

Date: January 26, 2015 (Monday)
Time: 6:30 p.m.
Place: City Council Chambers
350 North Valencia Blvd.
Woodlake, CA 93286

In compliance with the Americans with Disabilities Act and the California Ralph M. Brown Act, if you need special assistance to participate in this meeting, including auxiliary aids, translation requests, or other accommodations, or to be able to access this agenda and documents in the agenda packet, please contact City Hall at 559-564-8055 at least 3 days prior to the meeting.

The full agenda including staff reports and supporting materials are available at City Hall.

- I. CALL TO ORDER & WELCOME
- II. PLEDGE OF ALLEGIANCE
- III. PUBLIC COMMENTS

This portion of the meeting is reserved for persons wishing to address the Council on items within its jurisdiction but not on this agenda. NOTE: Prior to action by the Council on any item on this agenda, the public may comment on that item. Unscheduled comments may be limited to 3 minutes.

All items on the Consent Agenda are considered to be routine and non-controversial by City staff and will be approved by one motion if no member of the Council or public wishes to comment or ask questions. Items pulled from the Calendar will be considered separately.

IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

Request Approval of the Consent Calendar Action Items (IV. A-C)

- A. Action: Approval of Minutes of the regular meeting held on January 26, 2015 (Pages 1-5)
- B. Action: Approval of Warrants (Pages 6-37)
- C. Action: Approval of Proclamation: Proclaim January 26, 2015 as Canaan Smith Day (Page 38)

V. ACTION/DISCUSSION ITEMS

- A. Information: Presentation of Appreciation Award to Helen Gonzales for 15 Years of Dedicated Service
- B. Information: Water Meter Project Update (Page 39)
- C. Action: Adoption of Resolution: Approval of the Right-of-way Agreements for Properties with APN 060-134-018 (Mauer) and APN 061-170-060 (Orozco), which is Associated with Construction of the City of Woodlake Roundabout Project (Pages 40-54)
- D. Action: Adoption of Resolution: Approval of the Right-of-Way Acquisition for APN 061-160-020 (Rivas) (Pages 55-56)
- E. Action: Adoption of Resolution: Enter Into a Supplemental Agreement with the Tulare County Transportation Authority (TCTA) for the Preliminary Engineering (PE) of the Woodlake Plaza Project and Authorize the Mayor of the City of Woodlake to Sign the Supplemental Agreement (Pages 57-62)
- F. Action: Adoption of Resolution: Approval of the City of Woodlake's Independent Audit and Financial Statements for the Year Ended June 30, 2014 (Pages 63-137)
- G. Information: Website Presentation

VI. OTHER BUSINESS

- A. Information: Items from Staff
- B. Information: Items from Council Members
- C. Request from Council Members for Future Agenda Items

VII. CLOSED SESSION

NOTICE TO THE PUBLIC

As provided in the Ralph M. Brown Act, Government Code sections 54950 et seq., the Governing Board may meet in closed session with members of its staff and its attorneys. These sessions are not open to the public and may not be attended by members of the public. The matters the Council will meet on in closed session are identified below or are those matters appropriately identified in open session as requiring immediate attention and arising after the posting of the agenda. Any public reports of action taken in the closed session will be made in accordance with Government Code sections 54957.1

VIII. ADJOURN

The next scheduled City Council meeting will be held on Monday, February 9, 2015 at 6:30 p.m. at City Council Chambers located at 350 North Valencia Boulevard, Woodlake, CA 93286.

City Council:

Rudy Mendoza - Mayor

Frances Ortiz - Vice Mayor

Chuck Ray - Councilmember

Greg Gonzalez Jr. - Councilmember

Jose L. Martinez - Councilmember

PRESENT: Councilmembers Ortiz, Mendoza, G. Gonzalez Jr., Martinez & Ray

OTHERS: Lara, Waters, Marquez, Zacarias, Diaz & Keller

ABSENT:

FLAG SALUTE

PUBLIC COMMENTS – None

IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

Request Approval of the Consent Calendar Action Items (IV. A-C)

- A. Action: Approval of Minutes of the regular meeting held on December 8, 2014
- B. Action: Approval of Warrants
- C. Action: Adoption of Resolution: Approval of the December 2014 Monthly Report of Investments

ON A MOTION BY ORTIZ SECOND BY MARTINEZ IT WAS VOTED TO APPROVE THE CONSENT CALENDAR. APPROVED UNANIMOUSLY.

V. ACTION/DISCUSSION ITEMS

- A. Action: Adoption of Resolution: Approval of the Appointments to the City Council Committees

City Clerk Zacarias reported the following: City Councilmembers represent the City on various committees. Previous Councilmember Raul Gonzales Jr. served on a couple of committees and now Council will need to appoint new members to fill his vacancy and also appoint or re-appoint new members to the following committees: Tulare County Association of Governments, Tulare County Transportation Authority, Oversight Board of the Successor Agency, Tulare County Economic Development Corporation, San Joaquin Valley Air Pollution Control District (Special City Selection Committee) and Council of Cities. The following appointments were made:

Tulare County Association of Governments
Member – Rudy Mendoza
Alt. Member – Frances Ortiz

Tulare County Transportation Authority
Member – Rudy Mendoza
Alt. Member – Frances Ortiz

Oversight Board of the Successor Agency
Member – Chuck Ray

Economic Development Corporation
Member – Gregorio Gonzalez Jr.
Alt. Member – Chuck Ray

San Joaquin Valley Air Pollution Control District
(Special City Selection Committee)
Member – Jose Martinez
Alt. Member – Gregorio Gonzalez Jr.

Council of Cities
Member – Jose Martinez
Alt. Member – Rudy Mendoza

ON A MOTION BY MARTINEZ, SECOND BY RAY IT WAS VOTED TO ADOPT THE RESOLUTION AND ACCEPT THE APPOINTMENTS MADE TO THE CITY COUNCIL COMMITTEES. APPROVED UNANIMOUSLY.

- B. Action: Adoption of Resolution: Approval of the Initial Study with Mitigated Negative Declaration for the South Valencia Boulevard ADA Project.

City Administrator Lara reported the following: in order to continue with the South Valencia Boulevard ADA Project, the City is required to comply with the CEQA process. Cal Trans was tasked with performing the environmental for the project. After conducting an Initial Study it has been determined by Cal Trans that the project qualifies for a Mitigated Negative Declaration. Mayor Mendoza asked City Administrator Lara to give a couple details of what the South Valencia project consisted of. City Administrator Lara stated this project would install curbs, gutters and sidewalks from Bravo to the City yard on both sides of Valencia. The sidewalks would be ADA compliant. Councilmember Ray asked if the Roundabout would be a real roundabout with no stop signs. City Administrator Lara stated yes, roundabout will only have Yield signs.

ON A MOTION BY RAY, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE INITIAL STUDY WITH THE MITIGATED NEGATIVE DECLARATION FOR THE SOUTH VALENCIA BOULEVARD ADA PROJET. APPROVED UNANIMOUSLY.

- C. Action: Adoption of Resolution: Approval to Use Funding Received from the California State Water Resources Control Board for Wastewater Collection Facility Planning

City employee Waters reported the following: at the March 11, 2013 City Council meeting, Council approved Resolution 13-11 which authorized staff to apply for financial assistance from the California State Water Resources Control Board to perform a Wastewater Collection Facility Planning Project. The application for the funding was approved by the California State Water Resources Control Board in the amount of \$500,000. The project will include several components including a Wastewater Collection System Master Plan, Capital Improvement Program and an update to the Sewer System Management Plan. To complete this work, the City will need to enter into agreements with qualified consultants. City Staff is requesting authorization to enter into agreements with qualified consultants. City Staff is requesting authorization to enter into agreements with qualified consultants to perform work related to the wastewater collection system facility planning project. At this time, the City has selected Stantec to perform the project work, but the City may also need to enter into separate agreements with other consultants to complete the work required in the project. Mayor

Mendoza asked if this would include a new SCADA system. City Administrator Lara stated no, only upgrades. Mayor Mendoza asked if the project is 100% grant funded. City Administrator Lara stated yes.

ON A MOTION BY ORTIZ, SECOND BY RAY IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE USE OF THE FUNDING RECEIVED FROM CSWRCB FOR THE WASTEWATER COLLECTION FACILITY PLANNING. APPROVED UNANIMOUSLY.

- D. Action: Adoption of Resolution: Award the Contract for Consulting Services for Grant Writing, Administration, and Implementation of Housing Programs from February 1, 2015 through January 31, 2018 to Self-Help Enterprises.

City Administrator Lara reported the following: The City of Woodlake intends to apply for grants from the Federal and State government most of which are administered by the State of California Department of Housing and Community Development (HCD), such as the Home Investment Partnership Program (HOME), and the Community Development Block Grant (CDBG) Program, and/or the CalHome program. The purpose of any and/or all said grants, that are funded, will be to assist low income residents with housing services. The City of Woodlake contracts out the grant writing, administration and implementation of these grants. The current 3-year contract with Self Help expired on July 20, 2014. The City requested proposals for Consulting Services for Grant Writing, Administration, and Implementation of Housing Programs from February 01, 2015 through January 31, 2018. The request for proposals was posted on the City website and sent out to six local consulting firms. The following firms submitted a proposal: Central Valley Christian Housing Development Corporation and Self-Help Enterprises. City Staff reviewed and scored both proposals and determined that Self-Help Enterprises is the most qualified to perform the duties listed in the request for proposals.

ON A MOTION BY MARTINEZ, SECOND BY GONZALEZ JR. IT WAS VOTED TO ADOPT THE RESOLUTION AND AWARD THE CONTRACT FOR CONSULTING SERVICES TO SELF-HELP ENTERPRISES. APPROVED UNANIMOUSLY.

VI. OTHER BUSINESS

A. Information: Items from Staff

City Employee Waters – reported there is a Council of Cities meeting scheduled for January 21st from 3pm to 5pm in Visalia. Councilmember Martinez and City Employee Waters stated they will both be attending.

City Administrator Lara – reported the Roundabout detour plan has been approved and construction should begin in April. Property owner Orozco had been had an appraisal done on her property and the appraisal came in lower than what she was being offered. She will still be paid her initial offer for the property. Mayor Mendoza asked if Ms. Orozco was responsible for the fee of the appraisal. City Administrator Lara stated no, it will be a part of what CMAQ pays. City Administrator Lara reported to date, 124 dogs have been caught and taken to Porterville. The current Animal Specialist position will expire on June 30, 2015. CDBG funds will then allow the City to fund the position full time. City Administrator Lara is also working with City Attorney's Farley and Diaz on a Medical Marijuana Ordinance Amendment.

Student Representative Keller – distributed calendars to everyone regarding upcoming school activities. She reported the Woodlake High School had once again won the KJUG

canned food drive and will be receiving a free concert from upcoming artist Canaan Smith on January 26th and all are invited to attend. Winter Form is January 24th and Sadie Hawkins is February 13th and the school is looking for anyone interested to chaperone the events.

City Clerk Zacarias – reported Kiwanis will be hosting their Man/Woman of the Year Awards banquet on March 6th. Nomination forms are available at City Hall and any Kiwanis member. Mural #2, tribute to the Botanical Gardens, is complete and City Staff is discussing a date for the dedication ceremony. When details have been finalized, a flyer will be distributed to everyone.

City Attorney Diaz – filled in for Attorney Farley and was happy to meet everyone.

B. Information: Items from Council Members

C. Request from Council Members for Future Agenda Items

Councilmember Ortiz – wished everyone a Happy New Year.

Councilmember G. Gonzalez Jr. – asked who is now representing the Public Works department at the City Council meetings. City Administrator Lara stated all Public Works concerns may be directed to City Employee Waters. Councilmember Gonzalez Jr. stated he had been approached by the owner of Gas Ranch and was concerned about his sprinklers being broken or damaged with the construction currently going on at his property. City Employee Waters stated he will speak to the owner to tomorrow and address his concerns.

Councilmember Martinez – reported he has been approached regarding two concerns. One is the Police Officer portraits have been removed from the City Hall lobby and wanted to know when the portraits would be updated and again displayed. Police Chief Marquez stated he is currently working on updated all the officers' portraits and again display them in the lobby. The second concern is from a resident of Wells Tract, Juan Sandoval, who received notification that his property may be annexed into the City of Woodlake. City Administrator Lara stated the City has no interest to annex the Wells Tract community into the City of Woodlake. The potential annexation is South side of Naranjo from Toño's Market to St. Johns Road. The reason Mr. Sandoval received the notification is because when a city considers an annexation, they must notify all residents within a 300 feet radius of proposed annexation. Councilmember Martinez asked Mr. Sandoval if he would like to speak regarding this issue. Juan Sandoval, 204 Wells Street, stated he does not want to be annexed into the City of Woodlake. City Administrator Lara stated the City is only interested in the annexation of the South side of Naranjo.

Councilmember Ray – asked that the agenda packets be ready and available to Council by Thursday for review. He also asked if meeting date can be changed to Thursday night to ensure packets are available for review. City Administrator Lara stated it is the Staff's intent to have packets ready for Council by Thursday night but in this particular case, we waited until we had all pertinent information for each agenda item, so that the Council is better informed. When staff determines an agenda item is time sensitive and cannot be delayed until the next scheduled meeting, the agenda may not be available until Friday morning. Mayor Mendoza stated Council had agreed to explore a paperless agenda and receive their packets by email, with the ability to still have their agendas printed if they choose to. For those Councilmembers who wish to have their packets printed and in a binder, let City Clerk Zacarias know and she will prepare a binder for you. Mayor Mendoza and Councilmember Martinez stated they are ok with receiving their agendas by email. Councilmembers Ortiz, Gonzalez Jr. and Ray prefer to have theirs printed and placed in a binder. Mayor Mendoza stated the day of the meeting cannot be changed without order of a resolution brought before Council. Mayor Mendoza and Councilmembers Ortiz, Gonzalez and Martinez stated they do not want to consider a

change in the day of the meeting. Councilmember Ray asked if City Administrator Lara could contact CalTrans and request the sign at Highway 99 and Avenue 384 be replaced to show the Exit to Woodlake. City Administrator Lara stated he will make contact with CalTrans.

Mayor Mendoza – reminded the community that although the dog issue is being addressed, the cost has been high. To date the cost of removing 124 stray dogs from the community has been \$5000. Also, about a month ago, he had been appointed to the San Joaquin Valley Air Pollution Control District. He was notified the appointment is not valid and will need to apply as a candidate and an election will be held in March.

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VIII. ADJOURN

The next scheduled City Council meeting will be held on Monday, January 12, 2015 at 6:30 p.m. at City Council Chambers located at 350 North Valencia Boulevard, Woodlake, CA 93286.

City Council:

Rudy Mendoza - Mayor

Frances Ortiz - Vice Mayor

Chuck Ray - Councilmember

Greg Gonzalez Jr. - Councilmember

Jose L. Martinez - Councilmember

Meeting adjourned at 7:20 p.m.

Submitted by,

Irene Zacarias

City Clerk

**City of Woodlake
Summary of Disbursements and Payroll
City Council Meeting : January 26, 2015**

PAYROLL

12/26/2014	\$49,104.49
1/9/2015	\$47,927.09

Gross Payroll	\$97,031.58
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DISBURSMENTS / WARRANTS

1/22/2015	\$192,010.38
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Total Disbursements	\$192,010.38
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WIRES

PAYROLL TAX WIRE	CITY	\$ 15,289.64
	FIRE	\$ 2,830.98

USDA - Water Loan
USDA - Sewer Loan
USDA - Airport Loan
USDA - Fire Truck Loan

Total Wire Amount Sent Out	\$ 18,120.62
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Amount to be Approved	\$	307,162.58
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I, Ramon Lara, certify under penalty of perjury that the above listed accounts are correct, due and payable to the best of my knowledge.



City Administrator, Ramon Lara

**Passed and adopted at a regular meeting of the City Council of the
City of Woodlake on the 26th day of January 2015.
by the following vote:**

Ayes:
Noes:
Absent:
Abstain:

Mayor, Rudy Mendoza

City Clerk, Irene Zacarias

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
.41204	CALIFORNIA DEPARTMENT OF	59354	12/05/14	2,210.00
001350	CALIFORNIA CHOICE	59365	12/05/14	6,752.58
.50108	SEATWERKZ/MANUEL MARTINE	59432	01/09/15	1,600.00
000292	VANTAGEPOINT TRAN AGENT-	59605	01/15/15	7,784.18
000034	A C S	59608	01/23/15	2,972.71
000944	AMERIPRIDE UNIFORM SERVI	59609	01/23/15	461.89
001227	ANTHEM	59610	01/23/15	1,160.53
000334	BANK OF AMERICA	59611	01/23/15	2,866.97
001226	BENELECT	59612	01/23/15	745.00
001296	BERNARD PROFESSIONAL T.S	59613	01/23/15	935.00
001315	BILL WALL'S DIRECT APPRO	59614	01/23/15	55.00
000351	BSK ASSOCIATES	59615	01/23/15	647.00
001199	CALIF BUILDING STDS COMM	59616	01/23/15	60.00
001338	CHEM QUIP, INC.	59617	01/23/15	321.60
000646	DEARBORN NATIONAL LIFE I	59618	01/23/15	260.48
000107	DEPARTMENT OF CONSERVATI	59619	01/23/15	149.69
000753	DEPARTMENT OF JUSTICE	59620	01/23/15	175.00
000274	FGL ENVIRONMENTAL	59621	01/23/15	1,188.00
000854	FINANCIAL CREDIT NETWORK	59622	01/23/15	28.38
001123	FRANCHISE TAX BOARD	59623	01/23/15	60.00
000196	FRESNO OXYGEN	59624	01/23/15	96.60
000283	FRUIT GROWERS SUPPLY CO.	59625	01/23/15	1,462.61
001343	HEALTH WISE SERVICES	59626	01/23/15	150.00
000255	KELLER AND WEGLEY	59627	01/23/15	16.25
.50112	LAWRENCE TRACTOR COMPANY	59628	01/23/15	916.92
.50111	LEFFINGWELL AG SALES CO	59629	01/23/15	1,962.82
.50114	LOPEZ/MAXIMINO	59630	01/23/15	38.11
.50113	LOPEZ/REYMUENDO	59631	01/23/15	126.85
001362	MIDVALLEY DISPOSAL	59632	01/23/15	120,086.18
000530	MONARCH FORD	59633	01/23/15	1,374.60
001154	PORTERVILLE/ CITY OF	59634	01/23/15	1,680.00
001087	PROTECTION ONE	59635	01/23/15	47.72
.50109	RIOS/JOSE LUIS JR	59636	01/23/15	42.25
000116	SAFETY KLEEN CORP.	59637	01/23/15	374.75
000023	SELF HELP ENTERPRISES IN	59638	01/23/15	2,473.00
000949	SHRED-IT FRESNO	59639	01/23/15	76.75
000731	SIERRA SANITATION	59640	01/23/15	400.00
000496	SIRCHIE FINGER PRINT LAB	59641	01/23/15	479.78
000024	SOUTHERN CALIF EDISON CO	59642	01/23/15	15,810.58
.40718	ST. JOHNS RIVER MUTUAL	59643	01/23/15	600.00
001098	STILLWELL/DAVID	59644	01/23/15	6,904.31
.50110	STOVE REPLACEMENT PARTS	59645	01/23/15	451.00
001284	TEAMSTERS LOCAL UNION NO	59646	01/23/15	220.00
001210	US BANK	59647	01/23/15	264.32
000072	VALERO BROS.	59648	01/23/15	35.00
001352	VALLEY ELECTRIC SUPPLIER	59649	01/23/15	2,044.41
001193	VISALIA TIRE AND WHEEL	59650	01/23/15	482.68
001327	WIRELESS INTERNET SERVIC	59651	01/23/15	199.00

ACS FINANCIAL SYSTEM
01/22/2015 19:

BANK VENDOR
BANK BANK OF VISALIA

000863 WOODLAKE AUTO PARTS
BANK OF VISALIA

Check Register

GL540R-V07.27 PAGE 2
CITY OF WOODLAKE

CHECK#	DATE	AMOUNT
59652	01/23/15	156.71
		189,407.21

ACS FINANCIAL SYSTEM
01/22/2015 19:

BANK VENDOR

REPORT TOTALS:

Check Register GL540R-V07.27 CITY OF WOODLAKE PAGE 3

CHECK# DATE AMOUNT

189,407.21

RECORDS PRINTED - 000237

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
A C S SERVICES 01/2015	2,972.71	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		1110377		991 00035
AMERIPRIDE UNIFORM SERVI UNIFORM SERVICES 1/2015	142.69	SPECIAL DEPARTMENT EXPEN	001.0410.060.029				991 00039
UNIFORM SERVICES 01/15	4.39	UNIFORM ALLOWANCE	001.0415.050.011				991 00040
UNIFORM SERVICES 01/15	0.56	UNIFORM ALLOWANCE	001.0416.050.011				991 00041
UNIFORM SERVICES 01/2015	14.40	UNIFORM ALLOWANCE	001.0418.050.011				991 00042
UNIFORM SERVICES 01/15	9.35	UNIFORM ALLOWANCE	001.0421.050.011				991 00043
UNIFORM SERVICES 01/2015	33.06	UNIFORM ALLOWANCE	001.0422.050.011				991 00044
UNIFORM SERVICES 01/15	2.36	UNIFORM ALLOWANCE	021.0424.050.011				991 00045
UNIFORM SERVICES 01/15	4.36	UNIFORM ALLOWANCE	029.0429.050.011				991 00046
UNIFORM SERVICE 01/15	1.12	UNIFORM ALLOWANCE	061.0461.050.011				991 00047
UNIFORM SERVICE 01/15	182.56	UNIFORM ALLOWANCE	062.0462.050.011				991 00048
UNIFORM SERVICES 01/15	67.04	UNIFORM ALLOWANCE	063.0463.050.011				991 00049
	461.89	*VENDOR TOTAL					
ANTHEM BILL INS. DEC 14 01/2015	45.29	HEALTH INSURANCE	001.0403.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	44.13	HEALTH INSURANCE	001.0404.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	22.65	HEALTH INSURANCE	001.0405.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	47.50	HEALTH INSURANCE	001.0415.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	20.18	HEALTH INSURANCE	001.0416.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	76.80	HEALTH INSURANCE	001.0418.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	32.02	HEALTH INSURANCE	001.0421.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	107.24	HEALTH INSURANCE	001.0422.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	62.26	HEALTH INSURANCE	061.0461.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	277.24	HEALTH INSURANCE	062.0462.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	255.31	HEALTH INSURANCE	063.0463.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	97.13	HEALTH INSURANCE	021.0424.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	42.58	HEALTH INSURANCE	029.0429.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	22.03	HEALTH INSURANCE	032.0440.050.008		DEC 2014		991 00022
BILL INS. DEC 14 01/2015	8.17	HEALTH INSURANCE	001.0402.050.008		DEC 2014		991 00022
	1,160.53	*VENDOR TOTAL					
BANK OF AMERICA LOWES 01/2015	194.66	SPECIAL DEPARTMENT EXPEN	001.0421.060.029				991 00112
HOME DEPOT 01/2015	116.76	SPECIAL DEPARTMENT EXPEN	001.0421.060.029				991 00113
OWPSACSTATE 01/2015	113.68	SPECIAL DEPARTMENT EXPEN	063.0463.060.029				991 00114
TOBY HANSON 01/2015	21.65	SPECIAL DEPARTMENT EXPEN	062.0462.060.029				991 00115
LOWES 01/2015	129.86	SPECIAL DEPARTMENT EXPEN	001.0418.060.029				991 00116
MENDEZ TRNG. 01/2015	10.95	TRAINING (POST REIMBURSE	001.0411.060.036				991 00117
MENDEZ TRNG. 1/2015	3.40	TRAINING (POST REIMBURSE	001.0411.060.036				991 00118
MENDEZ TRNG 01/2015	12.00	TRAINING (POST REIMBURSE	001.0411.060.036				991 00119
AWARNES TECH 01/2015	156.00	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				991 00120
MANUEL LUNCH 01/2015	9.50	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				991 00121
UPS 01/2015	58.71	POSTAGE	001.0411.060.022				991 00122
SERVICES 01/2015	14.95	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				991 00123
AMAZON 01/2015	113.28	OFFICE SUPPLIES	001.0410.060.023				991 00124
USPS 01/2015	19.99	SPECIAL DEPARTMENT EXPEN	001.0410.060.029				991 00125
MANUEL LUNCH 01/2015	8.20	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				991 00126

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
BANK OF AMERICA									
AMF FEE CREDIT 01/2015	28.19CR	SPECIAL DEPARTMENT EXPEN	001.0410.060.029						991 00127
MENDEZ TRNG 01/15	20.00	TRAINING (POST REIMBURSE	001.0411.060.036						991 00131
MENDEZ TRNG 01/2015	18.13	TRAINING (POST REIMBURSE	001.0411.060.036						991 00132
MENDEZ TRNG 01/2015	7.83	TRAINING (POST REIMBURSE	001.0411.060.036						991 00133
MNDZ TRNG 01/2015	655.88	TRAINING (POST REIMBURSE	001.0411.060.036						991 00134
MENDZ TRNG 01/2015	20.00	TRAINING (POST REIMBURSE	001.0411.060.036						991 00135
MNDZ TRNG 01/2015	15.98	TRAINING (POST REIMBURSE	001.0411.060.036						991 00136
MNDZ TRNG 01/2015	19.22	TRAINING (POST REIMBURSE	001.0411.060.036						991 00137
MNDZ TRNG 01/2015	9.12	TRAINING (POST REIMBURSE	001.0411.060.036						991 00138
MNDZ TRNG 01/2015	10.06	TRAINING (POST REIMBURSE	001.0411.060.036						991 00139
SERVICES 01/2015	147.40	VEHICLE MAINTENANCE/OPER	001.0411.060.032						991 00140
MNDZ TRNG 01/2015	8.47	TRAINING (POST REIMBURSE	001.0411.060.036						991 00141
MNDZ TRNG 01/2015	5.69	TRAINING (POST REIMBURSE	001.0411.060.036						991 00142
MNDZ TRNG 01/2015	22.96	TRAINING (POST REIMBURSE	001.0411.060.036						991 00143
MNDZ TRNG 01/2015	9.90	TRAINING (POST REIMBURSE	001.0411.060.036						991 00144
MNDZ TRNG 01/2015	5.69	TRAINING (POST REIMBURSE	001.0411.060.036						991 00145
MNDZ TRNG 01/2015	20.00	TRAINING (POST REIMBURSE	001.0411.060.036						991 00146
MNDZ TRNG 01/2015	6.33	TRAINING (POST REIMBURSE	001.0411.060.036						991 00147
MNDZ TRNG 01/2015	5.69	TRAINING (POST REIMBURSE	001.0411.060.036						991 00148
MNDZ TRNG 01/2015	853.35	TRAINING (POST REIMBURSE	001.0411.060.036						991 00149
MENDEZ TRNG 01/2015	92.98CR	SPECIAL DEPARTMENT EXPEN	001.0411.060.029						991 00150
CREDIT 01/2015	116.83	TRAINING EXPENSE	001.0411.060.037						991 00158
PD AMUNITION 01/2015	50.00	SPECIAL DEPARTMENT EXPEN	063.0463.060.029						991 00159
SHANE CLASS 01/2015	50.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029						991 00160
SHANE CLASS 01/2015	92.98CR	SPECIAL DEPARTMENT EXPEN	001.0421.060.029						991 00161
CREDIT PER MICHAL 1/15	6.10	TRAINING (POST REIMBURSE	001.0411.060.036						991 00162
ROBLES TRNG 01/2015	12.90	CONTRACTUAL SERVICES	001.0410.060.028						991 00163
SERVICES 01/2015	2,866.97	*VENDOR TOTAL							
BENEFLECT									
EMPLOYEES & RETREES 01/15	16.39	HEALTH INSURANCE	001.0403.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	15.97	HEALTH INSURANCE	001.0404.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	8.19	HEALTH INSURANCE	001.0405.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	17.19	HEALTH INSURANCE	001.0415.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	7.30	HEALTH INSURANCE	001.0416.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	27.79	HEALTH INSURANCE	001.0418.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	11.58	HEALTH INSURANCE	001.0421.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	38.81	HEALTH INSURANCE	001.0422.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	22.53	HEALTH INSURANCE	061.0461.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	100.33	HEALTH INSURANCE	062.0462.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	92.39	HEALTH INSURANCE	063.0463.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	35.15	HEALTH INSURANCE	021.0424.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	15.41	HEALTH INSURANCE	029.0429.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	3.00	HEALTH INSURANCE	032.0440.050.008		FEB 2015				991 00061
EMPLOYEES & RETREES 01/15	210.00	HEALTH INSURANCE	001.0402.050.008		FEB 2015				991 00061
PD EXPENSE 01/2015	90.00	HEALTH INSURANCE	001.0411.050.008		FEB 2015				991 00061
FIRE DEPT 01/2015	0.97	HEALTH INSURANCE	004.0414.050.008		FEB 2015				991 00062
ADMIN FEES 01/2015	0.95	HEALTH INSURANCE	001.0403.050.008		FEB 2015				991 00064
ADMIN FEES 01/2015	0.48	HEALTH INSURANCE	001.0404.050.008		FEB 2015				991 00064
ADMIN FEES 01/2015	0.48	HEALTH INSURANCE	001.0405.050.008		FEB 2015				991 00064

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
BENEFLECT							
ADMIN FEES 01/2015	1.02	HEALTH INSURANCE	001.0415.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	0.43	HEALTH INSURANCE	001.0416.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	1.65	HEALTH INSURANCE	001.0418.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	0.68	HEALTH INSURANCE	001.0421.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	2.31	HEALTH INSURANCE	001.0422.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	1.34	HEALTH INSURANCE	061.0461.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	5.97	HEALTH INSURANCE	062.0462.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	5.49	HEALTH INSURANCE	063.0463.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	2.09	HEALTH INSURANCE	021.0424.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	0.91	HEALTH INSURANCE	029.0429.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	0.47	HEALTH INSURANCE	032.0440.050.008		FEB. 2015		991 00064
ADMIN FEES 01/2015	0.24	HEALTH INSURANCE	001.0402.050.008		FEB. 2015		991 00064
	745.00	*VENDOR TOTAL					
BERNARD PROFESSIONAL T.S							
TRANS CASE#14-01	45.00	CONTRACTURAL SERVICES	001.0411.060.028		14-01		991 00014
TRANS CASE#14-01	340.00	CONTRACTURAL SERVICES	001.0411.060.028		14-01		991 00016
TRANS CASE#14-01	105.00	CONTRACTURAL SERVICES	001.0411.060.028		14-01		991 00032
TRANS CASE#14-01 01/15	367.50	CONTRACTURAL SERVICES	001.0411.060.028		14-01		991 00033
TRANS CASE#14-01 01/15	77.50	CONTRACTURAL SERVICES	001.0411.060.028		14-01		
	935.00	*VENDOR TOTAL					
BILL WALL'S DIRECT APPRO							
TRBLSHOOT WEBSITE 1/15	55.00	CONTRACTURAL SERVICES	001.0411.060.028		14956		991 00085
BSK ASSOCIATES							
BACTI 01/2015	90.00	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		A500032		991 00026
BACTI 01/2015	90.00	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		A500145		991 00010
WEEKLY EFFLUENT 01/2015	61.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		A500627		991 00030
BACTI 01/2015	90.00	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		A500685		991 00031
WEEKLY EFFLUENT 01/15	41.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		A500996		991 00007
WEEKLY EFFLUENT 01/2015	185.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		A501119		991 00079
BACTI 01/2015	90.00	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		A501136		991 00080
	647.00	*VENDOR TOTAL					
CALIF BUILDING STDS COMM							
CA BLDG ST COMM 01/2015	60.00	BUILDING PERMITS	001.0302.000.022				991 00012
CALIFORNIA CHOICE							
CITY EMPLOYEES 01/2015	96.93	HEALTH INSURANCE	001.0403.050.008				994 00004
CITY EMPLOYEES 01/2015	94.44	HEALTH INSURANCE	001.0404.050.008				994 00004
CITY EMPLOYEES 01/2015	48.47	HEALTH INSURANCE	001.0405.050.008				994 00004
CITY EMPLOYEES 01/2015	101.67	HEALTH INSURANCE	001.0415.050.008				994 00004
CITY EMPLOYEES 01/2015	43.20	HEALTH INSURANCE	001.0416.050.008				994 00004
CITY EMPLOYEES 01/2015	164.36	HEALTH INSURANCE	001.0418.050.008				994 00004
CITY EMPLOYEES 01/2015	68.52	HEALTH INSURANCE	001.0421.050.008				994 00004
CITY EMPLOYEES 01/2015	229.51	HEALTH INSURANCE	001.0422.050.008				994 00004
CITY EMPLOYEES 01/2015	133.26	HEALTH INSURANCE	061.0461.050.008				994 00004
CITY EMPLOYEES 01/2015	593.33	HEALTH INSURANCE	062.0462.050.008				994 00004
CITY EMPLOYEES 01/2015	546.40	HEALTH INSURANCE	063.0463.050.008				994 00004

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CALIFORNIA CHOICE CITY EMPLOYEES 01/2015	207.87	HEALTH INSURANCE	021.0424.050.008				994 00004
CITY EMPLOYEES 01/2015	91.14	HEALTH INSURANCE	029.0429.050.008				994 00004
CITY EMPLOYEES 01/2015	47.14	HEALTH INSURANCE	032.0440.050.008				994 00004
CITY EMPLOYEES 01/2015	17.48	HEALTH INSURANCE WITHHEL	001.0402.050.008				994 00005
CITY INS W/H EMPLOYEE 1/15	2,600.00	HEALTH INSURANCE	001.0000.200.031				994 00006
PD EXPENSE 01/2015	761.77	HEALTH INSURANCE	001.0411.050.008				994 00007
FIRE EXPENSE 01/2015	654.31	HEALTH INSURANCE	004.0414.050.008				994 00007
FIRE INS W/HLD 01/15	252.78	HEALTH INSURANCE WITHHEL	004.0000.200.031				994 00008
	6,752.58	*VENDOR TOTAL					
CALIFORNIA DEPARTMENT OF S VLNCIA ADA PROJ. 1/15	2,210.00	CONTRACTURAL SERVICES	020.0590.734.028				994 00003
CHEM QUIP, INC. CREDIT 01/2015	360.00CR	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		5332932		991 00075
CHLORINE 01/2015	681.60	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		5341770		991 00074
	321.60	*VENDOR TOTAL					
DEARBORN NATIONAL LIFE I CITY EMPLOYEES 01/2015	6.57	HEALTH INSURANCE	001.0403.050.008				991 00059
CITY EMPLOYEES 01/2015	6.40	HEALTH INSURANCE	001.0404.050.008				991 00059
CITY EMPLOYEES 01/2015	3.28	HEALTH INSURANCE	001.0405.050.008				991 00059
CITY EMPLOYEES 01/2015	6.89	HEALTH INSURANCE	001.0415.050.008				991 00059
CITY EMPLOYEES 01/2015	2.93	HEALTH INSURANCE	001.0416.050.008				991 00059
CITY EMPLOYEES 01/2015	11.14	HEALTH INSURANCE	001.0418.050.008				991 00059
CITY EMPLOYEES 01/2015	4.64	HEALTH INSURANCE	001.0421.050.008				991 00059
CITY EMPLOYEES 01/2015	15.56	HEALTH INSURANCE	001.0422.050.008				991 00059
CITY EMPLOYEES 01/2015	9.03	HEALTH INSURANCE	061.0461.050.008				991 00059
CITY EMPLOYEES 01/2015	40.24	HEALTH INSURANCE	062.0462.050.008				991 00059
CITY EMPLOYEES 01/2015	37.06	HEALTH INSURANCE	063.0463.050.008				991 00059
CITY EMPLOYEES 01/2015	14.10	HEALTH INSURANCE	021.0424.050.008				991 00059
CITY EMPLOYEES 01/2015	6.18	HEALTH INSURANCE	029.0429.050.008				991 00059
CITY EMPLOYEES 01/2015	3.19	HEALTH INSURANCE	032.0440.050.008				991 00059
CITY EMPLOYEES 01/2015	1.27	HEALTH INSURANCE	001.0402.050.008				991 00059
PD EMPLOYEES 01/2015	92.00	HEALTH INSURANCE	001.0411.050.008				991 00060
	260.48	*VENDOR TOTAL					
DEPARTMENT OF CONSERVATI STRNG MOT FEE 01/15	149.69	BUILDING PERMITS	001.0302.000.022				991 00013
DEPARTMENT OF JUSTICE BLD ALCHL ANALYSIS 1/15	175.00	CONTRACTURAL SERVICES	001.0411.060.028		078880		991 00084
FGL ENVIRONMENTAL ANALYSIS 01/2015	1,188.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		444370A		991 00072
FINANCIAL CREDIT NETWORK RFND FOR FCN 01/2015	28.38	CONTRACTURAL SERVICES	001.0411.060.028				991 00025

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
FRANCHISE TAX BOARD EMPLOYEE W/HLDNG 01/2015	60.00	GARNISHMENT OF WAGES WIT	001.0000.200.033	DEC/JAN 2015		991 00029
FRESNO OXYGEN SUPPLIES 01/2015	48.30	SPECIAL DEPARTMENT	062.0462.060.029	61605709		991 00076
SUPPLIES 01/2015	48.30	SPECIAL DEPARTMENT	063.0463.060.029	61605709		991 00077
	96.60	*VENDOR TOTAL				
FRUIT GROWERS SUPPLY CO. GRATE RND DRP IN 01/15	386.48	SPECIAL DEPARTMENT	063.0463.060.029	91616409		991 00108
SUPPLIES 01/2015	30.18	SPECIAL DEPARTMENT	001.0421.060.029	91616755		991 00109
SUPPLIES 01/2015	12.36	SPECIAL DEPARTMENT	062.0462.060.029	91616852		991 00087
GLOVE DRIVER 01/2015	8.43	SPECIAL DEPARTMENT	063.0463.060.029	91617552		991 00088
ROUND UP 01/2015	332.93	SPECIAL DEPARTMENT	062.0462.060.029	91618016		991 00089
STAINER 01/2015	9.33	SPECIAL DEPARTMENT	062.0462.060.029	91618364		991 00091
SUPPLIES 01/2015	44.29	SPECIAL DEPARTMENT	063.0463.060.029	91618495		991 00090
WRK BOOTS 01/2015	126.35	SPECIAL DEPARTMENT	001.0411.060.029	91619076		991 00105
OIL ENGINE 01/2015	7.89	SPECIAL DEPARTMENT	001.0421.060.029	91619192		991 00093
BOOTS WRK 01/2015	63.78	SPECIAL DEPARTMENT	062.0462.060.029	91619312		991 00106
BOOTS WRK 01/2015	63.78	SPECIAL DEPARTMENT	063.0463.060.029	91619312		991 00107
BTS WRK 01/2015	63.78CR	SPECIAL DEPARTMENT	062.0462.060.029	91619312		991 00110
BTS WRK 01/2015	63.78CR	SPECIAL DEPARTMENT	063.0463.060.029	91619312		991 00111
BAG SAND POLY 01/15	21.51	SPECIAL DEPARTMENT	062.0462.060.029	91619315		991 00092
BROOMS 01/15	64.34	SPECIAL DEPARTMENT	001.0418.060.029	91620300		991 00094
RAINWEAR PANTS BIB 1/15	27.32	SPECIAL DEPARTMENT	062.0462.060.029	91620517		991 00098
HANDLE BROOM 01/15	18.85CR	SPECIAL DEPARTMENT	001.0418.060.029	91620588		991 00096
BROOM/FILM STRETCH 1/15	25.57	SPECIAL DEPARTMENT	001.0418.060.029	91620591		991 00095
GLOVE KNIT 01/2014	3.42	SPECIAL DEPARTMENT	062.0462.060.029	91620642		991 00097
SLUDGE HMMR/GLVES 01/15	25.51	SPECIAL DEPARTMENT	062.0462.060.029	91622151		991 00099
CAP FUEL 01/2015	6.96	SPECIAL DEPARTMENT	001.0421.060.029	91622246		991 00086
SUPPLIES 01/2015	224.82	SPECIAL DEPARTMENT	062.0462.060.029	91622314		991 00100
SUPPLIES 01/2015	8.13	SPECIAL DEPARTMENT	001.0421.060.029	91622683		991 00101
KEY SPRINKLER 01/2015	4.99	SPECIAL DEPARTMENT	001.0421.060.029	91622800		991 00102
OIL ENGINE 01/2015	90.65	SPECIAL DEPARTMENT	001.0421.060.029	91622967		991 00103
GLOVES & SUPPLIES 1/15	20.00	SPECIAL DEPARTMENT	001.0421.060.029	91623731		991 00104
	1,462.61	*VENDOR TOTAL				
HEALTH WISE SERVICES KIOSK MED WSTE SERV 1/15	150.00	SPECIAL DEPARTMENT	062.0462.060.029	0000006496		991 00020
KELLER AND WEGLEY SERVICES 01/2015	16.25	CONTRACTURAL SERVICES	063.0463.060.028	85440		991 00068
LAWRENCE TRACTOR COMPANY SERVICES 01/2015	916.92	SPECIAL DEPARTMENT	062.0462.060.029			991 00070
LEFFINGWELL AG SALES CO SERVICES 01/2015	1,962.82	SPECIAL DEPARTMENT	001.0421.060.029	353375/187495		991 00073

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
LOPEZ/MAXIMINO WTR DEP RFND 01/2015	38.11	UTILITY DEPOSITS	001.0000.200.034				991 00024
LOPEZ/REYMUNDO WTR DEP RFND 01/2015	126.85	UTILITY DEPOSITS	001.0000.200.034				991 00023
MIDVALLEY DISPOSAL REFUSE NOV 14 01/2015	40,067.88	CONTRACTURAL SERVICES	061.0461.060.028		DEC.-14		991 00005
REFUSE NOV 14 01/2015	39,993.76	CONTRACTURAL SERVICES	061.0461.060.028		NOV-14		991 00004
REFUSE OCT 2014 1/2015	40,024.54	CONTRACTURAL SERVICES	061.0461.060.028		OCT-14		991 00003
	120,086.18	*VENDOR TOTAL					
MONARCH FORD SERVICES 01/2015	1,284.77	VEHICLE MAINTENANCE/OPER	001.0411.060.032		42603		991 00034
SWITCH 01/2015	89.83	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		90449		991 00081
	1,374.60	*VENDOR TOTAL					
PORTERVILLE/ CITY OF STRAY ANIMALS 01/2015	1,680.00	CONTRACTURAL SERVICES	001.0411.060.028		14-626		991 00027
PROTECTION ONE ALARM SERVICES 01/2015	47.72	CONTRACTURAL SERVICES	063.0463.060.028				991 00036
RIOS/JOSE LUIS JR WTR DEP RFND 01/2015	42.25	UTILITY DEPOSITS	001.0000.200.034				991 00001
SAFETY KLEEN CORP. SERVICES 01/2015	374.75	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		65879658		991 00038
SEATWERKZ/MANUEL MARTINE UNIT#14 SEATS 01/15	1,600.00	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		523260		994 00009
SELF HELP ENTERPRISES IN GENERAL ADMIN 01/2015	435.00	CONTRACTURAL SERVICES	001.0402.060.028		DEC14 15		991 00083
GENERAL ADMIN 01/2015	2,038.00	HOUSING REHABILITATION	026.0480.081.081		DEC14 19		991 00082
	2,473.00	*VENDOR TOTAL					
SHRED-IT FRESNO ON SITE SHRED 01/2015	76.75	SPECIAL DEPARTMENT EXPEN	001.0403.060.029		9404721701		991 00008
SIERRA SANITATION SEPTIC TANK SERV. 01/14	400.00	SPECIAL DEPARTMENT EXPEN	041.0441.060.029		72230		991 00071
SIRCHIE FINGER PRINT LAB PHOTO EVDNC NUMBERS 1/15	251.27	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				991 00021
SUPPLIES 01/2015	228.51	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				991 00066
	479.78	*VENDOR TOTAL					
SOUTHERN CALIF EDISON CO CITY ADMIN BLDG 01/15	782.26	UTILITIES	001.0410.060.021		JAN 2015		991 00050
WTR UTILITY 01/15	5,257.72	UTILITIES	063.0463.060.021		JAN 2015		991 00051

VENDOR NAME
DESCRIPTION

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SOUTHERN CALIF EDISON CO MAINT. SHOP 01/2015	282.61	UTILITIES	001.0418.060.021		JAN 2015		991 00052
PARKS 01/2015	108.13	UTILITIES	001.0421.060.021		JAN 2015		991 00053
SEWER UTILITY 01/2015	4,682.35	UTILITIES	062.0462.060.021		JAN 2015		991 00054
AIRPORT 01/2015	456.21	UTILITIES	041.0441.060.021		JAN 2015		991 00055
SUBDIVISION LIGHT 01/2015	232.45	UTILITIES	029.0429.060.021		JAN 2015		991 00056
STREETS 01/2015	3,770.27	UTILITIES	001.0422.060.021		JAN 2015		991 00057
FIRE DIST 01/2015	238.58	UTILITIES	004.0414.060.021		JAN 2015		991 00058
	15,810.58	*VENDOR TOTAL					
ST. JOHNS RIVER MUTUAL ASSESMNT #670 01/2015	300.00	UTILITIES	001.0421.060.021		670		991 00067
ASSESSMENT#672 01/2015	300.00	UTILITIES	001.0421.060.021		672		991 00037
	600.00	*VENDOR TOTAL					
STILLWELL/DAVID INTEREST 01/2015	3,714.88	INTEREST EXPENSE	062.0462.060.065		FEB 2015		991 00151
PRINCIPAL 01/2015	3,189.43	SEWER LOAN 240K D	062.0000.200.064		FEB 2015		991 00152
	6,904.31	*VENDOR TOTAL					
STOVE REPLACEMENT PARTS THERMOSTAT/KNOB 01/15	451.00	SPECIAL DEPARTMENT EXPEN	041.0441.060.029		10663		991 00006
TEAMSTERS LOCAL UNION NO WPD UNION DUES 01/15	220.00	POLICE ASS'N DUES WITHHE	001.0000.200.030		FEB 2015		991 00065
US BANK COW PRINTER 01/2015	264.32	LEASED EQUIPMENT & PROGR	001.0410.060.042		269444329		991 00009
VALERO BROS. PROPANE 01/2015	35.00	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		2117		991 00078
VALLEY ELECTRIC SUPPLIER LED FLD LT 01/15	2,044.41	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		9128-420416		991 00069
VANTAGEPOINT TRAN AGENT- DEC. 2014 01/2015	3,799.26	DEFERRED COMPENSATION	001.0000.200.040		DECEMBER 2014		994 00002
NOV. 2014 01/2015	3,984.92	DEFERRED COMPENSATION	001.0000.200.040		NOVEMBER 2014		994 00001
	7,784.18	*VENDOR TOTAL					
VISALIA TIRE AND WHEEL FIRESTONE TRNSFRCE 1/15	241.34	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		33373		991 00017
FIRESTONE TRNSFRCE 01/15	241.34	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		33373		991 00018
	482.68	*VENDOR TOTAL					
WIRELESS INTERNET SERVIC WIRELESS INTERNET 01/15	199.00	TELEPHONE	001.0410.060.020		1150073		991 00028
WOODLAKE AUTO PARTS ENGINE MAINTENANCE 1/15	39.09	VEHICLE MAINTENANCE/OPER	004.0414.060.032		MULTIPLE		991 00002

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VENDOR NAME
DESCRIPTION

WOODLAKE AUTO PARTS
TOOL/TIRE VAL 01/2015
SUPPLIES 01/2015
SUPPLIES 01/2015
FOG LAMP 01/2015
TRL LAMPS 01/2015

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CITY OF WOODLAKE
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AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
15.09	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		598297			991	00153
13.19	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		598731			991	00155
75.07	VEHICLE MAINTENANCE/OPER	001.0411.060.032		599092			991	00157
4.56	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		599193			991	00156
9.71	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		600250			991	00154
156.71	*VENDOR TOTAL							

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VENDOR NAME
DESCRIPTION

REPORT TOTALS:

189,407.21

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CLAIM INVOICE PO# F/P ID LINE

FUND & ACCOUNT

ACCOUNT NAME

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CITY OF WOODLAKE

RECORDS PRINTED - 000237

Schedule of Bills

CITY OF WOODLAKE
GL060S-V07.27 RECAPPAGE
GL540R

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE	APPROVED BY
.....
.....
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BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
000619	VISALIA MEDICAL CLINIC	13439	11/24/14	110.50
000619	VISALIA MEDICAL CLINIC	13440	11/24/14	92.36
001234	US SCRIPT	13441	11/25/14	51.87
001303	GONZALES/LYNN W.	13442	12/08/14	126.00
001354	LIU/JONATHAN	13443	12/08/14	141.76
001242	KAWEAH DELTA MEDICAL CEN	13444	12/08/14	47.66
001272	UROLOGY ASSOCIATES CENTR	13445	12/08/14	739.28
000619	VISALIA MEDICAL CLINIC	13446	12/08/14	46.18
001234	US SCRIPT	13447	12/16/14	562.23
001363	GIBBS/TODD	13448	12/16/14	20.41
001260	VISALIA OB GYN MEDICAL A	13449	12/16/14	252.55
001233	QUEST DIAGNOSTICS LABS	13450	12/16/14	17.26
001234	US SCRIPT	13451	12/22/14	26.48
001303	GONZALES/LYNN W.	13452	12/22/14	63.00
001364	COOK/THOMAS	13453	12/22/14	81.51
000619	VISALIA MEDICAL CLINIC	13454	12/22/14	21.54
001208	HUERTA/PAUL	13455	12/29/14	76.55
000925	MENDEZ/JESUS	13456	12/29/14	126.03
BANK OF VISALIA				2,603.17

ACS FINANCIAL SYSTEM
01/22/2015 16:

BANK VENDOR

REPORT TOTALS:

Check Register

GL540R-V07.27 PAGE 2

CHECK# DATE AMOUNT

2,603.17

RECORDS PRINTED - 000230

VENDOR NAME
DESCRIPTION

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
COOK/THOMAS IN OFFICE SRGRY 01/15	3.18	HEALTH INSURANCE	001.0403.050.008					995 00018
IN OFFICE SRGRY 01/15	3.09	HEALTH INSURANCE	001.0404.050.008					995 00018
IN OFFICE SRGRY 01/15	1.59	HEALTH INSURANCE	001.0405.050.008					995 00018
IN OFFICE SRGRY 01/15	3.33	HEALTH INSURANCE	001.0415.050.008					995 00018
IN OFFICE SRGRY 01/15	1.41	HEALTH INSURANCE	001.0416.050.008					995 00018
IN OFFICE SRGRY 01/15	5.39	HEALTH INSURANCE	001.0418.050.008					995 00018
IN OFFICE SRGRY 01/15	2.24	HEALTH INSURANCE	001.0421.050.008					995 00018
IN OFFICE SRGRY 01/15	7.53	HEALTH INSURANCE	001.0422.050.008					995 00018
IN OFFICE SRGRY 01/15	4.37	HEALTH INSURANCE	061.0461.050.008					995 00018
IN OFFICE SRGRY 01/15	19.47	HEALTH INSURANCE	062.0462.050.008					995 00018
IN OFFICE SRGRY 01/15	17.93	HEALTH INSURANCE	063.0463.050.008					995 00018
IN OFFICE SRGRY 01/15	6.82	HEALTH INSURANCE	021.0424.050.008					995 00018
IN OFFICE SRGRY 01/15	2.99	HEALTH INSURANCE	029.0429.050.008					995 00018
IN OFFICE SRGRY 01/15	1.54	HEALTH INSURANCE	032.0440.050.008					995 00018
IN OFFICE SRGRY 01/15	0.63	HEALTH INSURANCE	001.0402.050.008					995 00018
	81.51	*VENDOR TOTAL						
GIBBS/TODD SERVICES 01/2015	0.79	HEALTH INSURANCE	001.0403.050.008					995 00015
SERVICES 01/2015	0.77	HEALTH INSURANCE	001.0404.050.008					995 00015
SERVICES 01/2015	0.39	HEALTH INSURANCE	001.0405.050.008					995 00015
SERVICES 01/2015	0.83	HEALTH INSURANCE	001.0415.050.008					995 00015
SERVICES 01/2015	0.35	HEALTH INSURANCE	001.0416.050.008					995 00015
SERVICES 01/2015	1.35	HEALTH INSURANCE	001.0418.050.008					995 00015
SERVICES 01/2015	0.56	HEALTH INSURANCE	001.0421.050.008					995 00015
SERVICES 01/2015	1.88	HEALTH INSURANCE	001.0422.050.008					995 00015
SERVICES 01/2015	1.09	HEALTH INSURANCE	061.0461.050.008					995 00015
SERVICES 01/2015	4.87	HEALTH INSURANCE	062.0462.050.008					995 00015
SERVICES 01/2015	4.49	HEALTH INSURANCE	063.0463.050.008					995 00015
SERVICES 01/2015	1.70	HEALTH INSURANCE	021.0424.050.008					995 00015
SERVICES 01/2015	0.74	HEALTH INSURANCE	029.0429.050.008					995 00015
SERVICES 01/2015	0.38	HEALTH INSURANCE	032.0440.050.008					995 00015
SERVICES 01/2015	0.22	HEALTH INSURANCE	001.0402.050.008					995 00015
	20.41	*VENDOR TOTAL						
GONZALES/LYNN W. OUTPTNT VISIT 01/15	63.00	HEALTH INSURANCE	004.0414.050.008					995 00019
OUTPTNT VISIT 01/2015	126.00	HEALTH INSURANCE	004.0414.050.008					995 00020
	189.00	*VENDOR TOTAL						
HUERITA/PAUL REIMBURSMNT 01/2015	2.98	HEALTH INSURANCE	001.0403.050.008					995 00017
REIMBURSMNT 01/2015	2.91	HEALTH INSURANCE	001.0404.050.008					995 00017
REIMBURSMNT 01/2015	1.49	HEALTH INSURANCE	001.0405.050.008					995 00017
REIMBURSMNT 01/2015	3.13	HEALTH INSURANCE	001.0415.050.008					995 00017
REIMBURSMNT 01/2015	1.33	HEALTH INSURANCE	001.0416.050.008					995 00017
REIMBURSMNT 01/2015	5.06	HEALTH INSURANCE	001.0418.050.008					995 00017
REIMBURSMNT 01/2015	2.11	HEALTH INSURANCE	001.0421.050.008					995 00017
REIMBURSMNT 01/2015	7.07	HEALTH INSURANCE	001.0422.050.008					995 00017
REIMBURSMNT 01/2015	4.10	HEALTH INSURANCE	061.0461.050.008					995 00017

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
HUERBA/PAUL REIMBURSMNT 01/2015	18.28	HEALTH INSURANCE	062.0462.050.008			995 00017
REIMBURSMNT 01/2015	16.84	HEALTH INSURANCE	063.0463.050.008			995 00017
REIMBURSMNT 01/2015	6.40	HEALTH INSURANCE	021.0424.050.008			995 00017
REIMBURSMNT 01/2015	2.80	HEALTH INSURANCE	029.0429.050.008			995 00017
REIMBURSMNT 01/2015	1.45	HEALTH INSURANCE	032.0440.050.008			995 00017
REIMBURSMNT 01/2015	0.60	HEALTH INSURANCE	001.0402.050.008			995 00017
REIMBURSMNT 01/2015	76.55	*VENDOR TOTAL				
KAWEAH DELTA MEDICAL CEN XRAY/INJECTNS 01/2015	1.86	HEALTH INSURANCE	001.0403.050.008			995 00011
XRAY/INJECTNS 01/2015	1.81	HEALTH INSURANCE	001.0404.050.008			995 00011
XRAY/INJECTNS 01/2015	0.93	HEALTH INSURANCE	001.0405.050.008			995 00011
XRAY/INJECTNS 01/2015	1.95	HEALTH INSURANCE	001.0415.050.008			995 00011
XRAY/INJECTNS 01/2015	0.82	HEALTH INSURANCE	001.0416.050.008			995 00011
XRAY/INJECTNS 01/2015	3.15	HEALTH INSURANCE	001.0418.050.008			995 00011
XRAY/INJECTNS 01/2015	1.31	HEALTH INSURANCE	001.0421.050.008			995 00011
XRAY/INJECTNS 01/2015	4.40	HEALTH INSURANCE	001.0422.050.008			995 00011
XRAY/INJECTNS 01/2015	2.55	HEALTH INSURANCE	061.0461.050.008			995 00011
XRAY/INJECTNS 01/2015	11.38	HEALTH INSURANCE	062.0462.050.008			995 00011
XRAY/INJECTNS 01/2015	10.48	HEALTH INSURANCE	063.0463.050.008			995 00011
XRAY/INJECTNS 01/2015	3.98	HEALTH INSURANCE	021.0424.050.008			995 00011
XRAY/INJECTNS 01/2015	1.74	HEALTH INSURANCE	029.0429.050.008			995 00011
XRAY/INJECTNS 01/2015	0.90	HEALTH INSURANCE	032.0440.050.008			995 00011
XRAY/INJECTNS 01/2015	0.40	HEALTH INSURANCE	001.0402.050.008			995 00011
XRAY/INJECTNS 01/2015	47.66	*VENDOR TOTAL				
LIU/JONATHAN DR VISIT 01/2015	5.53	HEALTH INSURANCE	001.0403.050.008			995 00012
DR VISIT 01/2015	5.39	HEALTH INSURANCE	001.0404.050.008			995 00012
DR VISIT 01/2015	2.76	HEALTH INSURANCE	001.0405.050.008			995 00012
DR VISIT 01/2015	5.80	HEALTH INSURANCE	001.0415.050.008			995 00012
DR VISIT 01/2015	2.46	HEALTH INSURANCE	001.0416.050.008			995 00012
DR VISIT 01/2015	9.38	HEALTH INSURANCE	001.0418.050.008			995 00012
DR VISIT 01/2015	3.91	HEALTH INSURANCE	001.0421.050.008			995 00012
DR VISIT 01/2015	13.09	HEALTH INSURANCE	001.0422.050.008			995 00012
DR VISIT 01/2015	7.60	HEALTH INSURANCE	061.0461.050.008			995 00012
DR VISIT 01/2015	33.86	HEALTH INSURANCE	062.0462.050.008			995 00012
DR VISIT 01/2015	31.18	HEALTH INSURANCE	063.0463.050.008			995 00012
DR VISIT 01/2015	11.86	HEALTH INSURANCE	021.0424.050.008			995 00012
DR VISIT 01/2015	5.20	HEALTH INSURANCE	029.0429.050.008			995 00012
DR VISIT 01/2015	2.69	HEALTH INSURANCE	032.0440.050.008			995 00012
DR VISIT 01/2015	1.05	HEALTH INSURANCE	001.0402.050.008			995 00012
DR VISIT 01/2015	141.76	*VENDOR TOTAL				
MENDEZ/JESUS RX REIMBURSMNT 01/15	126.03	HEALTH INSURANCE	001.0411.050.008			995 00016
QUEST DIAGNOSTICS LABS LABS 01/2015	0.67	HEALTH INSURANCE	001.0403.050.008			995 00013
LABS 01/2015	0.65	HEALTH INSURANCE	001.0404.050.008			995 00013

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
QUEST DIAGNOSTICS LABS						
LABS 01/2015	0.33	HEALTH INSURANCE	001.0405.050.008			995 00013
LABS 01/2015	0.70	HEALTH INSURANCE	001.0415.050.008			995 00013
LABS 01/2015	0.30	HEALTH INSURANCE	001.0416.050.008			995 00013
LABS 01/2015	1.14	HEALTH INSURANCE	001.0418.050.008			995 00013
LABS 01/2015	0.47	HEALTH INSURANCE	001.0421.050.008			995 00013
LABS 01/2015	1.59	HEALTH INSURANCE	001.0422.050.008			995 00013
LABS 01/2015	0.92	HEALTH INSURANCE	061.0461.050.008			995 00013
LABS 01/2015	4.12	HEALTH INSURANCE	062.0462.050.008			995 00013
LABS 01/2015	3.79	HEALTH INSURANCE	063.0463.050.008			995 00013
LABS 01/2015	1.44	HEALTH INSURANCE	021.0424.050.008			995 00013
LABS 01/2015	0.63	HEALTH INSURANCE	029.0429.050.008			995 00013
LABS 01/2015	0.32	HEALTH INSURANCE	032.0440.050.008			995 00013
LABS 01/2015	0.19	HEALTH INSURANCE	001.0402.050.008			995 00013
LABS 01/2015	17.26	*VENDOR TOTAL				
UROLOGY ASSOCIATES CENTR.						
OUT PTNT VISIT 01/15	28.85	HEALTH INSURANCE	001.0403.050.008			995 00010
OUT PTNT VISIT 01/15	28.11	HEALTH INSURANCE	001.0404.050.008			995 00010
OUT PTNT VISIT 01/15	14.42	HEALTH INSURANCE	001.0405.050.008			995 00010
OUT PTNT VISIT 01/15	30.26	HEALTH INSURANCE	001.0415.050.008			995 00010
OUT PTNT VISIT 01/15	12.85	HEALTH INSURANCE	001.0416.050.008			995 00010
OUT PTNT VISIT 01/15	48.92	HEALTH INSURANCE	001.0418.050.008			995 00010
OUT PTNT VISIT 01/15	20.39	HEALTH INSURANCE	001.0421.050.008			995 00010
OUT PTNT VISIT 01/15	68.31	HEALTH INSURANCE	001.0422.050.008			995 00010
OUT PTNT VISIT 01/15	39.66	HEALTH INSURANCE	061.0461.050.008			995 00010
OUT PTNT VISIT 01/15	176.60	HEALTH INSURANCE	062.0462.050.008			995 00010
OUT PTNT VISIT 01/15	162.63	HEALTH INSURANCE	063.0463.050.008			995 00010
OUT PTNT VISIT 01/15	61.87	HEALTH INSURANCE	021.0424.050.008			995 00010
OUT PTNT VISIT 01/15	27.13	HEALTH INSURANCE	029.0429.050.008			995 00010
OUT PTNT VISIT 01/15	14.03	HEALTH INSURANCE	032.0440.050.008			995 00010
OUT PTNT VISIT 01/15	5.25	HEALTH INSURANCE	001.0402.050.008			995 00010
OUT PTNT VISIT 01/15	739.28	*VENDOR TOTAL				
US SCRIPT						
RX INVOICE 01/2015	1.03	HEALTH INSURANCE	001.0403.050.008			995 00001
RX INVOICE 01/2015	1.00	HEALTH INSURANCE	001.0404.050.008			995 00001
RX INVOICE 01/2015	0.51	HEALTH INSURANCE	001.0405.050.008			995 00001
RX INVOICE 01/2015	1.08	HEALTH INSURANCE	001.0415.050.008			995 00001
RX INVOICE 01/2015	0.46	HEALTH INSURANCE	001.0416.050.008			995 00001
RX INVOICE 01/2015	1.75	HEALTH INSURANCE	001.0418.050.008			995 00001
RX INVOICE 01/2015	0.73	HEALTH INSURANCE	001.0421.050.008			995 00001
RX INVOICE 01/2015	2.44	HEALTH INSURANCE	001.0422.050.008			995 00001
RX INVOICE 01/2015	1.42	HEALTH INSURANCE	061.0461.050.008			995 00001
RX INVOICE 01/2015	6.32	HEALTH INSURANCE	062.0462.050.008			995 00001
RX INVOICE 01/2015	5.82	HEALTH INSURANCE	063.0463.050.008			995 00001
RX INVOICE 01/2015	2.21	HEALTH INSURANCE	021.0424.050.008			995 00001
RX INVOICE 01/2015	0.97	HEALTH INSURANCE	029.0429.050.008			995 00001
RX INVOICE 01/2015	0.50	HEALTH INSURANCE	032.0440.050.008			995 00001
RX INVOICE 01/2015	0.24	HEALTH INSURANCE	001.0402.050.008			995 00001
RX INVOICE 01/2015	2.02	HEALTH INSURANCE	001.0403.050.008			995 00002

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
US SCRIPT						
RX INVOICE 01/2015	1.97	HEALTH INSURANCE	001.0404.050.008			995 00002
RX INVOICE 01/2015	1.01	HEALTH INSURANCE	001.0405.050.008			995 00002
RX INVOICE 01/2015	2.12	HEALTH INSURANCE	001.0415.050.008			995 00002
RX INVOICE 01/2015	0.90	HEALTH INSURANCE	001.0416.050.008			995 00002
RX INVOICE 01/2015	3.43	HEALTH INSURANCE	001.0418.050.008			995 00002
RX INVOICE 01/2015	1.43	HEALTH INSURANCE	001.0421.050.008			995 00002
RX INVOICE 01/2015	4.79	HEALTH INSURANCE	001.0422.050.008			995 00002
RX INVOICE 01/2015	2.78	HEALTH INSURANCE	061.0461.050.008			995 00002
RX INVOICE 01/2015	12.39	HEALTH INSURANCE	062.0462.050.008			995 00002
RX INVOICE 01/2015	11.41	HEALTH INSURANCE	063.0463.050.008			995 00002
RX INVOICE 01/2015	4.34	HEALTH INSURANCE	021.0424.050.008			995 00002
RX INVOICE 01/2015	1.90	HEALTH INSURANCE	029.0429.050.008			995 00002
RX INVOICE 01/2015	0.98	HEALTH INSURANCE	032.0440.050.008			995 00002
RX INVOICE 01/2015	0.40	HEALTH INSURANCE	001.0402.050.008			995 00002
RX INVOICE 01/2015	21.19	HEALTH INSURANCE	001.0403.050.008			995 00003
RX INVOICE 01/2015	20.64	HEALTH INSURANCE	001.0404.050.008			995 00003
RX INVOICE 01/2015	10.59	HEALTH INSURANCE	001.0405.050.008			995 00003
RX INVOICE 01/2015	22.22	HEALTH INSURANCE	001.0415.050.008			995 00003
RX INVOICE 01/2015	9.44	HEALTH INSURANCE	001.0416.050.008			995 00003
RX INVOICE 01/2015	35.93	HEALTH INSURANCE	001.0418.050.008			995 00003
RX INVOICE 01/2015	14.98	HEALTH INSURANCE	001.0421.050.008			995 00003
RX INVOICE 01/2015	50.17	HEALTH INSURANCE	001.0422.050.008			995 00003
RX INVOICE 01/2015	19.92	HEALTH INSURANCE	061.0461.050.008			995 00003
RX INVOICE 01/2015	129.72	HEALTH INSURANCE	062.0462.050.008			995 00003
RX INVOICE 01/2015	119.46	HEALTH INSURANCE	063.0463.050.008			995 00003
RX INVOICE 01/2015	45.44	HEALTH INSURANCE	021.0424.050.008			995 00003
RX INVOICE 01/2015	19.92	HEALTH INSURANCE	029.0429.050.008			995 00003
RX INVOICE 01/2015	10.30	HEALTH INSURANCE	032.0440.050.008			995 00003
RX INVOICE 01/2015	3.89	HEALTH INSURANCE	001.0402.050.008			995 00003
RX INVOICE 01/2015	13.00	HEALTH INSURANCE	001.0411.050.008			995 00004
RX INVOICE 01/2015	6.21	HEALTH INSURANCE	004.0414.050.008			995 00004
	640.58	*VENDOR TOTAL				
VISALIA MEDICAL CLINIC						
ALLERGY SHOT 01/2015	3.60	HEALTH INSURANCE	001.0403.050.008			995 00006
ALLERGY SHOT 01/2015	3.51	HEALTH INSURANCE	001.0404.050.008			995 00006
ALLERGY SHOT 01/2015	1.80	HEALTH INSURANCE	001.0405.050.008			995 00006
ALLERGY SHOT 01/2015	3.78	HEALTH INSURANCE	001.0415.050.008			995 00006
ALLERGY SHOT 01/2015	1.60	HEALTH INSURANCE	001.0416.050.008			995 00006
ALLERGY SHOT 01/2015	6.11	HEALTH INSURANCE	001.0418.050.008			995 00006
ALLERGY SHOT 01/2015	2.54	HEALTH INSURANCE	001.0421.050.008			995 00006
ALLERGY SHOT 01/2015	8.53	HEALTH INSURANCE	001.0422.050.008			995 00006
ALLERGY SHOT 01/2015	4.95	HEALTH INSURANCE	061.0461.050.008			995 00006
ALLERGY SHOT 01/2015	22.06	HEALTH INSURANCE	062.0462.050.008			995 00006
ALLERGY SHOT 01/2015	20.31	HEALTH INSURANCE	063.0463.050.008			995 00006
ALLERGY SHOT 01/2015	7.73	HEALTH INSURANCE	021.0424.050.008			995 00006
ALLERGY SHOT 01/2015	3.38	HEALTH INSURANCE	029.0429.050.008			995 00006
ALLERGY SHOT 01/2015	1.75	HEALTH INSURANCE	032.0440.050.008			995 00006
ALLERGY SHOT 01/2015	0.71	HEALTH INSURANCE	001.0402.050.008			995 00006
DR VISIT 01/2015	4.31	HEALTH INSURANCE	001.0403.050.008			995 00007

VENDOR NAME
DESCRIPTION

VISALIA MEDICAL CLINIC

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
DR VISIT 01/2015	4.20	HEALTH INSURANCE	001.0404.050.008					995 00007
DR VISIT 01/2015	2.15	HEALTH INSURANCE	001.0405.050.008					995 00007
DR VISIT 01/2015	4.52	HEALTH INSURANCE	001.0415.050.008					995 00007
DR VISIT 01/2015	1.92	HEALTH INSURANCE	001.0416.050.008					995 00007
DR VISIT 01/2015	7.31	HEALTH INSURANCE	001.0418.050.008					995 00007
DR VISIT 01/2015	3.04	HEALTH INSURANCE	001.0421.050.008					995 00007
DR VISIT 01/2015	10.21	HEALTH INSURANCE	001.0422.050.008					995 00007
DR VISIT 01/2015	5.92	HEALTH INSURANCE	061.0461.050.008					995 00007
DR VISIT 01/2015	26.39	HEALTH INSURANCE	062.0462.050.008					995 00007
DR VISIT 01/2015	24.30	HEALTH INSURANCE	063.0463.050.008					995 00007
DR VISIT 01/2015	9.24	HEALTH INSURANCE	021.0424.050.008					995 00007
DR VISIT 01/2015	4.05	HEALTH INSURANCE	029.0429.050.008					995 00007
DR VISIT 01/2015	2.09	HEALTH INSURANCE	032.0440.050.008					995 00007
DR VISIT 01/2015	0.85	HEALTH INSURANCE	001.0402.050.008					995 00007
DR VISIT 01/2015	0.84	HEALTH INSURANCE	001.0403.050.008					995 00008
DR VISIT 01/2015	0.81	HEALTH INSURANCE	001.0404.050.008					995 00008
DR VISIT 01/2015	0.42	HEALTH INSURANCE	001.0405.050.008					995 00008
DR VISIT 01/2015	0.88	HEALTH INSURANCE	001.0415.050.008					995 00008
DR VISIT 01/2015	0.37	HEALTH INSURANCE	001.0416.050.008					995 00008
DR VISIT 01/2015	1.42	HEALTH INSURANCE	001.0418.050.008					995 00008
DR VISIT 01/2015	0.59	HEALTH INSURANCE	001.0421.050.008					995 00008
DR VISIT 01/2015	1.99	HEALTH INSURANCE	001.0422.050.008					995 00008
DR VISIT 01/2015	1.15	HEALTH INSURANCE	061.0461.050.008					995 00008
DR VISIT 01/2015	5.14	HEALTH INSURANCE	062.0462.050.008					995 00008
DR VISIT 01/2015	4.73	HEALTH INSURANCE	063.0463.050.008					995 00008
DR VISIT 01/2015	1.80	HEALTH INSURANCE	021.0424.050.008					995 00008
DR VISIT 01/2015	0.79	HEALTH INSURANCE	029.0429.050.008					995 00008
DR VISIT 01/2015	0.40	HEALTH INSURANCE	032.0440.050.008					995 00008
DR VISIT 01/2015	0.21	HEALTH INSURANCE	001.0402.050.008					995 00008
DR VISIT/ALLERGY 01/15	1.80	HEALTH INSURANCE	001.0403.050.008					995 00009
DR VISIT/ALLERGY 01/15	1.75	HEALTH INSURANCE	001.0404.050.008					995 00009
DR VISIT/ALLERGY 01/15	0.90	HEALTH INSURANCE	001.0405.050.008					995 00009
DR VISIT/ALLERGY 01/15	1.89	HEALTH INSURANCE	001.0415.050.008					995 00009
DR VISIT/ALLERGY 01/15	0.80	HEALTH INSURANCE	001.0416.050.008					995 00009
DR VISIT/ALLERGY 01/15	3.05	HEALTH INSURANCE	001.0418.050.008					995 00009
DR VISIT/ALLERGY 01/15	1.27	HEALTH INSURANCE	001.0421.050.008					995 00009
DR VISIT/ALLERGY 01/15	4.26	HEALTH INSURANCE	001.0422.050.008					995 00009
DR VISIT/ALLERGY 01/15	2.47	HEALTH INSURANCE	061.0461.050.008					995 00009
DR VISIT/ALLERGY 01/15	11.03	HEALTH INSURANCE	062.0462.050.008					995 00009
DR VISIT/ALLERGY 01/15	10.15	HEALTH INSURANCE	063.0463.050.008					995 00009
DR VISIT/ALLERGY 01/15	3.86	HEALTH INSURANCE	021.0424.050.008					995 00009
DR VISIT/ALLERGY 01/15	1.69	HEALTH INSURANCE	029.0429.050.008					995 00009
DR VISIT/ALLERGY 01/15	0.87	HEALTH INSURANCE	032.0440.050.008					995 00009
DR VISIT/ALLERGY 01/15	0.39	HEALTH INSURANCE	001.0402.050.008					995 00009
	270.58	*VENDOR TOTAL						
VISALIA OB GYN MEDICAL A								
OUT PTNT VISIT 01/2015	9.85	HEALTH INSURANCE	001.0403.050.008					995 00014
OUT PTNT VISIT 01/2015	9.60	HEALTH INSURANCE	001.0404.050.008					995 00014
OUT PTNT VISIT 01/2015	4.92	HEALTH INSURANCE	001.0405.050.008					995 00014

VENDOR NAME
DESCRIPTION

VISALIA OB GYN MEDICAL A
OUT PTNT VISIT 01/2015
OUT PTNT VISIT 01/2015

Schedule of Bills

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
10.33	HEALTH INSURANCE	001.0415.050.008					995 00014
4.39	HEALTH INSURANCE	001.0416.050.008					995 00014
16.71	HEALTH INSURANCE	001.0418.050.008					995 00014
6.96	HEALTH INSURANCE	001.0421.050.008					995 00014
23.33	HEALTH INSURANCE	001.0422.050.008					995 00014
13.55	HEALTH INSURANCE	061.0461.050.008					995 00014
60.33	HEALTH INSURANCE	062.0462.050.008					995 00014
55.55	HEALTH INSURANCE	063.0463.050.008					995 00014
21.13	HEALTH INSURANCE	021.0424.050.008					995 00014
9.26	HEALTH INSURANCE	029.0429.050.008					995 00014
4.79	HEALTH INSURANCE	032.0440.050.008					995 00014
1.85	HEALTH INSURANCE	001.0402.050.008					995 00014
252.55	*VENDOR TOTAL						

ACS FINANCIAL SYSTEM
01/22/2015 16:59:56

VENDOR NAME
DESCRIPTION

REPORT TOTALS:

Schedule of Bills

GL540R-V07.27 PAGE 7
CITY OF WOODLAKE

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
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2,603.17

RECORDS PRINTED - 000230

Schedule of Bills

CITY OF WOODLAKE
GL060S-V07.27 RECAPPAGE
GL540R

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.
DATE
APPROVED BY

PERIOD 2 DATING 12/07/2014-12/20/2014 CHECK DATE 12/26/2014

DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CHECK CODE	CHECK SEQ
20516	3,218.51	208	1 STUB ONLY
20517	1,794.62	210	1 STUB ONLY
20518	999.96	206	1 STUB ONLY
20519	1,918.19	212	1 STUB ONLY
20520	1,750.32	207	1 STUB ONLY
20521	1,256.38	173	1 STUB ONLY
20522	2,685.78	511	1 STUB ONLY
20523	72.74	535	1 STUB ONLY
20524	1,977.03	528	1 STUB ONLY
20525	1,300.06	546	1 STUB ONLY
20526	2,126.63	550	1 STUB ONLY
20527	1,555.48	539	1 STUB ONLY
20528	2,299.30	549	1 STUB ONLY
20529	1,537.47	554	1 STUB ONLY
20530	1,972.21	522	1 STUB ONLY
20531	1,567.10	552	1 STUB ONLY
20532	888.07	555	1 STUB ONLY
20533	1,241.80	553	1 STUB ONLY
20534	1,032.50	551	1 STUB ONLY
20535	1,232.85	107	1 STUB ONLY
20536	438.80	213	1 STUB ONLY
20537	1,589.76	134	1 STUB ONLY
20538	1,059.38	205	1 STUB ONLY
20539	1,197.49	187	1 STUB ONLY
20540	1,166.83	159	1 STUB ONLY
20541	1,731.11	209	1 STUB ONLY
20542	1,654.43	211	1 STUB ONLY
20543	1,871.59	199	1 STUB ONLY
20544	1,630.84	188	1 STUB ONLY
20545	1,494.70	4018	1 STUB ONLY
20546	1,557.74	4022	1 STUB ONLY
20547	920.41	4035	1 STUB ONLY
20548	364.41	4031	1 STUB ONLY

PERIOD 2 DATING 12/07/2014-12/20/2014 CHECK DATE 12/26/2014

EMPLOYER	FUND	HOME	WORKED	WORKED
CODE	CODE	TOTALS	TOTALS	DIR DEP

GRAND TOTALS

NEGOTIABLE CHECKS		COUNTS
0.00	*EMPLOYEE CHECKS	0
0.00	*VENDOR CHECKS	0
0.00	*BANK CHECKS	0
0.00	**TOTAL NEGOTIABLE CHECKS	0

OTHER CHECKS

0.00	*MANUAL CHECKS	0
0.00	*CANCELLED CHECKS	0
0.00	***GRAND TOTAL	

NON-NEGOTIABLE CHECKS

49,104.49	*DIRECT DEPOSIT STUBS	33
0.00	*VENDOR DIR DEP STUBS	0
49,104.49	**TOTAL NON-NEGOTIABLE CHECKS	33

NEGOTIABLE CHECKS/NON-NEGOTIABLE CHECKS

0.00	*EMPLOYEE CHECKS	0
0.00	*VENDOR CHECKS	0
0.00	*BANK CHECKS	0
49,104.49	*DIRECT DEPOSIT STUBS	33
0.00	*VENDOR DIR DEP STUBS	0
49,104.49	***TOTAL NEGOTIABLE & NON-NEGOT	33

0.00	*OTHER CHECKS	0
49,104.49	***TOTAL NEG, NON-NEG, OTHER CHECKS	

	TOTAL SEQ 1 FEMALES	5
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PAY INFORMATION

F E A T U R E D I S T R I B U T I O N

RUN-12/23/2014 23:22:25 PAGE 1

GROSS PAY

12/07/14 - 12/20/14 - PAY DAY 12/26/14

PR4B0R-V13.04 ACS Paymate

EMP #	GROSS PAYROLL	CUR AMT	CUR HRS
511	3,245.31	80.00	80.00
213	504.00	42.00	42.00
199	2,630.77	80.00	80.00
535	78.76	4.00	4.00
528	2,589.23	80.00	80.00
546	1,669.85	80.00	80.00
159	1,544.40	83.00	83.00
550	2,788.16	141.60	141.60
539	2,465.54	80.00	80.00
188	2,300.43	81.50	81.50
209	2,066.30	80.00	80.00
208	4,415.09	80.00	80.00
173	1,626.93	80.00	80.00
549	3,456.92	80.00	80.00
554	1,840.00	88.00	88.00
522	2,285.93	86.00	86.00
210	2,471.09	80.00	80.00
211	2,066.34	80.00	80.00
206	1,402.61	80.00	80.00
4018	1,916.83	80.00	80.00
205	1,375.85	80.00	80.00
4022	1,857.42	147.00	147.00
552	2,106.87	98.00	98.00
555	1,150.62	80.00	80.00
134	2,385.69	91.50	91.50
4035	1,598.01	144.00	144.00
4031	432.00	48.00	48.00
553	1,660.00	82.00	82.00
107	1,946.38	80.00	80.00
212	2,471.09	80.00	80.00
187	1,511.89	85.00	85.00
207	2,630.77	80.00	80.00
551	1,810.00	87.00	87.00
	66,301.08	2,748.60	2,748.60
	66,301.08	2,748.60	2,748.60

PAGE TOTALS *** 33 EMPLOYEES

FEATURE TOTALS * 33 EMPLOYEES

PAY INFORMATION

O/T T-1/2 03

F E A T U R E D I S T R I B U T I O N

12/07/14 - 12/20/14 - PAY DAY 12/26/14

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PAGE 1

PR4B0R-V13.04 ACS Paymate

OVERTIME REPORT

EMP #	CUR AMT	CUR HRS
159	82.25	3.00
188	54.04	1.50
554	240.00	8.00
522	231.16	6.00
4022	56.30	3.00
552	531.64	18.00
134	414.30	11.50
553	60.00	2.00
187	129.59	5.00
551	210.00	7.00
PAGE TOTALS ***	2,009.28	65.00
FEATURE TOTALS *	2,009.28	65.00

10 EMPLOYEES

10 EMPLOYEES

PERIOD 1 DATING 12/20/2014- 1/03/2015 CHECK DATE 1/09/2015
DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
20549	3,320.37	208	1 STUB ONLY
20550	1,797.31	210	1 STUB ONLY
20551	1,000.61	206	1 STUB ONLY
20552	1,919.14	212	1 STUB ONLY
20553	1,752.93	207	1 STUB ONLY
20554	1,084.05	173	1 STUB ONLY
20555	2,687.95	511	1 STUB ONLY
20556	2,342.18	528	1 STUB ONLY
20557	1,632.25	546	1 STUB ONLY
20558	1,852.02	539	1 STUB ONLY
20559	2,301.91	549	1 STUB ONLY
20560	1,539.16	554	1 STUB ONLY
20561	2,083.90	522	1 STUB ONLY
20562	1,532.25	552	1 STUB ONLY
20563	1,134.72	555	1 STUB ONLY
20564	1,558.75	553	1 STUB ONLY
20565	827.92	551	1 STUB ONLY
20566	1,233.08	107	1 STUB ONLY
20567	467.89	213	1 STUB ONLY
20568	1,490.59	134	1 STUB ONLY
20569	1,160.46	205	1 STUB ONLY
20570	1,105.86	187	1 STUB ONLY
20571	1,109.20	159	1 STUB ONLY
20572	1,733.07	209	1 STUB ONLY
20573	1,656.20	211	1 STUB ONLY
20574	1,874.20	199	1 STUB ONLY
20575	1,298.01	188	1 STUB ONLY
20576	199.48	4033	1 STUB ONLY
20577	1,579.54	4018	1 STUB ONLY
20578	1,565.70	4022	1 STUB ONLY
20579	899.86	4035	1 STUB ONLY
20580	186.53	4031	1 STUB ONLY

PERIOD 1 DATING 12/20/2014- 1/03/2015 CHECK DATE 1/09/2015

EMPLOYER CODE	FUND CODE	HOME TOTALS	WORKED TOTALS	WORKED DIR DEP
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GRAND TOTALS

NEGOTIABLE CHECKS			COUNTS
0.00		*EMPLOYEE CHECKS	0
0.00		*VENDOR CHECKS	0
0.00		*BANK CHECKS	0
0.00		**TOTAL NEGOTIABLE CHECKS	0

OTHER CHECKS

0.00		*MANUAL CHECKS	0
0.00		*CANCELLED CHECKS	0
0.00		***GRAND TOTAL	

NON-NEGOTIABLE CHECKS

47,927.09		*DIRECT DEPOSIT STUBS	32
0.00		*VENDOR DIR DEP STUBS	0

47,927.09		**TOTAL NON-NEGOTIABLE CHECKS	32
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NEGOTIABLE CHECKS/NON-NEGOTIABLE CHECKS

0.00		*EMPLOYEE CHECKS	0
0.00		*VENDOR CHECKS	0
0.00		*BANK CHECKS	0
47,927.09		*DIRECT DEPOSIT STUBS	32
0.00		*VENDOR DIR DEP STUBS	0

47,927.09		***TOTAL NEGOTIABLE & NON-NEGOT	32
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0.00		*OTHER CHECKS	0
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47,927.09		***TOTAL NEG, NON-NEG, OTHER CHECKS	
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		TOTAL SEQ 1 FEMALES	5
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12/20/14 - 01/03/15 - PAY DAY 01/09/15

EMP #	GROSS PAYROLL	CUR AMT	CUR HRS
511	3,245.31	80.00	80.00
213	540.00	45.00	45.00
199	2,630.77	80.00	80.00
4033	2,216.00	24.00	24.00
528	3,089.23	80.00	80.00
546	2,169.85	80.00	80.00
159	1,462.15	80.00	80.00
539	2,965.54	80.00	80.00
188	1,921.39	80.00	80.00
209	2,066.31	80.00	80.00
208	4,576.60	80.00	80.00
173	1,626.92	80.00	80.00
549	3,456.92	88.00	88.00
554	1,840.00	86.50	86.50
522	2,407.91	80.00	80.00
210	2,471.08	80.00	80.00
211	2,066.33	80.00	80.00
206	1,402.62	80.00	80.00
4018	2,031.83	80.00	80.00
205	1,525.84	80.00	80.00
4022	1,866.12	144.00	144.00
552	2,103.26	95.00	95.00
555	1,485.62	80.00	80.00
134	2,217.46	84.00	84.00
4035	1,562.29	144.00	144.00
4031	216.00	24.00	24.00
553	2,200.00	100.00	100.00
107	1,946.40	80.00	80.00
212	2,471.08	80.00	80.00
187	1,382.31	80.00	80.00
207	2,630.77	80.00	80.00
551	1,575.23	80.00	80.00
32 EMPLOYEES	65,369.14	2,594.50	2,594.50
32 EMPLOYEES	65,369.14		

PAGE TOTALS ***

FEATURE TOTALS *

PAY INFORMATION
O/T T-1/2 03

F E A T U R E D I S T R I B U T I O N

RUN- 1/09/2015 15:18:49 PAGE 1
PR4B0R-V13.04 ACS Paymate

12/20/14 - 01/03/15 - PAY DAY 01/09/15

EMP #	CUR AMT	CUR HRS
554	240.00	8.00
522	250.42	6.50
552	206.75	7.00
553	600.00	20.00
4 EMPLOYEES	1,297.17	41.50
PAGE TOTALS ***		
4 EMPLOYEES	1,297.17	41.50
FEATURE TOTALS *		

PROCLAMATION

WHEREAS, every year the local music station, KJUG 106.7, sponsors school fundraisers for FoodLink; and

WHEREAS, students from the Community of Woodlake made a commitment and worked together to help collect canned foods for such a worthy cause; and

WHEREAS, Woodlake High School and Woodlake Valley Middle School collected the most canned foods and have won a concert performance by Canaan Smith; and

WHEREAS, all of the Community of Woodlake express their appreciation to the students of Woodlake High School and Woodlake Valley Middle School for their efforts and accomplishments; and

WHEREAS, the Woodlake City Council is proud to welcome Country Singer Canaan Smith to Woodlake and acknowledge him for his talent and recognition in the music industry;

NOW THEREFORE, the City Council of the City of Woodlake does hereby proclaim January 26, 2015 as;

CANAAN SMITH DAY

Rudy Mendoza, Mayor

Frances Ortiz, Vice Mayor

Gregorio Gonzalez Jr., Councilmember

Jose L. Martinez, Councilmember

Chuck Ray, Councilmember

WOODLAKE CITY COUNCIL
January 26, 2015

City of Woodlake

AGENDA ITEM V-B

January 26, 2015

Prepared by Jason Waters, City Staff

SUBJECT:

Information: Water Meter Project Update

BACKGROUND:

The City of Woodlake has received funding from USDA to install water meters in Woodlake and Wells Tract. The City currently has no operational water meter system and all water users are being charged fixed rates for their water service. Once installed, the meters will be used to determine usage and the City will charge users based on their water usage.

DISCUSSION:

As part of the water meter project the City was required to complete a leak detection study and a rate study. The City recently completed the leak detection study that pinpointed areas where water loss was occurring.

The City is also in the process of completing a rate study to help determine the new fee structure for water usage. California Rural Water and is in the final stages of the study.

Once both of these processes are completed, the City will begin to work on the water meter engineering and installation process.

ATTACHMENTS:

1. None

City of Woodlake

AGENDA ITEM V-C

January 26, 2015

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the Right-of-Way Agreements for Properties with APN 060-134-018 (Mauer) and APN 061-170-060 (Orozco), which is Associated with Construction of the City of Woodlake Roundabout Project

BACKGROUND:

On April 28, 2014, City of Woodlake received authorization to proceed with expenditures for right-of-way acquisition related to the City of Woodlake Roundabout Project. The City concurrently entered into Program Supplement Agreement No. 007-N with the Department of Transportation. The agreement authorizes the expenditure of \$488,000 for right-of-way acquisition. The \$488,000 consists of \$432,000 of Federal Funds and \$56,000 of local funds.

The City secured the services of Hamner, Jewell & Associates to provide right-of-way acquisition and appraisal services associated with the roundabout project. The project requires the acquisition of project right-of-way at nine (9) separate parcels, a landscape/irrigation easement, and possibly two (2) temporary construction easements. All appraisal services have been completed and all property owners have been given appropriate offer packages for their right-of-way and easements.

DISCUSSION:

Initial offer packages were submitted on June 6, 2014 to the nine separate property owners. Individual meetings were also held with the property owners to review their individual offer packages and answer any questions.

On June 23, 2014, Council approved six of the nine property owners' Right-of-Way Agreements and Right of Entry Forms as presented by the City of Woodlake. The property owners had agreed to the amounts offered in their original Right-of-Way Agreements. Those properties were:

APN 060-113-003 (Corvera)
APN 061-170-012 (Gutierrez)
APN 061-170-045 (Garcia)

APN 060-114-008 (Hutchins)
APN 060-134-007 (Vasquez)
APN 061-144-024 (Castillo)

On August 11, 2014, Council approved the Right-of-Way Agreement for the acquisition of APN 060-133-015 (Singh). The property owners agreed to the original offer the City had previously presented plus ten percent above appraised value.

The remaining two property owners had signed Right of Entry Forms as presented by the City of Woodlake. This allows the City to enter their properties for the purpose of constructing or improving the public highway, but does not serve as a waiver for their right of compensation.

Last week both property owners Mauer and Orozco agreed to sell their properties. Mauer accepted the City's original offer plus ten percent over appraised value and Orozco had her own appraisal done. The appraisal came in lower than what the City had offered in its last offer. The purchase prices of the two properties are as follows:

APN 060-134-018 (Mauer) \$134,750

APN 061-170-060 (Orozco) \$122,000

RECOMMENDATIONS:

City staff recommends that Council approve the Right-of-Way Agreements for APN 060-134-018 (Mauer), APN 061-170-060 (Orozco) and grant the City Administrator the authority to sign the above mentioned Right-of-Away Agreement and pertinent Right-of-Way documents.

FISCAL IMPACT:

There is no fiscal impact to the City's General Fund. The acquisition of the above mentioned properties and any costs associated with the acquisition are being funded by local transportation funds, Measure R and Federal Funds.

ATTACHMENTS:

1. Resolution: Approval of the Right-of-Way Agreements for Properties with APN 060-134-018 (Mauer) and APN 061-170-060 (Orozco), which is Associated with Construction of the City of Woodlake Roundabout Project
2. Right-of-Way Agreements for APN 060-134-018 (Mauer) and APN 061-170-060 (Orozco)

BEFORE THE CITY COUNCIL
OF THE CITY OF WOODLAKE
COUNTY OF TULARE
STATE OF CALIFORNIA

In the matter of:

APPROVAL OF THE RIGHT-OF-WAY AGREEMENTS) Resolution No.
FOR PROPERTIES WITH APN 060-134-018(MAUER) AND)
APN 061-170-060 (OROZCO), WHICH IS ASSOCIATED WITH)
CONSTRUCTION OF THE CITY OF WOODLAKE)
ROUNABOUT PROJECT)

Councilmember _____, offered the following resolution and moved its adoption. Approve the Right-of-Way Agreement for Properties with APN 060-134-018 (Mauer) and APN 061-170-060 (Orozco) and grant the City Administrator the authority to sign the Right-of-Way Agreements.

WHEREAS, the City of Woodlake has the authorization to proceed with expenditures for right-of-way acquisition related to the City of Woodlake Roundabout Project as agreed upon through Program Supplement Agreement No. 007-N; and

WHEREAS, the owners of the properties with APN 060-134-018 (Mauer) and APN 061-170-060 (Orozco) entered into the Right-of-Way Agreement as presented by the City of Woodlake.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the Right-of-Way Agreements for APN 060-134-018 (Mauer) and APN 061-170-060 (Orozco) and grants the City Administrator the authority to sign the above mentioned Right-of-Away Agreements and pertinent right-of-way documents.

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on January 26, 2015.

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

PARCEL NO.: APN 060-134-018 (Maurer dba Woodlake Carwash)
PROJECT: City of Woodlake – Woodlake Roundabout Project

**RIGHT OF WAY AGREEMENT
(WITH ESCROW INSTRUCTIONS)**

THIS AGREEMENT is made and entered into by and between

David Maurer and Stefanie Maurer, Trustees of the Maurer Family Revocable Living Trust, under agreement dated the 18th day of July, in the year 2013

hereinafter called "Grantor", and

City of Woodlake, a Municipal Corporation

hereinafter called "City".

Instruments in the form of a Grant Deed (“Deed”) and Temporary Construction Easement Deed (“TCE Deed”) and covering the property particularly described therein, have been executed concurrently with this Agreement and delivered to City representatives.

In consideration of which, and other considerations hereinafter set forth, it is mutually agreed as follows:

1. The parties have herein set forth the whole of their agreement. The performance of this Agreement constitutes the entire consideration for said document and shall relieve the City of all further obligation or claims on this account, or on account of the location, grade or construction of the proposed road improvement and roundabout, except as stated in Paragraphs 2.E. and 2.F. below.

2. The City shall:

A. PAYMENT - Pay to the order of the Grantor the sum of \$134,750 (One Hundred Thirty Four Thousand Seven Hundred and Fifty Dollars) as consideration in full for the herein real property interests, for the loss, replacement and moving of any improvements, and for entering into this Agreement. This sum includes the appraisal allowance provided by Code of Civil Procedure section 1263.025. This sum shall be paid upon the close of escrow, which shall occur when title to said real property has vested in City free and clear of all liens, encumbrances, assessments, easements and leases recorded or unrecorded, except for recorded public utility easements and public right of way.

B. RECORDATION OF INSTRUMENT - Accept the Deeds herein referenced and cause the same to be recorded in the office of the Tulare County Recorder at such time as when clear title can be conveyed.

C. MISCELLANEOUS COSTS - Pay all escrow, title insurance, and recording fees incurred in this transaction.

D. CLEARANCE OF BONDS, ASSESSMENTS, OR DELINQUENT TAXES - Have the authority to deduct and pay from the amount shown in Clause 2.A. above any amount necessary to satisfy any bond demands and delinquent taxes due in any year except the year in which this escrow closes, together with penalties and interest thereon, and/or delinquent and unpaid non-delinquent assessments which have become a lien at the close of escrow.

E. PROPERTY RESTORATION OF TEMPORARY CONSTRUCTION EASEMENT - Shall generally restore the property described in the TCE Deed to the condition that existed prior to City's project construction, to the extent reasonably practical.

F. INDEMNIFICATION - Defend, indemnify, and hold harmless Grantor from any and all claims, damages, costs, judgments, or liability caused by City or its officers, employees or agents specifically arising from City construction and restoration work on Grantor's real property during the project construction.

3. The Grantor:

A. PAYMENT ON MORTGAGE OR DEED OF TRUST - Agrees that any or all monies payable under this Agreement up to and including the total amount of the unpaid principal and interest on the note(s) secured by mortgage(s) or deed(s) of trust, if any, and all other amounts due and payable in accordance with the terms and conditions of said mortgage(s) or deed(s) of trust, shall upon demand(s) be made payable to the mortgagee(s) or beneficiary(s) entitled thereunder.

B. LEASE INDEMNIFICATION - Warrants there are no oral or written leases on all or any portion of the herein referenced real property exceeding a period of one month, or if there are such leases, Grantor agrees to hold the City harmless and reimburse City for any and all of its losses and expenses occasioned by reason of any lease of said property held by tenant of Grantor for a period exceeding one month.

C. POSSESSION – Except as provided herein, shall retain possession of the property conveyed up to and including the date of recording of the Deed conveying title to City, upon which date possessory rights shall pass to City.

D. PERMISSION TO ENTER AND/OR CONSTRUCT - Hereby grants to the City, its agents and contractors, permission to enter upon the subject lands prior to the close of escrow for the purposes of preparation for and construction of the City's facilities, subject to all applicable terms and conditions contained in this Agreement and the associated Deeds. This includes the right to enter to construct an interior drive aisle to connect the new driveway off of Naranja Blvd. to the existing pavement at the car wash vacuum area.

E. HAZARDOUS SUBSTANCES - Represents and warrants, to the best of Grantor's knowledge, and after reasonable inquiry, the following:

During Grantor's ownership of the real property described in Exhibit A ("Real Property"), Grantor knows of no disposal, releases, or threatened releases of hazardous substances on, from, or under the Real Property. Grantor further represents and warrants that Grantor has no knowledge of disposal, release, or threatened release of hazardous substances on, from, or under the Real Property which may have occurred prior to Grantor taking title to the portion of the Real Property purchased hereunder.

There is no pending claim, lawsuit, agency proceeding, or any administrative challenge concerning the presence or use of hazardous substances on the Real Property.

Grantor has not used the Real Property for any industrial operations that use hazardous substances. Grantor is not aware of any such prior use of the Real Property. Grantor has not installed any underground storage tanks, above ground storage tanks, barrels, sumps, impoundments or other containers used to contain hazardous substances on any part of the Real Property. Grantor is not aware of any such prior installations.

4. The Parties agree:

A. ESCROW - At City's option, to open an escrow in accordance with this Agreement at Chicago Title Company. This Agreement constitutes the joint escrow instructions of City and Grantor, and Escrow Agent to whom these instructions are delivered is hereby empowered to act under this Agreement. The parties hereto agree to do all acts necessary to close this escrow in the shortest possible time.

As soon as possible after opening of escrow, City will deposit the executed Deeds by Grantor, with Certificates of Acceptance attached, with Escrow Agent on Grantor's behalf. City agrees to deposit the purchase price upon demand of Escrow Agent. City and Grantor agree to deposit with Escrow Agent all additional instruments as may be necessary to complete this transaction. All funds received in this escrow shall be deposited with other escrow funds in a general escrow fund account(s) and may be transferred to any other such escrow trust account in any State or National Bank doing business in the State of California. All disbursements shall be made by check or wire transfer from such account.

Any taxes which have been paid by Grantor, prior to opening of this escrow, shall not be pro-rated between City and Grantor, but Grantor shall have the sole right after close of escrow, to apply to the County Tax Collector of said County for any refund of such taxes which may be due Grantor for the period after City's acquisition.

i) ESCROW AGENT DIRECTIVES - Escrow Agent is authorized to, and shall:

a) Pay and charge Grantor for any unpaid delinquent taxes and/or any penalties and interest thereon, and for any delinquent assessments or bonds against that portion of Grantor's property subject to this transaction as required to convey clear title.

b) Pay and charge City for any escrow fees, charges and costs payable under

Paragraph 2.C. of this Agreement;

c) Disburse funds and deliver and record Deeds only when conditions of this escrow have been fulfilled by City and Grantor.

d) Following recording of Deed from Grantor, provide City with a CLTA Standard Coverage Policy of Title Insurance in the amount of \$134,750 issued by Chicago Title Company showing that title to the herein real property is vested in City, subject only to the following exceptions, and the printed exceptions and stipulations in said policy:

1) Real Property Taxes for the fiscal year in which escrow closes.

2) Items No. 1, 3, 4 and 5 of the preliminary title report issued by Chicago Title Company, dated March 19, 2014, referenced as Order No. 12-42313365-A-CU.

ii) CLOSE OF ESCROW - The term "close of escrow", if and where written in these instructions, shall mean the date necessary instruments of conveyance are recorded in the office of the County Recorder. Recordation of instruments delivered through this escrow is hereby authorized.

B. DRIVEWAY ENCROACHMENT – The City shall at no expense to Grantor and at the time of roadway construction, construct two driveway approaches as shown on the project plans on file in the City Department of Public Works. It is understood and agreed that upon completion of the construction of the driveway approach above mentioned, said driveway approach shall be considered an encroachment under permit upon the City road, and is to be maintained, repaired, and operated as such by Grantor, in accordance with, and subject to, the Standard Encroachment Permit Provisions (General) of the City of Woodlake and Chapter 5.5 (commencing with Section 1450) of Division 2 of the California Streets and Highways Code.

C. JUDGMENT IN LIEU OF DEED - In the event Grantor is unable to deliver title in a reasonable time under the terms of the Agreement, the City may file an action in eminent domain to pursue the acquisition of the real property interests described in the referenced Deed and Easement, and this Agreement shall constitute a stipulation which may be filed in said proceedings as final and conclusive evidence of the total amount of damages for the taking, including all of the items listed in Section 1260.230 of the Code of Civil Procedure, regarding said property rights.

D. SETTLEMENT WITH DEFERMENT OF CLAIM FOR LOSS - The laws of the State of California (including Code of Civil Procedure section 1263.510) permit the owner of a business located on property, all or a portion of which is to be acquired for a public improvement, to receive compensation for the loss of goodwill to the business provided the owner of the business establishes all of the following:

(1) The loss is caused by the acquisition of the property or the injury to the remaining property.

- (2) The loss cannot reasonably be prevented by a relocation of the business or by taking steps and adopting procedures that a reasonably prudent person would take and adopt in preserving the goodwill.
- (3) Compensation for the loss will not be included in payment under Section 7262 of the Government Code. (The Relocation Assistance Program.)
- (4) Compensation for the loss will not be duplicated in the compensation otherwise awarded to the owner.

Grantor, as required by State law (Code of Civil Procedure section 1263.520), shall make the State tax returns of the business available for audit solely for the purpose of assisting and determining the amount of compensation to be paid for the loss of goodwill. Payment under Clause 2(A) does not include compensation for the loss of goodwill, if any.

Compensation, if any, for the loss of goodwill shall be payable to Grantor at a later date following the establishment of proof of any loss. Claims for this loss must be submitted to the City at 350 N. Valencia Blvd., Woodlake, California 93286 by October 15, 2016.

If Grantor and City cannot reach agreement on compensation, if any, for the loss of goodwill by October 20, 2017, City shall file a declaratory relief action in Superior Court for the purpose of determining compensation, if any, for loss of Grantor's business goodwill, which action, including rights, if any, as to attorneys' fees and litigation expenses shall be governed by the law of eminent domain. The sole issues to be determined in any declaratory relief action will be those contained in Code of Civil Procedure Section 1263.510 including the amount of compensation, if any, for Grantor's loss of business goodwill and no other issues will be raised by Grantor therein or in preliminary proceedings thereto challenging the public use or necessity of the project, or the utilization therefor of Grantor's property.

E. ARTICLE HEADINGS - Article headings in this Agreement are for convenience only and are not intended to be used in interpreting or construing the terms, covenants and conditions of this Agreement.

F. COMPLETE UNDERSTANDING - This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof, superseding all negotiations, prior discussions, and preliminary agreements or understandings, written or oral. This Agreement may not be amended except in writing by the parties hereto or their successors or assigns.

G. CITY COUNCIL APPROVAL - This Agreement represents Grantor's settlement proposal and is expressly subject to and contingent upon City's acceptance and approval. Deposit into escrow of a fully executed copy of this Agreement constitutes acceptance and approval by City. City shall not be bound to the terms and conditions herein unless and until this Agreement has been approved and ratified by the Woodlake City Council and has been executed by the appropriate City official(s) acting in their authorized capacity.

H. NO THIRD-PARTY BENEFICIARIES INTENDED - Unless specifically set forth, the parties to this Agreement do not intend to provide any other party with any benefit or enforceable legal or equitable right or remedy.

I. BINDING EFFECT - This Agreement shall inure to the benefit of and constitute a binding obligation upon the successors and assigns of the parties hereto.

No Obligation Other Than Those Set Forth Herein Will Be Recognized.

Dated: 1/16/2015

GRANTOR'S MAILING ADDRESS:
1342 Rocky Hill Drive
Exeter, CA 93221

GRANTOR: Maurer Family Revocable
Living Trust Under agreement dated 18th day
of July in the year 2013

By [Signature]
Name: David Maurer
Title: Trustee

By [Signature]
Name: Stefanie Maurer
Title: Trustee

APPROVED AS TO FORM:

By _____
Name:
Title:

MAILING ADDRESS OF CITY:

350 N. Valencia Blvd.
Woodlake, CA 93286

ATTEST:

By _____
City Clerk

APPROVED AS TO CONTENT:

By _____
Name:
Title:

CITY OF WOODLAKE

By _____
Name:
Title:

PARCEL NO.: APN 061-170-060 (Orozco)

PROJECT: City of Woodlake – Woodlake Roundabout Project

**RIGHT OF WAY AGREEMENT
(WITH ESCROW INSTRUCTIONS)**

THIS AGREEMENT is made and entered into by and between

Dora Luz Orozco, a single woman,

hereinafter called "Grantor", and

City of Woodlake, a Municipal Corporation

hereinafter called "City".

Instruments in the form of two Grant Deeds ("Deed"), a Temporary Construction Easement Deed ("TCE Deed") and Grant of Easement ("Irrigation Easement") (all collectively referred to as the "Deeds") covering the property particularly described therein, have been executed concurrently with this Agreement and delivered to City representatives.

In consideration of which, and other considerations hereinafter set forth, it is mutually agreed as follows:

1. The parties have herein set forth the whole of their agreement. The performance of this Agreement constitutes the entire consideration for said document and shall relieve the City of all further obligation or claims on this account, or on account of the location, grade or construction of the proposed road improvement and roundabout, except as stated in Paragraphs 2.E. and 2.F. below.

2. The City shall:

A. PAYMENT - Pay to the order of the Grantor the sum of \$122,000 (One Hundred Twenty Two Thousand Dollars) as consideration in full for the herein real property interests, for the loss, replacement and moving of any improvements, and for entering into this Agreement. Said sum shall be paid upon the close of escrow, which shall occur when title to said real property has vested in City free and clear of all liens, encumbrances, assessments, easements and leases recorded or unrecorded, except for recorded public utility easements and public right of way.

B. RECORDATION OF INSTRUMENT - Accept the Deeds herein referenced and cause the same to be recorded in the office of the Tulare County Recorder at such time as when clear title can be conveyed.

C. MISCELLANEOUS COSTS - Pay all escrow, title insurance, and recording fees incurred in this transaction.

D. CLEARANCE OF BONDS, ASSESSMENTS, OR DELINQUENT TAXES - Have the authority to deduct and pay from the amount shown in Clause 2.A. above any amount necessary to satisfy any bond demands and delinquent taxes due in any year except the year in which this escrow closes, together with penalties and interest thereon, and/or delinquent and unpaid non-delinquent assessments which have become a lien at the close of escrow.

E. PROPERTY RESTORATION OF IRRIGATION EASEMENT AND TEMPORARY CONSTRUCTION EASEMENT - Shall generally restore the property described in the Irrigation Easement and TCE Deed to the condition that existed prior to City's project construction, to the extent reasonably practical, except for any landscaping or vegetation, and except for City's irrigation facilities within the Irrigation Easement.

F. INDEMNIFICATION - Defend, indemnify, and hold harmless Grantor from any and all claims, damages, costs, judgments, or liability caused by City or its officers, employees or agents specifically arising from City construction and restoration work on Grantor's real property during the project construction.

3. The Grantor:

A. PAYMENT ON MORTGAGE OR DEED OF TRUST - Agrees that any or all monies payable under this Agreement up to and including the total amount of the unpaid principal and interest on the note(s) secured by mortgage(s) or deed(s) of trust, if any, and all other amounts due and payable in accordance with the terms and conditions of said mortgage(s) or deed(s) of trust, shall upon demand(s) be made payable to the mortgagee(s) or beneficiary(s) entitled thereunder.

B. LEASE INDEMNIFICATION - Warrants there are no oral or written leases on all or any portion of the herein referenced real property exceeding a period of one month, or if there are such leases, Grantor agrees to hold the City harmless and reimburse City for any and all of its losses and expenses occasioned by reason of any lease of said property held by tenant of Grantor for a period exceeding one month.

C. POSSESSION - Except as provided herein, shall retain possession of the property conveyed up to and including the date of recording of the Deeds conveying title to City, upon which date possessory rights shall pass to City.

D. PERMISSION TO ENTER - Hereby grants to the City, its agents and contractors, permission to enter upon the subject lands prior to the close of escrow for the purposes of preparation for and construction of the City's facilities, subject to all applicable terms and conditions contained in this Agreement and the associated Deeds.

E. HAZARDOUS SUBSTANCES - Represents and warrants, to the best of Grantor's knowledge, and after reasonable inquiry, the following:

During Grantor's ownership of the real property described in Exhibit A ("Real Property"), Grantor knows of no disposal, releases, or threatened releases of hazardous substances on, from, or under the Real Property. Grantor further represents and warrants that Grantor has no

knowledge of disposal, release, or threatened release of hazardous substances on, from, or under the Real Property which may have occurred prior to Grantor taking title to the portion of the Real Property purchased hereunder.

There is no pending claim, lawsuit, agency proceeding, or any administrative challenge concerning the presence or use of hazardous substances on the Real Property.

Grantor has not used the Real Property for any industrial operations that use hazardous substances. Grantor is not aware of any such prior use of the Real Property. Grantor has not installed any underground storage tanks, above ground storage tanks, barrels, sumps, impoundments or other containers used to contain hazardous substances on any part of the Real Property. Grantor is not aware of any such prior installations.

4. The Parties agree:

A. ESCROW - At City's option, to open an escrow in accordance with this Agreement at Chicago Title Company. This Agreement constitutes the joint escrow instructions of City and Grantor, and Escrow Agent to whom these instructions are delivered is hereby empowered to act under this Agreement. The parties hereto agree to do all acts necessary to close this escrow in the shortest possible time.

As soon as possible after opening of escrow, City will deposit the executed Deeds by Grantor, with Certificates of Acceptance attached, with Escrow Agent on Grantor's behalf. City agrees to deposit the purchase price upon demand of Escrow Agent. City and Grantor agree to deposit with Escrow Agent all additional instruments as may be necessary to complete this transaction. All funds received in this escrow shall be deposited with other escrow funds in a general escrow fund account(s) and may be transferred to any other such escrow trust account in any State or National Bank doing business in the State of California. All disbursements shall be made by check or wire transfer from such account.

Any taxes which have been paid by Grantor, prior to opening of this escrow, shall not be pro-rated between City and Grantor, but Grantor shall have the sole right after close of escrow, to apply to the County Tax Collector of said County for any refund of such taxes which may be due Grantor for the period after City's acquisition.

- i) ESCROW AGENT DIRECTIVES - Escrow Agent is authorized to, and shall:
 - a) Pay and charge Grantor for any unpaid delinquent taxes and/or any penalties and interest thereon, and for any delinquent assessments or bonds against that portion of Grantor's property subject to this transaction as required to convey clear title.
 - b) Pay and charge City for any escrow fees, charges and costs payable under Paragraph 2.C. of this Agreement;
 - c) Disburse funds and deliver and record Deed and Irrigation Easement only when conditions of this escrow have been fulfilled by City and Grantor.

d) Following recording of the Deeds from Grantor, provide City with a CLTA Standard Coverage Policy of Title Insurance in the amount of \$122,000 issued by Chicago Title Company showing that title to the herein real property is vested in City, subject only to the following exceptions, and the printed exceptions and stipulations in said policy:

1) Real Property Taxes for the fiscal year in which escrow closes.

2) Items No. 5 and 6 of the preliminary title report issued by Chicago Title Company, dated May 5, 2014, referenced as Order No. 14-42315339-GC.

ii) CLOSE OF ESCROW - The term "close of escrow", if and where written in these instructions, shall mean the date necessary instruments of conveyance are recorded in the office of the County Recorder. Recordation of instruments delivered through this escrow is hereby authorized.

B. DRIVEWAY ENCROACHMENT – The City shall at no expense to Grantor and at the time of roadway construction, construct two driveway approaches as shown on the project plans on file in the City Department of Public Works. It is understood and agreed that upon completion of the construction of the driveway approaches above mentioned, said driveway approaches shall be considered encroachments under permit upon the road, and are to be maintained, repaired, and operated as such by Grantor, in accordance with, and subject to, the Standard Encroachment Permit Provisions (General) of the City of Woodlake and Chapter 5.5 (commencing with Section 1450) of Division 2 of the California Streets and Highways Code.

C. JUDGMENT IN LIEU OF DEED - In the event Grantor is unable to deliver title in a reasonable time under the terms of the Agreement, the City may file an action in eminent domain to pursue the acquisition of the real property interests described in the referenced Deeds and this Agreement shall constitute a stipulation which may be filed in said proceedings as final and conclusive evidence of the total amount of damages for the taking, including all of the items listed in Section 1260.230 of the Code of Civil Procedure, regarding said property rights.

D. ARTICLE HEADINGS - Article headings in this Agreement are for convenience only and are not intended to be used in interpreting or construing the terms, covenants and conditions of this Agreement.

E. COMPLETE UNDERSTANDING - This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof, superseding all negotiations, prior discussions, and preliminary agreements or understandings, written or oral. This Agreement may not be amended except in writing by the parties hereto or their successors or assigns.

F. CITY COUNCIL APPROVAL - This Agreement is subject to and conditioned upon approval and ratification by the Woodlake City Council. This Agreement is not binding upon the City until executed by the appropriate City official(s) acting in their authorized capacity.

G. SETTLEMENT PROPOSAL - This Agreement represents Grantor's settlement proposal and is expressly subject to and contingent upon City's acceptance and approval. Deposit into escrow of a fully executed copy of this Agreement constitutes acceptance and approval by City.

H. NO THIRD-PARTY BENEFICIARIES INTENDED - Unless specifically set forth, the parties to this Agreement do not intend to provide any other party with any benefit or enforceable legal or equitable right or remedy.

I. BINDING EFFECT - This Agreement shall inure to the benefit of and constitute a binding obligation upon the successors and assigns of the parties hereto.

No Obligation Other Than Those Set Forth Herein Will Be Recognized.

Dated: _____

GRANTOR:

GRANTOR'S MAILING ADDRESS:

256 N. Pepper Street
Woodlake, CA 93286-1429

By _____
Name: Dora Luz Orozco
Title: Owner

APPROVED AS TO FORM:

APPROVED AS TO CONTENT:

By _____
Name:
Title:

By _____
Name:
Title:

MAILING ADDRESS OF CITY:

CITY OF WOODLAKE

350 N. Valencia Blvd.
Woodlake, CA 93286

By _____
Name:
Title:

ATTEST:

By _____
City Clerk

EXHIBIT A PAGE 1 OF 1

LEGAL DESCRIPTION

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF WOODLAKE, COUNTY OF TULARE, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 1: APN 061-170-060

A parcel of land situated in the Northwest Quarter of the Northwest Quarter of Section 31, Township 17 South, Range 27 East, Mount Diablo Base and Meridian, according to the Official Plat thereof, being that portion of the 23.6 acres parcel of land as described in deed dated September 8, 1909, from Gilbert F. Stevenson to Visalia Electric Railroad Company, recorded in Volume 180 of Deeds, Page 440, Records of said County, lying between the Northerly prolongation of the center line of Magnolia Street, based on a width of 50 feet, and the West line of said Section 31.

Excepting therefrom all minerals and mineral rights, interests, and royalties, including, without limiting, the generality thereof, oil, gas and other hydrocarbon substances, as well as metallic or other solid minerals, in and under said land, as reserved by Southern Pacific Transportation Company, a Delaware Corporation by deed recorded June 28, 1996 as File No. 96-046380 of Official Records.

City of Woodlake

AGENDA ITEM V-D

January 26, 2015

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the Right-of-Way Acquisition for APN 061-160-020 (Rivas)

BACKGROUND:

At the October 13, 2014 City Council meeting staff presented to Council the preliminary steps being taken for the possible development of a plaza in Downtown Woodlake on Magnolia St. One of the first steps would be to acquire four properties that are privately owned. Staff had appraisals performed on all four of the properties.

DISCUSSION:

Staff met with the four property owners to review their individual appraisal and answer any questions they may have regarding the appraisal and acquisition process. Each property owner was also given a copy of their appraisal. The property owner for APN 061-160-020 (Rivas) agreed to sell his property for seventy seven thousand dollars (\$77,000). That is ten percent above appraised value, which staff believes to be a fair market price. Staff will continue to negotiate with the remaining property owners.

RECOMMENDATIONS:

City staff recommends that Council approve the Right-of-Way Acquisition for APN 061-160-020 (Rivas). The property will be used for the development of a plaza in Downtown Woodlake. Many of the lots being purchased are blighted and the structures on them will be demolished.

FISCAL IMPACT:

The property will be purchased from the City's General Fund. The City continues to work with the Department of Housing and Community Development and the Tulare County Transportation Authority to secure funding for the development of the site and plaza.

ATTACHMENTS:

1. Resolution: Approval of the Right of Way Acquisition for APN 061-160-020 (Rivas)

BEFORE THE CITY COUNCIL
OF THE CITY OF WOODLAKE
COUNTY OF TULARE
STATE OF CALIFORNIA

In the matter of:

APPROVAL OF THE RIGHT OF WAY ACQUISITION) Resolution No.
FOR APN 061-160-020 (RIVAS))

Councilmember _____, offered the following resolution and moved its adoption. Approve the Right-of-Way Acquisition for APN 061-160-020 (Rivas).

WHEREAS, the City of Woodlake wishes to provide adequate amenities to its residents in the form of a Downtown Plaza; and

WHEREAS, the owner of the property of APN 061-160-020 (Rivas) has agreed to sell his property to the City in the amount of seventy seven thousand dollars and no cents (\$77,000).

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the Right-of-Way Acquisition for APN 061-160-020 (Rivas).

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on January 26, 2015.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-E

January 26, 2015

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Enter Into a Supplemental Agreement with the Tulare County Transportation Authority (TCTA) for the Preliminary Engineering (PE) of the Woodlake Plaza Project and Authorize the Mayor of the City of Woodlake to Sign the Supplemental Agreement

BACKGROUND:

At the October 13, 2014 City Council meeting staff presented to Council the preliminary steps being taken for the possible development of a plaza in Downtown Woodlake on Magnolia St. One of the first steps would be to acquire four properties that are privately owned. Staff had appraisals performed on all four of the properties. The right-of-way process continues to proceed and should be completed by April 2015.

DISCUSSION:

The City would like to initiate the preliminary engineering for the Woodlake Plaza Project and has requested funding from the Tulare County Transportation Authority to pay for the project's preliminary engineering. The cost of the preliminary engineering is estimated to be \$130,000 and would come from the City of Woodlake Bike/Pedestrian Tier 2 section of Measure R.

The overall cost of the project is estimated to be \$1,982,000. The project will be funded with a Department of Housing and Community Development Grant, Measure R and local funds.

RECOMMENDATIONS:

Staff recommends that Council approve the supplemental agreement so that up to \$130,000 allocated in Measure R funds may be used for the preliminary engineering for the City of Woodlake Plaza Project and authorize the Mayor of the City of Woodlake to sign the Supplemental Agreement

FISCAL IMPACT:

There is no fiscal impact to the City of Woodlake General Fund. The City of Woodlake will work closely with the Tulare County Transportation Authority to ensure that Measure R funds and non-General Fund sources are secured to deliver the project.

ATTACHMENTS:

1. Resolution: Enter Into a Supplemental Agreement with the Tulare County Transportation Authority (TCTA) for the Preliminary Engineering(PE) of the Woodlake Plaza Project and Authorize the Mayor of the City of Woodlake to Sign the Supplemental Agreement
2. Draft Supplemental Agreement

BEFORE THE CITY COUNCIL
OF THE CITY OF WOODLAKE
COUNTY OF TULARE
STATE OF CALIFORNIA

In the matter of:

ENTER INTO A SUPPLEMENTAL AGREEMENT WITH THE) Resolution No.
TULARE COUNTY TRANSPORTATION AUTHORITY (TCTA))
FOR THE PRELIMINARY ENGINEERING OF THE CITY OF)
WOODLAKE PLAZA PROJECT AND AUTHORIZE THE)
MAYOR OF THE CITY OF WOODLAKE TO SIGN THE)
SUPPLEMENTAL AGREEMENT)

Councilmember _____, offered the following resolution and moved its adoption. Enter into a Supplemental Agreement with the Tulare County Transportation Authority for the preliminary engineering for the Woodlake Plaza Project and authorize the Mayor of the City of Woodlake to sign the Supplemental Agreement.

WHEREAS, in November of 2006 the voters of Tulare County approved Measure R; and

WHEREAS, Measure R is a ½ cent sales tax that addresses the major regional, local and transit/bike/environmental report transportation needs in Tulare County; and

WHEREAS, the City of Woodlake Plaza Project is funded with a Department of Housing and Community Development Grant, Measure R and local funds; and

WHEREAS, the TCTA has agreed to allocate the City of Woodlake local Measure R funds to pay for the expenditures associated with the preliminary engineering of the City of Woodlake Plaza Project in the amount of \$130,000.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to enter into a Supplemental Agreement with the Tulare County Transportation Authority for the preliminary engineering of the Woodlake Plaza Project and authorizes the Mayor of the City of Woodlake to sign the Supplemental Agreement.

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on January 26, 2015.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

**MEASURE R PROGRAM SUPPLEMENT TO
COOPERATIVE AGREEMENT**

This Program Supplement is made and entered into on _____, by and between the City of Woodlake] ("Sponsor") and the TULARE COUNTY ASSOCIATION OF GOVERNMENTS, acting as the Local Transportation Authority ("Authority").

This Program Supplement hereby incorporates the "Measure R Cooperative Agreement" for Measure R Expenditures which was entered into between the Sponsor and the Authority on May 14, 2007, and is subject to all terms and conditions thereof. This Program Supplement is executed under authority of Resolution No. 2010-013, approved by the Sponsor on _____. (See copy attached)

Project Scope, Costs, and Schedule are incorporated herein as Attachment "A" and agreed upon by Sponsor and Authority.

Covenants of Sponsor

1.1. SPONSOR agrees that it will only proceed with work authorized for specific phases(s) with a written "Authorization to Proceed" or Authority action and will not proceed with future phase(s) of this project(s) prior to receiving a written "Authorization to Proceed" or Authority action.

1.2. The SPONSOR will advertise, award, and administer the project(s) in accordance with SPONSOR standards.

1.3. Award information shall be submitted by the SPONSOR to the AUTHORITY within 60 days after the project contract award.

1.4. Failure to submit award information in accordance with section 1.3 will cause a delay (without interest or penalties) in AUTHORITY processing invoices for the construction phase.

1.5. If no costs have been invoiced for a six-month period, SPONSOR agrees to submit for each phase a written explanation of the absence of project(s) activity along with target billing date and target billing amount.

///

///

///

///

///

IN WITNESS WHEREOF, the undersigned parties have executed this Agreement on the day and year first written above.

COUNTY OF TULARE TRANSPORTATION AUTHORITY

By: _____

Authority Director

ATTEST:

By: _____

CITY OF WOODLAKE

By: _____

Mayor

ATTEST:

By _____

City Clerk

Woodlake Plaza

Date: 12/16/14

	<u>Cost</u>
Preliminary Engineering (PE):	
- Project Management/City Coordination	\$5,000.00
- Environmental Document	\$10,000.00
- Geotechnical Report	\$5,000.00
- Topographic Survey	\$8,000.00
- Utility Coordination	\$4,000.00
- Civil Design	\$55,000.00
- Landscape Design	\$8,000.00
- Architectual Design	\$20,000.00
- Structural Design	\$10,000.00
- Electrical Design	\$5,000.00
	<hr/>
PE Cost:	\$130,000.00
Construction (CON):	
- Construction Engineering (15%)	\$198,000.00
- Construction Improvements	\$1,320,000.00
- SCE Costs (Street Lighting)	\$50,000.00
	<hr/>
CON Cost:	\$1,568,000.00
Total Project Cost:	\$1,698,000.00

City of Woodlake

AGENDA ITEM V-F

January 26, 2015

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the City of Woodlake's Independent Audit and Financial Statements for the Year Ended June 30, 2014

BACKGROUND:

The City of Woodlake undergoes an annual independent audit of its basic financial statements of its governmental activities, its business-type activities, each of its major funds, and its aggregate remaining fund information. For Fiscal Year 2013/2014, the City of Woodlake contracted Pressley & Associates, Inc. to perform its independent audit.

The audit is conducted with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that the audit is performed to obtain reasonable assurance about whether the City financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. The audit will also consider the City's internal controls over financial reporting and test its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

DISCUSSION:

Staff has reviewed the independent auditor's report for the year ended June 30, 2014, and concurs with the findings. The financial statements present fairly, in all material respects. The notes show that all funds but the Airport Fund has made a full financial recovery. While the General Fund now operates in the black, the City needs to continue working towards the development of a reserve.

The Airport Fund continues to operate with a negative fund balance. This happened as the result of expenditures exceeding revenues year after year. In order to increase revenues within the Airport Fund, airport fees have been increased. This has helped increase revenues. Staff believes that the mechanisms, now in place, will continue keeping revenues above expenditures at the Airport, which will aid in the reduction of the negative fund balance in fund (041).

While the City of Woodlake had seen a decline in revenues for the past five years; revenues are turning around. The City continues to be run in a very conservative fashion. Administration fully believes that with the internal controls that have been set in place, the City of Woodlake will continue to recover and become a financially strong City.

RECOMMENDATIONS:

Staff recommends that Council approve the City of Woodlake's Independent Audit and Financial Statements for the year ended June 30, 2014. Staff recognizes that there were past deficiencies in the expenditure controls and believes that the controls that have been set in place will allow for all City of Woodlake funds to continue to become stronger.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of the City of Woodlake's Independent Audit and Financial Statements for the Year Ended June 30, 2014
2. Attachment 1: City of Woodlake's Independent Audit and Financial Statements for the Year Ended June 30, 2014

BEFORE THE CITY COUNCIL
OF THE CITY OF WOODLAKE
COUNTY OF TULARE
STATE OF CALIFORNIA

In the matter of:

APPROVAL OF THE CITY OF) Resolution No.
WOODLAKE’S INDEPENDENT)
AUDIT AND FINANCIAL)
STATEMENTS FOR THE YEAR)
ENDED JUNE 30, 2014)

Councilmember _____, offered the following resolution and moved its adoption. Approve the City of Woodlake’s Independent Audit and Financial Statements for the year ended June 30, 2014.

WHEREAS, the City of Woodlake undergoes an annual independent audit of its basic financial statements of its governmental activities, its business-type activities, each of its major funds, and its aggregate remaining fund information; and

WHEREAS, for Fiscal Year 2013/2014 the City of Woodlake contracted Pressley & Associates, Inc. to perform its independent audit; and

WHEREAS, the audit is conducted with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the attached City of Woodlake’s Independent Audit and Financial Statements for the year ended June 30, 2014.

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on January 26, 2015.

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

CITY OF WOODLAKE

AUDITED BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2014

CITY OF WOODLAKE
BASIC FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014
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FINANCIAL SECTION

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
Woodlake, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Woodlake, California, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Woodlake, California as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 42 through 46, and the Schedule for Funding Progress page 47, 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 the 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements on pages 49 through 52 and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations are presented for purposes of additional analysis and are not a required part of the basic financial statements.

To the City Council
Woodlake, California
Page 3 of 3

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2015 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Pressley & Associates, Inc.

Accountancy Corporation

Arroyo Grande, California
January 15, 2015

BASIC FINANCIAL STATEMENTS

**CITY OF WOODLAKE
STATEMENT OF NET POSITION
June 30, 2014**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 1,256,879	\$ 5,646,752	\$ 6,903,631
Receivables:			
Accounts	63,326	258,950	322,276
Taxes	23,024	-	23,024
Intergovernmental	1,559,663	70,000	1,629,663
Internal balances	(347,953)	359,676	11,723
Prepays	2,000	7,000	9,000
Loans receivable	9,455,853	-	9,455,853
Intergovernmental receivable	195,982	-	195,982
Capital assets:			
Non-depreciable	3,343,204	620,922	3,964,126
Depreciable, net of accumulated depreciation	5,598,590	23,344,131	28,942,721
Total assets	<u>21,150,568</u>	<u>30,307,431</u>	<u>51,457,999</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Unamortized loss on bonds	-	55,750	55,750
<u>LIABILITIES</u>			
Accounts payable and other accruals	1,078,059	165,163	1,243,222
Interest payable	-	166,366	166,366
Unearned revenue	24,587	-	24,587
Due to other funds	-	-	-
Noncurrent liabilities:			
Due in one year	50,995	282,784	333,779
Due in more than one year	91,665	14,338,280	14,429,945
Total liabilities	<u>1,245,306</u>	<u>14,952,593</u>	<u>16,197,899</u>
<u>NET POSITION</u>			
Net investment in capital assets	8,897,794	9,458,006	18,355,800
Restricted for:			
Special revenues	1,065,023	-	1,065,023
Debt service	-	182,500	182,500
Capital Projects	77,013	-	77,013
Unrestricted	9,865,432	5,770,082	15,635,514
Total net position	<u>\$ 19,905,262</u>	<u>\$ 15,410,588</u>	<u>\$ 35,315,850</u>

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

CITY OF WOODLAKE
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

Functions/Programs	Net (Expense) Revenue and Changes in Net Position					
	Expenses	Program Revenues			Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
Governmental activities:						
General Government	\$ 511,348	\$ 231,569	\$ -	\$ -	\$ (279,779)	\$ (279,779)
Community development	678,385	-	-	1,418,961	740,576	740,576
Public safety	1,270,159	88,990	755,697	40,000	(385,472)	(385,472)
Public works	379,100	75,169	226,132	2,090,544	2,012,745	2,012,745
Parks and recreation	362,118	66,308	-	-	(295,810)	(295,810)
Refuse services	610,887	635,112	-	-	24,225	24,225
Interest on long-term debt	-	-	-	-	-	-
Total governmental activities	3,811,997	1,097,148	981,829	3,549,505	1,816,485	1,816,485
Business-type Activities:						
Water	678,169	810,502	29,605	6,003	-	167,941
Sewer	659,337	1,760,164	-	565,948	-	1,666,775
Airport	66,974	31,699	10,000	-	-	(25,275)
Transit	143,312	14,416	156,577	738,236	-	765,917
Total business-type activities	1,547,792	2,616,781	196,182	1,310,187	-	2,575,358
Total	\$ 5,359,789	\$ 3,713,929	\$ 1,178,011	\$ 4,859,692	1,816,485	2,575,358
General revenues:						
Property taxes					156,183	156,183
Utility users tax					304,009	304,009
Sales tax					273,579	273,579
Franchise tax					63,180	63,180
Other taxes					124,666	124,666
Motor vehicle in-lieu tax					3,363	3,363
Investment earnings					7,410	40,219
Rental Income					-	39,645
Loss on sale of capital assets					5,046	5,046
Miscellaneous					-	-
Transfers					122,148	(122,148)
Total general revenues and transfers					1,059,584	(42,284)
Change in net assets					2,876,069	2,533,074
Net position, July 1, 2013, restated					17,029,193	12,877,514
Net position, June 30, 2014					\$ 19,905,262	\$ 15,410,588

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

CITY OF WOODLAKE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue					Other Nonmajor Governmental Funds	Total Governmental Funds
	General	Community Development Fund	HOME Program	Gas Tax	Measure R		
ASSETS:							
Cash and investments	\$ 317,436	\$ 279,995	\$ 24,587	\$ 152,912	\$ -	\$ 481,949	\$ 1,256,879
Receivables:							
Accounts	63,326	-	-	-	-	-	63,326
Taxes	23,024	-	-	-	-	-	23,024
Intergovernmental	102,092	-	-	816,870	496,530	144,171	1,559,663
Interest	-	-	-	-	-	-	-
Prepays	2,000	-	-	-	-	-	2,000
Due from other funds	-	-	-	-	-	-	-
Loans receivable	57,442	9,398,411	-	-	-	-	9,455,853
Advances to other funds	195,982	-	-	-	-	-	195,982
Total assets	\$ 761,302	\$ 9,678,406	\$ 24,587	\$ 969,782	\$ 496,530	\$ 626,120	\$ 12,556,727
LIABILITIES							
Accounts payables	\$ 195,621	\$ 90	\$ -	\$ 618,855	\$ 148,577	\$ 114,916	\$ 1,078,059
Due to other funds	-	-	-	-	347,953	-	347,953
Advances from other funds	-	-	-	-	-	-	-
Unearned revenue	-	-	24,587	-	-	-	24,587
Total liabilities	195,621	90	24,587	618,855	496,530	114,916	1,450,599
DEFERRED INFLOWS OF RESOURCES							
Deferred housing loans	\$ -	\$ 9,398,411	\$ -	\$ -	\$ -	\$ -	\$ 9,398,411
Total deferred inflows of resources	-	9,398,411	-	-	-	-	9,398,411
FUND BALANCES							
Nonspendable fund balances:							
Land held for resale	-	-	-	-	-	-	-
Advances	195,982	-	-	-	-	-	195,982
Restricted for debt service.	-	-	-	-	-	-	-
Assigned fund balances:							
Special revenue funds	-	279,905	-	350,927	-	434,191	1,065,023
Capital projects	-	-	-	-	-	77,013	77,013
Unassigned, general fund	369,699	-	-	-	-	-	369,699
Total fund balances	565,681	279,905	-	350,927	-	511,204	1,707,717
Total liabilities, deferred inflows of resources and fund balances	\$ 761,302	\$ 9,678,406	\$ 24,587	\$ 969,782	\$ 496,530	\$ 626,120	\$ 12,556,727

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

CITY OF WOODLAKE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2014

Total fund balances-governmental funds	\$ 1,707,717
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the funds.	8,941,794
Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the governmental fund balance sheet.	(142,660)
Other long-term assets are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds.	<u>9,398,411</u>
Net position of governmental activities	<u>\$ 19,905,262</u>

CITY OF WOODLAKE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Special Revenue					Other Nonmajor Governmental Funds	Total Governmental Funds
	General	Community Development Fund	HOME Program	Gas Tax	Measure R		
REVENUES							
Property taxes	\$ 156,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,183
Utility users tax	304,009	-	-	-	-	-	304,009
Sales tax	273,579	-	-	-	-	-	273,579
Other taxes	191,209	-	-	-	-	-	191,209
Licenses and permits	63,461	-	-	-	-	6,008	69,469
Charges for services	635,112	-	-	-	-	-	635,112
Intergovernmental revenues	691,029	-	915,299	1,229,463	861,081	846,921	4,543,793
Fines and forfeitures	27,258	-	-	-	-	-	27,258
Repayment of loans	-	140,520	-	-	-	-	140,520
Use of money and property	-	1,810	-	2,753	-	2,847	7,410
Miscellaneous revenues	352,850	-	-	-	-	-	352,850
Total revenues	2,694,690	142,330	915,299	1,232,216	861,081	855,776	6,701,392
EXPENDITURES							
Current:							
General government	526,616	-	-	-	-	-	526,616
Community development	-	22,918	915,299	-	-	500,911	1,439,128
Public safety	1,118,380	-	-	-	-	99,600	1,217,980
Public works	158,264	-	-	-	-	47,294	205,558
Parks and recreation	163,840	-	-	-	-	-	163,840
Refuse services	610,887	-	-	-	-	-	610,887
Capital outlay:							
Public works	-	-	-	1,120,818	861,081	97,935	2,079,834
Parks and recreation	-	-	-	-	-	179,825	179,825
Debt service:							
Principal	44,000	-	-	-	-	-	44,000
Interest	-	-	-	-	-	-	-
Total expenditures	2,621,987	22,918	915,299	1,120,818	861,081	925,565	6,467,668
Excess (deficiency) of revenues over (under) expenditures	72,703	119,412	-	111,398	-	(69,789)	233,724
OTHER FINANCING SOURCES (USES):							
Transfers in	274,489	-	-	-	-	-	274,489
Transfers out	(1,793)	-	-	(114,780)	-	(35,768)	(152,341)
Sale of capital assets	5,046	-	-	-	-	-	5,046
Total other financing sources and uses	277,742	-	-	(114,780)	-	(35,768)	127,194
Net change in fund balances	350,445	119,412	-	(3,382)	-	(105,557)	360,918
Fund balances, July 1, 2013, restated	215,236	160,493	-	354,309	-	616,761	1,346,799
Fund balances, June 30, 2014	\$ 565,681	\$ 279,905	\$ -	\$ 350,927	\$ -	\$ 511,204	\$ 1,707,717

CITY OF WOODLAKE
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
 FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds	\$ 360,918
 Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded.	2,079,213
Depreciation expense on capital assets is reported in the government-wide statement of changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in governmental funds.	(253,648)
Community loans are reported in the governmental funds as expenditures and are not in the statement of activities. This is the amount of community loans given.	781,991
Revenues in the governmental funds that were recognized as revenue in the previous periods in the statement of activities.	(158,702)
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	22,297
Repayment of long-term liabilities principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the government-wide statement of net assets.	44,000
Change in accrued interest calculated on bonds and notes payable.	-
Change in net assets of governmental activities	<u><u>\$ 2,876,069</u></u>

CITY OF WOODLAKE
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
JUNE 30, 2014

	Nonmajor				Total
	Water	Sewer	Airport Fund	TDA Transit	
ASSETS					
Current assets:					
Cash and investments	\$ 1,764,755	\$ 3,840,124	\$ -	\$ 41,873	\$ 5,646,752
Receivables:					
Accounts	79,718	174,028	5,204	-	258,950
Intergovernmental	-	-	-	70,000	70,000
Prepays	2,000	5,000	-	-	7,000
Due from other funds	-	478,526	-	-	478,526
Total current assets:	<u>1,846,473</u>	<u>4,497,678</u>	<u>5,204</u>	<u>111,873</u>	<u>6,461,228</u>
Noncurrent assets:					
Restricted cash with fiscal agent	-	-	-	-	-
Capital assets:					
Nondepreciable	94,209	451,713	-	75,000	620,922
Depreciable, net	2,637,402	19,749,311	-	957,418	23,344,131
Total noncurrent assets:	<u>2,731,611</u>	<u>20,201,024</u>	<u>-</u>	<u>1,032,418</u>	<u>23,965,053</u>
Total assets	<u>4,578,084</u>	<u>24,698,702</u>	<u>5,204</u>	<u>1,144,291</u>	<u>30,426,281</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unamortized loss on bonds	<u>17,500</u>	<u>38,250</u>	<u>-</u>	<u>-</u>	<u>55,750</u>
LIABILITIES					
Current liabilities:					
Accounts payable	43,043	38,847	2,511	6,969	91,370
Utility deposits	33,838	39,955	-	-	73,793
Interest payable	25,815	140,551	-	-	166,366
Due to other funds	-	-	118,850	-	118,850
Loan payable	32,700	241,535	-	-	274,235
Total current liabilities:	<u>135,396</u>	<u>460,888</u>	<u>121,361</u>	<u>6,969</u>	<u>724,614</u>
Noncurrent liabilities:					
Loan payable	1,844,761	12,443,801	-	-	14,288,562
Compensated absences	21,875	25,581	-	10,811	58,267
Total noncurrent liabilities:	<u>1,866,636</u>	<u>12,469,382</u>	<u>-</u>	<u>10,811</u>	<u>14,346,829</u>
Total liabilities	<u>2,002,032</u>	<u>12,930,270</u>	<u>121,361</u>	<u>17,780</u>	<u>15,071,443</u>
NET POSITION					
Net investment in capital assets	871,650	7,553,938	-	1,032,418	9,458,006
Restricted for:					
Debt service	82,500	100,000	-	-	182,500
Unrestricted	1,639,402	4,152,744	(116,157)	94,093	5,770,082
Total net position	<u>\$ 2,593,552</u>	<u>\$ 11,806,682</u>	<u>\$ (116,157)</u>	<u>\$ 1,126,511</u>	<u>\$ 15,410,588</u>

CITY OF WOODLAKE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Nonmajor				Total
	Water	Sewer	Airport Fund	TDA Transit	
Operating revenues:					
Charges for services	\$ 810,502	\$ 1,760,164	\$ 31,699	\$ 14,416	\$ 2,616,781
Operating expenses:					
Personnel Services	248,035	327,997	-	91,073	667,105
Contractual services	38,681	82,598	1,035	2,461	124,775
Repairs and maintenance	13,466	13,356	-	14,324	41,146
Utilities	139,561	75,808	13,228	784	229,381
Other services and supplies	76,635	111,823	52,711	9,668	250,837
Amortization	500	1,062	-	-	1,562
Depreciation	110,161	31,811	-	25,002	166,974
Allocated indirect administrative expenses:					
Maintenance shop	-	-	-	-	-
Non-departmental expenses	-	-	-	-	-
Total operating expenses	<u>627,039</u>	<u>644,455</u>	<u>66,974</u>	<u>143,312</u>	<u>1,481,780</u>
Operating income (loss)	<u>183,463</u>	<u>1,115,709</u>	<u>(35,275)</u>	<u>(128,896)</u>	<u>1,135,001</u>
Nonoperating revenues (expenses):					
Interest income	11,869	28,000	-	350	40,219
Rental income	-	-	39,645	-	39,645
Impact fees	6,003	13,449	-	-	19,452
Revenue from other agencies	29,605	552,499	10,000	894,813	1,486,917
Transfers In (Out)	(43,151)	(62,228)	-	(16,769)	(122,148)
Interest expense	(51,130)	(14,882)	-	-	(66,012)
Total nonoperating revenues	<u>(46,804)</u>	<u>516,838</u>	<u>49,645</u>	<u>878,394</u>	<u>1,398,073</u>
Change in net position	136,659	1,632,547	14,370	749,498	2,533,074
Net position, July 1, 2013, as restated	<u>2,456,893</u>	<u>10,174,135</u>	<u>(130,527)</u>	<u>377,013</u>	<u>12,877,514</u>
Net position, June 30, 2014	<u>\$ 2,593,552</u>	<u>\$ 11,806,682</u>	<u>\$ (116,157)</u>	<u>\$ 1,126,511</u>	<u>\$ 15,410,588</u>

**CITY OF WOODLAKE
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

	Nonmajor				Total
	Water	Sewer	Airport Fund	TDA Transit	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 814,276	\$ 1,749,478	\$ 31,699	\$ 14,416	\$ 2,609,869
Cash receipts (payments), vendors for goods or services	(239,734)	(600,931)	(64,494)	(24,422)	(929,581)
Cash receipts (payments), employees for, services including withholding of taxes and other items	(252,805)	(331,443)	-	(93,497)	(677,745)
Cash receipts (payments), interfund operations	-	-	-	-	-
Cash payments, employees for services, including administrative expenses	-	-	-	-	-
Net cash provided by (used) operating activities	<u>321,737</u>	<u>817,104</u>	<u>(32,795)</u>	<u>(103,503)</u>	<u>1,002,543</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Revenue from other agencies	-	-	10,000	116,577	126,577
Transfers in (out)	(43,151)	(62,228)	-	(16,769)	(122,148)
Due to (from)	-	(249,256)	(11,646)	-	(260,902)
Proceeds from operating lease	-	-	34,441	-	34,441
Net cash provided by noncapital financing	<u>(43,151)</u>	<u>(311,484)</u>	<u>32,795</u>	<u>99,808</u>	<u>(222,032)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES					
Principal paid on capital debt service	(31,800)	(235,573)	-	-	(267,373)
Interest paid on capital debt service	(51,567)	(21,400)	-	-	(72,967)
Impact fees	6,003	13,449	-	-	19,452
Revenue from other agencies	29,605	893,712	-	768,236	1,691,553
Acquire, construct or improve capital assets	(12,983)	(663,364)	-	(791,436)	(1,467,783)
Net cash (used) by capital and related financing activities	<u>(60,742)</u>	<u>(13,176)</u>	<u>-</u>	<u>(23,200)</u>	<u>(97,118)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Gain (loss) on investments	-	-	-	-	-
Investment earnings	11,869	28,000	-	350	40,219
Net cash provided by investing activities	<u>11,869</u>	<u>28,000</u>	<u>-</u>	<u>350</u>	<u>40,219</u>
Net Increase (decrease) in cash and cash equivalents	229,713	520,444	-	(26,545)	723,612
Cash and Investments, July 1, 2013	<u>1,535,042</u>	<u>3,319,680</u>	<u>-</u>	<u>68,418</u>	<u>4,923,140</u>
Cash and investments, June 30, 2014	<u>\$ 1,764,755</u>	<u>\$ 3,840,124</u>	<u>\$ -</u>	<u>\$ 41,873</u>	<u>\$ 5,646,752</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 183,463	\$ 1,115,709	\$ (35,275)	\$ (128,896)	\$ 1,135,001
Adjustments to reconcile operating income to net cash (used) by operating activities:					
Depreciation & amortization	110,661	32,873	-	25,002	168,536
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(52)	(17,915)	-	-	(17,967)
(Increase) decrease in prepaid expenses	(2,000)	(5,000)	-	-	(7,000)
Increase (decrease) in accounts payable	30,609	(312,346)	2,480	2,815	(276,442)
Increase (decrease) in due to other funds	-	-	-	-	-
Increase (decrease) in compensated absences	(4,770)	(3,446)	-	(2,424)	(10,640)
Increase (decrease) in utility deposits	3,826	7,229	-	-	11,055
Net cash provided (used) by operating activities	<u>\$ 321,737</u>	<u>\$ 817,104</u>	<u>\$ (32,795)</u>	<u>\$ (103,503)</u>	<u>\$ 1,002,543</u>

**CITY OF WOODLAKE
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2014**

	Private-purpose Trust Fund	Woodlake Fire Protection District
<u>ASSETS</u>		
Cash and investments	\$ 258,586	\$ 75,896
Land held for resale	205,340	-
Capital assets:		
Land	605,409	-
Improvements other than land	855,968	-
Less accumulated depreciation	(141,253)	-
Total Assets	1,784,050	\$ 75,896
 <u>LIABILITIES</u>		
Accounts payable	37,533	\$ -
Due to external investment pool participants	-	75,896
Intergovernmental payable	195,983	-
Bond payable	398,200	-
Total Liabilities	631,716	\$ 75,896
 <u>NET POSITION</u>		
Net position held in trust	\$ 1,152,334	

CITY OF WOODLAKE
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Private-purpose Trust Fund</u>
<u>ADDITIONS</u>	
Contributions - Redevelopment Property Tax Trust Fund	\$ 63,669
Interest revenue	1,780
Total Additions	<u>65,449</u>
<u>DEDUCTIONS</u>	
Administrative expenses	34,887
Distributed to other taxing entities	-
Depreciation expense	21,399
Debt redemption, interest	17,589
Total Deductions	<u>73,875</u>
Change in net position	(8,426)
Net position held in trust - beginning, restated	<u>1,160,760</u>
Net position held in trust - ending	<u>\$ 1,152,334</u>

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Reporting Entity

The City of Woodlake (the City) was incorporated in 1941 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 administrative services, community development, public safety (police), public works, parks, refuse, water, sewer, and transit.

The accompanying basic financial statements include the financial activities of the City, the primary government. Financial information for the City is accounted for in the accompanying financial statements in accordance with principles defining the governmental reporting entity adopted by the Governmental Accounting Standards Board. The City Council members serve as the governing board of the City.

The Redevelopment Agency of the City of Woodlake (the Agency) was established March 9, 1993, pursuant to the State of California Health and Safety Code, Section 33000, entitled "Community Redevelopment Law" and on November 7, 1995, the City Council became the governing board. The Agency was formed for the purpose of preparing and carrying out plans for improvement, rehabilitation and redevelopment of the blighted areas within the territorial limits of the City. Under Assembly Bill 1X26, the Redevelopment Agency of the City of Woodlake was dissolved and all its assets, liabilities and obligations were transferred to the Successor Agency on February 1, 2012.

The Successor Agency of the City of Woodlake (Successor Agency) was established January 12, 2012, and elected to serve as the Successor Agency. It is responsible for winding down the affairs of the redevelopment agency including disposing of its assets. The Successor Agency operates under the control of an Oversight Board, which serves in its fiduciary capacity and has authority over the operations and the timely dissolution of the former redevelopment agency.

The Woodlake Housing Fund was formed on February 1, 2012, it assumed all housing assets and functions previously performed by the redevelopment agency, including all rights, powers, assets, liabilities, duties and obligations associated with the housing activities of the former redevelopment agency.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Woodlake Public Financing Authority (the Authority) was established as a joint powers authority between the City and the Agency on August 27, 2007, pursuant to Article 1 of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California in order that such Authority may exercise the powers authorized under the Marks-Roes Local Bond Pooling Act of 1985 (Government Code Section 6584 et seq.) and, in addition, exercise such powers in connection with future financing undertaken by the City or the Agency. The funds and related debt activity associated with the Authority have been included in the business-type activities of the Water Fund in the financial statements because its purpose is to finance the water system improvement project to be owned by the City and other future enterprise fund improvement projects to be owned by the City.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for governmental accounting and financial reporting principles.

B. Basis of Accounting / Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City government-wide financial statements include a statement of net assets and a statement of activities and changes in net assets. These statements present summaries of governmental and business-type activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net assets. The statement of activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the city are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the statement of net assets have been eliminated. In the statement of activities, interfund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the City applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities.

Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated.

The City reports the following major governmental funds:

The **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The **Community Development Fund** is used to account for the CDBG and HOME loan repayment revenue and program income money.

The **HOME Program Fund** is used to account for revenues collected from the HOME Investment Partnership Program.

The **Gas Tax Fund** is used for the accounting of revenues collected through an excise tax on the sale of fuel that is intended for transportation. The fuel tax receipts is dedicated for transportation projects. The tax is being used to leverage current and future downtown transportation projects and assist in the maintenance of our current transportation infrastructure.

The **Measure R Fund** is used for the accounting of revenues collected through Measure R and other local transportation funding sources. The revenues from the fund are used to fund downtown, transportation and mitigation projects. Measure R is a local sales tax for transportation projects.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Fund Financial Statements

All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The statement of revenues, expenditures and changes in fund balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash during the year or within 60 days after year-end. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Enterprise Fund Financial Statements

Enterprise fund financial statements include a statement of net assets, a statement of revenues, expenses and changes in net assets, and a statement of cash flows for each major enterprise fund and non-major funds aggregated.

The City Reports the following major enterprise fund types:

The **Water Fund** accounts for financial activity of the water utility system.

The **Sewer Fund** is used to account for the financial activity of the sewage collection and wastewater treatment utility system.

Enterprise funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or non-current) are included on the statement of net assets. The statement of revenues, expenses and changes in net assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the enterprise funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fiduciary Fund Financial Statements

The City's fiduciary funds represent:

An agency fund, which is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations, and a private purpose trust fund, which is used to record the assets, liabilities and activities of the Redevelopment Successor Agency. The financial activities of these funds are excluded from the Government-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

The City reports the following agency and special purpose trust funds:

The **Woodlake Fire Protection District Agency Fund** accounts for receipts and expenditures made on behalf of the Woodlake Fire District.

The **Successor Agency Fund** is responsible for the wind down of the affairs of the dissolved Redevelopment Agency of the City of Woodlake.

Reconciliation of the fund financial statements to the government-wide financial statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

C. Cash and Investments

Under the City's cash management program, cash in excess of operating requirements from all funds is pooled with the purpose of maximizing interest through investment activities, and is deposited in savings accounts or invested in bank certificates of deposit, bank money market accounts and the State of California Local Agency Investment Fund (LAIF). Interest income on pooled investments is allocated on the end of month balance in each fund included in the pools. Information regarding the amount of dollars invested in derivatives, if any, with LAIF was not available.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the City considered all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All cash and investments of the enterprise fund types are pooled with the City's pooled cash and investments.

E. Use of Estimates

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans).

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

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

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

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

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

G. Capital Assets

The City's assets are capitalized at historical cost or estimated historical cost. City policy has set the capitalization threshold for reporting capital assets at \$5,000. The City has chosen not to capitalize infrastructure in place prior to the adoption of GASB 34. Gifts or contributions of capital assets are recorded at fair value when received. Interest incurred during the construction phase of capital assets of

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the City during the fiscal year was \$368,784. Of this amount, \$283,620 was included as part of the cost of capital assets under construction with the sewer system improvement projects. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings and improvements	20-50 years
Utility systems	20-50 years
Equipment and vehicles	5-10 years
Infrastructure	40 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the City has included the value of all infrastructure acquired since the adoption of this statement.

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

H. Risk Management

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

I. Compensated Absences Payable

Under certain circumstances and according to negotiated labor agreements, employees of the City are allowed to accumulate annual leave. This amount is included as a liability in the government- wide and proprietary fund financial statements.

J. Long-Term Debt

In the government-wide and enterprise fund statements, long-term debt and other long-term obligations are reported as liabilities. Issuance costs are deferred and amortized over the life of the loan. Issuance costs are reported as other assets and amortized over the term of the related debt, which is 40

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

years. The United States Department of Agriculture obligation commenced July 1, 2009, and the United States Department of Agriculture, Series A and B commenced November 18, 2010. Amortization for the fiscal year ended June 30, 2014 was \$1,562.

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

K. Deferred outflows/inflows of resources

In additions to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflow of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In additions to liabilities, this statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from federal and state grants, and from the housing loan principal. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Classification of Net Position and Fund Balances

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position are categorized as invested in capital assets (net of related debt), restricted and unrestricted.

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

Restricted net position - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulation of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This category represents net position of the City, not restricted for project or other purpose.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the City's policy is to apply restricted net assets first.

The City implemented GASB No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, in fiscal year 2011. The objective of the statement is to enhance the usefulness of fund balance information by provided clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

As prescribed by GASB Statement No. 54, governmental funds report fund balances in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable fund balance- includes amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance- includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other government or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

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

Assigned fund balance - includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. This intent is expressed by (a) the City Council and Management or (b) an appointed body or official to which the City Council and Management has delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as nonspendable, restricted, or committed.

Unassigned fund balance - this classification includes all residual fund balances for the General Fund that has not been assigned to other funds, and that has not been restricted, committed or assigned to specific purposes within the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, it is the City's policy to use restricted resources first, followed by committed, assigned and unassigned. However, the City reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Compliance and Accountability

The Airport Enterprise fund had a deficit net position balance of \$116,157 as of June 30, 2014. The City made some unexpected repairs during the previous years and expects to replenish the fund balance with future income generated from the airport.

NOTE 2 – CASH AND INVESTMENTS

The investment policy of the City is consistent with guidelines set forth under State of California Government Code Section 53601 and serves to maximize investment income consistent with safe and prudent investment practices. All surplus funds are managed by the City Administrator in compliance with the Statement of Investment Policy adopted by the City Council which delegates to the City Administrator the authority to invest City funds and to deposit securities.

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

At June 30, 2014, cash, cash equivalents and investments consisted of the following:

Cash and cash equivalents	\$ 3,455,658
Investments	<u>3,794,178</u>
Total cash, cash equivalents and investments	<u>\$ 7,249,836</u>

Cash Deposits

The City maintains a cash investment pool that is available for all funds. Each fund type balance in the pool is reflected on the statement of net assets as cash and cash equivalents. The carrying amount of the City's cash deposits was \$3,455,658 at June 30, 2014. The general bank balance at June 30, 2014, was \$3,552,654, which was fully covered by federal depository insurance limits.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus collateral for cash deposits is considered to be held in the City's name. The market value of the pledged securities must equal at least 110 percent of a City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150 percent of a City's total deposits.

NOTE 2 – CASH AND INVESTMENTS (continue)

Local Agency Investment Fund (LAIF)

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investments in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). These funds are carried at cost which approximates fair value. As of June 30, 2014, the balance is \$1,948,668. The balance available for withdrawals is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Authorized Investments:

Under provision of the City's investment policy, and in accordance with Section 53601 of the California

Government Code, the City may invest in the following types of investments:

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

The City's investment activities are within state statutes and the City's investment policy.

Interest Rate Risk

The City does not have a formal investment policy that limits investment maturities as a means of managing exposure of fair value losses arising from increasing interest rates.

The Value of investments held in the City Treasury, carried at cost, which approximates fair value grouped by maturity at June 30, 2014, is as follows:

NOTE 2 – CASH AND INVESTMENTS (continue)

Investment type	Total Amount	12 months or less	13 to 24 Months	25 to 60 Months	60+ Months
Local Agency Investment Fund (LAIF)	\$ 1,948,668	\$ 1,948,668	\$ -	\$ -	\$ -
Money market	-	-	-	-	-
Certificate of deposits	1,303,468	96,385	206,389	805,866	194,828
Held by Trustee:					
Federal Agency Securities	542,042	-	-	454,165	87,877
Total	\$ 3,794,178	\$ 2,045,053	\$ 206,389	\$ 1,260,031	\$ 282,705

Credit and Concentration Risk

State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSRO's). It is in the City's policy to limit its investments in these investment types to the top rating issued by NRSRO's, including raters Standard & Poor's and Moody's Investors Services. At June 30, 2014, the City's credit risks, expressed on a percentage basis, are as follows:

Investment Type	Moody's Credit Rating	S & P's Rating	% of Investments
Certificate of Deposits	Not Rated	A	0.00%
Certificate of Deposits	Not Rated	Not Rated	34.35%
Local Agency Investment Fund (LAIF)	Not Rated	Not Rated	51.36%
Federal National Mortgage Association	Not Rated	A	14.29%
Total			100.00%

Cash and investments as of June 30, 2014, are classified in the accompanying financial statements as follows:

NOTE 2 – CASH AND INVESTMENTS (continue)

	<u>Credit Quality Ratings</u>	<u>Fair Value</u>
Cash on hand	Not Rated	\$ 200
Primary government deposits	Not Rated	3,120,976
Certificates of deposits	Not Rated	1,303,468
Local Agency Investment Fund (LAIF)	Not Rated	1,948,668
Federal National Mortgage Association	A	542,042
Cash in fiduciary fund	Not Rated	<u>334,482</u>
 Total cash and investments		 <u>\$ 7,249,836</u>

Cash and investments are reported on the government-wide statement of net assets as follows:

	<u>Credit Quality Ratings</u>	<u>Fair Value</u>
Cash and investments	Not Rated	\$ 6,915,354
Restricted cash and cash equivalents	Not Rated	<u>-</u>
 Total cash and investments		 <u>\$ 6,915,354</u>
 Cash and investments in fiduciary fund		 <u>\$ 334,482</u>

NOTE 3 – INTERFUND TRANSACTIONS

A. Current Interfund Balance

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

<u>Due to fund</u>	<u>Due from fund</u>	<u>Amount</u>
Sewer	Airport	\$ 118,850
Sewer	Measure R	347,953
Sewer	CDBG Program	<u>11,723</u>
		<u>\$ 478,526</u>

B. Long-Term Interfund Advances

At June 30, 2014, the funds below have made advances that were not expected to be repaid in one year or less.

NOTE 3 – INTERFUND TRANSACTIONS (continued)

<u>Advances from</u>	<u>Advances to</u>	<u>Amounts</u>
General fund	Private-Purpose Trust Fund Successor Agency	\$ 195,982

The Redevelopment Agency Fund advance is from the General Fund and is composed of various operating advances for the redevelopment agency's different project areas. The advances have an interest rate at 7 percent per annum and are expected to be repaid with tax increment revenue.

C. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditures on behalf of another fund.

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Reason</u>
General Fund	TDA Transit	\$ 1,793	Subsidy to meet 10% fare box requirement

NOTE 4 – LOANS RECEIVABLE / DEFERRED INFLOWS

On October 17, 1995, the City entered into a "Building Loan Agreement" with and among the Woodlake Valencia Partners and Wells Fargo National Bank. The City loaned \$952,000 of Home Investors Partnership (HOME) funds. The interest rate is 6.5 percent fixed rate, simple interest. Interest began accruing on the date of the loan closing. The term of the loan is 40 years with a grace period of 20 years

for payment on accrued interest and principal. Payments shall be made annually beginning April 1, 2017, in an amount equal to fifty percent (50%) of residual receipts.

On June 10, 1996, the City entered into a "Development Agreement" with Scott B. Townsend and Carolyn L. Townsend, doing business as Walsberg Properties. The City loaned \$952,381 of HOME funds. The interest rate is 1.5 percent fixed rate, simple interest. Interest began accruing on January 1, 1997. Annual payments are made on April 30 of each year, which began April 30, 1998, in the amount of fifty percent (50%) of all residual receipts over \$12,000. The payments are applied first to interest then due and the balance to principal. The term of the loan shall end on June 10, 2051.

The grant funds expended for rehabilitation and First Time Homebuyers Program under the Community Development Block Grant Program are recorded as expenditures in the year the loans are made to participants even though the amounts will be recovered as the loans are repaid. The City maintains detailed records of these loans and records loan principal and interest payments as program revenues in the year such payments are received. These are "performing" loans with monthly/annual activity and are recorded as receivable and deferred revenue. Such loans totaled \$112,175 as of June 30, 2014.

NOTE 4 – LOANS RECEIVABLE / DEFERRED REVENUE (continue)

Deferred payment loans, issued under the Community Development Block Grant Program and Home Investors Partnership Program, are not required to be paid back until the participating homeowner sells, transfers title to the rehabilitated property, or discontinues residence in the dwelling, at which time, the full amount of the deferred loan is due. Deferred payment loans are "non-performing" loans and are recorded as receivable and deferred revenue. Such loans totaled \$9,398,411 as of June 30, 2014.

NOTE 5 – CAPITAL ASSETS

In accordance with GASB Statement No. 34, the City has reported all capital assets including infrastructure additions as of the beginning of the 2002-2003 fiscal year in the government-wide statement of net assets. The City elected to use the basic approach whereby accumulated depreciation and depreciation expense have been recorded.

For the year ended June 30, 2014, depreciation expense on capital assets was charged to the governmental functions as follows:

General government	\$ 7,029
Community development	3,066
Public safety	52,179
Public works	172,921
Parks and recreation	<u>18,453</u>
Total	<u>\$ 253,648</u>

NOTE 5 – CAPITAL ASSETS (continued)

The following presents summary information on capital assets:

	Balance June 30, 2013	Increases	Decreases	Adjustments	Balance June 30, 2014
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 411,871	\$ -	\$ 75,000	\$ -	\$ 336,871
Construction in progress	1,154,123	2,435,673	583,463	-	3,006,333
Total capital assets, not being depreciated	1,565,994	2,435,673	658,463	-	3,343,204
Capital assets, being depreciated:					
Buildings	740,652	-	-	-	740,652
Improvements other than buildings	1,364,369	223,090	-	-	1,587,459
Equipment	726,658	78,913	-	-	805,571
Infrastructure	4,581,489	-	-	-	4,581,489
Total capital assets, being depreciated	7,413,168	302,003	-	-	7,715,171
Less accumulated depreciation for:					
Buildings	532,742	21,272	-	-	554,014
Improvements other than buildings	285,341	65,144	-	-	350,485
Equipment	483,357	52,695	-	-	536,052
Infrastructure	561,493	114,537	-	-	676,030
Total accumulated depreciation	1,862,933	253,648	-	-	2,116,581
Total capital assets, being depreciated, net	5,550,235	48,355	-	-	5,598,590
Governmental activity capital assets, net	\$ 7,116,229	\$ 2,484,028	\$ 658,463	\$ -	\$ 8,941,794
	Balance June 30, 2013	Increases	Decreases		Balance June 30, 2014
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 451,713	\$ 75,000	\$ -		\$ 526,713
Infrastructure in progress	18,841,803	574,486	19,322,081		94,208
Total capital assets, not being depreciated	19,293,516	649,486	19,322,081		620,921
Capital assets being depreciated:					
Utility system	4,952,379	19,068,527	-		24,020,906
Building and Structures	-	850,000	-		850,000
Equipment and vehicles	793,514	378,694	-		1,172,208
Total capital assets, being depreciated	5,745,893	20,297,221	-		26,043,114
Less accumulate depreciation for:					
Utility system	2,034,867	101,832	-		2,136,699
Equipment and vehicles	497,141	65,137	-		562,278
Total accumulated depreciation	2,532,008	166,969	-		2,698,977
Total capital assets, being depreciated, net	3,213,885	20,130,252	-		23,344,137
Business-type capital assets, net	\$ 22,507,401	\$ 20,779,738	\$ 19,322,081		\$ 23,965,058

NOTE 6 – OPERATING LEASES

Rental Income

The City entered into a lease agreement to lease out the restaurant at the airport. Monthly installments of \$1,250 are required under the lease for 48 months commencing November 1, 2008. The lease has an option to extend for an additional three years. Rental income was \$15,000 for the fiscal year ended June 30, 2014. This lease was changed October 1, 2012, to a 12 month lease with the option to extend annually. The future minimum lease payments for this lease are as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2014	\$ 15,000

The City entered into lease agreements for land leases at the airport. Monthly installments of \$2,160 are required under the leases monthly. Rental income was \$24,645 for the fiscal year ended June 30, 2014. The future minimum lease payments for this lease are as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2014	\$ 25,920

NOTE 7 – COMPENSATED ABSENCES

The City's policy relating to compensated absences is described in Note 1. As shown in the table below, the long-term portion of this debt, amounting to \$91,665 for governmental activities and \$49,719 for business-type activities at June 30, 2014, is expected to be paid in future years from future resources. In prior years, compensated absences have been liquidated primarily by the general fund and the enterprise funds.

	<u>Balance June 30, 2013</u>	<u>Incurred</u>	<u>Satisfied</u>	<u>Balance June 30, 2014</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More than One Year</u>
Governmental Activities:						
Compensated absences	<u>\$ 120,957</u>	<u>\$ 38,056</u>	<u>\$ 60,353</u>	<u>\$ 98,660</u>	<u>\$ 6,995</u>	<u>\$ 91,665</u>
Business-Type Activities:						
Compensated absences	<u>\$ 68,908</u>	<u>\$ 18,305</u>	<u>\$ 28,945</u>	<u>\$ 58,268</u>	<u>\$ 8,549</u>	<u>\$ 49,719</u>

NOTE 8 – LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions of the City for the year ended June 30, 2014.

	<u>Balance June 30, 2013</u>	<u>Incurred or Issued</u>	<u>Satisfied or Matured</u>	<u>Balance June 30, 2014</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More than One Year</u>
Governmental Activities:						
RDA loan	\$ 88,000	\$ -	\$ 44,000	\$ 44,000	\$ 44,000	\$ -
Business Type Activities						
USDA loan Water	\$ 1,909,261	\$ -	\$ 31,800	\$ 1,877,461	\$ 32,700	\$ 1,844,761
Sewer Loan	203,609	-	11,673	191,936	12,635	179,301
USDA loan, Series A	8,726,400	-	153,600	8,572,800	157,100	8,415,700
USDA loan, Series B	3,990,900	-	70,300	3,920,600	71,800	3,848,800
Total business type activities	<u>\$ 14,830,170</u>	<u>\$ -</u>	<u>\$ 267,373</u>	<u>\$ 14,562,797</u>	<u>\$ 274,235</u>	<u>\$ 14,288,562</u>

A. California Department of Parks and Recreation

This \$220,000 promissory note was issued by the California Department of Parks and Recreation due to the City's non-compliance with a previously awarded grant contract. The City is required to make annual principal only payments of \$44,000 on June 1 of each year through June 1, 2015, commencing June 1, 2011.

The following is a summary of future required minimum payments due:

<u>Fiscal Year Ending</u>	<u>Principal</u>
2015	\$ 44,000
Total	<u>\$ 44,000</u>

NOTE 8 – LONG-TERM OBLIGATIONS (continued)

B. USDA Loan

The City purchased certificates of participation of \$2,000,000 from the USDA to finance water system improvements. Interest on the certificates of participation accrues at 2.75 percent per annum. The City is required to make annual principal payments on July 1 of each year commencing July 1, 2010 through July 1, 2048, with interest payments made semi-annually on January 1 and July 1. The payments will vary based on number of days that interest is accrued.

The following is a summary of future required minimum payments due:

Fiscal Year Ending	USDA Certificate of Participation		
	Principal	Interest	Total
2015	\$ 32,700	\$ 51,630	\$ 84,330
2016	33,600	50,731	84,331
2017	34,500	49,807	84,307
2018	35,500	48,858	84,358
2019	36,500	47,882	84,382
2020-2024	198,000	223,795	421,795
2025-2029	226,600	195,038	421,638
2030-2034	259,600	162,121	421,721
2035-2039	297,300	124,405	421,705
2040-2044	340,400	81,216	421,616
2045-2048	382,761	31,771	414,532
Totals	<u>\$ 1,877,461</u>	<u>\$ 1,067,254</u>	<u>\$ 2,944,715</u>

C. Sewer Loan

The City entered into a loan agreement for \$240,000 with David C. Stillwell and Victoria Lynn Stillwell as trustees of the David C. Stillwell and Victoria Lynn Stillwell Trust on August 14, 2009, to purchase property to be used as part of the sewer improvement project. The loan accrues interest at a fixed rate of 8 percent per annum. The City is required to make quarterly payments of \$6,904, which include principal and interest, on the November 15, February 15, May 15, and August 15, each year through August 15, 2024.

The following is a summary of future required minimum payments due:

Fiscal Year Ending	Sewer Loan		
	Principal	Interest	Total
2015	\$ 12,635	\$ 14,982	\$ 27,617
2016	13,677	13,941	27,618
2017	14,804	12,813	27,617
2018	16,024	11,593	27,617
2019	17,345	10,272	27,617
2020-2024	110,682	27,405	138,087
2025	6,769	135	6,904
Total	<u>\$ 191,936</u>	<u>\$ 91,141</u>	<u>\$ 283,077</u>

NOTE 8 – LONG-TERM OBLIGATIONS (continued)

D. USDA Loan – Series A

The City purchased certificates of participation of \$9,000,000 from the USDA to finance sewer system improvements. Interest on the certificates of participation accrues at 2.25 percent per annum. The City is required to make annual principal payments on January 1 of each year commencing January 1, 2012 through January 1, 2050, with interest payments made semi-annually on January 1 and July 1. The payments will vary based on number of days that interest is accrued. The following is a summary of future required minimum payments due:

Fiscal Year Ending	USDA Certificate of Participation - Series A		
	Principal	Interest	Total
2015	\$ 157,100	\$ 191,121	\$ 348,221
2016	160,600	187,547	348,147
2017	164,200	183,893	348,093
2018	167,900	180,156	348,056
2019	171,700	176,336	348,036
2020-2024	918,300	821,285	1,739,585
2025-2029	1,026,400	712,006	1,738,406
2030-2034	1,147,200	589,865	1,737,065
2035-2039	1,282,300	453,336	1,735,636
2040-2044	1,433,100	300,745	1,733,845
2045-2049	1,601,700	130,213	1,731,913
2050	342,300	3,851	346,151
Total	\$ 8,572,800	\$ 3,930,354	\$ 12,503,154

E. USDA Loan – Series B

The City purchased certificates of participation of \$4,116,000 from the USDA to finance sewer system improvements. Interest on the certificates of participation accrues at 2.25 percent per annum. The City is required to make annual principal payments on January 1 of each year commencing January 1, 2012 through January 1, 2050, with interest payments made semi-annually on January 1 and July 1. The payments will vary based on number of days that interest is accrued. The following is a summary of future required minimum payments due:

Fiscal Year Ending	USDA Certificate of Participation - Series B		
	Principal	Interest	Total
2015	\$ 71,800	\$ 87,406	\$ 159,206
2016	73,500	85,771	159,271
2017	75,100	84,099	159,199
2018	76,800	82,391	159,191
2019	78,500	80,643	159,143
2020-2024	420,000	375,597	795,597
2025-2029	469,400	325,613	795,013
2030-2034	524,700	269,756	794,456
2035-2039	586,400	207,322	793,722
2040-2044	655,400	137,538	792,938
2045-2049	732,500	59,541	792,041
2050	156,500	1,761	158,261
Total	\$ 3,920,600	\$ 1,797,438	\$ 5,718,038

NOTE 9 – DEFINED BENEFIT PENSION PLAN

A. Plan Description

The City contributes to the Public Agency portion of the California Public Employee Retirement System (CalPERS), a cost sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employee's Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

B. Funding Policy

The City currently participates in two types of retirement programs: First Level, for employees hired before January 01, 2013 and PEPRAs, for employees hired after January 01, 2013. Active plan members in the First Level Miscellaneous and Safety Plans, are required to contribute 7 percent of their annual covered salary. Active plan members in the PEPRAs Miscellaneous Plan, are required to contribute 6.25 percent of their annual covered salary. Active Plan members in the PEPRAs Safety Plan, are required to contribute 9.5 percent of their annual covered salary.

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 2013-2014 fiscal year was 11.750 percent for First Level miscellaneous employees, 23.658 percent for First Level police officers, 6.25 percent for PEPRAs miscellaneous employees, and 9.5 percent for PEPRAs safety employees, of annual payroll. 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.

The City's contribution to CalPERS for the First Level miscellaneous plan for the fiscal years ended June 30, 2014, 2013, and 2012, was \$142,360, \$99,101, and \$73,616, respectively. The City's contribution to CalPERS for the PEPRAs miscellaneous plan for the fiscal year ended June 30, 2014 was \$6,518. The City's contribution to CalPERS for the Safety Plan for the fiscal years ended June 30, 2014, 2013, and 2012 was \$157,978, \$138,008, and \$147,121, respectively. The City's contribution to CalPERS for the PEPRAs safety plan for the year ended June 30, 2014 was \$2,647. For all four plans, the City contributed 100 percent of the required contributions for each year.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

The City does not provide postemployment benefits, other than pension benefits. City's OPEB plan was terminate in July 2013 with Council Resolution No. 13-49. The balance of unspent OPEB funds, \$124,930, was refunded to the City in September 2013.

NOTE 11 – RISK MANAGEMENT

The City is exposed to various risks and losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Risk of loss is primarily handled through the Central San Joaquin Valley Risk Management Authority (CSJVRMA). CSJVRMA is a consortium of fifty-two (52) cities for workers' compensation programs and fifty-eight (58) cities for the pooled liability program in the San Joaquin Valley of California. It was established under the provisions of California Government Code Section 6500 et seq. Central San Joaquin Valley Risk Management Authority is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by CSJVRMA.

CSJVRMA provides \$4,500,000 coverage limits in excess of the retained limit of \$500,000 for each workers' compensation claim and also participates in the California State Association of Counties Excess Insurance Authority (CSAC-EIA) for coverage in excess of \$5,000,000.

Under the pooled liability program, expected claims are actuarially determined and deposited with CSJVRMA along with all estimated operating costs. Each year is retrospectively adjusted five years following its conclusion and any funds remaining are returned to the City. Likewise, funds paid out in excess of City's original deposit are collected from the City. The risk sharing pool covers the first \$1,000,000 of losses. CSJVRMA provides coverage in excess of the retained limit up to \$29,000,000.

The following is a summary of financial information of the CSJVRMA as of and for the fiscal year ended June 30, 2014.

Total assets	\$	80,694,798
Total liabilities		<u>65,440,947</u>
Member's equity	\$	<u>15,253,851</u>
Total revenues	\$	30,958,373
Total expenses		<u>32,739,704</u>
Excess of expenses over income	\$	<u>(1,781,331)</u>

At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the cities in accordance with governing documents.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Construction Commitments

The City has entered into various construction contracts with private contractors prior to the fiscal year end. These commitments include various contracts related to the completion of the City's water and sewer system improvements and Bravo Lake improvements. These commitments are contingent on the receipt of future revenues for funding.

NOTE 12 – COMMITMENTS AND CONTINGENCIES (continued)

General Liability

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

Federal Awards and Grants

The City has received federal grants for specific purposes that are subject to review by the federal government. Although such audits could result in expenditure disallowance under grant terms, any required reimbursements are not expected to be material.

NOTE 13 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, The California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Woodlake that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the “Successor Agency” to hold the assets until they are distributed to other units of state and local government. On January 9, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City Minute Order, which passed unanimously.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfer of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in conjunction with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the Successor Agency trustee under the requirements of the Bill. The City’s position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

NOTE 13 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (continued)

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

Land held for resale

Land held for resale for the year ended June 30, 2014, was as follows:

<u>APN#</u>	<u>Book Value</u>
060-230-006, 060-250-007 & 060-250-008	\$ 45,114
061-160-059	97,361
061-132-007	37,200
061-181-046	12,833
061-181-045	<u>12,833</u>
Land held for resale	<u>\$ 205,341</u>

Capital assets

Capital asset activity for the year ended June 30, 2014, was as follows:

	<u>Balance June 30, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2013</u>
Land	\$ 605,409	\$ -	\$ -	\$ 605,409
Improvements other than buildings	855,968	-	-	855,968
Accumulated depreciation - improvements	<u>(119,854)</u>	<u>(21,399)</u>	-	<u>(141,253)</u>
Capital assets net	<u>\$ 1,341,523</u>	<u>\$ (21,399)</u>	<u>\$ -</u>	<u>\$ 1,320,124</u>

Intergovernmental payable

The advance made by the City of Woodlake to the Former redevelopment agency were transferred to the Successor Agency private-purpose trust fund as intergovernmental payable and comprised of the following:

<u>Purpose</u>	<u>Amount</u>
Admin and Projects 10/11 FY	\$ 163,261
Admin and Projects 09/10 FY	25,362
Admin and Projects 08/09 FY	<u>7,360</u>
Totals	<u>\$ 195,983</u>

NOTE 13 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (continued)

Long-term debt

The RDA tax allocation bonds were issued by the Redevelopment Agency to purchase the local airport. The USDA purchased the bonds that bear an interest rate of 4.125 percent per annum. The City is required to make annual principal payments on July 1 of each year through July 1, 2025, with semi-annual interest payments in January and July. The payments will vary based on number of days that interest is accrued.

The following is a summary of future required minimum payments:

Fiscal Year Ending	RDA Tax Allocation Bonds - USDA		
	Principal	Interest	Total
2015	\$ 29,300	\$ 16,426	\$ 45,726
2016	30,600	15,217	45,817
2017	31,800	13,955	45,755
2018	33,100	12,643	45,743
2019	34,500	11,278	45,778
2020-2024	194,900	33,841	228,741
2025-2026	44,000	1,815	45,815
Totals	<u>\$ 398,200</u>	<u>\$ 105,175</u>	<u>\$ 503,375</u>

Contingencies

Under AB 1X 26, the repayment of loans made in good faith by the City of Woodlake to the former redevelopment agency became unenforceable as of February 1, 2012 and not subject to repayment by the Successor Agency. Under AB 1484, the City may be eligible to receive repayment of sums loaned to the redevelopment agency more than two years after the redevelopment agency was created. However, AB 1484 places several conditions on the repayment of the loans by the Successor Agency to the City which could significantly reduce the repayment amount. It is also possible that the State of California Department of Finance (DOF) could invalidate any of the loans made by the City to the redevelopment agency.

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

The General Fund is typically the focal point in analyzing the financial health of the City of Woodlake, because the General Fund is expected to be able to cover both its costs and to act as a financial backstop for other funds in the event of an insufficiency with respect to the other funds. The General Fund has an advance to the Successor Agency in the amount of \$757,214, which might be deemed uncollectable based on future rulings of the state Department of Finance. Additionally, the General Fund has had and continues to have cash flow issues based on the timing of revenue sources.

NOTE 14 – PRIOR PERIOD ADJUSTMENTS (continued)

The original amount of the loan approved by the Oversight Board on September 23, 2013 was \$757,214. However, this amount was rejected by the Department of Finance due to the loan amount being higher than the amount supported by the promissory notes issued by the former Redevelopment Agency to the City of Woodlake.

The updated amount of the principal is \$193,735.00. These funds were advanced to the Former RDA for administration expenses, fiscal expenses, infrastructure improvements and debt service payments. The amount of interest accrued through the 13/14 Fiscal Year is \$2,247.77. The grand total of the loan, as of June 30, 2014, is \$195,982.77.

The Oversight Board of the Successor Woodlake Redevelopment Agency approved the \$195,982.77 total with Resolution 14-03 on June 25, 2014. The new total was subsequently approved by the Department of Finance. The repayments are expected to begin in 14/15 fiscal year via the semi-annual ROPS disbursement.

The change in this item created a decrease to the City General Fund equity and increase to the Successor Agency net position of \$561,231.

The Department of Finance also found that two properties held by the City should be transferred to the Community Redevelopment Property Trust Fund. These properties were liquidated during the year and the net proceeds of \$62,865 were transferred to the Successor Agency Trust funds. This was shown as a reduction of prior year equity in the Woodlake Housing Program Fund and an increase Successor Agency Fund.

The City completed the Transit Center during the fiscal year. The Transit Center started construction in the prior year and was reported as capital outlay in the General Fund. The Transit Center is going to be moved to the Transit fund and the beginning Transit fund Net position will be increased by \$156,843 as a prior period adjustment.

Changes to June 30, 2013, fund balance and net position are as follows:

	General Fund	Woodlake Housing Fund	Transit Fund	Private- Purpose Trust Fund	Governmental Activities	Business- type Activities
Fund Balance/Net Position June 30, 2013	\$ 776,467	\$ 66,547	\$ 220,170	\$ 536,664	\$ 17,653,289	\$ 12,720,671
Advance reduced	(561,231)	-	-	561,231	(561,231)	-
Property Transferred	-	(62,865)	-	62,865	(62,865)	-
Transit Center	-	-	156,843	-	-	156,843
Prior period adjustments	<u>(561,231)</u>	<u>(62,865)</u>	<u>156,843</u>	<u>624,096</u>	<u>(624,096)</u>	<u>156,843</u>
June 30, 2013, restated	<u>\$ 215,236</u>	<u>\$ 3,682</u>	<u>\$ 377,013</u>	<u>\$ 1,160,760</u>	<u>\$ 17,029,193</u>	<u>\$ 12,877,514</u>

NOTE 15 – SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2014, have been evaluated for possible adjustments to the financial statements or disclosures is January 15, 2015, which is the date that the financial statements were available to be issued.

NOTE 16 – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2012, the City of Woodlake loaned \$74,000 to the Woodlake Cemetery District. The loan is a related party transaction, because the City conducted business with the employer of one of the City's Council members. Three payments had been made in Fiscal Year 2013/2014, resulting in the ending balance of \$57,442.

NOTE 17 – RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 67, *Financial Reporting for Pensions Plans – an amendment of GASB Statement No. 25*. Statement No. 67 relates directly to financial statements of defined benefit pension plans and will have no direct impact on the City's financial statement.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions Plans – an amendment of GASB Statement No. 27*. Statement No. 68 relates to accounting and financial reporting pension plans and does not apply to how governments approach the funding of their pension plans.

In January 2013, GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. This Statement requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions. The provisions of this Statement are effective for periods beginning after December 31, 2013. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 70, *Accounting for Financial Reporting for Nonexchange Financial Guarantees*, this statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. Application of Statement No. 70 is effective for the City's fiscal year ending June 30, 2014.

In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. This Statement addresses an issue regarding application of the transition provisions of Statement No.68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer on non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of Statement No. 71 are required to be applied simultaneously with the provisions of Statement No. 68. Management has not yet determined the impact of this Statement on its financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF WOOLAKE
SCHEDULE OF REVENUES EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (GAAP basis) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	169,100	169,100	156,183	(12,917)
Utility users tax	300,000	300,000	304,009	4,009
Sales taxes	245,000	245,000	273,579	28,579
Other taxes	70,000	70,000	191,209	121,209
Licenses and permits	64,600	64,600	63,461	(1,139)
Charges for services	675,350	700,350	635,112	(65,238)
Intergovernmental revenues	644,000	644,000	691,029	47,029
Fines and forfeitures	31,200	31,200	27,258	(3,942)
Use of money and property	37,300	45,800	-	(45,800)
Miscellaneous revenues	56,000	125,500	352,850	227,350
Total revenues	<u>\$ 2,292,550</u>	<u>\$ 2,395,550</u>	<u>\$ 2,694,690</u>	<u>\$ 299,140</u>
Expenditures:				
Current:				
General government	\$ 340,944	\$ 344,694	\$ 1,131,847	\$ (787,153)
Community development	77,899	83,340	-	83,340
Public Safety	1,154,032	1,192,980	1,118,380	74,600
Public works	51,989	51,166	158,264	(107,098)
Parks and recreation	36,317	82,449	163,840	(81,391)
Refuse services	609,667	609,665	610,887	(1,222)
Capital outlay:	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	<u>2,270,848</u>	<u>2,364,294</u>	<u>3,183,218</u>	<u>(818,924)</u>
Excess (deficiency) of revenues over expenditures	<u>21,702</u>	<u>31,256</u>	<u>(488,528)</u>	<u>(519,784)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Assets	-	-	5,046	5,046
Operating transfers in (out)	-	-	272,696	272,696
Total other financing sources	<u>-</u>	<u>-</u>	<u>277,742</u>	<u>277,742</u>
Net change in fund balance	<u>\$ 21,702</u>	<u>\$ 31,256</u>	(210,786)	<u>\$ (242,042)</u>
Fund Balance, July 1			<u>776,467</u>	
Fund Balance, June 30			<u>\$ 565,681</u>	

City of Woodlake
Community Development Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2014

	<u>Budget Amounts</u>		<u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Repayment of loans	22,500	136,735	140,520	3,785
Use of money and property	-	1,121	1,810	689
Total revenues	<u>22,500</u>	<u>137,856</u>	<u>142,330</u>	<u>4,474</u>
Expenditures:				
Current:				
Community development	-	2,300	22,918	(20,618)
Total expenditures	<u>-</u>	<u>2,300</u>	<u>22,918</u>	<u>(20,618)</u>
Excess (deficiency) of revenues over (under) expenditures	22,500	135,556	119,412	(16,144)
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>22,500</u>	<u>135,556</u>	119,412	<u>(16,144)</u>
Fund balance - July 1			<u>160,493</u>	
Fund balance - June 30			<u>\$ 279,905</u>	

City of Woodlake
HOME Program Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2014

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues:				
Intergovernmental revenues	\$ 200,000	\$ 1,025,000	\$ 915,299	\$ (109,701)
Repayment of loans	-	-	-	-
Use of money and property	-	-	-	-
Total revenues	<u>200,000</u>	<u>1,025,000</u>	<u>915,299</u>	<u>(109,701)</u>
Expenditures:				
Current:				
Community development	200,000	1,025,000	915,299	109,701
Total expenditures	<u>200,000</u>	<u>1,025,000</u>	<u>915,299</u>	<u>109,701</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - July 1			<u>-</u>	
Fund balance - June 30			<u>\$ -</u>	

City of Woodlake
Gas Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2014

	<u>Budget Amounts</u>		<u>Amounts</u>	<u>Variance with Final Budget Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental revenues	\$ 2,592,000	\$ 1,221,000	\$ 1,229,463	\$ 8,463
Use of money and property	1,000	2,500	2,753	253
Total revenues	<u>2,593,000</u>	<u>1,223,500</u>	<u>1,232,216</u>	<u>8,716</u>
Expenditures:				
Capital outlay:				
Streets and Roads	<u>2,473,869</u>	<u>2,476,369</u>	<u>1,120,818</u>	<u>1,355,551</u>
Total expenditures	<u>2,473,869</u>	<u>2,476,369</u>	<u>1,120,818</u>	<u>1,355,551</u>
Excess (deficiency) of revenues over (under) expenditures	119,131	(1,252,869)	111,398	1,364,267
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>(114,780)</u>	<u>(114,780)</u>
Net change in fund balance	<u>119,131</u>	<u>(1,252,869)</u>	<u>(3,382)</u>	<u>1,249,487</u>
Fund balance - July 1			<u>354,309</u>	
Fund balance - June 30			<u>\$ 350,927</u>	

City of Woodlake
Measure R Program Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2014

	Budget Amounts		Amounts	Variance with Final Budget Positive(Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 1,691,344	\$ 2,611,550	\$ 861,081	\$ (1,750,469)
Licenses and permits	-	-	-	-
Use of money and property	-	-	-	-
Total revenues	<u>1,691,344</u>	<u>2,611,550</u>	<u>861,081</u>	<u>(1,750,469)</u>
Expenditures:				
Capital outlay:				
Public works	-	-	-	-
Streets and Roads	1,688,750	2,611,550	861,081	1,750,469
Total expenditures	<u>1,688,750</u>	<u>2,611,550</u>	<u>861,081</u>	<u>1,750,469</u>
Excess (deficiency) of revenues over (under) expenditures	2,594	-	-	-
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	<u>2,594</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - July 1			-	
Fund balance - June 30			<u>\$ -</u>	

**CITY OF WOODLAKE
SCHEDULE OF FUNDING PROGRESS FOR CALPERS CALIFORNIA
EMPLOYERS RETIREE BENEFIT TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2014**

Miscellaneous Plan

Actuarial Valuation Date	Accrued Liability (AL)	Market Value of Assets (MVA)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a percentage of covered payroll
6/30/2011	\$4,346,386	\$3,485,701	\$860,685	80%	\$716,608	120%
6/30/2012	\$4,352,854	\$3,295,986	\$1,056,868	76%	\$609,062	174%
6/30/2013	\$4,912,069	\$3,929,727	\$982,342	80%	\$700,286	140%

Safety Plan

Actuarial Valuation Date	Accrued Liability (AL)	Market Value of Assets (MVA)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a percentage of covered payroll
6/30/2011	\$3,304,442	\$2,331,523	\$972,919	71%	\$727,821	134%
6/30/2012	\$3,300,003	\$2,252,303	\$1,047,700	68%	\$736,165	142%
6/30/2013	\$3,322,367	\$2,466,883	\$855,484	74%	\$541,428	158%

**CITY OF WOODLAKE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2014**

BUDGETARY INFORMATION-The City follows these procedures annually in establishing the budgetary data reflected in the budgetary comparison schedules:

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

SCHEDULE OF FUNDING PROGRESS FOR CalPERS California Employers Retiree Benefit Trust Fund
The actuarial valuation dated July 30, 2013, is the latest actuarial valuation performed by CalPERS.

SUPPLEMENTAL INFORMATION

CITY OF WOODLAKE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Nonmajor Special Revenue	Capital Projects Capital Impact Fees	Total Nonmajor Governmental Funds
ASSETS:			
Cash and investments	\$ 416,659	\$ 77,013	\$ 493,672
Receivables:			
Intergovernmental	144,171	-	144,171
Interest	-	-	-
Land held for resale	-	-	-
Due from other funds	-	-	-
Total assets	<u>\$ 560,830</u>	<u>\$ 77,013</u>	<u>\$ 637,843</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 114,916	\$ -	\$ 114,916
Due to other funds	11,723	-	11,723
Deferred revenue	-	-	-
Total liabilities	<u>126,639</u>	<u>-</u>	<u>126,639</u>
Fund balances:			
Unassigned	<u>434,191</u>	<u>77,013</u>	<u>511,204</u>
Total fund balances	<u>434,191</u>	<u>77,013</u>	<u>511,204</u>
Total liabilities and fund balances	<u>\$ 560,830</u>	<u>\$ 77,013</u>	<u>\$ 637,843</u>

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

CITY OF WOODLAKE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Nonmajor Special Revenue	Capital Projects Capital Impact Fees	Total Nonmajor Governmental Funds
REVENUES			
Licenses and permits	\$ -	\$ 6,008	\$ 6,008
Intergovernmental revenues	846,921	-	846,921
Use of money and property	2,783	64	2,847
Total revenues	849,704	6,072	855,776
EXPENDITURES			
Current:			
Community development	500,911	-	500,911
Public safety	99,600	-	99,600
Public works	47,294	-	47,294
Capital Outlay:			
Public works	97,935	-	97,935
Parks and recreation	-	179,825	179,825
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	745,740	179,825	925,565
Excess (deficiency) of revenues over (under) expenditures	103,964	(173,753)	(69,789)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	(35,768)	-	(35,768)
Total other financing sources and uses	(35,768)	-	(35,768)
Net change in fund balances	68,196	(173,753)	(105,557)
Fund balance, July 1, 2013, restated	365,995	250,766	616,761
Fund balances, June 30, 2014	\$ 434,191	\$ 77,013	\$ 511,204

CITY OF WOODLAKE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Special Revenue Funds					Total
	Landscaping Lighting District Fund	Transportation Tax Fund	AB3229 COPS	CDBG Program	Woodlake Housing Fund	
ASSETS:						
Cash and investments	\$ 47,745	\$ 340,443	\$ 24,764	\$ -	\$ 3,707	\$ 416,659
Receivables:						
Intergovernmental	108	96,132	17,660	30,271	-	144,171
Interest	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-
Total assets	\$ 47,853	\$ 436,575	\$ 42,424	\$ 30,271	\$ 3,707	\$ 560,830
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 1,184	\$ 97,935	\$ -	\$ 15,797	\$ -	\$ 114,916
Due to other funds	-	-	-	11,723	-	11,723
Deferred revenue	-	-	-	-	-	-
Total liabilities	1,184	97,935	-	27,520	-	126,639
Fund balances:						
Unassigned	46,669	338,640	42,424	2,751	3,707	434,191
Total fund balances	46,669	338,640	42,424	2,751	3,707	434,191
Total liabilities and fund balances	\$ 47,853	\$ 436,575	\$ 42,424	\$ 30,271	\$ 3,707	\$ 560,830

CITY OF WOODLAKE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Special Revenue Funds					Total
	Landscaping Lighting District Fund	Transportation Tax Fund	AB 3229 COPS	CDBG Program	Woodlake Housing Fund	
REVENUES						
Intergovernmental revenues	\$ 33,031	\$ 226,132	\$ 84,096	\$ 503,662	\$ -	\$ 846,921
Use of money and property	324	2,130	304	-	25	2,783
Total revenues	<u>33,355</u>	<u>228,262</u>	<u>84,400</u>	<u>503,662</u>	<u>25</u>	<u>849,704</u>
EXPENDITURES						
Current:						
Community development	-	-	-	500,911	-	500,911
Public safety	-	-	99,600	-	-	99,600
Public works	47,294	-	-	-	-	47,294
Capital Outlay:						
Public works	-	97,935	-	-	-	97,935
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>47,294</u>	<u>97,935</u>	<u>99,600</u>	<u>500,911</u>	<u>-</u>	<u>745,740</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,939)</u>	<u>130,327</u>	<u>(15,200)</u>	<u>2,751</u>	<u>25</u>	<u>103,964</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(35,768)	-	-	-	(35,768)
Total other financing sources and uses	<u>-</u>	<u>(35,768)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,768)</u>
Net change in fund balances	(13,939)	94,559	(15,200)	2,751	25	68,196
Fund balance, July 1, 2013, restated	<u>60,608</u>	<u>244,081</u>	<u>57,624</u>	<u>-</u>	<u>3,682</u>	<u>365,995</u>
Fund balances, June 30, 2014	<u>\$ 46,669</u>	<u>\$ 338,640</u>	<u>\$ 42,424</u>	<u>\$ 2,751</u>	<u>\$ 3,707</u>	<u>\$ 434,191</u>

OTHER REPORT

**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**

Independent Auditor's Report

Honorable Mayor and Members of the
City Council
Woodlake, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Woodlake, California (City) as of and for the year ended June 30, 2014, and the related notes to the financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 15, 2015.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of finding and questioned costs to be material weaknesses 14-FS-01.

Honorable Mayor and Member of the
City Council
Woodlake, California
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A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no deficiencies to be significant deficiencies.

Compliance and Other Matters

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

City's Response to Findings

The City's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Pressley & Associates, Inc.

Accountancy Corporation

Arroyo Grande, California
January 15, 2015

SINGLE AUDIT REPORTS

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Independent Auditor's Report

Honorable Mayor and Member of the
City Council
Woodlake, California

Report on Compliance for Each Major Federal Program

We have audited the City of Woodlake, Woodlake, California, (City)'s compliance with the types of compliance requirements described in *the OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2014. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion of compliance for each of City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, City of Woodlake, California, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Honorable Mayor and Member of the
City Council
Woodlake, California
Page two

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Pressley & Associates, Inc.

Accountancy Corporation

Arroyo Grande, California
January 15, 2015

City of Woodlake, California
Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2014

Federal Grantor/pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development:			
Passed through the State of California:			
Community Development Block Grant	14.228	12 CDBG 8423	\$ 494,160
HOME Investment Partnership	14.239	11 HOME 6990	<u>316,469</u>
<i>Total Department of Housing and Urban Development</i>			<u>810,629</u>
U.S. Department of Transportation:			
Passed through the State of California:			
FTA 5311 Grant	*20.509	SA641129-00	70,000
TEA	*20.205	06-1521/06-1571	<u>905,785</u>
<i>Total Department of Transportation</i>			<u>975,785</u>
U.S. Department of Justice:			
Justice Assistance Grant	16.607	N/A	63,113
ARRA - Cops Hiring Recovery Program	*16.71	2009-RKWX0173	<u>84,096</u>
<i>Total Department of Justice</i>			<u>147,209</u>
U.S. Department of Homeland Security:			
State Homeland Security Program (SHSP)	97.067	2012-SS-00123	<u>21,585</u>
U.S. Department of Agriculture:			
Community Facilities - Grant (Sewer)	*10.766	N/A	<u>526,253</u>
Total Expenditures of Federal Awards			<u><u>\$ 2,481,461</u></u>

* Designates a major program

The notes are an integral part of this schedule.

City of Woodlake
Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2014

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Woodlake, under programs of the federal government for the year ended June 30, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

Note 2: Summary of Significant Accounting Policies

- Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for States, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- Pass-through entity identifying numbers are presented where available.

Note 3: Loans Outstanding

The City had the following loan balance outstanding at June 30, 2014. The portion of the loan balance expended for the project is included in the federal expenditures presented in the schedule.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
USDA - Community Facilities -Water loan	10.766	\$ 1,877,461
USDA - Community Facilities -Sewer loan	10.766	8,572,800
USDA - Community Facilities -Sewer loan	10.766	3,920,600
		<u>\$ 14,370,861</u>

Note 4: Loans Outstanding

The City had the following loan balance outstanding at June 30, 2014. The portion of the loan balance expended for the project is included in the federal expenditures presented in the schedule.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grant	14.228	\$ 494,160
HOME Investment Partnership	14.239	316,469
		<u>\$ 810,629</u>

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**City of Woodlake
Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? yes X no

Identification of major programs:

<u>CFDA #(s)</u>	<u>Name of Federal Program or Cluster</u>
10.766	U.S. Department of Agriculture - Community Facilities Loans and Grants
16.710	U.S. Department of Justice - ARRA COPS Hiring Recovery Program
20.205	U.S. Department of Transportation - TEA Highway Planning and Construction
20.509	U.S. Department of Transportation - FTA 5311 Formula Grants for Rural Areas

Dollar threshold used to distinguish between type A and type B programs was \$300,000.

Auditee qualified as low-risk auditee? yes X no

**City of Woodlake
Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2014

Section II – Financial Statement Findings

Finding: 14-FS-01 Material Weakness

Reconciling Accounts to Supporting Documentation – Accounting Controls

Criteria: In accordance with *Government Auditing Standards* and accounting principles generally accepted in the United States of America, internal controls should be designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial performance reporting, or compliance with applicable laws and regulations.

Condition: The City does not reconcile its general ledger accounts to supporting documents. In order to make the interim and annual financial statements meaningful, we recommend the City reconcile the general ledger balance sheet accounts to supporting documentation on a monthly or routine basis. During our audit, we identified certain adjustments to general ledger assets and liabilities that impacted the operating results of the City.

Effect: The absence of performing monthly and/or routine reconciliations provides an opportunity that errors can accumulate and these errors may go undetected. The benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period (month), which makes it easier to perform future reconciliations.

Cause: Management has not reviewed its policies and procedures to ensure that general ledger accounts are supported by adequate documentation on a monthly or routine basis. Management is responsible for establishing and maintaining internal controls, including reconciling general ledger accounts to supporting documents.

Recommendation: We recommend management establish monthly and/or routine reconciliation policies and procedures for balance sheet accounts, and review that they are completed for interim and year end reporting.

Views of responsible officials and planned corrective actions: *City agrees with finding 14-FS-01. City will establish monthly reconciliation policies and procedures for balance sheet accounts, and review that they are completed for interim and year end reporting.*

Section III – Federal Award Findings and Questioned Costs

No finding noted during current period

**City of Woodlake
Status of Prior Audit Year Findings**

For the Year Ended June 30, 2014

Finding: 13-FS-01 Material Weakness

Recording Budget Amendments – Accounting and Administrative Controls

Criteria: In accordance with *Government Auditing Standards* and accounting principles generally accepted in the United States of America, internal controls should be designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial performance reporting, or compliance with applicable laws and regulations.

Recommendation: We recommend all budget amendments approved and authorized by the City's Council be recorded to the financial accounting system to ensure proper preparation and presentation of the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual. This statement is required supplementary information when reporting the City results of operation in conformity with accounting principles generally accepted in the United States.

Views of responsible officials and planned corrective actions: *City agrees with finding 13-FS-01. City will ensure that in the future all budget amendments are approved and authorized by the City Council and recorded to the financial accounting system to ensure proper preparation of the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual. This has already began to be implemented during the 13/14 Fiscal Year.*

Status: Finding cleared.

Finding: 13-FS-02 Material Weakness

Reconciling Accounts to Supporting Documentation – Accounting Controls

Criteria: In accordance with *Government Auditing Standards* and accounting principles generally accepted in the United States of America, internal controls should be designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial performance reporting, or compliance with applicable laws and regulations.

Recommendation: We recommend management establish monthly and/or routine reconciliation policies and procedures for balance sheet accounts, and review that they are completed for interim and year end reporting.

Views of responsible officials and planned corrective actions: *City agrees with finding 13-FS-02. City will establish monthly reconciliation policies and procedures for balance sheet accounts, and review that they are completed for interim and year end reporting.*

Status: See current finding 14-FS-01.

FINDING 13-SA-01

Federal Grantor: U.S. Department of Agriculture
Title and CFDA: Community Facilities Loans/Grants; CFDA 10.766
Award No.: 862997-03
Year: 2011
Pass-Through Entity: USDA Rural Development

Federal Grantor: U.S. Department of Housing and Urban Development
Title and CFDA: HOME Investment Partnership; CFDA 14.239
Award No.: 10 HOME 6842, 11 HOME 6990
Year: 2010 & 2011
Pass-Through Entity: California Department of Housing

Federal Grantor: U.S. Department of Housing and Urban Development
Title and CFDA: Community Development Block Grant; CFDA 14.228
Award No.: 10 STBG 6746, 12 STBG 8423
Year: 2010 & 2012
Pass-Through Entity: California Department of Housing

Compliance requirement: Reporting
Reporting Requirement: Material Weakness

Criteria: OMB Circular A-133 states that all auditees shall submit the Data Collection Form to the Federal clearinghouse within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Views of responsible officials and planned corrective actions: *City will make every effort in the future to timely file the Data Collection Form with the Federal clearinghouse. The City's accounting records will be closed in a timely fashion in order to allow an accurate reporting of the Data Collection Form and in the event management determines that the deadline may not be met, the City will obtain an advanced extension from their cognizant or oversight agency.*

Status: Finding cleared.