the funds have been spent on various projects. The CDBG Homeownership Assistance Grant expired December 31, 2012. The agency received 15 applications and 4 applicants were able to qualify and purchase homes within the city limits. Notice of funding availability will be released in 2013.

*Proprietary funds.* The proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

**Budgetary Highlights**

General fund revenues for the 2012-2013 fiscal year were budgeted at \$5,517,581 (final amended budget). The actual revenues were \$5,674,809 leaving a favorable variance of \$157,228. The increase was due to a combination of an increase in Sales Tax, Transient Occupancy Tax and a reclass of an insurance refund.

General fund expenditures were budgeted at \$5,964,167. The actual amount expended was \$5,573,170 or \$390,997 less than the final amended budget. The favorable expenditure variance was due to lower expenditures compared to those budgeted by each department with the largest positive variances in the reduction of liability and property insurance, postponement of an expenditure for the General Plan update and savings in Public Safety.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**CAPITAL ASSETS**  
**(net of accumulated depreciation)**

	Governmental Activities		Business-type Activities		Total Government	
	6/30 2013	6/30 2012	6/30 2013	6/30 2012	6/30 2013	6/30 2012
Land	\$ 341,105	\$ 341,105	\$ 481,056	\$ 481,066	\$ 822,161	\$ 822,171
Construction in progress	896,471	520,563	606,656	233,067	1,503,127	753,630
Buildings and improvements	769,158	859,359	69,015	91,686	838,173	951,045
Site improvements	155,653	205,913			155,653	205,913
Equipment	322,184	536,473	203,058	296,133	525,242	832,606
Infrastructure	6,189,412	6,325,846	3,697,376	3,482,037	9,886,788	9,807,883
<b>Total</b>	<b>\$ 8,673,983</b>	<b>\$ 8,789,259</b>	<b>5,057,161</b>	<b>\$ 4,583,989</b>	<b>\$ 13,731,144</b>	<b>\$ 13,373,248</b>

As of June 30, 2013 the City's investment in capital assets totaled \$13,731,144 net of accumulated depreciation. The investment in capital assets includes police and fire equipment, land, site improvements, buildings and improvements, equipment and water and sewer assets. The capital assets are presented in the government - wide statement of net position. Additional detail is presented in the notes to the financial statements. The Street improvement projects utilize grant funding from the State of California and are recorded as infrastructure in the capital assets.

**City of Bishop**  
**Required Supplementary Information**  
**Management's Discussion and Analysis (Concluded)**  
**June 30, 2013**

**LONG – TERM DEBT**

As of June 30, 2013, the City had \$106,906 in outstanding governmental-type long-term debt and \$358,269 in outstanding business-type long-term debt as reported in the notes to the financial statements and in the statement of net position. The City's debt decreased by principal payments made during the fiscal year. The outstanding debt represents one capital leases, proceeds of which were used for lease purchase of a fire truck and one note payable proceeds of which were used for water infrastructure improvements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The City continues to have reimbursable STIP Projects. A STIP Project is a project reimbursable through California Transportation Act Federal and State Funds. Wye Rd Intersection Improvement Project, Sneden Improvements and Warren Improvements Projects are budgeted for 12/13 and remain ongoing as funding becomes available.

The City's combined water and sewer rates changed in 12/13 to \$59.58 per month. New rates have been approved for the fiscal year 13/14 at a rate of \$63.30 for single family residence.. A new rate study is planned for fiscal year 13/14 to establish rates in 14/15.

Sunrise Mobile Home Park became owned and operated by the City of Bishop in December 2012. It was a Grant with the State of California through a Community Development Block Grant Program.

Due to the unpredictable economic conditions of the State of California and Federal government funding, it has created a challenge to do accurate projections in revenues and expenditures. City Council has been presented with a two year budget for fiscal years 12/13 and 13/14 in hopes that it gives a clearer and more stable approach to the process of departmental budgets and request for capital expenditures. Due to current economic times staff continues to monitor revenues coming in to determine what can be expended, or in some cases delayed.

**ADDITIONAL FINANCIAL INFORMATION**

This financial report is designed to provide the City's customers, investors and other interested parties with an overview of the City's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Finance Department, at the City of Bishop, 377 West Line Street, Bishop, California 93514.

CITY OF BISHOP

Statement of Net Position  
June 30, 2013

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and investments	\$ 1,807,707	\$ 2,003,581	\$ 3,811,288
Accounts receivables	1,042,444	51,180	1,093,624
Due from other governments	266,913		266,913
Interest receivable	418,407	-	418,407
Prepaid expenses	90,135		90,135
Deposits	25,736		25,736
Restricted cash and investments	738,049	33,307	771,356
<b>Total Current Assets</b>	<u>4,389,391</u>	<u>2,088,068</u>	<u>6,477,459</u>
<b>Non Current Assets</b>			
Loans receivable	2,219,900		2,219,900
<b>Capital assets:</b>			
Land	341,105	481,056	822,161
Construction in Progress	896,471	606,656	1,503,127
Buildings	4,615,687	584,759	5,200,446
Site improvements	622,545		622,545
Equipment	3,157,226	813,158	3,970,384
Infrastructure	7,299,413	10,267,947	17,567,360
Less: accumulated depreciation	(8,258,464)	(7,696,415)	(15,954,879)
<b>Total Capital Assets</b>	<u>8,673,983</u>	<u>5,057,161</u>	<u>13,731,144</u>
<b>Total Non Current Assets</b>	<u>10,893,883</u>	<u>5,057,161</u>	<u>15,951,044</u>
<b>Total Assets</b>	<u>\$ 15,283,274</u>	<u>\$ 7,145,229</u>	<u>\$ 22,428,503</u>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 186,362	\$ 43,363	\$ 229,725
Retro insurance liability	163,495		163,495
Due to others	27		27
Accrued interest payable	4,370	2,893	7,263
Long-term liabilities-due within one year	229,333	30,899	260,232
<b>Total Current Liabilities</b>	<u>583,587</u>	<u>77,155</u>	<u>660,742</u>
<b>Liabilities-due in more than one year:</b>			
Customer deposits		12,776	12,776
Compensated absences	150,022	63,004	213,026
OPEB liability	574,083	126,179	700,262
Leases payable	54,732		54,732
Note payable		327,370	327,370
Deferred revenue	2,874,451		2,874,451
<b>Total Liabilities Due In More Than One Year</b>	<u>3,653,288</u>	<u>529,329</u>	<u>4,182,617</u>
<b>Total Liabilities</b>	<u>4,236,874</u>	<u>606,484</u>	<u>4,843,358</u>
<b>Net Position</b>			
Net investment in capital assets	8,567,077	4,698,892	13,265,969
Restricted for capital replacement		24,285	24,285
Unrestricted	2,479,323	1,815,568	4,294,891
<b>Total Net Position</b>	<u>\$ 11,046,400</u>	<u>\$ 6,538,745</u>	<u>\$ 17,585,145</u>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Activities  
For the Fiscal Year Ended June 30, 2013

Functions programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Capital Grants and Contributions	Operating Grants	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>							
General government	\$ 1,984,244	\$ 355,077	\$ -	\$ -	\$ (1,629,167)	\$ -	\$ (1,629,167)
Public safety	3,568,427	238,687	-	107,763	(3,221,977)	-	(3,221,977)
Public works	1,160,395	148,824	351,828	23,333	(636,410)	-	(636,410)
Community services recreation	685,804	104,593	-	67,311	(513,900)	-	(513,900)
Interest on long-term debt	5,649	-	-	-	(5,649)	-	(5,649)
Total Governmental Activities	7,404,519	847,181	351,828	198,407	(6,007,103)	-	(6,007,103)
<b>Business-type Activities</b>							
Water	855,026	1,158,225	-	-	-	303,199	303,199
Sewer	778,645	1,088,169	-	-	-	309,524	309,524
Mobile home park	139,328	94,160	-	-	-	(45,168)	(45,168)
Interest on long-term debt	12,006	-	-	-	-	(12,006)	(12,006)
Total Business-type Activities	1,785,006	2,340,554	-	-	-	555,549	555,549
Total Government	\$ 9,189,525	\$ 3,187,735	\$ 351,828	\$ 198,407	(6,007,103)	555,549	(5,451,554)
<b>General Revenues</b>							
<b>Taxes</b>							
Property taxes					948,788		948,788
Sales and use tax					2,226,441		2,226,441
Transient occupancy tax					1,948,585		1,948,585
Franchise tax					45,792		45,792
Motor vehicle in lieu tax					281,593		281,593
Gain on sale of assets						67,517	67,517
Other taxes					185,423		185,423
Investment income					86,339	5,599	91,938
Total general revenues					5,722,961	73,116	5,796,077
Change in net position					(284,142)	628,665	344,523
Net position - beginning					11,369,010	5,960,289	17,329,299
Prior period adjustment					(38,468)		(38,468)
Net position - ending					\$ 11,046,400	\$ 6,588,954	\$ 17,635,354

CITY OF BISHOP

Balance Sheet  
Governmental Funds  
June 30, 2013

	General	Special Revenue Fund		Capital Project Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
		Home Fund Willow Street	Measure A	Hwy 6 & Wye Rd	Debt Service		
<b>Assets</b>							
Cash and investments	\$ 1,807,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,807,707
Restricted cash and investments				653,359		84,600	738,019
Receivables							
Accounts	1,020,516					21,928	1,042,444
Due from other governments			82,380			181,533	266,913
Interest	2,969	415,438					418,407
Prepaid expense	90,135						90,135
Due from other funds	140,675						140,675
Deposits	25,736						25,736
Loans notes receivable	-	2,219,900					2,219,900
Advances to other funds	-						-
<b>Total Assets</b>	<b>\$ 3,087,738</b>	<b>\$ 2,635,338</b>	<b>\$ 82,380</b>	<b>\$ 653,359</b>	<b>\$ -</b>	<b>\$ 291,151</b>	<b>\$ 6,749,966</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 129,227	\$ -	\$ 9,190	\$ -	\$ -	\$ 47,933	\$ 186,350
Reinsurance liability	163,495						163,495
Due to others	27						27
Due to other funds			10,123			130,552	140,675
Deferred revenue	191,740	2,635,338		654,552		132,073	3,613,703
<b>Total Liabilities</b>	<b>484,489</b>	<b>2,635,338</b>	<b>19,313</b>	<b>654,552</b>	<b>-</b>	<b>310,558</b>	<b>4,104,250</b>
<b>Fund Balances</b>							
Restricted for petty cash	640						640
Nonspendable	90,135						90,135
Assigned for special revenue funds			63,058			144,152	207,210
Assigned for capital projects funds				(1,193)		(163,550)	(164,752)
Assigned for general fund	2,512,471						2,512,471
<b>Total Fund Balances</b>	<b>2,603,249</b>	<b>-</b>	<b>\$ 63,058</b>	<b>(1,193)</b>	<b>-</b>	<b>(19,407)</b>	<b>2,645,707</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,087,738</b>	<b>\$ 2,635,338</b>	<b>\$ 82,380</b>	<b>\$ 653,359</b>	<b>\$ -</b>	<b>\$ 291,151</b>	<b>\$ 6,749,966</b>

**CITY OF BISHOP**  
**Reconciliation of the Statement of Net Position**  
**of Governmental Funds to the Balance Sheet**  
**As of June 30, 2013**

Fund Balances of Governmental Funds	\$ 2,645,707
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	8,673,983
Certain revenues received after sixty days from the end of the fiscal year are recorded as deferred revenue in the funds and as revenues in the government wide statement.	739,252
Some liabilities, including long-term debt, compensated absences and accrued interest are not due and payable in the current period and therefore are not reported in the funds.	<u>(1,012,542)</u>
Net position of governmental activities	<u>\$ 11,046,400</u>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Fiscal Year Ended June 30, 2013

	General	Special Revenue Fund		Capital Project Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
		Home Funds Willow Street	Measure A	Hwy 6 & Wye Rd	Debt Service		
<b>Revenues</b>							
Taxes	\$ 4,708,077	\$ -	\$ 499,484	\$ -	\$ -	\$ -	\$ 5,207,561
Licenses and permits	149,908						149,908
Intergovernmental	366,235		87,823	180,641		473,858	1,108,557
Fines, forfeitures and penalties	8,625					1,589	10,214
Charges for current services	104,677						104,677
Use of money and property	122,549					123	122,672
Other	214,738						214,738
<b>Total Revenues</b>	<b>5,674,809</b>	<b>-</b>	<b>587,307</b>	<b>180,641</b>	<b>-</b>	<b>475,570</b>	<b>6,918,327</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	1,174,937		742,565.00			-	1,917,502
Public ways and facilities transportation	728,674					121,701	850,375
Public safety	3,104,809					163,243	3,268,052
Community development	511,024					67,311	578,335
Capital Outlay	53,726		26,595	180,641		198,136	459,098
Debt service							
Principal					49,735		49,735
Interest					7,682		7,682
<b>Total Expenditures</b>	<b>5,573,170</b>	<b>-</b>	<b>769,160</b>	<b>180,641</b>	<b>57,417</b>	<b>550,391</b>	<b>7,130,779</b>
Excess (Deficit) of Revenues over Expenditures	101,639	-	(181,853)	-	(57,417)	(74,821)	(212,452)
<b>Other Financing Sources (Uses)</b>							
Operating transfers in		437			57,417		57,854
Operating transfers out	(57,854)						(57,854)
<b>Total Other Financing Sources (Uses)</b>	<b>(57,854)</b>	<b>437</b>	<b>-</b>	<b>-</b>	<b>57,417</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	43,785	437	(181,853)	-		(74,821)	(212,452)
Fund Balances, July 1, 2012	2,568,045	(437)	244,911	(1,193)		55,415	2,866,741
Prior period adjustment	(8,581)						(8,581)
<b>Fund Balances, June 30, 2013</b>	<b>\$ 2,603,249</b>	<b>\$ -</b>	<b>\$ 63,058</b>	<b>\$ (1,193)</b>	<b>\$ -</b>	<b>\$ (19,406)</b>	<b>\$ 2,645,708</b>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balances of Governmental Funds  
To the Statement of Activities  
For the Fiscal Year Ended June 30, 2013

Net Change in Fund Balances - Total Governmental Funds	\$ (212,452)
Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balances because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:	
Cost of assets capitalized	459,098
Depreciation expense	(544,447)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	49,735
Changes in accrued interest 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.	2,033
Certain revenues recognized in the prior year Statement of Activities that do not provide current financial resources were not reported as revenues in the funds.	
Certain revenues received after sixty days from the end of the fiscal year are recorded as deferred revenue in the funds and as revenues in the government wide statement.	202,010
Changes in other pension expense benefits reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	(225,266)
Changes in compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	<u>(14,853)</u>
Change in net position of governmental activities	<u>\$ (284,142)</u>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Net Position  
 Proprietary Funds  
 June 30, 2013

	Water	Sewer	Mobile Home Park	Totals
<b>Current assets:</b>				
Cash and investments	\$ 1,104,592	\$ 770,636	\$ 128,353	\$ 2,003,581
Restricted cash and investments			33,307	33,307
Receivables				
Accounts	24,000	22,717	4,463	51,180
Interest	-	-	-	-
Total current assets	<u>1,128,592</u>	<u>793,353</u>	<u>166,123</u>	<u>2,088,068</u>
<b>Capital assets:</b>				
<b>Nondepreciable capital assets:</b>				
Land	67,324	88,882	324,850	481,056
Construction in progress	209,600	397,056		606,656
<b>Depreciable capital assets</b>				
Building	64,759	94,877	425,123	584,759
Site improvements				-
Equipment	288,419	524,739		813,158
Infrastructure	6,480,215	3,787,732		10,267,947
Less accumulated depreciation	(3,778,708)	(3,529,077)	(388,630)	(7,696,415)
Total capital assets (net of accumulated depreciation)	<u>3,331,609</u>	<u>1,364,209</u>	<u>361,343</u>	<u>5,057,161</u>
Total Assets	<u>\$ 4,460,201</u>	<u>\$ 2,157,562</u>	<u>\$ 527,466</u>	<u>\$ 7,145,229</u>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable	\$ 14,008	\$ 16,851	\$ 12,504	\$ 43,363
Current portion - note payable	30,899			30,899
Interest payable	2,893			2,893
Total current liabilities	<u>47,800</u>	<u>16,851</u>	<u>12,504</u>	<u>77,155</u>
<b>Noncurrent liabilities:</b>				
Customer deposits	1,910	1,665	9,201	12,776
Compensated absences	31,464	31,540		63,004
OPEB liability	63,404	62,775		126,179
Note payable	327,370			327,370
Total noncurrent liabilities	<u>424,148</u>	<u>95,980</u>	<u>9,201</u>	<u>529,329</u>
Total Liabilities	<u>471,948</u>	<u>112,831</u>	<u>21,705</u>	<u>606,484</u>
<b>Net position:</b>				
Net investment in capital assets	2,973,340	1,364,209	361,343	4,698,892
Reserved for capital replacement			24,285	24,285
Unreserved	1,014,913	680,522	120,133	1,815,568
Total Net Position	<u>\$ 3,988,253</u>	<u>\$ 2,044,731</u>	<u>\$ 505,761</u>	<u>\$ 6,538,745</u>

The accompanying notes are an integral part of these financial statements

**CITY OF BISHOP**

**Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2013**

	Water	Sewer	Mobile Home Park	Totals
Operating Revenues				
Charges for services	\$ 1,139,253	\$ 1,070,598	\$ -	\$ 2,209,851
Rent			71,288	71,288
Utility reimbursement			22,768	22,768
Other income	18,972	17,571	104	36,647
<b>Total Operating Revenues</b>	<b>1,158,225</b>	<b>1,088,169</b>	<b>94,160</b>	<b>2,340,554</b>
Operating Expenses				
Salaries and benefits	599,350	592,092	77,323	1,268,765
Services and supplies	132,749	105,763	59,821	298,333
Depreciation expense	122,927	80,790	2,184	205,901
<b>Total Operating Expenses</b>	<b>855,026</b>	<b>778,645</b>	<b>139,328</b>	<b>1,772,999</b>
<b>Operating Income (Loss)</b>	<b>303,199</b>	<b>309,524</b>	<b>(45,168)</b>	<b>567,555</b>
Non-Operating Revenues (Expenses)				
Interest income	3,135	2,217	247	5,599
Gain on sale of assets			67,517	67,517
Interest expense	(12,006)			(12,006)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(8,871)</b>	<b>2,217</b>	<b>67,764</b>	<b>61,110</b>
<b>Net Income (Loss)</b>	<b>294,328</b>	<b>311,741</b>	<b>22,596</b>	<b>628,665</b>
Net Position, July 1, 2012	3,696,411	1,735,043	528,835	5,960,289
Prior Period Adjustments	(2,486)	(2,053)	(45,670)	(50,209)
<b>Net Position, June 30, 2013</b>	<b>\$ 3,988,253</b>	<b>\$ 2,044,731</b>	<b>\$ 505,761</b>	<b>\$ 6,538,745</b>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2013

	Water	Sewer	Mobile Home Park	Totals
<b>Cash Flows from Operating Activities</b>				
Cash received from customers	\$ 1,149,244	\$ 1,076,827	\$ 94,172	\$ 2,320,243
Cash payments to suppliers	(210,497)	(103,281)	(79,657)	(393,435)
Cash payments to employees	(568,332)	(561,369)	(77,323)	(1,207,024)
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>370,415</b>	<b>412,177</b>	<b>(62,808)</b>	<b>719,784</b>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchase of fixed assets	(333,158)	(387,783)		(720,941)
Reductions of debt	(29,953)			(29,953)
Reductions in advance from other funds			(814)	(814)
Sale of capital assets			67,517	67,517
Interest expense	(12,239)			(12,239)
<b>Net Cash Used For Capital and Related Financing Activities</b>	<b>(375,350)</b>	<b>(387,783)</b>	<b>66,703</b>	<b>(696,430)</b>
<b>Cash Flows from Investing Activities:</b>				
Interest income	4,054	2,829	378	7,261
<b>Net Cash Provided By Investing Activities</b>	<b>4,054</b>	<b>2,829</b>	<b>378</b>	<b>7,261</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(881)</b>	<b>27,223</b>	<b>4,273</b>	<b>30,615</b>
Cash and Cash Equivalents, July 1, 2012	1,105,473	743,413	157,387	2,006,273
Cash and Cash Equivalents, June 30, 2013	\$ 1,104,592	\$ 770,636	\$ 161,660	\$ 2,036,888
<b>Reconciliation of Cash and Cash Equivalents:</b>				
Cash and investments	\$ 1,104,592	\$ 770,636	\$ 128,353	\$ 2,003,581
Restricted cash and investments			33,307	33,307
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,104,592</b>	<b>\$ 770,636</b>	<b>\$ 161,660</b>	<b>\$ 2,036,888</b>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ 303,199</b>	<b>\$ 309,524</b>	<b>\$ (45,168)</b>	<b>\$ 567,555</b>
Adjustments to operating income:				
Depreciation	122,927	80,790	2,184	205,901
(Increase) decrease in accounts receivable	(8,065)	(10,364)	(327)	(18,756)
Increase (decrease) in accounts payable	(77,748)	2,482	(19,836)	(95,102)
Increase (decrease) in customer deposits	(916)	(978)	339	(1,555)
Increase in OPEB liability	24,128	23,806		47,934
Increase (decrease) in compensated absences	6,890	6,917		13,807
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>\$ 370,415</b>	<b>\$ 412,177</b>	<b>\$ (62,808)</b>	<b>\$ 719,784</b>

The accompanying notes are an integral part of these financial statements

CITY OF BISHOP

Statement of Fiduciary Assets and Liabilities - Agency Funds  
June 30, 2013

	<u>Agency Funds</u>		
	<u>Bond &amp; Trust</u>	<u>Canine Donations</u>	<u>Totals</u>
<u>Assets</u>			
Cash and investments	\$ 2,571	\$ 13,199	\$ 15,770
Due from other fund	27		27
Total Assets	<u>\$ 2,598</u>	<u>\$ 13,199</u>	<u>\$ 15,797</u>
<u>Liabilities</u>			
Due to others	<u>\$ 2,598</u>	<u>\$ 13,199</u>	<u>\$ 15,797</u>
Total Liabilities	<u>\$ 2,598</u>	<u>\$ 13,199</u>	<u>\$ 15,797</u>

The accompanying notes are an integral part of these financial statements

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies

The City of Bishop, California (the City) was incorporated in 1903, as a municipal corporation operating under the general laws of the State of California. The City operates under a Council-Manager form of government and provides the following services: general government, public works, public safety and parks and recreation.

The accounting policies of the City of Bishop, California conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The City has defined its reporting entity in accordance with generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations and functions should be included in the reporting entity. In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. All such component units have been "blended" with the City's other fund types and account groups. All of the blended component units have June 30 year-ends.

Based upon the aforementioned oversight criteria, the following are the component units:

The Sunrise Mobile Home Park is included in the enterprise funds of the City. Financial statements for Sunrise Mobile Home Park may be obtained from the City's finance department.

B. Basis of Accounting

The government-wide, proprietary and agency fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue from sales tax is 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. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The City considers property taxes available if they are collected within sixty-days after year-end.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies

B. Basis of Accounting (Continued)

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

When applicable, the City reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue source does not meet both the measurable and available criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has legal claim to them, as when grant monies are received prior to the occurrences of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has legal claim to the resources, deferred revenue is removed from the combined balance sheet and revenue is recognized.

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. Nonoperating revenues, such as subsidies and investment earnings, result from non exchange transactions or ancillary activities.

C. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the City) and its blended component units. These statements include the financial activities of the overall government, except for fiduciary activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient 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 instead as general revenues.

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. 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 separate columns. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

The City reports the following major governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

The Home Funds Willow Street Special Revenue Fund - was established to account for funds received by the City and loaned to Developers for the sole purpose of building affordable housing on Willow Street.

The Measure A Fund - was established to account for the City's portion of a County-Wide tax that can be used for general operations and capital additions of the City.

The Hwy 6 & Wye Rd. Capital Project Fund - was established to account for grant funding and a deposit received from K-mart used for street improvements made on Highway 6 and Wye Road.

The Debt Service Fund - was established to accumulated resources from various funds to pay debt obligations of the City.

The City reports the following major enterprise funds.

Water and Sewer Funds - account for the operation of the City's water and sewer utilities. Activities of these funds include administration, operation and maintenance of the water and sewer systems and billing and collection activities. The Funds also accumulate resources for, and payment of long-term debt principal and interest. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the Funds.

Sunrise Mobile Home Park - accounts for the operation of the City owned Mobile Home Park. Customers pay rent for the City owned mobile homes and reimburse the City for utilities based on ability to pay. A portion of the operation is subsidized through the State of California, through a Community Development Block Grant program.

The City also reports the following Fiduciary Fund type:

Agency Funds - are used to account for assets held by the City in an agency capacity for individuals, local law enforcement agencies or developers.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies (Continued)

E. Cash Equivalents

For the purpose of the statement of cash flows, the City considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Restricted cash and unrestricted pooled cash and investments held by the City are considered cash equivalents for purposes of the combined statement of cash flows because the City's cash management pool and funds invested by the City possess the characteristics of demand deposit accounts.

F. Fixed Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the City as assets with an initial, individual cost of more than \$2,500.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Buildings	20-30 years
Building improvements	10-15 years
Site improvements	15-20 years
Equipment and machinery	3-20 years
Infrastructure	30-45 years

G. Property Tax

Inyo County is responsible for assessing, collecting and distributing property taxes in accordance with enabling legislation. Revenue received is based on an allocation factor calculated by the County under the provisions of Proposition 13 plus a percentage of the increase in market value in specific areas. The City's property tax is levied each July 1 on the assessed values as of the prior January 1 for all real and personal property located in the City. Property sold after the assessment date (January 1) is reassessed and the amount of property tax levied is prorated.

Secured property taxes are due in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Unsecured property tax is levied on July 1 and due on July 31 and becomes delinquent on August 31.

Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the City, eliminating the need for an allowance for uncollectable. The County, in return, receives all penalties and interest on the related delinquent taxes.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 1: Summary of Significant Accounting Policies (Continued)

II. Balance Sheet Classifications

Certain resources are classified as restricted assets as their use is restricted for specific purposes by bond agreements, lease agreements, trust agreements, grant agreements, City Charter provisions, or other requirements. Governmental fund types' restricted assets are for grant and bond agreements. Proprietary fund types' restricted assets are for renewal and replacement of equipment and security deposits.

I. Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from federal and state agencies, developers, customers, or other funds.

J. Fund Equity

The unassigned fund balances for governmental funds represent the amount available for budgeting future operations. Unrestricted net position for proprietary funds represents the net position available for future operations.

Restrictions of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures.

Restricted net position for proprietary funds represent the net position legally identified for specific purposes.

K. Deferred Revenues

The City recorded deferred revenue by expending grant monies for capital projects and not receiving reimbursement within sixty days after fiscal year end (unavailable.) The amount of the deferred revenue was \$3,613,703, which is recorded in the fund financial statement. Of that amount \$2,874,451 was an advance for projects and therefore is also presented as deferred revenue in the government-wide financial statements. Also included in the deferred revenue balance is \$2,219,000 for the workforce housing loan receivable that will not be repaid until future years. \$191,711 of the fund financial statement deferred revenue is recognized as revenue in the statement of net position under the required full accrual method of accounting.

L. Compensated Absences

City employees are granted vacation in varying amounts based on classification and length of service. Upon termination or retirement, the City is to pay 100% of the vacation time accrued and none of the accrued sick leave.

Governmental Funds – Governmental Funds record expenditures for compensated absences as they are taken by employees. A year-end accrual for compensated absences has not been made in the Governmental Funds as of June 30, 2013, because the City does not believe any of the available year-end resources will be required to fund the year-end compensated absences liability.

Proprietary Funds – Proprietary funds accrue a liability for unused compensated absences earned through year-end. An expense is recognized for the increase in liability from the prior year.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 1: Summary of Significant Accounting Policies (Continued)

M. Intergovernmental Revenues

Federal and state governments reimburse the City for costs incurred on certain fixed asset construction projects under capital grant agreements. Amounts claimed under such grants are credited to intergovernmental revenues if the project is being administered by a Capital Projects Fund or to contributed capital if administered by a Proprietary Fund. Additionally, the City receives reimbursement from federal and state governments for other programs, such as housing and rehabilitation. These reimbursements are recorded in the fund administering the program as intergovernmental revenues with the related program costs included in expenditures.

The respective grant agreements generally require the City to maintain accounting records and substantiating evidence to determine if all costs incurred and claimed are proper and that the City is in compliance with other terms of the grant agreements. These records are subject to audit by the appropriate government agency. Any amounts disallowed will reduce future claims or be directly recovered from the City.

N. Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform to the presentation of the current year financial statements.

Note 2: Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and investments. Unless otherwise dictated by legal or contractual requirements, income earned or losses arising from the investment of pooled cash are allocated on a quarterly basis to the participating funds and component units based on their proportionate shares of the average quarterly cash balance.

The City maintains "restricted cash and investments". Monies restricted are for capital set aside funds and customer deposits and required reserves in the Mobile Home Park.

Cash and investments at June 30, 2013, consisted of the following:

Cash and investments	\$ 3,811,288
Restricted cash and investments	<u>771,356</u>
Cash and investments, statement of net position	4,582,644
Cash and investments, statement of fiduciary assets	<u>15,770</u>
Total cash and investments	<u><u>\$ 4,598,414</u></u>
Checking account	\$ 185,821
Imprest cash	840
Local agency investment fund	<u>4,411,753</u>
Total cash and investments	<u><u>\$ 4,598,414</u></u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 2: Cash and Investments (Continued)

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Investment in One Issuer</u>
Investment pools authorized under CA Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-Purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

B. 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 all investments. 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 of the City's investment maturity:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-36 Months</u>	<u>37-48 Months</u>
State Investment Pool*	\$ 4,411,753	\$ 4,411,753	\$ -	\$ -	\$ -
Totals	\$ 4,411,753	\$ 4,411,753	\$ -	\$ -	\$ -

\*Not subject to categorization

C. Concentrations of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 2: Cash and Investments (Continued)

D. 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 deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City's deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2013, the City's deposits balance was \$503,050 and the carrying amount was \$185,821. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance all was covered by the Federal Depository Insurance or by collateral held in the pledging bank's trust department in the City's name.

E. Investment in State Investment Pool

LAIIF is included in the State's Pooled Money Investment Account. The total amount invested by all public agencies in the State's Pooled Money Investment Account approximates \$58.85 billion. Of the \$58.85 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 1.96% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIIF. The Board consists of five members as designated by state statute.

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The City reports its investments at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

Note 3: Loan Receivable

The City is participating in an affordable workforce housing loan program designed to construct low to moderate income housing. Under the terms of the loan the City is providing a 3% note to the developer, Bishop Pacific Associates. The maximum amount available under the loan is \$2,200,000. As of June 30, 2013 the City had loaned \$2,219,900. The term of the note commenced on September 1, 2006 and will expire on the date that is fifty-five years after issuance of the date of completion, but no longer than fifty-eight years from the date of commencement. The source of the funding for the loan was a grant to the City from the State of California, Housing and Community Development, Home Funds program.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 4: Liability, Insured Programs and Workers Compensation Protection

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 119 California public entities and is organized under a joint powers agreement pursuant to California Government Code Section 6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other coverages. The Authority's pool began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a 9-member Executive Committee.

B. Self-Insurance Programs Authority

General Liability Each Member government pays a primary deposit to cover estimated losses for a fiscal year (claims year). After the close of a fiscal year, outstanding claims are valued. A retrospective deposit computation is then made for each open claims year. Claims are pooled separately between police and non-police. Costs are spread to members as follows: the first \$30,000 of each occurrence is charged directly to the member's primary deposit; costs from \$30,000 to \$750,000 and the loss development reserves associated with losses up to \$750,000 are pooled based on the member's share of losses under \$30,000. Losses from \$750,000 to \$5,000,000 and the associated loss development reserves are pooled based on payroll. Costs of covered claims from \$5,000,000 to \$50,000,000 are currently paid by excess insurance. The protection for each member is \$50,000,000 per occurrence and \$50,000,000 annual aggregate. Administrative expenses are paid from the Authority's investment earnings.

C. Purchased Insurance

Environmental Insurance The City of Bishop participates in the pollution legal liability and remediation legal liability insurance which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City. Coverage is for a 3-year period from July 1, 2012 through July 1, 2014. Each member of the Authority has a \$10,000,000 limit during the 3-year term of the policy.

Property Insurance The City participates in the all risk property protection program of the Authority. This insurance is underwritten by several insurance companies. City property is currently insured according to a schedule of covered property submitted by the City to the Authority. City property currently has all-risk property insurance protection up to pooled limits. There is a deductible of 5% of property value with a minimum deductible of \$100,000.

Earthquake and Flood Insurance The City purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City property currently has earthquake and flood protection up to pooled limits. There is a deductible of 5% of value with a minimum deductible of \$100,000. Premiums for the coverage are paid annually.

Crime Insurance The City purchases crime insurance coverage in the amount of \$1,000,000 with a deductible. The fidelity coverage is provided through the Authority. Premiums for the coverage are paid annually.

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in the pooled or insured liability coverage from coverage in the prior year.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 5: Capital Assets**

Capital asset activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Additions	Retirements/ Adjustments	Balance June 30, 2013
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 341,105	\$ -	\$ -	\$ 341,105
Construction in progress	520,563	378,606	(2,698)	896,471
Capital assets, being depreciated:				
Buildings and improvements	4,626,398	11,553	(22,264)	4,615,687
Site improvements	632,059		(9,514)	622,545
Equipment	3,304,918	39,726	(187,418)	3,157,226
Infrastructure	7,273,456	29,173	(3,216)	7,299,413
Total capital assets, being depreciated	15,836,831	80,452		15,694,871
Less accumulated depreciation for:				
Buildings and improvements	(3,767,039)	(94,763)	15,273	(3,846,529)
Site Improvements	(426,146)	(43,482)	2,736	(466,892)
Equipment	(2,768,445)	(243,329)	176,732	(2,835,042)
Infrastructure	(947,610)	(162,873)	482	(1,110,001)
Total accumulated depreciation	(7,909,240)	(544,447)	195,223	(8,258,464)
Total capital assets, being depreciated	7,927,591	(463,995)		7,436,407
Governmental activities capital assets, net	<u>\$ 8,789,259</u>	<u>\$ (85,389)</u>	<u>\$ (2,698)</u>	<u>\$ 8,673,983</u>
<b>Business-Type Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 481,066	\$ -	\$ (10)	\$ 481,056
Construction in progress	233,067	373,589.00		606,656
Capital assets, being depreciated:				
Buildings and improvements	674,809		(90,050)	584,759
Equipment	868,642	-	(55,484)	813,158
Infrastructure	9,926,007	347,351	(5,411)	10,267,947
Total capital assets, being depreciated	11,469,458	347,351	(150,945)	11,665,864
Less accumulated depreciation for:				
Buildings and improvements	(583,123)	(5,518)	72,897	(515,744)
Equipment	(572,509)	(70,384)	32,793	(610,100)
Infrastructure	(6,443,970)	(129,999)	3,398	(6,570,571)
Total accumulated depreciation	(7,599,602)	(205,901)	109,088	(7,696,415)
Total capital assets, being depreciated	3,869,856	141,450	(41,857)	3,969,449
Business- type activities capital assets, net	<u>\$ 4,583,989</u>	<u>\$ 515,039</u>	<u>\$ (41,867)</u>	<u>\$ 5,057,161</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 5: Capital Assets (Continued)

Depreciation

Depreciation expense was charged to functions/programs of the City as follows:

Governmental Activities	
General government	\$ 40,483
Public safety	157,557
Streets and roads	262,794
Parks	<u>83,613</u>
Total	<u>\$ 544,447</u>

Note 6: Lease Income

The City of Bishop derives a portion of its revenue from the rental of real property based on a fixed lease amount. All leases of the City are treated as operating leases for accounting purposes. Lease terms are for a period of five years and can be terminated by lessor at any time and without cause by giving the City thirty days written notice of termination. Because these are cancelable leases we do not present the operating revenue over the term of the lease.

Note 7: Long-term Liabilities

A summary of the changes in the City's long-term liabilities reported in the governmental activities column of the government-wide financial statements for the year ended June 30, 2013:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2013</u>	<u>Due Within</u> <u>One Year</u>
Compensated absences	\$ 312,298	\$ 369,199	\$ 1354,3171	\$ 327,180	\$ 177,159
OPEB liability	348,817	225,266		574,083	-
Capital lease	<u>156,641</u>	<u>-</u>	<u>(49,735)</u>	<u>106,906</u>	<u>52,174</u>
Total	<u>\$ 817,756</u>	<u>\$ 594,465</u>	<u>\$ (404,052)</u>	<u>\$ 1,008,169</u>	<u>\$ 229,333</u>

Governmental Activities:

Capital Leases Payable

A. On October 1, 2004 the City obtained financing from First Bankers Corporation to lease a fire truck. The lease calls for annual payments of \$57,417, including interest, beginning September 1, 2005 and maturing September 1, 2014. The City shall have the option to purchase all of the equipment by paying to the lessor all rent payments then due (including accrued interest, if any) plus the termination value as stipulated in the lease agreement. Interest rates on the capital lease are imputed at the lessor's rate of return.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 7: Long-term Liabilities (Continued)

Capital Leases Payable (Continued)

The following is a schedule of future minimum lease payments under the capital lease, together with the net present value of minimum lease payments as of June 30, 2013:

Fiscal Year Ended June 30,		
2014	\$	57,417
2015		<u>57,417</u>
Total minimum lease payments		<u>114,834</u>
Less: Amount representing interest		<u>(7,928)</u>
Present value of minimum lease payments	\$	<u><u>106,906</u></u>

Business-Type Activities:

Note Payable

Note payable represents one secured loan to the State of California for the purpose of assisting in financing the construction of a project, which will enable the City to meet safe drinking water standards established by the State. All improvements financed by this loan, along with future improvements, shall remain the property of the State until the loan is repaid in full. Principal matures semi-annually from October 1, 1993, through April 1, 2023, with an interest rate of 3.2205%.

The annual requirements to amortize the California Safe Drinking Water Note Payable as of June 30, 2013, are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2014	\$ 30,899	\$ 11,292	\$ 42,191
2015	31,903	10,289	42,192
2016	32,920	9,272	42,192
2017	34,024	8,167	42,191
2018	35,111	7,080	42,191
2019-2023	<u>193,412</u>	<u>17,547</u>	<u>210,959</u>
Totals	<u>\$ 358,269</u>	<u>\$ 63,647</u>	<u>\$ 421,916</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 8: Fund Balances - Governmental Funds**

The City adopted a policy for GASB Statement No. 54, Fund Balance Reporting, in the current fiscal year. GASB 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. While the classifications of fund balance in the City's various governmental funds were revised, the implementation of this standard had no effect on total fund balance. Detailed information on governmental fund-type, fund balances are as follows:

	<u>General Fund</u>	<u>Measure A</u>	<u>Home Fund Willow Street</u>	<u>Hwy 6 &amp; Wye Rd</u>	<u>Non-Major Special Revenue</u>	<u>Non-Major Capital Project</u>
Restricted for:						
Petty cash	\$ 640.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total restricted	<u>640</u>					
Nonspendable						
Prepaid expense	90,135					
Total nonspendable	<u>90,135</u>					
Committed						
Assigned to:						
Next years budget	296,523			789,169	25,698	400
Economic uncertainties	2,215,951					
Special Revenue Funds		63,058			118,454	
Capital Project Funds				(790,362)		1163,959
Total assigned	<u>2,512,474</u>	<u>63,058</u>		<u>(1,193)</u>	<u>144,152</u>	<u>(163,559)</u>
Unassigned						
Total fund balance	<u>\$ 2,603,249</u>	<u>\$ 63,058</u>	<u>\$ -</u>	<u>\$ (1,193)</u>	<u>\$ 144,152</u>	<u>\$ (163,559)</u>

**Note 9: Defined Benefit Pension Plans**

**CalPERS**

**A. Plan Description**

The City's defined benefit pension plan, the California Public Employees' Retirement System, provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The California Public Employees' Retirement System is part of the Public Agency portion of the California Public Employees' Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employees' Retirement Law. The City selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office - 400 P Street - Sacramento, CA 95814.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 9: Defined Benefit Pension Plans (Continued)

B. Funding Policy

Active miscellaneous plan members in the City's defined pension plan are required to contribute 7% of their annual covered salary for tier 1, 6.5% for tier 2 and 6.25% for tier 3 members. Active safety plan members in the City's defined benefit pension plan are required to contribute 9% of their annual covered salary for tier 1, and 6.5% for tier 2. 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 required employer contribution rate for fiscal 2012/13 was 20.37% for miscellaneous tier 1, 9.29% for miscellaneous tier 2, 6.70% for miscellaneous tier 3, 31.86% for safety members tier 1 and 23.41% for safety members tier 2. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS.

C. Annual Pension Cost

For fiscal year 2012/13, the City's annual pension cost was \$842,795 and the City actually contributed \$842,795. The City contributes both the employee and employer portions for tier 1 miscellaneous and safety plan members, a portion of miscellaneous and safety tier 2 plan members contribution and none of the miscellaneous and safety plan members contribution. The required contribution for fiscal year 2012/13 was determined as part of the June 30, 2010, actuarial valuation using entry age actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses); (b) projected salary increases that vary by duration of service ranging from 3.25% to 14.45% for miscellaneous and safety members and (c) .25% salary adjustment. Both (a) and (b) include an inflation component of 3.0%. The actuarial value of the plan's assets was determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a three year period (smoothed market value). The plan's unfunded actuarial accrued liability (or excess assets) is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2010, was 18 years for miscellaneous members and 18 years for safety members as of the valuation date.

Three Year Trend Information for the City					
Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation		
06/30/11	\$ 791,840	100%	\$	-	
06/30/12	\$ 882,446	100%	\$	-	
06/30/13	\$ 842,795	100%	\$	-	

PARS

During the 2001/2002 fiscal year the City offered its full time miscellaneous employees a 3% at 55 retirement formula based on years of service with the City and CalPERS. The plan is available to eligible employees by purchasing a 1% retirement enhancement program from Public Agency Retirement Systems (PARS), a private corporation. The requirements for eligibility include: A minimum ten years of service with the City, retirement on or after the employee's 55<sup>th</sup> birthday, a non-disability retirement, retirement from the City of Bishop, retirement eligibility with PERS under the 2% at 55 program and actual retirement. During the 2009/2010 fiscal year the City implemented a second tier whereby new employees will be eligible under CalPERS 2% at 60 formula with an additional 1% enhancement provided by PARS resulting in a combined 3% at 60 years of age. A third tier was added for two employees under an employment contract with retirement at age 55 and no service requirement. During the 2012/2013 fiscal year the City amended the plan limiting participation to miscellaneous employee's in management and mid management groups hired prior to July 1, 2012. Furthermore the plan was frozen during the 2012/13 Fiscal year with no new participants eligible for the plan.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 9: Defined Benefit Pension Plan (Continued)

The City's funding policy for PARS is to contribute the annual required contribution. The annual required contribution equals the sum of:

- Normal Cost.
- Amortization of the unfunded actuarial accrued liability.

The annual pension cost equals the plan's annual required contribution adjusted for historical differences between the annual required contribution and amounts contributed. The actuary has determined the City's annual required contribution the sum of a) normal cost and b) amortization of the unfunded actuarial accrued liability.

For year ending June 30, 2013, the City's annual required contribution was \$303,148 and the City actually contributed \$303,148. The required contribution was based on June 30, 2010 actuarial valuation using the entry age normal (level of percentage of pay) actuarial cost method. The actuarial assumptions included a) 5.5% interest rate (net of administrative expenses), b) the CalPERS 1997-2007 Experience Study table for Males and Females, c) projected annual payroll increases of 3.25% a year plus merit increases, and d) cost of living adjustment of 2% per year after retirement. Both a) and c) include an inflation component of 3.00%. The unfunded actuarial accrued liability is being amortized as a level percent of pay. The amortization periods are 1) 20 years for initial unfunded accrued liability (from January 1, 2001), 2) 15 years for gains/losses 3) 20 years for plan amendments and 4) 20 years for assumption changes.

The following table provides 3 years of historical information of the pension cost:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/11	\$ 389,506	100%	\$ -
06/30/12	\$ 304,758	100%	\$ -
06/30/13	\$ 303,148	100%	\$ -

Note 10: Post Retirement Healthcare Benefits

The Board of Directors passed a resolution to establish health benefit vesting requirements for future retirees under public employees' medical and hospital care act, whereas an employee who is 50 and has 5 years vested full-time service and separated from the City into a retirement status within the PERS Retirement System. Retirees who have met other vesting requirements as defined by Government Code 20079, shall receive up to a maximum 90% of the health benefit premium in the PERS Choice Other Southern/Basic Supplemental plan for the employee including family members. Council members leaving the City, after two full terms or seven and one half years whichever is less, who have reached the age of 62 years of age, will be eligible for benefits during his/her lifetime, whereby the City will pay 90% of the monthly premium cost for the member and dependents in the PERS Choice Other Southern/Basic Supplemental plan, subject to requirements placed upon participants by such plans relating to offsetting cost contributions from Medicare, etc. A contribution of 10% per month will be paid by the member and 10% per month of the additional cost to add dependent coverage. The total City expense, on the pay as you go basis for postretirement health benefits in the 2012/2013 fiscal year was \$421,753. As of June 30, 2013, forty two retired employees were receiving postretirement health benefits. On July 13, 2009 the City approved funding the post retirement health benefit liability over a 30 year amortization period.

City of Bishop  
Notes to Financial Statements  
June 30, 2013

Note 10: Post Retirement Health Care Benefits (Continued)

*Tier II.* For represented employees hired after January 1, 2010 the City implemented a Tier II program. These employees will receive a city contribution up to greater of active contribution per PEMHCA Section 22893. The vesting schedule applied to the City contribution will be 0% for less than 10 years of CalPERS service, 50% for between 10 and 20 years of CalPERS service and 90% for greater than 20 years of CalPERS service. The Tier II program is based on all CalPERS service, a minimum of 5 years of City service, 100% vested if a disability retirement and if the employee has 20 years or more of City service they do not need to retire directly from the City.

*Plan Description.* The City's Post-Retirement Healthcare Plan is a single employer defined benefit healthcare plan administered by CalPERS. CalPERS provides medical insurance benefits only to eligible retirees and their eligible dependents. The City approved post retirement health insurance benefits for all of its employees under the Public Employees' Medical and Hospital Care Act (PEMHCA). The minimum age for receiving benefits is 50 and there is no cap. The plan also provides coverage for eligible family members. For employees who are eligible to participate in the plan the City will contribute the health benefit cost for the retiree and eligible family members up to 90% of the least expensive PERS plan, except as noted under the tier II plan. A retiree with less than the required years of service with the City will receive no benefit, unless they have previous employment qualifying them for CalPERS retirement, in which case they are eligible to receive the CalPERS minimum at the time of retirement. The CalPERS minimum is set by law. The retiree is on the same medical plan as the City's active employees, however monthly rates for coverage of covered active and retired employees are computed separately.

*Funding Policy.* The contribution requirement of plan members is established by the City's Board of Directors. The 2012-2013 fiscal year contribution was based on amortized funding over a 30 year period using entry age normal cost. For the fiscal year ending June 30, 2013 the City contributed \$224,498 towards the unfunded actuarial accrued liability (UAAAL). Because of budget constraints the City has opted not to fully fund the ARC during the 2012/13 fiscal year. The City chose the California Employers Retiree Benefit Trust (CERBT) as the trustee for the plan. The City also made the net contribution for fiscal year end June 30, 2013 directly to health insurance providers totalling \$421,753 that was not reimbursed by the CERBT. Plan members receiving benefits contributed \$0 of the total premiums.

*Annual OPEB Cost and Net OPEB Obligation.* The City's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation to CPUD's Healthcare Plan:

Payment of Unfunded Actuarial Accrued Liability	\$ (224,498)
Unreimbursed retiree premiums paid to plan providers	(422,303)
Increase (decrease) in net OPEB obligation	(646,801)
Net OPEB obligation - beginning of year	427,063
Annual Required Contribution (ARC).	920,000
Net OPEB obligation - end of year	<u>\$ 700,262</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 10: Post Retirement Health Care Benefits (Continued)**

Three year disclosure of the City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation is as follows:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage Annual OPEB Cost Contributed</u>	<u>Net OPEB (Obligation) Asset</u>
June 30, 2011	750,000	62%	(282,042)
June 30, 2012	874,000	51%	(427,063)
June 30, 2013	920,000	70%	(700,262)

*Funded Status and Funding Progress.* As of July 1, 2010, the most recent actuarial valuation date, the actuarial accrued liability (AAL) and the unfunded actuarial accrued liability (UAAL) for benefits was \$8,545,000. As of June 30, 2013, the City's annual required contribution was underfunded by \$700,262.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the June 30, 2010, actuarial valuation, the entry age normal cost asset valuation method is used. The actuarial assumptions include an investment/discount rate of between 6.55% and 7.75%. The valuation assumes that 100% of all eligible retirees will actually participate in the retiree medical benefit. The annual healthcare premiums will increase between 5% and 10% from 2013 to 2021 and then increase 5% from 2021 forward. Payroll is assumed to increase 3.25% annually.

**Note 11: Interfund Transactions**

Operating transfers are transactions to allocate resources from one fund to another fund not contingent on the incurrence of specific expenditures in the receiving fund. Interfund transfers are generally recorded as operating transfers in and operating transfers out in the same accounting period.

**Receivables and Payables:**

Balances representing lending/borrowing transactions between funds outstanding at the fiscal year end are reported as either "due from/due to other funds" (amounts due within one year), "advances to/from other funds" (non-current portions of interfund lending/borrowing transactions), or "loans to/from other funds" (long-term lending/borrowing transactions evidenced by loan agreements). Advances and loans to other funds are offset by a fund balance reserve in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 11: Interfund Transactions (Continued)**

Interfund transactions for the fiscal year ended June 30, 2013 are summarized as follows:

Fund Type	Due To Other Funds	Due From Other Funds	Operating Transfers In	Operating Transfers Out
General	\$ -	\$ 140,675	\$ -	\$ 57,854
Special Revenue	10,123	-	437	-
Debt Service	-	-	57,417	-
Capital Projects	130,552	-	-	-
Enterprise	-	-	-	-
<b>Total</b>	<b>\$ 140,675</b>	<b>\$ 140,675</b>	<b>\$ 57,854</b>	<b>\$ 57,854</b>

**Note 12: Stewardship, Compliance and Accountability**

**A. Deficit Fund Balances**

Capital project funds have six funds with deficit fund balances and there is one special revenue fund with a deficit fund balance. The deficit fund balances are expected to be eliminated upon receipt of funding from granting agencies or through matching funds/contributions from the general fund of the City.

**B. Restatement of Net Position and Fund Balance**

Adjustments resulting from errors or a change to comply with provisions of previously issued or retroactively applied accounting standards are treated as prior period adjustments. Accordingly the City reports these changes as a restatement to beginning net position in the government-wide statement of activities and proprietary fund statement of revenue, expenses and changes in net position and as a restatement to beginning fund balance in the statement of revenues expenditures and changes in fund balance. During the current fiscal year prior period adjustments were required to correct misstatements of capital assets, accounts receivable, accounts payable, and deferred revenue.

The impact of the restatements to beginning government-wide financial statement net position is presented below:

	Governmental Activities	Business-Type Activities
Net Position Reported as of June 30, 2012	\$ 11,369,010	\$ 5,960,289
Adjustments for:		
Change fixed asset threshold to \$5,000	(29,887)	(41,866)
Reimburse water and sewer for prior year subsidy	(8,581)	8,581
Reclassify 2010/11 accounts payable		10,736
To record prior year SMIP excess program payment		(27,660)
Total adjustment	(38,468)	(50,209)
Net Position, July 1, 2012 as restated	<u>\$ 11,330,542</u>	<u>\$ 5,910,080</u>

The impact of restatements on governmental fund, fund balance as previously stated is as follows:

	General Fund
Fund Balance, June 30, 2012	\$ 2,568,045
Adjustments for:	
Reimburse water and sewer for prior year subsidy	(8,581)
Total adjustment	(8,581)
Fund Balance, July 1, 2012 as restated	<u>\$ 2,559,464</u>

**City of Bishop**  
**Notes to Financial Statements**  
**June 30, 2013**

Note 13: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the City's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 14: Economic Dependency

The City's general fund revenue relies heavily on tourism, which provides transient occupancy taxes and sales taxes. During the 2012-2013 fiscal year the City collected \$1,831,285 in transient occupancy tax which accounted for 32.3% of general fund revenue. Tourism related spending also accounts for additional sales taxes generated at the City. Sales tax revenue (including triple flip) was \$2,209,608 or 38.9% of general fund revenue for the 2012-2013 fiscal year.

Because the tourism industry and related sales taxes account for a significant portion of the City's general fund revenues, a downturn in tourism could result in a substantial reduction in general fund revenues and the City may not have sufficient resources to pay all of its general fund obligations.

Note 15: Commitments and Contingencies

**Grants**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

**CITY OF BISHOP**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
<b>Taxes</b>				
Property - secured	\$ 370,000	\$ 370,000	\$ 381,327	\$ 11,327
Property - unsecured	108,000	108,000	62,466	(45,534)
Prior year and other	24,000	24,000	3,950	(20,050)
Homeowners	3,000	3,000	1,561	(1,439)
Sales ( including triple flip)	2,150,000	2,150,000	2,209,608	59,608
DWP water agreement	180,000	180,000	185,406	5,406
Transient occupancy	1,800,000	1,800,000	1,834,285	34,285
Sales tax - public safety	13,000	13,000	16,833	3,833
Real property transfer	5,000	5,000	12,641	7,641
<b>Total Taxes</b>	<u>4,653,000</u>	<u>4,653,000</u>	<u>4,708,077</u>	<u>55,077</u>
<b>Licenses and Permits</b>				
Business licenses	50,000	50,000	49,133	(867)
Use permits	4,750	4,750	6,240	1,490
Building permits	15,100	15,100	48,733	33,633
Electrical permits	3,000	3,000		(3,000)
Plumbing permits	4,000	4,000	10	(3,990)
Electrical franchise	34,000	34,000	33,087	(913)
TV franchise	12,000	12,000	12,705	705
<b>Total Licenses and Permits</b>	<u>122,850</u>	<u>122,850</u>	<u>149,908</u>	<u>27,058</u>
<b>Intergovernmental</b>				
Motor vehicle in lieu (includes VLF swap)	292,000	292,000	281,593	(10,407)
Off-highway motor vehicle fees	100	100		(100)
Reimbursement - highway sweeping	20,000	20,000	18,333	(1,667)
Reimbursement - fire district	41,831	41,831	41,048	(783)
Peace officers training	9,600	9,600	10,241	641
Dispatch contracts	500	500	10,020	9,520
Grants	10,000	22,000	5,000	(17,000)
<b>Total Intergovernmental</b>	<u>374,031</u>	<u>386,031</u>	<u>366,235</u>	<u>(19,796)</u>
<b>Fines, Forfeitures and Penalties</b>				
Parking citations	18,000	15,000	8,625	(6,375)
Asset forfeiture				
<b>Total Fines, Forfeitures and Penalties</b>	<u>18,000</u>	<u>15,000</u>	<u>8,625</u>	<u>(6,375)</u>
<b>Charges for Current Services</b>				
Plan checking	5,000	5,000	3,259	(1,741)
Parks and recreation	90,700	96,700	101,418	4,718
<b>Total Charges for Current Services</b>	<u>95,700</u>	<u>101,700</u>	<u>104,677</u>	<u>2,977</u>
<b>Use of Money and Property</b>				
Interest and investment income	14,000	14,000	9,459	(4,541)
Rent	110,000	110,000	113,090	3,090
<b>Total Use of Money and Property</b>	<u>124,000</u>	<u>124,000</u>	<u>122,549</u>	<u>(1,451)</u>
<b>Other</b>				
Insurance refunds and dividends	45,000	45,000	101,362	56,362
Fingerprinting and reports	33,000	33,000	37,494	4,494
Miscellaneous - all others	37,000	37,000	75,882	38,882
<b>Total Other</b>	<u>115,000</u>	<u>115,000</u>	<u>214,738</u>	<u>99,738</u>
<b>Total Revenues</b>	<u>\$ 5,502,581</u>	<u>\$ 5,517,581</u>	<u>\$ 5,674,809</u>	<u>\$ 157,228</u>

The accompanying note to the required supplementary information is an integral part of this schedule

**CITY OF BISHOP**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule (Continued)**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Total Revenues (Continued)	\$ 5,502,581	\$ 5,517,581	\$ 5,674,809	\$ 157,228
Expenditures				
General Government				
City council	174,900	179,400	169,731	9,669
Administration - clerk	354,700	371,200	361,815	9,385
Finance	183,900	183,900	173,526	10,374
City treasurer	1,915	1,915	1,865	50
City attorney	71,200	179,504	174,298	5,206
Insurance	397,400	395,400	292,095	103,305
Elections	3,000	3,851	1,607	2,244
Total General Government	<u>1,187,015</u>	<u>1,315,170</u>	<u>1,174,937</u>	<u>140,233</u>
Public Ways and Facilities/Transportation				
Building and grounds	193,800	193,800	183,419	10,381
Building	117,380	116,425	107,741	8,684
Planning	226,930	219,496	166,935	52,561
Street maintenance	175,660	167,660	145,153	22,507
Street sweeping	95,500	95,600	86,274	9,326
Street lighting	40,000	40,000	39,152	848
Total Public Ways and Facilities/Transportation	<u>849,270</u>	<u>832,981</u>	<u>728,674</u>	<u>104,307</u>
Public Safety				
Police	2,937,500	2,978,566	2,897,124	81,442
Fire	170,836	204,073	205,173	(1,100)
Emergency preparedness	4,500	4,500	2,512	1,988
Total Public Safety	<u>3,112,836</u>	<u>3,187,139</u>	<u>3,104,809</u>	<u>82,330</u>
Community Development				
Parks and recreation	360,459	351,723	338,802	12,921
Community promotion	142,312	147,312	153,997	(6,685)
Civic arts commission	18,225	18,225	18,225	
Total Community Development	<u>520,996</u>	<u>517,260</u>	<u>511,024</u>	<u>6,236</u>
Capital Outlay				
Structures and improvements	25,500	94,117	40,726	53,391
Equipment	32,500	17,500	13,000	4,500
Total Capital Outlay	<u>58,000</u>	<u>111,617</u>	<u>53,726</u>	<u>57,891</u>
Total Expenditures	<u>5,728,117</u>	<u>5,964,167</u>	<u>5,573,170</u>	<u>390,997</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(225,536)</u>	<u>(446,586)</u>	<u>101,639</u>	<u>548,225</u>
Other Financing Sources (Uses)				
Operating transfers in				
Operating transfers out	(57,418)	(57,418)	(57,854)	(436)
Total Other Financing Sources (Uses)	<u>(57,418)</u>	<u>(57,418)</u>	<u>(57,854)</u>	<u>(436)</u>
Excess (Deficit) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>\$ (282,954)</u>	<u>\$ (504,004)</u>	<u>43,785</u>	<u>\$ 547,789</u>
Fund Balance, July 1, 2012			2,568,045	
Prior Period Adjustment			(8,581)	
Fund Balance, June 30, 2013			<u>\$ 2,603,249</u>	

The accompanying note to the required supplementary information is an integral part of this schedule

**CITY OF BISHOP**  
**Required Supplementary Information**

**Budgetary Comparison Schedule**  
**Major Special Revenue Fund - Measure A**  
**For the Fiscal Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 550,000	\$ 530,000	\$ 499,484	\$ (30,516)
Intergovernmental	72,246	80,000	87,823	7,823
Total Revenues	72,246	80,000	587,307	7,823
<b>EXPENDITURES</b>				
General government	740,030	793,690	742,565	51,125
Capital outlay	29,000	29,000	26,595	2,405
Total Expenditures	29,000	29,000	769,160	2,405
Excess (Deficit) of Revenues over Expenditures	\$ 43,246	\$ 51,000	(181,853)	\$ 5,418
Fund Balances, July 1, 2012			244,911	
Fund Balances, June 30, 2013			\$ 63,058	

The accompanying note to the required supplementary information is an integral part of this schedule

**City of Bishop**  
**Note to Required Supplementary Information**  
**June 30, 2013**

Budgets and Budgetary Accounting

As required by the laws of the State of California, the City prepares and legally adopts a final balanced operating budget. Public hearings were conducted on the proposed final budget to review all appropriations and the sources of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in financing requirements.

Budgets for the general, special revenue, debt service and capital project funds are adopted on the modified accrual basis of accounting. The budgets for the general and special revenue funds are the only legally adopted budgets. Budgets for the debt service, capital project funds and proprietary funds are used for management and control purposes only.

At the fund level, actual expenditures cannot exceed budgeted appropriations. In order to accommodate operational changes that may result during the course of a budget year, management can modify in line items of a budget, not to exceed 20% of said line item, with the limitation that the overall departmental budget shall not be exceeded without Council approval.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the City Council.

CITY OF BISHOP

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2013

	Special Revenue Funds	Capital Project Funds	Total
<u>Assets</u>			
Restricted cash and investments	\$ 80,084	\$ 4,606	\$ 84,690
Receivables	21,928		21,928
Due from other governments	52,460	132,073	184,533
	<u>154,472</u>	<u>136,679</u>	<u>291,151</u>
<b>Total Assets</b>	<b>\$ 154,472</b>	<b>\$ 136,679</b>	<b>\$ 291,151</b>
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts payable	\$ 10,320	\$ 37,613	\$ 47,933
OPEB liability			-
Due to other funds		130,552	130,552
Deferred revenue		132,073	132,073
	<u>10,320</u>	<u>300,238</u>	<u>310,558</u>
<b>Total Liabilities</b>	<b>10,320</b>	<b>300,238</b>	<b>310,558</b>
Fund Balances			
Assigned	<u>144,152</u>	<u>(163,559)</u>	<u>(19,407)</u>
<b>Total Fund Balance</b>	<b>144,152</b>	<b>(163,559)</b>	<b>(19,407)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 154,472</b>	<b>\$ 136,679</b>	<b>\$ 291,151</b>

**CITY OF BISHOP**

**Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Fiscal Year Ended June 30, 2013**

	Special Revenue Funds	Capital Project Funds	Total
Revenues			
Taxes and assessments	\$ -	\$ -	\$ -
Intergovernmental	278,484	195,374	473,858
Use of money and property	123		123
Fines, forfeitures and penalties	1,589		1,589
	<hr/>	<hr/>	<hr/>
Total Revenues	280,196	195,374	475,570
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
General government			-
Public ways and facilities/ transportation	120,863	838	121,701
Public safety	163,243		163,243
Community development	67,311		67,311
Capital outlay		198,136	198,136
	<hr/>	<hr/>	<hr/>
Total Expenditures	351,417	198,974	550,391
	<hr/>	<hr/>	<hr/>
Excess (Deficit) of Revenues Over Expenditures	(71,221)	(3,600)	(74,821)
	<hr/>	<hr/>	<hr/>
Fund Balances, July 1, 2012	215,373	(159,959)	55,415
	<hr/>	<hr/>	<hr/>
Fund Balances, June 30, 2013	<u>\$ 144,152</u>	<u>\$ (163,559)</u>	<u>\$ (19,406)</u>

CITY OF BISHOP

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2013

	Gas Tax	Traffic Safety	Public Safety	Home Program	Totals
<u>Assets</u>					
Restricted cash and investments	\$ 19,627	\$ 3,413	\$ 57,044	\$ -	\$ 80,084
Receivables	11,928			10,000	21,928
Due from other governments		333	52,127		52,460
Total Assets	<u>\$ 31,555</u>	<u>\$ 3,746</u>	<u>\$ 109,171</u>	<u>\$ 10,000</u>	<u>\$ 154,472</u>
<u>Liabilities and Fund Balances</u>					
Liabilities					
Accounts payable	\$ 119	\$ -	\$ 201	\$ 10,000	\$ 10,320
OPEB liability					
Due to other funds					
Deferred Revenue					
Total Liabilities	<u>119</u>		<u>201</u>	<u>10,000</u>	<u>10,320</u>
Fund Balances					
Assigned	<u>31,436</u>	<u>3,746</u>	<u>108,970</u>		<u>144,152</u>
Total Fund Balance	<u>31,436</u>	<u>3,746</u>	<u>108,970</u>		<u>144,152</u>
Total Liabilities and Fund Balances	<u>\$ 31,555</u>	<u>\$ 3,746</u>	<u>\$ 109,171</u>	<u>\$ 10,000</u>	<u>\$ 154,472</u>

CITY OF BISHOP

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended June 30, 2013

	Gas Tax	Traffic Safety	Public Safety	Home Program	Totals
<b>Revenues</b>					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	96,832	8,250	106,091	67,311	278,484
Fines, forfeitures and penalties		1,589			1,589
Use of money and property	123				123
<b>Total Revenues</b>	<b>96,955</b>	<b>9,839</b>	<b>106,091</b>	<b>67,311</b>	<b>280,196</b>
<b>Expenditures</b>					
Current:					
General government					
Public ways and facilities/ transportation	120,863				120,863
Public safety		14,725	148,518		163,243
Community Development				67,311	67,311
Capital outlay					
<b>Total Expenditures</b>	<b>120,863</b>	<b>14,725</b>	<b>148,518</b>	<b>67,311</b>	<b>351,417</b>
Excess (Deficit) of Revenues Over Expenditures	(23,908)	(4,886)	(42,427)		(71,221)
Fund Balances, July 1, 2012	55,344	8,632	151,397		215,373
Fund Balances, June 30, 2013	<u>\$ 31,436</u>	<u>\$ 3,746</u>	<u>\$ 108,970</u>	<u>\$ -</u>	<u>\$ 144,152</u>

CITY OF BISHOP

Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 June 30, 2013

	Fed Grant Mac Iver Extension	Snedden Improvements	GIS	Warren Improvements	SEIBU School Bike Path	Pine to Park	Totals
<u>Assets</u>							
Restricted cash and investments Due from other governments	\$ 1,714	\$ - 57,290	\$ 2,892 3,500	\$ - 52,462	\$ - 18,071	\$ - 750	\$ 4,606 132,073
Total Assets	\$ 1,714	\$ 57,290	\$ 6,392	\$ 52,462	\$ 18,071	\$ 750	\$ 136,679
<u>Liabilities and Fund Balances</u>							
Liabilities							
Accounts payable	\$ -	\$ 21,238	\$ 3	\$ 13,565	\$ 2,766	\$ 41	\$ 37,613
Deferred revenue	-	57,290	3,500	52,462	18,071	750	132,073
Due to other funds		37,163	15,145	39,545	26,260	12,439	130,552
Total Liabilities		115,691	18,648	105,572	47,097	13,230	300,238
Fund Balances Assigned	1,714	(58,401)	(12,256)	(53,110)	(29,026)	(12,480)	(163,559)
Total Liabilities and Fund Balances	\$ 1,714	\$ 57,290	\$ 6,392	\$ 52,462	\$ 18,071	\$ 750	\$ 136,679

CITY OF BISHOP

Combining Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Fiscal Year Ended June 30, 2013

	Fed Grant Maciver Extension	Snedden Improvements	GIS	Warren Improvements	SEIBU School Bike Path	Pine to Park	Totals
Revenues							
Intergovernmental Contributions	\$ -	\$ 52,390	\$ 31,500	\$ 40,232	\$ 16,866	\$ 54,386	\$ 195,374
Use of money and property							-
Total Revenues		52,390	31,500	40,232	16,866	54,386	195,374
Expenditures							
Current:							
Public ways and facilities/ Transportation		118		647	73		838
Capital outlay		81,333	13,131	67,717	28,750	7,205	198,136
Total Expenditures		81,451	13,131	68,364	28,823	7,205	198,974
Excess (Deficit) of Revenues Over Expenditures		(29,061)	18,369	(28,132)	(11,957)	47,181	(3,600)
Fund Balances, July 1, 2012	1,714	(29,340)	(30,625)	(24,978)	(17,069)	(59,661)	(159,959)
Fund Balances, June 30, 2013	\$ 1,714	\$ (58,401)	\$ (12,256)	\$ (53,110)	\$ (29,026)	\$ (12,480)	\$ (163,559)

*Larry Bain, CPA,  
An Accounting Corporation  
2148 Frascati Drive  
El Dorado Hills, CA 95762*

**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 City Council  
City of Bishop, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Bishop as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise City of Bishop basic financial statements and have issued our report thereon dated December 16, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Bishop'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 of Bishop's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Bishop's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

**City of Bishop**  
**Note to Required Supplementary Information**  
**June 30, 2013**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Bishop'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.

This report is intended solely for the information and use of management, the audit committee, City Council, the Inyo County Auditor Controller's Office, the California State Controller's Office, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



**Larry Bain, CPA,**  
**An Accounting Corporation**  
December 16, 2013

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK  
COMPONENT UNIT FINANCIAL STATEMENTS  
JUNE 30, 2013**

\* Revised to address typos found in statements distributed on 1/27/14.  
JP

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Table of Contents**

Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	3
Financial Statements	
Statement of Net Position.....	6
Statement of Revenues, Expenses and Changes in Net Position.....	7
Statement of Cash Flows.....	8
Notes to Financial Statements.....	9
Supplementary Information	
Schedule of Revenues.....	12
Schedule of Expenses.....	13
Report on Replacement Reserve Account.....	14
Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i> .....	15
Attachment I.....	17

*Larry Bain, CPA,  
An Accounting Corporation  
2148 Frascati Drive  
El Dorado Hills, CA 95762*

**INDEPENDENT AUDITOR'S REPORT**

To the City Council  
City of Bishop Sunrise Mobile Home Park  
Bishop, California

We have audited the accompanying Component Unit financial statements of the City of Bishop Sunrise Mobile Home Park, a component unit of the City of Bishop, as of and for the fiscal year ended June 30, 2013, 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 Component Unit financial statements in accordance with the 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.

**Auditors' Responsibility**

Our Responsibility is to express an opinion on these Component Unit financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

**Opinion**

In our opinion, the Component Unit financial statements present fairly, in all material respects, the assets, liabilities and net position of the Sunrise Mobile Home Park, as of June 30, 2013, and changes in financial position and cash flows for the fiscal 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 management's discussion and analysis on pages 3–6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Other Information

In accordance with *Government Auditing Standards*, we have also issued a report dated December 16, 2013 on our consideration of the Sunrise Mobile Home Park's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. 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 of the internal control over financial reporting or on compliance.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Sunrise Mobile Home Park's basic financial statements. The schedules of revenues and expenses and the report on the replacement reserve account are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of revenues and expenses and the report on the replacement reserve account have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, based on our audit, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Larry Bain, CPA,  
An Accounting Corporation  
December 16, 2013

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK  
Required Supplementary Information  
Management's Discussion and Analysis  
June 30, 2013**

This section of the City of Bishop Sunrise Mobile Home Park's (Project) annual financial report presents an analysis of the Project's financial performance during the fiscal years ended June 30, 2013. This information is presented in conjunction with the audited basic financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2013**

The Project's net income was \$22,596 for the fiscal year ended June 30, 2013 compared to a loss of \$33,841 for the fiscal year ended June 30, 2012. The \$56,437 change was mainly due the gain on sale of assets.

Operating revenues increased by \$8,841 or 9.58 percent from \$85,319 to \$94,160. The change was due to an increase in rents and utility assistance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of the following three parts: Management's Discussion and Analysis and Basic Financial Statements. The financial Statements include notes which explain in detail some of the information included in the basic financial statements.

**REQUIRED FINANCIAL STATEMENTS**

The financial Statements of the Project report information utilizing the full accrual basis of accounting. The financial Statements are in accordance with accounting principles which are generally accepted in the United States of America. The Statements of Net Position include information on the Project's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to the Project creditors (liabilities). The Statements of Revenues, Expenses and Changes in Net Position identify the Project's revenues and expenses for the fiscal year ended June 30, 2013. This statement provides information on the Project's operations over the past year and can be used to determine whether the Project has recovered all of its actual and projected costs through user fees and other charges. The third financial statement is the Statements of Cash Flows. This statement provides information on the Project's cash receipts, cash payments and changes in cash resulting from operations, investments and financial activities. From the Statements of Cash Flows, the reader can obtain comparative information on the source and use of cash and the change in the cash and cash equivalents balance for the last fiscal year.

**CITY OF BISHOP**  
**SUNRISE MOBILE HOME PARK**  
**Required Supplementary Information**  
**Management's Discussion and Analysis**  
**June 30, 2013**

**FINANCIAL ANALYSIS OF THE PROJECT**

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position provide an indication of the Project's financial condition and indicate that the financial condition of the Project has improved during the last fiscal year. The Project's net position reflect the difference between assets and liabilities. A decrease in net position over time typically indicates an adjustment to rates and fees is needed to improve the financial condition of the entity. The Project is accounted for as an Enterprise fund and acts in a manner similar to a business. As such operations of the Project including depreciation on capital assets are financed or recovered principally by user fees. The Project does receive an annual operating subsidy from the State of California.

**NET POSITION**

A summary of the Project's Statements of Net Position is presented below.

Table 1  
Condensed Statement of Net Position

	<u>2013</u>	<u>2012</u>
Current assets	\$ 166,123	\$ 161,654
Capital Assets-Net	<u>361,343</u>	<u>381,538</u>
Total Assets	<u>\$ 527,466</u>	<u>\$ 543,192</u>
Liabilities		
Current/non current	<u>\$ 21,705</u>	<u>\$ 14,357</u>
Net assets restricted	\$ 385,628	\$ 399,854
Unrestricted net assets	<u>120,133</u>	<u>128,981</u>
Total Net Assets	<u>\$ 505,761</u>	<u>\$ 528,835</u>

**CITY OF BISHOP**  
**SUNRISE MOBILE HOME PARK**  
**Required Supplementary Information**  
**Management's Discussion and Analysis**  
**June 30, 2013**

Table 2  
Condensed Statement of Revenue and Expenses

	Fiscal Years	
	Ended June 30, 2013 and 2012	
	2013	2012
Operating Revenues	\$ 94,160	\$ 85,319
Non-operating Revenue	67,764	607
Total Revenues	161,924	85,926
Depreciation Expense	2,184	10,995
Operating Expense	137,144	108,772
Total Expense	139,328	119,767
Changes in Net Assets	22,596	(33,841)
Beginning Net Assets	528,835	562,676
Prior Period Adjustment	(45,670)	-
Ending Net Assets	\$ 505,761	\$ 528,835

**CAPITAL ASSETS**

As of June 30, 2013 the Project's investment in capital assets totaled \$361,343 which was a \$20,195 decrease or 5.59 percent from the capital asset balance at June 30, 2012 of \$381,538. The capital asset balance changed as a result of selling some of the mobile homes owned by the City of Bishop and normal depreciation expense.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Board of Directors adopted the Project's budget for the 2013/14 fiscal year based on receiving no operating subsidy from the State of California and charging rental fees with little adjustment. No major projects were funded for this fiscal year but minor maintenance projects were completed from replacement reserves. The regulatory agreement between the City of Bishop and the Department of Housing and Community Development dated May 29<sup>th</sup> 1981 ended in the 2012/13 fiscal year. The City anticipates running the housing program and maintaining the assets after the term of the contract. As the assisted units become vacant the City has plans to sell the units.

**ADDITIONAL FINANCIAL INFORMATION**

This financial report is designed to provide the Project's customers, and other interested parties with an overview of the Project's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Sunrise Mobile Home Park at 377 West Line Street Bishop, California 93514.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Statement of Net Position  
June 30, 2013**

	Mobile Home Park
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 128,353
Restricted cash and investments	33,307
Receivables	
Accounts	4,463
Interest	
Total current assets	166,123
Capital assets:	
Nondepreciable capital assets:	
Land	324,850
Depreciable capital assets:	
Building	425,123
Less accumulated depreciation	(388,630)
Total capital assets (net of accumulated depreciation)	361,343
Total Assets	\$ 527,466
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	\$ 12,504
Total current liabilities	12,504
Noncurrent liabilities:	
Due within one year	
Due in more than one year	9,201
Total noncurrent liabilities	9,201
Total Liabilities	21,705
<b>Net Position:</b>	
Net investment in capital assets	361,343
Restricted for capital replacement	24,285
Unreserved	120,133
Total Net Position	\$ 505,761

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2013**

Operating Revenues	
Rents	\$ 71,288
Utility reimbursement	22,768
Other income	<u>104</u>
Total Operating Revenues	<u>94,160</u>
Operating Expenses	
Salaries & benefits	77,323
Service & supplies	59,821
Depreciation expense	<u>2,184</u>
Total Operating Expenses	<u>139,328</u>
Operating Income (Loss)	<u>(45,168)</u>
Non-Operating Revenues (Expenses)	
Interest income	247
Gain on sale of assets	<u>67,517</u>
Total Non-Operating Revenues	<u>67,764</u>
Increase (decrease) in net position	22,596
Net Position, July 1	<u>528,835</u>
Prior Period Adjustments	<u>(45,670)</u>
Net Position, June 30	<u><u>\$ 505,761</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP**  
**SUNRISE MOBILE HOME PARK**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended June 30, 2013**

Cash flows from operating activities:	
Cash received from customers	\$ 94,172
Cash payments to suppliers for goods and services	(79,657)
Cash payments for administration and salaries	<u>(77,323)</u>
Net cash used in operating activities	<u>(62,808)</u>
Cash flows from capital and related financing activities:	
Reduction in advance from other fund	(814)
Cash received from sale of assets	67,517
Net cash used in capital and related financing activities	<u>66,703</u>
Cash flows from investing activities:	
Interest received on investments	<u>378</u>
Net increase (decrease) in cash and cash equivalents	4,273
Cash and cash equivalents, beginning of year	<u>157,387</u>
Cash and cash equivalents, end of year	<u><u>\$ 161,660</u></u>
Reconciliation of cash and cash equivalents to the balance sheet:	
Cash	\$ 128,353
Restricted cash	33,307
Cash and cash equivalents, June 30	<u><u>\$ 161,660</u></u>
Reconciliation of operating income (loss) to	
Net cash provided by operating activities	
Operating Income (Loss)	\$ (45,168)
Adjustments to reconcile operating income (loss) to	
net cash provided by operating activities:	
Depreciation	2,184
Changes in assets and liabilities:	
Accounts receivable	(327)
Accounts payable	(19,836)
Customer deposits	<u>339</u>
Net Cash Used In Operating Activities	<u><u>\$ (62,808)</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP**  
**SUNRISE MOBILE HOME PARK**

**Notes to Financial Statements**  
**June 30, 2013**

Note 1: Summary of Significant Accounting Policies

The Sunrise Mobile Home Park (Project) is a state assisted project to provide housing for low income persons. The Project is comprised of 14 city owned mobile homes, built in 1982, which are the financially assisted units and 26 cement pads designed for other low income persons to place their own mobile homes on. Revenue to finance operations is provided from the following sources:

1. Rent income from the non-assisted and assisted units is calculated as a percentage of the tenants' gross income less a state calculated utility allowance or base rent, whichever is greater.
2. A monthly annuity fund payment from the Rental Housing Construction Program of the State of California is based on the budgeted revenues and expenses taking into consideration the ratio of assisted unit square footage to non-assisted unit square footage.

A. Reporting Entity

The Project meets the criteria set forth in U.S. GAAP for inclusion as a blended component unit of the City of Bishop and is included in the City's financial statements.

The primary criterion for a potential component unit within a reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

The City Council members serve as the Governing Board of the Project and all accounting and administrative functions are performed by the City, which records all activity of the Project in the Enterprise fund of the City. The Project is, therefore, reported as a blended component unit of the City.

B. Fund Accounting

The accounting records of the Project are organized on the U.S. generally accepted basis of accounting for an enterprise fund.

Enterprise Fund - Enterprise funds are used to account for the Project's operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Governing Board is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Notes to Financial Statements  
June 30, 2013**

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

The Project's financial records are maintained on the accrual basis of accounting as prescribed by the Controller of the State of California. Under the accrual basis of accounting, revenues are recognized when the income is earned rather than when received and expenses are recognized when the obligation is incurred rather than when paid.

D. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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 expenses during the reporting period. Actual results could differ from those estimates.

E. Fixed Assets

Fixed assets are carried at the actual amounts expended by the Sunrise Mobile Home Park and the State of California. Depreciation expense is calculated based on the half year convention and using the straight line method of depreciation. The assets are depreciated over their useful life which is 30 years for the mobile homes and community center. Land is not a depreciable asset. Maintenance and repairs are charged to expense as incurred. Significant additions or improvements are capitalized and depreciated over the revised estimated useful lives.

F. Restricted Assets

The State of California requires restricted accounts be set aside for replacement reserves and tenant security deposits.

G. Net Position

Reserves represent those portions of Net Position legally segregated for a specific future use.

II. Cash Equivalents

For purposes of the statement of cash flows, the Project considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Notes to Financial Statements  
June 30, 2013**

Note 2: Cash

The City maintains a cash and investment pool that is available for use by all funds. Cash and investments shown on the balance sheet represent the Project's share of the City's cash and investment pool. Refer to the City's financial statements for disclosures of cash and investments and related risk categorization.

Note 3: Restricted Cash

Restricted cash consists of the following at June 30, 2013:

Security deposits	\$ 9,201
Reserve for replacement	<u>24,285</u>
Total Restricted Cash	<u>\$ 33,486</u>

The operating account and the security deposits account are invested in the pooled cash of the City of Bishop. The replacement reserve account is maintained in a separate account at a commercial bank. See the City of Bishop financial statements for additional information on cash and investments.

Note 4: Fixed Assets

On June 30, 2013, fixed assets consist of the following:

Land	\$ 324,850
Buildings	425,123
Accumulated depreciation	<u>(388,630)</u>
Total	<u>\$ 361,343</u>

Note 5: Risk Management

The Project is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Park participates in the Southern California Joint Powers Insurance Authority (SCJPIA) as a component unit of the City of Bishop. The purpose of SCJPIA is to spread the adverse effects of losses among the member agencies and to purchase excess insurance as a group, thereby reducing expenses. The Project, through cost allocation from the City, contributes its pro rata share of insurance premiums to pools administered by SCJPIA. Settlements have not exceeded insurance coverage in any of the last three years.

Note 6: Related Party Transactions

The City of Bishop provides staff and other services to the Project, for which the City is reimbursed. All operating revenues and expenses are deposited in and paid from the City's treasury. The Project maintains a separate replacement reserve fund in the Projects name.

Note 7: Subsequent Event

Subsequent to fiscal year end the regulatory agreement with the California Department of Housing and Community Development dated May 29<sup>th</sup> 1981 is set to expire. The City expects to take over operations of the Project.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Supplementary Schedule of Revenues  
For the Fiscal Year Ended June 30, 2013**

<u>Revenues:</u>	<u>UNIT CATEGORY</u>		<u>Total</u>
	<u>Assisted</u>	<u>Non-Assisted</u>	
Rent	\$ 41,305	\$ 29,983	\$ 71,288
Utility subsidy-City	22,768		22,768
Other		104	104
Interest-operating account		247	247
Gain on sale of assets	67,517		67,517
<b>Total Revenue</b>	<b>\$ 131,590</b>	<b>\$ 30,334</b>	<b>\$ 161,924</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Supplementary Schedule of Expenses  
For the Fiscal Year Ended June 30, 2013**

Expenses :	UNIT CATEGORY		Total
	Assisted	Non-Assisted	
Management fee	\$ 11,448	\$ 17,906	\$ 29,354
Miscellaneous administration	404	632	1,036
Total administration	<u>11,852</u>	<u>18,538</u>	<u>30,390</u>
On-Site Manager			
Wages	6,119	9,570	15,689
Housing allowance	1,872	2,928	4,800
Overhead-utilities	393	615	1,008
Payroll tax and fringe benefits	12,196	19,076	31,272
Total Salaries and Benefits	<u>20,580</u>	<u>32,189</u>	<u>52,769</u>
Supplies	647	1,011	1,658
Professional services	1,831	2,864	4,695
Services purchased from replacement reserve	934	1,460	2,394
Maintenance and service	3,072	4,804	7,876
Total Maintenance and Supplies	<u>6,483</u>	<u>10,140</u>	<u>16,623</u>
Utilities	<u>16,232</u>	<u>25,388</u>	<u>41,620</u>
Property taxes	<u>211</u>	<u>331</u>	<u>542</u>
Replacement reserve annual transfer	<u>3,933</u>		<u>3,933</u>
Debt service	<u>814</u>		<u>814</u>
Total Expenses for State Reporting	<u>\$ 60,105</u>	<u>\$ 86,586</u>	<u>\$ 146,691</u>
Adjust For Financial Statement Presentation			
Replacement reserve annual transfer			(3,933)
Housing allowance			(4,800)
Annual debt service			(814)
Depreciation expense			<u>2,184</u>
Total Expenses for Financial Statement Presentation			<u>\$ 139,328</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Supplementary Schedule on Replacement Reserve Account  
For the Fiscal Year Ended June 30, 2013**

Balance as of July 1, 2012	\$ 20,352
Deposits	
Annual replacement reserve increase 2012-2013	<u>3,933</u>
Balance as of June 30, 2013	<u>\$ 24,285</u>

The accompanying notes are an integral part of these financial statements.

*Larry Bain, CPA,*  
*An Accounting Corporation*  
2148 Frascati Drive  
El Dorado Hills, CA 95762

**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 City Council  
City of Bishop, Sunrise Mobile Home Park  
Bishop, 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 component unit financial statements of the business-type activities of Sunrise Mobile Home Park, as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Sunrise Mobile Home Park's basic financial statements, and have issued our report thereon dated December 16, 2013

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Sunrise Mobile Home Park'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 Sunrise Mobile Home Park's internal control. Accordingly, we do not express an opinion on the effectiveness of Sunrise Mobile Home Park'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 Sunrise Mobile Home Park'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.

This report is intended for the information and use of the City of Bishop, Sunrise Mobile Home Park Governing Board, management, California Rental Housing Construction Program and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Larry Bain". The signature is fluid and cursive, with a large initial "L" and "B".

*Larry Bain, CPA,  
An Accounting Corporation  
December 16, 2013*

**CITY OF BISHOP  
SUNRISE MOBILE HOME PARK**

**Attachment I  
June 30, 2013**

The following comments are made in accordance with the California Rental Housing Construction Program of 1979's "Memo to Auditors of Rental Housing Developments funded by HCD" dated September 12, 2004.

**Financial Health of Organization and Project:**

Nothing came to our attention that would lead us to believe that the Sunrise Mobile Home Park would not be able to continue as a going concern.

**Internal Controls and Compliance with Laws and Regulations:**

See Independent Auditor's Report on Compliance and on the Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

**Appropriateness of Bookkeeping Practices:**

The bookkeeping of the Sunrise Mobile Home Park is integrated with the accounting department of the City of Bishop. During the course of the audit, nothing came to our attention that would lead us to believe that the system in place is not adequate for the required reporting functions.

**Taxes and Insurance:**

The taxes and insurance were paid in full during the 2012/2013 fiscal year. See note 5 for additional information on insurance coverage.

**Required Accounts:**

See note 3 and the supplementary information titled "Report on Replacement Reserve Account" for detail on the required accounts.