

Date: April 11, 2016 (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-D)

- A. Action: Approval of Minutes of the regular meeting held on March 28, 2016 (Pages 1-21)
- B. Action: Approval of Warrants (Pages 22-46)
- C. Action: Adoption of Resolution: Approval of Right of Way Agreements, Grant Deeds, Temporary Construction Easement Deeds and Funds Disbursements for Those Properties Associated With the City of Woodlake South Valencia ADA Project (Pages 47-61)
- D. Action: Adoption of Resolution: Approval of the April 2016 Monthly Report of Investments (Pages 62-64)

V. ACTION/DISCUSSION ITEMS

- A. Information: Presentation from Woodlake FFA, Agricultural Issues Team
- B. Action: Adoption of Resolution: Activation of a Housing Authority of the City of Woodlake (Pages 65-71)
- C. Action: Adoption of Resolution: Approval of the City of Woodlake's Independent Audit, Measure R Audit, Transportation and Transit Funds Audit, and Financial Statements for the Year Ended June 30, 2015 (Pages 72-187)
- D. Information: Water Updates (Page 188)
- E. Information: Draft City of Woodlake Fiscal Year 2016/2017 Budget Presentation (Page 189)

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

1. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR(S)** (Government Code § 54956.8). It is the intent of this governing body to meet in closed-session to confer with its real property negotiator concerning the purchase, sale, exchange, or lease of real property by or for this local agency as follows:

Property Description (Specify street address, or if no street address, the parcel number or other unique reference): APN# 060-131-016

Our Negotiator: Ramon Lara

Parties with whom negotiating: Halferty Development Company, LLC

Instructions to negotiator concerning: Price Terms of payment.

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

“Documents: If distributed to the Council less than 72 hours before a regular meeting, any public records which are subject to public inspection and pertain to an open-session item on the regular meeting agenda shall be available at the following address at the time they are distributed to a majority of the Council: 350 North Valencia Boulevard, Woodlake, California 93286. Public records distributed to the Council at a public meeting will be available to the public at such meeting if they were prepared by the City.

Exemptions and details in Government Code § 54957.5 (a) shall apply.”

II. ADJOURN

The next scheduled City Council meeting will be held on Monday, April 25, 2016 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

Louie Lopez - Councilmember

Greg Gonzalez Jr. - Councilmember

Jose L. Martinez - Councilmember

AB 1234 training called to order by City Attorney Diaz at 4:05 pm
Training adjourned at 6:00 pm

City Council meeting called to order at 6:30 pm

PRESENT: Councilmembers Mendoza, Martinez, Lopez & Ortiz

OTHERS: Lara, Waters, Diaz, Marquez and Zacarias

ABSENT:

FLAG SALUTE

PUBLIC COMMENT - None

IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

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

- A. Action: Approval of Minutes of the regular meeting held on March 14, 2016
- B. Action: Approval of Warrants
- C. Action: Adoption of Resolution: Continuation of the Proclamation of the Existence of a Local Drought Emergency for the City of Woodlake
- D. Action: Adoption of Resolution: Reaffirm the Approval of Emergency Expenditures for the Development and Implementation of the City of Woodlake Well Project
- E. Action: Adoption of Resolution: Approval of Right of Way Agreements, Grant Deeds, Temporary Construction Easement Deeds and Funds Disbursements for Those Properties Associated With the City of Woodlake South Valencia ADA Project
- F. Action: Adoption of Resolution: Approve the Agreement between the County of Tulare and the City of Woodlake for the Sheriff's Work Alternative Program
- G. Action: Deny Claim for Damages from Aimee Day filed on September 30, 2015 and October 16, 2015

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

V. ACTION/DISCUSSION ITEMS

- A. Action: Adoption of Resolution (s): Turner/Mathias Development

PUBLIC HEARING

City Planner Collins reported the following resolutions would be discussed for approval and an ordinance would be introduced:

- Initiating annexation of approximately 15.4 acres of land located between Naranjo Boulevard and Ropes Avenue situated in the southwest quadrant of Woodlake.
- Amending the Woodlake General Plan from the community commercial and medium density residential designations to the neighborhood commercial and open space designations.

- Amending the Woodlake Zoning Ordinance from the R-1-7, R-2, CS and AE-20 (county) districts to Woodlake's PD-CN, PD-R-1-7 and O districts.
- Approving Tentative Subdivision Map 2015-02 that creates 124 single family residential lots, one park lot of 1.42 acres; one storm drainage basin lot of .7 acres, one neighborhood commercial lot of 2.05 acres and one pedestrian access lot.

See attached PowerPoint presented by City Planner Collins. City Administrator Lara asked Mayor Mendoza to open the meeting for public comments.

PUBLIC HEARING OPENED: 6:53 PM

PUBLIC HEARING CLOSED: 6:53 PM

ON A MOTION BY MARTINEZ, SECOND BY LOPEZ IT WAS VOTED ADOPT THE RESOLUTION AND INITIATE AN ANNEXATION OF APPROXIMATELY 15.4 ACRES OF LAND LOCATED BETWEEN NARANJO BOULEVARD AND ROPES AVENUE SITUATED IN THE SOUTHWEST QUADRANT OF WOODLAKE. MOTION PASSED 3-1, ORTIZ OPPOSED.

ON A MOTION BY LOPEZ, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND AMEND THE WOODALKE GENERAL PLAN FROM THE COMMUNITY COMMERICAL AND MEDUIM DENSITY RESIDENTIAL DESIGNATIONS TO THE NEIGHBORHOOD COMMERICAL AND OPEN SPACE DESIGNATIONS. MOTION PASSED 3-1, ORTIZ OPPOSED.

ON A MOTION BY MARTINEZ, SECOND BY LOPEZ IT WAS VOTED TO INTRODUCE THE AMENDMENT OF THE WOODLAKE ZONING ORDINANCE FROM R-1-7, R-2, CS AND AE-20 (COUNTY) DISTRICTS TO WOODLAKE'S PD-CN, PD-R-1-7 AND DISTRICTS. MOTION PASSED 3-1, ORTIZ OPPOSED.

ON A MOTION BY LOPEZ, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE TENTATIVE SUBDIVISION MAP 2015-02 THAT CREATES 124 SINGLE FAMILY RESIDENTIAL LOTS, ONE PARK LOT OF 1.42 ACRES, ONE STORM DRAINAGE BASIN LOT OF .7 ACRES, ONE NEIGHBORHOOD COMMERCIAL LOT OF 2.05 ACRES AND ONE PEDESTRIAN ACCESS LOT. MOTION PASSED 3-1, ORTIZ OPPOSED.

- B. Action: Adoption of Resolution: Approve the Subdivision Agreement Between Self-Help Enterprises and the City of Woodlake for the Valencia Heights Subdivision

City Employee Waters reported the following: staff has been working with Self-Help Enterprises on the attached Subdivision Agreement. The Agreement gives the subdivider and the City a clear understanding of what

improvements are to be made within said subdivision and said public improvements as approved by Council in the Final Subdivision Map.
ON A MOTION BY ORTIZ, SECOND BY MARTINEZ, IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE SUBDIVISION AGREEMENT BETWEEN SELF-HELP ENTERPRISES AND THE CITY OF WOODLAKE FOR THE VALENCIA HEIGHTS SUBDIVISION. APPROVED UNANIMOUSLY.

- C. Action: Adoption of Resolution: Approval of the Decrease of Sewer Rates Effective July 1, 2016

City Administrator Lara reported the following: the Sewer Fund has become fiscally strong with the new rates and its infrastructure has drastically improved. The Waste Water Treatment Plant is working very efficiently and while there is still twelve million dollars in outstanding notes against the Sewer Fund the Fund is collecting slightly more than necessary to operate and maintain necessary reserves for future improvements. This has been made possible by many factors such as the efficiency of the Waste Water Treatment Plant, revenues generated by the septic receiving station, and sewer collection and treatment fees for new development. After reviewing the last two years audits and current standing of the Sewer Fund the Fund is approximately over collecting two dollars and fifty cents monthly from each individual customer. Over a year this would reduce revenues for the Sewer Fund in the amount of fifty thousand dollars annually.

ON A MOTION BY MARTINEZ, SECOND BY LOPEZ, IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE DECREASE OF SEWER RATES EFFECTIVE JULY 1, 2016. APPROVED UNANIMOUSLY.

VI. OTHER BUSINESS

- A. Information: Items from Staff

City Employee Waters – reported the installation of water meters is about half way done. We will also need to join a GSA soon. He will have more information to present at the next board meeting.

City Administrator Lara – reported the Roundabout project will be complete on the east lane. Next week the northbound lanes will be closed and detours will be posted. Estimated date for completion is scheduled for end of fiscal year. Construction on the Plaza project will begin Monday with an estimated completion date of September 2016. A budget will be presented to council at the next meeting. Santos Vigil has submitted his retirement letter. Mr. Vigil will retire June 30, 2016 after 21 years with the City of Woodlake.

City Clerk Zacarias – reminded council that their Forms 700 were due no later than April 1st, 2016. Opening Day for Baseball and Softball is April 2nd at 9:00 am at Willow Court Park.

- B. Information: Items from Council

Councilmember Ortiz – reported she will be absent for the next council meeting.

Mayor Mendoza – reported he will be hosting a seminar for 1st time homebuyers. The seminar will be held at the Woodlake Veterans Memorial on April 12th from 6 pm to 8 pm and all are invited.

- C. Request from Council Members for Future Agenda Items

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VIII. ADJOURN

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City Council:

Rudy Mendoza - Mayor

Frances Ortiz - Vice Mayor

Louie Lopez - Councilmember

Greg Gonzalez Jr. - Councilmember

Jose L. Martinez - Councilmember

Meeting adjourned at 7:22 p.m.

Submitted by,

Irene Zacarias

City Clerk

Turner/Mathias Project

- Annexation 15-01,
- General Plan Amendment 15-02,
- Zoning Ordinance Amendment 15-02, and
- Tentative Subdivision Map 15-02.

216

N Cypress St

N Walnut St

Acacia St

N Pepper St

PROJECT SITE

W Bravo Ave

S Pepper St

S Acacia St

W Ropes Ave

Data SIO, NOAA, U.S. Navy, NGA, GEBCO
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Google

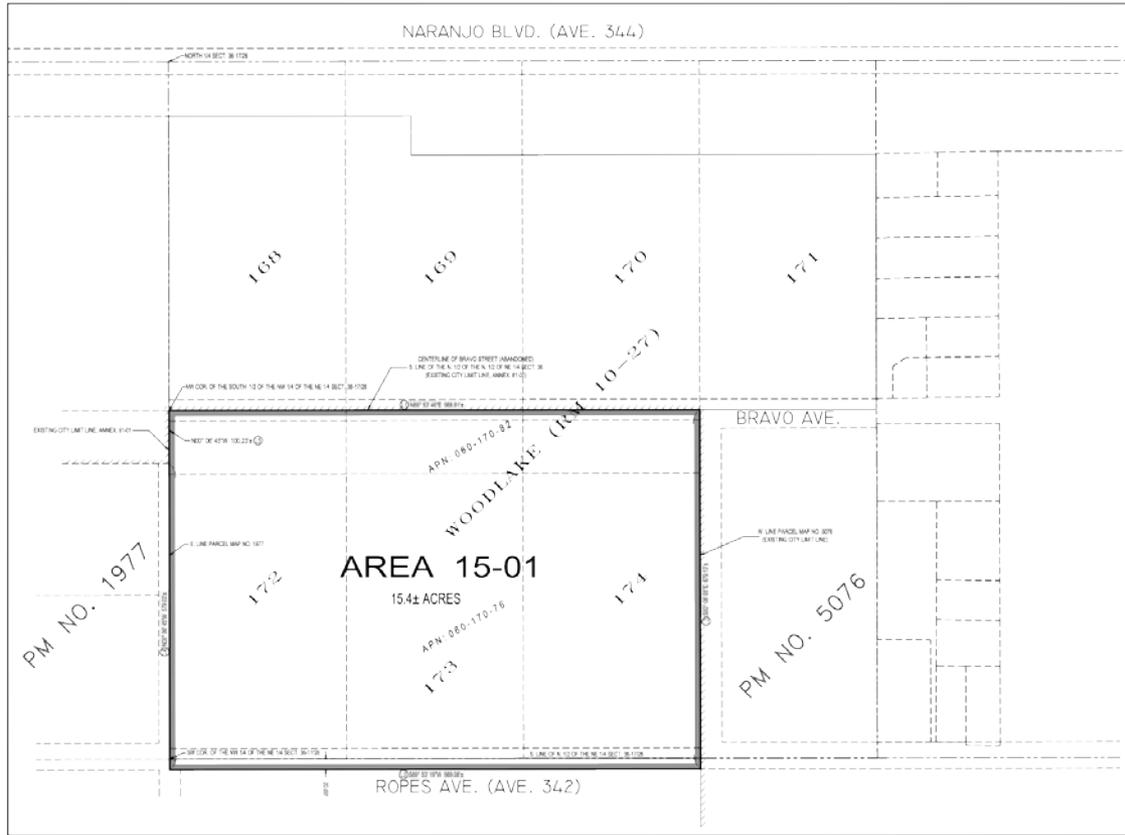
36°24'42.46" N 119°06'19.68" W

Mar 31, 2015

Eye alt 694 m

Annexation 15-01

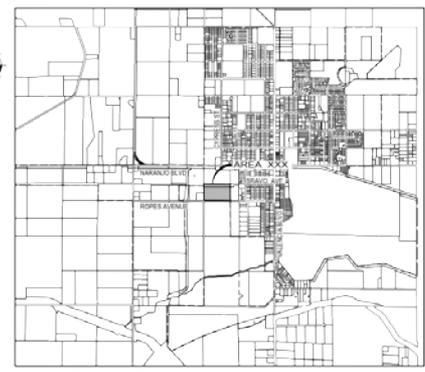
- Approximately 15.4 acres of the subject site is outside the Woodlake city limits. For the full build out of the proposed subdivision this acreage needs to be annexed into the city. This annexation could also trigger the annexation of additional properties located west of the 15.4-acre parcel. This expanded annexation could include up to 19 acres that encompasses five parcels.



LINE TABLE AREA 15-01		
LINE	DIRECTION	DISTANCE (FT.)
(1)	NORTH 58° 15'	988.874
(2)	SOUTH 75° 15'	475.174
(3)	SOUTH 17° 15'	988.064
(4)	NORTH 64° 15'	575.074
(5)	NORTH 64° 15'	192.224

LEGEND
 ——— ANNEXATION BOUNDARY
 - - - - - EXISTING CITY LIMITS

DISCLAIMER
 FOR ASSESSMENT PURPOSES ONLY. THIS DESCRIPTION OF LAND IS NOT A LEGAL PROPERTY DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP ACT AND MAY NOT BE USED AS THE BASIS FOR AN OFFER FOR SALE OF THE LAND DESCRIBED.



VICINITY MAP NOT TO SCALE

ANNEXATION 15-01

SCALE 1" = 100'

CITY OF WOODLAKE

150 N VALENCIA BLVD., WOODLAKE, CALIFORNIA 91386 559 564 8055

SCALE	AS INDICATED
DRAWN BY	RCW
CHECKED BY	
DATE	12/20/18

REVISION NO.	DATE

CITY OF WOODLAKE
 ANNEXATION No. 15-01

SHEET
 1
 OF
 1

General Plan Amendment 15-02

- The subject territory is designated community commercial along State Highway 216 and the balance of the property as medium density residential. The medium density residential designation permits up to 15 dwelling units per acre. The project's density ranges from 5.46 units per acre up to 8.14 units per acres for the smaller residential lots.
-
- This Amendment is proposing to redesignate the community commercial designation along the south side of State Route 216 to the neighborhood commercial designation and extend said designation southward so that a total of two acres is designated for this type of land use. This 2-acre site will eventually support a neighbor shopping center.
-
- The subdivision applicant is also proposing land for a park/pond site, containing approximately two acres. The General Plan will designate the site as "open space".
-
- General Plan Amendment 15-01 will serve to implement many of the policies and action programs in the Woodlake Housing Element. Generally small residential lots support more affordable housing, which in turn creates affordable housing for low- to moderate-income households.

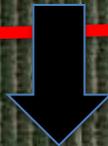
216

General Plan Amendment 15-02



Community Commercial to Neighborhood Commercial

Medium Density Residential to Open Space



W Ropes Ave

Data SIO, NOAA, U.S. Navy, NGA, GEBCO
© 2015 Google

Google

36°24'42.46" N 119°06'19.68" W

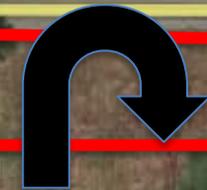
Mar 31, 2015

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Zoning Ordinance Amendment 15-02

- To implement General Plan Amendment 15-01, the subject property needs to be rezoned to districts that are consistent with the following general plan designations: neighborhood commercial, medium density residential and open space. Staff has concluded that the appropriate classifications are the neighborhood commercial (CN), single-family residential (R-1-7) and open space (O) districts. In addition, the Planned Development (PD) overlay district will be combined with the CN and R-1-7 districts. The Planned Development overlay district grants the builder design flexibility as it pertains to lot size, street width, and setback distances. Using the overlay district, the builder can be more creative in the design of the subdivision.

Zoning Ordinance Amendment 15-02



CS to PD-NC

R-1-7/R-2 to PD-R-1-7

R-1-7 to O



216

N Cicely Press St

N Walnut St

Acacia St

N Pepper St

S Pepper St

S Acacia St

W Bravo Ave

W Ropes Ave

Data SIO, NOAA, U.S. Navy, NGA, GEBCO
© 2015 Google

Google

36°24'42.46" N 119°06'19.68" W

Mar 31, 2015

Eye alt 694 m

Tentative Subdivision Map 15-02

- The applicant is proposing a 124-lot single-family residential subdivision that will also include a park/pond site (two acres), a neighborhood commercial lot (2.05 acres) and a pedestrian access lot, connecting the subdivision to the neighborhood commercial site. The subdivision is designed using a grid pattern with streets running east/west and north/south. The two-acre park/pond will be centered in the subdivision and will front onto Ropes Avenue.
- The subdivision will be constructed in four phases. Phase 1 will contain 48 lots and will occupy the northeast quarter of the subject site. Phase 2 will occupy the southern half of the subject site and will contain a park/pond feature and 31 lots. Phase 3 will contain 40 lots. The final phase will involve the neighborhood commercial site containing approximately two acres.

GREENWOOD SUBDIVISION

VESTING TENTATIVE SUBDIVISION MAP AND PLANNED DEVELOPMENT (PD)

BEING A DIVISION OF A PORTION OF THE N 1/2 SEC. 36, T. 17S, R. 36E, M.D.S. S.B.M. IN THE CITY OF WOODLAKE, COUNTY OF TULARE, STATE OF CALIFORNIA.

* ZONING AMENDMENT/GENERAL PLAN AMENDMENT
 * ANNEXATION REQUIRED SOUTH OF BRAVO AVENUE

APN: 080-170-096, 080, 081, 082, 078
 ACREAGE: 31.13 AC
 FLOOD ZONE: ZONE X
 ZONING (EXISTING): R-1-7, RM-2, CS
 ZONING (PROPOSED): PDR-1-7, CS
 ELECTRICITY: SOUTHERN CALIFORNIA EDISON
 WATER: CALIFORNIA WATER SERVICE
 SEWER: CITY OF WOODLAKE
 TELEPHONE: AT&T
 REFUSE: CITY OF WOODLAKE
 NATURAL GAS: SOUTHERN CALIFORNIA GAS
 EXISTING USE: VACANT
 PROPOSED USE: SINGLE FAMILY RESIDENTIAL AND MULTI-FAMILY

PDR-1-7 LOT MIX: (SETBACKS TO BE REDUCED)
 7,000 SF LOTS
 5,000 SF MIX LOTS

COMMERCIAL: 1.42 AC
 PARK SPACE: LOT A: 8,172 S.F.
 LANDSCAPE LOTS: LOT B: 895 S.F.
 LOT C: 895 S.F.
 LOT D: 8,900 S.F.
 TOTAL NET ACREAGE: 19.94 AC
 TOTAL UNITS: 124 UNITS

TOTAL NET DENSITY: 124 UNITS/AC
 PD MINIMUM SETBACKS: 8' FRONT (20' TO GARAGE)
 5' SIDE
 10' BACK
 MINIMUM LOT SIZE: 5,000 SQ. FT.

*Minor Deviation (Administrative approval) shall be approved with this Tentative Map to allow for minor deviation from setbacks and minimum lot depth

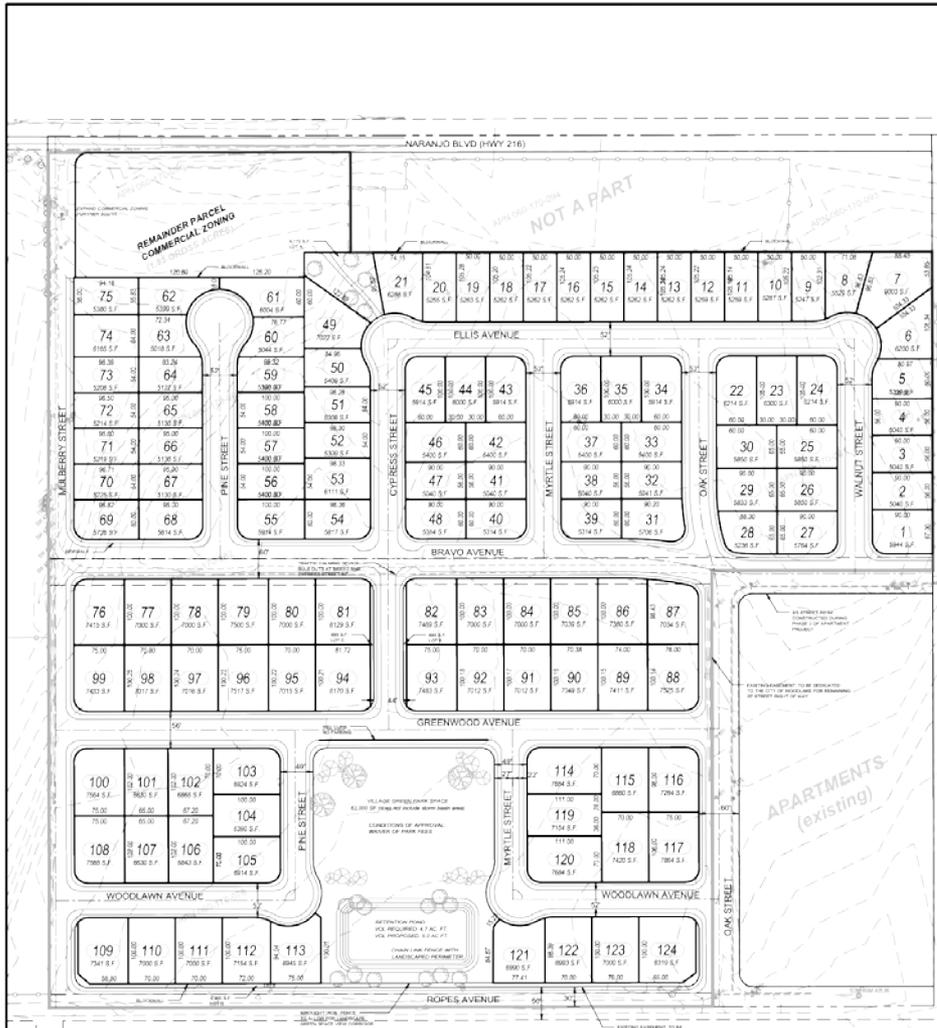
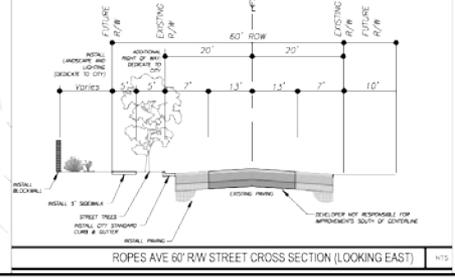
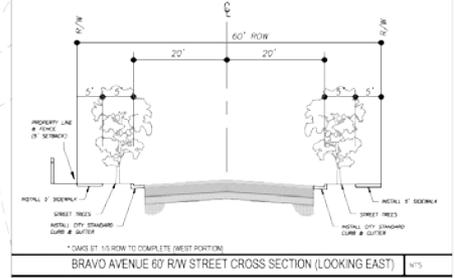
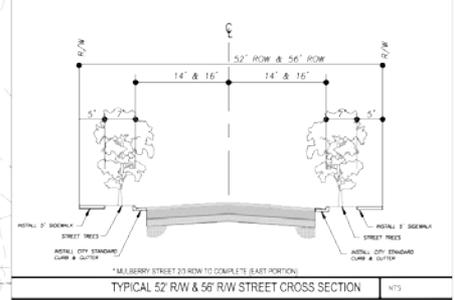
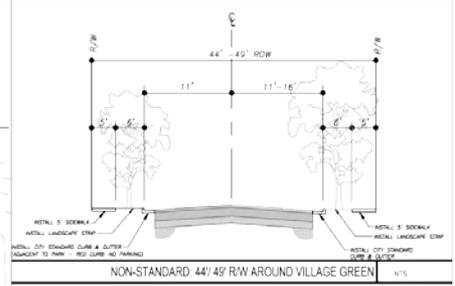


VICINITY MAP
 SCALE: 1"=500'

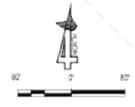
DESIGNED BY: TURNER / MATHIAS
 PREPARED BY: 4CREEKS



324 S. SAULT FILL ST. #A
 WOODLAKE, CA 93268
 TEL: 559.862.3232
 FAX: 559.862.3278



UTILITIES CONCEPT
 STORM DRAIN - ONSITE STORM POND BASIN (4.7 AC. FT. REQUIRED, 5.0 AC. FT. PROPOSED)
 SANITARY SEWER - CONNECT TO EXISTING 6" SS LINE AT BRAVO AVE & OAKS STREET (LIFT STATION MAY BE REQUIRED)
 WATER - LOOPED SYSTEM TO CONNECT TO EXISTING 6" WATER MAIN AT BRAVO AVE AND 12" WATER MAIN AT ROPES AVE



Conditions of Approval

- 1. The applicant shall enter into a Subdivision Agreement with the City of Woodlake prior to the recordation of the final subdivision map.
-
- 2. The applicant shall construct said subdivision consistent with Exhibit A, the subdivision map.
-
- 3. That the subdivider comply with the city engineer's attached conditions.
-
- 4. The developer/home builder shall provide plot plans and elevation drawings for the homes to be constructed in the subdivision. The following building design standards shall be required within Subdivision 15-01.
-
- a. Double-frontage homes will be constructed on all corner lots in the subdivision.
-
- b. Interior lots shall construct garages 10 feet behind the face of the home.
-
- c. All residential units shall comply with the following setback standards.
-
- 1. Front yard, 15 to 20 feet (10 feet with front porch)
- 2. Side yard, 5 feet
- 3. Rear yard, 20 feet
- 4. All garages shall be setback 10 feet behind the face of the house.
-
- 5. A 5-foot parkway shall be installed along all subdivision streets. The parkway shall only be planted with city-approved street trees. Two bubblers shall be provided for each tree. Lawn shall not be permitted in any parkways. Mulch is the desirable parkway cover.
-
- 6. That the developer be required to install front yard landscaping, and side yard landscaping for corner lots, on all lots within the subdivision. Said landscaping and irrigation plans shall be reviewed and approved by the city planner, and shall comply with the State Model Water Ordinance.
-
- 7. The applicant shall submit a grading and drainage plan to the city engineer for review and approval.
-

- 8. A 6-foot block wall shall be installed along the following property lines:
 - a. South property line of Lots 109 to 113 and Lots 121 to 124.
 - b. The east side of Lot 113.
 - c. The west side of Lot 121.
 - d. The north side of Lots 7 through 21; Lots 61,62 and 75, and Lots 112, 113, and 126, and Lot A (the pocket park).
- 9. A 6-foot wrought iron fence shall be installed along the north and south sides of the proposed ponding basin.
- 10. The applicant shall comply with the recommendations of the Woodlake Fire District pertaining to the location of fire hydrants.
- 11. The applicant shall construct improvements, including curbs, gutters, sidewalks, and streets consistent with Woodlake's improvement standards.
- 12. The applicant shall dedicate all street rights-of-way to the City of Woodlake as a certificate on the final subdivision map.
- 13. All sewer, water and storm drainage improvements shall be installed consistent with the Woodlake improvement standards.
- 14. The applicant shall form a landscaping and lighting district. The city engineer and city administrator shall determine the improvements that will be maintained by this district.
- 15. The subdivider shall pay all fees and charges associated with the recordation of the final subdivision map.
- 16. Street lights shall be installed at locations specified by the City Engineer. The streetlights shall be a decorative streetlight recommended by Southern California Edison Company.
- 17. All residential units shall be designed to have a useable front porch with a minimum width of five feet.
- 18. The subdivider shall grade and excavate the storm drainage retention basin prior to the completion of the first phase of the project. These improvements shall be consistent with the city engineer's approved grading and drainage plan.
- 19. The subdivider shall submit for review and approval a landscaping and irrigation plan for the Village Green Park prior to recordation of the final map. Said plan shall be consistent with the Chapter 17.66 (Landscaping, Grading and Irrigation) of the Woodlake Zoning Ordinance
- 20. The Village Green Park shall be installed prior to completion of phase 2 of the subdivision consistent with the city-approved landscaping and irrigation plan. The installation of this park shall be in -lieu of the developer paying park impact fees.
- A lift station maybe required to service the new development.
-

Facts

- Sewer:
-
- Sewer is available to the subject territory from Bravo and Ropes Avenues. The subdivider will be required to extend each of these lines westward to Mulberry Street.
-
-
- Water:
-
- Water is available to the subject territory from Bravo and Ropes Avenues. The subdivider will be required to extend each of these lines westward to Mulberry Street and then loop the system so that proper water pressure is maintained.
-
- Storm Drainage:
- Storm water runoff will be retained on site in a pond that will be enclosed by a 6-foot block wall and 6-foot wrought iron fence. Landscaping will be installed outside of the fences. The subdivider will be required to prepare a grading/drainage plan in order to ensure that storm water runoff from the subdivision is properly directed to the storm drainage retention pond. Said pond shall be constructed prior to the completion of Phase 1 of the subdivision.
-

Facts continued

- Road Improvements:
 -
 - The applicant is proposing to construct a number of interior streets as well as the widening of the north side of Ropes Avenue; the west side of Oak Street, and the construction of 2/3 of Mulberry Street from Ropes Avenue to State Highway 216. The developer will also extend Bravo Street westward to Mulberry Street.
 -
- Park Improvements:
 -
 - The applicant shall rough grade the park site during the first phase of the subdivision. The park will be completed during Phase 2 of the subdivision. Park improvements will be installed in lieu of the developer paying park impact fees.
 -
- Zone:
 -
 - The subject territory is zoned R-1-7 and CS. The land that is currently in the county is zoned AE-20. The applicant is requesting to rezone the subject site to three zones - CN, R-1-7 and O. The R-1-7 and CN zones will be combined with the Planned Development (PD) overlay district. Surrounding zone classifications are as follows:
 - North: PF (Woodlake Cemetery) and CS (old Woodlake Lumber Yard)
 - South: AE-20 (citrus)
 - West: A-1 and RA (rural residences, olives and trucking yard)
 - East: RM-3 and RM-2 (single family and multi-family units)

216

CS

R-1-7

R-2

AE-20 (COUNTY)

CURRENT ZONING

N Cicely Press St

N Walnut St

Acacia St

N Pepper St

S Pepper St

W Bravo Ave

S Acacia St

W Ropes Ave

Data SIO, NOAA, U.S. Navy, NGA, GEBCO
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Google

© 2006 20

36°24'42.46" N 119°06'19.68" W

Mar 31, 2015

Eye alt 694 m

216

COMMUNITY
COMMERCIAL

MEDIUM DENSITY RESIDENTIAL

CURRENT GENERAL
PLAN DESIGNATIONS

W Ropes Ave

Data SIO, NOAA, U.S. Navy, NGA, GEBCO
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Mar 31, 2015

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City of Woodlake
Summary of Disbursements and Payroll
City Council Meeting : April 11, 2016

PAYROLL

3/18/2016 (City)	\$41,046.60
3/18/2016 (Fire)	\$4,786.84

Gross Payroll	\$45,833.44
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DISBURSMENTS / WARRANTS

4/7/2016	\$300,004.76
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Total Disbursements	\$300,004.76
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WIRES

PAYROLL TAX WIRE	CITY	\$ 8,055.23
	FIRE	\$ 1,692.96

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

Total Wire Amount Sent Out	\$ 9,748.19
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Amount to be Approved	\$ 355,586.39
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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 11th day of April 2016.
 by the following vote:**

Ayes:
Noes:
Absent:
Abstain:

 Mayor, Rudy Mendoza

 City Clerk, Irene Zacarias

PERIOD 2 DATING 2/28/2016- 3/12/2016 CHECK DATE 3/18/2016
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	EMPLOYEE/BANK/VENDOR NAME	CODE	CHECK SEQ
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TOTALS FOR CHECK FORM: STUB

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	**TOTAL FOR CHECK FORM		

NON-NEGOTIABLE CHECKS

41,046.60	*DIRECT DEPOSIT STUBS		28
0.00	*VENDOR DIR DEP STUBS		0

PERIOD 2 DATING 2/28/2016- 3/12/2016 CHECK DATE 3/18/2016
DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
21568	3,674.70	208	1 STUB ONLY
21569	1,911.50	210	1 STUB ONLY
21570	1,008.46	206	1 STUB ONLY
21571	2,101.56	212	1 STUB ONLY
21572	1,772.24	207	1 STUB ONLY
21573	1,055.64	173	1 STUB ONLY
21574	2,510.11	511	1 STUB ONLY
21575	1,574.66	556	1 STUB ONLY
21576	1,772.66	539	1 STUB ONLY
21577	476.26	561	1 STUB ONLY
21578	164.18	560	1 STUB ONLY
21579	1,483.61	557	1 STUB ONLY
21580	2,578.32	549	1 STUB ONLY
21581	1,337.27	554	1 STUB ONLY
21582	1,504.34	552	1 STUB ONLY
21583	957.77	555	1 STUB ONLY
21584	1,244.59	553	1 STUB ONLY
21585	862.59	551	1 STUB ONLY
21586	1,342.36	107	1 STUB ONLY
21587	615.64	213	1 STUB ONLY
21588	1,504.44	134	1 STUB ONLY
21589	1,153.96	205	1 STUB ONLY
21590	1,311.41	187	1 STUB ONLY
21591	1,166.86	159	1 STUB ONLY
21592	2,043.29	209	1 STUB ONLY
21593	1,943.47	211	1 STUB ONLY
21594	607.16	214	1 STUB ONLY
21595	1,367.55	188	1 STUB ONLY

PERIOD 2 DATING 2/28/2016- 3/12/2016 CHECK DATE 3/18/2016

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

41,046.60	*DIRECT DEPOSIT STUBS	28
0.00	*VENDOR DIR DEP STUBS	0

41,046.60	**TOTAL NON-NEGOTIABLE CHECKS	28
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NEGOTIABLE CHECKS/NON-NEGOTIABLE CHECKS

0.00	*EMPLOYEE CHECKS	0
0.00	*VENDOR CHECKS	0
0.00	*BANK CHECKS	0
41,046.60	*DIRECT DEPOSIT STUBS	28
0.00	*VENDOR DIR DEP STUBS	0

41,046.60	***TOTAL NEGOTIABLE & NON-NEGOT	28
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0.00	*OTHER CHECKS	0
41,046.60	***TOTAL NEG, NON-NEG, OTHER CHECKS	

	TOTAL SEQ 1 FEMALES	6
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EMP #	CUR AMT	CUR HRS
511	3,435.92	80.00
213	732.00	61.00
556	2,279.08	80.00
214	1,826.38	80.00
159	1,542.71	81.30
539	2,770.15	80.00
188	2,098.41	82.00
561	2,530.00	26.50
209	2,474.38	80.00
560	177.78	12.00
557	2,014.26	91.00
208	5,211.84	80.00
173	1,692.00	80.00
549	3,920.77	80.00
554	1,669.85	80.00
210	2,657.09	80.00
211	2,449.40	80.00
206	1,444.62	80.00
205	1,516.61	84.00
552	2,052.75	80.00
555	1,244.31	80.00
134	2,234.75	81.50
553	1,669.85	80.00
107	2,090.40	83.00
212	2,718.46	80.00
187	1,666.62	80.00
207	2,657.08	80.00
551	1,669.85	80.00
	58,447.32	2,122.30
PAGE TOTALS ***	58,447.32	2,122.30
FEATURE TOTALS *		

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

EMP #	CUR AMT	CUR HRS
159	36.71	1.30
188	74.94	2.00
557	344.41	11.00
552	132.75	4.00
134	55.66	1.50
107	111.32	3.00
6 EMPLOYEES	755.79	22.80
PAGE TOTALS ***	755.79	22.80
FEATURE TOTALS *		

PERIOD 2 DATING 2/28/2016- 3/12/2016 CHECK DATE 3/18/2016
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
21596	443.28	4023	1 STUB ONLY
21597	1,546.40	4018	1 STUB ONLY
21598	1,568.54	4022	1 STUB ONLY
21599	1,228.62	4035	1 STUB ONLY

TOTALS FOR CHECK FORM: STUB
 NEGOTIABLE CHECKS

AMOUNT	DESCRIPTION	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	**TOTAL FOR CHECK FORM	

NON-NEGOTIABLE CHECKS

4,786.84	*DIRECT DEPOSIT STUBS	4
0.00	*VENDOR DIR DEP STUBS	0

PERIOD 2 DATING 2/28/2016- 3/12/2016 CHECK DATE 3/18/2016

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

4,786.84	*DIRECT DEPOSIT STUBS		4
0.00	*VENDOR DIR DEP STUBS		0
4,786.84	**TOTAL NON-NEGOTIABLE CHECKS		4

NEGOTIABLE CHECKS/NON-NEGOTIABLE CHECKS

0.00	*EMPLOYEE CHECKS		0
0.00	*VENDOR CHECKS		0
0.00	*BANK CHECKS		0
4,786.84	*DIRECT DEPOSIT STUBS		4
0.00	*VENDOR DIR DEP STUBS		0

4,786.84	***TOTAL NEGOTIABLE & NON-NEGOT		4
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0.00	*OTHER CHECKS		0
4,786.84	***TOTAL NEG, NON-NEG, OTHER CHECKS		

	TOTAL SEQ 1 FEMALES		0
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PAY INFORMATION

GROSS PAY

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

FIRE - GROSS REPORTS - PAYROLL #19
02/28/16-03/12/16 PAYROLL DATE: 03/18/16

RUN- 3/15/2016 13:31:35 PAGE 1
PR4B0R-V14.02 ACS Paymate

EMP #	CUR AMT	CUR HRS
4023	480.00	48.00
4018	1,983.92	80.00
4022	1,864.13	144.00
4035	1,650.94	144.00
4 EMPLOYEES	5,978.99	416.00
PAGE TOTALS ***		
FEATURE TOTALS *	5,978.99	416.00

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ADVENTIST MEDICAL CENTER HSPTL OUT PTNT 04/16 LAB/DIAGNOSTIC 04/2016	214.63 290.59 505.22	HEALTH INSURANCE HEALTH INSURANCE *VENDOR TOTAL	001.0411.050.008 001.0411.050.008				800 00012 800 00025
AFLAC SUPPLMNTL INSURANCE 4/16	435.80	ACCIDENT & DIS INS WITHH	001.0000.200.038		522570		782 00022
ALAMEDA ELECTRICAL DIST SERVICES 03/2016	2,781.00	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		S3691952.001		782 00001
AT & T MOBILITY CELL PHONES 04/2016	207.84	TELEPHONE	004.0414.060.020				782 00054
AT&T SHOP PHONES 04/2016 PD PHONES 04/2016 WTR DEPT PHONES 04/2016 OFFICE PHONES 04/16	81.35 124.78 17.32 135.43 358.88	TELEPHONE TELEPHONE TELEPHONE TELEPHONE *VENDOR TOTAL	001.0418.060.020 001.0411.060.020 063.0463.060.020 001.0410.060.020		564-2317/0610 564-3325/3346 564-5936 5648055		782 00025 782 00024 782 00026 782 00023
AT&T (INTERNET) PD UVERSE 04/2016 UVERSE CITY HALL 04/16 FD STATION INTERNET 4/16 SHOP UVERSE 04/2016 EMMETT'S UVERSE 04/2016	82.00 91.00 67.00 85.00 83.81 408.81	TELEPHONE SPECIAL DEPARTMENT EXPEN TELEPHONE TELEPHONE TELEPHONE *VENDOR TOTAL	001.0411.060.020 001.0410.060.029 004.0414.060.020 001.0418.060.020 001.0422.060.020				782 00002 782 00027 782 00055 782 00067 782 00142
BANK OF AMERICA OFFICE SUPPLIES 04/16 STATION MAINT. 04/2016 HH FIRE STATION 04/2016 HH FIRE STATION 04/2016 POSTAGE 04/2016 POSTAGE 04/2016	29.78 19.38 16.60 8.30 20.22 49.00 143.28	OFFICE SUPPLIES FIRE STATION MAINTENANC HOUSEHOLD FIRE STATION HOUSEHOLD FIRE STATION POSTAGE POSTAGE *VENDOR TOTAL	004.0414.060.023 004.0414.060.034 004.0414.060.016 004.0414.060.016 004.0414.060.022 004.0414.060.022				782 00094 782 00095 782 00096 782 00097 782 00098 782 00099
BEATWEAR, INC. UNIFORMS C.SANTOS 4/16 C. SANTOS UNIFORM 04/16 C. HINZ UNIFORM 04/2016 C.SANTOS UNIFORMS 4/16	147.20 82.26 948.02 119.08 1,296.56	SPECIAL DEPARTMENT EXPEN SPECIAL DEPARTMENT EXPEN SPECIAL DEPARTMENT EXPEN SPECIAL DEPARTMENT EXPEN *VENDOR TOTAL	001.0411.060.029 001.0411.060.029 001.0411.060.029 001.0411.060.029		4016 4092 4155 4156		782 00030 782 00032 782 00042 782 00031
BILL WALL'S DIRECT APPRO CORRECT ISSUE 04/2016	60.00	CONTRACTURAL SERVICES	001.0411.060.028		15249		782 00033
BOUDAKIAN/BRIAN LIGHT WORK 04/2016 LIGHT WORK 04/2016	607.50 607.50	CONTRACTURAL SERVICES CONTRACTURAL SERVICES	062.0462.060.028 063.0463.060.028				799 00001 799 00002

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
BOUDAKIAN/BRIAN	1,215.00	*VENDOR TOTAL					
BSK ASSOCIATES	73.00	CONTRACTURAL SERVICES	062.0462.060.028		A605566		782 00028
WEEKLY EFFLUENT 04/16	90.00	CONTRACTURAL SERVICES	063.0463.060.028		A605608		782 00029
BACTI 04/2016	90.00	CONTRACTURAL SERVICES	063.0463.060.028		A605957		782 00044
WEEKLY EFFLUENT 04/2016	102.00	CONTRACTURAL SERVICES	062.0462.060.028		A606199		782 00043
BACTI 04/2016	150.00	CONTRACTURAL SERVICES	063.0463.060.028		A606785		782 00103
WEEKLY EFFLUENT 04/2016	61.00	CONTRACTURAL SERVICES	062.0462.060.028		A606841		782 00104
	566.00	*VENDOR TOTAL					
CA STATE DISBURSMENT UNIT	1,019.07	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2016		782 00107
EMPLOYEE W/HLDNG 04/2016							
CA STATE DISBURSE UNIT	144.46	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 1 2016		782 00109
EMPLOYEE W/HLDNG 04/2016	144.46	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 15 2016		782 00108
EMPLOYEE W/HLDNG 04/2016	433.38	GARNISHMENT OF WAGES WIT	001.0000.200.033		MARCH 24 2016		799 00006
		*VENDOR TOTAL					
CALIF BUILDING STDS COMM	59.00	BUILDING PERMITS	001.0302.000.022		JAN-MARCH 2016		782 00106
BLDNG STNDRD ADMIN 4/16							
CALIFORNIA CHOICE	3,519.23	HEALTH INSURANCE	001.0411.050.008		MAY 2015		782 00064
PD EXPENSE 04/2016	94.75	HEALTH INSURANCE	001.0402.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	528.08	HEALTH INSURANCE	001.0403.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	514.51	HEALTH INSURANCE	001.0404.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	264.08	HEALTH INSURANCE	001.0405.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	553.88	HEALTH INSURANCE	001.0415.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	235.35	HEALTH INSURANCE	001.0416.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	895.40	HEALTH INSURANCE	001.0418.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	373.31	HEALTH INSURANCE	001.0421.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	1,250.31	HEALTH INSURANCE	001.0422.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	725.97	HEALTH INSURANCE	061.0461.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	3,232.25	HEALTH INSURANCE	062.0462.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	2,976.58	HEALTH INSURANCE	063.0463.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	1,132.42	HEALTH INSURANCE	021.0424.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	496.53	HEALTH INSURANCE	029.0429.050.008		MAY 2016		782 00062
CITY EMPLOYEES 04/2016	256.84	HEALTH INSURANCE	032.0440.050.008		MAY 2016		782 00062
INS W/HLD EMPLOYEE 4/16	2,700.00	HEALTH INSURANCE WITHHEL	001.0000.200.031		MAY 2016		782 00063
FIRE EXPENSE 04/2016	2,586.29	HEALTH INSURANCE	004.0414.050.008		MAY 2016		782 00065
FD INS W/HLD EMP 04/16	22,546.43	HEALTH INSURANCE WITHHEL	004.0000.200.031		MAY 2016		782 00066
		*VENDOR TOTAL					
CCC SHERIFF-LETC	281.00	TRAINING (POST REIMBURSE	001.0411.060.036		16-19000		782 00101
IN SERVICE COURSE 04/16							

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CECILS GARAGE REPLACE WTR PUMP 04/16	247.98	VEHICLE MAINTENANCE/OPER	001.0411.060.032		3915		782 00053
CHIEF SUPPLY ALTERATION FEE 04/2016	76.92	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		487857		782 00003
CUNANAN/MARIA PEREZ OFFICE VISIT 04/2016	115.00	HEALTH INSURANCE	001.0411.050.008				800 00004
DEPARTMENT OF CONSERVATI STRNG MOTION FEES 4/16	121.99	BUILDING PERMITS	001.0302.000.022		JAN-MARCH 2016		782 00102
DORADO/DENISE K. EMPLOYEE W/HLDNG 04/2016	1,385.00	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2016		782 00112
ECONOMIC DEVELOPMENT COR PBLC SCTR DEV CONT 4/16	4,360.00	MEMBERSHIPS & SUBSCRIPTI	001.0401.060.038		560		782 00049
EMMETT'S EXCAVATION INC. DWTWN ENHCNMT 04/2016 DOWNTWN ENHCNMT 04/2016 175,960.05	20,182.62 155,777.43 175,960.05	CONTRACTURAL SERVICES CONTRACTURAL SERVICES *VENDOR TOTAL	023.0590.731.028 020.0590.731.028		10 10		782 00144 782 00145
EXETER MERCANTILE CO SERVICES 04/2016	1,856.03	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		100243		782 00089
F & S RADIOLOGY XRAY 04/2016	118.44	HEALTH INSURANCE	001.0411.050.008				800 00026
FARLEY LAW FIRM GENERAL MATTERS 04/2016 GARIBAY 04/2016 WTR MTRS PROP 218 04/16 THOMAS CASE 04/2016 SUNSET 04/2016 GARCIA CASE 04/2016 7,084.26	1,797.49 4,128.37 170.00 302.00 127.50 558.90 7,084.26	LEGAL SERVICES - RETAINE LEGAL SERVICES - RETAINE *VENDOR TOTAL	001.0410.060.025 001.0411.060.025 063.0463.060.025 001.0411.060.025 061.0461.060.025 001.0411.060.025				782 00036 782 00037 782 00038 782 00039 782 00040 782 00041
FEDEX PACKAGE PICK UP 04/2016	39.75	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		536402360		782 00100
FRANCHISE TAX BOARD EMPLOYEE W/HLDNG 04/2016	200.00	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2016		782 00111
FRESNO OXYGEN MEDICAL SUPPLIES 04/2016	64.91	MEDICAL SUPPLIES	004.0414.060.040		61803029		782 00059
GAS COMPANY/THE VLNTR BLDG. 04/2016 CITY OF WOODLKE 04/16 CITY YARD 04/2016	32.17 77.40 17.99	UTILITIES UTILITIES UTILITIES	004.0414.060.021 001.0410.060.021 001.0418.060.021				782 00058 782 00060 782 00061

VENDOR NAME
DESCRIPTION

GAS COMPANY/THE

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
GAS COMPANY/THE	127.56	*VENDOR TOTAL					
GONZALES/LYNN W. OUTPNT VISIT 04/2016	66.60	HEALTH INSURANCE	004.0414.050.008				800 00013
GROENIGER & CO. SUPPLIES 04/2016	119.56	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		1161679		782 00072
HAAKER EQUIPMENT COMPANY SEWER CLEANER 04/2016	5,395.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		E06519		782 00070
HAMNER JEWELL ASSOCIATES PLAZA PROJECT 04/2016	1,286.70	CONTRACTURAL SERVICES	020.0590.739.028		8040		782 00011
S. VLCA ADA PROJ 04/2016	4,355.55	CONTRACTURAL SERVICES	022.0590.734.028		8041		782 00009
S. VLNCIA PROJ ADA 04/16	6,668.33	CONTRACTURAL SERVICES	023.0590.734.028		8041		782 00010
	12,310.58	*VENDOR TOTAL					
HANGER PROSTHETICS ORTHO SUPPLIES 04/2016	3.83	HEALTH INSURANCE	004.0414.050.008				800 00008
JUDICIAL DATA SYSTEMS CO PARKING CITATIONS 04/16	100.00	CONTRACTURAL SERVICES	001.0411.060.028		5912		782 00093
KAWEAH DELTA MEDICAL CEN PPO DISCOUNT 04/2016	2.61	HEALTH INSURANCE	001.0402.050.008				800 00005
PPO DISCOUNT 04/2016	14.09	HEALTH INSURANCE	001.0403.050.008				800 00005
PPO DISCOUNT 04/2016	13.73	HEALTH INSURANCE	001.0404.050.008				800 00005
PPO DISCOUNT 04/2016	7.05	HEALTH INSURANCE	001.0405.050.008				800 00005
PPO DISCOUNT 04/2016	14.78	HEALTH INSURANCE	001.0415.050.008				800 00005
PPO DISCOUNT 04/2016	6.28	HEALTH INSURANCE	001.0416.050.008				800 00005
PPO DISCOUNT 04/2016	23.90	HEALTH INSURANCE	001.0418.050.008				800 00005
PPO DISCOUNT 04/2016	9.96	HEALTH INSURANCE	001.0421.050.008				800 00005
PPO DISCOUNT 04/2016	33.38	HEALTH INSURANCE	001.0422.050.008				800 00005
PPO DISCOUNT 04/2016	19.38	HEALTH INSURANCE	061.0461.050.008				800 00005
PPO DISCOUNT 04/2016	86.29	HEALTH INSURANCE	062.0462.050.008				800 00005
PPO DISCOUNT 04/2016	79.47	HEALTH INSURANCE	063.0463.050.008				800 00005
PPO DISCOUNT 04/2016	30.23	HEALTH INSURANCE	021.0424.050.008				800 00005
PPO DISCOUNT 04/2016	13.25	HEALTH INSURANCE	029.0429.050.008				800 00005
PPO DISCOUNT 04/2016	6.85	HEALTH INSURANCE	032.0440.050.008				800 00005
HSPTL OUTPNT 04/2016	4.17	HEALTH INSURANCE	001.0402.050.008				800 00007
HSPTL OUTPNT 04/2016	22.97	HEALTH INSURANCE	001.0403.050.008				800 00007
HSPTL OUTPNT 04/2016	22.38	HEALTH INSURANCE	001.0404.050.008				800 00007
HSPTL OUTPNT 04/2016	11.48	HEALTH INSURANCE	001.0405.050.008				800 00007
HSPTL OUTPNT 04/2016	24.09	HEALTH INSURANCE	001.0415.050.008				800 00007
HSPTL OUTPNT 04/2016	18.93	HEALTH INSURANCE	001.0416.050.008				800 00007
HSPTL OUTPNT 04/2016	38.95	HEALTH INSURANCE	001.0418.050.008				800 00007
HSPTL OUTPNT 04/2016	16.24	HEALTH INSURANCE	001.0421.050.008				800 00007
HSPTL OUTPNT 04/2016	54.39	HEALTH INSURANCE	001.0422.050.008				800 00007
HSPTL OUTPNT 04/2016	31.58	HEALTH INSURANCE	061.0461.050.008				800 00007
HSPTL OUTPNT 04/2016	140.61	HEALTH INSURANCE	062.0462.050.008				800 00007

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
KAWEAH DELTA MEDICAL CEN						
HSPTL OUTPTNT 04/2016	129.48	HEALTH INSURANCE	063.0463.050.008			800 00007
HSPTL OUTPTNT 04/2016	49.26	HEALTH INSURANCE	021.0424.050.008			800 00007
HSPTL OUTPTNT 04/2016	21.60	HEALTH INSURANCE	029.0429.050.008			800 00007
HSPTL OUTPTNT 04/2016	11.17	HEALTH INSURANCE	032.0440.050.008			800 00014
OFFICE VISIT 04/2016	88.56	HEALTH INSURANCE	001.0411.050.008			800 00015
DR VISIT 04/2016	0.51	HEALTH INSURANCE	001.0402.050.008			800 00015
DR VISIT 04/2016	2.39	HEALTH INSURANCE	001.0403.050.008			800 00015
DR VISIT 04/2016	2.33	HEALTH INSURANCE	001.0404.050.008			800 00015
DR VISIT 04/2016	1.19	HEALTH INSURANCE	001.0405.050.008			800 00015
DR VISIT 04/2016	2.50	HEALTH INSURANCE	001.0415.050.008			800 00015
DR VISIT 04/2016	1.06	HEALTH INSURANCE	001.0416.050.008			800 00015
DR VISIT 04/2016	4.05	HEALTH INSURANCE	001.0418.050.008			800 00015
DR VISIT 04/2016	1.69	HEALTH INSURANCE	001.0421.050.008			800 00015
DR VISIT 04/2016	5.66	HEALTH INSURANCE	001.0422.050.008			800 00015
DR VISIT 04/2016	3.28	HEALTH INSURANCE	061.0461.050.008			800 00015
DR VISIT 04/2016	14.64	HEALTH INSURANCE	062.0462.050.008			800 00015
DR VISIT 04/2016	13.48	HEALTH INSURANCE	063.0463.050.008			800 00015
DR VISIT 04/2016	5.13	HEALTH INSURANCE	021.0424.050.008			800 00015
DR VISIT 04/2016	2.24	HEALTH INSURANCE	029.0429.050.008			800 00015
DR VISIT 04/2016	1.16	HEALTH INSURANCE	032.0440.050.008			800 00016
DR VISIT 04/2016	5.39	HEALTH INSURANCE	001.0402.050.008			800 00016
DR VISIT 04/2016	29.71	HEALTH INSURANCE	001.0403.050.008			800 00016
DR VISIT 04/2016	28.95	HEALTH INSURANCE	001.0404.050.008			800 00016
DR VISIT 04/2016	14.86	HEALTH INSURANCE	001.0405.050.008			800 00016
DR VISIT 04/2016	31.16	HEALTH INSURANCE	001.0415.050.008			800 00016
DR VISIT 04/2016	13.24	HEALTH INSURANCE	001.0416.050.008			800 00016
DR VISIT 04/2016	50.38	HEALTH INSURANCE	001.0418.050.008			800 00016
DR VISIT 04/2016	21.00	HEALTH INSURANCE	001.0421.050.008			800 00016
DR VISIT 04/2016	70.36	HEALTH INSURANCE	001.0422.050.008			800 00016
DR VISIT 04/2016	40.85	HEALTH INSURANCE	061.0461.050.008			800 00016
DR VISIT 04/2016	181.89	HEALTH INSURANCE	062.0462.050.008			800 00016
DR VISIT 04/2016	167.50	HEALTH INSURANCE	063.0463.050.008			800 00016
DR VISIT 04/2016	63.72	HEALTH INSURANCE	021.0424.050.008			800 00016
DR VISIT 04/2016	27.94	HEALTH INSURANCE	029.0429.050.008			800 00016
DR VISIT 04/2016	14.45	HEALTH INSURANCE	032.0440.050.008			800 00016
HSPTL OUT PTNT 04/2016	106.33	HEALTH INSURANCE	001.0411.050.008			800 00016
	1,967.45	*VENDOR TOTAL				
KAWEAH DELTA MEDICAL FOU						
PPO DISCOUNT 04/2016	1.89	HEALTH INSURANCE	001.0402.050.008			800 00002
PPO DISCOUNT 04/2016	10.13	HEALTH INSURANCE	001.0403.050.008			800 00002
PPO DISCOUNT 04/2016	9.87	HEALTH INSURANCE	001.0404.050.008			800 00002
PPO DISCOUNT 04/2016	5.06	HEALTH INSURANCE	001.0405.050.008			800 00002
PPO DISCOUNT 04/2016	10.63	HEALTH INSURANCE	001.0415.050.008			800 00002
PPO DISCOUNT 04/2016	4.51	HEALTH INSURANCE	001.0416.050.008			800 00002
PPO DISCOUNT 04/2016	17.18	HEALTH INSURANCE	001.0418.050.008			800 00002
PPO DISCOUNT 04/2016	7.16	HEALTH INSURANCE	001.0421.050.008			800 00002
PPO DISCOUNT 04/2016	23.99	HEALTH INSURANCE	001.0422.050.008			800 00002
PPO DISCOUNT 04/2016	13.93	HEALTH INSURANCE	061.0461.050.008			800 00002
PPO DISCOUNT 04/2016	62.03	HEALTH INSURANCE	062.0462.050.008			800 00002

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
KAWEAH DELTA MEDICAL FOU						
PPO DISCOUNT 04/2016	57.13	HEALTH INSURANCE	063.0463.050.008			800 00002
PPO DISCOUNT 04/2016	21.73	HEALTH INSURANCE	021.0424.050.008			800 00002
PPO DISCOUNT 04/2016	9.53	HEALTH INSURANCE	029.0429.050.008			800 00002
PPO DISCOUNT 04/2016	4.92	HEALTH INSURANCE	032.0440.050.008			800 00002
PPO DISCOUNT 04/2016	0.90	HEALTH INSURANCE	001.0402.050.008			800 00022
PPO DISCOUNT 04/2016	4.61	HEALTH INSURANCE	001.0403.050.008			800 00022
PPO DISCOUNT 04/2016	4.49	HEALTH INSURANCE	001.0404.050.008			800 00022
PPO DISCOUNT 04/2016	2.30	HEALTH INSURANCE	001.0405.050.008			800 00022
PPO DISCOUNT 04/2016	4.83	HEALTH INSURANCE	001.0415.050.008			800 00022
PPO DISCOUNT 04/2016	2.05	HEALTH INSURANCE	001.0416.050.008			800 00022
PPO DISCOUNT 04/2016	7.82	HEALTH INSURANCE	001.0418.050.008			800 00022
PPO DISCOUNT 04/2016	3.26	HEALTH INSURANCE	001.0421.050.008			800 00022
PPO DISCOUNT 04/2016	10.92	HEALTH INSURANCE	001.0422.050.008			800 00022
PPO DISCOUNT 04/2016	6.34	HEALTH INSURANCE	061.0461.050.008			800 00022
PPO DISCOUNT 04/2016	28.24	HEALTH INSURANCE	062.0462.050.008			800 00022
PPO DISCOUNT 04/2016	26.00	HEALTH INSURANCE	063.0463.050.008			800 00022
PPO DISCOUNT 04/2016	9.89	HEALTH INSURANCE	021.0424.050.008			800 00022
PPO DISCOUNT 04/2016	4.33	HEALTH INSURANCE	029.0429.050.008			800 00022
PPO DISCOUNT 04/2016	2.24	HEALTH INSURANCE	032.0440.050.008			800 00022
	377.91	*VENDOR TOTAL				
MACLENNAN/THOMAS W						
X-RAY 04/2016	10.31	HEALTH INSURANCE	001.0411.050.008			800 00003
XRAY 04/2016	10.31	HEALTH INSURANCE	001.0411.050.008			800 00019
	20.62	*VENDOR TOTAL				
MARIAN REGIONAL MEDICAL						
ER VISIT 04/2016	3.20	HEALTH INSURANCE	001.0402.050.008			800 00001
ER VISIT 04/2016	17.56	HEALTH INSURANCE	001.0403.050.008			800 00001
ER VISIT 04/2016	17.11	HEALTH INSURANCE	001.0404.050.008			800 00001
ER VISIT 04/2016	8.78	HEALTH INSURANCE	001.0405.050.008			800 00001
ER VISIT 04/2016	18.42	HEALTH INSURANCE	001.0415.050.008			800 00001
ER VISIT 04/2016	7.82	HEALTH INSURANCE	001.0416.050.008			800 00001
ER VISIT 04/2016	29.78	HEALTH INSURANCE	001.0418.050.008			800 00001
ER VISIT 04/2016	12.41	HEALTH INSURANCE	001.0421.050.008			800 00001
ER VISIT 04/2016	41.58	HEALTH INSURANCE	001.0422.050.008			800 00001
ER VISIT 04/2016	24.14	HEALTH INSURANCE	061.0461.050.008			800 00001
ER VISIT 04/2016	107.50	HEALTH INSURANCE	062.0462.050.008			800 00001
ER VISIT 04/2016	98.99	HEALTH INSURANCE	063.0463.050.008			800 00001
ER VISIT 04/2016	37.66	HEALTH INSURANCE	021.0424.050.008			800 00001
ER VISIT 04/2016	16.51	HEALTH INSURANCE	029.0429.050.008			800 00001
ER VISIT 04/2016	8.54	HEALTH INSURANCE	032.0440.050.008			800 00001
	450.00	*VENDOR TOTAL				
MEDALLION SUPPLY						
TRIM RING ASSEMBLY 4/16	201.26	SPECIAL DEPARTMENT EXPEN	021.0424.060.029	9130-741370		782 00143
MINIERAL KING RADIOLOGIC						
XRAY 04/2016	0.77	HEALTH INSURANCE	001.0402.050.008			800 00006
XRAY 04/2016	3.90	HEALTH INSURANCE	001.0403.050.008			800 00006

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
MINIERAL KING RADIOLOGIC						
XRAY 04/2016	3.80	HEALTH INSURANCE	001.0404.050.008			800 00006
XRAY 04/2016	1.95	HEALTH INSURANCE	001.0405.050.008			800 00006
XRAY 04/2016	4.09	HEALTH INSURANCE	001.0415.050.008			800 00006
XRAY 04/2016	1.74	HEALTH INSURANCE	001.0416.050.008			800 00006
XRAY 04/2016	6.61	HEALTH INSURANCE	001.0418.050.008			800 00006
XRAY 04/2016	2.75	HEALTH INSURANCE	001.0421.050.008			800 00006
XRAY 04/2016	9.24	HEALTH INSURANCE	001.0422.050.008			800 00006
XRAY 04/2016	5.36	HEALTH INSURANCE	061.0461.050.008			800 00006
XRAY 04/2016	23.89	HEALTH INSURANCE	062.0462.050.008			800 00006
XRAY 04/2016	22.00	HEALTH INSURANCE	063.0463.050.008			800 00006
XRAY 04/2016	8.37	HEALTH INSURANCE	021.0424.050.008			800 00006
XRAY 04/2016	3.67	HEALTH INSURANCE	029.0429.050.008			800 00006
XRAY 04/2016	1.89	HEALTH INSURANCE	032.0440.050.008			800 00006
XRAY 04/2016	36.00	HEALTH INSURANCE	004.0414.050.008			800 00017
	136.03	*VENDOR TOTAL				
ML PROFESSIONAL CORPORAT						
OFFICE VISIT 04/2016	0.67	HEALTH INSURANCE	001.0402.050.008			800 00009
OFFICE VISIT 04/2016	3.36	HEALTH INSURANCE	001.0403.050.008			800 00009
OFFICE VISIT 04/2016	3.28	HEALTH INSURANCE	001.0404.050.008			800 00009
OFFICE VISIT 04/2016	1.68	HEALTH INSURANCE	001.0405.050.008			800 00009
OFFICE VISIT 04/2016	3.53	HEALTH INSURANCE	001.0415.050.008			800 00009
OFFICE VISIT 04/2016	1.50	HEALTH INSURANCE	001.0416.050.008			800 00009
OFFICE VISIT 04/2016	5.71	HEALTH INSURANCE	001.0418.050.008			800 00009
OFFICE VISIT 04/2016	2.38	HEALTH INSURANCE	001.0421.050.008			800 00009
OFFICE VISIT 04/2016	7.97	HEALTH INSURANCE	001.0422.050.008			800 00009
OFFICE VISIT 04/2016	4.63	HEALTH INSURANCE	061.0461.050.008			800 00009
OFFICE VISIT 04/2016	20.62	HEALTH INSURANCE	062.0462.050.008			800 00009
OFFICE VISIT 04/2016	18.98	HEALTH INSURANCE	063.0463.050.008			800 00009
OFFICE VISIT 04/2016	7.22	HEALTH INSURANCE	021.0424.050.008			800 00009
OFFICE VISIT 04/2016	3.16	HEALTH INSURANCE	029.0429.050.008			800 00009
OFFICE VISIT 04/2016	1.63	HEALTH INSURANCE	032.0440.050.008			800 00009
	86.32	*VENDOR TOTAL				
MONARCH FORD						
ARM PROCESSOR 04/2016	328.17	VEHICLE MAINTENANCE/OPER	001.0411.060.032	96902		782 00035
OCHOA FAMILY CLINIC						
DR VISIT 04/2016	35.56	HEALTH INSURANCE	001.0411.050.008			800 00018
MED SERVICES 04/2016	86.68	HEALTH INSURANCE	001.0411.050.008			800 00028
	122.24	*VENDOR TOTAL				
ORNELAS/ADRIAN						
REIMBURSE ADRIAN 04/2016	20.35	VEHICLE GASOLINE	001.0411.060.035			782 00052
PEREZ/ANTHONY						
HEALTH SERVICES 04/2016	90.00	HEALTH INSURANCE	004.0414.050.008			800 00020
MEDICAL SERVICES 04/16	66.60	HEALTH INSURANCE	004.0414.050.008			800 00021
	156.60	*VENDOR TOTAL				

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
PORTERVILLE/ CITY OF ANIMAL CONTROL 04/2016	1,240.00	CONTRACTURAL SERVICES	001.0411.060.028		201603239557		782 00068
QUAD - KNOPE							
S.VLNCA PROJ 04/2016	1,475.00	CONTRACTURAL SERVICES	023.0590.734.028		84023		782 00017
WDLK RNDABT PROJ 04/16	1,883.93	CONTRACTURAL SERVICES	023.0590.731.028		84024		782 00016
GEN ENG-2/14-3/12	157.14	CONTRACTURAL SERVICES	001.0416.060.028		84024/W160005		782 00147
N. VLNCIA IMPRVMT 4/16	1,900.24	CONTRACTURAL SERVICES	023.0590.740.028		84026		782 00018
COMMNTY CNT PROJ 04/16	4,001.47	CONTRACTURAL SERVICES	001.0421.060.028		84027		782 00015
DESIGN FOR 2 WELLS 4/16	9,970.29	CONTRACTURAL SERVICES	063.0463.060.028		84028		782 00013
ENGINEER WTR METERS 4/16	11,029.88	CONTRACTURAL SERVICES	063.0463.060.028		84029		782 00014
SLF HLP PLN CHECK 04/16	7,379.08	CONTRACTURAL SERVICES	001.0416.060.028		84030		782 00012
WDLK DWNTN PLZA 04/2016	7,113.06	CONTRACTURAL SERVICES	020.0590.739.028		84032		782 00019
	37,910.09	*VENDOR TOTAL					
RAY MORGAN COMPANY PD MAINT. CNTRCT 04/2016	154.51	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		1186633		782 00048
RC GENERAL CONSTRUCTION 544 SQ FT CNCRCT SLB 4/16	2,000.00	CONTRACTURAL SERVICES	001.0421.060.028		16-109		782 00105
SANTA FE AGGREGATES, INC SUPPLIES 04/2016	132.86	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		2002010		782 00074
SUPPLIES 04/2016	131.22	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		2002029		782 00073
	264.08	*VENDOR TOTAL					
SC COMMUNICATIONS INC SERVICES 04/2016	580.50	RADIO & PAGER MAINTENANC	001.0411.060.033		4711		782 00034
SIERRA VIEW DISTRICT HOS HSPTL OUT PTNT 04/2016	223.56	HEALTH INSURANCE	001.0411.050.008				800 00010
HSPTL OUT PTNT 04/2016	430.06	HEALTH INSURANCE	001.0411.050.008				800 00023
	653.62	*VENDOR TOTAL					
SOUTHERN CALIF EDISON CO VLNTER BLDNG 04/2016	70.89	UTILITIES	004.0414.060.021				782 00057
40034 PLNT AVE 344 4/16	37.65	UTILITIES	063.0463.060.021				782 00069
	108.54	*VENDOR TOTAL					
STATE OF CA-EDD CITY ST TAX DEP 04/16	1,862.06	WITHHOLDING TAX-STATE	001.0000.200.028				799 00004
STATE OF CALIFORNIA FIRE ST TAX DEP 04/2016	153.86	WITHHOLDING TAX-STATE	004.0000.200.028				799 00003
STILLWELL/DAVID INTEREST 04/2016	3,382.92	INTEREST EXPENSE	062.0462.060.065		MAY 2016		782 00087
PRINCIPAL 04/2016	3,521.39	SEWER LOAN 240K D STILLW	062.0000.200.064		MAY 2016		782 00088
	6,904.31	*VENDOR TOTAL					

VENDOR NAME
DESCRIPTION

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SULLIVAN AND SULLIVAN LEGAL SERVICES 04/16	400.00	LEGAL SERVICES	004.0414.060.025		50015		782 00056
TEAMSTERS LOCAL UNION NO PD UNION FEES 04/2016	176.00	POLICE ASS'N DUES WITHHE	001.0000.200.030		APRIL 2016		782 00046
PD UNION FEES 04/2016	176.00	POLICE ASS'N DUES WITHHE	001.0000.200.030		MARCH 2016		782 00047
	352.00	*VENDOR TOTAL					
TULARE COUNTY RECORDERS WDLK COMM CENTER 04/2016	2,210.15	SPECIAL DEPARTMENT EXPEN	001.0405.060.029				799 00005
TULARE COUNTY SHERIFF OF EMPLOYEE W/HLDNG 04/2016	493.89	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2016		782 00110
UNITED RENTALS NORTHWES PLUG TEST 04/2016	1,090.80	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		135301956-001		782 00004
PLUG TEST 04/2016	259.20	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		135301956-003		782 00008
PLUG HOSE 04/2016	108.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		135301956-002		782 00006
PLUG TEXT/HOSE 04/2016	629.10	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		135370196-001		782 00005
PLUG TEST/HOSE 04/2016	124.20	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		135370196-002		782 00007
	1,692.90	*VENDOR TOTAL					
US BANK PD COPY MACHINE 04/2016	218.17	CONTRACTURAL SERVICES	001.0411.060.028		300997376		782 00020
CITY COPY MACHINE 04/16	15.27	CONTRACTURAL SERVICES	001.0410.060.028		300997442		782 00021
	233.44	*VENDOR TOTAL					
USA BLUE BOOK SUPPLIES 04/2016	748.73	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		903441		782 00071
VERIZON WIRELESS PD CELL PHONES 04/2016	268.90	TELEPHONE	001.0411.060.020				782 00090
CITY CELL PHONES 04/16	14.26	TELEPHONE	001.0403.060.020				782 00091
CITY CELL PHONES 04/16	14.22	TELEPHONE	001.0404.060.020				782 00091
CITY CELL PHONES 04/16	9.48	TELEPHONE	001.0405.060.020				782 00091
CITY CELL PHONES 04/16	28.45	TELEPHONE	001.0415.060.020				782 00091
CITY CELL PHONES 04/16	4.74	TELEPHONE	001.0416.060.020				782 00091
CITY CELL PHONES 04/16	9.48	TELEPHONE	001.0418.060.020				782 00091
CITY CELL PHONES 04/16	23.70	TELEPHONE	001.0421.060.020				782 00091
CITY CELL PHONES 04/16	14.22	TELEPHONE	001.0422.060.020				782 00091
CITY CELL PHONES 04/16	28.45	TELEPHONE	061.0461.060.020				782 00091
CITY CELL PHONES 04/16	75.87	TELEPHONE	021.0424.060.020				782 00091
CITY CELL PHONES 04/16	125.66	TELEPHONE	062.0462.060.020				782 00091
CITY CELL PHONES 04/16	125.66	TELEPHONE	063.0463.060.020				782 00091
CITY CELL PHONES 04/16	80.02	TELEPHONE	062.0462.060.020				782 00091
WWTP AIR CARDS 04/2016	823.11	*VENDOR TOTAL					782 00092
VISALIA FAMILY PRACTICE SPECIALIST VISIT 04/16	86.68	HEALTH INSURANCE	004.0414.050.008				800 00011
MED SERVICES 04/2016	0.13	HEALTH INSURANCE	001.0402.050.008				800 00024
MED SERVICES 04/2016	0.33	HEALTH INSURANCE	001.0403.050.008				800 00024

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
VISALIA FAMILY PRACTICE						
MED SERVICES 04/2016	0.32	HEALTH INSURANCE	001.0404.050.008			800 00024
MED SERVICES 04/2016	0.16	HEALTH INSURANCE	001.0405.050.008			800 00024
MED SERVICES 04/2016	0.35	HEALTH INSURANCE	001.0415.050.008			800 00024
MED SERVICES 04/2016	0.14	HEALTH INSURANCE	001.0416.050.008			800 00024
MED SERVICES 04/2016	0.56	HEALTH INSURANCE	001.0418.050.008			800 00024
MED SERVICES 04/2016	0.23	HEALTH INSURANCE	001.0421.050.008			800 00024
MED SERVICES 04/2016	0.79	HEALTH INSURANCE	001.0422.050.008			800 00024
MED SERVICES 04/2016	0.45	HEALTH INSURANCE	061.0461.050.008			800 00024
MED SERVICES 04/2016	2.04	HEALTH INSURANCE	062.0462.050.008			800 00024
MED SERVICES 04/2016	1.88	HEALTH INSURANCE	063.0463.050.008			800 00024
MED SERVICES 04/2016	0.71	HEALTH INSURANCE	021.0424.050.008			800 00024
MED SERVICES 04/2016	0.31	HEALTH INSURANCE	029.0429.050.008			800 00024
MED SERVICES 04/2016	0.16	HEALTH INSURANCE	032.0440.050.008			800 00024
	95.24	*VENDOR TOTAL				
VISALIA TIRE AND WHEEL						
TRANSIT TIRES 04/2016	733.21	SPECIAL DEPARTMENT EXPEN	001.0422.060.029	52391		782 00045
WOODLAKE AUTO PARTS						
BLUE DEF 04/2016	19.42	SPECIAL DEPARTMENT EXPEN	063.0463.060.029	627952		782 00075
BLUE DEF 04/2016	19.42	SPECIAL DEPARTMENT EXPEN	001.0422.060.029	627952		782 00076
SPARK PLUGS 04/2016	81.73	VEHICLE MAINTENANCE/OPER	001.0411.060.032	628024		782 00077
GASKET 04/2016	9.96	VEHICLE MAINTENANCE/OPER	001.0411.060.032	628216		782 00078
RADIATOR HOSE 04/2016	14.61	VEHICLE MAINTENANCE/OPER	001.0411.060.032	628486		782 00079
COUPLER 04/2016	6.65	SPECIAL DEPARTMENT EXPEN	001.0418.060.029	628682		782 00080
SUPPLIES 04/2016	74.67	VEHICLE MAINTENANCE/OPER	001.0411.060.032	628731		782 00081
SUPPLIES 04/2016	57.57	VEHICLE MAINTENANCE/OPER	001.0411.060.032	628869		782 00082
CREDIT 04/2016	18.24	VEHICLE MAINTENANCE/OPER	001.0411.060.032	628880		782 00083
CAR WASH GAL 04/2016	16.76	SPECIAL DEPARTMENT EXPEN	001.0411.060.029	629054		782 00084
BULB 04/2016	38.34	SPECIAL DEPARTMENT EXPEN	001.0411.060.029	629218		782 00085
SUPPLIES 04/2016	46.66	SPECIAL DEPARTMENT EXPEN	001.0411.060.029	629873		782 00086
	367.55	*VENDOR TOTAL				
WOODLAKE HARDWARE CO						
UTILITY LIGHTER 04/16	4.09	SPECIAL DEPARTMENT EXPEN	062.0462.060.029	A6957		782 00113
SCREWS/NUTS/BOLTS 6/16	11.30	SPECIAL DEPARTMENT EXPEN	029.0429.060.029	A7464		782 00117
SUPPLIES 04/2016	37.80	SPECIAL DEPARTMENT EXPEN	001.0421.060.029	A7879		782 00118
SUPPLIES 04/2016	311.04	SPECIAL DEPARTMENT EXPEN	001.0421.060.029	A7914		782 00119
CARB BLADE 04/2016	9.69	SPECIAL DEPARTMENT EXPEN	063.0463.060.029	A7993		782 00120
SUPPLIES 04/2016	212.91	SPECIAL DEPARTMENT EXPEN	063.0463.060.029	A8116		782 00122
PSTL NOZZLE 04/2016	4.30	SPECIAL DEPARTMENT EXPEN	001.0418.060.029	A8123		782 00140
STEP DRILL 04/2016	56.14	SPECIAL DEPARTMENT EXPEN	063.0463.060.029	A8134		782 00123
SUPPLIES 04/2016	33.13	SPECIAL DEPARTMENT EXPEN	001.0421.060.029	A8200		782 00141
FENCE POST MIX 04/2016	4.63	SPECIAL DEPARTMENT EXPEN	001.0421.060.029	A8228		782 00137
NUTS/BOLTS 04/2016	15.37	SPECIAL DEPARTMENT EXPEN	062.0462.060.029	A8368		782 00128
MASKING PAPER 04/2016	18.11	SPECIAL DEPARTMENT EXPEN	001.0421.060.029	A8467		782 00129
PWR NOZZLE 04/2016	11.87	SPECIAL DEPARTMENT EXPEN	001.0418.060.029	A8485		782 00139
SUPPLIES 04/2016	4.31	SPECIAL DEPARTMENT EXPEN	063.0463.060.029	B6464		782 00131

VENDOR NAME
DESCRIPTION

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
WOODLAKE HARDWARE CO								
SUPPLIES 04/2016	20.82	SPECIAL DEPARTMENT	EXPEN 001.0421.060.029		B6526			782 00114
BALL VALVE 04/2016	68.03	SPECIAL DEPARTMENT	EXPEN 063.0463.060.029		B6656			782 00115
PROOF CHAIN 04/2016	18.34	SPECIAL DEPARTMENT	EXPEN 001.0418.060.029		B6929			782 00116
PLYWOOD 04/2016	25.06	SPECIAL DEPARTMENT	EXPEN 001.0422.060.029		B6974			782 00132
SUPPLIES 04/2016	4.85	SPECIAL DEPARTMENT	EXPEN 001.0418.060.029		B7210			782 00133
SUPPLIES 04/2016	38.24	SPECIAL DEPARTMENT	EXPEN 001.0421.060.029		B7309			782 00134
GALV NIPPLE 04/2016	5.70	SPECIAL DEPARTMENT	EXPEN 063.0463.060.029		B7329			782 00135
TOILET TISSUE HLD 4/16	5.17	SPECIAL DEPARTMENT	EXPEN 001.0421.060.029		B7376			782 00121
NUTS/BOLTS 04/2016	11.21	SPECIAL DEPARTMENT	EXPEN 063.0463.060.029		B7547			782 00124
NUTS/BOLTS 04/2016	5.61	SPECIAL DEPARTMENT	EXPEN 063.0463.060.029		B7573			782 00125
SUPPLIES 04/2016	24.62	SPECIAL DEPARTMENT	EXPEN 001.0421.060.029		B7610			782 00136
SUPPLIES 04/2016	4.63	SPECIAL DEPARTMENT	EXPEN 001.0421.060.029		B7613			782 00138
CREDIT 04/2016	13.93CR	SPECIAL DEPARTMENT	EXPEN 001.0421.060.029		B7621			782 00126
BLK FLT ENAMEL 04/2016	10.78	SPECIAL DEPARTMENT	EXPEN 001.0418.060.029		B7649			782 00127
BLU SPRY PNT 04/16	6.47	SPECIAL DEPARTMENT	EXPEN 001.0421.060.029		B7809			782 00130
	970.29	*VENDOR TOTAL						
WOODLAKE MEMORIAL DISTRI	115.00	TRAVEL, CONFERENCES & ME	001.0411.060.030		2/22/2016			782 00146
TCAG MEETING 04/2016								

ACS FINANCIAL SYSTEM
04/07/2016 10:44:53

VENDOR NAME
DESCRIPTION

REPORT TOTALS:

307,004.76

Schedule of Bills

AMOUNT ACCOUNT NAME

FUND & ACCOUNT

CLAIM INVOICE

PO# F/P ID LINE

GL540R-V08.00 PAGE 12
CITY OF WOODLAKE

RECORDS PRINTED - 000344

Schedule of Bills

CITY OF WOODLAKE
GL060S-V08.00 RECAPPAGE
GL540R

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

DATE APPROVED BY

.....

.....

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
001556	MARIAN REGIONAL MEDICAL	13628	03/15/16	450.00
001525	KAWEAH DELTA MEDICAL FOU	13629	03/15/16	259.69
001557	MACLENNAN/THOMAS W	13630	03/15/16	10.31
001558	CUNANAN/MARIA PEREZ	13631	03/15/16	115.00
001242	KAWEAH DELTA MEDICAL CEN	13632	03/15/16	361.25
001266	MINIERAL KING RADIOLOGIC	13633	03/15/16	100.03
001242	KAWEAH DELTA MEDICAL CEN	13634	03/15/16	588.60
001253	HANGER PROSTHETICS ORTHO	13635	03/15/16	3.83
001311	ML PROFESSIONAL CORPORAT	13636	03/15/16	86.32
001554	SIERRA VIEW DISTRICT HOS	13637	03/15/16	223.56
001557	MACLENNAN/THOMAS W	13638	03/25/16	10.31
000534	PEREZ/ANTHONY	13639	03/25/16	90.00
000534	PEREZ/ANTHONY	13640	03/25/16	66.60
001525	KAWEAH DELTA MEDICAL FOU	13641	03/25/16	118.22
001554	SIERRA VIEW DISTRICT HOS	13642	03/25/16	430.06
001285	VISALIA FAMILY PRACTICE	13643	03/25/16	8.56
001409	ADVENTIST MEDICAL CENTER	13644	03/25/16	290.59
001560	F & S RADIOLOGY	13645	03/25/16	118.44
001242	KAWEAH DELTA MEDICAL CEN	13646	03/25/16	106.33
001559	OCHOA FAMILY CLINIC	13647	03/25/16	86.68
001285	VISALIA FAMILY PRACTICE	13648	03/31/16	86.68
001409	ADVENTIST MEDICAL CENTER	13649	03/31/16	214.63
001303	GONZALES/LYNN W.	13650	03/31/16	66.60
001242	KAWEAH DELTA MEDICAL CEN	13651	03/31/16	911.27
001266	MINIERAL KING RADIOLOGIC	13652	03/31/16	36.00
001559	OCHOA FAMILY CLINIC	13653	03/31/16	35.56
001085	CA STATE DISURSE UNIT	61537	03/24/16	144.46
000100	TULARE COUNTY RECORDERS	61538	03/24/16	2,210.15
000494	STATE OF CA-EDD	61539	04/01/16	1,862.06
000799	STATE OF CALIFORNIA	61540	04/01/16	153.86
001523	BOUDAKIAN/BRIAN	61541	04/05/16	1,215.00
000783	AFLAC	61600	04/07/16	435.80
001524	ALAMEDA ELECTRICAL DIST	61601	04/07/16	2,781.00
001114	AT & T MOBILITY	61602	04/07/16	207.84
001212	AT&T	61603	04/07/16	358.88
001310	AT&T (INTERNET)	61604	04/07/16	408.81
000334	BANK OF AMERICA	61605	04/07/16	143.28
001294	BEATWEAR, INC.	61606	04/07/16	1,296.56
001315	BILL WALL'S DIRECT APPRO	61607	04/07/16	60.00
000351	BSK ASSOCIATES	61608	04/07/16	566.00
001150	CA STATE DISBURSMENT UNI	61609	04/07/16	1,019.07
001085	CA STATE DISURSE UNIT	61610	04/07/16	288.92
001199	CALIF BUILDING STDS COMM	61611	04/07/16	59.00
001350	CALIFORNIA CHOICE	61612	04/07/16	22,546.43
001555	CCC SHERIFF-LETC	61613	04/07/16	281.00
000064	CECILS GARAGE	61614	04/07/16	247.98
000709	CHIEF SUPPLY	61615	04/07/16	76.92
000107	DEPARTMENT OF CONSERVATI	61616	04/07/16	121.99

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
001441	DORADO/DENISE K.	61617	04/07/16	1,385.00
001246	ECONOMIC DEVELOPMENT COR	61618	04/07/16	4,360.00
001432	EMMETT'S EXCAVATION INC.	61619	04/07/16	175,960.05
000109	EXETER MERCANTILE CO	61620	04/07/16	1,856.03
001360	FARLEY LAW FIRM	61621	04/07/16	7,084.26
000555	FEDEX	61622	04/07/16	39.75
000594	FRANCHISE TAX BOARD	61623	04/07/16	200.00
000196	FRESNO OXYGEN	61624	04/07/16	64.91
000025	GAS COMPANY/THE	61625	04/07/16	127.56
000861	GROENIGER & CO.	61626	04/07/16	119.56
000497	HAAKER EQUIPMENT COMPANY	61627	04/07/16	5,395.00
001339	HAMNER JEWELL ASSOCIATES	61628	04/07/16	12,310.58
000544	JUDICIAL DATA SYSTEMS CO	61629	04/07/16	100.00
000591	MEDALLION SUPPLY	61630	04/07/16	201.26
000530	MONARCH FORD	61631	04/07/16	328.17
001269	ORNELAS/ADRIAN	61632	04/07/16	20.35
001154	PORTERVILLE/ CITY OF	61633	04/07/16	1,240.00
000022	QUAD - KNOFF	61634	04/07/16	37,910.09
001222	RAY MORGAN COMPANY	61635	04/07/16	154.51
001397	RC GENERAL CONSTRUCTION	61636	04/07/16	2,000.00
001127	SANTA FE AGGREGATES, INC	61637	04/07/16	264.08
001379	SC COMMUNICATIONS INC	61638	04/07/16	580.50
000024	SOUTHERN CALIF EDISON CO	61639	04/07/16	108.54
001098	STILLWELL/DAVID	61640	04/07/16	6,904.31
001122	SULLIVAN AND SULLIVAN	61641	04/07/16	400.00
001284	TEAMSTERS LOCAL UNION NO	61642	04/07/16	352.00
001333	TULARE COUNTY SHERIFF OF	61643	04/07/16	493.89
000726	UNITED RENTALS NORTHWES	61644	04/07/16	1,692.90
001210	US BANK	61645	04/07/16	233.44
001146	USA BLUE BOOK	61646	04/07/16	748.73
000832	VERIZON WIRELESS	61647	04/07/16	823.11
001193	VISALIA TIRE AND WHEEL	61648	04/07/16	733.21
000863	WOODLAKE AUTO PARTS	61649	04/07/16	367.55
000028	WOODLAKE HARDWARE CO	61650	04/07/16	970.29
000668	WOODLAKE MEMORIAL DISTRI	61651	04/07/16	115.00

BANK OF VISALIA

307,004.76 ***

City of Woodlake

AGENDA ITEM IV-C

April 11, 2016

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of Right of Way Agreements, Grant Deeds, Temporary Construction Easement Deeds and Funds Disbursements for Those Properties Associated With the City of Woodlake South Valencia ADA Project

BACKGROUND:

On April 30, 2012 the City of Woodlake entered into a Supplemental Agreement with the Tulare County Transportation Authority in the amount of one hundred and seventy-eight thousand dollars (\$178,000) for preliminary engineering. On December 14, 2015 the City entered into a secondary Supplemental Agreement in the amount of two hundred and forty-three thousand dollars (\$243,000) in Measure R funding for right-of-way and admin costs. Once right-of-way is completed the City will use SHOPP and local funds for the construction of the project.

DISCUSSION:

City staff has been working with their right-of-way consultant Hamner, Jewell & Associates to acquire the necessary forty-six parcels associated with the City of Woodlake South Valencia ADA Project. Valuations were done for all forty-six parcels and the valuations along with offers were presented to each individual owner. All property owners were offered three dollars a square foot. At this time the following owners have agreed to sell the necessary right-of-way for the construction of the City of Woodlake South Valencia ADA Project:

- | | |
|-----------------------------|------------|
| 1. APN# 060-160-013 (Petty) | \$2,250.00 |
|-----------------------------|------------|

RECOMMENDATIONS:

City staff recommends that Council approve the Right of Way Agreements, Grant Deeds, Temporary Construction Easement Deeds and Funds Disbursements for those properties listed above that are associated with the City of Woodlake South Valencia ADA Project and authorize the City Administrator to execute all necessary documents (templates are attached as Attachment No. 2). All properties are being purchased with local and Measure R funds at their valuation amount (Attachment No. 1).

FISCAL IMPACT:

No fiscal impact to the General Fund. Right-of-way costs will be covered with local and Measure R funds.

ATTACHMENTS:

1. Resolution: Approval of Right of Way Agreements, Grant Deeds, Temporary Construction Easement Deeds and Funds Disbursements for Those Properties Associated With the City of Woodlake South Valencia ADA Project
2. Attachment No. 1 – South Valencia ADA Project Valuations
3. Attachment No. 2 – Template Right of Way Agreement, Grant Deed, Temporary Construction Easement Deed (Bautista)

City of Woodlake / S. Valencia ADA Project / Valuations (41 owners, 46 parcels)

Owner	Valuation Amount	
Barajas (2 parcels)	(-027)	\$3,000
	(-032)	\$2,150
Bautista		\$1,250
Cabrera		\$1,150
Cano		\$1,550
Cazares		\$2,850
Chavez		\$1,250
Church of Christ		\$1,850
Cortes		\$1,350
Corvera		\$1,900
Estrada		\$3,000
Flores		\$2,800
Galvan		\$3,550
Gamble		\$2,350
Guijon		\$1,150
Hernandez-Aviles		\$1,900
Johnson		\$2,650
Johnson Trust		\$2,500
Lara		\$500
Marquez		\$1,800
Mendoza		\$1,250
Mendoza-Aguilar		\$1,250
Mendoza-Quiroz		\$1,550
Molina-Corvera		\$4,000
Muckleroy		\$2,450
Ortega		\$1,150
Ortega-Jimenez		\$2,700
Palafox		\$2,050
Pentecostal Church (2 parcels) TCE only	(-033)	\$65
	(-034)	\$150
Quezada		\$1,800
Ramos		\$500
Ray (4 parcels)	(-017)	\$2,850
	(-018)	\$2,250
	(-019)	\$1,600
	(-028)	\$1,900
Robinson		\$1,250
Ruiz		\$1,150
Sandoval – TCE only		\$110
Scott		\$2,900
Silva-Espinoza		\$2,650
Stockton		\$1,350
Terry		\$1,350
Torres		\$1,700
Tovar		\$2,350
Vidrio		\$1,150
Total		\$83,975

PARCEL NO.: APN 061-181-009 (Bautista)
PROJECT: City of Woodlake – S. Valencia ADA Project

RIGHT OF WAY AGREEMENT

THIS AGREEMENT (“Agreement”) is made and entered into by and between

Ricardo Bautista, a single man,

hereinafter called “Grantor,” and

City of Woodlake, a Municipal Corporation

hereinafter called “City.”

Instruments in the form of a Grant Deed (“Deeds”) and Temporary Construction Easement Deed (“TCE Deed”) (collectively “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 Deeds and shall relieve the City and the State of California of all further obligation or claims on this account, or on account of the location, grade or construction of the proposed road improvement, 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 \$1,150 (Eleven Hundred 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. Said sum shall be paid when title to said real property has vested in the entity as grantee under the Deeds free and clear of all liens, encumbrances, assessments, easements and leases recorded or unrecorded, except for recorded public utility easements, public right of way, taxes for the current year, and other encumbrances approved by City.

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 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 AND 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, except for any trees. Permission is hereby granted to City or its authorized agent to enter on Grantor's land, where necessary, to conform and repair/replace any irrigation, landscaping and sloping disturbed by the project construction.

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 temporary easement period specified in the referenced TCE Deed.

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 and State harmless and reimburse City and State 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. RECONNECTED DRIVEWAYS AND FENCES. At no expense to the Grantor and at the time of construction, City will reconnect Grantor's existing driveway/s to the adjacent public road at their present location and will relocate any impacted fences. Upon completion of construction of said driveway/s, it/they will be considered as an encroachment under permit onto the adjacent public road, and is/are to be maintained, repaired and operated as such by Grantor in accordance with and subject to the laws, rules, and regulations of the public entity controlling said road.

Permission is hereby granted to City or its authorized agent to enter on Grantor's land as described in the TCE Deed, to conform and reconnect Grantor's driveway/s and relocate any fences as described herein. Grantor understands and agrees that after completion of the work described, said driveway/s and fences will be considered as Grantor's sole property and Grantor will be responsible for its/their maintenance and repair.

D. POSSESSION. Except as provided herein, shall retain possession of the property conveyed up to and including December 31, 2015 or the date of recording of the Deeds conveying title to City and State, whichever occurs first, upon which date possessory rights shall pass to City and State.

E. HAZARDOUS MATERIAL. The acquisition price of the property being acquired in this transaction reflects the fair market value of the property without the presence of contamination. If the property being acquired is found to be contaminated by the presence of hazardous waste which requires mitigation under Federal or State law, the City and State may elect to recover its cleanup costs from those who caused or contributed to the contamination.

4. The Parties agree:

A. 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.

B. 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.

C. 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.

D. 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.

E. 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.

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

G. COUNTERPARTS. This Agreement may be executed in counterparts, each of which so executed shall, irrespective of the date of its execution and delivery, be deemed an original, and all such counterparts together shall constitute one and the same document.

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

Dated: _____

GRANTOR:

Ricardo Bautista, a single man

By _____
Ricardo Bautista

GRANTOR'S MAILING ADDRESS:

Richardo Bautista
3729 E. Duma Street
Compton, CA 90221-5125

APPROVED AS TO FORM:

By _____
Michael L. Farley
City Attorney

APPROVED AS TO CONTENT:

By _____
Jason Waters
Community Services Director

CITY OF WOODLAKE

By _____
Ramon Lara
City Administrator

MAILING ADDRESS OF CITY:

350 N. Valencia Blvd.
Woodlake, CA 93286

ATTEST:

By _____
Irene Zacarias, City Clerk

RECORDING REQUESTED BY AND WHEN
RECORDED MAIL TO:

California Department of Transportation
855 M Street, Suite 200
Fresno, CA 93721

State Business – No Recording Fee
(Gov. Code 27383)
DEPT. OF TRANSPORTATION

BY: _____
Right of Way Agent

Space above this line for Recorder's Use

Portion APN 061-181-009

GRANT DEED

District	County	Route	Postmile	Number
06	TUL	245	P.M. 6.7	

RICARDO BAUTISTA, a single man,

hereinafter called GRANTOR, hereby grants to the State of California, Department of Transportation, hereinafter called STATE, all that real property in the City of Woodlake, County of Tulare, State of California, described as follows:

See "Exhibit A", attached.

The GRANTOR further understands that the present intention of the STATE is to construct and maintain a public highway on the lands hereby conveyed in fee and the GRANTOR, for itself and its successors and assigns, hereby waives any claims for any and all damages to GRANTOR's remaining property contiguous to the property hereby conveyed by reason of the location, construction, landscaping or maintenance of said highway.

Dated: _____

Ricardo Bautista

This is to certify that the State of California, acting by and through the Department of Transportation (according to Section 27281 of the Government Code), accepts for public purposes the real property described in this deed and consents to its recordation.

Dated _____

By _____
Director of Transportation

By _____
Attorney in Fact

ACKNOWLEDGMENT

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

State of California
County of _____

On _____ before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signatures(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

"Exhibit A"

The West 7.00 feet of that portion of Lot 181 of Woodlake, per map recorded in Volume 10 of Maps, at Page 27, Tulare County Records, situated in the Southwest quarter of the Northwest quarter of Section 31, Township 17 South, Range 27 East, Mount Diablo Base and Meridian, in the City of Woodlake, County of Tulare, State of California, according to the official plat thereof; more particularly described as follows;

Beginning at a point on the West line of said Lot 181, which is 750 feet South of the Northwest corner thereof;

Thence, East, 160 feet;

Thence, South, 50 feet;

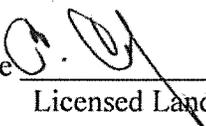
Thence, West, 160 feet, to the West line of said Lot 181;

Thence, North, along said West line, 50 feet, to the Point of Beginning.

TOGETHER WITH underlying fee interest, if any, contiguous to the above-described property in and to State Route 245 (Valencia Boulevard).

Containing 350 square feet, more or less, in addition to those portions lying within State Route 245 (Valencia Boulevard).

This real property description has been prepared by me, or under my direction, in conformance with the Professional Land Surveyors Act.

Signature 
Licensed Land Surveyor

Date Aug. 17, 2015



8-17-15

Recording requested by:
Hamner, Jewell & Associates
Government Real Estate Services

When recorded, mail to:

City of Woodlake
Attn: City Clerk
350 N. Valencia Blvd.
Woodlake, CA 93286

APN: 061-181-009

No recording fee per Government Code § 6103
No Documentary Transfer Tax per Revenue and
Taxation Code § 11922

TEMPORARY CONSTRUCTION EASEMENT DEED
(To The City of Woodlake)

For a valuable consideration, receipt of which is hereby acknowledged,

Ricardo Bautista, a single man (hereinafter referred to as “Grantor”),

hereby grants to the City of Woodlake, a Municipal Corporation (“City”), the following described interest in real property located in the City of Woodlake, County of Tulare, State of California:

Temporary Construction Easement

A temporary easement for construction and related purposes, in, on, over, under, along, and across that certain parcel of land described in Exhibit “A,” attached hereto and incorporated herein. Said Temporary Construction Easement shall commence thirty (30) days after issuance by City of a Notice of Commencement of Construction, which shall be issued to Grantor by U.S. Mail, and shall automatically terminate upon completion of City’s construction of the road project or six (6) months after the commencement of construction, whichever occurs first.

City shall have the right to extend the Temporary Construction Easement term for non-exclusive use in six (6) additional one-month increments if City determines that additional time beyond the 6 month period is necessary for construction completion. In such case, City shall have the unilateral right to extend the Temporary Construction Easement period through construction completion and agrees to compensate Grantor \$15 (Fifteen Dollars) for each one month extension term exercised. Payment for any such extensions shall be paid by City to Grantor concurrent with City’s written notice to Grantor of City’s intent to exercise such extension provisions. In any event, this Temporary Construction Easement shall terminate on or before May 31, 2017.

At the conclusion of the project construction, City shall generally restore such property to the condition that existed immediately prior to the City’s construction to the extent reasonably practical. However, City shall not be required to restore vegetation to the pre-existing condition.

Executed this _____ day of _____, 2015

GRANTOR:

Ricardo Bautista, a single man

By _____
Ricardo Bautista

ACKNOWLEDGMENT

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

State of California
County of _____

On _____ before me, _____, Notary Public, personally appeared Ricardo Bautista, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

CERTIFICATE OF ACCEPTANCE

This is to certify that the City of Woodlake hereby accepts for public purposes the real property, or interest therein, described in that Temporary Construction Easement Deed dated _____, from Ricardo Bautista, a single man, Grantor therein, to the City of Woodlake, grantee therein, and consents to the recordation thereof.

In Witness Whereof, I have hereunto set my hand this _____ day of _____, 2015

CITY OF WOODLAKE

By _____
Ramon Lara
City Administrator

“Exhibit A”

The East 12.00 feet of the West 19.00 feet of that portion of Lot 181 of Woodlake, per map recorded in Volume 10 of Maps, at Page 27, Tulare County Records, situated in the Southwest quarter of the Northwest quarter of Section 31, Township 17 South, Range 27 East, Mount Diablo Base and Meridian, in the City of Woodlake, County of Tulare, State of California, according to the official plat thereof; more particularly described as follows;

Beginning at a point on the West line of said Lot 181, which is 750 feet South of the Northwest corner thereof;

Thence, East, 160 feet;

Thence, South, 50 feet;

Thence, West, 160 feet, to the West line of said Lot 181;

Thence, North, along said West line, 50 feet, to the Point of Beginning.

Containing 600 square feet, more or less



City of Woodlake

AGENDA ITEM IV-D

April 11, 2016

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the April 2016 Monthly Report of Investments

BACKGROUND:

Pursuant to Section 3.24.050 of the Woodlake Municipal Code the Finance Department prepares a report listing all investments of the City of Woodlake. The City's temporary idle cash, those funds not immediately needed to pay current bills, is invested in accordance with the City's Investment Policy that was approved by Resolution No. 09-05 which was adopted on February 9, 2009.

DISCUSSION:

The first objective of the investment policy is to secure the safety of the invested funds. The second objective is to match the availability (liquidity) of the funds to the cash flow needs of the organization. The third objective, that is only considered after the first two objectives have been met, is yield, or the earnings rate.

RECOMMENDATIONS:

Staff recommends that Council approve the March 2016 Monthly Report of Investments as submitted.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of the March 2016 Monthly Report of Investments
2. March Monthly Report of Investments

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

In the matter of:

APPROVAL OF THE MARCH)
2016 MONTHLY REPORT OF)
INVESTMENTS)

Resolution No:

Councilmember _____, offered the following resolution and moved its adoption. Approve the City of Woodlake March 2016 Monthly Report of Investments.

WHEREAS, pursuant to Section 3.24.050 of the Woodlake Municipal Code, monthly, the Finance Department shall prepare a report listing of all investments of the City of Woodlake; and

WHEREAS, the City’s temporary idle cash, those funds not immediately needed to pay current bills, is invested in accordance with the City’s Investment Policy that was approved by Resolution No. 09-05.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the City of Woodlake’s March’s 2015 Monthly Report of Investments.

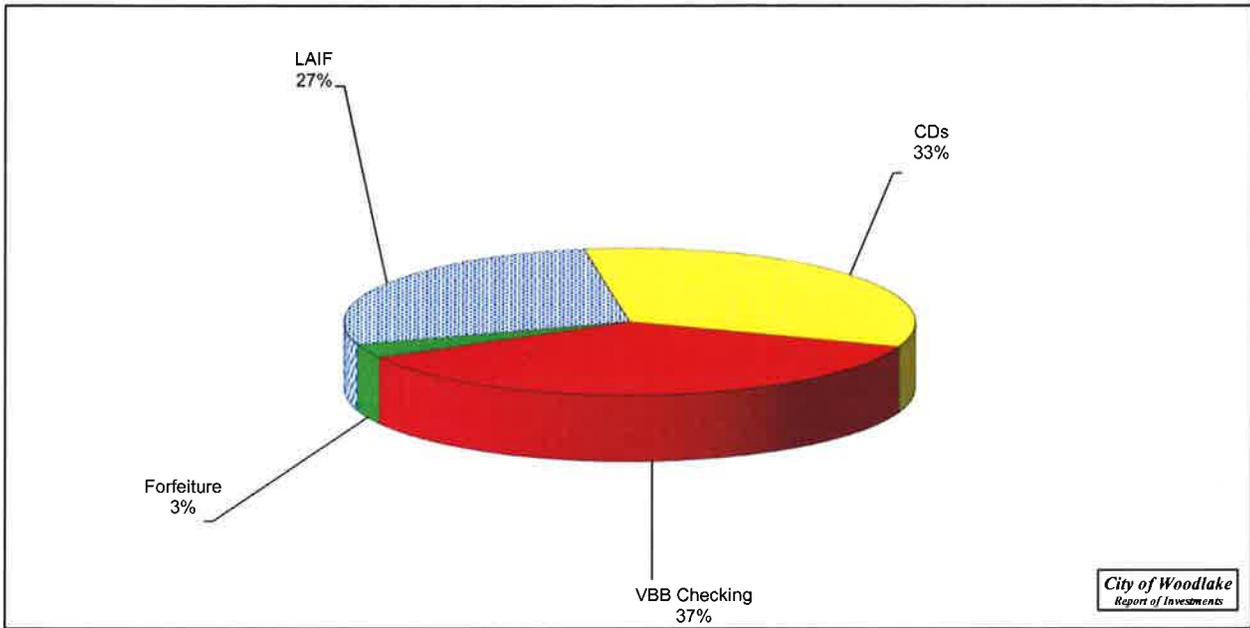
The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on April 11, 2016.

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

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk



March 31, 2016

<u>Investment Type</u>	<u>Principal</u>	<u>Percent of Portfolio</u>	<u>Yield to Maturity</u>	<u>Settlement Date</u>	<u>Maturity</u>
Checking - Valley Business Bank	\$2,600,653	36.4%	None	N/A	N/A
Checking - Asset Forfeiture	\$217,589	3.0%	None	N/A	Monthly
LAIF	\$1,956,817	27.4%	0.28%	N/A	Daily
MBS - miscellaneous Portfolio Holdings	\$0	0.0%			
Finance500 - Net Portfolio Balance	\$10	0.0%			
American Express Centurion Bk CFT Dep	\$100,595	1.4%	2.20%	11/21/15	10/21/20
GE Cap Finl Inc	\$100,910	1.4%	2.10%	12/02/11	12/02/16
Cit Bk (Salt Lake City UTAH)	\$98,099	1.4%	1.50%	12/04/13	12/04/17
Sallie Mae (Salt Lake City UT)	\$100,644	1.4%	2.15%	10/30/13	10/30/18
Goldman Sachs BK USA New York CTF	\$100,538	1.4%	2.00%	04/30/14	04/30/19
Goldman Sachs BK USA New York	\$100,266	1.4%	2.00%	06/11/14	06/11/19
State Bank India New York NY	\$100,118	1.4%	2.15%	09/11/14	09/11/19
Meridan Bank Natl Assn	\$101,136	1.4%	4.20%	03/03/08	02/08/16
State Bk India New York NY	\$204,593	2.9%	2.00%	04/27/12	04/27/17
Bank North Carolina NC	\$201,321	2.8%	1.60%	01/16/15	07/16/18
Federal Natl Mtg Assn Prin	\$469,225	6.6%	2.50%	04/27/12	02/01/19
Federal Natl Mtg Assn S/CAP	\$91,333	1.3%	2.50%	04/27/12	10/09/19
BMW Bank of North America	\$251,915	3.5%	2.15%	12/10/14	12/10/19
CIT BK Salt Lake City UT CD	\$250,412	3.5%	2.25%	12/24/14	12/24/19
Synchrony Bank	\$93,150	1.3%	1.90%	03/06/15	03/06/20
Total Portfolio	\$7,139,324	100%			

I certify that this report of investments complies with the City's adopted investment policy and that it also complies with state investment guidelines pursuant to Government Code Section 16481.2 .



 Ramon Lara, City Administrator

04/05/16

 Date

City of Woodlake

AGENDA ITEM V-B

April 11, 2016

Prepared by Jason Waters, City Staff

SUBJECT:

Action: Adoption of Resolution: Activation of A Housing Authority of the City of Woodlake

BACKGROUND:

The California “Housing Authority Law” (California Health & Safety Code §§ 34200 *et seq.*) automatically creates a dormant Housing Authority in every city and county which exercising authority as a public agency of the state. In order for the Housing Authority to transact business and exercise its powers, a city must activate its Housing Authority.

DISCUSSION:

In light of the dissolution of the City’s redevelopment agency and in an effort to continue to create options to achieve the housing goals which could have been addressed by the City’s former redevelopment agency and other existing or future housing policies established by the Housing Element of the General Plan, it is recommended that the City Council consider the establishment of a housing authority pursuant to the California Housing Authority Law. The attached memorandum describes the purpose and governance, activation procedure, powers and duties of a housing authority.

City staff believes that, to a certain degree, there is a shortage of safe or sanitary dwelling accommodations in the City available to persons of low income at rentals they can afford and in some cases unsanitary or unsafe inhabited dwelling accommodations exist in the City. A housing authority could work toward finding solutions for these conditions.

Activation of the City’s housing authority would also create an opportunity for the housing authority to also enter into the existing joint powers agreement which creates the City’s public finance authority, an entity which facilitates acquisition of bond revenue funding for future housing authority projects as well as City projects.

As mentioned in the memorandum, a housing authority already exists in every county and city in California. In order to activate the City’s housing authority, the City Council must adopt a resolution containing findings required by the state’s Housing Authority Law. The attached resolution contains all of the necessary findings and actions required to activate the City’s housing authority.

RECOMMENDATIONS:

If the City Council desires to activate its housing authority, the City Council should adopt a resolution declaring that there is a need for a housing authority to function in the City, declaring that the members of the City Council shall be the Commissioners of the Housing Authority and designating the inaugural Chairperson and other officers of the Housing Authority.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Activation of A Housing Authority of the City of Woodlake
2. Attachment 1: Purpose, Governance, Activation Procedures, Powers, and Duties of a Housing Authority

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

In the matter of:

THE WOODLAKE CITY COUNCIL)	Resolution No.
DECLARING NEED FOR A HOUSING)	
AUTHORITY; DECLARING THAT THE)	
MEMBERS OF THE CITY COUNCIL)	
SHALL BE THE COMMISSIONERS OF)	
THE HOUSING AUTHORITY; AND,)	
DESIGNATING THE INAUGURAL)	
CHAIRPERSON OF THE HOUSING)	
AUTHORITY)	

Councilmember _____, offered the following resolution and moved its adoption. Adopt resolution of the Woodlake City Council declaring the need for a housing authority, declaring that the members of the City Council shall be the commissioners of the Housing Authority; and, designating the inaugural chairperson of the Housing Authority.

WHEREAS, the Housing Authority Law is codified in Health and Safety Code sections 34200 *et seq.*

WHEREAS, the Housing Authority Law, at section 34240, provides that in every city there is a public body corporate and politic known as the Housing Authority of such city;

WHEREAS, the Housing Authority Law, at section 34240, provides that the Housing Authority shall not transact business or exercise its power unless the City Council of the city declares by resolution that there is a need for a Housing Authority to function in the city;

WHEREAS, the Housing Authority Law, at section 34242, provides for the adoption of a resolution declaring that there is a need for a Housing Authority to function in the City if the City Council finds either: (i) that unsanitary or unsafe inhabited dwelling accommodations exist in the City; or (ii) that there is a shortage of safe or sanitary dwelling accommodations in the City available to persons of low income at rentals they can afford;

WHEREAS, the Housing Authority Law, at section 34290, of provides that the City Council may declare by resolution that the members of the City Council shall be the Commissioners of the Housing Authority;

WHEREAS, the Housing Authority Law, at section 34277, provides that the Mayor of the City shall designate the inaugural Chairperson of the Housing Authority from among the Housing Authority Commissioners, and thereafter the Housing Authority shall select the successor Chairperson from among its commissioners;

WHEREAS, the Housing Authority Law, at section 34278, provides that the Housing Authority shall select from among its commissioners a vice chairperson and it also may employ a secretary who shall be executive director; and

WHEREAS, all of the prerequisites for the adoption of this Resolution were satisfied.

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

Section 1. The foregoing recitals are true and correct and are a substantive part of this resolution.

Section 2. Findings: The City Council finds that, to a certain degree, there exist in the City both unsanitary and unsafe inhabited dwelling accommodations and in some cases a shortage of decent, safe, sanitary and affordable dwelling accommodations in the City which are available to persons of low income. Furthermore, a housing authority could work toward finding solutions for these conditions.

Section 3. Need for Housing Authority: There is a need for a Housing Authority to function in the City, and the Woodlake Housing Authority hereby is permitted to transact any business and exercise any power inferred thereon by the provisions of the Housing Authority Law, commencing with section 34200 of the Health and Safety Code.

Section 4. City Council Members to Serve as Housing Authority Commissioners: Pursuant to section 34290 of the Health and Safety Code, the City Council of the City of Woodlake finds that the appointment of the members of the City Council, as the Commissioners of the Housing Authority's governing Board of Commissioners, will serve the public interest and promote the public safety and welfare in an effective manner and, therefore, the City Council members of the City of Woodlake are hereby declared to be Commissioners of the Housing Authority and all the rights, powers, duties, privileges and immunities which are adjusted by the Housing Authority Law and such a Housing Authority shall be vested in such Commissioners, except as otherwise provided by the Housing Authority Law.

Section 5. Designation of Chairperson: The Mayor of the City of Woodlake shall serve as the Chairperson of the Housing Authority's governing Board of Commissioners.

Section 6. Designation of Vice Chairperson: The Vice Mayor of the City of Woodlake shall serve as the Vice Chairperson of the Housing Authority's governing Board of Commissioners.

Section 7. Designation of Secretary/Executive Director and Assistant Secretary: The City Administrator of the City of Woodlake shall serve as the Housing Authority's Secretary and Executive Director. The City Clerk of the City of Woodlake shall serve as the Housing Authority's Assistant Secretary and shall certify to the passage and adoption of this resolution, which is immediately effective, and certify all future resolutions, ordinances, meeting minutes and official records of the governing Board of Commissioners of the Woodlake Housing Authority.

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 April 11, 2016.

AYES:

NOES:

ABSTAIN:

ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

ATTACHMENT 1

Purpose and Governance; Activation Procedure; Powers and Duties of a Housing Authority.

I. Purpose and Governance

The California “Housing Authority Law” (California Health & Safety Code §§ 34200 *et seq.*) automatically creates a dormant Housing Authority in every city and county which exercising authority as a public agency of the state. In order for the Housing Authority to transact business and exercise its powers, a city must activate its Housing Authority through procedures explained below. A Housing Authority collaborates with public, private and non-profit entities agencies for the purpose of providing sanitary and safe housing for people of very low, low or moderate income within a city or county’s territorial jurisdiction. The core activities of many Housing Authorities are primarily to build, acquire, own, manage and maintain residential rental units and to provide financial assistance for rentals or ownership in the private real estate market. A Housing Authority is governed by the state Housing Authority Law and regulations of the U.S. Department of Housing and Urban Development (“HUD”) when federal funding/grants is/are accepted. A Housing Authority is not required under the Housing Authority Law to seek HUD or any other type of outside funding.

Once activated, the governing body of a Housing Authority consists of at least five (5) commissioners and shares functions similar to other governmental entities: it can sue and be sued; make and execute contracts; partner with other Housing Authorities or other governmental agencies; and make, amend, and repeal bylaws and regulations to carry out its powers and purposes. A housing commission may also be formed to review and provide recommendations on all matters to come before the Housing Authority.

II. Activation Procedure

A Housing Authority already exists in every county and city. In order to activate the City’s Housing Authority, the City Council must adopt a resolution containing the findings discussed below. Second, commissioners must be appointed to serve on the governing body of the Housing Authority.

A. Adoption of Resolution

In order for the City Housing Authority to begin conducting transactions and exercising its powers, the City Council must first adopt a resolution declaring a need for the Housing Authority. The resolution must also contain at least one of the following findings:

- (1)that unsanitary or unsafe inhabited dwelling accommodations exist in the City; and/or
- (2)there is a shortage of safe or sanitary dwelling accommodations in the City available to persons of low income at rentals they can afford.

In determining whether dwelling accommodations are “unsafe or unsanitary,” the City Council may consider:

- a. the degree of overcrowding;
- b. the percentage of land coverage;
- c. the light, air, space and access available to the inhabitants of such dwelling accommodations;
- d. the size and arrangement of the rooms;
- e. the sanitary facilities; and
- f. the extent to which conditions exist in such buildings which endanger life or property by fire or other causes.

Adopting the resolution with the finding(s) is a relatively easy process which can be completed in one or two City Council meetings.

B. Appointment of a “Board of Commissioners”

Once the City Council adopts the resolution including the finding(s), commissioners must be chosen to serve on the City Housing Authority. The City Council may declare itself to be the commissioners of the City Housing Authority at the time the above-referenced resolution is adopted or anytime thereafter. Under this option, all rights, powers, duties, privileges and immunities of the commissioners are vested in the City Council. At any time the City Council may, by resolution, stop functioning as the commissioners and the Mayor will appoint replacement commissioners.

Health and Safety Code section 34290 provides that two tenants of the Housing Authority must be appointed as commissioners if the Housing Authority has tenants, or within one year after the Housing Authority first does have tenants. One tenant commissioner must be over 62 years of age if the Housing Authority has tenants over that age. As an alternative to appointment of tenants as commissioners of the Housing Authority, if a Housing Commission is created as provided in section 34291, the governing body may make tenant appointments to the commission rather than to the authority. The function of a Housing Commission is to review and make recommendations on all matters to come before the Housing Authority prior to the Housing Authority taking action, except emergency matters and matters which the Housing Commission, by resolution, excludes from its review.

III. Powers and Duties

A. Powers

Housing Authority Law grants a Housing Authority several powers in carrying out its goal. Specifically, a Housing Authority has the power to:

- a. prepare, carry out, acquire, lease and operate low-income housing projects and housing developments;
- b. (provide for the construction, reconstruction, improvement, alteration or repair of any housing project;
- c. provide leased housing to persons of low income;
- d. provide financing for the acquisition, construction, rehabilitation, refinancing or development of dwelling accommodations for persons of low income;
- e. provide counseling, referral, and advisory services to low or moderate income persons and families in connection with the purchase, rental, occupancy, maintenance or repair of housing;

- f. provide security for the protection of a project and its inhabitants;
- g. provide financial assistance for housing projects pursuant to Health and Safety Code section 34312.3 (which permits a Housing Authority to issue revenue bonds, construction loans, mortgage loans etc. for specific purposes and subject to certain requirements);
- h. acquire, plan, undertake, construct, improve, develop, maintain and operate land with mobile homes, so long as no less than twenty (20) percent of the mobile homes are designated for or are occupied by persons of low income; and
- i. lease, rent, own, improve, sell, exchange, transfer and acquire real or personal property.

The broad definition of “housing project” permits these powers to encompass many types of work in the community. For example, a Housing Authority can participate in projects to demolish, clear, or remove buildings from any slum area, which may embrace the adaptation of the area to public purposes, including parks or other recreational or community purposes. A Housing Authority’s effort to provide decent, safe and sanitary living accommodations may also include work on buildings, land, equipment, facilities, and other real or personal property for necessary, convenient, or desirable appurtenances, streets, sewers, water service, parks, site preparation, gardening, administrative, community, health, recreational, educational, welfare or other purposes. Consequently, a Housing Authority is empowered to engage in a variety of activities to assist in the development of affordable rental and ownership housing. Depending on the facts and circumstances, a Housing Authority may be able to use its powers to assist traditional housing projects, including mixed use projects, and to provide infrastructure improvements necessary to support housing projects.

B. Duties

Although the duties of a Housing Authority are not all necessarily prescribed by statute, on-going functions of a Housing Authority often include:

- a. assuring compliance with leases
- b. setting charges (e.g., security deposit, excess utility consumption, and damages to unit);
- c. performing periodic reexaminations of the family's income at least once every twelve (12) months;
- d. transferring families from one unit to another, in order to correct over/under crowding, repair or renovate a dwelling, or because of a resident's request to be transferred;
- e. terminating leases when necessary; and
- f. maintaining housing developments in a decent, safe, and sanitary condition.

Additionally, affirmative duties are often triggered by agreements where the Housing Authority receives loans or grants from local, state or federal agencies. However, Housing Authorities are not required to seek or accept such funding.

City of Woodlake

AGENDA ITEM V-C

April 11, 2016

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the City of Woodlake's Independent Audit, Measure R Audit, Transportation and Transit Funds Audit, and Financial Statements for the Year Ended June 30, 2015

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 2014/2015, 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, 2015, and concurs with the findings. The financial statements present fairly, in all material respects. The notes show that all funds but the Airport Fund have 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 independent audit shows two material weaknesses:

Finding 15-01

Reconciling Accounts to Supporting Documentation – Accounting Controls

The City reconciles its accounts quarterly the auditor recommends that they are reconciled monthly to make sure that mistakes do not reoccur or missed. Staff agrees with the finding and will make every attempt to perform monthly reconciliations.

Finding 15-02 Recording Budget Allocations – Accounting and Administrative Controls

The City performs budget amendments every six months. The auditor believes that budget amendments should be performed at least quarterly. Staff agrees with the finding and will make every attempt to perform quarterly budget amendments and have them approved by Council.

RECOMMENDATIONS:

Staff recommends that Council approve the City of Woodlake's Independent Audit, Measure R Audit, Transportation and Transit Funds Audit, and Financial Statements for the Year Ended June 30, 2015. 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 becoming stronger.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of the City of Woodlake's Independent Audit, Measure R Audit, Transportation and Transit Funds Audit, and Financial Statements for the Year Ended June 30, 2015
2. Attachment 1: City of Woodlake's Independent Audit and Financial Statements for the Year Ended June 30, 2015
3. Attachment 2: City of Woodlake's Measure R Transportation Fund Audit
4. Attachment 3: City of Woodlake's Transportation and Transit Funds Audit

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, Measure R Audit, Transportation and Transit Funds Audit, and Financial Statements for the Year Ended June 30, 2015.

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 2014/2015 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, Measure R Audit, Transportation and Transit Funds Audit, and Financial Statements for the Year Ended June 30, 2015.

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 April 11, 2016.

- 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, 2015

CITY OF WOODLAKE
BASIC FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015
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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, 2015, 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, 2015, 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.

Emphasis of Matter

As discussed in Note 17 to the financial statements, during the year ended June 30, 2015, the City implemented *Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which modified the current financial reporting of those elements. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 47 through 50, and the Schedule of Changes in the Net Pension Liability and Related Ratios and Schedule of Contributions pages 51 and 52, 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 other supplementary information as listed in the table of contents is presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The other supplemental information as listed in the table of contents and the 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 other supplementary information as listed in the table of contents 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 March 17, 2016 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
March 17, 2016

BASIC FINANCIAL STATEMENTS

**CITY OF WOODLAKE
STATEMENT OF NET POSITION
June 30, 2015**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments			
Unrestricted	\$ 1,109,411	\$ 6,182,402	\$ 7,291,813
Restricted	-	224,000	224,000
Receivables:			
Accounts	61,215	250,108	311,323
Taxes	43,588	-	43,588
Intergovernmental	755,027	106,162	861,189
Internal balances	(233,132)	233,132	-
Prepays	-	-	-
Loans receivable	9,647,452	-	9,647,452
Intergovernmental receivable	195,982	-	195,982
Capital assets:			
Non-depreciable	3,073,045	620,922	3,693,967
Depreciable, net of accumulated depreciation	8,534,359	22,748,416	31,282,775
Total assets	<u>23,186,947</u>	<u>30,365,142</u>	<u>53,552,089</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred pensions			
Unamortized loss on bonds	143,002	67,485	210,487
Total deferred outflows of resources	-	54,187	54,187
	<u>143,002</u>	<u>121,672</u>	<u>264,674</u>
<u>LIABILITIES</u>			
Accounts payable and other accruals	522,999	189,483	712,482
Interest payable	-	163,341	163,341
Unearned revenue	3,322	-	3,322
Due to other funds	-	-	-
Noncurrent liabilities:			
Due in one year	6,995	289,926	296,921
Due in more than one year	1,472,939	14,666,728	16,139,667
Total liabilities	<u>2,006,255</u>	<u>15,309,478</u>	<u>17,315,733</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred pensions	245,180	141,819	386,999
<u>NET POSITION</u>			
Net investment in capital assets	11,607,404	9,134,963	20,742,367
Restricted for:			
Special revenues	703,026	-	703,026
Debt service	-	224,000	224,000
Capital Projects	88,852	-	88,852
Unrestricted	8,679,232	5,676,554	14,355,786
Total net position	<u>\$ 21,078,514</u>	<u>\$ 15,035,517</u>	<u>\$ 36,114,031</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, 2015

Functions/Programs	Net (Expense) Revenue and Changes in Net Position						
	Program Revenues			Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General Government	\$ 563,481	\$ 113,009	\$ -	\$ -	\$ (450,472)		\$ (450,472)
Community development	148,355	-	-	422,878	274,523		274,523
Public safety	1,340,438	74,561	859,262	33,733	(372,882)		(372,882)
Public works	447,762	162,634	172,605	2,233,402	2,120,879		2,120,879
Parks and recreation	134,892	-	-	-	(134,892)		(134,892)
Refuse services	580,296	634,918	-	-	54,622		54,622
Interest on long-term debt	-	-	-	-	-		-
Total governmental activities	<u>3,215,224</u>	<u>985,122</u>	<u>1,031,867</u>	<u>2,690,013</u>	<u>1,491,778</u>		<u>1,491,778</u>
Business-type Activities:							
Water	691,947	864,968	-	22,262	-	195,283	195,283
Sewer	1,552,389	1,785,737	-	33,581	-	266,929	266,929
Airport	43,612	29,809	10,000	-	-	(3,803)	(3,803)
Transit	173,188	14,518	60,000	66,992	-	(31,678)	(31,678)
Total business-type activities	<u>2,461,136</u>	<u>2,695,032</u>	<u>70,000</u>	<u>122,835</u>	<u>-</u>	<u>426,731</u>	<u>426,731</u>
Total	<u>\$ 5,676,360</u>	<u>\$ 3,680,154</u>	<u>\$ 1,101,867</u>	<u>\$ 2,812,848</u>	<u>1,491,778</u>	<u>426,731</u>	<u>1,918,509</u>
General revenues:							
Property taxes					283,339	-	283,339
Utility users tax					329,482	-	329,482
Sales tax					335,292	-	335,292
Franchise tax					36,652	-	36,652
Other taxes					100,423	-	100,423
Investment earnings					8,407	45,397	53,804
Rental Income					-	41,875	41,875
Loss on sale of capital assets					-	-	-
Miscellaneous					-	-	-
Transfers					127,833	(127,833)	-
Total general revenues and transfers					<u>1,221,428</u>	<u>(40,561)</u>	<u>1,180,867</u>
Change in net assets					<u>2,713,206</u>	<u>386,170</u>	<u>3,099,376</u>
Net position, July 1, 2014					19,905,262	15,410,588	35,315,850
Prior period adjustment					(1,539,954)	(761,241)	(2,301,195)
Net position, July 1, 2014, restated					<u>18,365,308</u>	<u>14,649,347</u>	<u>33,014,655</u>
Net position, June 30, 2015					<u>\$ 21,078,514</u>	<u>\$ 15,035,517</u>	<u>\$ 36,114,031</u>

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

**CITY OF WOODLAKE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Special Revenue				Other Nonmajor Governmental Funds	Total Governmental Funds
	General	Community Development Fund	Gas Tax	Measure R		
ASSETS:						
Cash and investments	\$ 519,946	\$ 368,258	\$ -	\$ -	\$ 221,207	\$ 1,109,411
Receivables:						
Accounts	61,215	-	-	-	-	61,215
Taxes	43,588	-	-	-	-	43,588
Intergovernmental	-	-	423,914	151,119	179,994	755,027
Interest	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Due from other funds	-	-	-	-	215,448	215,448
Loans receivable	57,442	9,590,010	-	-	-	9,647,452
Advances to other funds	195,982	-	-	-	-	195,982
Total assets	<u>\$ 878,173</u>	<u>\$ 9,958,268</u>	<u>\$ 423,914</u>	<u>\$ 151,119</u>	<u>\$ 616,649</u>	<u>\$ 12,028,123</u>
LIABILITIES						
Accounts payables	\$ 206,839	\$ -	\$ 208,466	\$ 88,070	\$ 19,624	\$ 522,999
Due to other funds	-	-	215,448	63,049	170,083	448,580
Advances from other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	3,322	3,322
Total liabilities	<u>206,839</u>	<u>-</u>	<u>423,914</u>	<u>151,119</u>	<u>193,029</u>	<u>974,901</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred housing loans	\$ -	\$ 9,590,010	\$ -	\$ -	\$ -	\$ 9,590,010
Total deferred inflows of resources	<u>-</u>	<u>9,590,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,590,010</u>
FUND BALANCES						
Nonspendable fund balances:						
Land held for resale	-	-	-	-	-	-
Advances	195,982	-	-	-	-	195,982
Restricted for debt service.	-	-	-	-	-	-
Assigned fund balances:						
Special revenue funds	-	368,258	-	-	334,768	703,026
Capital projects	-	-	-	-	88,852	88,852
Unassigned, general fund	475,352	-	-	-	-	475,352
Total fund balances	<u>671,334</u>	<u>368,258</u>	<u>-</u>	<u>-</u>	<u>423,620</u>	<u>1,463,212</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 878,173</u>	<u>\$ 9,958,268</u>	<u>\$ 423,914</u>	<u>\$ 151,119</u>	<u>\$ 616,649</u>	<u>\$ 12,028,123</u>

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, 2015

Total fund balances-governmental funds	\$ 1,463,212
 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.	11,607,404
Other long-term assets are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds.	9,590,010
Deferred inflows of resources and deferred outflows of resources:	
Deferred outflows of resources are not current assets of financial resources; and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the governmental funds:	
Deferred pension outflows of resources	143,002
Deferred pension inflows of resources	(245,180)
Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the governmental fund balance sheet:	
Net pension liability	(1,393,592)
Compensated absences	(86,342)
	(1,480,000)
Net position of governmental activities	\$ 21,078,514

CITY OF WOODLAKE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue				Other Nonmajor Governmental Funds	Total Governmental Funds
	General	Community Development Fund	Gas Tax	Measure R		
REVENUES						
Property taxes	\$ 283,339	\$ -	\$ -	\$ -	\$ -	\$ 283,339
Utility users tax	329,482	-	-	-	-	329,482
Sales tax	335,292	-	-	-	-	335,292
Other taxes	137,075	-	-	-	-	137,075
Licenses and permits	118,434	-	-	-	14,235	132,669
Charges for services	734,539	-	-	-	-	734,539
Intergovernmental revenues	760,049	-	1,504,443	728,959	740,844	3,734,295
Fines and forfeitures	26,555	-	-	-	-	26,555
Repayment of loans	-	91,099	-	-	-	91,099
Use of money and property	3,243	2,363	24	-	2,777	8,407
Miscellaneous revenues	78,944	-	-	-	-	78,944
Total revenues	2,806,952	93,462	1,504,467	728,959	757,856	5,891,696
EXPENDITURES						
Current:						
General government	599,604	-	-	-	-	599,604
Community development	-	5,109	-	-	422,878	427,987
Public safety	1,225,681	-	-	-	99,600	1,325,281
Public works	251,764	-	-	-	45,713	297,477
Parks and recreation	146,574	-	-	-	-	146,574
Refuse services	587,465	-	-	-	-	587,465
Capital outlay:						
Public works	160,000	-	1,861,224	728,959	83,015	2,833,198
Parks and recreation	-	-	-	-	2,448	2,448
Debt service:						
Principal	44,000	-	-	-	-	44,000
Interest	-	-	-	-	-	-
Total expenditures	3,015,088	5,109	1,861,224	728,959	653,654	6,264,034
Excess (deficiency) of revenues over (under) expenditures	(208,136)	88,353	(356,757)	-	104,202	(372,338)
OTHER FINANCING SOURCES (USES):						
Transfers in	313,789	-	5,830	-	-	319,619
Transfers out	-	-	-	-	(191,786)	(191,786)
Sale of capital assets	-	-	-	-	-	-
Total other financing sources and uses	313,789	-	5,830	-	(191,786)	127,833
Net change in fund balances	105,653	88,353	(350,927)	-	(87,584)	(244,505)
Fund balances, July 1, 2014	565,681	279,905	350,927	-	511,204	1,707,717
Fund balances, June 30, 2015	\$ 671,334	\$ 368,258	\$ -	\$ -	\$ 423,620	\$ 1,463,212

**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, 2015**

Net change in fund balances - total governmental funds	\$ (244,505)
 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.	2,932,071
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.	(266,461)
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.	282,698
Revenues in the governmental funds that were recognized as revenue in the previous periods in the statement of activities.	(91,099)
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.	12,318
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
Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB Statement No. 68.	44,184
	44,184
Change in net position - governmental activities	\$ 2,713,206

**CITY OF WOODLAKE
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
JUNE 30, 2015**

	<u>Nonmajor</u>				<u>Total</u>
	<u>Water</u>	<u>Sewer</u>	<u>Airport Fund</u>	<u>TDA Transit</u>	
<u>ASSETS</u>					
Current assets:					
Cash and investments	\$ 1,847,456	\$ 4,295,433	\$ -	\$ 39,513	\$ 6,182,402
Receivables:					
Accounts	78,789	171,319	-	-	250,108
Intergovernmental	-	-	-	106,162	106,162
Prepays	-	-	-	-	-
Due from other funds	-	357,609	-	-	357,609
Noncurrent assets:					
Restricted cash with fiscal agent	99,000	125,000	-	-	224,000
Capital assets:					
Nondepreciable	94,209	451,713	-	75,000	620,922
Depreciable, net	2,568,802	19,237,967	46,883	894,764	22,748,416
Total assets	4,688,256	24,639,041	46,883	1,115,439	30,489,619
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred pensions	25,187	33,773	-	8,525	67,485
Unamortized loss on bonds	17,000	37,187	-	-	54,187
Total deferred outflows of resources	42,187	70,960	-	8,525	121,672
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	45,616	21,971	491	38,300	106,378
Utility deposits	37,062	46,043	-	-	83,105
Interest payable	25,365	137,976	-	-	163,341
Due to other funds	-	-	124,477	-	124,477
Loan payable (Due in one year)	33,600	247,777	-	-	281,377
Noncurrent liabilities:					
Loan payable	1,811,161	12,196,024	-	-	14,007,185
Compensated absences	19,432	24,630	-	10,908	54,970
Net pension liability	228,831	306,840	-	77,451	613,122
Total liabilities	2,201,067	12,981,261	124,968	126,659	15,433,955
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred pensions	52,930	70,974	-	17,915	141,819
<u>NET POSITION</u>					
Net investment in capital assets	835,250	7,283,066	46,883	969,764	9,134,963
Restricted for:					
Debt service	99,000	125,000	-	-	224,000
Unrestricted	1,542,196	4,249,700	(124,968)	9,626	5,676,554
Total net position	\$ 2,476,446	\$ 11,657,766	\$ (78,085)	\$ 979,390	\$ 15,035,517

CITY OF WOODLAKE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Nonmajor				Total
	Water	Sewer	Airport Fund	TDA Transit	
Operating revenues:					
Charges for services	\$ 864,968	\$ 1,785,737	\$ 29,809	\$ 14,518	\$ 2,695,032
Operating expenses:					
Personnel Services	270,039	342,688	-	89,305	702,032
Contractual services	38,404	70,987	2,532	1,137	113,060
Repairs and maintenance	13,120	13,120	-	12,653	38,893
Utilities	121,451	73,889	6,805	62	202,207
Other services and supplies	87,715	214,455	34,275	7,377	343,822
Amortization	500	1,062	-	-	1,562
Depreciation	110,487	543,741	-	62,654	716,882
Allocated indirect administrative expenses:					
Maintenance shop	-	-	-	-	-
Non-departmental expenses	-	-	-	-	-
Total operating expenses	<u>641,716</u>	<u>1,259,942</u>	<u>43,612</u>	<u>173,188</u>	<u>2,118,458</u>
Operating income (loss)	<u>223,252</u>	<u>525,795</u>	<u>(13,803)</u>	<u>(158,670)</u>	<u>576,574</u>
Nonoperating revenues (expenses):					
Interest income	13,394	31,990	-	13	45,397
Rental income	-	-	41,875	-	41,875
Impact fees	22,262	33,581	-	-	55,843
Revenue from other agencies	-	-	10,000	126,992	136,992
Transfers In (Out)	(41,671)	(66,868)	-	(19,294)	(127,833)
Interest expense	(50,231)	(292,447)	-	-	(342,678)
Total nonoperating revenues	<u>(56,246)</u>	<u>(293,744)</u>	<u>51,875</u>	<u>107,711</u>	<u>(190,404)</u>
Change in net position	167,006	232,051	38,072	(50,959)	386,170
Net position, July 1, 2014	2,593,552	11,806,682	(116,157)	1,126,511	15,410,588
Prior period adjustment	<u>(284,112)</u>	<u>(380,967)</u>	<u>-</u>	<u>(96,162)</u>	<u>(761,241)</u>
Net position, July 1, 2014, restated	<u>2,309,440</u>	<u>11,425,715</u>	<u>(116,157)</u>	<u>1,030,349</u>	<u>14,649,347</u>
Net position, June 30, 2015	<u>\$ 2,476,446</u>	<u>\$ 11,657,766</u>	<u>\$ (78,085)</u>	<u>\$ 979,390</u>	<u>\$ 15,035,517</u>

**CITY OF WOODLAKE
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	Water	Sewer	Nonmajor		Total
			Airport Fund	TDA Transit	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 869,121	\$ 1,794,534	\$ 35,013	\$ 14,518	\$ 2,713,186
Cash receipts (payments), vendors for goods or services	(256,117)	(384,327)	(45,632)	10,102	(675,974)
Cash receipts (payments), employees for, services including withholding of taxes and other items	(272,482)	(343,639)	-	(89,208)	(705,329)
Net cash provided by (used) operating activities	<u>340,522</u>	<u>1,066,568</u>	<u>(10,619)</u>	<u>(64,588)</u>	<u>1,331,883</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Revenue from other agencies	-	-	10,000	23,838	33,838
Transfers in (out)	(41,671)	(66,868)	-	(19,294)	(127,833)
Deferred outflows and inflows	(27,538)	(36,926)	-	(9,321)	(73,785)
Due to (from)	-	120,917	5,627	-	126,544
Proceeds from operating lease	-	-	41,875	-	41,875
Net cash provided by noncapital financing	<u>(69,209)</u>	<u>17,123</u>	<u>57,502</u>	<u>(4,777)</u>	<u>639</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES					
Principal paid on capital debt service	(32,700)	(241,535)	-	-	(274,235)
Interest paid on capital debt service	(50,681)	(295,021)	-	-	(345,702)
Impact fees	22,262	33,581	-	-	55,843
Revenue from other agencies	-	-	-	66,992	66,992
Acquire, construct or improve capital assets	(41,887)	(32,397)	(46,883)	-	(121,167)
Net cash (used) by capital and related financing activities	<u>(103,006)</u>	<u>(535,372)</u>	<u>(46,883)</u>	<u>66,992</u>	<u>(618,269)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Gain (loss) on investments	-	-	-	-	-
Investment earnings	13,394	31,990	-	13	45,397
Net cash provided by investing activities	<u>13,394</u>	<u>31,990</u>	<u>-</u>	<u>13</u>	<u>45,397</u>
Net Increase (decrease) in cash and cash equivalents	181,701	580,309	-	(2,360)	759,650
Cash and Investments, July 1, 2014	<u>1,764,755</u>	<u>3,840,124</u>	<u>-</u>	<u>41,873</u>	<u>5,646,752</u>
Cash and investments, June 30, 2015	<u>\$ 1,946,456</u>	<u>\$ 4,420,433</u>	<u>\$ -</u>	<u>\$ 39,513</u>	<u>\$ 6,406,402</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 223,252	\$ 525,795	\$ (13,803)	\$ (158,670)	\$ 576,574
Adjustments to reconcile operating income to net cash (used) by operating activities:					
Depreciation & amortization	110,987	544,803	-	62,654	718,444
Pension expense	-	-	-	-	-
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	929	2,709	5,204	-	8,842
(Increase) decrease in prepaid expenses	2,000	5,000	-	-	7,000
Increase (decrease) in accounts payable	2,573	(16,876)	(2,020)	31,331	15,008
Increase (decrease) in due to other funds	-	-	-	-	-
Increase (decrease) in compensated absences	(2,443)	(951)	-	97	(3,297)
Increase (decrease) in utility deposits	3,224	6,088	-	-	9,312
Net cash provided (used) by operating activities	<u>\$ 340,522</u>	<u>\$ 1,066,568</u>	<u>\$ (10,619)</u>	<u>\$ (64,588)</u>	<u>\$ 1,331,883</u>

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

**CITY OF WOODLAKE
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2015**

	Private-purpose Trust Fund	Woodlake Fire Protection District
<u>ASSETS</u>		
Cash and investments	\$ 236,262	\$ 132,436
Land held for resale	45,114	-
Capital assets:		
Land	605,409	-
Improvements other than land	855,968	-
Less accumulated depreciation	(162,653)	-
Total Assets	1,580,100	\$ 132,436
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pensions	1,402	
<u>LIABILITIES</u>		
Accounts payable	8,319	\$ 23,840
Due to external investment pool participants	-	108,596
Intergovernmental payable	195,983	-
Bond payable	398,200	-
Pension payable	12,738	-
Total Liabilities	615,240	\$ 132,436
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred pensions	2,946	
<u>NET POSITION</u>		
Net position held in trust	\$ 963,316	

**CITY OF WOODLAKE
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Private-purpose Trust Fund
<u>ADDITIONS</u>	
Contributions - Redevelopment Property Tax Trust Fund	\$ 44,092
Interest revenue	1,611
Total Additions	45,703
 <u>DEDUCTIONS</u>	
Administrative expenses	134,041
Loss on sale of capital assets	47,040
Depreciation expense	21,399
Debt redemption, interest	16,426
Total Deductions	218,906
 Change in net position	 (173,203)
Net position held in trust - beginning	1,152,334
Prior period adjustment	(15,815)
Net position held in trust - beginning, restated	1,136,519
 Net position held in trust - ending	 \$ 963,316

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2015

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 **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			
Due Dates	November 1st	1st	February	2nd
Delinquent		installment	1st	installment
Dates	December 10th	1st		
		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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 stationery and have expected useful lives significantly in excess of most capital assets. The assets include the street system, water purification and distribution system, sewer collection and treatment system, 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 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, 2015 was \$1,562.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 circumstance 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 \$ 78,085 as of June 30, 2015. 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, 2015, cash, cash equivalents and investments consisted of the following:

Cash and cash equivalents	\$ 3,566,824
Investments	<u>4,317,687</u>
Total cash, cash equivalents and investments	<u>\$ 7,884,511</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 \$3,566,824 at June 30, 2015. The general bank balance at June 30, 2015, was \$3,578,863, 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 (continued)

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, 2015, the balance is \$1,953,433. 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, 2015, is as follows:

NOTE 2 – CASH AND INVESTMENTS (continued)

Investment type	Total Amount	12 months or less	13 to 24 Months	25 to 60 Months	60+ Months
Local Agency Investment Fund (LAIF)	\$ 1,953,433	\$ 1,953,433	\$ -	\$ -	\$ -
Money market	-	-	-	-	-
Certificate of deposits	1,803,697	201,731	403,602	1,198,364	-
Held by Trustee:					
Federal Agency Securities	560,557	-	-	560,557	-
Total	\$ 4,317,687	\$ 2,155,164	\$ 403,602	\$ 1,758,921	\$ -

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, 2015, the City's credit risks, expressed on a percentage basis, are as follows:

Credit Quality Distribution for Securities with Credit Exposure as a Percentage of Total Investments			
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	41.77%
Local Agency Investment Fund (LAIF)	Not Rated	Not Rated	45.24%
Federal National Mortgage Association	Not Rated	A	12.99%
Total			100.00%

Cash and investments as of June 30, 2015, are classified in the accompanying financial statements as follows:

NOTE 2 – CASH AND INVESTMENTS (continued)

	<u>Credit Quality Ratings</u>	<u>Fair Value</u>
Cash on hand	Not Rated	\$ 200
Primary government deposits	Not Rated	3,197,926
Certificates of deposits	Not Rated	1,803,696
Local Agency Investment Fund (LAIF)	Not Rated	1,953,433
Federal National Mortgage Association	A	560,558
Cash in fiduciary fund	Not Rated	<u>368,698</u>
 Total cash and investments		 <u><u>\$ 7,884,511</u></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	\$ 7,515,813
Restricted cash and cash equivalents	Not Rated	<u>-</u>
 Total cash and investments		 <u><u>\$ 7,515,813</u></u>
 Cash and investments in fiduciary fund		 <u><u>\$ 368,698</u></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	\$ 124,477
Sewer	Measure R	63,049
Sewer	HOME Program Income	170,083
Transportation	CDBG Program	<u>215,448</u>
		<u><u>\$ 573,057</u></u>

B. Long-Term Interfund Advances

At June 30, 2015, 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>
	Private-Purpose Trust Fund	
General 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>
Water	General	\$ 41,671	Costs applied
Sewer	General	66,868	Costs applied
Transit	General	19,294	Costs applied
Transportation	General	185,956	Costs applied
Transportation	Gas Tax	5,830	Costs applied

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 \$336,256 as of June 30, 2015.

NOTE 4 – LOANS RECEIVABLE / DEFERRED REVENUE (continued)

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 \$9,253,754 as of June 30, 2015.

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, 2015, depreciation expense on capital assets was charged to the governmental functions as follows:

General government	\$ 11,114
Community development	3,066
Public safety	54,829
Public works	170,778
Parks and recreation	<u>26,674</u>
Total	<u>\$ 266,461</u>

NOTE 5 – CAPITAL ASSETS (continued)

The following presents summary information on capital assets:

	Balance June 30, 2014	Increases	Decreases	Adjustments	Balance June 30, 2015
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 336,871	\$ 423,900	\$ -	\$ -	\$ 760,771
Construction in progress	3,006,333	2,186,253	2,880,312	-	2,312,274
Total capital assets, not being depreciated	<u>3,343,204</u>	<u>2,610,153</u>	<u>2,880,312</u>	<u>-</u>	<u>3,073,045</u>
Capital assets, being depreciated:					
Buildings	740,652	-	-	-	740,652
Improvements other than buildings	1,587,459	49,256	-	-	1,636,715
Equipment	805,571	272,662	-	-	1,078,233
Infrastructure	4,581,489	2,880,312	-	-	7,461,801
Total capital assets, being depreciated	<u>7,715,171</u>	<u>3,202,230</u>	<u>-</u>	<u>-</u>	<u>10,917,401</u>
Less accumulated depreciation for:					
Buildings	554,014	19,129	-	-	573,143
Improvements other than buildings	350,485	76,298	-	-	426,783
Equipment	536,052	56,497	-	-	592,549
Infrastructure	676,030	114,537	-	-	790,567
Total accumulated depreciation	<u>2,116,581</u>	<u>266,461</u>	<u>-</u>	<u>-</u>	<u>2,383,042</u>
Total capital assets, being depreciated, net	<u>5,598,590</u>	<u>2,935,769</u>	<u>-</u>	<u>-</u>	<u>8,534,359</u>
Governmental activity capital assets, net	<u>\$ 8,941,794</u>	<u>\$ 5,545,922</u>	<u>\$ 2,880,312</u>	<u>\$ -</u>	<u>\$ 11,607,404</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 526,713	\$ -	\$ -	\$ -	\$ 526,713
Infrastructure in progress	94,209	-	-	-	94,209
Total capital assets, not being depreciated	<u>620,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>620,922</u>
Capital assets being depreciated:					
Utility system	24,020,900	67,658	-	-	24,088,558
Building and Structures	850,000	46,883	-	-	896,883
Equipment and vehicles	1,172,200	6,625	-	-	1,178,825
Total capital assets, being depreciated	<u>26,043,100</u>	<u>121,166</u>	<u>-</u>	<u>-</u>	<u>26,164,266</u>
Less accumulate depreciation for:					
Utility system	2,136,699	586,770	-	-	2,723,469
Building and Structures	-	42,500	-	-	42,500
Equipment and vehicles	562,278	87,603	-	-	649,881
Total accumulated depreciation	<u>2,698,977</u>	<u>716,873</u>	<u>-</u>	<u>-</u>	<u>3,415,850</u>
Total capital assets, being depreciated, net	<u>23,344,123</u>	<u>(595,707)</u>	<u>-</u>	<u>-</u>	<u>22,748,416</u>
Business-type capital assets, net	<u>\$ 23,965,045</u>	<u>\$ (595,707)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,369,338</u>

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 were required under a month to month lease which was canceled in November 2014. The City entered a new month to month lease for the facility in December of 2014. This lease is with a new tenant and requires monthly payments of \$1,500. Rental income was \$16,400 for the fiscal year ended June 30, 2015.

The City entered into lease agreements for land/hangar leases at the airport. Monthly installments of \$2,160 are required under the leases monthly. Rental income was \$25,475 for the fiscal year ended June 30, 2015.

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 \$79,347 for governmental activities and \$46,421 for business-type activities at June 30, 2015, 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, 2014</u>	<u>Incurred</u>	<u>Satisfied</u>	<u>Balance June 30, 2015</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More than One Year</u>
Governmental Activities:						
Compensated absences	<u>\$ 98,660</u>	<u>\$ 39,862</u>	<u>\$ 52,180</u>	<u>\$ 86,342</u>	<u>\$ 6,995</u>	<u>\$ 79,347</u>
Business-Type Activities:						
Compensated absences	<u>\$ 58,268</u>	<u>\$ 27,612</u>	<u>\$ 30,910</u>	<u>\$ 54,970</u>	<u>\$ 8,549</u>	<u>\$ 46,421</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, 2015.

	<u>Balance June 30, 2014</u>	<u>Incurred or Issued</u>	<u>Satisfied or Matured</u>	<u>Balance June 30, 2015</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due in More than One Year</u>
Governmental Activities:						
RDA loan	<u>\$ 44,000</u>	<u>\$ -</u>	<u>\$ 44,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Business Type Activities						
USDA loan Water	\$ 1,877,461	\$ -	\$ 32,700	\$ 1,844,761	\$ 33,600	\$ 1,811,161
Sewer Loan	191,936	-	12,635	179,301	13,677	165,624
USDA loan, Series A	8,572,800	-	157,100	8,415,700	160,600	8,255,100
USDA loan, Series B	<u>3,920,600</u>	<u>-</u>	<u>71,800</u>	<u>3,848,800</u>	<u>73,500</u>	<u>3,775,300</u>
Total business type activities	<u>\$ 14,562,797</u>	<u>\$ -</u>	<u>\$ 274,235</u>	<u>\$ 14,288,562</u>	<u>\$ 281,377</u>	<u>\$ 14,007,185</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 balance of this obligation was paid off this year.

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
2016	\$ 33,600	\$ 50,465	\$ 84,065
2017	34,500	49,529	84,029
2018	35,500	48,566	84,066
2019	36,500	47,576	84,076
2020	37,500	46,559	84,059
2021-2025	203,400	216,535	419,935
2026-2030	232,800	185,588	418,388
2031-2035	266,800	152,295	419,095
2036-2040	305,500	113,009	418,509
2041-2045	349,700	68,028	417,728
2046-2048	308,961	17,684	326,645
Totals	<u>\$ 1,844,761</u>	<u>\$ 995,834</u>	<u>\$ 2,840,595</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
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	18,775	8,842	27,617
2021-2024	98,676	18,698	117,374
Total	<u>\$ 179,301</u>	<u>\$ 76,159</u>	<u>\$ 255,460</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
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	175,600	172,429	348,029
2021-2025	938,900	800,391	1,739,291
2026-2030	1,049,500	688,652	1,738,152
2031-2035	1,173,100	563,761	1,736,861
2036-2040	1,311,100	424,159	1,735,259
2041-2045	1,465,300	268,138	1,733,438
2046-2050	1,637,800	93,768	1,731,568
Total	\$ 8,415,700	\$ 3,739,230	\$ 12,154,930

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
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	80,300	78,857	159,157
2021-2025	429,500	366,040	795,540
2026-2030	479,900	314,934	794,834
2031-2035	536,500	257,817	794,317
2036-2040	599,600	193,979	793,579
2041-2045	670,200	122,625	792,825
2046-2050	748,900	42,875	791,775
Total	\$ 3,848,800	\$ 1,710,031	\$ 5,558,831

NOTE 9 – DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City of Woodlake’s separate Safety (police) and Miscellaneous (all other) Plans, agent multiple-employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and City of Woodlake resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2015, are summarized as follows:

	Miscellaneous	
	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	2.0%	2%
Required employee contribution rates	7%	6.25%
Required employer contribution rates	13%	6.25%
	Safety	
	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2.% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	57
Monthly benefits, as a % of eligible compensation	2.0%	2.0%
Required employee contribution rates	7%	9.5%
Required employer contribution rates	23.869%	9.5%

NOTE 9 – DEFINED BENEFIT PENSION PLAN (continued)

Employees Covered – At June 30, 2015, the following employees were covered by the benefit terms for each Plan:

	<u>Miscellaneous</u>	<u>Safety</u>
Inactive employees or beneficiaries currently receiving benefits	13	19
Inactive employees entitled to but not yet receiving benefits	7	41
Active employees	<u>14</u>	<u>8</u>
Total	<u><u>34</u></u>	<u><u>68</u></u>

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City of Woodlake is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Net Pension Liability

The City of Woodlake’s net pension liability for each Plan is measured as the total pension liability, less the pension plan’s fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2014, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions – The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2013	June 30, 2013
Measurement Date	June 30, 2014	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.5%	7.5%
Inflation	2.75%	2.75%
Payroll Growth	3.0%	3.0%
Projected Salary Increase	3.3% - 14.2% (1)	3.3% - 14.2% (1)
Investment Rate of Return	7.5% (2)	7.5% (2)
Mortality	7%	7%

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

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

NOTE 9 – DEFINED BENEFIT PENSION PLAN (continued)

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

NOTE 9 – DEFINED BENEFIT PENSION PLAN (continued)

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	100%		
(a) An expected inflation of 2.5% used for this period.			
(b) An expected inflation of 3.0% used for this period.			

C. Changes in the Net Pension Liability

The changes in the Net Pension Liability for each Plan follows:

<i>Miscellaneous Plan:</i>	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2014	\$5,122,833	\$3,806,327	\$1,316,506
Changes in the year:			
Service cost	110,560		110,560
Interest on the total pension liability	381,344		381,344
Differences between actual and expected experience	0	0	0
Changes in assumptions	0		0
Implementation year adjustments	0	102,794	(102,794)
Contribution - employer		89,008	(89,008)
Contribution - employee (paid by employer)		0	0
Contribution - employee		53,026	(53,026)
Net investment income	0	283,714	(283,714)
Deferred inflow/outflow expenses netted	0	291,211	(291,211)
Benefit payments, including refunds of employee contributions	(187,046)	(187,046)	0
Net changes	304,858	632,707	(327,849)
Balance at June 30, 2015	\$5,427,691	\$4,439,034	\$988,657

NOTE 9 – DEFINED BENEFIT PENSION PLAN (continued)

<i>Safety Plan:</i>	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2014	\$3,557,175	\$2,345,903	\$1,211,272
Changes in the year:			
Service cost	121,243		121,243
Interest on the total pension liability	363,383		363,383
Differences between actual and expected experience			0
Changes in assumptions			0
Implementation year adjustments		113,726	(113,726)
Contribution - employer		121,760	(121,760)
Contribution - employee (paid by employer)			0
Contribution - employee		36,026	(36,026)
Net investment income		173,734	(173,734)
Deferred inflow/outflow expenses netted		219,857	(219,857)
Benefit payments, including refunds of employee contributions	(312,052)	(312,052)	0
Net changes	172,574	353,051	(180,477)
Balance at June 30, 2015	\$3,729,749	\$2,698,954	\$1,030,795

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the City of Woodlake for each Plan, calculated using the discount rate for each Plan, as well as what the City of Woodlake’s net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.50%	6.50%
Net Pension Liability	\$1,708,709	\$1,530,386
Current Discount Rate	7.50%	7.50%
Net Pension Liability	\$988,657	\$1,030,795
1% Increase	8.50%	8.50%
Net Pension Liability	\$391,082	\$691,154

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

NOTE 9 – DEFINED BENEFIT PENSION PLAN (continued)

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2015, the City of Woodlake recognized pension expense of \$ 83,581. At June 30, 2015, the City of Woodlake reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date		
Differences between actual and expected experience		(\$490,889)
Changes in assumptions		
Adjustments due to differences in proportions	13,700	(\$33,879)
Total	\$13,700	(\$524,768)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2016	(\$129,929)
2017	(129,929)
2018	(128,487)
2019	(122,723)
2020	
Thereafter	
	<u><u>(\$511,068)</u></u>

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.

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, 2015.

Total assets	\$	86,630,360
Total liabilities		<u>73,673,710</u>
Member's equity	\$	<u>12,956,650</u>
Total revenues	\$	36,826,322
Total expenses		<u>40,427,807</u>
Excess of expenses over income	\$	<u>(3,601,485)</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, 2015, was as follows:

<u>APN#</u>	<u>Book Value</u>
060-230-006, 060-250-007 & 060-250-008	<u>\$ 45,114</u>

Capital assets

Capital asset activity for the year ended June 30, 2015, was as follows:

	<u>Balance June 30, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2015</u>
Land	\$ 605,409	\$ -	\$ -	\$ 605,409
Improvements other than buildings	855,968	-	-	855,968
Accumulated depreciation - improvements	<u>(141,253)</u>	<u>(21,399)</u>	-	<u>(162,652)</u>
Capital assets net	<u>\$ 1,320,124</u>	<u>\$ (21,399)</u>	<u>\$ -</u>	<u>\$ 1,298,725</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
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	35,900	9,855	45,755
2021-2025	<u>202,300</u>	<u>25,802</u>	<u>228,102</u>
Totals	<u>\$ 368,200</u>	<u>\$ 88,750</u>	<u>\$ 456,950</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

Changes to June 30, 2014, fund balance and net position are as follows:

	Water Fund	Sewer Fund	Transit Fund	Private- Purpose Trust Fund	Governmental Activities	Business- type Activities
Fund Balance/Net Position						
June 30, 2014	\$ 2,593,552	\$ 11,806,682	\$ 1,126,511	\$ 1,152,334	\$ 19,905,262	\$ 15,410,588
Net pension adjustment per GASB statement 68	(284,112)	(380,967)	(96,162)	(15,815)	(1,539,954)	(761,241)
Prior period adjustments	(284,112)	(380,967)	(96,162)	(15,815)	(1,539,954)	(761,241)
June 30, 2014, restated	<u>\$ 2,309,440</u>	<u>\$ 11,425,715</u>	<u>\$ 1,030,349</u>	<u>\$ 1,136,519</u>	<u>\$ 18,365,308</u>	<u>\$ 14,649,347</u>

NOTE 15 – SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2015, have been evaluated for possible adjustments to the financial statements or disclosures is March 17, 2016, 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. There were no payments made in Fiscal Year 2014/2015, resulting in the ending balance of \$57,442.

NOTE 17 – RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions Plans – an amendment of GASB Statement No. 27*. Statement No. 68 provisions are effective for financial statements beginning after June 15, 2014. The City implemented the change for the fiscal year ended June 30, 2015.

GASB Statement No. 69 - Government Combinations and Disposals of Government Operations. The provisions of this Statement are effective for periods beginning after December 31, 2013. Management has determined that there was no impact of this Statement on its accounting and financial reporting.

GASB Statement No. 71 - Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. The provisions of Statement No. 71 are required and were to be applied simultaneously with the provisions of Statement No. 68. The City implemented this change for the fiscal year ended June 30, 2015.

GASB Statement No. 72 - Fair Value Measurement and Application. The provisions of GASB Statement No. 72 are effective for financial statements beginning after June 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

NOTE 17 – RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68. The provisions of GASB Statement No. 73 are effective for financial statements beginning after June 15, 2015 – except those provisions that address employers and governmental non-employer contributing entities for pensions that are within the scope of GASB Statement No. 68, which are effective for the fiscal years beginning after June 15, 2016. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. The provisions of GASB Statement No. 74 are effective for financial statements beginning after June 15, 2016. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 75 - Accounting and Reporting for Postemployment Benefit Plans Other Than Pensions. The provisions of GASB Statement No. 75 are effective for financial statements beginning after June 15, 2017. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 76 - The Hierarchy of Generally Accepted Accounting Principles of State and Local Governments. The provisions of GASB Statement No. 76 are effective for financial statements beginning after June 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 77 - The Abatement Disclosures. The provisions of GASB Statement No. 77 are effective for financial statements beginning after December 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 78 - Pensions Provide through Certain Multiple-Employer Defined Pension Plans. The provisions of GASB Statement No. 78 are effective for financial statements beginning after December 15, 2015. 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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	165,200	213,650	283,339	69,689
Utility users tax	325,000	330,000	329,482	(518)
Sales taxes	265,000	300,000	335,292	35,292
Other taxes	50,000	60,000	137,075	77,075
Licenses and permits	65,550	122,425	118,434	(3,991)
Charges for services	699,870	712,395	734,539	22,144
Intergovernmental revenues	732,500	778,100	760,049	(18,051)
Fines and forfeitures	33,000	22,000	26,555	4,555
Use of money and property	3,800	9,350	3,243	(6,107)
Miscellaneous revenues	65,000	25,000	78,944	53,944
Total revenues	<u>\$ 2,404,920</u>	<u>\$ 2,572,920</u>	<u>\$ 2,806,952</u>	<u>\$ 234,032</u>
Expenditures:				
Current:				
General government	\$ 287,541	\$ 280,996	\$ 599,604	\$ (318,608)
Community development	98,791	119,101	-	119,101
Public Safety	1,194,488	1,246,606	1,225,681	20,925
Public works	43,073	35,811	251,764	(215,953)
Parks and recreation	43,644	187,243	146,574	40,669
Refuse services	621,998	621,998	587,465	34,533
Capital outlay:	-	-	-	-
Public works	-	-	160,000	(160,000)
Public safety	-	-	-	-
Total expenditures	<u>2,289,535</u>	<u>2,491,755</u>	<u>2,971,088</u>	<u>(479,333)</u>
Excess (deficiency) of revenues over expenditures	<u>115,385</u>	<u>81,165</u>	<u>(164,136)</u>	<u>(245,301)</u>
OTHER FINANCING SOURCES (USES)				
Debt service interest	-	-	(44,000)	(44,000)
Operating transfers in (out)	-	-	313,789	313,789
Total other financing sources	<u>-</u>	<u>-</u>	<u>269,789</u>	<u>269,789</u>
Net change in fund balance	<u>\$ 115,385</u>	<u>\$ 81,165</u>	105,653	<u>\$ 24,488</u>
Fund Balance, July 1			<u>565,681</u>	
Fund Balance, June 30			<u>\$ 671,334</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, 2015

	<u>Budget Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Repayment of loans	26,000	26,000	91,099	65,099
Use of money and property	-	-	2,363	2,363
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>93,462</u>	<u>67,462</u>
Expenditures:				
Current:				
Community development	<u>1,500</u>	<u>1,500</u>	<u>5,109</u>	<u>(3,609)</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>5,109</u>	<u>(3,609)</u>
Excess (deficiency) of revenues over (under) expenditures	24,500	24,500	88,353	63,853
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>24,500</u>	<u>24,500</u>	88,353	<u>63,853</u>
Fund balance - July 1			<u>279,905</u>	
Fund balance - June 30			<u>\$ 368,258</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, 2015

	Budget Amounts		Amounts	Variance with Final Budget Positive(Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 2,742,000	\$ 1,249,000	\$ 1,504,443	\$ 255,443
Use of money and property	1,500	100	24	(76)
Total revenues	<u>2,743,500</u>	<u>1,249,100</u>	<u>1,504,467</u>	<u>255,367</u>
Expenditures:				
Capital outlay:				
Streets and Roads	2,852,889	1,408,266	1,861,224	(452,958)
Total expenditures	<u>2,852,889</u>	<u>1,408,266</u>	<u>1,861,224</u>	<u>(452,958)</u>
Excess (deficiency) of revenues over (under) expenditures	(109,389)	(159,166)	(356,757)	(197,591)
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>5,830</u>	<u>5,830</u>
Net change in fund balance	<u>(109,389)</u>	<u>(159,166)</u>	(350,927)	<u>(191,761)</u>
Fund balance - July 1			<u>350,927</u>	
Fund balance - June 30			<u>\$ -</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, 2015

	Budget Amounts		Amounts	Variance with Final Budget Positive(Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 970,000	\$ 765,000	\$ 728,959	\$ (36,041)
Licenses and permits	-	-	-	-
Use of money and property	-	-	-	-
Total revenues	<u>970,000</u>	<u>765,000</u>	<u>728,959</u>	<u>(36,041)</u>
Expenditures:				
Capital outlay:				
Public works	-	-	-	-
Streets and Roads	<u>970,000</u>	<u>765,000</u>	<u>728,959</u>	<u>36,041</u>
Total expenditures	<u>970,000</u>	<u>765,000</u>	<u>728,959</u>	<u>36,041</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
FOR THE YEAR ENDED JUNE 30, 2015
Last 10 Years*

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	<u>Miscellaneous 2015</u>	<u>Safety 2015</u>
Total Pension Liability		
Service Cost	\$ 338,829,351	\$ 369,638,880
Interest on total pension liability	921,162,366	1,251,259,652
Changes in assumptions	-	-
Changes in benefits	-	-
Benefit payments, including refunds of employee contributions	(523,586,912)	(801,045,884)
Net change in total pension liability	736,404,805	819,852,648
Total pension liability - beginning	12,374,543,647	16,899,165,531
Total pension liability - ending (a)	<u>\$ 13,110,948,452</u>	<u>\$ 17,719,018,179</u>
Plan fiduciary net position		
Contributions - employer	\$ 316,207,965	\$ 424,554,942
Contributions - employee	159,834,203	131,938,305
Net investment income	1,589,130,702	2,097,750,007
Benefit payments, including refunds of employee contributions	(523,586,912)	(801,045,884)
Net change in plan fiduciary net position	1,541,585,958	1,853,197,370
Plan fiduciary net position - beginning	9,097,875,216	12,114,843,971
Plan fiduciary net position - ending (b)	<u>\$ 10,639,461,174</u>	<u>\$ 13,968,041,341</u>
Net pension liability - ending (a)-(b)	<u>\$ 2,471,487,278</u>	<u>\$ 3,750,976,838</u>
Plan fiduciary net position as a percentage of the total pension liability	81.15%	78.83%
Covered - employee payroll	\$ 3,451,521	\$ 3,304,575
Net pension liability as percentage of covered-employee payroll	71605.74%	113508.60%

Notes to Schedule:

Benefit changes. In 2015, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

Changes in assumptions. In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

* - Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

CITY OF WOODLAKE
 FOR THE YEAR ENDED JUNE 30, 2015
 Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

	Miscellaneous 2015	Safety 2015
Actuarially determined contribution	\$ 100,012	\$ 103,070
Contributions in relation to the actuarially determined contributions	100,012	103,070
Contribution deficiency (excess)	\$ -	\$ -
 Covered-employee payroll	 \$ 3,451,521	 \$ 3,304,575
 Contributions as a percentage of covered- employee payroll	 2.90%	 3.12%

Notes to Schedule

Valuation date:	6/30/2013	6/30/2013
-----------------	-----------	-----------

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	3.50%
Salary increases	4.5%, average, including inflation of 3.0%
	7.75%, net of pension plan investment expense, including inflation
Investment rate of return	
Retirement age	67 yrs. Misc., 57 yrs. Safety
Mortality	RP-2000 Healthy Annuitant Mortality Table

* - Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

OTHER SUPPLEMENTAL INFORMATION

**CITY OF WOODLAKE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Nonmajor Special Revenue	Capital Projects Capital Impact Fees	Total Nonmajor Governmental Funds
ASSETS:			
Cash and investments	\$ 132,355	\$ 88,852	\$ 221,207
Receivables:			
Intergovernmental	179,994	-	179,994
Interest	-	-	-
Land held for resale	-	-	-
Due from other funds	215,448	-	215,448
Total assets	<u>\$ 527,797</u>	<u>\$ 88,852</u>	<u>\$ 616,649</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 19,624	\$ -	\$ 19,624
Due to other funds	170,083	-	170,083
Deferred revenue	3,322	-	3,322
Total liabilities	<u>193,029</u>	<u>-</u>	<u>193,029</u>
Fund balances:			
Unassigned	<u>334,768</u>	<u>88,852</u>	<u>423,620</u>
Total fund balances	<u>334,768</u>	<u>88,852</u>	<u>423,620</u>
Total liabilities and fund balances	<u>\$ 527,797</u>	<u>\$ 88,852</u>	<u>\$ 616,649</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, 2015

	Nonmajor Special Revenue	Capital Projects Capital Impact Fees	Total Nonmajor Governmental Funds
REVENUES			
Licenses and permits	\$ -	\$ 14,235	\$ 14,235
Intergovernmental revenues	740,844	-	740,844
Use of money and property	2,725	52	2,777
Total revenues	<u>743,569</u>	<u>14,287</u>	<u>757,856</u>
EXPENDITURES			
Current:			
Community development	422,878	-	422,878
Public safety	99,600	-	99,600
Public works	45,713	-	45,713
Capital Outlay:			
Public works	83,015	-	83,015
Parks and recreation	-	2,448	2,448
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>651,206</u>	<u>2,448</u>	<u>653,654</u>
Excess (deficiency) of revenues over (under) expenditures	<u>92,363</u>	<u>11,839</u>	<u>104,202</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	(191,786)	-	(191,786)
Total other financing sources and uses	<u>(191,786)</u>	<u>-</u>	<u>(191,786)</u>
Net change in fund balances	(99,423)	11,839	(87,584)
Fund balance, July 1, 2014	<u>434,191</u>	<u>77,013</u>	<u>511,204</u>
Fund balances, June 30, 2015	<u>\$ 334,768</u>	<u>\$ 88,852</u>	<u>\$ 423,620</u>

**CITY OF WOODLAKE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Special Revenue Funds						
	Landscaping Lighting District Fund	Transportation Tax Fund	AB3229 COPS	CDBG Program Income	HOME Program Income	Woodlake Housing Fund	Total
ASSETS:							
Cash and investments	\$ 36,110	\$ 36,661	\$ 45,702	\$ 10,149	\$ -	\$ 3,733	\$ 132,355
Receivables:							
Intergovernmental	750	-	9,161	-	170,083	-	179,994
Interest	-	-	-	-	-	-	-
Due from other funds	-	215,448	-	-	-	-	215,448
Land held for resale	-	-	-	-	-	-	-
Total assets	\$ 36,860	\$ 252,109	\$ 54,863	\$ 10,149	\$ 170,083	\$ 3,733	\$ 527,797
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ 1,961	\$ 13,587	\$ -	\$ 4,076	\$ -	\$ -	\$ 19,624
Due to other funds	-	-	-	-	170,083	-	170,083
Deferred revenue	-	-	-	3,322	-	-	3,322
Total liabilities	1,961	13,587	-	7,398	170,083	-	193,029
Fund balances:							
Unassigned	34,899	238,522	54,863	2,751	-	3,733	334,768
Total fund balances	34,899	238,522	54,863	2,751	-	3,733	334,768
Total liabilities and fund balances	\$ 36,860	\$ 252,109	\$ 54,863	\$ 10,149	\$ 170,083	\$ 3,733	\$ 527,797

CITY OF WOODLAKE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds						
	Landscaping Lighting District Fund	Transportation Tax Fund	AB 3229 COPS	CDBG Program Income	HOME Program Income	Woodlake Housing Fund	Total
REVENUES							
Intergovernmental revenues	\$ 33,660	\$ 172,605	\$ 111,701	\$ 103,209	\$ 319,669	\$ -	\$ 740,844
Use of money and property	283	2,078	338	-	-	26	2,725
Total revenues	<u>33,943</u>	<u>174,683</u>	<u>112,039</u>	<u>103,209</u>	<u>319,669</u>	<u>26</u>	<u>743,569</u>
EXPENDITURES							
Current:							
Community development	-	-	-	103,209	319,669	-	422,878
Public safety	-	-	99,600	-	-	-	99,600
Public works	45,713	-	-	-	-	-	45,713
Capital Outlay:							
Public works	-	83,015	-	-	-	-	83,015
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>45,713</u>	<u>83,015</u>	<u>99,600</u>	<u>103,209</u>	<u>319,669</u>	<u>-</u>	<u>651,206</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,770)</u>	<u>91,668</u>	<u>12,439</u>	<u>-</u>	<u>-</u>	<u>26</u>	<u>92,363</u>
OTHER FINANCING SOURCES (USES):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(191,786)	-	-	-	-	(191,786)
Total other financing sources and uses	<u>-</u>	<u>(191,786)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(191,786)</u>
Net change in fund balances	(11,770)	(100,118)	12,439	-	-	26	(99,423)
Fund balance, July 1, 2014	<u>46,669</u>	<u>338,640</u>	<u>42,424</u>	<u>2,751</u>	<u>-</u>	<u>3,707</u>	<u>434,191</u>
Fund balances, June 30, 2015	<u>\$ 34,899</u>	<u>\$ 238,522</u>	<u>\$ 54,863</u>	<u>\$ 2,751</u>	<u>\$ -</u>	<u>\$ 3,733</u>	<u>\$ 334,768</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, 2015, and the related notes to the financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 17, 2016.

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 and significant deficiencies.

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 15-01.

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

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. We consider the deficiencies described in the accompanying schedule of finding and questioned costs to be material weaknesses 15-02.

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.

Bressler & Associates, Inc.

Accountancy Corporation

Arroyo Grande, California
March 17, 2016

SINGLE AUDIT SECTION

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 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, 2015. 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, 2015.

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
March 17, 2016

City of Woodlake, California
Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2015

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	\$ 106,531
HOME Investment Partnership	*14.239	08 CALHOME 4896	148,880
HOME Investment Partnership	*14.239	11 CALHOME 8242	<u>170,789</u>
<i>Total Department of Housing and Urban Development</i>			<u>426,200</u>
U.S. Department of Transportation:			
Passed through the State of California:			
FTA 5311 Grant	20.509	SA641129-00	65,793
TEA	*20.205	06-1521/06-1571	67,214
CMAQ	*20.205	CML-5284(010)	223,046
TEA	*20.205	RPSTPLE-5284(010)	505,222
CMAQ	*20.205	06-1521/06-1571	<u>583,987</u>
<i>Total Department of Transportation</i>			<u>1,445,262</u>
U.S. Department of Justice:			
COPS Hiring Program	*16.710	2013-UMWX0049	<u>74,184</u>
<i>Total Department of Justice</i>			<u>74,184</u>
U.S. Department of Homeland Security:			
State Homeland Security Program (SHSP)	97.067	GMM 2014-03	<u>34,868</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,980,514</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, 2015

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, 2015. 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, 2015. 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	\$ 1,844,761
USDA - Community Facilities -Sewer loan	10.766	8,415,700
USDA - Community Facilities -Sewer loan	10.766	3,848,800
		<u>\$ 14,109,261</u>

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

For the Year Ended June 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? X yes 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 federal programs [*unmodified, qualified, adverse, or disclaimer*]:

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>
14.228	U.S. Department of Housing and Urban Development - CDBG
14.239	U.S. Department of Housing and Urban Development - HOME Investment Partnership
16.710	U.S. Department of Justice - COPS Hiring Recovery Program
20.205	U.S. Department of Transportation - TEA Highway Planning and Construction
20.205	U.S. Department of Transportation - CMAQ

Dollar threshold used to distinguish between type A and type B programs:

 \$ 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, 2015

Section II – Financial Statement Findings

Finding: 15-01 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: *The City agrees with finding 15-01. The City will establish monthly/quarterly/annual reconciliation procedures for balance sheet accounts and review that they are completed for the interim and year end reporting.*

Finding: 15-02 Material Weakness

Recording Budget Allocations – 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.

Condition: Management is responsible for establishing and maintaining internal controls, including monitoring, that allow for the fair presentation of the City's required supplementary information, which presents the results of actual operations compared to the City's adopted budget. City's Council adopts the original budget; however, these allocations must be recorded according to the budget in the City's financial accounting system.

City of Woodlake
Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2015

Section II – Financial Statement Findings (continued)

Finding: 15-02 Material Weakness (continued)

Recording Budget Allocations – Accounting and Administrative Controls

Effect: The absence of the internal accounting and administrative control to ensure the budget allocations are recorded to the financial accounting system is considered a significant deficiency because the potential exists that a more than inconsequential but less than material misstatement of the financial statements could occur and not be prevented or detected by the City's internal control.

Cause: Currently, management has not reviewed budget expenditure allocations to budget items authorized by the City's Council to its financial accounting system.

Recommendation: We recommend all budget allocations 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: *The City agrees with finding 15-02. The City will review budget expenditures against the actual expenditures on a quarterly basis. The updated budget will be approved by the City Council and uploaded to the financial accounting system.*

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, 2015

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.

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.*

Status: See current finding **15-01**.

CITY OF WOODLAKE

Measure R Transportation Fund

Audited Financial Statements
Years Ended June 30, 2015 and 2014

CITY OF WOODLAKE
Measure R Transportation Fund
Years Ended June 30, 2015 and 2014

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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 Measure R Transportation Fund of the City of Woodlake, California, as of and for the years ended June 30, 2015 and 2014, and the related notes to the 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.

To the City Council
Woodlake, California
Page 2 of 2

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure R Transportation Fund of the City of Woodlake, California as of June 30, 2015 and 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Measure R Transportation Fund and do not purport to, and do not, present fairly the financial position of the City, as of June 30, 2015 and 2014, the changes in its financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 8 to the financial statements, during the year ended June 30, 2015, the City implemented *Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which modified the current financial reporting of those elements. Our opinion is not modified with respect to the matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2016 on our consideration of the City's internal control over financial reporting as it relates to the Measure R Transportation Fund, 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
March 17, 2016

CITY OF WOODLAKE
Measure R Transportation Fund

Balance Sheets
June 30, 2015 and 2014

	2015	2014
<u>Assets</u>		
Cash and investments	\$ -	\$ -
Due from other governmental agencies	115,119	496,530
Total Assets	\$ 115,119	\$ 496,530
 <u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts payable	\$ 88,070	\$ 148,577
Due to other funds	63,049	347,953
Total Liabilities	151,119	496,530
 <u>Fund Balance</u>		
Restricted for:		
Laws and regulations of other governments	-	-
Total Liabilities and Fund Balance	\$ 151,119	\$ 496,530

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

CITY OF WOODLAKE
Measure R Transportation Fund

Statements of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended June 30, 2015 and 2014

	2015	2014
Revenues		
Measure R Local Programs	\$ -	\$ -
Measure R Special Projects	728,959	861,081
Interest	-	-
	728,959	861,081
Total Revenues	728,959	861,081
Expenditures		
Local program expenditures	-	-
Special project expenditures	728,959	861,081
	728,959	861,081
Total Expenditures	728,959	861,081
Revenues (Under) Expenditures	-	-
Fund Balance - Beginning of Year	-	-
Fund Balance - End of Year	\$ -	\$ -

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

CITY OF WOODLAKE
Measure R Transportation Fund

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: Summary of Significant Accounting Policies

Measure R:

The Tulare County Transportation Authority (the “Authority”), a component unit of the Tulare County Association of Governments, California, was established on August 7, 2006. The primary purpose of the Authority is to impose within the incorporated and unincorporated territory of Tulare County, a retail transaction and use tax for transportation purposes in accordance with the provisions as provided in Division 19 (commencing with section 180000) of the California Public Utilities Code and Part 1.6 (commencing with section 7251) of division 2 of the California Revenue and Taxation Code.

The tax rate shall be one-half of one percent (0.5%) per dollar for a period of thirty (30) years commencing on the operative date of this ordinance. This tax shall be in addition to any other taxes authorized by law, including any existing or future state or local sales tax or transactions and use taxes.

The revenue derived from the tax shall be used for transportation purposes only and may include, but are not limited to, the administration of the Measure R Expenditure Plan. These purposes include expenditures for planning, environmental review, engineering and design costs, related special and expert consulting costs, and related right-of-way acquisition and associated administrative and legal costs.

The City of Woodlake’s Measure R Transportation Fund’s financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the City of Woodlake’s Measure R Transportation Fund are discussed below.

A. Reporting Entity

The financial statements are intended to reflect the financial position, results of operation and compliance of the Measure R funds allocated for non-transit purposes to the Measure R Transportation Fund of the City of Woodlake (City) with the laws, rules and regulations of Measure R and the Tulare County Association of Governments. They do not present fairly the financial position and results of operations of the City of Woodlake, in conformity with generally accepted accounting principles.

B. Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, 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 or net position, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements in this report, consists of one generic fund type and one broad fund category as follows:

CITY OF WOODLAKE
Measure R Transportation Fund

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: Summary of Significant Accounting Policies (continued)

Governmental Fund Types

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The Measure R Transportation Fund is a Special Revenue Fund.

C. Basis of Accounting

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due. Capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash and Investments

Under the City of Woodlake'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 (LAIF). Interest income on pooled investments is allocated on the end of the 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.

For purposes of the Statements 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 proprietary fund types are pooled with the City of Woodlake's pooled cash and investments.

E. Use of Management 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.

CITY OF WOODLAKE
Measure R Transportation Fund

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: **Summary of Significant Accounting Policies** (continued)

F. Classification of Net position and Fund Balances

In the government-wide financial statements, net position are classified in the following categories:

Net Investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position – This component of net position consist of constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by laws through constitutional provisions or enabling legislation. Additionally, this category presents restrictions placed on the categories of capital projects, and specific projects and programs as established by the City Council and Managements.

Unrestricted net position – This component of net position consists of net position that do not meet the definition of “restricted net position” or “invested in capital assets, net of related debt.

When and expense is incurred for purposes for which both restricted and unrestricted net asses are available, the City’s policy is to apply restricted net position 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 providing 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 classification 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. Restriction may effectively be changed or lifted only with the consent of the 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.

CITY OF WOODLAKE
Measure R Transportation Fund

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: **Summary of Significant Accounting Policies** (continued)

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 to reflect amounts that have been allocated by action of the City Council in which the Council’s intent is to use the funds for a specific purpose.

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 assigned 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 2: **Cash and Cash Equivalents**

The investment policy of the City of Woodlake 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 the City funds and to deposit securities. Information regarding categorization of investments can be found in the City’s financial statements.

The City of Woodlake 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.

Note 3: **Subsequent Events**

Subsequent events have been evaluated through March 17, 2016, the date these financial statements have been made available to be issued. There were no subsequent events identified by management which would require disclosure in the financial statements.

CITY OF WOODLAKE
Measure R Transportation Fund

Notes to Financial Statements
June 30, 2015 and 2014

Note 4: Recent Accounting Pronouncements

GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions Plans – an amendment of GASB Statement No. 27*. Statement No. 68 provisions are effective for financial statements beginning after June 15, 2014. The City implemented the change for the fiscal year ended June 30, 2015.

GASB Statement No. 69 - Government Combinations and Disposals of Government Operations. The provisions of this Statement are effective for periods beginning after December 31, 2013. Management has determined that there was no impact of this Statement on its accounting and financial reporting. Please see City financial statements for detailed notes.

GASB Statement No. 71 - Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. The provisions of Statement No. 71 are required and were to be applied simultaneously with the provisions of Statement No. 68. The City implemented this change for the fiscal year ended June 30, 2015.

GASB Statement No. 72 - Fair Value Measurement and Application. The provisions of GASB Statement No. 72 are effective for financial statements beginning after June 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68. The provisions of GASB Statement No. 73 are effective for financial statements beginning after June 15, 2015 – except those provisions that address employers and governmental non-employer contributing entities for pensions that are within the scope of GASB Statement No. 68, which are effective for the fiscal years beginning after June 15, 2016. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. The provisions of GASB Statement No. 74 are effective for financial statements beginning after June 15, 2016. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 75 - Accounting and Reporting for Postemployment Benefit Plans Other Than Pensions. The provisions of GASB Statement No. 75 are effective for financial statements beginning after June 15, 2017. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 76 - The Hierarchy of Generally Accepted Accounting Principles of State and Local Governments. The provisions of GASB Statement No. 76 are effective for financial statements beginning after June 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 77 - The Abatement Disclosures. The provisions of GASB Statement No. 77 are effective for financial statements beginning after December 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 78 - Pensions Provide through Certain Multiple-Employer Defined Pension Plans. The provisions of GASB Statement No. 78 are effective for financial statements beginning after December 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

OTHER REPORTS

**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 Measure R Transportation Fund of the City of Woodlake, California (City) as of and for the years ended June 30, 2015 and 2014, and the related notes to the financial statements, and have issued our report thereon dated March 17, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as it relates to the Measure R Transportation Fund 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 responses, we identified certain deficiencies in the internal control that we consider to be material weaknesses and significant deficiencies.

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 responses to be material weaknesses 15-01.

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. We consider the deficiencies described in the accompanying schedule of finding and responses to be material weaknesses 15-02.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Measure R Transportation Fund 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. Our audit was further made to determine that Measure R funds allocated to and received by the City were expended in conformance with applicable rules and regulations of the Measure R Ordinance and instructions and resolutions of Tulare County Association of Governments and the Tulare County Transportation Authority. 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*, and Measure R.

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 responses. 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
March 17, 2016

**City of Woodlake
Measure R Transportation Fund
Schedule of Findings and Responses
For the Year Ended June 30, 2015**

Financial Statement Findings

Finding: 15-01 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: *The City agrees with finding 15-01. The City will establish monthly/quarterly/annual reconciliation procedures for balance sheet accounts and review that they are completed for the interim and year end reporting.*

Finding: 15-02 Material Weakness

Recording Budget Allocations – 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.

Condition: Management is responsible for establishing and maintaining internal controls, including monitoring, that allow for the fair presentation of the City's required supplementary information, which presents the results of actual operations compared to the City's adopted budget. City's Council adopts the original budget; however, these allocations must be recorded according to the budget in the City's financial accounting system.

**City of Woodlake
Measure R Transportation Fund
Schedule of Findings and Responses
For the Year Ended June 30, 2015**

Financial Statement Findings (continued)

Finding: 15-02 Material Weakness (continued)

Recording Budget Allocations – Accounting and Administrative Controls

Effect: The absence of the internal accounting and administrative control to ensure the budget allocations are recorded to the financial accounting system is considered a significant deficiency because the potential exists that a more than inconsequential but less than material misstatement of the financial statements could occur and not be prevented or detected by the City's internal control.

Cause: Currently, management has not reviewed budget expenditure allocations to budget items authorized by the City's Council to its financial accounting system.

Recommendation: We recommend all budget allocations 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: *The City agrees with finding 15-02. The City will review budget expenditures against the actual expenditures on a quarterly basis. The updated budget will be approved by the City Council and uploaded to the financial accounting system.*

CITY OF WOODLAKE

Transportation and Transit Funds

Audited Financial Statements
Years Ended June 30, 2015 and 2014

CITY OF WOODLAKE
Transportation and Transit Funds
June 30, 2015 and 2014

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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 Transportation and Transit Funds of the City of Woodlake, California, as of and for the years ended June 30, 2015 and 2014, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Transportation and Transit Funds of the City of Woodlake, California as of June 30, 2015 and 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Transportation and Transit Funds and do not purport to, and do not, present fairly the financial position of the City, as of June 30, 2015 and 2014, the changes in its financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 8 to the financial statements, during the year ended June 30, 2015, the City implemented *Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which modified the current financial reporting of those elements. Our opinion is not modified with respect to the matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2016 on our consideration of the City's internal control over financial reporting as it relates to the Transportation and Transit Funds, 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
March 17, 2016

CITY OF WOODLAKE
Transportation Fund

Balance Sheets
June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<u>Assets</u>		
Cash in city treasury	\$ 36,661	\$ 340,443
Accounts receivable	-	-
Interest receivable	-	-
Intergovernmental receivable	-	96,132
Due from other funds	<u>215,448</u>	<u>-</u>
Total Assets	<u>\$ 252,109</u>	<u>\$ 436,575</u>
 <u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts payable	\$ 13,587	\$ 97,935
Unearned revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>13,587</u>	<u>97,935</u>
 <u>Fund Balance</u>		
Restricted for:		
Laws and regulations of other governments	<u>238,522</u>	<u>338,640</u>
Total Liabilities and Fund Balance	<u>\$ 252,109</u>	<u>\$ 436,575</u>

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

CITY OF WOODLAKE
Transportation Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Local Transportation Funds	\$ 172,605	\$ 226,132
Interest	<u>2,078</u>	<u>2,130</u>
Total Revenues	174,683	228,262
Expenditures		
Construction and maintenance	<u>83,015</u>	<u>133,703</u>
Revenues Over (Under) Expenditures	91,668	94,559
Other Financing Sources (Uses)		
Operating Transfer In	-	-
Operating Transfer Out Measure R Funds	<u>(191,786)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(191,786)</u>	<u>-</u>
Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(100,118)	94,559
Fund Balance - Beginning of Year	<u>338,640</u>	<u>244,081</u>
Fund Balance - End of Year	<u><u>\$ 238,522</u></u>	<u><u>\$ 338,640</u></u>

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

CITY OF WOODLAKE
Transit Fund

Statement of Net Position
June 30, 2015 and 2014

	2015	2014
<u>Assets</u>		
Current Assets		
Cash in city treasury	\$ 39,513	\$ 41,873
Intergovernmental receivable	106,162	70,000
Interest receivable	-	-
Noncurrent Assets		
Capital Assets		
Nondepreciable	75,000	75,000
Depreciable, net	894,764	957,418
Total Assets	1,115,439	1,144,291
<u>Deferred Outflows of Resources</u>		
Deferred pensions	8,525	-
<u>Liabilities</u>		
Current Liabilities		
Accounts payable	38,300	6,969
Noncurrent Liabilities		
Compensated absences	10,908	10,811
Net pension liability	77,451	96,162
Total Liabilities	126,659	113,942
<u>Deferred Inflows of Resources</u>		
Deferred pensions	17,915	-
<u>Net Position</u>		
Net investment in capital assets	969,764	1,032,418
Restricted for LTF	9,626	(2,069)
Total Net Position	\$ 979,390	\$ 1,030,349

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

CITY OF WOODLAKE
Transit Fund

Statement of Revenues, Expenses, and Changes in Net Assets
For the Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Operating Revenues		
Fares	\$ 14,519	\$ 14,416
Operating Expenses		
Salaries and benefits	83,305	91,073
General and administrative	12,468	10,452
Vehicle maintenance	14,762	16,785
Depreciation	62,654	25,002
Total Operating Expenses	<u>173,189</u>	<u>143,312</u>
Operating Loss	<u>(158,670)</u>	<u>(128,896)</u>
Non-Operating Revenues		
Local Transportation Funds	-	70,000
State Transit Assistance Funds	60,000	52,224
Prop 1B - PTMISEA	-	255,022
Measure R	-	501,620
Other grants	66,992	11,594
Transfers in (out)	(19,294)	(16,769)
Other revenue	-	4,353
Interest	13	350
Total Non-Operating Revenues	<u>107,711</u>	<u>878,394</u>
Change in net position	(50,959)	749,498
Net Position - Beginning of Year	1,030,349	377,013
Prior period adjustment	-	(96,162)
Net Position - Beginning of Year, restated	<u>1,030,349</u>	<u>280,851</u>
Net Position - End of Year	<u>\$ 979,390</u>	<u>\$ 1,030,349</u>

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

CITY OF WOODLAKE

Transit Fund

Statements of Cash Flows
For the Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities		
Cash received from customers	\$ 14,519	\$ 14,416
Cash payments to employees for services	(83,214)	(93,497)
Cash payments to suppliers for goods and services	<u>4,071</u>	<u>(24,422)</u>
Net Cash Used in Operating Activities	<u>(64,624)</u>	<u>(103,503)</u>
Cash Flows from Non-Capital Financing Activities		
Local Transportation Funds	-	60,000
State Transit Assistance Funds	60,000	52,224
Pension activity	(2,293)	-
Revenues from other agencies	23,838	15,947
Proceeds transferred-in from other funds	<u>(19,294)</u>	<u>(16,769)</u>
Net Cash Provided by Non-Capital Financing Activities	<u>62,251</u>	<u>111,402</u>
Cash Flows from Capital and Related Financial Activities		
Acquisition (sale) of fixed assets	-	(791,435)
PTMISEA	-	255,022
Measure R funds	<u>-</u>	<u>501,620</u>
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>(34,793)</u>
Cash Flows from Investing Activities		
Interest income	<u>13</u>	<u>350</u>
Net Increase in Cash	(2,360)	(26,544)
Cash - Beginning of Year	<u>41,873</u>	<u>68,417</u>
Cash - End of Year	<u>\$ 39,513</u>	<u>\$ 41,873</u>
Reconcile of Operating Loss to Net Cash		
Used in Operating Activities		
Operating loss	\$ (158,670)	\$ (128,896)
Adjustment to reconcile operating loss to net cash used in operating activities:		
Depreciation	62,654	25,002
Change in assets and liabilities		
Increase (decrease) in accounts payable	31,331	2,815
Increase (decrease) in compensated absences	<u>91</u>	<u>(2,424)</u>
Net Cash Used in Operating Activities	<u>\$ (64,594)</u>	<u>\$ (103,503)</u>

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

CITY OF WOODLAKE
Transportation and Transit Funds

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: **Summary of Significant Accounting Policies**

A. Reporting Entity

The financial statements are intended to reflect the financial position, results of operation and compliance of the Transportation Fund and the Transit Fund of the City of Woodlake with the laws, rules and regulations of the Transportation Development Act, and the Tulare County Association of Governments. They do not present fairly the financial position and results of operations of the City of Woodlake, in conformity with generally accepted accounting principles.

B. Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, 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. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Government Fund Types

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Proprietary Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through use charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accounting ability, or other purposes.

CITY OF WOODLAKE
Transportation and Transit Funds

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: **Summary of Significant Accounting Policies** (continued)

C. Basis of Accounting

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash and Investments

Under the City of Woodlake'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 (LAIF). Interest income on pooled investments is allocated on the end of the 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.

For purposes of the Statements 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 proprietary fund types are pooled with the City of Woodlake's pooled cash and investments.

E. Capital Assets

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

As the City acquires additional capital assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs, which are amounts essentially spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimates. In case of donations, capital assets are valued at their estimated fair value at the date of donation.

Capital assets of the City are depreciated using the straight-line method and the estimated useful life of equipment and vehicles is 5-10 years.

CITY OF WOODLAKE
Transportation and Transit Funds

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: **Summary of Significant Accounting Policies** (continued)

F. Use of Management Estimates

The preparation of the basic 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.

G. Classification of Net Position and Fund Balances

In the government-wide financial statements, net assets are classified in the following categories:

Invested in capital assets, net of related debt – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net positions – This component of net assets consist of constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by laws through constitutional provisions or enabling legislation. Additionally, this category presents restrictions placed on the categories of capital projects, and specific projects and programs as established by the City Council and Managements.

Unrestricted net position – This component of net assets consists of net assets that do not meet the definition of “restricted net assets” or “invested in capital assets, net of related debt.

When and expense is incurred for purposes for which both restricted and unrestricted net position are available, the City’s policy is to apply restricted net position 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 providing 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 classification 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. Restriction may effectively be changed or lifted only with the consent of the resource providers.

CITY OF WOODLAKE
Transportation and Transit Funds

Notes to Financial Statements
June 30, 2015 and 2014

Note 1: **Summary of Significant Accounting Policies** (continued)

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 to reflect amounts that have been allocated by action of the City Council in which the Council’s intent is to use the funds for a specific purpose.

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 assigned 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 2: **Cash and Investments**

The investment policy of the City of Woodlake 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 the City funds and to deposit securities. Information regarding categorization of investments can be found in the City’s financial statements.

The City of Woodlake 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.

CITY OF WOODLAKE
Transportation and Transit Funds

Notes to Financial Statements
June 30, 2015 and 2014

Note 3: **Capital Assets**

The changes in Property and Equipment and the related accumulated depreciation for the years ended June 30, 2015 and 2014 are as follows:

Description	Balance July 1, 2014	Additions/ Retirements	Balance June 30, 2015
Land	\$ 75,000	\$ -	\$ 75,000
Vehicles	1,097,051	-	1,097,051
Accumulated Depreciation	(139,633)	(62,654)	(202,287)
Net Book Value	\$ 1,032,418	\$ (62,654)	\$ 969,764

Description	Balance July 1, 2013	Additions	Balance June 30, 2014
Land	\$ 75,000	\$ -	\$ 75,000
Vehicles	305,616	791,435	1,097,051
Accumulated Depreciation	(114,631)	(25,002)	(139,633)
Net Book Value	\$ 265,985	\$ 766,433	\$ 1,032,418

Note 4: **Fare Revenue Ratio**

The City is required under the Transportation Development Act to maintain a fare revenue to operating expense ratio of 10%. The calculation of the fare revenue ratio for the years ended June 30, 2015 and 2014, is as follows:

	2015	2014
Fare Revenues	14,518	14,416
Local Support	1,793	1,793
Total Fare Revenues & Support	\$ 16,311	\$ 16,209
Operating Expenses plus transfer out	\$ 192,482	\$ 161,874
Less: Depreciation	(62,654)	(25,022)
Net Operating Expenses	\$ 129,828	\$ 136,852
Ratio	12.56%	11.84%

The City of Woodlake met their 10% operating expense ratio for the fiscal years ended June 30, 2015 and June 30, 2014.

CITY OF WOODLAKE
Transportation and Transit Funds

Notes to Financial Statements
June 30, 2015 and 2014

Note 5: **PTMISEA**

In November 2006, California voters passed a bond measure enacting the Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the \$19.925 billion of state general obligation bonds authorized, \$4 billion was set aside by the State as instructed by statute as the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements or for rolling stock procurement, rehabilitation or replacement.

During the fiscal year ended June 30, 2014, the City received proceeds in the amount of \$225,022 from the States PTMISEA account for Transit Center construction, which was completed during the fiscal year. As of June 30, 2014 and 2013, PTMISEA funds received and expended were as follows:

	2015	2014
Unexpended proceeds at June 30:	\$ -	\$ -
PTMISEA revenues	255,022	255,022
Interest income earned	-	-
Qualifying expenditures incurred	(255,022)	(255,022)
Unexpended proceeds at June 30:	\$ -	\$ -

Note 6: **Prior period adjustments**

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

	Transit Fund
Fund Balance/Net Position June 30, 2013	\$377,013
Net pension adjustment per GASB statement 68	(96,162)
Prior period adjustments	(96,162)
June 30, 2013, restated	\$280,851

Note 7: **Subsequent Events**

Subsequent events have been evaluated through March 17, 2016, the date these financial statements have been made available to be issued. There were no subsequent events identified by management which would require disclosure in the financial statements.

CITY OF WOODLAKE
Transportation and Transit Funds

Notes to Financial Statements
June 30, 2015 and 2014

Note 8: **Recent Accounting Pronouncements**

GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions Plans – an amendment of GASB Statement No. 27*. Statement No. 68 provisions are effective for financial statements beginning after June 15, 2014. The City implemented the change for the fiscal year ended June 30, 2015.

GASB Statement No. 69 - Government Combinations and Disposals of Government Operations. The provisions of this Statement are effective for periods beginning after December 31, 2013. Management has determined that there was no impact of this Statement on its accounting and financial reporting.

GASB Statement No. 71 - Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. The provisions of Statement No. 71 are required and were to be applied simultaneously with the provisions of Statement No. 68. The City implemented this change for the fiscal year ended June 30, 2015.

GASB Statement No. 72 - Fair Value Measurement and Application. The provisions of GASB Statement No. 72 are effective for financial statements beginning after June 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68. The provisions of GASB Statement No. 73 are effective for financial statements beginning after June 15, 2015 – except those provisions that address employers and governmental non-employer contributing entities for pensions that are within the scope of GASB Statement No. 68, which are effective for the fiscal years beginning after June 15, 2016. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. The provisions of GASB Statement No. 74 are effective for financial statements beginning after June 15, 2016. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 75 - Accounting and Reporting for Postemployment Benefit Plans Other Than Pensions. The provisions of GASB Statement No. 75 are effective for financial statements beginning after June 15, 2017. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 76 - The Hierarchy of Generally Accepted Accounting Principles of State and Local Governments. The provisions of GASB Statement No. 76 are effective for financial statements beginning after June 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 77 - The Abatement Disclosures. The provisions of GASB Statement No. 77 are effective for financial statements beginning after December 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 78 - Pensions Provide through Certain Multiple-Employer Defined Pension Plans. The provisions of GASB Statement No. 78 are effective for financial statements beginning after December 15, 2015. Management has not yet determined the impact of this Statement on its financial statements.

OTHER REPORTS

**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 Transportation and Transit Funds of the City of Woodlake, California (City) as of and for the years ended June 30, 2015 and 2014, and the related notes to the financial statements, and have issued our report thereon dated March 17, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as it relates to the Transportation and Transit Funds 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 responses, we identified certain deficiencies in the internal control that we consider to be material weaknesses and significant deficiencies.

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 responses to be material weaknesses 15-01.

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. We consider the deficiencies described in the accompanying schedule of finding and responses to be material weaknesses 15-02.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Transportation and Transit Funds 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. Our audit was further made to determine that Transportation Development Act (TDA) and Measure R funds allocated to and received by the City were expended in conformance with applicable statutes, rules and regulations of the TDA, Measure R Ordinance, and allocation instructions and resolutions of Tulare County Association of Governments as required by Section 6667 of Title 21 of the California Code of Regulations and the Tulare County Transportation Authority. Our audit was expanded to include verification of receipt and appropriated expenditures of PTMISEA bond funds in accordance with Government Code 8879.55(f). 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*, the TDA, Measure R and PTMISEA.

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 responses. 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
March 17, 2016

**City of Woodlake
Transportation and Transit Funds
Schedule of Findings and Responses
For the Year Ended June 30, 2015**

Financial Statement Findings

Finding: 15-01 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: *The City agrees with finding 15-01. The City will establish monthly/quarterly/annual reconciliation procedures for balance sheet accounts and review that they are completed for the interim and year end reporting.*

Finding: 15-02 Material Weakness

Recording Budget Allocations – 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.

Condition: Management is responsible for establishing and maintaining internal controls, including monitoring, that allow for the fair presentation of the City's required supplementary information, which presents the results of actual operations compared to the City's adopted budget. City's Council adopts the original budget; however, these allocations must be recorded according to the budget in the City's financial accounting system.

**City of Woodlake
Transportation and Transit Funds
Schedule of Findings and Responses
For the Year Ended June 30, 2015**

Financial Statement Findings (continued)

Finding: 15-02 Material Weakness (continued)

Recording Budget Allocations – Accounting and Administrative Controls

Effect: The absence of the internal accounting and administrative control to ensure the budget allocations are recorded to the financial accounting system is considered a significant deficiency because the potential exists that a more than inconsequential but less than material misstatement of the financial statements could occur and not be prevented or detected by the City's internal control.

Cause: Currently, management has not reviewed budget expenditure allocations to budget items authorized by the City's Council to its financial accounting system.

Recommendation: We recommend all budget allocations 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: *The City agrees with finding 15-02. The City will review budget expenditures against the actual expenditures on a quarterly basis. The updated budget will be approved by the City Council and uploaded to the financial accounting system.*

City of Woodlake

AGENDA ITEM V-D

April 11, 2016

Prepared by Jason Waters, City Staff

SUBJECT:

Information: Water Updates

BACKGROUND:

The Sustainable Groundwater Management Act (SGMA) established a new structure for managing California's groundwater resources at a local level. The SGMA requires the formation of locally-controlled Groundwater Sustainability Agencies (GSAs) which must develop Groundwater Sustainability Plans (GSPs) in basins or subbasins that were designated by the Department of Water Resources (DWR) as medium or high priority. The City of Woodlake is in one of these basins.

DISCUSSION:

California legislation requires the City of Woodlake must belong to a Groundwater Sustainability Agency (GSA). Based on timeline requirements, the City will likely have to join a GSA within the next few months. Currently, there are three potential GSA formations within our basin:

1. Greater Kaweah GSA
2. Mid-Kaweah GSA
3. Eastside Kaweah GSA

The City has expressed interested in joining the Greater Kaweah GSA and the formation of this GSA will be finalized when a JPA agreement is agreed upon by the members of the GSA.

A Greater Kaweah GSA meeting will be held on April 11th and staff will provide an update to Council at the City Council Meeting.

ATTACHMENTS:

1. None

City of Woodlake

AGENDA ITEM V-E

April 11, 2016

Prepared by Ramon Lara, City Staff

SUBJECT:

Information: Draft City of Woodlake Fiscal Year 2016/2017 Budget Presentation

BACKGROUND:

Annually, the City staff submits, to the City Council, a draft budget. The draft budget is submitted at scheduled Council meetings, which are open to the public. The purpose of the budgeting process is to propose necessary expenditures and the means of funding them. The current budget will be in place from July 1, 2016 to June 30, 2017.

DISCUSSION:

The City's budget consists of twenty funds, which account for all revenues and expenditures relevant to each fund. All City funds except for the Airport Fund (041) are operating with a positive fund balance.

The Airport Fund has operated with a negative fund balance for many years. 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 to be competitive with surrounding airports. Staff believes that with this mechanism now in place, fund (041) will continue keeping revenues above expenditures at the Airport, which will aid in the reduction of the negative fund balance in fund (041).

Staff has been able to maintain positive fund balances by cutting spending but not at the detriment of City services. The City continues to offer adequate police services, parks, streets and roads and utility services. City staff will have a power point presentation at this meeting breaking down individual funds.

At the May 9, 2016 meeting, staff will present the Fiscal Year 2016/2017 budget for adoption.

ATTACHMENTS:

1. Draft City of Woodlake Fiscal Year 2016/2017 Budget (in a separate cover)