

Date: April 9, 2018 (Monday)

Time: 6:30 p.m.

Place: City Council Chambers
350 North Valencia Blvd.
Woodlake, CA 93286

Holiday Inn Washington, Capitol
550 C Street S.W
Washington, DC 20024

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-I)

- A. Action: Approval of Minutes of the regular meeting held on March 12, 2018 (Pages 1-5)
- B. Action: Approval of Warrants (Pages 6-86)
- C. Action: Adoption of Resolution: February Monthly Report of Investments (Pages 87-89)
- D. Action: Adoption of Resolution: March Monthly Report of Investments (Pages 90-92)
- E. Action: Adoption of Resolution: Approve the 3rd Amendment to the Purchase and Sale Agreement with Hafeltry Development Company, LLC for the Property with APN# 060-131-016 (Pages 93-97)

- F. Action: Adoption of Resolution: Approval of the Agreement Between the County of Tulare and the City of Woodlake for Public Transportation Services for the Period of July 1, 2017 Through June 30, 2018 (Pages 98-108)
- G. Action: Adoption of Resolution: Approval of the City of Woodlake’s Fiscal Year 2018/2019 List of Projects Funded by SB1: The Road Repair and Accountability Act (Pages 109-115)
- H. Action: Proclamation from the City of Woodlake, Proclaiming April 2018 as Child Abuse Prevention Month (Pages 116-117)
- I. Action: Adoption of Resolution: Appoint Michael Navarro to Fill a Vacancy on the Planning Commission Board (Pages 118-121)

V. ACTION/DISCUSSION ITEMS

- A. Action: Adoption of Resolution: Authorize Staff to Submit a Funding Application for the North Valencia Extension Project - **Public Hearing** (Pages 122-125)
- B. Action: Adoption of Resolution: Approval of the City of Woodlake Energy Action Plan (Pages 126-156)
- C. Action: Adoption of Resolution: Approval of the City of Woodlake’s Audited Basic Financial Statements and Single Audit Report on Federal Awards for the Year Ended June 30, 2017 (Pages 157-270)
- D. Action: Adoption of Resolution: Approval of a Mitigated Negative Declaration for the Woodlake Sewer Improvements Project – **PUBLIC HEARING** (Pages 271- 272)
- E. Action: Adoption of Resolution: Approval of Negative Declaration for the Micham Storage Facility – **PUBLIC HEARING** (Pages 273-275)
- F. Action: Adoption of Resolution: Approval of Zoning Amendment 18-001 and General Plan Amendment 18-001 for APN’s 061-070-033 & 060-070-034 – **PUBLIC HEARING** (Pages 276-278)
- G. Information: Presentation of the City of Woodlake’s Fiscal Year 2018-2019 Budget (Pages 279-280)
- H. Information: City of Woodlake Student Representative (Page 281)

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. **PERSONNEL** (Government Code § 54957(b)). It is the intention of this governing body to meet in closed-session to:

- Consider the discipline, dismissal or release of a public employee.
- Hear complaints or charges against a public employee.
- Consider public employee appointment/employment for the position of: _____
- Consider public employee performance evaluation for the position of: City Administrator

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 23, 2018 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

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

OTHERS: Lara, Marquez, Waters, Gil, & Zacarias

ABSENT:

FLAG SALUTE

PUBLIC COMMENT

Chief Marquez was happy to introduce Officer Isidrio Villarreal. Officer Villarreal is currently hired as Provisional officer. City Clerk Zacarias administered the Oath of Office to Officer Villarreal. Mayor Mendoza welcomed Officer Villarreal and asked him to uphold his oath and always make it home safely every night.

IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

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

A. Action: Approval of Minutes of the regular meeting held on February 26, 2018

B. Action: Approval of Warrants

ON A MOTION BY G. GONZALEZ JR., SECOND BY LOPEZ, IT WAS VOTED TO APPROVE THE CONSENT CALENDAR. APPROVED UNANIMOUSLY.

V. ACTION/DISCUSSION ITEMS

A. Action: Adoption of Resolution: Approve the Resolution Supporting Deferred Action for Childhood Arrivals (DACA) Legislation

City Administrator Lara reported the following: DACA was a program established under President Barack Obama's Administration in 2012. The program granted work permits and temporary protection from deportation to approximately 800,000 youth who came to the United States before the age of 16. In July 2017, legislation was introduced in both the House of Representatives (H.R. 3440) and Senate (S. 1615) to address DACA policy, known as the Development, Relief and Education for Alien Minors (DREAM) Act. In September 2017, President Donald Trump's administration acted to begin rescinding DACA, giving Congress a six-month period to consider legislative alternatives and solutions. Mayor Mendoza opened up the meeting for discussion on this item.

Vincent Salinas, 1247 E. Sunnyview, Visalia – Mr. Salinas reported they are asking council to approve a resolution in support of DACA. He stated the DREAM Act started 2001 and took 9 years to get to the House and finally reached the Senate in 2011 but didn't move from there due to lack of support. In June of 2012, President Obama signed the executive order establishing the DREAM Act. As of December 2017, there are a total of 8,000 registered and of those, 20% are under the age of 18 and 80% are 21-31. There are 500 in the military, 300 in a delayed entry program and 800 are no longer eligible. There are 3000 still registered and we are asking support to help them reach their dream.

Elian Andrade, 292 Mission Ct, Woodlake – Mr. Andrade stated this is an important issue. Students should be safe on and off campus. Students have been going door to door to gather signatures in support of DACA. They have gathered about 700 signatures in support of this issue. They are happy to see the council pass this resolution in support of DACA.

Carlos Lucatero, 378 N. Palm, Woodlake – Mr. Lucatero stated that passing this resolution is important to the community because no one should live in fear. It's good to know the community is passionate about this issue.

Genesis Gonzalez, 202 N. Acacia, Woodlake – Ms. Gonzalez stated this resolution is important because she is tired of living in fear. To see her peers, live in fear is heartbreaking. She wants to see her town thrive and live in peace. She is from a family of immigrants and knows this is very important to them as well.

Stephanie Duarte, 218 N. Palm, Woodlake – Ms. Duarte thanked council for the opportunity to speak on this important matter. She appreciates them listening and understands they are important to our community.

Sara Hutchinson, 1464 W. Barton, Fresno – Ms. Hutchinson thanked council for their support of the residents and the students.

Mayor Mendoza thanked all the speakers and asked them to come to council meetings every once in a while, to keep up with city issues and events.

Mr. Salinas stated the following have also passed a resolution in support of DACA; County of Tulare, City of Tulare, City of Porterville and City of Farmersville. The City of Exeter, City of Dinuba and City of Lindsay will pass a resolution of support next week. The City of Visalia has not passed a resolution of support for DACA. Councilmembers Martinez and G. Gonzalez Jr. both stated they understand the fear families are facing and gladly support DACA.

ON A MOTION BY G. GONZALEZ JR., SECOND BY ORTIZ IT WAS VOTED TO ADOPT THE RESOLUTION AND SUPPORT DACA. APPROVED UNANIMOUSLY.

- B. Action: Adoption of Resolution: Affirm, Modify or Deny the Planning Commission's Decision to Affirm the Administrative Citation for the Property Located at 363 E. Sierra Ave.

City Employee Waters reported the following: Mr. Granados has requested an appeal letter regarding an administrative fine received on his property located at 363 E. Sierra Ave. The purpose of this item is to give Mr. Granados the opportunity to appeal an administrative fine received at his property located at 363 E. Sierra. Mr. Granados received a notice indicating that his property was violating the Woodlake Municipal Code. Upon receiving the notice, Mr. Granados met with the City's Planning Department and requested that the City revoke the administrative fine. The Planning Department denied the request to revoke the fine and Mr. Granados requested the opportunity to begin the appeal process. The Planning Commission heard Mr. Granados' appeal and the Planning Commission affirmed the decision of the Planning Department to deny the revocation of the citation. Mayor Mendoza opened the meeting to Mr. Granados to speak.

Robert Granados, 363 E. Sierra, Woodlake – Mr. Granados reported he received citation 3 days after pod was delivered. He was using the pod as a storage unit for items he planned to eventually sell at a yard sale. He stated the pod would only be there temporarily. Mayor Mendoza asked how long he planned to have the pod on his property. Mr. Granados stated about 2 years. Mayor Mendoza stated 2 years is not considered temporary. Mr. Granados stated he has seen other pods in town and asked if city staff was being discriminatory towards him. Mayor Mendoza stated no, there is a process to follow and he has failed to rectify the problem. Mayor Mendoza recommended to council to allow Mr. Granados 30 days max to remove the pod.

ON A MOTION BY MENDOZA, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND AFFIRM THE PLANNING COMMISSION'S DECISION TO AFFIRM THE ADMINISTRATIVE CITATION FOR THE PROPERTY LOCATED AT 363 E. SIERRA AVE AND GIVE THE PROPERTY OWNER 30 DAYS TO COMPLY WITH THE WOODLAKE MUNICIPAL CODE. APPROVED UNANIMOUSLY.

- C. Action: Adoption of Resolution: Approve Sewer and Water Rates for the City of Woodlake Effective July 1, 2018

City Administrator Lara reported the following: on October 13, 2008, the City Council of the City of Woodlake unanimously set the sewer services rates by Resolution No. 08-32 for July 1, 2009 through June 30, 2014. The rates were then

adjusted by the annual Consumer Price Index (CPI). After a careful review, by staff, sewer rates were structured to allow for the continued delivery of sewer services to City residents as efficiently as possible while maintaining solvent and strong Sewer funds that would allow for the repayment of USDA Bonds issued for the Waste Water Treatment Plant Project and continue with future maintenance and infrastructure costs. The Sewer Fund had become fiscally strong with the new rates and its infrastructure had drastically improved so Council has voted to reduce sewer rates the last two years. On April 13, 2015, the City Council set water service rates by Resolution No. 15-32 for July 1, 2016 through June 30, 2021 as part of the City of Woodlake Water Meter Project. The rates were set to allow the Water Fund to increase its operating cash and start setting reserves aside for future maintenance and infrastructure projects. After reviewing the last two years audits and current standing of the Sewer and Water Funds staff believes that the recommended rates are sufficient to cover expenditures and reserve requirements for the upcoming fiscal year.

ON A MOTION BY LOPEZ, SECOND BY G. GONZALEZ JR. IT WAS VOTED TO ADOPT THE RESOLUTON AND APPROVE SEWER AND WATER RATES FOR THE CITY OF WOODLAKE EFFECTIVE JULY 1, 2018. APPROVED UNANIMOUSLY.

- D. Action: Adoption of Resolution: Approve the Woodlake Cannabis Tax and Fee Rates

City Employee Waters reported the following: on November 7, 2017 Woodlake residents voted to enact a cannabis business tax on all cannabis businesses within Woodlake city limits. The Woodlake Cannabis Tax Measure authorizes City Council to establish the tax rates for all cannabis businesses within Woodlake city limits. City staff has reviewed several rates from throughout the state to determine an acceptable and competitive rate for cannabis businesses in Woodlake. City Council can approve and change the rate as needed, but each year Council will formally adopt the rate structure for the following year. The Cannabis Tax Measure authorizes Council to establish a rate that does not exceed \$25 per SF or 10% of gross receipts.

ON A MOTION BY LOPEZ, SECOND BY ORTIZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE WOODLAKE CANNABIS TAX AND FEE RATES. MOTION PASSES 4-1. G. GONZALEZ ABSTAIN.

- E. Action: Adoption of Resolution: Approve All Emergency Expenditures for the Development and Implementation of the City of Woodlake Well Projects and Authorize Staff to File the Notice of Completion for Well #13 and Well #14

City Administration Lara reported the following: At this time the City has drilled two wells along the St. John’s River within the City Airport Property. The design and engineering for the wells has been completed and the City has completed the process of connecting the wells to the City’s water system. The overall costs for the connection for Well #13 and #14 to the City’s water system is below:

Well #13:	Well #14:
Engineering: \$117,359.50	Engineering: \$117,359.50
Drilling: \$ 136,000.00	Drilling: \$198,578.00
Construction: \$708,983.30	Construction: \$513,152.60
Total: \$962,342.80	Total: \$829,090.10

ON A MOTION BY MARTINEZ, SECOND BY LOPEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE ALL EMERGENCY EXPENDITURES FOR THE DEVELOPMENT AND IMPLEMENTATION OF THE CITY OF WOODLAKE WELL PROJECTS. APPROVED UNANIMOUSLY.

- F. Action: Adoption of Resolution: Termination of the Proclamation of the Existence of a Local Drought Emergency for the City of Woodlake
- City Administrator Lara reported the following: the City of Woodlake water system is made up of seven wells that are used as the only source to provide potable water to its residents. The wells have seen a consistent drop in groundwater level due to the drought and diversion of water, which has increased ground water pumping in the area. These conditions have created a situation where City wells will need to be updated or replaced. Due to the low water table, the wells have also become very inefficient. All these factors have created a burden on the City's water system. The City requested informal bids for the construction of a test well along the St. Johns River. Well contractors are in large demand and soliciting bids was a challenge. The City was able to secure the services of Western Strata Exploration, Inc., who drilled Well #13. The City then procured the services of Zim Industries, Inc. to drill Well #14. The well drilling has been completed and both wells have been designed and engineered and the City has completed the process of connecting them to the current system. The City system is now made up of seven wells. Staff recommends that the City Council continue the proclamation by the City Council of the City of Woodlake, State of California, proclaiming the existence of a local drought emergency for the City of Woodlake. The City Council would review the need for continuing the local drought emergency at least once every 30 days until the Council terminates the local drought emergency.

ON A MOTION BY LOPEZ, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND TERMINATE THE PROCLAMATION OF THE EXISTENCE OF A LOCAL DROUGHT EMERGENCY FOR THE CITY OF WOODLAKE. APPROVED UNANIMOUSLY.

VI. OTHER BUSINESS

A. Information: Items from Staff

City Administrator Lara – Reported Community Center is on schedule. The North Valencia project is a little slow due to the rain but still on schedule.

City Clerk Zacarias – Reported Form 700 is due April 2, 2018. Opening Day for Baseball/Softball is April 7th at 9 am at Willow Ct. park.

B. Information: Items from Council

Councilmember G. Gonzalez Jr. – Reported the Middle School Varsity Basketball is in the Semi-finals. They are also first in their league.

Councilmember Martinez – Asked staff to place the discussion of a new student representative on the agenda.

Mayor Mendoza – Reported the city selection board will meet on Monday, 3/19 at 1 pm and the water board will meet on Tuesday, 3/27 from 1-2:30.

C. Request from Council Members for Future Agenda Items

VII. CLOSED SESSION

NOTICE TO THE PUBLIC

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VIII. ADJOURN

The next scheduled City Council meeting will be held on Monday, April 9, 2018 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

Meeting adjourned at 7:33 PM

Submitted by,

Irene Zacarias
City Clerk

City of Woodlake
Summary of Disbursements and Payroll
City Council Meeting : April 9, 2018

PAYROLL

03/02/2018 (City)	\$48,550.28
03/02/2018 (Fire)	\$6,887.87
3/16/2018 (City)	\$49,102.49
3/16/2018 (Fire)	\$6,723.18

Gross Payroll	\$111,263.82
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DISBURSMENTS / WARRANTS

2/26/2018	\$4,586.40
3/22/2018	\$205,471.26
4/5/2018	\$1,364,897.94

Total Disbursements	\$1,574,955.60
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WIRES

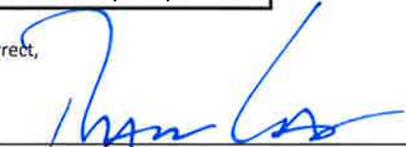
PAYROLL TAX WIRE	CITY	\$	21,664.43
	FIRE	\$	3,958.82

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

Total Wire Amount Sent Out	\$ 25,623.25
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Amount to be Approved	\$ 1,711,842.67
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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 9th day of April 2018.
 by the following vote:

Ayes:
Noes:
Absent:
Abstain:

 Mayor, Rudy Mendoza

 City Clerk, Irene Zacarias

PERIOD 1 DATING 2/11/2018- 2/24/2018 CHECK DATE 3/02/2018
DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
23293	4,087.68	208	1 STUB ONLY
23294	1,381.93	565	1 STUB ONLY
23295	2,130.06	210	1 STUB ONLY
23296	990.21	206	1 STUB ONLY
23297	2,621.11	212	1 STUB ONLY
23298	1,896.72	207	1 STUB ONLY
23299	1,106.84	173	1 STUB ONLY
23300	2,214.99	535	1 STUB ONLY
23301	1,601.89	568	1 STUB ONLY
23302	2,038.43	539	1 STUB ONLY
23303	1,080.35	555	1 STUB ONLY
23304	2,201.24	561	1 STUB ONLY
23305	1,345.81	564	1 STUB ONLY
23306	2,967.07	549	1 STUB ONLY
23307	1,043.92	566	1 STUB ONLY
23308	1,858.93	554	1 STUB ONLY
23309	1,641.89	552	1 STUB ONLY
23310	1,321.07	215	1 STUB ONLY
23311	1,798.07	134	1 STUB ONLY
23312	1,163.79	218	1 STUB ONLY
23313	1,111.38	216	1 STUB ONLY
23314	1,042.15	205	1 STUB ONLY
23315	1,469.57	217	1 STUB ONLY
23316	1,251.34	159	1 STUB ONLY
23317	2,141.91	209	1 STUB ONLY
23318	1,634.49	211	1 STUB ONLY
23319	834.12	219	1 STUB ONLY
23320	958.26	214	1 STUB ONLY
23321	1,615.06	188	1 STUB ONLY

PERIOD 1 DATING 2/11/2018- 2/24/2018 CHECK DATE 3/02/2018
 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	AMOUNT	NAME	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

	48,550.28	*DIRECT DEPOSIT STUBS	29
	0.00	*VENDOR DIR DEP STUBS	0

EMP #	CUR AMT	CUR HRS
215	2,061.62	85.00
214	2,355.68	86.00
535	2,788.77	91.50
568	2,072.28	85.00
159	1,631.60	82.78
539	2,901.69	80.00
188	2,357.53	80.00
555	1,416.92	80.00
561	3,125.10	109.50
209	2,695.00	80.00
564	2,111.14	84.00
208	5,699.24	80.00
173	1,742.76	80.00
565	1,817.92	80.00
549	4,384.62	80.00
566	1,803.23	80.00
554	2,212.15	80.00
210	2,882.31	80.00
211	2,792.33	80.00
206	1,488.00	80.00
218	1,474.42	92.50
216	1,374.84	81.00
205	1,250.23	64.02
219	955.57	64.00
217	1,922.07	80.50
552	2,312.15	80.00
134	2,598.27	94.00
212	3,328.63	80.00
207	2,736.93	80.00
	68,293.00	2,379.80
	68,293.00	2,379.80

PAGE TOTALS *** 29 EMPLOYEES
 FEATURE TOTALS * 29 EMPLOYEES

EMP #	CUR AMT	CUR HRS
215	176.71	5.00
214	220.52	6.00
535	490.23	11.50
568	169.05	5.00
159	80.83	2.78
561	1,086.25	29.50
564	147.29	4.00
218	279.96	12.50
216	25.30	1.00
134	458.69	12.00
10 EMPLOYEES	3,134.83	89.28
PAGE TOTALS ***	3,134.83	89.28
FEATURE TOTALS *		

PERIOD 1 DATING 2/11/2018- 2/24/2018 CHECK DATE 3/02/2018
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
23288	83.11	4023	1 STUB ONLY
23289	2,320.68	4018	1 STUB ONLY
23290	1,677.07	4022	1 STUB ONLY
23291	1,491.06	4041	1 STUB ONLY
23292	1,315.95	4035	1 STUB ONLY

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

6,887.87	*DIRECT DEPOSIT STUBS	5
0.00	*VENDOR DIR DEP STUBS	0

EMP #	CUR AMT	CUR HRS
4023	90.00	9.00
4018	2,957.31	80.00
4022	1,975.73	112.00
4041	1,640.40	120.00
4035	1,702.18	112.00
5 EMPLOYEES	8,365.62	433.00
PAGE TOTALS ***		
FEATURE TOTALS *	8,365.62	433.00

PERIOD 2 DATING 2/25/2018- 3/10/2018 CHECK DATE 3/16/2018
DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
23326	4,087.68	208	1 STUB ONLY
23327	1,381.93	565	1 STUB ONLY
23328	2,130.06	210	1 STUB ONLY
23329	1,114.55	206	1 STUB ONLY
23330	2,621.11	212	1 STUB ONLY
23331	1,896.72	207	1 STUB ONLY
23332	1,106.84	173	1 STUB ONLY
23333	1,840.95	535	1 STUB ONLY
23334	1,473.07	568	1 STUB ONLY
23335	2,038.43	539	1 STUB ONLY
23336	1,042.89	555	1 STUB ONLY
23337	1,980.74	561	1 STUB ONLY
23338	1,366.06	564	1 STUB ONLY
23339	2,967.07	549	1 STUB ONLY
23340	1,095.46	566	1 STUB ONLY
23341	2,270.63	554	1 STUB ONLY
23342	2,084.63	552	1 STUB ONLY
23343	1,285.15	570	1 STUB ONLY
23344	1,477.26	215	1 STUB ONLY
23345	1,668.03	134	1 STUB ONLY
23346	965.89	218	1 STUB ONLY
23347	1,130.84	216	1 STUB ONLY
23348	710.74	205	1 STUB ONLY
23349	1,259.59	217	1 STUB ONLY
23350	1,259.76	159	1 STUB ONLY
23351	2,141.92	209	1 STUB ONLY
23352	1,501.57	211	1 STUB ONLY
23353	816.67	219	1 STUB ONLY
23354	771.19	214	1 STUB ONLY
23355	1,615.06	188	1 STUB ONLY

PERIOD 2 DATING 2/25/2018- 3/10/2018 CHECK DATE 3/16/2018
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	EMPLOYEE/BANK/VENDOR NAME	CODE	CHECK SEQ
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				
	49,102.49	*DIRECT DEPOSIT STUBS		30
	0.00	*VENDOR DIR DEP STUBS		0

PAY INFORMATION

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

RUN- 3/14/2018 17:13:31 PAGE 1

GROSS PAY

CITY-GROSS REPORT-PAYROLL #19-1Q FY17/18
02/25/18-03/10/18 PAYROLL DATE: 03/16/18

PR4B0R-V14.08 Paymate

EMP #	CUR AMT	CUR HRS
215	2,264.66	86.50
214	2,058.67	82.00
535	2,298.54	80.00
568	1,903.23	80.00
159	1,642.94	83.17
539	2,901.69	80.00
188	2,357.54	80.00
555	1,368.21	77.25
561	2,756.88	99.50
209	2,695.01	80.00
564	2,147.96	85.00
208	5,699.23	80.00
173	1,742.76	80.00
565	1,817.92	80.00
549	4,384.62	80.00
566	1,870.85	82.00
554	2,698.80	90.00
210	2,882.30	80.00
211	2,792.32	80.00
206	1,488.00	80.00
218	1,216.86	81.00
216	1,400.14	82.00
205	1,197.51	61.32
219	933.18	62.50
217	1,641.59	81.00
552	3,046.79	99.00
134	2,391.52	84.00
570	1,600.00	80.00
212	3,328.62	80.00
207	2,736.92	80.00
	69,265.26	2,436.24
PAGE TOTALS ***	69,265.26	2,436.24
FEATURE TOTALS *		

30 EMPLOYEES
30 EMPLOYEES

CITY-O/T REPORT-PAYROLL #19-1Q FY17/18
 02/25/18-03/10/18 PAYROLL DATE: 03/16/18

EMP #	CUR AMT	CUR HRS
215	229.73	6.50
214	73.51	2.00
159	92.17	3.17
561	718.03	19.50
564	184.11	5.00
566	67.62	2.00
554	386.65	10.00
218	22.40	1.00
216	50.61	2.00
217	29.29	1.00
552	734.64	19.00
134	152.90	4.00
	2,741.66	75.17
	2,741.66	75.17

PAGE TOTALS *** 12 EMPLOYEES

FEATURE TOTALS * 12 EMPLOYEES

PERIOD 2 DATING 2/25/2018- 3/10/2018 CHECK DATE 3/16/2018
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
23322	2,291.18	4018	1 STUB ONLY
23323	1,627.71	4022	1 STUB ONLY
23324	1,491.06	4041	1 STUB ONLY
23325	1,313.23	4035	1 STUB ONLY

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

6,723.18 *DIRECT DEPOSIT STUBS	4
0.00 *VENDOR DIR DEP STUBS	0

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 REPORT-PAYROLL #19-1Q.FY17/18
 02/25/18-03/10/18 PAYROLL DATE: 03/16/18

RUN- 3/14/2018 17:13:17 PAGE 1
 PR4B0R-V14.08 Paymate

EMP #	CUR AMT	CUR HRS
4018	2,917.31	80.00
4022	1,910.73	112.00
4041	1,640.40	120.00
4035	1,697.90	112.00
4 EMPLOYEES	8,166.34	424.00
4 EMPLOYEES	8,166.34	424.00

PAGE TOTALS ***

FEATURE TOTALS *

ACS FINANCIAL SYSTEM
02/13/2018 17:

Check Register

CITY OF WOODLAKE
GL540R-V08.08 PAGE 1

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
001071	SAN JOAQUIN VALLEY AIR D	46833	02/13/18	1,012.40
001755	STEWART TITLE GUARANTY C	46834	02/13/18	3,400.00
000100	TULARE COUNTY RECORDERS	46835	02/13/18	58.00
BANK OF VISALIA				4,470.40

ACS FINANCIAL SYSTEM
02/13/2018 17:

BANK VENDOR

REPORT TOTALS:

Check Register GL540R-V08.08 CITY OF WOODLAKE PAGE 2

CHECK#	DATE	AMOUNT
		4,470.40

RECORDS PRINTED - 000003

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SAN JOAQUIN VALLEY AIR D AUTHRTY TO CNSTRCT 2/18	1,012.40	CONTRACTURAL SERVICES	063.0463.060.028		S137583		229 00005
STEWART TITLE GUARANTY C VCNT N. MAG PRPTY 2/18	3,400.00	CONTRACTURAL SERVICES	001.0421.060.028		23979		229 00004
TULARE COUNTY RECORDERS VALLEY PURE EXEMPTN 2/18	58.00	CONTRACTURAL SERVICES	001.0405.060.028		RESO#18-14		229 00001

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
4,470.40					

REPORT TOTALS:

RECORDS PRINTED - 000003

Schedule of Bills

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

DATE APPROVED BY
.....
.....

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
000100	TULARE COUNTY RECORDERS	64836	02/13/18	58.00
	BANK OF VISALIA			58.00 ***

ACS FINANCIAL SYSTEM
02/13/2018 17:

BANK VENDOR

Check Register GL540R-V08.08 PAGE 2
CITY OF WOODLAKE

CHECK#	DATE	AMOUNT
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58.00

REPORT TOTALS:

RECORDS PRINTED - 000001

ACS FINANCIAL SYSTEM
02/13/2018 17:58:56

VENDOR NAME
DESCRIPTION

TULARE COUNTY RECORDERS
GREEN BEAN PHARM 2/18

Schedule of Bills

CITY OF WOODLAKE
GL540R-V08.08 PAGE 1

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
58.00	CONTRACTURAL SERVICES	001.0405.060.028	RESO# 18-15		231 00001

Schedule of Bills

ACS FINANCIAL SYSTEM
02/13/2018 17:58:56

VENDOR NAME
DESCRIPTION

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

58.00

REPORT TOTALS:

RECORDS PRINTED = 000001

Schedule of Bills

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

DATE APPROVED BY

.....

.....

.....

ACS FINANCIAL SYSTEM
02/13/2018 18:

Check Register GL540R-V08.08 CITY OF WOODLAKE
PAGE 1

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
000100	TULARE COUNTY RECORDERS	64837	02/13/18	58.00
BANK OF VISALIA				58.00 ***

ACS FINANCIAL SYSTEM
02/13/2018 18:

BANK VENDOR
REPORT TOTALS:

Check Register GL540R-V08.08 PAGE 2
CITY OF WOODLAKE

CHECK#	DATE	AMOUNT
--------	------	--------

58.00

RECORDS PRINTED = 000001

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
TULARE COUNTY RECORDERS MGNOLIA ST IMPRVMT 2/18	58.00	CONTRACTURAL SERVICES	001.0405.060.028	RESO#18-13		232 00001

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
58.00					

REPORT TOTALS:

RECORDS PRINTED = 000001

Schedule of Bills

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

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
001761	ACCURATE AIR ENGINEERING	65115	03/23/18	1,988.29
001086	ADSI	65116	03/23/18	330.00
000783	AFLAC	65117	03/23/18	562.16
000944	AMERIPRIDE UNIFORM SERVI	65118	03/23/18	439.98
000599	AUTO GLASS CENTRAL	65119	03/23/18	75.00
000334	BANK OF AMERICA	65120	03/23/18	4,698.21
001226	BENEFECT	65121	03/23/18	895.00
001315	BILL WALL'S DIRECT APPRO	65122	03/23/18	90.00
001305	BRAINARD INVESTIGATIONS	65123	03/23/18	1,696.77
000351	BSK ASSOCIATES	65124	03/23/18	4,348.94
001089	CA TURF EQUIPMENT & SUPP	65125	03/23/18	135.55
000124	COLLINS & SCHOETTLE	65126	03/23/18	136.50
001688	CONDUENT ENTERPRISE SOLU	65127	03/23/18	3,620.25
000863	CRAIGS AUTO PARTS	65128	03/23/18	68.22
001467	CROP PRODUCTION SERVICES	65129	03/23/18	242.44
000069	CSJVRMA	65130	03/23/18	45,406.00
000646	DEARBORN NATIONAL LIFE I	65131	03/23/18	333.50
000753	DEPARTMENT OF JUSTICE	65132	03/23/18	346.00
.80302	ELLIS/LUCINDA	65133	03/23/18	150.00
000887	FERGUSON ENTERPRISES, IN	65134	03/23/18	2,374.06
000274	FGL ENVIRONMENTAL	65135	03/23/18	4,326.00
000898	FOOTHILLS SUN-GAZETTE/TH	65136	03/23/18	430.00
001123	FRANCHISE TAX BOARD	65137	03/23/18	283.15
000196	FRESNO OXYGEN	65138	03/23/18	34.17
000283	FRUIT GROWERS SUPPLY CO.	65139	03/23/18	2,274.09
.80303	GAYTAN/OSCAR	65140	03/23/18	107.68
001522	GUARDIAN EMS PRODUCTS	65141	03/23/18	70.15
001343	HEALTH WISE SERVICES	65142	03/23/18	150.00
001754	HERNANDEZ/RICHARD	65143	03/23/18	40.00
001767	HJ HAY CO	65144	03/23/18	1,155.00
001276	JIM'S SUPPLY CO., INC.	65145	03/23/18	278.00
000076	JORGENSEN & CO.	65146	03/23/18	90.00
000147	LEAGUE OF CALIF CITIES	65147	03/23/18	25.00
.80305	MENJIVAR/NANCY	65148	03/23/18	100.00
001334	MERLE STONE CHEVROLET	65149	03/23/18	2,619.43
001106	MYTANA MFG CO	65150	03/23/18	231.95
001721	NATIONAL BUSINESS FURNIT	65151	03/23/18	7,957.35
.80304	NIETO/MARIA Y	65152	03/23/18	56.08
001770	NSP3	65153	03/23/18	2,566.69
000776	PABLO'S MAINTENANCE CLEA	65154	03/23/18	550.00
001087	PROTECTION ONE	65155	03/23/18	54.54
001572	QT POD	65156	03/23/18	243.65
000022	QUAD - KNOFF	65157	03/23/18	42,755.51
001366	RANKIN FIELD WEAPONS RAN	65158	03/23/18	1,000.00
001222	RAY MORGAN COMPANY	65159	03/23/18	1,257.02
000476	RODRIGUEZ/TONY	65160	03/23/18	33.00
001768	ROGERS ANDERSON MALODY &	65161	03/23/18	22,193.16
001071	SAN JOAQUIN VALLEY AIR D	65162	03/23/18	1,012.40

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
000024	SOUTHERN CALIF EDISON CO	65163	03/23/18	11,782.88
001605	ST JOHN'S RIVER	65164	03/23/18	7,330.00
001599	TAYLOR GROUP ARCHITECTS	65165	03/23/18	7,312.50
001284	TEAMSTERS LOCAL UNION NO	65166	03/23/18	528.00
001769	TRUCK VAULT	65167	03/23/18	4,785.57
000068	TULARE COUNTY REGISTRAR	65168	03/23/18	14,185.08
001696	VALENTI/MARY	65169	03/23/18	400.00
000141	VALLEY IND & FAM MED GRP	65170	03/23/18	597.00
001407	WHS FOUNDATION	65171	03/23/18	1,000.00
001517	WILBUR-ELLIS COMPANY LLC	65172	03/23/18	612.45
001327	WIRELESS INTERNET SERVIC	65173	03/23/18	234.00
BANK OF VISALIA				
				200,598.37

ACS FINANCIAL SYSTEM
03/22/2018 13:

Check Register CITY OF WOODLAKE
GL540R-V08.08 PAGE 3

BANK VENDOR
REPORT TOTALS:

CHECK# DATE AMOUNT
200,598.37

RECORDS PRINTED = 000218

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ACCURATE AIR ENGINEERING SUPPLIES 03/2018	1,988.29	CONTRACTURAL SERVICES	062.0462.060.028		B-0488694		279 00005
ADSI							
RCRDS MNGMNT SYST 3/18	330.00	CONTRACTURAL SERVICES	001.0411.060.028		7320		279 00056
AFLAC							
SUPPLMNTL INS. 03/18	562.16	ACCIDENT & DIS INS WITHH	001.0000.200.038		811427		279 00075
AMERIPRIDE UNIFORM SERVI							
UNIFORM SERVICES 03/2018	215.92	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		FEB 2018		279 00040
UNIFORM SERVICE 03/2018	17.22	UNIFORM ALLOWANCE	001.0418.050.011		FEB 2018		279 00041
UNIFORM SERVICE 03/2018	2.15	UNIFORM ALLOWANCE	021.0424.050.011		FEB 2018		279 00042
UNIFORM SERVICE 03/2018	163.11	UNIFORM ALLOWANCE	062.0462.050.011		FEB 2018		279 00043
UNIFORM SERVICE 03/2018	41.58	UNIFORM ALLOWANCE	063.0463.050.011		FEB 2018		279 00044
	439.98	*VENDOR TOTAL					
AUTO GLASS CENTRAL							
WPD UNIT #12 03/2018	75.00	CONTRACTURAL SERVICES	001.0411.060.028		32327		279 00154
BANK OF AMERICA							
MOTION INDUSTRIES 3/18	213.83	SPECIAL DEPARTMENT EXPEN	062.0462.060.029				279 00121
MC-MASTER CARR 03/2018	87.37	SPECIAL DEPARTMENT EXPEN	062.0462.060.029				279 00122
HOME DEPOT 03/2018	214.34	SPECIAL DEPARTMENT EXPEN	063.0463.060.029				279 00123
AIRPORT FUEL PMP 03/2018	0.05	SPECIAL DEPARTMENT EXPEN	001.0410.060.029				279 00124
M. VILLEGAS LUNCH 3/18	10.02	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				279 00125
QUARTERMASTER 03/2018	1,147.87	CONTRACTURAL SERVICES	001.0411.060.028				279 00126
LA POLICE GEAR 03/2018	517.17	CONTRACTURAL SERVICES	001.0411.060.028				279 00127
M VILLEGAS LUNCH 03/18	11.31	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				279 00128
QUARTERMASTER 03/2018	35.83	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				279 00129
CA ASS OF CEO 03/2018	430.00	SPECIAL DEPARTMENT EXPEN	001.0410.060.029				279 00130
LOWES 03/2018	500.00	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				279 00131
LOWES 03/2018	134.17	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				279 00132
LOWES 03/2018	215.92	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				279 00133
AMAZON 03/2018	3.39	OFFICE SUPPLIES	001.0410.060.023				279 00134
CDW GOVERNMENT 03/2018	758.38	OFFICE SUPPLIES	001.0410.060.023				279 00135
CDW GOVERNMENT 03/2018	209.57	OFFICE SUPPLIES	001.0410.060.023				279 00136
EARTHLINK 03/2018	11.90	SPECIAL DEPARTMENT EXPEN	001.0410.060.029				279 00137
AMAZON 03/2018	20.45	OFFICE SUPPLIES	001.0410.060.023				279 00138
AMAZON 03/2018	36.61	OFFICE SUPPLIES	001.0411.060.023				279 00139
USPS 03/2018	60.05	OFFICE SUPPLIES	001.0411.060.023				279 00140
ADOBE 03/2018	79.98	SPECIAL DEPARTMENT EXPEN	001.0410.060.029				279 00141
	4,698.21	*VENDOR TOTAL					
BENELECT							
EMPLOYEES & RTREES 03/18	4.07	HEALTH INSURANCE	001.0403.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	15.89	HEALTH INSURANCE	001.0404.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	2.30	HEALTH INSURANCE	001.0405.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	15.16	HEALTH INSURANCE	001.0415.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	6.06	HEALTH INSURANCE	001.0416.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	35.88	HEALTH INSURANCE	001.0418.050.008		APRIL 2018		279 00079

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
BENELECT							
EMPLOYEES & RTREES 03/18	15.00	HEALTH INSURANCE	001.0421.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	11.80	HEALTH INSURANCE	001.0422.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	34.14	HEALTH INSURANCE	061.0461.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	185.58	HEALTH INSURANCE	062.0462.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	142.62	HEALTH INSURANCE	063.0463.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	44.85	HEALTH INSURANCE	021.0424.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	14.62	HEALTH INSURANCE	029.0429.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	3.34	HEALTH INSURANCE	032.0440.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	3.49	HEALTH INSURANCE	060.0460.050.008		APRIL 2018		279 00079
EMPLOYEES & RTREES 03/18	5.20	HEALTH INSURANCE	001.0402.050.008		APRIL 2018		279 00079
PD EXPENSE 03/2018	240.00	HEALTH INSURANCE	001.0411.050.008		APRIL 2018		279 00080
FIRE DEPT. 03/2018	90.00	HEALTH INSURANCE	004.0414.050.008		APRIL 2018		279 00081
ADMIN. 03/2018	0.18	HEALTH INSURANCE	001.0403.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.73	HEALTH INSURANCE	001.0404.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.10	HEALTH INSURANCE	001.0405.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.70	HEALTH INSURANCE	001.0415.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.28	HEALTH INSURANCE	001.0416.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	1.66	HEALTH INSURANCE	001.0418.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.69	HEALTH INSURANCE	001.0421.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.54	HEALTH INSURANCE	001.0422.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	1.58	HEALTH INSURANCE	061.0461.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	8.59	HEALTH INSURANCE	062.0462.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	6.60	HEALTH INSURANCE	063.0463.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	2.07	HEALTH INSURANCE	021.0424.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.67	HEALTH INSURANCE	029.0429.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.15	HEALTH INSURANCE	032.0440.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.16	HEALTH INSURANCE	060.0460.050.008		APRIL 2018		279 00082
ADMIN. 03/2018	0.30	HEALTH INSURANCE	001.0402.050.008		APRIL 2018		279 00082
	895.00	*VENDOR TOTAL					
BILL WALL'S DIRECT APPRO							
RMT CHK SERVER 03/2018	90.00	CONTRACTURAL SERVICES	001.0411.060.028		15671		279 00069
BRAINARD INVESTIGATIONS							
BCKGRND T.SMYTHE 3/18	857.22	CONTRACTURAL SERVICES	001.0411.060.028		1018		279 00070
BCKGRND A.ORNELAS 3/18	839.55	CONTRACTURAL SERVICES	001.0411.060.028		1019		279 00071
	1,696.77	*VENDOR TOTAL					
BSK ASSOCIATES							
WEEKLY EFFLUENT 03/2018	115.00	CONTRACTURAL SERVICES	062.0462.060.028		A800482		279 00107
BACTI 03/2018	90.00	CONTRACTURAL SERVICES	063.0463.060.028		A806174		279 00062
WEEKLY EFFLUENT 03/2018	102.00	CONTRACTURAL SERVICES	062.0462.060.028		A806237		279 00064
WEEKLY EFFLUENT 03/2018	73.00	CONTRACTURAL SERVICES	062.0462.060.028		A806924		279 00057
BACTI 03/2018	180.00	CONTRACTURAL SERVICES	063.0463.060.028		A806926		279 00058
KLLR-WGLY QTRLY 03/18	1,810.00	CONTRACTURAL SERVICES	063.0463.060.028		A806930		279 00059
BACTI 03/2018	90.00	CONTRACTURAL SERVICES	063.0463.060.028		A807550		279 00148
WEEKLY EFFLUENT 03/2018	185.00	CONTRACTURAL SERVICES	062.0462.060.028		A807553		279 00149
WDLK COMMNTY CNTR 3/18	1,703.94	COMMUNITY CENTER	001.0550.080.534		0083677		279 00015
	4,348.94	*VENDOR TOTAL					

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CA TURF EQUIPMENT & SUPP SUPPLIES 03/2018	135.55	SPECIAL DEPARTMENT EXPEN	029.0429.060.029		364662		279 00060
COLLINS & SCHOETTLER PLANNING SERVICES 3/18	136.50	CONTRACTURAL SERVICES	001.0405.060.028				279 00026
CONDUENT ENTERPRISE SOLU MNTHLY TECHNOLOGY 03/18	3,324.09	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		1448053		279 00032
CASS CERTIFICATION 3/18	296.16	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		1448393		279 00033
	3,620.25	*VENDOR TOTAL					
CRAIGS AUTO PARTS ENGINE MAINT. 03/2018	6.68	VEHICLE MAINTENANCE/OPER	004.0414.060.032		677888		279 00035
ENGINE MAINT. 03/2018	31.70	VEHICLE MAINTENANCE/OPER	004.0414.060.032		677989		279 00036
ENGINE MAINT. 03/2018	29.84	VEHICLE MAINTENANCE/OPER	004.0414.060.032		678387		279 00037
	68.22	*VENDOR TOTAL					
CROP PRODUCTION SERVICES SUPPLIES 03/2018	242.44	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		35144777		279 00063
CSJVRMA LIABILITY PROGRAM 03/18	14,784.00	INSURANCE & BONDING	001.0410.060.027		RMA-2018-0315		279 00073
WORKERS COMP PRGRM 03/18	425.09	WORKER'S COMPENSATION IN	001.0403.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	572.63	WORKER'S COMPENSATION IN	001.0404.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	276.57	WORKER'S COMPENSATION IN	001.0405.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	14,116.98	WORKER'S COMPENSATION IN	001.0411.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	316.57	WORKER'S COMPENSATION IN	001.0415.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	161.10	WORKER'S COMPENSATION IN	001.0416.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	649.98	WORKER'S COMPENSATION IN	001.0418.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	311.54	WORKER'S COMPENSATION IN	001.0421.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	240.44	WORKER'S COMPENSATION IN	001.0422.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	1,062.24	WORKER'S COMPENSATION IN	061.0461.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	5,851.55	WORKER'S COMPENSATION IN	062.0462.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	4,716.55	WORKER'S COMPENSATION IN	063.0463.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	918.87	WORKER'S COMPENSATION IN	021.0424.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	296.05	WORKER'S COMPENSATION IN	029.0429.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	243.38	WORKER'S COMPENSATION IN	032.0440.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	69.91	WORKER'S COMPENSATION IN	060.0460.050.007		RMA-2018-0315		279 00074
WORKERS COMP PRGRM 03/18	392.55	WORKER'S COMPENSATION IN	001.0402.050.007		RMA-2018-0315		279 00074
	45,406.00	*VENDOR TOTAL					
DEARBORN NATIONAL LIFE I CITY EMPLOYEES 03/2018	1.64	HEALTH INSURANCE	001.0403.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	6.42	HEALTH INSURANCE	001.0404.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	0.93	HEALTH INSURANCE	001.0405.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	6.13	HEALTH INSURANCE	001.0415.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	2.45	HEALTH INSURANCE	001.0416.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	14.52	HEALTH INSURANCE	001.0418.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	6.06	HEALTH INSURANCE	001.0421.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	4.77	HEALTH INSURANCE	001.0422.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	13.81	HEALTH INSURANCE	061.0461.050.008		APRIL 2018		279 00157

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
DEARBORN NATIONAL LIFE I CITY EMPLOYEES 03/2018	75.09	HEALTH INSURANCE	062.0462.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	57.71	HEALTH INSURANCE	063.0463.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	18.15	HEALTH INSURANCE	021.0424.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	5.91	HEALTH INSURANCE	029.0429.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	1.35	HEALTH INSURANCE	032.0440.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	1.41	HEALTH INSURANCE	060.0460.050.008		APRIL 2018		279 00157
CITY EMPLOYEES 03/2018	2.15	HEALTH INSURANCE	001.0402.050.008		APRIL 2018		279 00157
PD EMPLOYEES 03/2018	115.00	HEALTH INSURANCE	001.0411.050.008		APRIL 2018		279 00158
	333.50	*VENDOR TOTAL					
DEPARTMENT OF JUSTICE FINGERPRINT SERVICE 3/18 SERVICES 03/2018	241.00 105.00 346.00	CONTRACTURAL SERVICES CONTRACTURAL SERVICES *VENDOR TOTAL	001.0411.060.028 001.0411.060.028		288579 292285		279 00104 279 00068
ELLIS/LUCINDA WTR DEPOSIT REFD 03/18	150.00	UTILITY DEPOSITS	001.0000.200.034		502 YOKUT		279 00109
FERGUSON ENTERPRISES, IN SUPPLIES 03/2018 SERVICES 03/2018	228.49 2,145.57 2,374.06	SPECIAL DEPARTMENT EXPEN SPECIAL DEPARTMENT EXPEN *VENDOR TOTAL	063.0463.060.029 063.0463.060.029		1349124-2 1353235		279 00009 279 00007
FGL ENVIRONMENTAL INORGANIC ANALYSIS 3/18 INORGANIC ANALYSIS 3/18	2,163.00 2,163.00 4,326.00	CONTRACTURAL SERVICES CONTRACTURAL SERVICES *VENDOR TOTAL	062.0462.060.028 062.0462.060.028		745395A 840288A		279 00146 279 00147
FOOTHILLS SUN-GAZETTE/TH PUBLIC NOTICE 03/2018 PUBLIC NOTICE 03/2018	305.00 125.00 430.00	SPECIAL DEPARTMENT EXPEN SPECIAL DEPARTMENT EXPEN *VENDOR TOTAL	001.0402.060.029 001.0402.060.029		52604 52605		279 00143 279 00142
FRANCHISE TAX BOARD EMPLOYEE W/HLDNG 03/18	283.15	GARNISHMENT OF WAGES WIT	001.0000.200.033		MARCH 2018		279 00110
FRESNO OXYGEN MEDICAL SUPPLIES 03/17	34.17	MEDICAL SUPPLIES	004.0414.060.040		62135771		279 00038
FRUIT GROWERS SUPPLY CO. TEE PVC/PIPE PVC 03/18 PEST RNDUP 03/2018 COUPLER/PEST BAIT 03/18 SUPPLIES 03/2018 FOAM FIGHTER MILLER 3/18 PEST BLYSTAR PLUS 03/18 E-Z REACHER 03/2018 ELBOW PVC/PIPE PVC 03/18	14.36 443.77 250.97 219.18 24.42 203.57 149.72 3.32	SPECIAL DEPARTMENT EXPEN SPECIAL DEPARTMENT EXPEN	001.0421.060.029 001.0421.060.029 062.0462.060.029 001.0421.060.029 062.0462.060.029 062.0462.060.029 029.0429.060.029 062.0462.060.029		91933930 91934572 91935041 91936742 91936981 91937735 91938719 91939190		279 00106 279 00083 279 00084 279 00085 279 00086 279 00087 279 00088 279 00089

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
FRUIT GROWERS SUPPLY CO. PLUG GOOF/PNCH HOLE 3/18	1.93	SPECIAL DEPARTMENT	001.0421.060.029		91939361		279 00097
COUPLER/GLOVES 03/2018	11.60	SPECIAL DEPARTMENT	029.0429.060.029		91939399		279 00090
CREDIT 03/2018	2.81CR	SPECIAL DEPARTMENT	001.0421.060.029		91939418		279 00091
COUPLER 03/2018	4.88	SPECIAL DEPARTMENT	001.0421.060.029		91939420		279 00098
SUPPLIES 03/2018	295.44	SPECIAL DEPARTMENT	062.0462.060.029		91939435		279 00094
PRCTINT TIRE FORM 03/18	4.32	SPECIAL DEPARTMENT	001.0418.060.029		91939440		279 00092
COUPER/TUBING 03/2018	482.29	SPECIAL DEPARTMENT	001.0421.060.029		91939491		279 00095
SUPPLIES 03/2018	70.59	SPECIAL DEPARTMENT	001.0421.060.029		91939517		279 00096
COUPLER/ADAPTER 03/18	16.44	SPECIAL DEPARTMENT	029.0429.060.029		91939535		279 00093
ELBOW MARLEX 03/18	4.10	SPECIAL DEPARTMENT	001.0421.060.029		91939714		279 00100
TEE P-LOC 3WAY PL 03/18	14.13	SPECIAL DEPARTMENT	001.0421.060.029		91939786		279 00099
CHAIN 03/2018	22.83	SPECIAL DEPARTMENT	029.0429.060.029		91940525		279 00101
SHOVEL SCOOP ALUM 3/18	31.63	SPECIAL DEPARTMENT	029.0429.060.029		91940681		279 00102
TEE P-LOC SWIVEL 3/18	7.41	SPECIAL DEPARTMENT	001.0421.060.029		91941214		279 00103
	2,274.09	*VENDOR TOTAL					
GAYTAN/OSCAR WTR DEPST REFUND 03/2018	107.68	UTILITY DEPOSITS	001.0000.200.034		452 E.LAKEVIEW		279 00119
GUARDIAN EMS PRODUCTS MEDICAL EQUIPMENT 03/18	70.15	MEDICAL SUPPLIES	004.0414.060.040		5788461		279 00055
HEALTH WISE SERVICES KIOSK MED WASTE 03/2018	150.00	SPECIAL DEPARTMENT	062.0462.060.029		0000028852		279 00027
HERNANDEZ/RICHARD WPD SPCMN COLLECTN 3/18	40.00	CONTRACTURAL SERVICES	001.0411.060.028		0000027		279 00153
HJ HAY CO DISC GRND/PLNT CRPS 3/18	1,155.00	SPECIAL DEPARTMENT	001.0421.060.029		3604		279 00108
JIM'S SUPPLY CO., INC. SQUARE TUBE 03/2018	278.00	SPECIAL DEPARTMENT	001.0421.060.029		108569		279 00008
JORGENSEN & CO. PD FIRE EXTGSHR CHK 3/18	90.00	SPECIAL DEPARTMENT	001.0411.060.029		5720697		279 00067
LEAGUE OF CALIF CITIES GENERAL MMBRSHIP MTG 3/18	25.00	TRAVEL, CONFERENCES & ME	001.0401.060.030		RUDY MENDOZA		279 00159
MENJIVAR/NANCY LRG EVNT DEP REFND 3/18	100.00	DEPOSITS FORM OTHERS	001.0000.200.035				279 00150
MERLE STONE CHEVROLET GASKET PD TAHOE 03/18	2,619.43	VEHICLE MAINTENANCE/OPER	001.0411.060.032		78388		279 00145
MYTANA MFG CO SUPPLIES 03/2018	231.95	SPECIAL DEPARTMENT	062.0462.060.029		215618		279 00105

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
NATIONAL BUSINESS FURNIT PD FURNITURE 03/2018	4,205.08	CONTRACTURAL SERVICES	001.0411.060.028		MK499035-TDQ		279 00003
FILE CABINETS 03/2018	3,752.27	CONTRACTURAL SERVICES	001.0410.060.028		MK499035-UNE		279 00004
	7,957.35	*VENDOR TOTAL					
Nieto/MARIA Y WATER DEP REFUND 03/2018	56.08	UTILITY DEPOSITS	001.0000.200.034		115 HERMOSA		279 00120
NSP3 MILLR BRN PRK SLIDE 3/18	2,566.69	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		QT 16-1610		279 00152
PABLO'S MAINTENANCE CLEANING FLOORS 03/18	550.00	FIRE STATION MAINTENANC	004.0414.060.034		4160		279 00077
PROTECTION ONE WWTP ALARM 03/2018	54.54	CONTRACTURAL SERVICES	063.0463.060.028				279 00031
QT POD MODEM/CERMETEK 03/2018	243.65	SPECIAL DEPARTMENT EXPEN	041.0441.060.029		69061		279 00011
QUAD - KNOFF N.VLNCIA IMPRVMT 3/18	5,383.80	CONTRACTURAL SERVICES	020.0590.740.028		92069		279 00013
WDLK COMMNTY CNTR 3/18	12,312.50	CONTRACTURAL SERVICES	001.0421.060.028		92070		279 00017
2 NEW WELLS 03/2018	2,339.95	CONTRACTURAL SERVICES	063.0463.060.028		92071		279 00014
ENG SERV WIR MIRS 3/18	4,597.40	CONTRACTURAL SERVICES	063.0463.060.028		92072		279 00019
VALENCIA HEIGHTS 03/2018	217.98	CONTRACTURAL SERVICES	001.0416.060.028		92073		279 00021
ROUNDABOUT PROJ 03/2018	832.00	CONTRACTURAL SERVICES	020.0590.731.028		92074		279 00012
UNCLE GREEN 03/2018	272.70	CONTRACTURAL SERVICES	001.0416.060.028		92075		279 00022
MGNOLIA ST IMPRVMT 3/18	11,024.65	CONTRACTURAL SERVICES	023.0590.743.028		92076		279 00016
132 N VLCA IMPRVMT 3/18	1,025.82	CONTRACTURAL SERVICES	001.0416.060.028		92077		279 00020
WOODLAKE HOLDINGS 02/18	654.48	CONTRACTURAL SERVICES	001.0416.060.028		92078		279 00023
CASTLE ROCK SD PH 3/18	804.60	CONTRACTURAL SERVICES	001.0416.060.028		92079		279 00024
ENGINEERING SERV. 03/18	481.59	CONTRACTURAL SERVICES	001.0416.060.028		92129		279 00025
S.VLNCIA PROJECT 3/18	2,408.04	CONTRACTURAL SERVICES	023.0590.734.028		92130		279 00018
	42,755.51	*VENDOR TOTAL					
RANKIN FIELD WEAPONS RAN FIELD RNGE LEASE 03/18	1,000.00	CONTRACTURAL SERVICES	001.0411.060.028		JULY 17-JUNE18		279 00072
RAY MORGAN COMPANY CITY PRINTER 03/2018	257.02	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		1980530		279 00001
RODRIGUEZ/TONY DMV REIMBURSEMENT 3/18	33.00	SPECIAL DEPARTMENT EXPEN	021.0424.060.029				279 00061
ROGERS ANDERSON MALODY & ACCOUNTANT SERVICES 3/18	3,062.24	ACCOUNTING/AUDITING SERV	004.0414.060.024		57002		279 00113
ACCOUNTANT SERVICES 3/18	5,739.28	ACCOUNTING/AUDITING SERV	001.0404.060.024		57002		279 00114
ACCOUNTANT SERVICES 3/18	1,913.09	ACCOUNTING/AUDITING SERV	021.0424.060.024		57002		279 00115
ACCOUNTANT SERVICES 3/18	1,913.09	ACCOUNTING/AUDITING SERV	061.0461.060.024		57002		279 00116
ACCOUNTANT SERVICES 3/18	4,782.73	ACCOUNTING/AUDITING SERV	062.0462.060.024		57002		279 00117

Schedule of Bills

ACS FINANCIAL SYSTEM
03/22/2018 13:04:18

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
ROGERS ANDERSON MALODY & ACCOUNTANT SERVICES 3/18	4,782.73 22,193.16	ACCOUNTING/AUDITING SERV *VENDOR TOTAL	063.0463.060.024		57002			279 00118
SAN JOAQUIN VALLEY AIR D APP FILING FEES 03/2018	1,012.40	CONTRACTURAL SERVICES	063.0463.060.028		S137583			279 00151
SOUTHERN CALIF EDISON CO OLIVE ORCHARDS 03/2018	27.91	SPECIAL DEPARTMENT EXPEN UTILITIES	062.0462.060.029					279 00045
CITY ADMIN BLDG 03/2018	526.96	UTILITIES	001.0410.060.021					279 00046
WTR UTILITY DEPT 03/18	1,939.39	UTILITIES	063.0463.060.021					279 00047
MAINT. SHOP 03/2018	222.73	UTILITIES	001.0418.060.021					279 00048
PARKS DEPT 03/2018	31.31	UTILITIES	001.0421.060.021					279 00049
SEWER DEPT 03/2018	4,547.47	UTILITIES	062.0462.060.021					279 00050
AIRPORT DEPT. 03/2018	68.35	UTILITIES	041.0441.060.021					279 00051
SUBDVSN LIGHTING 03/18	166.67	UTILITIES	029.0429.060.021					279 00052
STREETS 03/2018	3,728.23	UTILITIES	001.0422.060.021					279 00053
FINANCE FEES 03/18	83.08	UTILITIES	001.0410.060.021					279 00054
325 E. ANT/FIRE DEP 3/18	394.32	UTILITIES	004.0414.060.021					279 00144
DANIELLE WAY 03/2018	46.46	SPECIAL DEPARTMENT EXPEN	001.0402.060.029		LAST BILL			279 00078
ST JOHN'S RIVER ASSESSMENT NO 673 3/18	11,782.88	*VENDOR TOTAL						
TAYLOR GROUP ARCHITECTS WDLK COMMNTY CNTR 03/18	330.00	UTILITIES	001.0421.060.021		370			279 00034
TEAMSTERS LOCAL UNION NO WPD UNION FEES 03/2018	7,312.50	CONTRACTURAL SERVICES	001.0421.060.028		6324			279 00030
WPD UNION FEES 03/2018	264.00	POLICE ASS'N DUES WITHHE	001.0000.200.030		FEB 2018			279 00111
TRUCK VAULT TAHOE FLD RNGR 03/2018	264.00	POLICE ASS'N DUES WITHHE	001.0000.200.030		MARCH 2018			279 00112
TRAVERSE FLD RNGR 3/18	528.00	*VENDOR TOTAL						
TULARE COUNTY REGISTRAR UDEL ELECTION 03/2018	2,387.05 2,398.52 4,785.57	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		183880 183956			279 00156 279 00155
VALENTI/MARY PSYCH D. HAYNES 03/2018	14,185.08	SPECIAL DEPARTMENT EXPEN	001.0402.060.029		NOV. 7, 2017			279 00029
VALLEY IND & FAM MED GRP HEP B E. RIVERA 03/2018	400.00	CONTRACTURAL SERVICES	001.0411.060.028					279 00076
PHYSICAL I. VILLREAL 3/18	67.00 530.00 597.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		343579 343387			279 00010 279 00066

ACS FINANCIAL SYSTEM
03/22/2018 13:04:18

GL540R-V08.08 PAGE 8
CITY OF WOODLAKE

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
WHS FOUNDATION OK/CITY SCHOLARSHIP 3/18	1,000.00	SPECIAL DEPARTMENT EXPEN	001.0401.060.029		MARCH 2018			279 00002
WILBUR-ELLIS COMPANY LLC RAPID DRY 03/2018	612.45	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		11534176			279 00006
WIRELESS INTERNET SERVIC WIRELESS INTRNT 03/2018	234.00	SPECIAL DEPARTMENT EXPEN	001.0402.060.029		1181505			279 00028

ACS FINANCIAL SYSTEM
03/22/2018 13:04:18

CITY OF WOODLAKE
GL540R-V08.08 PAGE 9

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
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REPORT TOTALS:
200,598.37

RECORDS PRINTED = 000218

Schedule of Bills

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

DATE APPROVED BY

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ACS FINANCIAL SYSTEM
03/22/2018 13:

Check Register

GL540R-V08.08 PAGE 1
CITY OF WOODLAKE

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
001305	BRAINARD INVESTIGATIONS	65174	03/23/18	27.00
000753	DEPARTMENT OF JUSTICE	65175	03/23/18	10.00
001343	HEALTH WISE SERVICES	65176	03/23/18	25.00
001071	SAN JOAQUIN VALLEY AIR D	65177	03/23/18	25.00
000868	TULARE COUNTY (868)	65178	03/23/18	10.00
BANK OF VISALIA				97.00

ACS FINANCIAL SYSTEM
03/22/2018 13:

BANK VENDOR

REPORT TOTALS:

Check Register GL540R-V08.08 PAGE 2 CITY OF WOODLAKE

CHECK# DATE AMOUNT

97.00

RECORDS PRINTED = 000005

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
BRAINARD INVESTIGATIONS RETURN CHECK FEE 3/18	27.00	SPECIAL DEPARTMENT	EXPEN 001.0402.060.029		1013			297 00004
DEPARTMENT OF JUSTICE RETURN CHECK FEE 03/18	10.00	SPECIAL DEPARTMENT	EXPEN 001.0402.060.029		292888			297 00003
HEALTH WISE SERVICES RETURN CHECK FEE 03/18	25.00	SPECIAL DEPARTMENT	EXPEN 001.0402.060.029		0000029561			297 00005
SAN JOAQUIN VALLEY AIR D RETURN CHECK FEE 03/18	25.00	SPECIAL DEPARTMENT	EXPEN 001.0402.060.029		S138013			297 00007
TULARE COUNTY (868) RETURN CHECK FEE 03/2018	10.00	SPECIAL DEPARTMENT	EXPEN 001.0402.060.029					297 00006

REPORT TOTALS:

Schedule of Bills

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
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97.00

RECORDS PRINTED = 000005

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

DATE APPROVED BY

ACS FINANCIAL SYSTEM
03/22/2018 13:

Check Register GL540R-V08.08 CITY OF WOODLAKE
PAGE 1

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK	BANK OF VISALIA			
001266	MINERAL KING RADIOLOGICA	13864	03/08/18	477.00
001472	LARA/RAMON	13865	03/08/18	92.70
001472	LARA/RAMON	13866	03/08/18	67.50
001525	KAWEAH DELTA MEDICAL FOU	13867	03/08/18	30.43
	BANK OF VISALIA			667.63

ACS FINANCIAL SYSTEM
03/22/2018 13:

Check Register GL540R-V08.08 CITY OF WOODLAKE PAGE 2

BANK VENDOR

CHECK# DATE AMOUNT

REPORT TOTALS:

667.63

RECORDS PRINTED = 000064

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
KAWEAH DELTA MEDICAL FOU						
LAB/DIAGNOSTIC 03/2018	0.22	HEALTH INSURANCE	001.0403.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.89	HEALTH INSURANCE	001.0404.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.12	HEALTH INSURANCE	001.0405.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.85	HEALTH INSURANCE	001.0415.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.34	HEALTH INSURANCE	001.0416.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	2.02	HEALTH INSURANCE	001.0418.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.84	HEALTH INSURANCE	001.0421.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.66	HEALTH INSURANCE	001.0422.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	1.92	HEALTH INSURANCE	061.0461.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	10.45	HEALTH INSURANCE	062.0462.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	8.03	HEALTH INSURANCE	063.0463.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	2.52	HEALTH INSURANCE	021.0424.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.82	HEALTH INSURANCE	029.0429.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.18	HEALTH INSURANCE	032.0440.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.19	HEALTH INSURANCE	060.0460.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	0.38	HEALTH INSURANCE	001.0402.050.008			296 00003
LAB/DIAGNOSTIC 03/2018	30.43	*VENDOR TOTAL				296 00003

LARA/RAMON	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
XRAY/DR VISIT 03/2018	0.69	HEALTH INSURANCE	001.0403.050.008			296 00001
XRAY/DR VISIT 03/2018	2.72	HEALTH INSURANCE	001.0404.050.008			296 00001
XRAY/DR VISIT 03/2018	0.39	HEALTH INSURANCE	001.0405.050.008			296 00001
XRAY/DR VISIT 03/2018	2.60	HEALTH INSURANCE	001.0415.050.008			296 00001
XRAY/DR VISIT 03/2018	1.04	HEALTH INSURANCE	001.0416.050.008			296 00001
XRAY/DR VISIT 03/2018	6.16	HEALTH INSURANCE	001.0418.050.008			296 00001
XRAY/DR VISIT 03/2018	2.57	HEALTH INSURANCE	001.0421.050.008			296 00001
XRAY/DR VISIT 03/2018	2.02	HEALTH INSURANCE	001.0422.050.008			296 00001
XRAY/DR VISIT 03/2018	5.86	HEALTH INSURANCE	061.0461.050.008			296 00001
XRAY/DR VISIT 03/2018	31.85	HEALTH INSURANCE	062.0462.050.008			296 00001
XRAY/DR VISIT 03/2018	24.48	HEALTH INSURANCE	063.0463.050.008			296 00001
XRAY/DR VISIT 03/2018	7.70	HEALTH INSURANCE	021.0424.050.008			296 00001
XRAY/DR VISIT 03/2018	2.51	HEALTH INSURANCE	029.0429.050.008			296 00001
XRAY/DR VISIT 03/2018	0.57	HEALTH INSURANCE	032.0440.050.008			296 00001
XRAY/DR VISIT 03/2018	0.60	HEALTH INSURANCE	060.0460.050.008			296 00001
XRAY/DR VISIT 03/2018	0.94	HEALTH INSURANCE	001.0402.050.008			296 00001
XRAY 03/2018	0.50	HEALTH INSURANCE	001.0403.050.008			296 00002
XRAY 03/2018	1.98	HEALTH INSURANCE	001.0404.050.008			296 00002
XRAY 03/2018	0.28	HEALTH INSURANCE	001.0405.050.008			296 00002
XRAY 03/2018	1.89	HEALTH INSURANCE	001.0415.050.008			296 00002
XRAY 03/2018	0.75	HEALTH INSURANCE	001.0416.050.008			296 00002
XRAY 03/2018	4.48	HEALTH INSURANCE	001.0418.050.008			296 00002
XRAY 03/2018	1.87	HEALTH INSURANCE	001.0421.050.008			296 00002
XRAY 03/2018	1.47	HEALTH INSURANCE	001.0422.050.008			296 00002
XRAY 03/2018	4.26	HEALTH INSURANCE	061.0461.050.008			296 00002
XRAY 03/2018	23.19	HEALTH INSURANCE	062.0462.050.008			296 00002
XRAY 03/2018	17.82	HEALTH INSURANCE	063.0463.050.008			296 00002
XRAY 03/2018	5.60	HEALTH INSURANCE	021.0424.050.008			296 00002
XRAY 03/2018	1.82	HEALTH INSURANCE	029.0429.050.008			296 00002
XRAY 03/2018	0.41	HEALTH INSURANCE	032.0440.050.008			296 00002
XRAY 03/2018	0.43	HEALTH INSURANCE	060.0460.050.008			296 00002

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
LARA/RAMON XRAY 03/2018	0.75 160.20	HEALTH INSURANCE *VENDOR TOTAL	001.0402.050.008			296 00002
MINERAL KING RADIOLOGICA XRAY 03/2018	3.59	HEALTH INSURANCE	001.0403.050.008			296 00004
XRAY 03/2018	14.03	HEALTH INSURANCE	001.0404.050.008			296 00004
XRAY 03/2018	2.03	HEALTH INSURANCE	001.0405.050.008			296 00004
XRAY 03/2018	13.39	HEALTH INSURANCE	001.0415.050.008			296 00004
XRAY 03/2018	5.35	HEALTH INSURANCE	001.0416.050.008			296 00004
XRAY 03/2018	31.69	HEALTH INSURANCE	001.0418.050.008			296 00004
XRAY 03/2018	13.25	HEALTH INSURANCE	001.0421.050.008			296 00004
XRAY 03/2018	10.42	HEALTH INSURANCE	001.0422.050.008			296 00004
XRAY 03/2018	30.15	HEALTH INSURANCE	061.0461.050.008			296 00004
XRAY 03/2018	163.93	HEALTH INSURANCE	062.0462.050.008			296 00004
XRAY 03/2018	125.98	HEALTH INSURANCE	063.0463.050.008			296 00004
XRAY 03/2018	39.62	HEALTH INSURANCE	021.0424.050.008			296 00004
XRAY 03/2018	12.91	HEALTH INSURANCE	029.0429.050.008			296 00004
XRAY 03/2018	2.95	HEALTH INSURANCE	032.0440.050.008			296 00004
XRAY 03/2018	3.09	HEALTH INSURANCE	060.0460.050.008			296 00004
XRAY 03/2018	4.62	HEALTH INSURANCE	001.0402.050.008			296 00004
	477.00	*VENDOR TOTAL				

ACS FINANCIAL SYSTEM
03/22/2018 13:09:48

VENDOR NAME
DESCRIPTION

REPORT TOTALS:

Schedule of Bills

GL540R-V08.08 PAGE 3
CITY OF WOODLAKE

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
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667.63					
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RECORDS PRINTED = 000064

Schedule of Bills

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

DATE APPROVED BY

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BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
000593	ABH FOX SOLUTIONS	64750	03/01/18	980.00
.71204	BELMAN/FRANCISCO	64758	03/01/18	150.00
001315	BILL WALL'S DIRECT APPRO	64759	03/01/18	159.60
000863	CRAIGS AUTO PARTS	64772	03/01/18	1,170.86
001154	PORTERVILLE/ CITY OF	64806	03/01/18	315.00
.71208	VALDEZ/IRMA	64824	03/01/18	28.60
000072	VALERO BROS.	64825	03/01/18	24.60
000260	WOODLAKE FIRE DIST VOLUN	64829	03/01/18	600.00
000027	WOODLAKE GROWERS SUPPLY	64830	03/01/18	153.60
000083	WOODLAKE/CITY OF	64832	03/01/18	526.00
BANK OF VISALIA				4,108.26

ACS FINANCIAL SYSTEM
03/22/2018 13:

BANK VENDOR

REPORT TOTALS:

Check Register GL540R-V08.08 CITY OF WOODLAKE PAGE 2

CHECK# DATE AMOUNT

4,108.26

RECORDS PRINTED - 000033

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ABH FOX SOLUTIONS CITY HALL SERVICES 3/18	980.00	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		4706		299 00004
BELMAN/FRANCISCO REF DEP @137 S.PLM 3/18	150.00	UTILITY DEPOSITS	001.0000.200.034		2968.17/D#3384		299 00003
BILL WALL'S DIRECT APPRO REMOTE DISABLING 3/18	159.60	CONTRACTURAL SERVICES	001.0411.060.028		15637		299 00005
CRAIGS AUTO PARTS NEW WTR PUMP 03/2018	192.52	VEHICLE MAINTENANCE/OPER	062.0462.060.032		674375		299 00006
WIPER BLADE 03/2018	25.67	VEHICLE MAINTENANCE/OPER	001.0411.060.032		674376		299 00007
PTEX THREAD SEAL 3/18	8.61	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		674417		299 00008
RED GREASE/GRS GUN 3/18	80.69	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		674437		299 00009
BATTERY/DEPOSIT 3/18	187.14	VEHICLE MAINTENANCE/OPER	062.0462.060.032		674531		299 00010
BATTERY/DEPOSIT 3/18	187.14	VEHICLE MAINTENANCE/OPER	063.0463.060.032		674531		299 00011
WPR BLD'S/BLUE DEF 3/18	136.41	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		674689		299 00012
CAR WASH/DIP BRSH 3/18	53.99	VEHICLE MAINTENANCE/OPER	001.0411.060.032		674880		299 00013
SNAP RING PLIERS 3/18	59.25	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		674925		299 00014
AIR FILTER 03/2018	40.60	VEHICLE MAINTENANCE/OPER	063.0463.060.032		675272		299 00015
LAMP 03/2018	13.40	VEHICLE MAINTENANCE/OPER	063.0463.060.032		675289		299 00016
WD40 SPRAY 03/2018	12.68	SPECIAL DEPARTMENT EXPEN	021.0424.060.029		675551		299 00017
WASHER FLUID/LAMP 3/18	45.54	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		675575		299 00018
WIPER BLADE/FILTERS 3/18	24.46	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		675742		299 00019
OIL FILTER 03/2018	8.79	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		675818		299 00020
SWAY BAR RPR KIT 03/18	13.85	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		675905		299 00021
F P KIT 03/2018	57.59	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		675923		299 00022
FOG LAMP 03/2018	16.08	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		676047		299 00023
MEGUIARS CAR WASH 03/18	6.45	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		676063		299 00024
	1,170.86	*VENDOR TOTAL					
PORTERVILLE/ CITY OF ANIMAL CONTROL 03/2018	315.00	CONTRACTURAL SERVICES	001.0411.060.028		201801225005		299 00025
VALDEZ/IRMA WTR DEP REFUND 03/2018	28.60	UTILITY DEPOSITS	001.0000.200.034		194 S MAGNOLIA		299 00026
VALERO BROS. PROPANE 03/2018	24.60	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		3557		299 00002
WOODLAKE FIRE DIST VOLUN EXTRA HELP 03/2018	600.00	SALARIES, EXTRA HELP	004.0414.050.002				299 00001
WOODLAKE GROWERS SUPPLY BRASS FITTING 03/2018	3.33	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		236657		299 00027
DOG FOOD 03/2018	25.32	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		236805		299 00028
WATER LINE 03/2018	21.74	FIRE STATION MAINTENANC	004.0414.060.034		236856		299 00029
STATION MAINT. 03/2018	7.32	FIRE STATION MAINTENANC	004.0414.060.034		237033		299 00030
DOG FOOD 03/2018	68.42	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		237427		299 00031

ACS FINANCIAL SYSTEM
03/22/2018 13:01:33

VENDOR NAME
DESCRIPTION

WOODLAKE GROWERS SUPPLY
GLOVES/DOG FOOD 03/18

WOODLAKE/CITY OF
FD UTILITIES 03/2018

Schedule of Bills

AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
27.47	SPECIAL DEPARTMENT	001.0411.060.029		237431			299 00032
153.60	*VENDOR TOTAL						
526.00	UTILITIES	004.0414.060.021					299 00033

CITY OF WOODLAKE
GL540R-V08.08 PAGE 2

Schedule of Bills

ACS FINANCIAL SYSTEM
03/22/2018 13:01:33

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	4,108.26					

RECORDS PRINTED - 000033

Schedule of Bills

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

DATE APPROVED BY
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BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
000593	ABH FOX SOLUTIONS	65184	04/05/18	740.00
001772	AGEE CONSTRUCTION CORP	65185	04/05/18	186,629.40
001114	AT & T MOBILITY	65186	04/05/18	295.74
001212	AT&T	65187	04/05/18	87.44
001310	AT&T (INTERNET)	65188	04/05/18	134.00
001315	BILL WALL'S DIRECT APPRO	65189	04/05/18	180.00
000351	BSK ASSOCIATES	65190	04/05/18	355.00
000915	CA STATE DISBURSEMENT UN	65191	04/05/18	600.00
000956	CA STATE DISBURSEMENT UN	65192	04/05/18	650.76
001085	CA STATE DISBURSE UNIT	65193	04/05/18	288.92
001089	CA TURF EQUIPMENT & SUPP	65194	04/05/18	855.58
001199	CALIF BUILDING SIDS COMM	65195	04/05/18	126.00
001350	CALIFORNIA CHOICE	65196	04/05/18	31,084.18
000077	CALIFORNIA RURAL WATER A	65197	04/05/18	801.22
001748	CALIFORNIA STATE	65198	04/05/18	100.00
001144	CALIFORNIA STATE DISBURS	65199	04/05/18	1,686.00
001750	CENTRAL VALLEY TOXICOLOG	65200	04/05/18	1,909.00
000994	COMPANION ANIMAL MEDICAL	65201	04/05/18	787.46
000863	CRAIGS AUTO PARTS	65202	04/05/18	574.59
000107	DEPARTMENT OF CONSERVATI	65203	04/05/18	1,385.00
001441	DORADO/DENISE K.	65204	04/05/18	1,600.00
001511	ELEMECH INC	65205	04/05/18	1,650.00
001264	FAMILY HEALTH CARE NETWO	65206	04/05/18	34.48
001764	FIRST DATA GLOBAL LEASIN	65207	04/05/18	655.00
000898	FOOTHILLS SUN-GAZETTE/TH	65208	04/05/18	283.15
001123	FRANCHISE TAX BOARD	65209	04/05/18	26.70
000196	FRESNO OXYGEN	65210	04/05/18	353.41
000025	GAS COMPANY/THE	65211	04/05/18	124.98
000252	GIANT AUTO GROUP	65212	04/05/18	1,452.90
001723	GRISWOLD, LASALLE, COBB,	65213	04/05/18	3,170.70
000846	GUARDIAN-APPLETON	65214	04/05/18	804.32
001618	HAL CRUMLY INC	65215	04/05/18	55.00
001754	HERNANDEZ/RICHARD	65216	04/05/18	211.42
000542	K R C SAFETY CO., INC.	65217	04/05/18	750.00
001773	NHA ADVISORS	65218	04/05/18	135.93
001579	PORTERVILLE FORD	65219	04/05/18	49,247.31
000022	QUAD KNOF	65220	04/05/18	203.11
001222	RAY MORGAN COMPANY	65221	04/05/18	260.31
001127	SANTA FE AGGREGATES, INC	65222	04/05/18	1,118.33
000024	SOUTHERN CALIF EDISON CO	65223	04/05/18	32,320.79
001145	STANTEC CONSULTING SERVI	65224	04/05/18	100.00
001736	STATE OF CALIFORNIA	65225	04/05/18	6,904.31
001098	STILLWELL/DAVID	65226	04/05/18	264.00
001284	TEAMSTERS LOCAL UNION NO	65227	04/05/18	611.00
000988	TELSTAR INSTRUMENTS INC.	65228	04/05/18	25.00
001727	TRANSUNION RISK AND ALTE	65229	04/05/18	412.54
001453	TULARE CO. SHERIFF'S OFF	65230	04/05/18	20.00
001210	US BANK	65231	04/05/18	

ACS FINANCIAL SYSTEM
04/05/2018 13:

Check Register GL540R-V08.08 PAGE 2
CITY OF WOODLAKE

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
000141	VALLEY IND & FAM MED GRP	65232	04/05/18	100.00
000832	VERIZON WIRELESS	65233	04/05/18	868.00
001193	VISALIA TIRE AND WHEEL	65234	04/05/18	132.80
001244	VOYAGER FLEET SYSTEMS IN	65235	04/05/18	25,309.64
001322	VSCE INC.	65236	04/05/18	12,057.08
BANK OF VISALIA				369,272.50

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ABH FOX SOLUTIONS IRENES NEW PC 04/2018	740.00	CONTRACTURAL SERVICES	001.0410.060.028		4730		317 00157
AGEE CONSTRUCTION CORP N.VLNCA PROJ. 04/2018	14,400.00	CONSTRUCTION	020.0590.740.072		01		317 00100
N.VLNCA PROJ 04/2018	19,754.71	N. VALENCIA PROJ. CONSTR	025.0590.740.072		01		317 00101
N.VLNCA PROJ 04/2018	152,474.69	N. VALENCIA PROJ. CONSTR	025.0590.740.072		01		317 00102
	186,629.40	*VENDOR TOTAL					
AT & T MOBILITY FD CELL PHONES 04/18	295.74	TELEPHONE	004.0414.060.020				317 00074
AT&T COW OFFICE PHONES 4/18	0.04	TELEPHONE	001.0410.060.020				317 00015
SHOP DEPT PHONES 04/18	20.37	TELEPHONE	001.0418.060.020				317 00016
WATER DEPT PHONES 4/18	18.71	TELEPHONE	063.0463.060.020				317 00017
SEWER DEPT PHONES 4/18	0.04	TELEPHONE	062.0462.060.020				317 00018
AIRPORT ATM LINE 04/18	0.04	UTILITIES	041.0441.060.021				317 00019
FIRE DEPT PHONES 4/18	46.55	TELEPHONE	004.0414.060.020				317 00106
PD OFFICE PHONES 04/18	1.69	TELEPHONE	001.0411.060.020				317 00107
	87.44	*VENDOR TOTAL					
AT&T (INTERNET) PD INTERNET 04/2018	134.00	TELEPHONE	001.0411.060.020				317 00112
BILL WALL'S DIRECT APPRO SERVICES 04/2018	120.00	CONTRACTURAL SERVICES	001.0411.060.028		15680		317 00052
SERVICES 04/2018	60.00	CONTRACTURAL SERVICES	001.0411.060.028		15684		317 00113
	180.00	*VENDOR TOTAL					
BSK ASSOCIATES BACTI 04/2018	90.00	CONTRACTURAL SERVICES	063.0463.060.028		A808290		317 00043
WEEKLY EFFLUENT 04/2018	73.00	CONTRACTURAL SERVICES	062.0462.060.028		A808297		317 00042
BACTI 04/2018	90.00	CONTRACTURAL SERVICES	063.0463.060.028		A809085		317 00116
WEEKLY EFFLUENT 04/2018	102.00	CONTRACTURAL SERVICES	062.0462.060.028		A809087		317 00117
	355.00	*VENDOR TOTAL					
CA STATE DISBURSEMENT UN EMPLOYEE W/HLDNGS 04/18	600.00	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2018		317 00006
CA STATE DISBURSEMENT UN EMPLOYEE W/HLDNGS 4/18	650.76	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2018		317 00003
CA STATE DISURSE UNIT EMPLOYEE W/HLDNGS 4/18	288.92	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2018		317 00008
CA TURF EQUIPMENT & SUPP STRAIGHT HEDGE TRMR 4/18	297.00	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		365428		317 00038
STRAIGHT HEDGE TRMR 4/18	127.29	SPECIAL DEPARTMENT EXPEN	029.0429.060.029		365428		317 00039

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CENTRAL VALLEY TOXICOLOG TOXICOLOGY REPORT 4/18	172.00	CONTRACTURAL SERVICES	001.0411.060.028		272614		317 00060
TOXICOLOGY REPORT 4/18	31.00	CONTRACTURAL SERVICES	001.0411.060.028		272913		317 00061
TOXICOLOGY REPORT 4/18	78.00	CONTRACTURAL SERVICES	001.0411.060.028		273487		317 00062
TOXICOLOGY REPORT 4/18	172.00	CONTRACTURAL SERVICES	001.0411.060.028		273489		317 00063
TOXICOLOGY REPORT 4/18	125.00	CONTRACTURAL SERVICES	001.0411.060.028		273490		317 00064
TOXICOLOGY REPORT 4/18	78.00	CONTRACTURAL SERVICES	001.0411.060.028		273493		317 00065
TOXICOLOGY REPORT 4/18	78.00	CONTRACTURAL SERVICES	001.0411.060.028		273499		317 00066
TOXICOLOGY REPORT 4/18	172.00	CONTRACTURAL SERVICES	001.0411.060.028		273499		317 00067
TOXICOLOGY REPORT 4/18	78.00	CONTRACTURAL SERVICES	001.0411.060.028		273500		317 00068
TOXICOLOGY REPORT 4/18	78.00	CONTRACTURAL SERVICES	001.0411.060.028		273501		317 00069
TOXICOLOGY REPORT 4/18	78.00	CONTRACTURAL SERVICES	001.0411.060.028		273502		317 00070
	1,686.00	*VENDOR TOTAL					
COMPANION ANIMAL MEDICAL VET APPT FOR RANGER 4/18	909.00	CONTRACTURAL SERVICES	001.0411.060.028		302474		317 00051
CRAIGS AUTO PARTS HDLIGHT CNCTR LAMP 4/18	41.52	VEHICLE MAINTENANCE/OPER	001.0411.060.032		678970		317 00023
ENGINE MAINT. 04/18	32.48	VEHICLE MAINTENANCE/OPER	004.0414.060.032		679149		317 00071
LAMP 04/2018	29.48	VEHICLE MAINTENANCE/OPER	001.0411.060.032		679447		317 00024
SUPPLIES 04/2018	78.97	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		679508		317 00025
ENGINE MAINT. 04/18	9.73	VEHICLE MAINTENANCE/OPER	004.0414.060.032		679539		317 00072
SUPPLIES 04/2018	45.51	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		679630		317 00026
SOCKET 04/2018	29.42	VEHICLE MAINTENANCE/OPER	001.0411.060.032		679759		317 00027
BCKUP LAMP/TRN SGNL 4/18	49.66	VEHICLE MAINTENANCE/OPER	001.0422.060.032		679807		317 00028
WSHR FLUID 04/18	21.99	CONTRACTURAL SERVICES	062.0462.060.028		679812		317 00029
SPRK PLG/IGN COIL 04/18	80.08	VEHICLE MAINTENANCE/OPER	001.0411.060.032		679921		317 00030
FORD FUEL CLIP 04/18	3.02	VEHICLE MAINTENANCE/OPER	001.0411.060.032		679972		317 00031
STT LAMP 04/2018	8.07	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		680032		317 00032
SUPPLIES 04/18	19.38	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		680159		317 00033
SUPPLIES 04/2018	17.85	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		680211		317 00034
SUPPLIES 04/2018	378.28	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		680348		317 00035
ENGINE MAINT. 04/2018	3.02	VEHICLE MAINTENANCE/OPER	004.0414.060.032		680693		317 00073
CREDIT 04/2018	61.00CR	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		680704		317 00036
	787.46	*VENDOR TOTAL					
DEPARTMENT OF CONSERVATI STRNG MTN FEES 04/2018	574.59	BUILDING PERMITS	001.0302.000.022		JAN-MARCH 2018		317 00160
DORADO/DENISE K. EMPLOYEE W/HLDNGS 04/18	1,385.00	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2018		317 00007
ELEMECH INC 2018 PRTLGC SFTWRE 4/18	1,600.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		24195		317 00021
FAMILY HEALTH CARE NETWO SNL 2018 04/2018	650.00	CONTRACTURAL SERVICES	001.0403.060.028				317 00097

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
FIRST DATA GLOBAL LEASIN LEASE FOR CC TRMNL 4/18	34.48	SPECIAL DEPARTMENT EXPEN	001.0410.060.029				317 00049
FOOTHILLS SUN-GAZETTE/TH PUBLIC NOTICE 04/2018	235.00	CONTRACTURAL SERVICES	062.0462.060.028		52691		317 00154
PUBLIC NOTICE 04/2018	115.00	ADVERTISING & PUBLICATIO	001.0405.060.031		52701		317 00155
PBLIC NICE 7 PNTS 4/2018	305.00	ADVERTISING & PUBLICATIO	001.0405.060.031		52702		317 00156
	655.00	*VENDOR TOTAL					
FRANCHISE TAX BOARD EMPLOYEE W/HLDNGS 04/18	283.15	GARNISHMENT OF WAGES WIT	001.0000.200.033		MARCH 30 2018		317 00012
FRESNO OXYGEN MEDICAL SUPPLIES 04/18	26.70	MEDICAL SUPPLIES	004.0414.060.040		62159399		317 00075
GAS COMPANY/THE CITY OF WOODLAKE 04/18	190.81	UTILITIES	001.0410.060.021				317 00013
CITY YARD 04/2018	25.26	UTILITIES	001.0418.060.021				317 00014
FIRE DEPT. 04/2018	137.34	UTILITIES	004.0414.060.021				317 00105
	353.41	*VENDOR TOTAL					
GIANT AUTO GROUP SUPPLIES 04/2018	6.95	VEHICLE MAINTENANCE/OPER	062.0462.060.032		530049		317 00128
SUPPLIES 04/2018	6.95	VEHICLE MAINTENANCE/OPER	062.0462.060.032		530062		317 00129
LAMP 04/2018	86.97	VEHICLE MAINTENANCE/OPER	062.0462.060.032		530094		317 00127
SHIELD 04/2018	24.11	VEHICLE MAINTENANCE/OPER	001.0411.060.032		530415		317 00130
	124.98	*VENDOR TOTAL					
GRISWOLD, LASALLE, COBB, CITY SERVICES 04/2018	209.05	ACCOUNTING/AUDITING SERV	060.0460.060.025				317 00076
FINANCE DEPT. 04/2018	112.50	LEGAL SERVICES - RETAINE	001.0410.060.025				317 00077
GARIBAY CASE 04/18	30.60	LEGAL SERVICES - RETAINE	001.0411.060.025				317 00078
POLICE DEPT. 04/2018	262.50	LEGAL SERVICES - RETAINE	001.0411.060.025				317 00079
CITY COUNIL 04/2018	838.25	LEGAL SERVICES - RETAINE	001.0410.060.025				317 00080
	1,452.90	*VENDOR TOTAL					
GUARDIAN-APPLETON EMPLYR CONTRBTN 04/2018	16.02	HEALTH INSURANCE	001.0402.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	12.65	HEALTH INSURANCE	001.0403.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	49.39	HEALTH INSURANCE	001.0404.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	7.17	HEALTH INSURANCE	001.0405.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	47.15	HEALTH INSURANCE	001.0415.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	18.84	HEALTH INSURANCE	001.0416.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	111.55	HEALTH INSURANCE	001.0418.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	46.63	HEALTH INSURANCE	001.0421.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	36.69	HEALTH INSURANCE	001.0422.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	106.13	HEALTH INSURANCE	061.0461.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	576.92	HEALTH INSURANCE	062.0462.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	443.38	HEALTH INSURANCE	063.0463.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	139.44	HEALTH INSURANCE	021.0424.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	45.46	HEALTH INSURANCE	029.0429.050.008		APRIL 2018		317 00009

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
GUARDIAN-APPLETON EMPLYR CONTRBTN 04/2018	10.39	HEALTH INSURANCE	032.0440.050.008		APRIL 2018		317 00009
EMPLYR CONTRBTN 04/2018	10.87	HEALTH INSURANCE	060.0460.050.008		APRIL 2018		317 00009
POLICE EMPLOYEES 04/18	1,109.76	HEALTH INSURANCE	001.0411.050.008		APRIL 2018		317 00010
FIRE EMPLOYEES 04/2018	3,382.26	HEALTH INSURANCE	004.0414.050.008		APRIL 2018		317 00011
	3,170.70	*VENDOR TOTAL					
HAL CRUMLY INC CITY YARD 04/2018	145.72	CONTRACTURAL SERVICES	062.0462.060.028		19016		317 00125
SEWER YARD OFFICE 4/18	181.20	CONTRACTURAL SERVICES	062.0462.060.028		19017		317 00126
PD OFFICE 4/18	187.40	CONTRACTURAL SERVICES	001.0411.060.028		19018		317 00123
FILTER HLDG CELL PD 4/18	96.27	CONTRACTURAL SERVICES	001.0411.060.028		19019		317 00122
CITY HALL OFFICE 04/18	193.73	CONTRACTURAL SERVICES	001.0410.060.028		19020		317 00124
	804.32	*VENDOR TOTAL					
HERNANDEZ/RICHARD BLOOD DRAWS 04/2018	55.00	CONTRACTURAL SERVICES	001.0411.060.028		0000032		317 00152
K R C SAFETY CO., INC. JACKETS/VESTS 04/2018	105.71	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		26485		317 00040
JACKETS/VESTS 04/2018	105.71	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		26485		317 00041
	211.42	*VENDOR TOTAL					
NHA ADVISORS CONSULTING SERVICES 4/18	750.00	CONTRACTURAL SERVICES	001.0421.060.028		WLK-01-112117		317 00158
PORTERVILLE FORD BRAKE LINING 04/2018	135.93	VEHICLE MAINT/OPERATIONS	021.0424.060.032		5037433		317 00048
QUAD - KNOPF 2018 QAP UPDATE 4/18	1,111.59	CONTRACTURAL SERVICES	001.0416.060.028		92377		317 00081
COMMNTY CNTR PROJ 4/18	13,543.75	CONTRACTURAL SERVICES	001.0421.060.028		92378		317 00093
2 NEW MNCPL WELLS 4/18	1,356.12	CONTRACTURAL SERVICES	063.0463.060.028		92379		317 00091
WTR METER INSTLTN 4/18	5,361.75	CONTRACTURAL SERVICES	063.0463.060.028		92380		317 00092
S.VLNCA SDWLK PROJ 4/18	564.21	CONTRACTURAL SERVICES	023.0590.734.028		92382		317 00094
N.VLNCA EXTNSN PROK 4/18	7,740.00	CONTRACTURAL SERVICES	023.0590.744.028		92383		317 00095
SEVEN POINTS 4/18	195.73	CONTRACTURAL SERVICES	001.0416.060.028		92384		317 00084
ORTEGA 7 UNIT HSNB 4/18	160.38	CONTRACTURAL SERVICES	001.0416.060.028		92385		317 00083
MITCHAM STRGE YARD 4/18	90.18	CONTRACTURAL SERVICES	001.0416.060.028		92386		317 00082
GEN ENGINEER SERV. 4/18	278.28	CONTRACTURAL SERVICES	001.0416.060.028		92387		317 00085
MGNLA IMPRVMT PROJ 4/18	8,207.50	CONTRACTURAL SERVICES	023.0590.743.028		92388		317 00096
PLATINUM GARDENS 4/18	1,020.42	CONTRACTURAL SERVICES	001.0416.060.028		92389		317 00086
CSTL RCK SUB.PH 3 4/18	1,213.03	CONTRACTURAL SERVICES	001.0416.060.028		92390		317 00089
AUTOTZONE 04/2018	168.48	CONTRACTURAL SERVICES	001.0416.060.028		92392		317 00088
BUTTONWILLOW SITE 4/18	479.16	CONTRACTURAL SERVICES	001.0416.060.028		92393		317 00087
WDLK HOLDINGS 04/18	992.52	CONTRACTURAL SERVICES	001.0416.060.028		92421		317 00090
N.VLNCA IMPRVMT 4/18	7,764.21	CONTRACTURAL SERVICES	020.0590.740.028		92421		317 00133
	49,247.31	*VENDOR TOTAL					

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
RAY MORGAN COMPANY PD PRINTER 04/2018	203.11	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		1994821		317 00050
SANTA FE AGGREGATES, INC CRUSHER DUST 04/2018	260.31	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		2014965		317 00115
SOUTHERN CALIF EDISON CO WELL #13 04/2018	872.64	UTILITIES	063.0463.060.021				317 00022
325 E. ANTELOPE 4/18	83.97	UTILITIES	004.0414.060.021				317 00108
PLAZA 04/2018	161.72	UTILITIES	001.0422.060.021				317 00153
	1,118.33	*VENDOR TOTAL					
STANTEC CONSULTING SERVI WW COLLECTION SYSTM 4/18	9,260.08	CONTRACTURAL SERVICES	062.0462.060.028		1321673		317 00110
WTR SYSTM IMPRVMTS 4/18	1,640.00	CONTRACTURAL SERVICES	063.0463.060.028		1326681		317 00109
NRNJO STRM DRN PMP 4/18	21,318.21	CONTRACTURAL SERVICES	060.0460.060.028		1332815		317 00111
ON CLL REPRTING 04/2018	102.50	CONTRACTURAL SERVICES	062.0462.060.028		1332820		317 00044
	32,320.79	*VENDOR TOTAL					
STATE OF CALIFORNIA EMPLOYEE W/HOLDINGS 4/18	100.00	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2018		317 00001
STILLWELL/DAVID INTEREST 04/2018	2,778.44	INTEREST EXPENSE	062.0462.060.065		MAY 2018		317 00131
PRINCIPAL 04/2018	4,125.87	SEWER LOAN 240K D STILLW	062.0000.200.064		MAY 2018		317 00132
	6,904.31	*VENDOR TOTAL					
TEAMSTERS LOCAL UNION NO WPD UNION DUES 04/2018	264.00	POLICE ASS'N DUES WITHHE	001.0000.200.030		APRIL 2018		317 00103
TELSTAR INSTRUMENTS INC. FIELD REPORT 04/2018	611.00	CONTRACTURAL SERVICES	062.0462.060.028		93670		317 00121
TRANSUNION RISK AND ALTE SERVICIES 04/2018	25.00	CONTRACTURAL SERVICES	001.0411.060.028				317 00114
TULARE CO. SHERIFF'S OFF EMPLOYEE W/HOLDNGS 04/18	412.54	GARNISHMENT OF WAGES WIT	001.0000.200.033		APRIL 2018		317 00004
US BANK PD PRINTER 04/2018	20.00	CONTRACTURAL SERVICES	001.0411.060.028		353716525		317 00104
VALLEY IND & FAM MED GRP J.DORADO DOT PHYSCL 4/18	100.00	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		344150		317 00151
VERIZON WIRELESS PD CELL PHONES 04/2018	472.65	TELEPHONE	001.0411.060.020				317 00119
CITY CELL PHONES 4/2018	11.91	TELEPHONE	001.0403.060.020				317 00120
CITY CELL PHONES 4/2018	11.86	TELEPHONE	001.0404.060.020				317 00120
CITY CELL PHONES 4/2018	7.90	TELEPHONE	001.0405.060.020				317 00120
CITY CELL PHONES 4/2018	23.72	TELEPHONE	001.0415.060.020				317 00120

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
VERIZON WIRELESS CITY CELL PHONES 4/2018	3.95	TELEPHONE	001.0416.060.020				317 00120
CITY CELL PHONES 4/2018	7.90	TELEPHONE	001.0418.060.020				317 00120
CITY CELL PHONES 4/2018	19.76	TELEPHONE	001.0421.060.020				317 00120
CITY CELL PHONES 4/2018	11.86	TELEPHONE	001.0422.060.020				317 00120
CITY CELL PHONES 4/2018	23.72	TELEPHONE	061.0461.060.020				317 00120
CITY CELL PHONES 4/2018	63.25	TELEPHONE	021.0424.060.020				317 00120
CITY CELL PHONES 4/2018	104.76	TELEPHONE	062.0462.060.020				317 00120
CITY CELL PHONES 4/2018	868.00	*VENDOR TOTAL	063.0463.060.020				317 00120
VISALIA TIRE AND WHEEL TRAILER TIRES 04/2018	132.80	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		80330		317 00037
VOYAGER FLEET SYSTEMS IN PD FUEL 04/2018	3,921.59	VEHICLE GASOLINE	001.0411.060.035		FEBRUARY 2018		317 00139
CITY FUEL 04/2018	67.56	VEHICLE MAINTENANCE/OPER	001.0415.060.032		FEBRUARY 2018		317 00140
CITY FUEL 04/2018	945.91	VEHICLE MAINTENANCE/OPER	062.0462.060.032		FEBRUARY 2018		317 00140
CITY FUEL 04/2018	945.91	VEHICLE MAINTENANCE/OPER	063.0463.060.032		FEBRUARY 2018		317 00140
CITY FUEL 04/2018	67.56	VEHICLE MAINTENANCE/OPER	001.0421.060.032		FEBRUARY 2018		317 00140
CITY FUEL 04/2018	675.66	VEHICLE MAINTENANCE/OPER	001.0422.060.032		FEBRUARY 2018		317 00140
TRANSIT FUEL 04/2018	1,218.81	VEHICLE MAINT/OPERATIONS	021.0424.060.032		FEBRUARY 2018		317 00141
FIRE DEPT FUEL 04/2018	755.38	VEHICLE GASOLINE	004.0414.060.035		FEBRUARY 2018		317 00142
PD FUEL 04/2018	4,056.08	VEHICLE GASOLINE	001.0411.060.035		JAN 2018		317 00147
CITY FUEL 04/2018	72.67	VEHICLE MAINTENANCE/OPER	001.0415.060.032		JAN 2018		317 00148
CITY FUEL 04/2018	1,017.38	VEHICLE MAINTENANCE/OPER	062.0462.060.032		JAN 2018		317 00148
CITY FUEL 04/2018	1,017.38	VEHICLE MAINTENANCE/OPER	063.0463.060.032		JAN 2018		317 00148
CITY FUEL 04/2018	72.67	VEHICLE MAINTENANCE/OPER	001.0421.060.032		JAN 2018		317 00148
CITY FUEL 04/2018	726.71	VEHICLE MAINTENANCE/OPER	001.0422.060.032		JAN 2018		317 00148
TRANSIT FUEL 04/2018	739.90	VEHICLE MAINT/OPERATIONS	021.0424.060.032		JAN 2018		317 00149
FIRE DEPT. FUEL 4/2018	630.73	VEHICLE GASOLINE	004.0414.060.035		JAN 2018		317 00150
PD FUEL 04/2018	3,576.96	VEHICLE GASOLINE	001.0411.060.035		MARCH 2018		317 00143
CITY FUEL 04/2018	73.39	VEHICLE MAINTENANCE/OPER	001.0415.060.032		MARCH 2018		317 00144
CITY FUEL 04/2018	1,027.56	VEHICLE MAINTENANCE/OPER	062.0462.060.032		MARCH 2018		317 00144
CITY FUEL 04/2018	1,027.56	VEHICLE MAINTENANCE/OPER	063.0463.060.032		MARCH 2018		317 00144
CITY FUEL 04/2018	73.39	VEHICLE MAINTENANCE/OPER	001.0421.060.032		MARCH 2018		317 00144
CITY FUEL 04/2018	734.01	VEHICLE MAINTENANCE/OPER	001.0422.060.032		MARCH 2018		317 00144
TRANSIT FUEL 04/2018	1,135.83	VEHICLE MAINT/OPERATIONS	021.0424.060.032		MARCH 2018		317 00145
FIRE DEPT. FUEL 04/2018	1,729.04	VEHICLE GASOLINE	004.0414.060.035		MARCH 2018		317 00146
	25,309.64	*VENDOR TOTAL					
VSCIE INC. N.VLNCA IMPRVMTS 04/18	10,674.13	N. VALENCIA PROJECT DESI	025.0590.740.028		6525		317 00098
N.VLNCA IMPRVMTS 04/18	1,382.95	N. VALENCIA PROJECT DESI	025.0590.740.028		6525		317 00099
	12,057.08	*VENDOR TOTAL					

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	369,272.50					

RECORDS PRINTED - 000212

Schedule of Bills

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

DATE APPROVED BY

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ACS FINANCIAL SYSTEM
04/03/2018 16:

Check Register

GL540R-V08.08 PAGE 1
CITY OF WOODLAKE

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
001734	KLASSEN CORPORATION	65182	04/03/18	993,871.18
001771	PORTERVILLE FIRE DEPARTM	65183	04/03/18	40.00
BANK OF VISALIA				993,911.18 ***

ACS FINANCIAL SYSTEM
04/03/2018 16:04:08

Schedule of Bills

GL540R-V08.08 PAGE 1
CITY OF WOODLAKE

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
KLASSEN CORPORATION WDLK COMM CNTR 04/18	563,297.77	COMMUNITY CENTER	080.0550.080.534		04		316 00002
WDLK COMM CNTR 04/2018	430,573.41	COMMUNITY CENTER	080.0550.080.534		05		316 00003
	993,871.18	*VENDOR TOTAL					
PORTERVILLE FIRE DEPARTM REGISTRATION FEE 04/2018	40.00	TRAINING EXPENSE	004.0414.060.037				316 00001

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
REPORT TOTALS:	993,911.18								

RECORDS PRINTED - 000003

Schedule of Bills

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

DATE APPROVED BY

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BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF VISALIA				
001554	SIERRA VIEW DISTRICT HOS	13868	03/15/18	996.76
001236	LAB CORP. OF AMERICA	13869	03/15/18	8.74
001776	DE MERA ALLERGY ASTHMA	13870	03/15/18	82.80
001777	KDHCD URGENT CARE	13871	03/22/18	443.96
001398	KDHCD SEQUOIA PROMPT	13872	03/22/18	73.57
001774	COMFORT ANESTHESIA ASSOC	13873	03/29/18	48.94
001733	DEMERA MD/RICHARD	13874	03/29/18	45.29
001775	KD WOODLAKE HEALTH CLINI	13875	03/29/18	14.20
BANK OF VISALIA				
				1,714.26

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
COMFORT ANESTHESIA ASSOC						
ANESTHESIA 04/2018	0.36	HEALTH INSURANCE	001.0403.050.008			343 00001
ANESTHESIA 04/2018	1.44	HEALTH INSURANCE	001.0404.050.008			343 00001
ANESTHESIA 04/2018	0.20	HEALTH INSURANCE	001.0405.050.008			343 00001
ANESTHESIA 04/2018	1.37	HEALTH INSURANCE	001.0415.050.008			343 00001
ANESTHESIA 04/2018	0.54	HEALTH INSURANCE	001.0416.050.008			343 00001
ANESTHESIA 04/2018	3.25	HEALTH INSURANCE	001.0418.050.008			343 00001
ANESTHESIA 04/2018	1.35	HEALTH INSURANCE	001.0421.050.008			343 00001
ANESTHESIA 04/2018	1.06	HEALTH INSURANCE	001.0422.050.008			343 00001
ANESTHESIA 04/2018	3.09	HEALTH INSURANCE	061.0461.050.008			343 00001
ANESTHESIA 04/2018	16.81	HEALTH INSURANCE	062.0462.050.008			343 00001
ANESTHESIA 04/2018	12.92	HEALTH INSURANCE	063.0463.050.008			343 00001
ANESTHESIA 04/2018	4.06	HEALTH INSURANCE	021.0424.050.008			343 00001
ANESTHESIA 04/2018	1.32	HEALTH INSURANCE	029.0429.050.008			343 00001
ANESTHESIA 04/2018	0.30	HEALTH INSURANCE	032.0440.050.008			343 00001
ANESTHESIA 04/2018	0.31	HEALTH INSURANCE	060.0460.050.008			343 00001
ANESTHESIA 04/2018	0.56	HEALTH INSURANCE	001.0402.050.008			343 00001
	48.94	*VENDOR TOTAL				
DE MERA ALLERGY ASTHMA						
ALT ALLERGY 04/2018	82.80	HEALTH INSURANCE	001.0411.050.008			343 00006
DE MERA MD/RICHARD						
ALLERGY 04/2018	45.29	HEALTH INSURANCE	001.0411.050.008			343 00002
KD WOODLAKE HEALTH CLINI						
DR VST/MED SERV 04/18	0.10	HEALTH INSURANCE	001.0403.050.008			343 00003
DR VST/MED SERV 04/18	0.41	HEALTH INSURANCE	001.0404.050.008			343 00003
DR VST/MED SERV 04/18	0.06	HEALTH INSURANCE	001.0405.050.008			343 00003
DR VST/MED SERV 04/18	0.39	HEALTH INSURANCE	001.0415.050.008			343 00003
DR VST/MED SERV 04/18	0.15	HEALTH INSURANCE	001.0416.050.008			343 00003
DR VST/MED SERV 04/18	0.94	HEALTH INSURANCE	001.0418.050.008			343 00003
DR VST/MED SERV 04/18	0.31	HEALTH INSURANCE	001.0421.050.008			343 00003
DR VST/MED SERV 04/18	0.89	HEALTH INSURANCE	001.0422.050.008			343 00003
DR VST/MED SERV 04/18	4.88	HEALTH INSURANCE	061.0461.050.008			343 00003
DR VST/MED SERV 04/18	3.75	HEALTH INSURANCE	062.0462.050.008			343 00003
DR VST/MED SERV 04/18	1.17	HEALTH INSURANCE	063.0463.050.008			343 00003
DR VST/MED SERV 04/18	0.38	HEALTH INSURANCE	021.0424.050.008			343 00003
DR VST/MED SERV 04/18	0.08	HEALTH INSURANCE	029.0429.050.008			343 00003
DR VST/MED SERV 04/18	0.09	HEALTH INSURANCE	032.0440.050.008			343 00003
DR VST/MED SERV 04/18	0.21	HEALTH INSURANCE	060.0460.050.008			343 00003
	14.20	*VENDOR TOTAL				
KDHCD SEQUOIA PROMPT						
MEDICAL SERVICES 04/2018	73.57	HEALTH INSURANCE	001.0411.050.008			343 00008
KDHCD URGENT CARE						
SERVICES 04/2018	443.96	HEALTH INSURANCE	001.0411.050.008			343 00007

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
LAB CORP. OF AMERICA						
LAB/DIAGNOSTIC 04/18	0.06	HEALTH INSURANCE	001.0403.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.25	HEALTH INSURANCE	001.0404.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.03	HEALTH INSURANCE	001.0405.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.24	HEALTH INSURANCE	001.0415.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.09	HEALTH INSURANCE	001.0416.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.58	HEALTH INSURANCE	001.0418.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.24	HEALTH INSURANCE	001.0421.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.19	HEALTH INSURANCE	001.0422.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.55	HEALTH INSURANCE	061.0461.050.008			343 00005
LAB/DIAGNOSTIC 04/18	3.00	HEALTH INSURANCE	062.0462.050.008			343 00005
LAB/DIAGNOSTIC 04/18	2.30	HEALTH INSURANCE	063.0463.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.72	HEALTH INSURANCE	021.0424.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.23	HEALTH INSURANCE	029.0429.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.05	HEALTH INSURANCE	032.0440.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.05	HEALTH INSURANCE	060.0460.050.008			343 00005
LAB/DIAGNOSTIC 04/18	0.16	HEALTH INSURANCE	001.0402.050.008			343 00005
LAB/DIAGNOSTIC 04/18	8.74	*VENDOR TOTAL				
SIERRA VIEW DISTRICT HOS						
SERVICES 04/2018	7.51	HEALTH INSURANCE	001.0403.050.008			343 00004
SERVICES 04/2018	29.33	HEALTH INSURANCE	001.0404.050.008			343 00004
SERVICES 04/2018	4.25	HEALTH INSURANCE	001.0405.050.008			343 00004
SERVICES 04/2018	27.99	HEALTH INSURANCE	001.0415.050.008			343 00004
SERVICES 04/2018	11.19	HEALTH INSURANCE	001.0416.050.008			343 00004
SERVICES 04/2018	66.24	HEALTH INSURANCE	001.0418.050.008			343 00004
SERVICES 04/2018	27.68	HEALTH INSURANCE	001.0421.050.008			343 00004
SERVICES 04/2018	21.78	HEALTH INSURANCE	001.0422.050.008			343 00004
SERVICES 04/2018	63.01	HEALTH INSURANCE	061.0461.050.008			343 00004
SERVICES 04/2018	342.56	HEALTH INSURANCE	062.0462.050.008			343 00004
SERVICES 04/2018	263.27	HEALTH INSURANCE	063.0463.050.008			343 00004
SERVICES 04/2018	82.80	HEALTH INSURANCE	021.0424.050.008			343 00004
SERVICES 04/2018	26.99	HEALTH INSURANCE	029.0429.050.008			343 00004
SERVICES 04/2018	6.17	HEALTH INSURANCE	032.0440.050.008			343 00004
SERVICES 04/2018	6.45	HEALTH INSURANCE	060.0460.050.008			343 00004
SERVICES 04/2018	9.54	HEALTH INSURANCE	001.0402.050.008			343 00004
SERVICES 04/2018	996.76	*VENDOR TOTAL				

ACS FINANCIAL SYSTEM
04/05/2018 13:56:34

GL540R-V08.08 PAGE 3
CITY OF WOODLAKE

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	1,714.26					

RECORDS PRINTED - 000068

Schedule of Bills

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

City of Woodlake

AGENDA ITEM IV-C

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the February 2018 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 February 2018 Monthly Report of Investments as submitted.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of the February 2018 Monthly Report of Investments
2. February 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 FEBRUARY) Resolution No:
2018 MONTHLY REPORT OF)
INVESTMENTS)

Councilmember _____, offered the following resolution and moved its adoption. Approve the City of Woodlake’s February 2018 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 February 2018 Monthly Report of Investments.

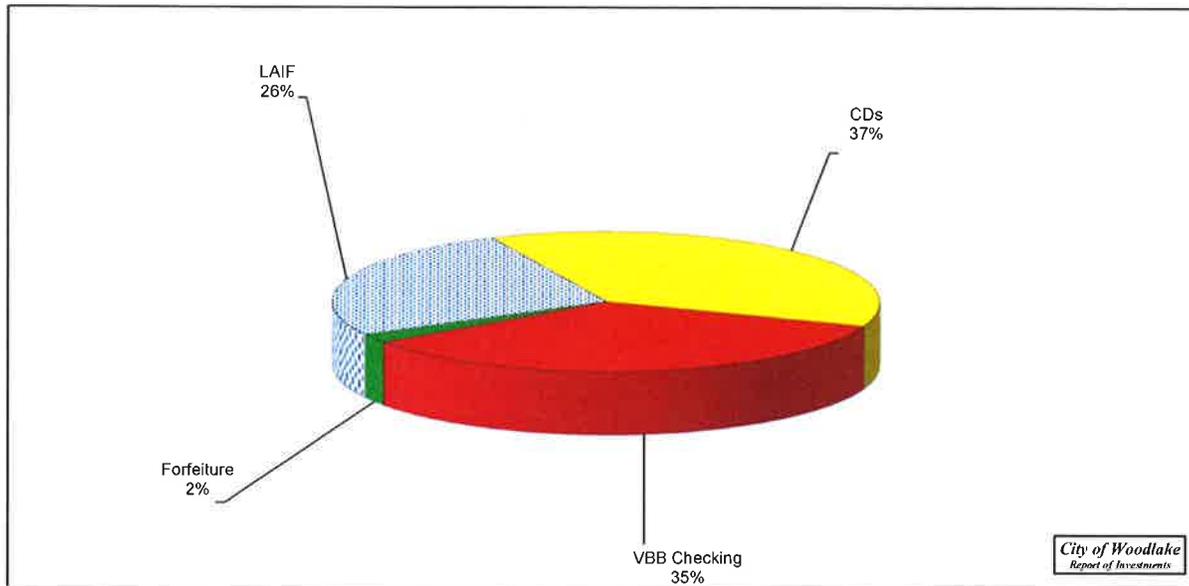
The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by _____, and carried by the following vote at the City Council meeting held on April 9, 2018.

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

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

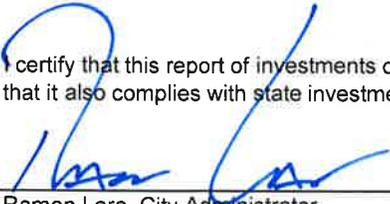


City of Woodlake
Report of Investments

February 28, 2018

<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 - Bank of the Sierra	\$2,617,719	34.5%	None	N/A	N/A
Checking - Asset Forfeiture	\$155,190	2.0%	0.2%	N/A	Monthly
LAIF	\$1,973,225	26.0%	0.92%	N/A	Daily
MBS - miscellaneous Portfolio Holdings	(\$40)	0.0%	N/A	N/A	N/A
Finance500 - Miscellaneous cash	\$3,217	0.0%	N/A	N/A	N/A
Sallie Mae - 10/30/18	\$99,937	1.3%	2.15%	10/30/13	10/30/18
Goldman Sachs - 04/30/19	\$100,736	1.3%	2.00%	04/30/14	04/30/19
Goldman Sachs - 06/11/19	\$100,666	1.3%	2.00%	06/11/14	06/11/19
State Bank India - 09/11/19	\$100,748	1.3%	2.15%	09/11/14	09/11/19
American Express Centurion - 10/21/20	\$101,044	1.3%	2.20%	10/21/15	10/21/20
Goldman Sachs - 01/27/21	\$50,706	0.7%	2.10%	01/27/16	01/27/21
Saussexbank Frank - 01/28/21	\$48,035	0.6%	1.80%	01/28/16	01/28/21
Discover BK Greenwood - 11/23/21	\$98,649	1.3%	2.00%	01/23/16	11/23/21
American Express Centurion - 04/19/22	\$150,974	2.0%	2.40%	04/19/17	04/19/22
Capital One - 06/14/22 a	\$150,674	2.0%	2.35%	06/14/17	06/14/22
Capital One - 06/14/22 b	\$150,674	2.0%	2.35%	06/14/17	06/14/22
Bank North Carolina - 07/16/18	\$200,744	2.6%	1.60%	01/16/15	07/16/18
Capital One BK - 08/03/18	\$98,524	1.3%	1.05%	08/03/16	08/03/18
Federal Natl Mtg - 02/01/19	\$486,365	6.4%	0.00%	02/01/89	02/01/19
Federal Natl Mtg - 10/09/19	\$95,928	1.3%	0.00%	10/09/84	10/09/19
BMW Bank of North America - 12/10/19	\$253,080	3.3%	2.15%	12/10/14	12/10/19
CIT BK Salt Lake City - 12/24/19	\$253,325	3.3%	2.25%	12/24/14	12/24/19
Synchrony BK Retail - 03/06/20	\$93,737	1.2%	1.90%	03/06/15	03/06/20
Comenity Cap - 06/01/21	\$201,890	2.7%	2.20%	05/31/17	06/01/21
Total Portfolio	\$7,585,743	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

03/16/18

 Date

City of Woodlake

AGENDA ITEM IV-D

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the March 2018 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 2018 Monthly Report of Investments as submitted.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of the March 2018 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)
2018 MONTHLY REPORT OF)
INVESTMENTS)

Resolution No:

Councilmember _____, offered the following resolution and moved its adoption. Approve the City of Woodlake’s March 2018 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 2018 Monthly Report of Investments.

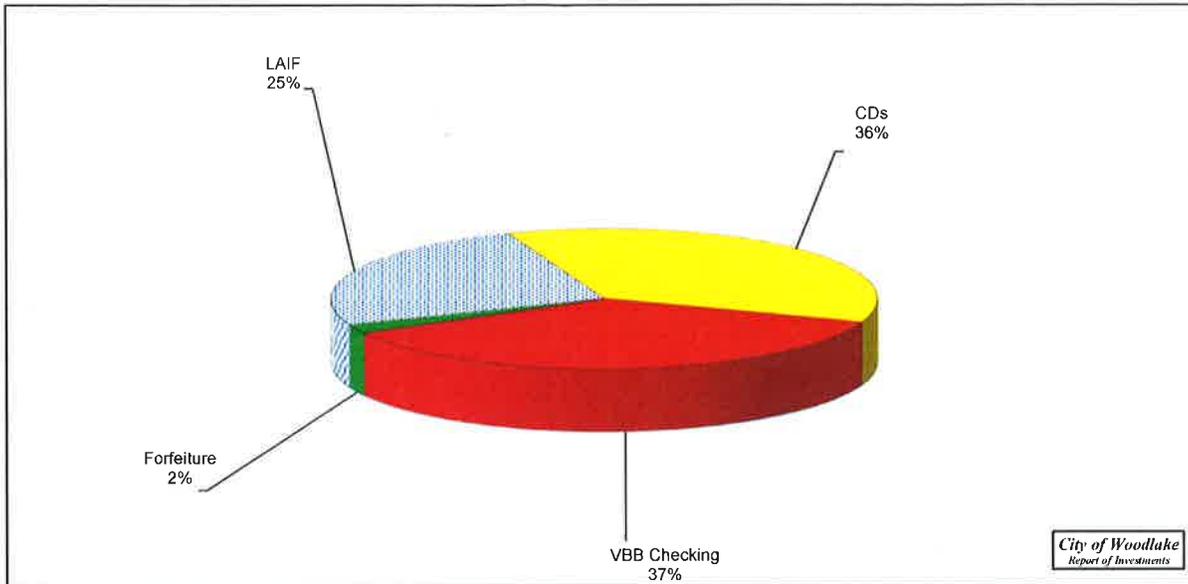
The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by _____, and carried by the following vote at the City Council meeting held on April 9, 2018.

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

Rudy Mendoza, Mayor

ATTEST:

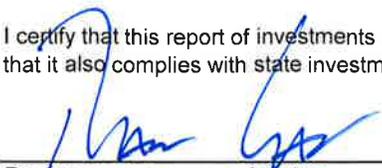
Irene Zacarias, City Clerk



March 31, 2018

<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 - Bank of the Sierra	\$2,852,246	36.5%	None	N/A	N/A
Checking - Asset Forfeiture	\$155,190	2.0%	0.2%	N/A	Monthly
LAIF	\$1,973,225	25.2%	0.92%	N/A	Daily
MBS - miscellaneous Portfolio Holdings	(\$40)	0.0%	N/A	N/A	
Finance500 - Miscellaneous cash	\$3,217	0.0%	N/A	N/A	
Sallie Mae - 10/30/18	\$99,937	1.3%	2.15%	10/30/13	10/30/18
Goldman Sachs - 04/30/19	\$100,736	1.3%	2.00%	04/30/14	04/30/19
Goldman Sachs - 06/11/19	\$100,666	1.3%	2.00%	06/11/14	06/11/19
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American Express Centurion - 10/21/20	\$101,044	1.3%	2.20%	10/21/15	10/21/20
Goldman Sachs - 01/27/21	\$50,706	0.6%	2.10%	01/27/16	01/27/21
Saussexbank Frank - 01/28/21	\$48,035	0.6%	1.80%	01/28/16	01/28/21
Discover BK Greenwood - 11/23/21	\$98,649	1.3%	2.00%	01/23/16	11/23/21
American Express Centurion - 04/19/22	\$150,974	1.9%	2.40%	04/19/17	04/19/22
Capital One - 06/14/22 a	\$150,674	1.9%	2.35%	06/14/17	06/14/22
Capital One - 06/14/22 b	\$150,674	1.9%	2.35%	06/14/17	06/14/22
Bank North Carolina - 07/16/18	\$200,744	2.6%	1.60%	01/16/15	07/16/18
Capital One BK - 08/03/18	\$98,524	1.3%	1.05%	08/03/16	08/03/18
Federal Natl Mtg - 02/01/19	\$486,365	6.2%	0.00%	02/01/89	02/01/19
Federal Natl Mtg - 10/09/19	\$95,928	1.2%	0.00%	10/09/84	10/09/19
BMW Bank of North America - 12/10/19	\$253,080	3.2%	2.15%	12/10/14	12/10/19
CIT BK Salt Lake City - 12/24/19	\$253,325	3.2%	2.25%	12/24/14	12/24/19
Synchrony BK Retail - 03/06/20	\$93,737	1.2%	1.90%	03/06/15	03/06/20
Comenity Cap - 06/01/21	\$201,890	2.6%	2.20%	05/31/17	06/01/21
Total Portfolio	\$7,820,270	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

04/04/18
Date

City of Woodlake

AGENDA ITEM IV-E

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approve the 3rd Amendment to the Purchase and Sale Agreement with Hafeltry Development Company, LLC for the Property with APN# 060-131-016

BACKGROUND:

The Woodlake City Council instructed staff to look at the acquisition of bare land that may be used in the future to promote improvements, development and commercial opportunities. City staff engaged Union Pacific to look at the possibility of acquiring the property with APN# 060-131-016. The property is located at the southwest corner of Naranjo Blvd. and Acacia St.

After months of negotiations, Union Pacific agreed to sell the property with APN# 060-131-016 to the City for one hundred fifty-one thousand four hundred and ninety-seven dollars (\$151,497.00). The property is 33,666 square feet and the City paid \$4.50 a square foot. The City also acquired 3,704 square feet of right-of-way on Acacia St. at no cost.

DISCUSSION:

The City acquired the property with APN# 060-131-016 from Union Pacific for one hundred fifty-one thousand four hundred and ninety-seven dollars and no cents (\$151,497.00). The City negotiated a sale price and entered into a Purchase and Sale Agreement with Hafeltry Development Company, LLC for one hundred and fifty-five thousand dollars and no cents (\$155,000.00). The agreement was approved by Council on September 12, 2016 by Resolution No. 16-91. The agreement was set to expire February 12, 2018, and the developer AutoZone Parts Inc., requested an extension until March 2, 2018. A few more issues have come up during the final permitting process and the developer requested an extension to April 2, 2018 and now is needing a third extension to May 4, 2018.

RECOMMENDATIONS:

City staff recommends that Council approve the 3rd amendment to the Purchase and Sale agreement with Hafeltry Development Company, LLC/AutoZone Parts Inc., for the property with APN# 060-131-016.

FISCAL IMPACT:

All proceeds from the sale would be credited to the City of Woodlake General Fund as the property is a City General Fund asset.

ATTACHMENTS:

1. Resolution: Approve the 3rd Amendment to the Purchase and Sale Agreement with Hafeltry Development Company, LLC for the Property with APN# 060-131-016
2. Attachment No. 1 – 3rd Amendment of the Purchase and Sale Agreement

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

In the matter of:

APPROVING THE 3RD AMENDMENT TO THE PURCHASE) Resolution No.
AND SALE AGREEMENT WITH HAFELTRY)
DEVELOPMENT COMPANY, LLC FOR THE)
PROPERTY WITH APN# 060-131-016)

Councilmember _____, offered the following resolution and moved its adoption. Approve the 3rd amendment to the Purchase and Sale Agreement with Halferty Development Company, LLC/ AutoZone Parts Inc., for the property with APN# 060-131-016.

WHEREAS, the City acquired the property with APN# 060-131-016 for one hundred fifty-one thousand four hundred and ninety-seven dollars and no cents (\$151,497.00), the property is 33,666 square feet and the City paid \$4.50 a square foot; and,

WHEREAS, the City Council approved a sale price and entered into a Purchase and Sale Agreement with Hafeltry Development Company, LLC for one hundred and fifty-five thousand dollars and no cents (\$155,000.00) at the September 12, 2016 Council meeting by Resolution No. 16-9; and

WHEREAS, the original agreement was set to expire February 12, 2018, and the developer AutoZone Parts Inc., has requested an extension until March 2, 2018 then a 2nd extension to April 2, 2018 and now a 3rd extension to May 4, 2018; and

WHEREAS, the property was acquired by the General Fund and was booked as a General Fund Asset.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the attached 3rd amendment to the Purchase and Sale Agreement with Halferty Development Company, LLC/ AutoZone Parts Inc. for the property with APN# 060-131-016.

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 9, 2018.

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

Mayor, Rudy Mendoza

ATTEST:

Irene Zacarias, City Clerk

THIRD AMENDMENT OF PURCHASE AND SALE AGREEMENT

THIS THIRD AMENDMENT OF PURCHASE AND SALE AGREEMENT (“Third Amendment”) is made as of _____, 2018, between **City of Woodlake** (“Seller”), and **AutoZone Parts Inc., a Nevada corporation** (“Buyer”).

RECITALS

- A. By Purchase and Sale Agreement dated July 15, 2016, Seller and Halferty Development Company, a Delaware limited liability company (“Halferty”) provided for the sale and conveyance of certain real property located in Tulare County, California, which property is more particularly described in the Agreement.
- B. By Assignment and Assumption Agreement dated October 31, 2016, Halferty assigned its interest in the Agreement to Buyer.
- C. Seller and Buyer amended the Purchase and Sale Agreement by Amendment of Purchase and Sale Agreement dated December 15, 2017 and further by the Second Amendment of Purchase and Sale Agreement dated February 13, 2018. The Purchase and Sale Agreement, as amended, will be collectively referred to as the “Agreement”.
- D. Seller and Buyer now desire by this Third Amendment to amend the Agreement.

AGREEMENT

For and in consideration of the recitals above made and in further consideration of the mutual promises and agreements set forth below, the parties agree as follows.

1. The recitals set forth above are true and correct.
2. The Development Approval Period, as defined in Section 4(C) of the Agreement, shall, for all purposes of the Agreement, be deemed to expire on May 4, 2018.
3. Section 19(A) will be deleted and replaced with the following: “Closing will occur on or before June 1, 2018 (“Closing Deadline”). The Closing will be deemed to occur upon payment of the Sale Price by cashier’s or certified check, or by wire transfer, and recordation of the Deed. All Closing costs, including transfer taxes and excise taxes, will be paid by Buyer.”
4. In the event of any conflict, inconsistency, or incongruity between the provisions of this Third Amendment and the provisions of the Agreement, the provisions of this Third Amendment shall control.
5. This Third Amendment may be executed in counterparts, each of which will be deemed an original, but all of which together will constitute one and the same

instrument. Signature pages may be executed via “wet” signature or electronic mark and the executed signature pages may be delivered using pdf or similar file type transmitted via electronic mail, cloud based server, e-signature technology or other similar electronic means.

- 6. Except as provided herein, all other terms, conditions and provisions of the Third Agreement shall remain in full force and effect and can not be modified unless such modification is reduced to writing and signed by the parties.

IN WITNESS WHEREOF, the parties have executed this Third Amendment the date first above written.

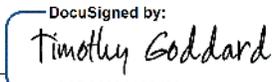
Seller:

Buyer:

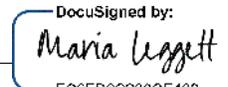
City of Woodlake

AutoZone Parts Inc.,
a Nevada corporation

By: _____
Its: _____

By: 
Its: 10CD02393396439... Store Development

By: _____
Its: _____

By: 
Its: EC9FD8C238CE409...
Vice President, Assistant General Counsel a





City of Woodlake

AGENDA ITEM IV-F

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the Agreement Between the County of Tulare and the City of Woodlake for Public Transportation Services for the Period of July 1, 2017 Through June 30, 2018

BACKGROUND:

The City of Woodlake currently provides transit services for a service area that is outside the City limits. The County of Tulare adequately reimburses the City of Woodlake for those services with State Transit Assistance Funds and/or Local Transportation Funds. These funds are transferred from the County's apportionment to the City's.

DISCUSSION:

For Fiscal Year 2017/2018 the County has agreed to reimburse the City in the amount of \$28,791 for providing public transportation services in the service area outside of City limits. The reimbursable amount was developed by City staff in conjunction with County staff based on the costs incurred to deliver the services.

There will also be additional compensation for the County applying on behalf of the City for \$5,617 in California Office of Emergency Services funds. The County will collect a 10% administration fee for their services and reimburse the City with State Transit Assistance(STA) Funds for the remaining balance. Overall, the County of Tulare will transfer \$33,846 in STA funds to the City.

RECOMMENDATIONS:

Staff recommends that Council approve the agreement between the County of Tulare and the City of Woodlake. The agreement would provide adequate reimbursement to the City of Woodlake for the services being provided.

FISCAL IMPACT:

There is no fiscal impact to the City of Woodlake. The City will be fully reimbursed for the services being provided.

ATTACHMENTS:

1. Resolution: Approval of the Agreement Between the County of Tulare and the City of Woodlake for Public Transportation Services for the Period of July 1, 2017 Through June 30, 2018
2. Draft Agreement Between the County of Tulare and the City of Woodlake

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

In the matter of:

APPROVAL OF THE AGREEMENT BETWEEN) Resolution No.
THE COUNTY OF TULARE AND THE CITY OF)
WOODLAKE FOR PUBLIC TRANSPORTATION)
SERVICES)

Councilmember _____, offered the following resolution and moved its adoption. Approve the agreement between the County of Tulare and the City of Woodlake for public transportation services for the period of July 1, 2017 through June 30, 2018.

WHEREAS, the City of Woodlake currently provides transit services for a service area that is outside the City limits; and

WHEREAS, the County of Tulare adequately reimburses the City of Woodlake for those services with State Transit Assistance Funds and/or Local Transportation Funds. These funds are transferred from the County's apportionment to the City's; and

WHEREAS, for Fiscal Year 2017/2018 the County has agreed to reimburse the City in the amount of \$28,791 for providing public transportation services in the service area outside of City limits; and

WHEREAS, for Fiscal Year 2017/2018 the County has agreed to apply on behalf of the City for \$5,617 in California Office of Emergency Services funds. The County will collect a 10% administration fee for their services and reimburse the City with State Transit Assistance(STA) Funds for the remaining balance of \$5,055.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the agreement between the County of Tulare and the City of Woodlake for public transportation services for the period of July 1, 2017 through June 30, 2018.

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 9, 2018.

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

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

1 **AGREEMENT**

2 THIS AGREEMENT, is entered into as of this ____ day of _____, 2018, by
3 and between the COUNTY OF TULARE, hereinafter referred to as the “County”, and the CITY
4 OF WOODLAKE, hereinafter called the “City”.

5 **WITNESSETH:**

6 WHEREAS, the County and the City desire to coordinate their respective public
7 transportation systems in the Woodlake area; and

8 WHEREAS, there are and will continue to be citizens of the County who can reasonably be
9 served by the City's dial-a-ride transit system and there are and will continue to be citizens of the
10 City who can reasonably be served by the County's Transit System; and

11 WHEREAS, the County and City recognize the goals of providing a transportation system
12 to the general public at a reasonable fare and that of providing coordinated public transportation
13 service within the Woodlake area; and

14 WHEREAS, the County and the City desire to provide for the Joint Exercise of Powers for
15 the purpose of providing and maintaining public transportation systems in the Woodlake area.

16 NOW, THEREFORE, the County and City mutually agree as follows:

17 1. **Scope of Work.** The County and City shall each control, manage and operate a
18 separate transit system. City and County shall furnish each other thirty (30) days prior
19 written notice of any and all service level and fare level changes.

20 (a) **County.** The County shall provide transit service to those residents of the
21 City desiring to use the regularly scheduled service of the County Transit System.
22 The County shall establish a series of bus stop locations within the City, which will
23 interface with the City bus stop locations and facilitate system transfers. The County
24 stops shall be established at locations acceptable to the City. Such locations shall be
25 proposed on behalf of the County by the Director of Transportation and shall be
26 approved on behalf of the City by the City Manager.

27 (b) **City.** The City shall provide transit service to County residents desiring
28 transit service within the service area as set forth in Exhibit “A” which is attached
29 hereto and made a part hereof by this reference. The service area may be modified
30 only by mutual agreement of the City Manager and the Director of Transportation.

31 2. **Management-County.** The County shall manage the County Transit System in
32 an appropriate manner, insuring cost effective operations, including marketing the system
33 in a professional manner and collecting fares from riders on the County Transit System.

1 3. **Management-City.** The City shall manage the City Transit System in an
2 appropriate manner, insuring cost effective operations, including marketing the system in a
3 professional manner and collecting fares from riders on the City Transit System.

4 4. **Compensation.** The County shall compensate the City for County trips in the
5 herein agreed upon service area by paying to the City for the period July 1, 2017 through
6 June 30, 2018 the sum of \$28,791. This represents the County's share of the net operating
7 cost of the transit service. Compensation is based upon the prorated share of the City's and
8 County's previous year ridership on the City's dial-a-ride transit system.

9 5. **Additional Compensation.** The City has allowed the County to apply on its
10 behalf for various transit funding sources, not directly available to the City. The County
11 agrees to increase the compensation discussed in paragraph 4 by 90% of the aggregate
12 amount of these funding sources (detailed below):

	<u>CREDIT</u>	<u>SOURCE</u>
13		
14		
15	Woodlake \$5,617 (estimated)	California Office of Emergency Services Funds
16	(90% = 5,055)	

17 6. **Authorization of Payment.** The County by this Agreement authorizes the Tulare
18 County Association of Governments to transfer \$33,846 of State Transit Assistance Funds,
19 and/or Local Transportation Funds from the County's 2017/18 Apportionment to the City
20 of Woodlake's Apportionment. The County further authorizes the City to claim said
21 \$33,846 as full payment for the County's share of the transit system's net operating cost
22 and compensation for common pass/token usage during the period of July 1, 2017 through
23 June 30, 2018. In case of termination of this Agreement prior to June 30, 2018, the County
24 agrees to compensate the City only for a proportional amount of the sum of \$28,791 based
25 upon the number of days the services were actually provided by the City, and the value of
26 tokens and passes honored during that period. In case the County does not receive the full
27 amount of additional funding sources identified in Section 5, the City and County agree
28 that the County will only reimburse the City for 90% of the actual amount of additional
29 funding received by the County. In the event of any overpayment by the County to the
30 City, the City agrees to reimburse the County within thirty (30) days of written demand by
31 the County.

32 7. **Drivers.** The parties shall require that all transit drivers meet all licensing
33 requirements of the State of California.

34 8. **Indemnification-City.** City shall hold harmless, defend and indemnify County,
35 its agents, officers and employees from and against any liability, claims, actions, costs,
36 damages or losses of any kind, including death or injury to any person and/or damage to

1 property, arising out of the activities of City or its agents, officers and employees under this
2 Agreement. This indemnification specifically includes any claims that may be made
3 against County by any taxing authority asserting that an employer-employee relationship
4 exists by reason of this Agreement, and any claims made against County alleging civil
5 rights violations by City under Government Code section 12920 et seq. (California Fair
6 Employment and Housing Act). This indemnification obligation shall continue beyond the
7 term of this Agreement as to any acts or omissions occurring under this Agreement or any
8 extension of this Agreement.

9 **9. Indemnification-County.** County shall hold harmless, defend and indemnify
10 City, its agents, officers and employees from and against any liability, claims, actions,
11 costs, damages or losses of any kind, including death or injury to any person and/or
12 damage to property, arising out of the activities of County or its agents, officers and
13 employees under this Agreement. This indemnification specifically includes any claims
14 that may be made against County by any taxing authority asserting that an employer-
15 employee relationship exists by reason of this Agreement, and any claims made against
16 County alleging civil rights violations by City under Government Code section 12920 et
17 seq. (California Fair Employment and Housing Act). This indemnification obligation shall
18 continue beyond the term of this Agreement as to any acts or omissions occurring under
19 this Agreement or any extension of this Agreement.

20 **10. Insurance-Liability.** The City and the County shall each provide comprehensive
21 general public liability and comprehensive automotive liability insurance with single limit
22 coverage of not less than \$5,000,000 or equivalent self-insurance covering their activities
23 under this Agreement. Prior to commencing operations, each party shall file with the Clerk
24 of the other party certificates of insurance evidencing the coverage required herein and
25 naming the other party, its officers, agents and employees as additional insureds. Such
26 certificates shall state that the named additional insureds are not responsible for the
27 payment of any premium or assessment and shall provide that in the event of a cancellation
28 or material change of policy, the insurer shall give the named additional insureds no less
29 than thirty (30) days advance written notice of such cancellation or change. Upon request,
30 each party shall provide the other with a complete copy of the insurance policy or policies
31 or evidence and terms of self-insurance as required herein.

32 The parties agree, during the term of the Agreement, to maintain at their own expense
33 (or require of their independent contractors) all necessary insurance for their respective
34 officers, employees, and agents, including but not limited to workers' compensation,
35 disability and unemployment insurance in accordance with state statutory requirements and
36 to provide certificates of such insurance or other evidence of compliance to the other party

1 upon request. The insurance, and evidence thereof, required by this Agreement may be
2 provided either directly by the parties or, if a party contracts with an independent
3 contractor/operator to provide the services required by this Agreement, by the operator of
4 that party's system as deemed appropriate by such party.

5 **11. Term of Agreement.** This Agreement shall become effective July 1, 2017 and
6 shall continue in full force and effect until June 30, 2018 unless terminated earlier, as
7 herein provided.

8 **12. Termination.** The right to terminate this Agreement under this provision may be
9 exercised without prejudice to any other right or remedy to which the terminating party
10 may be entitled at law or under this Agreement.

11 (a) Without Cause. Either party shall have the right to terminate this
12 Agreement without cause by giving the other party SIXTY (60) days prior written
13 notice of its intention to terminate pursuant to this provision, specifying the date of
14 termination.

15 (b) With Cause. This Agreement may be terminated by either party should the
16 other party:

- 17 (i) be adjudged a bankrupt, or
- 18 (ii) become insolvent or have a receiver appointed, or
- 19 (iii) make a general assignment for the benefit of creditors, or
- 20 (iv) suffer any judgment which remains unsatisfied for 30 days, and
21 which would substantively impair the ability of the judgment debtor to perform
22 under this Agreement, or
- 23 (v) materially breach this Agreement.

24 For any of the occurrences except item (v), termination may be effected upon
25 written notice by the terminating party specifying the date of the termination. Upon a
26 material breach, the Agreement may be terminated following the failure of the
27 defaulting party to remedy the breach to the satisfaction of the non-defaulting party
28 within FIVE (5) days of written notice specifying the breach. If the breach is not
29 remedied within that FIVE (5) day period, the non-defaulting party may terminate the
30 Agreement on further written notice specifying the date of termination.

31 If the nature of the breach is such that it cannot be cured within a FIVE (5) day
32 period, the defaulting party may, submit a written proposal within that period which
33 sets forth a specific means to resolve the default. If the non-defaulting party consents
34 to that proposal in writing, which consent shall not be unreasonably withheld, the
35 defaulting party shall immediately embark on its plan to cure. If the default is not

1 cured within the time agreed, the non-defaulting party may terminate upon written
2 notice specifying the date of termination.

3 (c) Effects of Termination. Termination of this Agreement shall not terminate
4 any obligations to indemnify, to maintain and make available any records pertaining
5 to the Agreement, to cooperate with any audit, to be subject to offset, or to make any
6 reports of pre-termination contract activities.

7 **13. Notices.** Any notices to be given shall be written and served either by personal
8 delivery or by first class mail, postage prepaid and addressed as follows:

9 County: Director of Transportation
10 Resource Management Agency
11 5961 S. Mooney Blvd.
12 Visalia, CA 93277

13
14 City: City Administrator
15 City of Woodlake
16 350 North Valencia
17 Woodlake, CA 93286

18 **14. Integration.** This Agreement constitutes the sole and only Agreement between
19 the parties hereto as to the services to be provided hereunder. Any prior agreements,
20 promises, negotiations or representations as to such services not expressly referred to
21 herein are of no force and effect.

22 **15. Modification.** Except as otherwise specifically provided herein, this Agreement
23 shall be modified or amended only with the prior written consent of the parties.

24 **16. Records.** Each party agrees to maintain all books, records, documents, and other
25 evidence pertaining to this Agreement, any disputes surrounding the subject matter of this
26 Agreement, and any other related circumstances in accordance with generally accepted
27 accounting principles and practices. Each party shall allow the other party's agents or
28 representatives access to such records for inspection, audit, and copying during normal
29 business hours. Each party shall provide further facilities for such access and inspection.

30 **17. Surveys.** Either the City or the County may conduct periodic ridership surveys.
31 Said surveys shall not interfere with the operation of the system.

32 **18. Legal Operation.** City and County each shall carry out its obligations under this
33 Agreement in full compliance with all applicable federal, state and local laws, ordinances,
34 rules and regulations.

35 **19. Construction.** This Agreement reflects the contributions of both parties and
36 accordingly the provisions of Civil Code section 1654 shall not apply to address and
37 interpret any uncertainty.

1 **20. Governing Law.** This Agreement shall be interpreted and governed under the
2 laws of the State of California without reference to California conflicts of law principles.
3 Any litigation arising out of this Agreement shall be brought in Tulare County California.
4 City waives the removal provisions of California code of Civil Procedure Section 394.

5 **21. Conflict with Laws or Regulations/Severability.** This Agreement is subject to
6 all applicable laws and regulations. If any provision of this Agreement is found by any
7 court or other legal authority, or is agreed by the parties, to be in conflict with any code or
8 regulation governing its subject, the conflicting provision shall be considered null and void.
9 The remainder of the Agreement shall continue in full force and effect.

10 **22. Headings.** Section headings are provided for organizational purposes only and
11 do not in any manner affect the scope, meaning or intent of the provisions under the
12 headings.

13 **23. No Third Party Beneficiaries.** Unless specifically set forth, the parties to this
14 Agreement do not intend to provide any other party with any benefit or enforceable legal or
15 equitable right or remedy.

16 **24. Waivers.** The failure of either party to insist on strict compliance with any
17 provision of this Agreement shall not be considered a waiver of any right to do so, whether
18 for that breach or any subsequent breach. The acceptance by either party of either
19 performance or payment shall not be considered to be a waiver of any preceding breach of
20 the Agreement by the other party.

21 **25. Exhibits and Recitals.** The Recitals and the Exhibits to this Agreement are fully
22 incorporated into and are integral parts of this Agreement.

23 **26. Further Assurances.** Each party agrees to execute any additional documents and
24 to perform any further acts which may be reasonably required to effect the purposes of this
25 Agreement.

26 **27. Assurances of Non-Discrimination-City.** City expressly agrees that it will not
27 discriminate in employment or the provision of services on the basis of any characteristic
28 or condition upon which discrimination is prohibited by state or federal law or regulation.

29 **28. Assurances of Non-Discrimination-County.** County expressly agrees that it
30 will not discriminate in employment or the provision of services on the basis of any
31 characteristic or condition upon which discrimination is prohibited by state or federal law
32 or regulation.

33 **REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK**

1 IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the
2 date first above written.

3
4 COUNTY OF TULARE

5
6 By _____
7 Chairman, Board of Supervisors
8 "COUNTY"

9 ATTEST:

10
11 County Administrative Officer/
12 Clerk of the Board of Supervisors.

13
14 By _____
15 Deputy

16 CITY OF WOODLAKE

17
18 By _____
19 Title:
20 "CITY"

21 ATTEST: City Clerk

22
23 By _____
24 Deputy

25
26
27
28 Approved as to Form,
29 County Counsel

30
31 By _____
32 Deputy

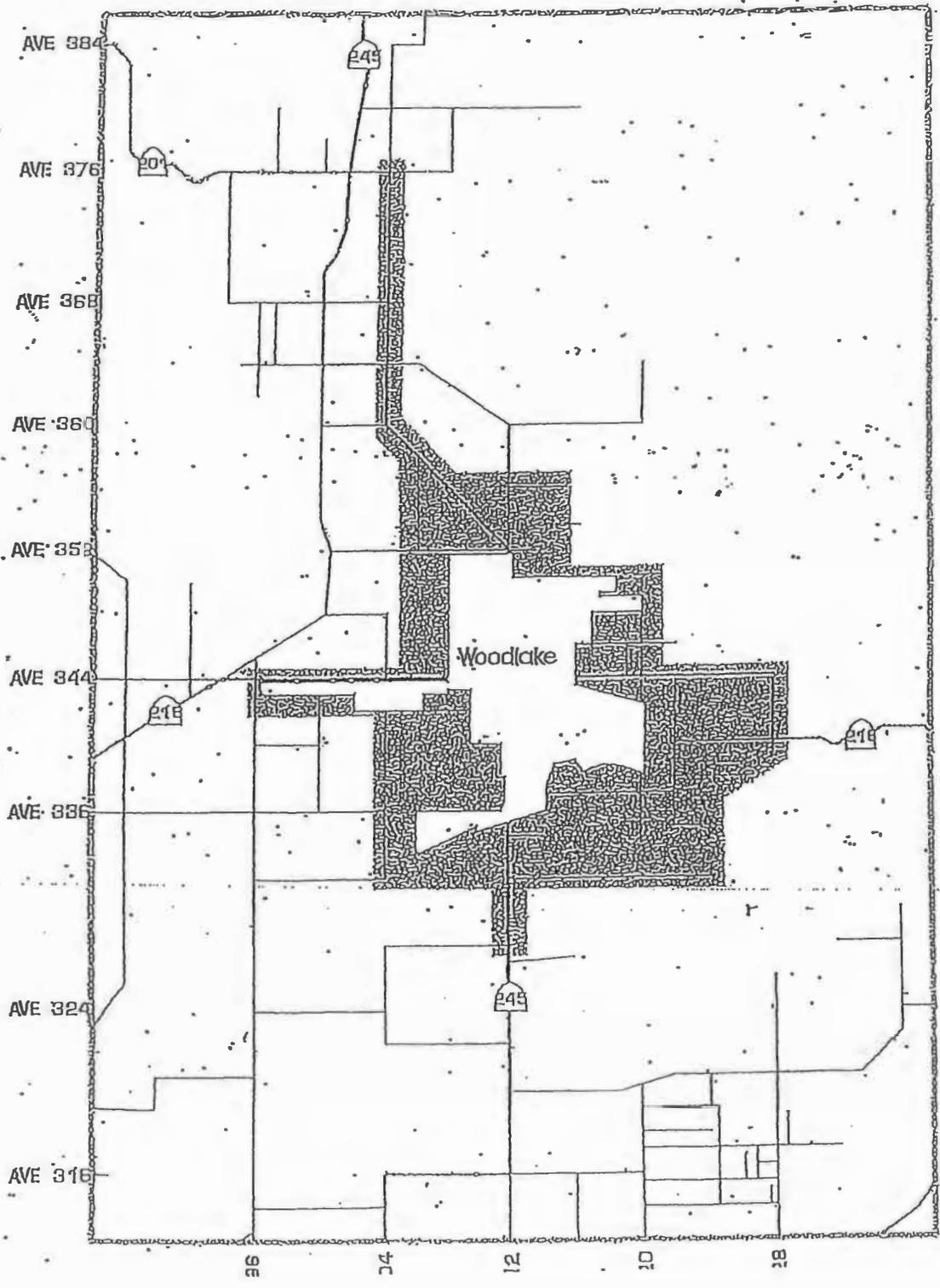
30
31 Approved as to Form,
32 City Attorney

30
31 By _____
32 Thomas T. Watson

EXHIBIT "A"

Boundary Map

SERVICE AREA FOR CONTRACT WITH CITY OF WOODLAKE



City of Woodlake

AGENDA ITEM IV-G

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the City of Woodlake's Fiscal Year 2018/2019 List of Projects Funded by SB1: The Road Repair and Accountability Act

BACKGROUND:

With the passage of Senate Bill1 (SB1) the Road Repair and Accountability Act of 2017 the City of Woodlake has created a separate fund to track revenues and expenditures associated with the approved projects constructed with the new funding. The City has created Fund (028) Road Maintenance and Rehabilitation Account (RMRA).

DISCUSSION:

Annually the City will have to approve potential projects that may use RMRA funding. In FY 2017/2018 the City is estimated to receive \$43,212 followed by \$128,996 in FY 2018/2019. The revenues received are expected to be used all in FY 2018/2019 on the Valencia ADA Project. Below is a project list of future projects that may use RMRA funding.

Project List:

Project 1 - South Valencia Boulevard Improvement Project:

This project will be located along Valencia Boulevard from the City Public Works Yard to Bravo Avenue. The project will consist of the installation of curb, gutter, sidewalk, ADA ramps, drive approaches, storm drainage, and paveout. The estimated useful life of this roadway is 15 years and construction is anticipated to start in 2018.

Project 2 – Magnolia Street Improvement Project:

This project will be located along the eastside of Magnolia Street from Antelope Avenue to Lakeview Avenue. The project will consist of the installation of curb, gutter, decorative sidewalk, tree wells, drive approaches, storm drainage, decorative street lights, and paveout. The estimated useful life of this roadway is 10 years and construction is anticipated to start in 2018.

Project 3 – North Valencia Boulevard Extension Improvement Project:

This project will be located along the westside of Valencia Boulevard from Sierra Avenue to Sequoia Avenue. The project will consist of the installation of curb, gutter, sidewalk, ADA ramps, drive approaches, storm drainage, and paveout. The estimated useful life of this roadway is 15 years and construction is anticipated to start in 2019.

RECOMMENDATIONS:

Staff recommends that Council approve the Fiscal Year 2018/2019 Project List.

FISCAL IMPACT:

All expenditures are covered by current and future revenues in the RMRA (028) Fund.

ATTACHMENTS:

1. Resolution: Approval of the City of Woodlake's Fiscal Year 2018/2019 List of Projects Funded by SB1: The Road Repair and Accountability Act
2. Attachment No. 1 – City of Woodlake Fiscal Year 2018/2019 RMRA(028) Budget and Project List

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

In the matter of:

APPROVAL OF THE CITY OF WOODLAKE’S)	Resolution No.
FISCAL YEAR 2018/2019 LIST OF PROJECTS)	
FUNDED BY SB1: THE ROAD REPAIR AND)	
ACCOUNTABILITY ACT)	

Councilmember _____, offered the following resolution and moved its adoption. Approval of the City of Woodlake’s Fiscal Year 2018/2019 list of projects funded by SB1: The Road Repair and Accountability Act.

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

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

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

WHEREAS, the City, will receive an estimated \$128,996 in RMRA funding in Fiscal Year 2018-19 from SB 1; and

WHEREAS, the City has undergone a robust public process to ensure public input into our community’s transportation priorities/the project list including reviewing projects at a public meeting and working with community partners such as the Woodlake Unified School District and local service clubs; and

WHEREAS, the City Public Works Department recommend for approval the most urgent safety projects to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the community’s priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City reconstruct S. Valencia Blvd. this year and many similar projects in the future; and

WHEREAS, the 2016 California Statewide Local Streets and Roads Needs Assessment found that the City streets and roads are in an “at-risk” condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into a “good” condition; and

WHEREAS, without revenue from SB 1, the City, would have otherwise been canceling projects throughout the community and/or laying off city staff; and

WHEREAS, if the Legislature and Governor failed to act, city streets and county roads would have continued to deteriorate, having many and varied negative impacts on our community; and

WHEREAS, cities and counties own and operate more than 81 percent of streets and roads in California, and from the moment we open our front door to drive to work, bike to school, or walk to the bus station, people are dependent upon a safe, reliable local transportation network; and

WHEREAS, modernizing the local street and road system provides well-paying construction jobs and boosts local economies; and

WHEREAS, the local street and road system is also critical for farm to market needs, interconnectivity, multimodal needs, and commerce; and

WHEREAS, police, fire, and emergency medical services all need safe reliable roads to react quickly to emergency calls and a few minutes of delay can be a matter of life and death; and

WHEREAS, maintaining and preserving the local street and road system in good condition will reduce drive times and traffic congestion, improve bicycle safety, and make the pedestrian experience safer and more appealing, which leads to reduce vehicle emissions helping the State achieve its air quality and greenhouse gas emissions reductions goals; and

WHEREAS, restoring roads before they fail also reduces construction time which results in less air pollution from heavy equipment and less water pollution from site run-off; and

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

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Woodlake, State of California, as follows:

1. The foregoing recitals are true and correct.
2. The City of Woodlake budget for fiscal year 2018-19 incorporates the following list of projects planned to be funded with Road Maintenance and Rehabilitation Account revenues:

Project 1 - South Valencia Boulevard Improvement Project:

This project will be located along Valencia Boulevard from the City Public Works Yard to Bravo Avenue. The project will consist of the installation of curb, gutter, sidewalk, ADA ramps, drive approaches, storm drainage, and paveout. The estimated useful life of this roadway is 15 years and construction is anticipated to start in 2018.

Project 2 – Magnolia Street Improvement Project:

This project will be located along the eastside of Magnolia Street from Antelope Avenue to Lakeview Avenue. The project will consist of the installation of curb, gutter, decorative sidewalk, tree wells, drive approaches, storm drainage, decorative

street lights, and paveout. The estimated useful life of this roadway is 10 years and construction is anticipated to start in 2018.

Project 3 – North Valencia Boulevard Extension Improvement Project:

This project will be located along the westside of Valencia Boulevard from Sierra Avenue to Sequoia Avenue. The project will consist of the installation of curb, gutter, sidewalk, ADA ramps, drive approaches, storm drainage, and paveout. The estimated useful life of this roadway is 15 years and construction is anticipated to start in 2019.

3. The City of Woodlake budget for fiscal year 2018-19 includes the following:

Approval of the Road Maintenance and Rehabilitation (RMRA) Fund (028) RMRA.

The fund is expected to have (\$43,212) from fiscal year 2017/2018 and (\$128,996) for fiscal year 2018/19 in revenues and expenditures for this fiscal year. The expenditures will be on the S. Valencia ADA Project.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the City of Woodlake’s Fiscal Year 2018/2019 list of projects funded by SB1: The Road Repair and Accountability Act.

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 9, 2018.

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

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake
Revenue Detail
FY 2018-19

**RMRA (028)
Revenues**

The Road Maintenance and Rehabilitation Account (RMRA) is used for the accounting of revenues collected through the State to promote road improvements city-wide.

	Actual Revenues 2016-17	Projected Revenues 2017-18	Final Budget 2018-19
RMRA Fund			
028.0304.000.029 Interest Income	-	-	-
028.0305.000.078 RMRA	-	43,212	128,996
Total RMRA Revenue	-	43,212	128,996

City of Woodlake
Expenditure Detail
FY 2018-19

RMRA (028)
Expenditures

		Actual Expenditures 2016-17	Projected Expenditures 2017-18	Final Budget 2018-19
RMRA Fund				
028.0590.734.072	S. Valencia ADA Project Constr.	-	-	172,208
028.0590.743.072	N. Magnolia Project Construction	-	-	-
028.0590.744.072	N. Valencia Ext Project Constructi	-	-	-
Total RMRA Fund		-	-	172,208

City of Woodlake

AGENDA ITEM IV-H

April 9, 2018

Prepared by Irene Zacarias, City Staff

SUBJECT:

Action: Proclamation from the City of Woodlake, Proclaiming April 2018 as Child Abuse Prevention Month.

BACKGROUND:

Child abuse and neglect is a complex and ongoing problem in our society, affecting many children in Woodlake. Every child is entitled to be loved, cared for, nurtured, feel secure and be free from verbal, sexual, emotional and physical abuse, and neglect. It is the responsibility of every adult who comes in contact with a child to protect that child's inalienable right to a safe and nurturing childhood.

DISCUSSION:

Woodlake has dedicated individuals and organizations who work daily to counter the problem of child maltreatment and to help parents obtain the assistance they need. Our communities are stronger when all citizens become aware of child maltreatment prevention and become involved in supporting parents to raise their children in a safe and nurturing environment.

RECOMMENDATIONS:

Staff recommends that the City accept the Proclamation and recognize April 2018 as Child Abuse Prevention Month.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Proclamation: Proclamation from the City of Woodlake Proclaiming April 2018 as Child Abuse Prevention Month.

*PROCLAMATION
RECOGNIZING APRIL AS
CHILD ABUSE PREVENTION MONTH*

WHEREAS, child abuse and neglect is a complex and ongoing problem in our society, affecting many children in Woodlake; and

WHEREAS, every child is entitled to be loved, cared for, nurtured, feel secure and be free from verbal, sexual, emotional and physical abuse, and neglect; and

WHEREAS, it is the responsibility of every adult who comes in contact with a child to protect that child's inalienable right to a safe and nurturing childhood; and

WHEREAS, Woodlake has dedicated individuals and organizations who work daily to counter the problem of child maltreatment and to help parents obtain the assistance they need; and

WHEREAS, our communities are stronger when all citizens become aware of child maltreatment prevention and become involved in supporting parents to raise their children in a safe and nurturing environment; and

WHEREAS, effective child abuse prevention programs succeed because of partnerships among families, social service agencies, schools, religious and civic organizations, law enforcement agencies and the business community; and

WHEREAS, all citizens, community agencies, faith organizations, business will work to increase their efforts to support families; and

NOW THEREFORE, BE IT RESOLVED, that the Woodlake City Council hereby proclaims the month of April 2018, to be

CHILD ABUSE AND NEGLECT PREVENTION MONTH

The Woodlake City Council commends this observance during April 2018 to the citizens of Woodlake.

Dated: April 9, 2018

Rudy Mendoza, Mayor

Frances Ortíz, Vice-Mayor

Jose L. Martínez, Councilmember

Greg Gonzalez Jr., Councilmember

Louie Lopez Jr, Councilmember

City of Woodlake

AGENDA ITEM IV-I

April 9, 2018

Prepared by Irene Zacarias, City Staff

SUBJECT:

Action: Adoption of Resolution: Appoint Michael Navarro to Fill a Vacancy on the Planning Commission Board

BACKGROUND:

The City of Woodlake Planning Commissioners is composed of five members who reside within the city limits of the City of Woodlake. The term of office of members of Planning Commissioners shall commence on March 1st and terminate on the last date of February. The terms of the members of the Planning Commission shall be four years, except that each Planning Commissioner shall serve at the pleasure of the City Council and may be removed from office by majority vote of the City Council at any time.

DISCUSSION:

The City of Woodlake Planning Commission currently has 1 (one) vacancy, Planning Commissioner Joe Perez submitted a letter of resignation (attached), effective December 20, 2017. An application has been submitted by Michael Navarro to be appointed to the Planning Commission Board. The application is attached for Council review. The terms will expire in 2020.

RECOMMENDATIONS:

There is no staff recommendation.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Adoption of Resolution: Appoint Michael Navarro to Fill a Vacancy on the Planning Commission Board
2. Woodlake Planning Commissioner Perez Resignation Letter
3. Woodlake Planning Commissioner Applicant Navarro

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

In the matter of:

APPOINT MICHAEL NAVARRO) Resolution No.
TO FILL VACANCY ON PLANNING COMMISSON BOARD)

Councilmember _____, offered the following resolution and moved its adoption. Appoint Michael Navarro to fill the vacancy on the Planning Commission Board.

WHEREAS, the City of Woodlake Planning Commission Board is composed of five members who reside within the city limits of the City of Woodlake; and

WHEREAS, the term of the office of members of Planning Commissioners shall commence on March 1st and terminate on the last date of February. The terms of the members shall be four years; and

WHEREAS, the Woodlake City Council accepts Joe Perez's letter of resignation; and

WHEREAS, each Planning Commissioner shall serve at the pleasure of the City Council and may be removed from office by majority vote of the City Council at any time.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to appoint Michael Navarro to fill the vacancy on the Planning Commission Board.

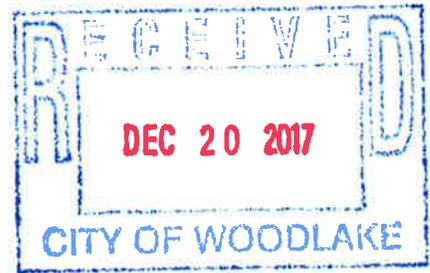
The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on April 9, 2018.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk



December 20-2017

City of Woodlake

Irene, City of Woodlake

I Jose Perez : Is resigning from planning Commission,
as December 20 2017.

I will be traveling to Mexico, in the end of this month, will be
out of the country for more than one month.

Thanks for the opportunity to serve.

Jose Perez



City of Woodlake
Planning Commission Vacancy Application
 City Hall – 350 N Valencia, Blvd. – Woodlake, CA 93286 – (559) 564-8055

NAME OF APPLICANT Michael Navarro	TELEPHONE NUMBER 429-1275
PERSONAL ADDRESS (physical address) 705 W Sequoia Woodlake CA 93286	

REASON FOR WANTING TO BE ON PLANNING COMMISSION

To become involved in my community. To be a part of the solution, not the problem. To help with all city improvements.

RELEVANT EXPERIENCE AND QUALIFICATIONS

Currently a lens board member. Past board member for Commissioner of Finance for OS.

PERSONAL IDEAS AND PROPOSALS TO IMPROVE THE CITY

Continue with current projects. Bring more businesses to town.

I hereby certify under penalty of perjury that the above information is correct.

Signature

Date 3/28/18

Printed Name Michael Navarro

Please attach a resume with this application.

All information on this application and any attachments will be made public.

City of Woodlake

AGENDA ITEM V-A

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Authorize Staff to Submit a Funding Application for the North Valencia Extension Project - **Public Hearing**

BACKGROUND:

The City of Woodlake has scheduled this public hearing regarding the City's intent to apply for Cycle 4 of the 2019 Active Transportation Program to better inform those that may be interested in the project. The City has worked with the Woodlake Unified School District(WUSD), Caltrans and those residents along the project site to help gather and provide answers to as many questions as possible.

At their March 14, 2018, regularly scheduled meeting the WUSD spoke in support of the project and will submit a letter of support to the City for the project.

DISCUSSION:

If awarded funding, the City would construct curb, gutter, sidewalk, ADA ramps, storm drainage, pavement, drive approaches, street lights and striping on North Valencia Boulevard (SR 245) from Sierra Avenue north to Sequoia Avenue. This project would help connect the NE quadrant of the City of Woodlake to the Woodlake Unified School District.

Currently the project site has dirt shoulders which creates a hazard for all pedestrians, cyclists and motorists. This risk increases even more during the wet season when pedestrians and cyclists must share the road with motorists to avoid mud and puddles.

RECOMMENDATIONS:

The City has begun the PS&E part of project with the use of Measure R funds. The goal is to apply for ATP funds to be used for construction and construction management. Staff recommends that Council authorize staff to submit a funding application for the project after all public input is considered.

FISCAL IMPACT:

If the City is awarded an ATP Grant for the project the City would use Measure R and local streets funds for PS&E, ROW and a local match.

ATTACHMENTS:

1. Resolution: Authorize Staff to Submit a Funding Application for the North Valencia Extension Project
2. Project Map

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

In the matter of:

AUTHORIZE STAFF TO SUBMIT A) Resolution No.
FUNDING APPLICATION FOR THE)
NORTH VALENCIA EXTENSION PROJECT)

Councilmember _____, offered the following resolution and moved its adoption. Authorize staff to submit a funding application for the North Valencia Extension Project.

WHEREAS, the City of Woodlake held a public hearing with their partners Caltrans and the Woodlake Unified School District regarding the City’s intent to apply for Cycle 4 of the 2019 Active Transportation Program to better inform those that may be interested in local safety projects; and

WHEREAS, after communication with residents, Caltrans, the Woodlake Unified School District and local leaders it was determined that the North Valencia Extension Project was a key project to promote safety for pedestrians, cyclists and motorists; and

WHEREAS, if awarded funding, the City would construct curb, gutter, sidewalk, ADA ramps, storm drainage, pavement, drive approaches, street lights and striping on North Valencia Boulevard (SR 245) from Sierra Avenue north to Sequoia Avenue.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to authorize staff to submit a funding application for the North Valencia Extension Project.

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 9, 2018.

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

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

PROPOSED SIDEWALK PROJECT FOR SAFER SCHOOL ROUTES & PEDESTRIAN WALKWAY
ORANGE HIGHLIGHTED AREA: SIDEWALK IMPROVEMENTS



City of Woodlake

AGENDA ITEM V-B

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the City of Woodlake Energy Action Plan

BACKGROUND:

The City of Woodlake recognizes the impact of global climate change from greenhouse gas (GHG) emissions arising from anthropogenic activities. Recognizing the need to reduce our GHG emissions and become a more sustainable community is a priority for the city. The attached Energy Action Plan outlines the efforts that the city will take to contribute to the reduction of GHG emissions through reducing municipal energy consumption.

DISCUSSION:

As a partner in the San Joaquin Valley Energy Leader Program, a.k.a. “Valley Innovative Energy Watch” (VIEW), the City of Woodlake is committed to leading by example: the city is dedicated to achieving energy reduction through projects and practice. By taking the lead in implementing climate and clean energy programs in municipal operations, the city intends to build capacity at the local government level, save money that can be reinvested into local government operations, build government credibility for outreach with other sectors, and demonstrate leadership.

Through VIEW, the city has taken immediate action by undergoing audits, instituting an energy conservation behavior change campaign and installing energy efficient technologies. Some of the projects the City has implemented are as follows:

1. Replaced aging HVAC systems.
2. Retrofitted inefficient lighting systems.
3. Participate in the CAL Recycles program to use 100% recycled paper to meet a City 50% diversion rate.
4. Installed variable frequency drives (VFDs) at Waste Water and Water facilities.
5. LS-1 Street Lights - 2018 Project

RECOMMENDATIONS:

Staff recommends that Council approve the City of Woodlake Energy Action Plan.

FISCAL IMPACT:

By promoting conservation and efficiencies this will lead to a reduction in utility costs.

ATTACHMENTS:

1. Resolution: Approval of the City of Woodlake Energy Action Plan
2. City of Woodlake Energy Action Plan

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

In the matter of:

APPROVAL OF THE CITY)
OF WOODLAKE ENERGY)
ACTION PLAN)

Resolution No:

Councilmember _____, offered the following resolution and moved its adoption. Approve the City of Woodlake Energy Action Plan.

WHEREAS, the City of Woodlake recognizes the impact of global climate change from greenhouse gas (GHG) emissions arising from anthropogenic activities and recognizes the needs to reduce their GHG emissions and become a more sustainable community; and

WHEREAS, by taking the lead in implementing climate and clean energy programs in municipal operations, the city intends to build capacity at the local government level, save money that can be reinvested into local government operations, build government credibility for outreach with other sectors, and demonstrate leadership.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the City of Woodlake Energy Action Plan.

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by _____, and carried by the following vote at the City Council meeting held on April 9, 2018.

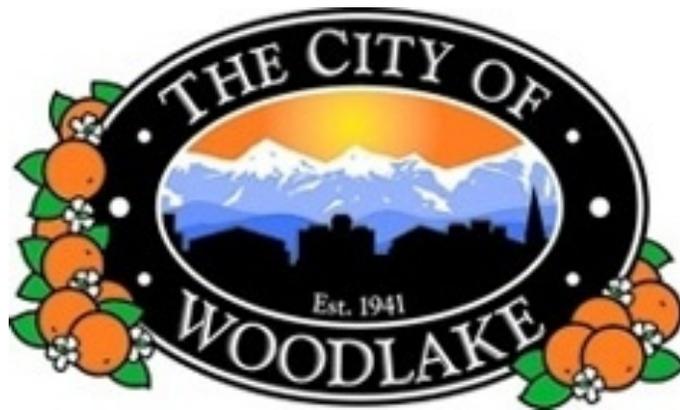
- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake Energy Action Plan



Accepted on _____



Executive Summary.....3

SECTION 1 – INTRODUCTION.....4

 1.1 History of Energy Planning in the City of Woodlake4

 1.2 Other Agency Goals6

SECTION 2 – CITY OF WOODLAKE ENERGY USE.....9

 2.1 City of Woodlake Baseline Energy Use9

 2.2 Highest Users9

 2.3 Current Energy Programs/Policies.....9

SECTION 3 –CITY OF WOODLAKE TARGET REDUCTION GOAL.....12

SECTION 4 – CITY OF WOODLAKE ACTION STEPS.....13

 4.1 Municipal Facility Energy Efficiency Projects..... 14

 4.2 Funding of Projects.....15

 4.3 Policies.....16

 4.4 Tracking.....22

CONCLUSIONS.....23

APPENDIX A.....26

APPENDIX B.....27

APPENDIX C.....28

EXECUTIVE SUMMARY

The City of Woodlake recognizes the impact of global climate change from greenhouse gas (GHG) emissions arising from anthropogenic activities. Recognizing the need to reduce our GHG emissions and become a more sustainable community is a priority for the city. This Energy Action Plan outlines the efforts that the city will take to contribute to the reduction of GHG emissions through reducing municipal energy consumption.

As a partner in the San Joaquin Valley Energy Leader Program, a.k.a. “Valley Innovative Energy Watch” (VIEW), the City of Woodlake is committed to leading by example: the city is dedicated to achieving energy reduction through projects and practice. By taking the lead in implementing climate and clean energy programs in municipal operations, the city intends to build capacity at the local government level, save money that can be reinvested into local government operations, build government credibility for outreach with other sectors, and demonstrate leadership. As an added benefit Woodlake encourages our employees to become energy leaders in their homes. It is through awareness and example that the residents of Woodlake will adapt to new, more efficient, lifestyle practices. Throughout the San Joaquin Valley, city and county governments have embraced an important element in pursuit of responsible stewardship – energy efficiency. In addition to saving money, such measures substantially reduce energy use and, subsequently, the creation of GHG emissions.

Through VIEW, the city is taking immediate action by instituting an energy conservation behavior change campaign and installing energy efficient technologies. To better understand the range of options available, the city, with the VIEW Partnership, is currently exploring options that other local governments have recommended through their Climate Action Plans (CAPs) as well as programs and opportunities that other local governments have successfully implemented. After applicable actions are determined, the city will begin to design specific policies and establish implementation pathways.

By considering the full set of energy and non-energy benefits—such as energy system, environmental, human health, and economic benefits—Woodlake can focus on potential policies and programs with multiple benefits. Based on these factors, Woodlake is able to:

- Demonstrate how policies and programs can help achieve multiple energy, environmental, and economic benefits in a cost-effective way;
- Design or select options that offer energy, environmental, and economic benefits;
- Build stakeholder support for climate change mitigation and clean energy policies and programs.

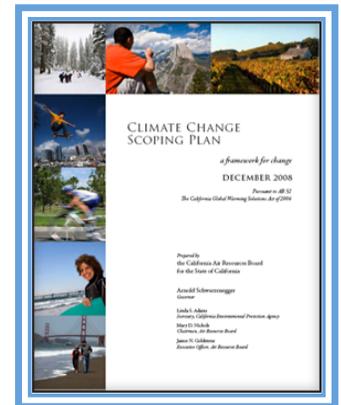
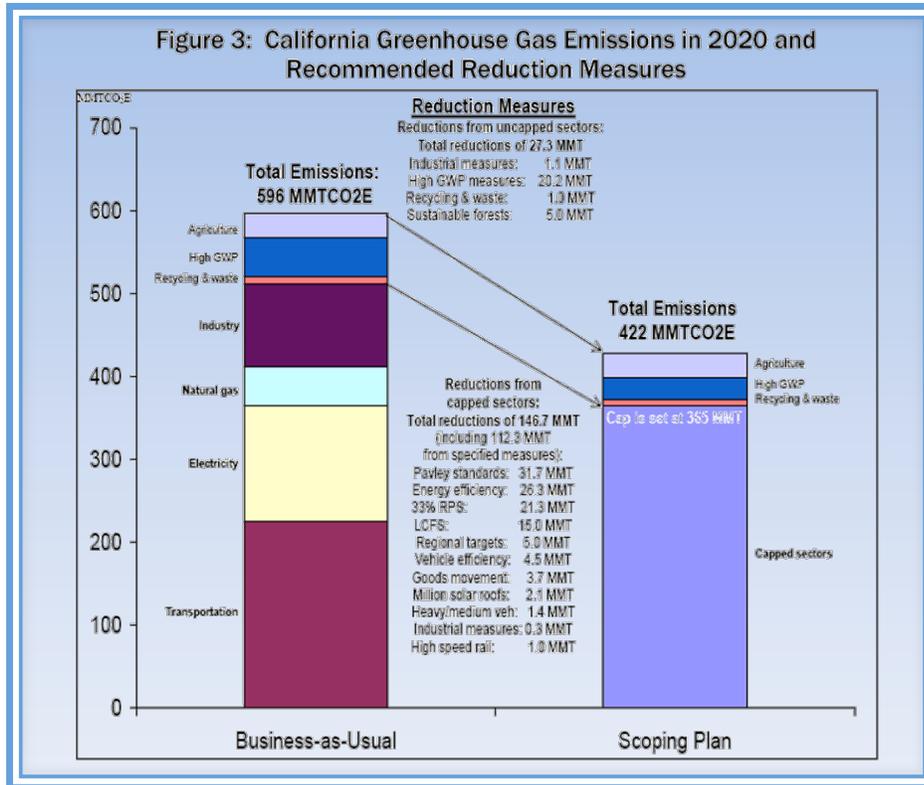
Rationale Saving energy reduces greenhouse gas emissions. Reduced greenhouse gas emissions improve the quality of life for residents by reducing the amount of toxins released in the atmosphere and thereby their exposure to them. The fastest, most cost effective way to reduce greenhouse gas emissions is through efficiency.

1kWh ≈ 1 CO2e lb

One kilowatt hour of electricity saved reduces about one pound of equivalent carbon dioxide.

1 MMBtu ≈ 111 CO2e lbs

One million British thermal units of natural gas saved reduce about 117 pounds of equivalent carbon dioxide.



*“Energy efficiency measures for both electricity and natural gas can **reduce** greenhouse gas emissions significantly”*

(California Air Resources Board , 2011)

SECTION 1 - INTRODUCTION

The purpose of this Energy Action Plan (EAP) is to reduce the environmental impact and fiscal impact of energy usage in municipal facilities. This EAP is a living document meant to evolve over time with experience, the introduction of new technologies and as the city progresses toward a sustainable future. The EAP could serve, should the city choose, as a guide for implementing the energy chapter of a future Climate Action Plan (CAP).

The aim and objective of the EAP is to highlight measures the city can take to reduce greenhouse gas (GHG) emissions and establish a plan for implementing them over the next several years. The benefit is two-fold – reducing energy use saves much-needed funds while simultaneously reducing the environmental impact of municipal facilities.

1.1 History of Energy Planning in the City of Woodlake

The city had minimal municipal efforts to reduce energy use prior to joining the VIEW Partnership in 2009. Before joining the partnership, the City of Woodlake never had an energy audit and had not adopted any energy, water, sustainability, green building, climate action or other related energy efficiency and/or sustainability policies or plans. In 2010, the city released its first General Plan update since 1978, addressing some conservation elements and agreeing to accept amendments to the General Plan specifically addressing Energy Efficiency.

Audits and Demand Response

Through participation in the VIEW Partnership, the city began a series of energy audits and set a plan to upgrade well site motors for energy efficiency. In 2010 the city enrolled in a demand response program through Southern California Edison, “Summer Discount Plan”.

Benchmarking

Prior to joining the VIEW Partnership, the city monitored its energy use through Excel spreadsheets and specific requests for information from each department. The city has worked with the VIEW Partnership to upload 100% of city facilities, and as many ‘other’ accounts as possible to use the EPA Portfolio Manager as an entry level Energy Management System.

Energy Efficiency and Conservation Block Grant

In 2009 the City of Woodlake was a recipient of American Recovery and Reinvestment Act funds in the form of the Department of Energy (DOE) Energy Efficiency and Conservation Block Grant (EECBG), in the amount of \$41,533, in pass-through from the California Energy Commission. The city utilized \$21,685.50 of their block grant dollars to complete retrofits and replacements of aging HVAC systems, and to retrofit inefficient lighting systems for a an annual savings to the city of 24,411 kWh. As a result of this project the city, on average, saves \$3,000 on their electric expenses annually.

CAL Recycling Program

The city participated in the CAL Recycling program, requiring the city to meet a 50% diversion rate by purchasing 100% recycled paper--policy for procurement. In addition, at least 25% of the total fine writing and printing paper purchased by the Legislature were to be recycled paper products, as defined in Section 12301. (PUBLIC CONTRACT CODE SECTION 12310, 12301)

Waste Water Treatment Plant Expansion

In the summer of 2012, the city completed a renovation and expansion of their waste water treatment plant (WWTP) that included aeration blower variable frequency drives (VFDs) and controls, diffusers, influent pump VFDs, oxidant ditch internal recycle pump VFDs, return activated sludge pump VFDs and other assorted motor treatments. With cost effective bid results, the city was able to use unspent funds to install a new lift station at the corner of Naranjo Boulevard and Manzeo. As a result of this project, the city received a onetime incentive payment from Southern California Edison in excess of \$30,000.00. Furthermore, the city realizes an annual savings at the WWTP of 295,028 kWh.

In today’s environment, where conventional energy resources are increasingly constrained and their use is causing unintended adverse impacts, the need for local energy planning is evident. The City of Woodlake can take steps to encourage and plan for energy conservation, thus maintaining or improving the quality of life enjoyed by residents. Energy conservation efforts can include encouragement programs for alternative transportation, green building, recycling programs and renewable energy.

General Plan

Existing Conditions for air quality and water resources are outlined in Appendix C.

Land Use Element

Community Image

- A downtown maintenance district should be formed to pay for the cost of maintaining improvements in the downtown, such as landscaping, street furniture, parking lots and lighting.

Employment

- Attract industries that are complementary to the existing work force, that do not adversely affect air quality, the city’s wastewater treatment facility or the city’s water system and do not have a negative impact on the health and safety of the neighborhood or on the community as a whole.

Natural Resources

- Conserve natural resources, including native trees, agricultural land, and water.
- Preserve air quality.
- Promote ground water recharge.
- Promote energy and water conservation.
- Preserve plants and animals of special concern.

Open Space, Parks, and Recreation

- Consider energy conservation in the planning and design of new and existing development in Woodlake.
- The City of Woodlake should explore opportunities for generating energy or conserving energy.

(Collins & Schoettler, 2010)

1.2 Other Agency Goals

AIR QUALITY

Assembly Bill (AB) 170, Section 65302.1 of the California Government Code, which requires all 59 cities and 8 counties within the boundaries of the San Joaquin Valley Air Pollution Control District to include Air Quality Elements or air quality goals, policies, and implementation strategies in other elements of their General Plans. AB 170 also requires a Background Report describing local air quality conditions including air quality monitoring data, emission inventories, lists of significant source categories, attainment status and designations, and applicable State and Federal air quality plans and transportation plans. (County of Tulare Resource Management Agency, 2010)

The **Federal Clean Air Act (CAA)** defines the Environmental Protection Agency’s (EPA) responsibilities for protecting and improving the United States air quality and ozone layer. Key components of the CAA include reducing ambient concentrations of air pollutants that cause health and aesthetic problems, reducing emission of toxic air pollutants, and stopping production and use of chemicals that destroy the ozone.

The **California Clean Air Act (CCAA) of 1988** was enacted to develop plans and strategies for attaining California Ambient Air Quality Standards (CAAQS). The California Air Resources Board (CARB), which is part of the California Environmental Protection Agency (Cal-EPA), develops statewide air quality regulations, including industry-specific limits on criteria, toxic, and nuisance pollutants. The CCAA is more stringent than Federal law in a number of ways including revised standards for PM¹⁰ and Ozone State for visibility reducing particles, sulfates, hydrogen sulfide, and vinyl chloride.

The **ARB Scoping Plan** is the comprehensive plan to reach the GHG reduction targets stipulated in AB32. The key elements of the plan are to expand and strengthen energy efficiency programs, achieve a statewide renewable energy mix of 33 percent, develop a cap-and-trade program with other partners in the Western Climate Initiative (includes seven states in the United States and four territories in Canada), establish transportation-related targets, and establish fees. (Brown)

The **San Joaquin Valley Air Pollution Control District** oversees air quality on a regional basis. The public health agency's mission is to improve the health and quality of life through air quality-management strategies. It seeks to promote air that meets or exceeds standards for all Valley residents through implementing cost-effective air pollution-control measures, provide meaningful incentives for reducing emissions and develop creative alternatives for achieving emissions reductions.

WATER CONSERVATION AND EFFICIENCY

Section 65591 of the Government Code requires all local jurisdictions to adopt a **water efficient landscape ordinance**. The ordinance is to address water conservation through appropriate use and grouping of plants based on environmental conditions, water budgeting to maximize irrigation efficiency, storm water retention, and automatic irrigation systems. Failure to adopt a water efficiency ordinance requires a local jurisdiction to enforce the provisions of the State's model water efficiency ordinance. In 2009, the Department of Water Resources (DWR) updated the Model Water Efficient Landscape Ordinance pursuant to amendments to the 1991 Act. These amendments and the new model ordinance went into effect on January 1, 2010. The amended Act is applicable to any new commercial, multi-family, industrial or tract home project containing 2,500 square feet (SF) or more of landscaping. Individual landscape projects of 5,000 SF or more on single-family properties will also be subject to the Act. All landscape plans are required to include calculations verifying conformance with the maximum applied water allowance and must be prepared and stamped by a licensed landscape architect. (Brown)

CITY CODES

The City of Woodlake has adopted the following Codes as mandated by the State of California: **2013 California Building Code**; 2013 California Plumbing Code; 2013 California Mechanical Code; 2013 California Electrical Code; 2013 California Residential Code; **2013 California Energy Code**; **2013 California Green Building Standards Code**; 2013 California Fire Code; 2013 California Referenced Standards Code; 2013 California Building Standards Administrative Code.

BUILDING

New **California Green Building Standards Code (CALGREEN)** went into effect on January 1, 2011. The purpose of the new addition to the California Building Code (CBC) is to improve public health, safety, and general welfare by enhancing the design and construction of buildings using concepts to reduce negative impacts or produce positive impacts on the environment. The CALGREEN regulations cover planning and design, energy efficiency, water efficiency and conservation, material conservation and resources efficiency, and environmental quality. Many of the new regulations have the effect of reducing greenhouse gas emissions from the operation of new buildings. (Brown)

BENCHMARKING

In September 2009, the California Public Utilities Commission (CPUC) issued directives to the Investor Owned Utilities to provide support for the California Long Term Energy Efficiency Strategic Plan (CEESP) **in D.09-09-047** Directives - Energy Use Data. Those directives, as they relate to local governments include:

- Local governments need facility specific data to benchmark their own facilities and prioritize them for retro commissioning
- Local governments need aggregated data by sector (residential, commercial, etc.) to develop community inventories and profiles for development of GHG mitigation plans

- The utilities are required to work cooperatively with their local government partners to develop a cost effective plan to provide this information in a standardized way that also meets local government needs.

In that effort, the San Joaquin Valley Energy Leader Partnership, or VIEW Partnership (VIEW) in cooperation between Southern California Edison, Southern California Gas Company, local government partners, and the implementer determined the best use of imbedded strategic funds would be to assist our local governments in organizing their energy account data and setting up their benchmarking accounts.

The ENERGY STAR Portfolio Manager was determined to be the most user-friendly system, and accepted by the Partnership. Portfolio Manager is an online service that tracks a building's energy performance and compares it to similar buildings nationwide. Buildings are issued a score from 1-100, representing the building's energy efficiency. Some buildings won't be scored—there are minimum standards required to receive a score-- however, Portfolio Manager can still provide valuable information that will help the City understand its energy performance.

CLIMATE CHANGE

On June 1, 2005, Governor Schwarzenegger issued **Executive Order S-3-05** recognizing global warming and its impacts, establishing targets for greenhouse gas emissions, requiring a biennial assessment of climate change impacts and the development of impact mitigation/adaptation plans, and requiring the formation of an interagency team to implement the Order.

Additionally, the State of California adopted the Global Warming Solutions Act of 2006 (commonly referred to as Assembly Bill **(AB) 32**), Health and Safety Code Sections 38501 et seq., directing the California Air Resources Control Board (CARB) to develop and adopt statewide greenhouse gas emission limits designed to achieve statewide emission levels equivalent to those in 1990 by 2020, along with regulations to require reporting and verification of greenhouse gas emissions and to monitor and enforce compliance with this program. CARB adopted the Climate Change Scoping Plan in December 2008. The Scoping Plan proposes a set of actions designed to reduce overall carbon emissions in California to meet the target emission levels. The Scoping Plan states that local governments are "essential partners" in the effort to reduce greenhouse gas emissions, and that they have "broad influence and, in some cases, exclusive jurisdiction" over activities that contribute to greenhouse gas emissions.

SECTION 2 – CITY OF WOODLAKE ENERGY USE

2.1 City of Woodlake Baseline Municipal Energy Use

The city has selected 2006 as the baseline year for Municipal Operations. In 2006, the baseline consumption for the municipal facilities was **1,457,135 kWh**. This data was provided by Southern California Edison as part of the Energy Leader Partnership program.

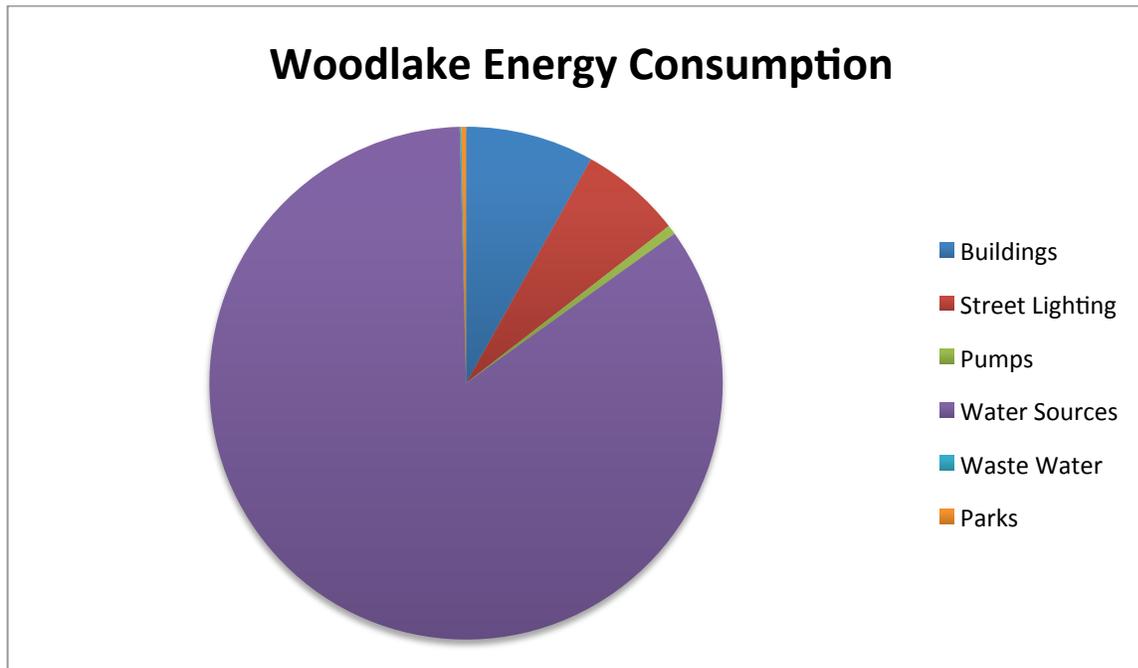


Figure 1: Woodlake Energy Consumption

Please see Appendix B for a complete list of energy accounts.

2.2 Highest Users

Please see Appendix A for a list of the highest consuming energy accounts in the City of Woodlake and the associated energy use for each individual account.

2.3 Current Energy Programs/Policies

City of Woodlake General Plan 2010 Policies

The city recognizes that Natural gas-burning appliances used for space heating, water heating, and cooking are a sizable source of NO_x and greenhouse gas emissions. Consumption of electricity also causes indirect pollutant emissions from the operation of power plants fueled by fossil fuels. Reduction in local energy demand will also reduce overall energy demand, which decreases the need for energy production plant construction. Local efforts to reduce energy consumption can save consumers money and improve air quality. Simple and cost-effective designs, technologies, and methods are available to achieve energy savings and reduce air pollutant emissions. The City of Woodlake has enacted policies that will aid in the reduction of energy consumption. These policies are outlined in the Woodlake General Plan Recreation Open Space and Conservation Element.

AIR AND WATER QUALITY

The City of Woodlake exceeds two important air pollution standards – ozone and particulate matter. As growth occurs, more smog is produced by fossil fuel burning and emissions from factories. The city must encourage development that will minimize vehicular emissions by providing an adequate circulation system.

The City of Woodlake obtains its water supply from a vast aquifer underlying the San Joaquin Valley. The quantity and quality of water appears to be adequate, however, in the future, Woodlake must provide for long-range community water needs and protect water quality and quantity. It must also maximize the efficient use and conservation of the community's water resources.

Goals, Objectives, Action Plans

Protect air and water quality from negative impacts.

Air Quality

1. Participate in the regional planning efforts to meet air quality goals by working to improve air quality for the entire planning area.
 - a. The Planning Department will send proposed development plans to the San Joaquin Valley Unified Air Pollution Control District for review of potential air pollution impacts.
2. Consider traffic flow in the planning of residential, commercial and industrial developments.
 - a. The Planning and Engineering departments will review all new projects to ensure that efficient traffic flow maintained, thereby minimizing vehicle-related air emissions.
 - b. The Circulation Element will insure that proper roadway connectivity is provided in the planning area. This design feature will reduce vehicle miles traveled.
3. Maintain adequate roadway levels of service (LOS) to avoid congestion which contributes to the air pollution problem.
 - a. The Planning and Engineering departments will review all proposed development projects to ensure that roadway service levels do not fall below Level C for arterioles, collectors and intersections. The City will utilize gas tax and transportation funds to maintain these transportation standards.
4. Develop an organized and efficient circulation system to reduce vehicle trips in the planning area, idling time, intersection delays, and other emissions-producing activities.
 - a. The Circulation Element establishes policies that will encourage increased connectivity in the City's street patterns.
5. The City shall encourage residents to use alternative modes of transportation.
 - a. The City will seek funds to implement the bike path system, consistent with the Circulation Element map.
 - b. The City will apply for State funds for bike path improvements consistent with the Tulare County Bike Path Plan.

Water Quality

1. Promote a community awareness program that will educate the community in water-saving methodologies at the home and the work place.
 - a. The Public Works department will provide the community with information brochures containing water-saving techniques. Further the department should prepare a Water Conservation Ordinance for adoption by the City Council.

2. Promote the use of native and drought-tolerant new landscaping in existing and future parks.
 - a. The City shall stress the use of native and drought-tolerant species in private and public landscaping areas.
3. Allow for adequate groundwater recharge by developing storm ponding and retention basins where feasible. In some areas these ponds or basins can be incorporated into a recreational area or used as wildlife habitat area.
 - a. The Engineering Department shall implement the policies of this Element with regard to locations of future park/pond basins.

ENERGY CONSERVATION

Energy conservation is a topic of increasing importance. The State of California has experienced recent power shortages that have threatened to cripple the local economy. It is becoming increasingly difficult to tap new sources of energy, from a fiscal, political and environmental perspective. At the same time, the state continues to grow at a rapid pace.

Local governments can take a number of actions to ensure that new (and existing) development is as energy-efficient as possible. Strategies for Woodlake are outlined below.

Goals, Objectives, Action Plans

Consider energy conservation in the planning and design of new and existing development in Woodlake.

1. Development in the planning area shall be designed in a fashion that maximizes energy efficiency.
 - a. Street standards shall be revised to increase shading along all future streets. Residential street widths for future streets shall be narrowed, thereby reducing the amount of pavement area - reducing heat buildup. Shade trees will also help to reduce heat buildup. For more information, see the Circulation Element.
 - b. The City shall work with subdividers to design subdivisions where majorities of dwelling units are properly oriented with respect to the sun, to take advantage of passive solar heating and cooling opportunities. The City shall encourage streets to run east/west rather than north/south.
 - c. The City shall work with developers to maximize the planting of deciduous shade trees around buildings and in paved areas.

The City of Woodlake should explore opportunities for generating energy or conserving energy.

1. The public works department should investigate the opportunity of installing solar panels on city owned buildings or on city owned property.
2. The City of Woodlake should investigate the use of energy savings technologies, including LED lighting, upgraded heating and cooling units, and installation of insulation, solar panels or double-paned windows.

(Collins & Schoettler, 2010)

SECTION 3 – CITY OF WOODLAKE TARGET REDUCTION GOALS

As a participant in the Valley Innovative Energy Watch, **the City of Woodlake**, California, has pledged to attempt reduction of municipal energy consumption of its portfolio of buildings by **20% from the 2006 baseline of 1,457,135 kWh** or more by December 31, 2018. The City has, to date, completed a 19.77% reduction from the 2006 baseline.

By reducing energy use in line with the Partnership goals, the city could see an annual reduction in energy costs of more than \$3,600.00. (Based on a rate of \$0.152 per kWh)

The City of Woodlake seeks to follow the spirit of AB 32, by way of putting a significant dent in greenhouse gas emissions by 2020 and increasing the use of renewable energy and the adoption of energy efficiency in the city. By 2020 the City of Woodlake will reduce greenhouse gas emissions by 29%.

SECTION 4 – CITY OF WOODLAKE ACTION STEPS

This EAP is a constantly evolving document, and the city understands that in order to tend to the care, development and implementation of treatment options identified below continued planning is necessary. To support this planning process the City Council may create an interim, ad-hoc Energy Committee, to further develop plans and implementation. The below action steps are options for consideration to address specific needs identified on a regional level that the city may choose to implement over time.

*To consider this energy action plan implemented for the purposes of the SCE energy leader partnership, the city will complete **two** of the below listed action steps.*

Action steps Woodlake!

- What:** Register city utility accounts with the EPA ENERGY STAR Portfolio Manager, using the system as an introductory energy management system to measure energy use, cost, and environmental impact.

Who: City staff with support from the San Joaquin Valley Clean Energy Organization

Cost: None
- What:** The city may explore decreasing daily streetlight hours of operation. If streetlight operation is reduced by just one to two hours, this can result in some significant reduction in energy use and GHG emissions.

Who: City staff.

Cost: None.
- What:** The city could consider forming a “green team” to investigate implementing no cost measures to reduce energy use at city facilities, as well as act as leaders to other staff members, creating a ‘culture of efficiency’ in city operations.

Who: City staff (“Green Team”), ad-hoc energy committee, department heads.

Cost: None.
- What:** The city might explore a city recognition program for reductions in energy use in the commercial sector.

Who: City staff, Chamber of Commerce, Economic Development Corporation, Pacific Gas and Electric Company Direct Install.

Cost: None to city, if partners solicit sponsors.
- What:** Develop an energy efficiency revolving loan fund (RFL). The city can create its own internal RFL by setting aside a fixed pool of internal funds specifically for energy efficiency projects. Funds are “loaned” to complete energy efficiency projects, and the cost savings accrued from the projects are then used to “repay” the RFL. Energy savings are constantly used to fund additional improvement projects to municipal facilities.

Who: City Staff.

Cost: None.

4.1 Municipal Facility Energy Efficiency Projects

At the time of drafting this EAP, the city had completed several projects with SCE, including the following Direct Install projects:

Project Name and DI Project Number	kWh Savings	kW Savings	Incentive	Status
PL 30361: VFD Tank #4 – 500082454	224,493.00	27.43	\$29,682.00	Installed
Corp Yard Police City Hall - 500236427	3,893.00	2.69	\$595.00	Installed

The following lighting project is in the city’s project pipeline for completion in 2018:

Project Name and DI Project Number	Projected kWh Savings	Incentive	Status
LS-1 Option E Streetlighting	111,756.00	\$ -	Installation in 2018

Furthermore, as identified in Figure 1, page 9, water operations in the City of Woodlake are by far the biggest source of energy consumption. By targeting water operations with energy efficiency upgrades and conducting regular pump efficiency tests, the city could decrease the energy consumption and cost incurred by those accounts.

Energy audits of municipal facilities will reveal energy efficiency retrofit opportunities. These include lighting, air conditioning, pumps and other electrical upgrades. In addition, buildings can be audited for insulation deficiencies. Cool roof installation is another way of reducing cooling costs. Once those are accomplished, the city may be interested in purchasing building management software that monitors electricity use in real time, an upgrade from the EPA Portfolio Manager.

Time line:

- Audits in first two years following acceptance of EAP
- Retrofits prioritized based on results of audits
- Installation of retrofits spread over five years
- Completion 2022 (or five years following acceptance of EAP)

**table below for city use in tracking audit savings projections.*

Potential Project Name	kWh savings	kW savings	Savings Est.	Est. Completion

To consider this Energy Action Plan implemented for the purposes of the SCE energy leader partnership the city will complete **two** of five priority retrofits as 1) outlined in the city's current project pipeline and/or 2) as determined by audits conducted following the acceptance of this document.

4.2 Funding of Projects

"Investing in energy efficiency epitomizes responsible government stewardship of tax dollars."

–United States Environmental Protection Agency

The City of Woodlake funds energy efficiency projects through the Utilities accounts and anticipates continuing the practice moving forward. The city is continually monitoring energy use and looking for ways to establish additional energy efficiency projects.

The city will endeavor to identify new and innovative ways to help fund energy efficiency projects. Possible funding opportunities may include:

- ✓ On Bill Financing programs offered by Southern California Edison
- ✓ California Energy Commission low-interest loans
- ✓ Revolving loan fund
- ✓ Involvement in multi-jurisdictional partnership to leverage Federally funded grant opportunities

Additionally, the city may explore the following options:

- Investigate third party financing possibilities for renewable energy installations and existing building retrofits that may be made within the community.
- Consider opportunities, such as peak pricing, grants, and subsidy programs to reduce the overall cost of electricity.
- Recommend a feasibility study to evaluate bond opportunities for energy-related projects.
- Pursue all available subsidies, rebates, and grants that will allow the county to implement energy efficiency and renewable energy projects.

Federal Incentives/Policies for Renewables & Efficiency, Financial Incentives

Corporate Depreciation

- Modified Accelerated Cost-Recovery System (MACRS) + Bonus Depreciation (2008-2019)

Corporate Exemption

- Residential Energy Conservation Subsidy Exclusion (Corporate)

Federal Grant Program

- Tribal Energy Program Grant
- U.S. Department of Treasury – Renewable Energy Grants
- USDA – High Energy Cost Grant Program
- USDA – Rural Energy for America Program (REAP) Grants

Federal Loan Program

- Clean Renewable Energy Bonds (CREBs)
- Energy-Efficient Mortgages
- Qualified Energy Conservation Bonds (QECBs)

- U.S. Department of Energy – Loan Guarantee Program
- USDA – Rural Energy for America Program (REAP) Loan Guarantees

Other Resources

- <http://programs.dsireusa.org/system/program?state=CA>
- <https://www.epa.gov/statelocalclimate/clean-energy-financing-programs>
- <https://www.epa.gov/cwsrf/financing-alternatives-comparison-tool>
- <https://betterbuildingsolutioncenter.energy.gov/financing-navigator/>

4.3 Policies

*In order to consider this Energy Action Plan implemented for the purposes of the SCE energy leader partnership the city will adopt **two** of the below listed policies.*

POLICY 1: ADOPT ENERGY EFFICIENCY STANDARDS.

What Can Woodlake Do? The city can commit to meeting the state’s Title 24 regulations in new and existing construction. The city can also exceed these regulations in municipal retrofits in anticipation of regulation updates. For example, wastewater plants and drinking water systems can account for up to one-third of a municipality’s total energy bill (U.S. Environmental Protection Agency), and so the city can integrate energy efficiency into new or expanded wastewater treatment plant design.

Example: Selma, California. The City of Selma installed 144 new light-emitting diode, or LED, street lights casting a brighter glow than the old high-pressure sodium bulbs they replaced. The new lights are also significantly more energy efficient, saving the city much needed money on its utility bills.

“In these challenging budget times, it is a great assistance to have new street lights provided through a grant that will help the City of Selma reduce its utility bills as well as provide brighter lighting for residents.” said Ken Grey, Mayor.

This means significant savings to city coffers through lower utility bills. The energy efficiency retrofits, when complete, will save the city about 66,700 kilowatt-hours of power and about \$8,500 in energy costs per year. (Kalashian, 2012)

Resource: <https://www.epa.gov/statelocalclimate>

POLICY 2: REDUCE ENERGY USE IN MUNICIPAL FACILITIES.

What can Woodlake do? The city can publicly formalize its commitment to energy efficiency at the municipal level through a link on the city website to the Energy Leader Partnership website. The city can work with Southern California Edison and Southern California Gas to take advantage of utility programs and funding for energy efficiency improvements. In addition, the city can continue to benchmark all municipal energy accounts to identify opportunities for audits and energy savings through various energy efficiency measures.

The city can create or adopt self-sustaining funding sources for energy efficiency improvements. Examples of this are “paid from savings,” revolving loan funds, lease-purchase agreements, or

performance contracting. There are many benefits to these self-sustaining funding sources. The benefits of a tax-exempt lease purchase agreements (a.k.a. municipal lease), for example, include no need for capital budget appropriation, no voter referendum, monetary obligation limited to the current budget period, lower interest rates and repayment that is tied to energy cost savings.

A position or office focused on the aforementioned measures and energy independence could be created within a city department as well. This position or office may coordinate programs dedicated to reducing municipal energy use, conduct GHG emissions assessments and set goals for municipal energy use reductions.

Utility Partnership Example: St. Paul, Minnesota. “St. Paul has partnered with its electric utility to retrofit heating and cooling systems, purchase ENERGY STAR labeled products, replace street lighting and traffic signals, and implement other energy efficiency improvements. These activities have saved the city nearly \$8 million in energy costs annually and reduced its annual CO₂ emissions by more than 73,000 metric tons, equivalent to the annual emissions of 13,000 cars.” (U.S. Environmental Protection Agency, 2011)

Benchmarking Example: Fort Worth, Texas. “The City of Fort Worth has pledged to reduce the energy consumption its portfolio of buildings by 10 percent or more. Officials are benchmarking all city buildings in Portfolio Manager and using data from this tool to make decisions about energy upgrades and operations within their buildings.” (U.S. Environmental Protection Agency, 2011)

Sample Language for a Benchmarking Policy:

As a participant in the High Desert Region Partnership, **[your jurisdiction name here]**, California, has pledged to reduce the energy consumption of its portfolio of buildings by **[your goal percent based on ELP needs]** or more. As a result of our **RESOLUTION [#]** to participate in the High Desert Region Energy Leader Partnership with Southern California Edison, Southwest Gas, and the San Joaquin Valley Clean Energy Organization, our city buildings have been entered in Portfolio Manager. Officials are using data from this tool to make decisions about energy upgrades and operations within their buildings. They are also incorporating energy efficiency best practices into new building designs. [City/City] officials are leading by example and demonstrating to local government agencies and businesses that they too can reduce their energy consumption while continuing to deliver quality services. (United States Environmental Protection Agency, 2009)

Energy Office Example: Fayetteville, Arkansas. “In 2007, Fayetteville created an Office of Sustainability to coordinate energy and environmental programs aimed at reducing utility costs and environmental impacts. Under this mandate, the office coordinated an energy use assessment as part of a comprehensive government GHG emissions inventory.

“The office followed this assessment by initiating an energy consumption reduction competition among 17 government facilities. In addition, 10 government facilities were incorporated into an energy performance contract and each completed a range of energy efficiency projects. These energy efficiency investments are producing an annual return of more than \$400,000.” (U.S. Environmental Protection Agency, 2011)

Funding Source Example: Westminster, Colorado. The city council passed a resolution in 2005 that authorized the city to enter into a lease-purchase agreement to purchase and install approximately \$2.5 million in energy-efficient equipment in 21 city facilities. The city issued an RFP for financing bids for the

project and the city was able to settle on a lease-purchase agreement with a low interest rate of 3.79 percent. The city council considered cash-funding the purchase but determined that capital improvement budget constraints would mean that the project would have to be implemented piecemeal over 8-12 years. (U.S. Environmental Protection Agency, 2011)

Resources:

- www.energystar.gov/index.cfm?c=evaluate_performance.bus_portfoliomanager
- www.viewthesavings.com/resources

POLICY 3: REDUCE ENERGY USE IN PROCESSING OPERATIONS.

What Can Woodlake Do? The city can reduce energy use in processing operations by working closely with industry (storage, transport, refrigeration). This may include sharing energy consumption and efficiency information and materials with industry; promoting van and car sharing to increase transportation efficiency; educating departments and industry on energy management.

Car Sharing Example: Kings County, California. The County helped establish the Kings Area Rural Transit (KART), a bus system and vanpool program providing public rural and urban transportation to the surrounding community. Although the vanpool program was originally designed to provide services exclusively to farm workers and correctional officers, the program has grown. Now, many workers throughout the county take advantage of the vanpool services, which decreases the amount of money they spend on travel to and from work. Furthermore, both the bus system and vanpool program, by taking many cars off the road during rush hour, increases traffic efficiency and decreases transportation-related greenhouse gas emissions in the area. (Mann, 2016)

POLICY 4: INTEGRATE GREEN BUILDING PRACTICES IN MUNICIPAL FACILITIES.

What can Woodlake do? The city can promote or pass policy that requires green building design to be integrated into new municipal construction and renovations or retrofits of existing facilities. Additionally, the city can divert construction waste and require building projects to recycle or reuse a minimum of 50% unused or leftover building materials; incorporate materials and furnishings made from recycle content; require all new building include lighting systems that use less energy than state standards in place at the time of adoption; and require new buildings incorporate daylighting (skylights/windows). The city can also create an ongoing program to ensure energy efficiency measures are maintained throughout municipal facilities.

Green Building Example: Ventura, California. In 2007, the city adopted a Green Initiative and that same year, City Council adopted a green building resolution requiring all new municipal construction to incorporate green building practices and incentivized private developments that incorporated these practices. By 2012, the city developed an Environmental Sustainability Strategy, which outlined many completed green building projects and several new green building projects already approved for completion. (City of Ventura, 2012).

Resources:

- www.ca-ilg.org/greenerbuildings
- <http://www.ca-ilg.org/find/results/green%20building>

POLICY 5: PROVIDE PUBLIC INFORMATION AND EDUCATION.

What Can Woodlake Do? Lead by example! The city can incorporate energy efficiency and green-building practices into taxpayer-funded facilities that the public visits frequently is a highly visible way to get the message out. Public libraries and city halls are perfect examples of teaching opportunities. The city can work with the private sector to advance energy efficiency in local businesses. The city can also provide ongoing trainings for its community to meet minimum requirements for Green Building Professional Certification.

Example: West Chester, Pennsylvania. "The city council unanimously voted to adopt a resolution that requires new commercial buildings higher than 45 feet to be designed to achieve the ENERGY STAR and to achieve the ENERGY STAR after one year of operation." (U.S. Environmental Protection Agency, 2011)

Resources:

- <https://www.sce.com/wps/portal/home/business/consulting-services/Energy-Education-Centers>
- <http://californiaseec.org/events/>

POLICY 6: ADOPT PURCHASING PRACTICES THAT PROMOTE EMISSIONS REDUCTIONS THROUGH ENERGY EFFICIENCY.

What can Woodlake do? The city can use life-cycle costs analysis to determine long-term cost benefits of energy efficient products. This will make energy efficient products competitive with conventional products.

Example: Alexandria, Virginia. "In 2008, Alexandria, Virginia, adopted an eco-city environmental charter to promote energy and environmental initiatives through the city. To help implement activities under this charter, the city created an energy committee. Among other activities, the Energy Committee has established a goal of reducing energy use in local government facilities by 3 percent per square foot per year through 2015, for a total reduction of 20 percent below 2007 levels. To ensure that this goal is met, the committee resolved to take several energy efficiency actions, including using life-cycle cost analysis to ensure that the lifetime costs of not implementing energy efficiency projects are considered." (U.S. Environmental Protection Agency, 2011)

Resources:

- www.energystar.gov/index.cfm?c=bulk_purchasing.bus_purchasing
- www.sjgov.org/uploadedfiles/sjc/departments/gtp4/resources/green_purchasing_policy_sjc_2008.pdf
- <http://www.ca-ilg.org/find/results/procurement%20practices>

POLICY 7: REPLACE FLEET VEHICLES WITH ALTERNATIVE- AND RENEWABLE-FUEL VEHICLES WHERE FEASIBLE.

What can Woodlake do? The city can continue purchasing alternative and renewable vehicles for its fleet and building CNG fueling stations and EV (electric vehicles) charging stations. The Air Pollution Control District (APCD) often funds such projects.

Example: Tulare, California. The City operates a green fleet that consists of 48 light vehicles, including seven police vehicles that use E85 ethanol, 17 refuse vehicles, 36 buses that use liquefied natural gas and street sweepers and other light vehicles powered by CNG. (City of Tulare, 2004)

Example: Clovis, California. The City's Police Department operates a fleet of five electric motorcycles from Zero Motorcycles, the largest electric police motorcycle fleet in the country. They were purchased through a San Joaquin Valley Air District Public Benefit Grant and 30 more Zero Motorcycles will be dispersed to other Valley Police Departments. (Romero, 2014)

Resources:

- www.ca-ilg.org/efficient-transportation
- <http://www.ca-ilg.org/resource/evaluating-green-fleet-options>
- www.ca-ilg.org/fuelefficientfleets
- <http://valleyair.org/grants/chargeup.htm>
- <http://valleyair.org/grants/pev.htm>
- <http://valleyair.org/grants/wastehaulers.htm>

POLICY 8: INCREASE RECYCLING AT GOVERNMENT-MAINTAINED FACILITIES.

What can Woodlake do? The city can request volunteers to learn the region's rules for recycling and oversee municipal facility recycling in each department.

Example: San Joaquin County, California. In 2009 the county began a low-key recruitment campaign to 'green' county operations. Using the REACON Green Sustainable Business program as an assessment model and with the support of the governing board, the county implemented a variety of sustainable practices. Instructing each department green team volunteer to achieve as close to 'green nirvana' as possible--to do the best they could with the building and resources available the county put the power in the hands of its employees. By 2011 the county saw impressive results: 30.25 percent of total county office supplies purchased was made of recycled products; 47,071 pounds of electronic waste was recycled; 98,180 pounds of metal was recycled; and 302 tons of confidential documents were shredded and recycled, producing \$50,439 in revenue. The Green Committee Chair produces an Annual Green Report to document successes and recognize extraordinary achievements. (Louis, 2012)

Resources:

- www.greenteamsanjoaquin.com/recycling-energy-air-conservation.htm
- <http://www.ca-ilg.org/find/results/waste%20reduction>

POLICY 9: PROTECT LOCAL RENEWABLE RESOURCES.

What can Woodlake do? Identify possible sites for energy production using local renewable resources such as solar, wind, small hydro, biogas, etc.

Example: Riverside County, California. The Bureau of Land Management has proposed "solar energy zones" intended to make some of the desert's most sensitive landscapes less desirable for solar prospecting by identifying "sweet spots" that have already passed environmental requirements and therefore promise expedited permitting. One of those is the proposed Riverside East solar energy zone consisting of 202,896 acres in Riverside County, within Chuckwalla Valley, the southern portion of Palen Valley, and the California Desert Conservation Area. (Solar Energy Development Programmatic EIS)

Example: Lake County, California. In 2008, the county adopted its General Plan, including the Geothermal Resources Element. The element established goals, policies, and implementation measures that the county will use in efforts pertaining to geothermal resources in the county. The county discourages commercial and residential development in the primary geothermal resource areas where there is a reasonable likelihood of geothermal development in the future. The county encourages cooperation between relevant local agencies to implement appropriate geothermal resource conservation practices. (Matrix Design Group, Mintier & Associates, 2008)

Resource: www.ca-ilg.org/Renewable

POLICY 10: PROMOTE RENEWABLE ENERGY.

What can Woodlake do? Explore regional collaborations among local governments, special districts, nonprofits, and other public organizations to share resources, achieve economies of scale, and develop renewable energy policies and programs that are optimized on a regional scale.

Example: San Joaquin Valley, California. “The Sustainable Energy Roadmap (SER) brings together municipal governments, regional planning agencies, community stakeholders, and technical experts to support California’s San Joaquin Valley communities as they pursue smart growth, transportation, land use, climate, and energy goals.” (National Association of Regional Councils, 2013) The City of Visalia participated in the program as a “pilot lead municipality” and, through the program, the city and other participants receive several benefits including a stipend, a customized roadmap for clean energy programs and projects as well as other land use items, policy adoption assistance, and assistance with connecting businesses and workforce development agencies to these projects. (Optony, 2015)

Resource: <http://my.cleanenergyroadmap.com/partner/sanjoaquinvalley>

POLICY 11: PROVIDE INFORMATION, MARKETING, TRAINING, AND EDUCATION TO SUPPORT RENEWABLE RESOURCE USE.

What can Woodlake do? Launch programs that educate and provide the community with renewable energy and resources. The city can also provide a kiosk at City Hall displaying information about renewable energy as well as include links or resources on its website about renewable energy use.

Example: Santa Clara, California. “The Santa Clara Green Power program was formally launched to residents and businesses of Santa Clara in November of 2004.... Along the way Santa Clara has continued to grow its commitment to renewable energy and sustainability by pushing to raise the REC content mix of our product to be primarily generated from California resources and to include significantly more solar generation. In 2014 the signature Santa Clara Green Power product available to Santa Clara residents and small businesses is 85% California Solar and 15% Western Wind, a significant leap from the 97.5% wind, 2.5% solar product that was originally launched to the community in 2004.” (U.S. Environmental Protection Agency, 2011)

Resource: www.epa.gov/greenpower/green-power-communities/

POLICY 12: ADOPT A CITY-COOLING ORDINANCE.

What can Woodlake do? Adopt an ordinance that will reduce urban heat island (UHI) effect. This can include a cool roof policy or an expansion of the city's tree canopy.

Cool Roof Example: Los Angeles, California. In December 2013, Los Angeles became the first major U.S. City to pass a Cool Roof Ordinance, a building code that requires all new residential construction, as well as refurbished residences, to install cool roofs. As the region continues to experience hotter temperatures and longer droughts, this ordinance will help mitigate issues exacerbated by Urban Heat Island effect. (Phillips, 2013)

Tree Canopy Example: Louisville, Kentucky. The City plans to develop a city-wide tree canopy by 2018. Trees are the one of the most simple and effective energy efficiency measures. They can provide heating and insulation needs in winter months and cooling and shade in the summer to naturally decrease any Urban Heat Island effects. Over 10,000 trees have been planted throughout the city, creating a resilient urban tree canopy. (Goal 16)

Resources:

- <http://coolroofs.org/resources/los-angeles-green-building-code>
- https://louisvilleky.gov/sites/default/files/sustainability/pdf_files/louisvilleutcreport-24march2015.pdf

4.4 Tracking

The city will use the EPA Portfolio Manager to track progress. The program allows for facility summaries, as well as tracking energy performance in the following ways:

1. Under the 'General Facility Administration' section (located on the 'Facility Summary' page) on Portfolio Manager the city can track improvements on energy saved and amount invested.
2. Using the 'Track Energy Performance' feature the city can input not only current and future improvements, but past improvements too.

While Portfolio Manager cannot attribute a specific savings to specific dollar savings it can provide a general overview, which can help determine whether or not an investment strategy is working.

CONCLUSIONS

The City of Woodlake is committed to their role as an energy leader in the San Joaquin Valley. Through continued participation in the VIEW Partnership, the city will continue to pursue cost effective and impactful measures to reduce city controlled energy use, reduce harmful greenhouse gas emissions, and save money in city operations. The city also pledges to continue proactively working with the development community and private property owners to make better energy efficient investments in the built environment.

The city will promote municipal efforts to reduce energy use, and will share with the community their story of success. The city will provide educational and outreach opportunities through their involvement in the VIEW partnership to positively influence residents and businesses to follow their lead.

The city is continually monitoring energy usage and looking for ways to establish additional energy efficiency projects. Through efforts like residential metering and SCADA system installation the city hopes to address the water-energy nexus and produce energy savings results through smarter use of water. As the city is listed highly on the disadvantaged cities list, they may work with groups such as the United States Department of Agriculture, Rural Development office to identify funding opportunities to fund and promote sustainability throughout the community.

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APPENDIX A

City of Woodlake Highest Users

Top Customer Name	Service Street Address	Service City Name	Zip	Annual kWh	Annual Revenue	Facility Name in PM
City of Woodlake	811 S Valencia Blvd	WOODLAKE	93286	612,560.4	\$63,701.21	Well - 811 S Valencia
City of Woodlake	14780 Plant 311727	WOODLAKE	93286	237,819.4	\$30,449.81	Well #10
City of Woodlake	40315 Plant	WOODLAKE	93286	205,353.0	\$19,720.09	Well #12
City of Woodlake	36621 Plant 311827 Pmp	WOODLAKE	93286	147,316.4	\$16,051.42	Well #11
City of Woodlake	350 N. Valencia Blvd	WOODLAKE	93286	94,751.2	\$14,781.42	City Hall
City of Woodlake	Woodlake	WOODLAKE	93286	93,246.0	\$32,643.90	Lighting - Woodlake
City of Woodlake	19551 Plant Pmp	WOODLAKE	93286	63,251.8	\$8,670.41	Well #9
City of Woodlake	28147 Plant Pmp	WOODLAKE	93286	44,759.0	\$6,877.84	Well #8
City of Woodlake	208 E. Naranjo Blvd	WOODLAKE	93286	27,762.1	\$4,523.93	Fire District
City of Woodlake	595 S. Valencia Blvd	WOODLAKE	93286	26,852.9	\$4,275.00	City Yard

APPENDIX B

City of Woodlake Energy Accounts

Building ID	Facility Name	Annual Energy Cost (US Dollars (\$))
4506855	Well - 811 S Valencia	\$63,701.21
3201226	Lighting - Woodlake	\$32,643.90
3201272	Well #10	\$30,449.81
3201289	Well #12	\$19,720.09
3201274	Well #11	\$16,051.42
3200626	City Hall	\$14,781.42
3201293	Well #9	\$8,670.41
3201285	Well #8	\$6,877.84
3200687	Fire District	\$4,523.93
3200676	City Yard	\$4,275.00
3201309	Willow Court Lift Station	\$1,368.37
3201303	Woodlake City Park	\$1,315.64
3201236	Reservoir Tank	\$1,126.51
3201244	Subdivision Lighting - Sierra/Willow	\$1,094.43
3201298	Woodlake Airport	\$1,040.56
4506874	Subdivision Lighting - 40034 Plant	\$1,027.49
3201255	Water Pump - Plant 40069	\$992.44
4506860	Subdivision Lighting - 121 E Lakeview	\$913.23
3201203	Manzanillo Lift Station	\$848.46
4506868	Subdivision Lighting - 195 N Valencia	\$764.18
3201254	Wastewater Treatment Plant	\$605.60
3201238	Sewer Lift Station - 403 S. Acacia Street	\$362.61
3201242	Subdivision Lighting - 40588 Plant	\$342.28
3201240	Storm Drain Lift Station - Pine/Cajon	\$336.96
3201207	Subdivision Lighting - 610 E. Naranjo	\$302.46
3201243	Subdivision Lighting - 618 Antelope	\$302.18
3201205	Subdivision Lighting - 497 Crestwood	\$285.06

APPENDIX C

City of Woodlake General Plan Existing Conditions

Air Quality

Woodlake has a moderate climate with warm summers and generally mild winters. The City is located within the San Joaquin Valley Air Basin. The closest air monitoring station is located in Visalia, where Ozone and PM-10 (Particulate Matter-10 microns or less) are measured. The San Joaquin Valley, including Woodlake, has failed to achieve state and federal standards for these pollutants and is therefore designated as a nonattainment area. There are several factors which cause this to occur. They are:

1. The topography of the San Joaquin Valley as a basin surrounded by mountains has the effect of trapping stagnant or polluted air.
2. The local climate (abundant sunshine and high atmospheric pressure) is favorable for the formation of smog.
3. The primary factor is the growth of population in the Valley. With more and more people moving to the valley, smog is produced by fossil fuel burning, emissions from factories and other combustion processes, and vehicles miles traveled.

Mitigation of air quality problems in the San Joaquin Valley is the responsibility of the San Joaquin Valley Air District. Measures that will reduce air quality problems include reducing vehicle miles traveled, driving more fuel efficient vehicles and/or lower emission vehicles, and reducing agricultural burning.

Water Resources

Woodlake currently obtains its water from underground supplies. The aquifer underlying the City is a good supply of water although the relative shallowness of the water table can make the supply susceptible to surface contaminants. In order to reduce the possibility of contamination, the city's well system draws water from 240 to 400 feet below the ground's surface level.

The water table is recharged primarily by water moving downhill from the watersheds of Sierra Nevada streams. The St. Johns River, which forms the southern boundary of the Woodlake planning area, recharges the aquifer from which Woodlake pumps its domestic water. Water for irrigation, stored in Bravo Lake and distributed by Wutchumna Ditch, also assists with the recharge of the groundwater system. Rainfall in the Woodlake area provides only a small amount of groundwater recharge.

The City has four active wells along the St. Johns River. Water is pumped from these wells into Woodlake's distribution system that is composed of 6-inch, 8-inch, 10-inch, 15-inch and 18-inch water lines. To maintain pressure in the system, water is stored in a 500,000 gallon storage tank located in the northeast quadrant of the City. The City is in the process of replacing this tank with a new tank.

From time to time, water quality has become a problem in Woodlake. The water quality of Woodlake's domestic wells is regulated by the State Health Department. Over the years, Woodlake has had to abandoned wells due to high concentrations of nitrates. These wells have been taken off line. To date, Woodlake's existing wells meet State drinking water standards.

City of Woodlake

AGENDA ITEM V-C

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the City of Woodlake's Audited Basic Financial Statements and Single Audit Report on Federal Awards for the Year Ended June 30, 2017

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 2016/2017, the City of Woodlake contracted Rogers, Anderson, Malody & Scott, LLP to perform its City independent audit and Brown Armstrong was hired by the Tulare County Association of Governments to perform the City's Measure R and TDA Audits.

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, 2017, and concurs with the report. The financial statements present fairly, in all material respects and there were no findings for the audit ending June 30, 2017.

RECOMMENDATIONS:

1. Staff recommends that Council approve the City of Woodlake's Audited Basic Financial Statements and Single Audit Report on Federal Awards for the Year Ended June 30, 2017. The audit showed no material weaknesses and there were no current or old findings being carried over.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of the City of Woodlake's Audited Basic Financial Statements and Single Audit Report on Federal Awards for the Year Ended June 30, 2017
2. Attachment 1: City of Woodlake's Audited Basic Financial Statements and Single Audit Report on Federal Awards for the Year Ended June 30, 2017 (under separate cover).
3. Attachment 2: City of Woodlake Transportation Development Act Funds and Measure R Transportation Funds Financial Statements for the Year Ended June 30, 2017.

CITY OF WOODLAKE

AUDITED BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2017

CITY OF WOODLAKE
BASIC FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2017
TABLE OF CONTENTS

<u>Financial Section:</u>	<u>PAGE</u>
Independent Auditor's Report	1
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet - Governmental Funds	6
Reconciliation of the Balance Sheet of Governmental Funds to the	
Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes	
in Fund Balances of Governmental Funds to the Statement of Activities	9
Enterprise Funds:	
Statement of Net Position - Enterprise Funds	10
Statement of Revenues, Expenses, and Changes in	
Fund Net Position - Enterprise Funds	11
Statement of Cash Flows - Enterprise Funds	12
Fiduciary Funds:	
Statement of Net Position	13
Statement of Changes in Net Position	14
Notes to the Basic Financial Statements	15
 <u>Required Supplementary Information:</u>	
Major Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
General Fund	48
Special Revenue Funds:	
Community Development Fund	49
Gas Tax	50
Measure R	51
Schedule of Changes in the Net Pension Liability and Related Ratios	53
Schedule of Contributions	54

Other Supplemental Information:

	<u>PAGE</u>
Combining Balance Sheet - Nonmajor Governmental funds	55
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental funds	56
Combining Balance Sheet - Nonmajor Special Revenue Funds	57
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	58

FINANCIAL SECTION



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Independent Auditor's Report

To the Honorable Mayor and Members of City Council
City of 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 City of Woodlake, California, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Woodlake'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.

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California Society of
Certified Public Accountants

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Woodlake, California, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Management has omitted management's discussion and analysis accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Woodlake, California's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements is 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 8, 2018, on our consideration of the City of Woodlake, California's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Woodlake, California's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 8, 2018

BASIC FINANCIAL STATEMENTS

CITY OF WOODLAKE
STATEMENT OF NET POSITION
June 30, 2017

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments			
Unrestricted	\$ 1,929,349	\$ 5,854,041	\$ 7,783,390
Restricted	-	324,670	324,670
Receivables:			
Accounts	82,300	278,485	360,785
Taxes	33,094	-	33,094
Intergovernmental	506,388	270,906	777,294
Internal balances	101,017	(101,017)	-
Loans receivable	9,751,031	-	9,751,031
Intragovernmental receivable	45,472	-	45,472
Land held for resale	168,923	-	168,923
Capital assets:			
Non-depreciable	1,857,157	5,279,486	7,136,643
Depreciable, net of accumulated depreciation	15,990,589	22,335,129	38,325,718
Total assets	<u>30,465,320</u>	<u>34,241,700</u>	<u>64,707,020</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	559,791	262,810	822,601
Unamortized loss on bonds	-	51,062	51,062
Total deferred outflows of resources	<u>559,791</u>	<u>313,872</u>	<u>873,663</u>
LIABILITIES			
Accounts payable and other accruals	294,498	413,623	708,121
Interest payable	-	188,125	188,125
Unearned revenue	-	2,300	2,300
Noncurrent liabilities:			
Compensated absences	70,009	67,213	137,222
Due in one year	100,000	311,224	411,224
Due in more than one year	175,000	15,770,357	15,945,357
Net pension liability	1,460,414	963,048	2,423,462
Total liabilities	<u>2,099,921</u>	<u>17,715,890</u>	<u>19,815,811</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	120,099	64,048	184,147
NET POSITION			
Net investment in capital assets	17,847,746	11,584,096	29,431,842
Restricted for:			
Special revenues	1,339,406	-	1,339,406
Debt service	-	324,670	324,670
Capital projects	98,922	-	98,922
Unrestricted	9,519,017	4,866,868	14,385,885
Total net position	<u>\$ 28,805,091</u>	<u>\$ 16,775,634</u>	<u>\$ 45,580,725</u>

CITY OF WOODLAKE
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

Functions/Programs	Net (Expense) Revenue and Changes in Net Position						
	Expenses	Program Revenues			Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General Government	\$ 421,569	\$ 33,406	\$ -	\$ -	\$ (388,163)		\$ (388,163)
Community development	201,773	9,505	-	384,483	192,215		192,215
Public safety	1,374,739	879,605	146,953	-	(348,181)		(348,181)
Public works	543,810	52,003	214,545	2,411,925	2,134,663		2,134,663
Parks and recreation	115,426	-	-	-	(115,426)		(115,426)
Refuse services	634,953	699,917	-	-	64,964		64,964
Total governmental activities	3,292,270	1,674,436	361,498	2,796,408	1,540,072		1,540,072
Business-type Activities:							
Water	791,414	930,491	-	608,093	-	747,170	747,170
Sewer	1,702,852	1,792,360	-	137,186	-	226,694	226,694
Airport	157,578	18,471	10,000	114,660	-	(14,447)	(14,447)
Transit	162,711	16,638	153,570	-	-	7,497	7,497
Total business-type activities	2,814,555	2,757,960	163,570	859,939	-	966,914	966,914
Total	\$ 6,106,825	\$ 4,432,396	\$ 525,068	\$ 3,656,347	1,540,072	966,914	2,506,986
General revenues:							
Property taxes					277,855	-	277,855
Utility users tax					341,422	-	341,422
Sales tax					402,790	-	402,790
Franchise tax					15,135	-	15,135
Other taxes					13,205	-	13,205
Investment earnings					11,410	29,637	41,047
Rental Income					-	43,504	43,504
Gain on sale of capital assets					29,303	-	29,303
Miscellaneous					257,496	-	257,496
Transfers					173,033	(173,033)	-
Total general revenues and transfers					1,521,649	(99,892)	1,421,757
Change in net assets					3,061,721	867,022	3,928,743
Net position, July 1					25,743,370	15,908,612	41,651,982
Net position, June 30					\$ 28,805,091	\$ 16,775,634	\$ 45,580,725

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

**CITY OF WOODLAKE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017**

	General	Special Revenue			Other Nonmajor Governmental Funds	Total Governmental Funds
		Community Development Fund	Gas Tax	Measure R		
ASSETS						
Cash and investments	\$ 912,791	\$ 337,170	\$ 179,451	\$ -	\$ 499,937	\$ 1,929,349
Receivables:						
Accounts	82,300	-	-	-	-	82,300
Taxes	32,697	-	-	-	397	33,094
Intergovernmental	-	-	-	37,124	469,264	506,388
Interest	-	-	-	-	-	-
Land held for resale	168,923	-	-	-	-	168,923
Due from other funds	101,017	85,212	86,543	-	-	272,772
Loans receivable	58,116	9,692,915	-	-	-	9,751,031
Advances to other funds	45,472	-	-	-	-	45,472
Total assets	<u>\$ 1,401,316</u>	<u>\$ 10,115,297</u>	<u>\$ 265,994</u>	<u>\$ 37,124</u>	<u>\$ 969,598</u>	<u>\$ 12,789,329</u>
LIABILITIES						
Accounts payables and other accruals	\$ 209,483	\$ -	\$ 1,377	\$ 5,424	\$ 78,214	\$ 294,498
Due to other funds	-	-	-	31,700	140,055	171,755
Total liabilities	<u>209,483</u>	<u>-</u>	<u>1,377</u>	<u>37,124</u>	<u>218,269</u>	<u>466,253</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred housing loans	-	9,692,915	-	-	-	9,692,915
Total deferred inflows of resources	<u>-</u>	<u>9,692,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,692,915</u>
FUND BALANCES						
Nonspendable fund balances:						
Land held for resale	168,923	-	-	-	-	168,923
Advances	45,472	-	-	-	-	45,472
Restricted for forfeiture	158,859	-	-	-	-	158,859
Assigned fund balances:						
Special revenue funds	-	422,382	264,617	-	652,407	1,339,406
Capital projects	-	-	-	-	98,922	98,922
Unassigned, general fund	818,579	-	-	-	-	818,579
Total fund balances	<u>1,191,833</u>	<u>422,382</u>	<u>264,617</u>	<u>-</u>	<u>751,329</u>	<u>2,630,161</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,401,316</u>	<u>\$ 10,115,297</u>	<u>\$ 265,994</u>	<u>\$ 37,124</u>	<u>\$ 969,598</u>	<u>\$ 12,789,329</u>

**CITY OF WOODLAKE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Total fund balances-governmental funds	\$ 2,630,161
 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.	17,847,746
Other long-term assets are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds.	9,692,915
 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	494,061
Deferred pension inflows of resources	(54,369)
 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	(1,460,414)
Judgement payable	(275,000)
Compensated absences	(70,009)
	(1,765,423)
Net position of governmental activities	\$ 28,805,091

CITY OF WOODLAKE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue				Other Nonmajor Governmental Funds	Total Governmental Funds
	General	Community Development Fund	Gas Tax	Measure R		
REVENUES						
Property taxes	\$ 277,855	\$ -	\$ -	\$ -	\$ -	\$ 277,855
Utility users tax	341,422	-	-	-	-	341,422
Sales tax	402,790	-	-	-	-	402,790
Other taxes	28,340	-	-	-	-	28,340
Licenses and permits	123,089	-	-	-	11,010	134,099
Charges for services	787,368	-	-	-	-	787,368
Intergovernmental revenues	709,487	-	787,918	1,461,941	913,576	3,872,922
Fines and forfeitures	28,448	-	-	-	-	28,448
Repayment of loans	-	210,601	-	-	3,157	213,758
Use of money and property	9,217	1,288	285	-	620	11,410
Miscellaneous revenues	257,496	-	-	-	-	257,496
Total revenues	2,965,512	211,889	788,203	1,461,941	928,363	6,355,908
EXPENDITURES						
Current:						
General government	437,336	-	-	-	-	437,336
Community development	-	7,634	-	-	384,483	392,117
Public safety	1,143,799	-	-	-	99,600	1,243,399
Public works	342,270	-	-	-	38,581	380,851
Parks and recreation	88,855	-	-	-	-	88,855
Refuse services	654,240	-	-	-	-	654,240
Capital outlay:						
Community development	91,032	-	-	-	-	91,032
Public works	-	20,568	483,996	1,461,941	74,658	2,041,163
Parks and recreation	231,901	-	-	-	-	231,901
Total expenditures	2,989,433	28,202	483,996	1,461,941	597,322	5,560,894
Excess (deficiency) of revenues over (under) expenditures	(23,921)	183,687	304,207	-	331,041	795,014
OTHER FINANCING SOURCES (USES)						
Transfers in	306,988	-	-	-	199,343	506,331
Transfers out	-	-	(238,619)	-	(94,679)	(333,298)
Proceeds from sale of capital assets	29,303	-	-	-	-	29,303
Total other financing sources and uses	336,291	-	(238,619)	-	104,664	202,336
Net change in fund balances	312,370	183,687	65,588	-	435,705	997,350
Fund balances, July 1	879,463	238,695	199,029	-	315,624	1,632,811
Fund balances, June 30	\$ 1,191,833	\$ 422,382	\$ 264,617	\$ -	\$ 751,329	\$ 2,630,161

**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, 2017**

Net change in fund balances - total governmental funds	\$ 997,350
 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.	2,393,424
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.	(303,569)
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.	167,726
This is the amount of community loans deemed uncollectible.	(3,948)
Revenues in the governmental funds that were recognized as revenue in the previous periods in the statement of activities. This is the amount of loan payments and adjustments.	(204,253)
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.	19,629
Certain expenses in the statement of activities are recognized on the accrual basis of accounting for special items when the amount is determinable and owed by the government.	(275,000)
Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB Statement No. 68.	
Deferred outflows	378,327
Deferred inflows	187,050
Net pension liabilities	<u>(295,015)</u>
Change in net position - governmental activities	<u>\$ 3,061,721</u>

**CITY OF WOODLAKE
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
JUNE 30, 2017**

	Water	Sewer	Nonmajor		Total
			Airport Fund	TDA Transit	
ASSETS					
Current assets:					
Cash and investments	\$ 754,838	\$ 5,099,203	\$ -	\$ -	\$ 5,854,041
Receivables, net:					
Accounts	99,540	176,775	2,170	-	278,485
Intergovernmental	-	-	30,336	240,570	270,906
Noncurrent assets:					
Restricted cash	149,670	175,000	-	-	324,670
Capital assets:					
Nondepreciable	4,372,067	832,419	-	75,000	5,279,486
Depreciable, net	2,631,939	18,880,642	42,195	780,353	22,335,129
Total assets	8,008,054	25,164,039	74,701	1,095,923	34,342,717
DEFERRED OUTFLOWS OF RESOURCES					
Deferred pensions	101,895	140,254	-	20,661	262,810
Unamortized loss on bonds	16,000	35,062	-	-	51,062
Total deferred outflows of resources	117,895	175,316	-	20,661	313,872
LIABILITIES					
Current liabilities:					
Accounts payable	260,276	44,108	128	4,703	309,215
Utility deposits	44,436	59,972	-	-	104,408
Interest payable	53,967	134,158	-	-	188,125
Due to other funds	-	-	84,409	16,608	101,017
Unearned revenue	-	-	2,300	-	2,300
Noncurrent liabilities:					
Compensated absences	25,253	29,510	-	12,450	67,213
Due in one year	50,500	260,724	-	-	311,224
Due in more than one year	4,089,161	11,681,196	-	-	15,770,357
Net pension liability	373,388	513,951	-	75,709	963,048
Total liabilities	4,896,981	12,723,619	86,837	109,470	17,816,907
DEFERRED INFLOWS OF RESOURCES					
Deferred pensions	24,832	34,181	-	5,035	64,048
NET POSITION					
Net investment in capital assets	2,880,345	7,806,203	42,195	855,353	11,584,096
Restricted for debt service	149,670	175,000	-	-	324,670
Unrestricted	174,121	4,600,352	(54,331)	146,726	4,866,868
Total net position (deficit)	\$ 3,204,136	\$ 12,581,555	\$ (12,136)	\$ 1,002,079	\$ 16,775,634

CITY OF WOODLAKE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Water	Sewer	Nonmajor		Total
			Airport Fund	TDA Transit	
OPERATING REVENUES					
Charges for services	\$ 920,486	\$ 1,769,859	\$ 18,471	\$ 16,638	\$ 2,725,454
OPERATING EXPENSES					
Personnel Services	359,620	491,054	-	72,340	923,014
Contractual services	46,786	167,525	127,635	7,429	349,375
Repairs and maintenance	11,470	13,099	-	13,013	37,582
Utilities	71,010	67,179	1,199	938	140,326
Other services and supplies	68,425	120,882	26,400	5,764	221,471
Amortization	500	1,063	-	-	1,563
Depreciation	116,051	559,737	2,344	63,227	741,359
Total operating expenses	673,862	1,420,539	157,578	162,711	2,414,690
Operating income (loss)	246,624	349,320	(139,107)	(146,073)	310,764
NONOPERATING REVENUES (EXPENSES)					
Interest income	5,622	23,812	-	203	29,637
Rental income	-	-	43,504	-	43,504
Impact fees	10,005	22,501	-	-	32,506
Revenue from other agencies	608,093	137,186	124,660	153,570	1,023,509
Interest expense	(117,552)	(282,313)	-	-	(399,865)
Total nonoperating revenues	506,168	(98,814)	168,164	153,773	729,291
Income before transfers	752,792	250,506	29,057	7,700	1,040,055
Transfers out	(58,370)	(91,999)	-	(22,664)	(173,033)
Change in net position	694,422	158,507	29,057	(14,964)	867,022
Net position (deficit), July 1	2,509,714	12,423,048	(41,193)	1,017,043	15,908,612
Net position (deficit), June 30	\$ 3,204,136	\$ 12,581,555	\$ (12,136)	\$ 1,002,079	\$ 16,775,634

**CITY OF WOODLAKE
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

	Water	Sewer	Nonmajor		Total
			Airport Fund	TDA Transit	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 909,139	\$ 1,788,459	\$ 18,386	\$ 16,638	\$ 2,732,622
Cash receipts (payments), vendors for goods or services	(77,377)	(369,966)	(155,236)	(29,780)	(632,359)
Cash receipts (payments), employees for, services including withholding of taxes and other items	(365,120)	(478,014)	-	(85,970)	(929,104)
Net cash provided by (used) operating activities	<u>466,642</u>	<u>940,479</u>	<u>(136,850)</u>	<u>(99,112)</u>	<u>1,171,159</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Revenue from other agencies	608,093	137,186	94,324	184,618	1,024,221
Transfers in (out)	(58,370)	(91,999)	-	(22,664)	(173,033)
Due to (from)	-	1,189,286	(233)	(63,045)	1,126,008
Proceeds from operating lease	-	-	42,759	-	42,759
Net cash provided by noncapital financing	<u>549,723</u>	<u>1,234,473</u>	<u>136,850</u>	<u>98,909</u>	<u>2,019,955</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES					
Principal paid on capital debt service	19,442	(254,104)	-	-	(234,662)
Interest paid on capital debt service	(97,702)	(286,216)	-	-	(383,918)
Impact fees	10,005	22,501	-	-	32,506
Acquire, construct or improve capital assets	(1,759,152)	(475,428)	-	-	(2,234,580)
Net cash (used) by capital and related financing activities	<u>(1,827,407)</u>	<u>(993,247)</u>	<u>-</u>	<u>-</u>	<u>(2,820,654)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Gain (loss) on investments	-	-	-	-	-
Investment earnings	5,622	23,812	-	203	29,637
Net cash provided by investing activities	<u>5,622</u>	<u>23,812</u>	<u>-</u>	<u>203</u>	<u>29,637</u>
Net Increase (decrease) in cash and cash equivalents	(805,420)	1,205,517	-	-	400,097
Cash and Investments, July 1, 2016	<u>1,709,928</u>	<u>4,068,686</u>	<u>-</u>	<u>-</u>	<u>5,778,614</u>
Cash and investments, June 30, 2017	<u>\$ 904,508</u>	<u>\$ 5,274,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,178,711</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 246,624	\$ 349,320	\$ (139,107)	\$ (146,073)	\$ 310,764
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation & amortization	116,551	560,800	2,344	63,227	742,922
Changes in assets, deferred outflows/inflows and liabilities:					
(Increase) decrease in accounts receivable	(14,866)	11,953	(85)	-	(2,998)
(Increase) decrease in deferred outflows	(68,181)	(95,462)	-	(12,440)	(176,083)
Increase (decrease) in accounts payable	120,314	(1,281)	(2)	(2,636)	116,395
Increase (decrease) in deferred inflows	(25,910)	(31,634)	-	(7,338)	(64,882)
Increase (decrease) in compensated absences	545	(3,718)	-	19	(3,154)
Increase (decrease) in utility deposits	3,519	6,647	-	-	10,166
Increase (decrease) in net pension liabilities	88,046	143,854	-	6,129	238,029
Net cash provided (used) by operating activities	<u>\$ 466,642</u>	<u>\$ 940,479</u>	<u>\$ (136,850)</u>	<u>\$ (99,112)</u>	<u>\$ 1,171,159</u>

**CITY OF WOODLAKE
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2017**

	Private-purpose Trust Fund	Woodlake Fire Protection District
ASSETS		
Cash and investments	\$ 224,678	\$ 203,880
Accounts receivable	39,422	640
Land held for resale	-	-
Capital assets:		
Land	605,409	-
Improvements other than land	855,968	-
Less accumulated depreciation	(205,451)	-
	1,520,026	\$ 204,520
Total Assets	1,520,026	\$ 204,520
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pensions	1,852	
	1,852	
LIABILITIES		
Accounts payable	45	\$ 50,354
Due to external investment pool participants	-	154,166
Intergovernmental payable	45,472	-
Interest payable	6,977	-
Bond payable	338,300	-
Net pension liability	6,784	-
	397,578	\$ 204,520
Total Liabilities	397,578	\$ 204,520
DEFERRED INFLOWS OF RESOURCES		
Deferred pensions	451	
	451	
NET POSITION		
Net position held in trust	\$ 1,123,849	
	1,123,849	

**CITY OF WOODLAKE
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2017**

	Private-purpose Trust Fund
ADDITIONS	
Contributions - Redevelopment Property Tax Trust Fund	\$ 114,425
Interest revenue	646
Total Additions	115,071
 DEDUCTIONS	
Administrative expenses	13,155
Loss on sale of capital assets	45,114
Depreciation expense	21,399
Debt redemption, interest	13,954
Total Deductions	93,622
 Change in net position	 21,449
Net position held in trust - beginning	1,102,400
Net position held in trust - ending	\$ 1,123,849

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

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.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 are 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.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 position, a statement of revenues, expenses and changes in net position, 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.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Fair Value Measurement

As defined in GASB Statement No. 72, *Fair Value Measurement and Application*, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City uses valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

GASB Statement No. 72 establishes a hierarchy of inputs to valuation techniques used to measure fair value. That hierarchy has three levels:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 – Observable inputs, other than Level 1 prices, for asset or liability, either directly or indirectly;
- Level 3 – Unobservable inputs for the asset or liability.

CITY OF WOODLAKE
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

For fiscal year ended June 30, 2017, the application of valuation technique applied to the City’s financial statements has been consistent.

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.

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

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 acquisition value when received.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2017 was \$1,563.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

M. Compliance and Accountability

The Airport Enterprise fund had a deficit net position balance of \$12,136 as of June 30, 2017. The City made some unexpected repairs during the previous years, and expects to replenish the net position with future income generated from the airport.

The General Fund had an operational deficit that is due to cost allocations made during the budgeting process.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Pension Plan

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website.

GASB 68 requires that the reported results must pertain to liability and asset information within certified defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2015
Measurement Date (MD)	June 30, 2016
Measurement Period (MP)	July 1, 2015 to June 30, 2016

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, 2017, cash, cash equivalents and investments consisted of the following:

Cash and cash equivalents	\$ 3,724,512
Investments	<u>4,812,106</u>
Total cash, cash equivalents and investments	<u><u>\$ 8,536,618</u></u>

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 2 – CASH AND INVESTMENTS (continued)

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 \$3,724,512 at June 30, 2017. The general bank balance at June 30, 2017, was \$3,822,350, 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.

Local Agency Investment Fund (LAIF)

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 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, 2017, the balance is \$1,975,674. The balance available for withdrawals is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. For withdrawals over \$10,000,000 LAIF requires at least 24-hour notice. Also, there is a \$5,000 minimum and a limit of 15 transactions per month.

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	(state pool)
with commercial banks and/or savings and	Passbook savings account demand deposits
loan companies	Small business administration loans
Bankers' acceptances	

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

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 2 – CASH AND INVESTMENTS (continued)

Investment Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy, established by generally accepted accounting principles. Investments classified in Level 2 of the fair value hierarchy are valued using quote prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based pricing valuations for which all significant assumptions are observable or can be corroborated by observable market data.

The following is a summary of the fair value measurements as of June 30, 2017:

	Fair Value	Significant Other Observable Inputs (Level 2)
Invesments classified by fair value hierarchy		
U.S. Government Securities	\$ 582,293	\$ 582,293
Total investments by fair value hierarchy	\$ 582,293	\$ 582,293
Investments not subject to fair value hierarchy		
Local Agency Investment Fund	\$ 1,975,674	
Non-negotiable Certificates of Deposits	2,254,139	
Total investments not subject to fair value hierarchy	\$ 4,229,813	
Total investments measured at fair value	\$ 4,812,106	

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, grouped by maturity at June 30, 2017, is as follows:

Investment type	Total Amount	12 months or less	13 to 24 Months	25 to 60 Months	60+ Months
Local Agency Investment Fund (LAIF)	\$ 1,975,674	\$ 1,975,674	\$ -	\$ -	\$ -
Money market	-	-	-	-	-
Certificate of deposits	2,254,139	-	502,083	1,752,056	-
Held by Finance 500:					
Federal Agency Securities	582,293	-	486,365	95,928	-
Total	\$ 4,812,106	\$ 1,975,674	\$ 988,448	\$ 1,847,984	\$ -

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 2 – CASH AND INVESTMENTS (continued)

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, 2017, 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	Not Rated	46.85%
Local Agency Investment Fund (LAIF)	Not Rated	Not Rated	41.05%
Federal National Mortgage Association	Not Rated	A	12.10%
Total			100.00%

*Investments in Certificates of Deposit are generally limited to the FDIC insurance limit per institution.

Cash and investments as of June 30, 2017, are classified in the accompanying financial statements as follows:

	Credit Quality Ratings	Fair Value
Cash on hand	Not Rated	\$ 200
Primary government deposits	Not Rated	3,295,754
Certificates of deposits	Not Rated	2,254,139
Local Agency Investment Fund (LAIF)	Not Rated	1,975,674
Federal National Mortgage Association	A	582,293
Cash in fiduciary funds	Not Rated	428,558
Total cash and investments		\$ 8,536,618

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 2 – CASH AND INVESTMENTS (continued)

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

	Credit <u>Quality Ratings</u>	<u>Fair Value</u>
Cash and investments	Not Rated	\$ 7,783,390
Restricted cash and cash equivalents	Not Rated	<u>324,670</u>
Total cash and investments		<u>\$ 8,108,060</u>
Cash and investments in fiduciary funds		<u>\$ 428,558</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>
General Fund	Airport	\$ 84,409
General Fund	Transit	16,608
Gas Tax	Measure R	31,700
Gas Tax	Transportation	54,843
Community Development PI Fund	CDBG Program	80,215
Community Development PI Fund	HOME Program	<u>4,997</u>
		<u>\$ 272,772</u>

B. Long-Term Interfund Advances

At June 30, 2017, the funds below have made advances that were not expected to be repaid in one year or less.

<u>Advances from</u>	<u>Advances to</u>	<u>Amounts</u>
General fund	Private-Purpose Trust Fund Successor Agency	\$ 45,472

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.

CITY OF WOODLAKE
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2017

NOTE 3 – INTERFUND TRANSACTIONS (continued)

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.

Transfer from	Transfer to	Amount	Reason
Water	General	\$ 58,370	Costs applied
Sewer	General	91,999	Costs applied
Transit	General	22,664	Costs applied
Transportation	General	94,679	Costs applied
Gas Tax	General	39,276	Costs applied
Gas Tax	STP	199,343	New fund

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 City paid the back taxes to prevent foreclosure, and assigned the property and notes to Self-Help Enterprises.

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 \$268,456 as of June 30, 2017.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 4 – LOANS RECEIVABLE / DEFERRED INFLOWS (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 \$9,424,459 as of June 30, 2017.

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, 2017, depreciation expense on capital assets was charged to the governmental functions as follows:

General government	\$ 11,353
Community development	3,066
Public safety	61,035
Public works	197,962
Parks and recreation	<u>30,153</u>
Total	<u><u>\$ 303,569</u></u>

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CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 5 – CAPITAL ASSETS (continued)

The following presents summary information on capital assets:

	Balance June 30, 2016	Increases	Decreases	Adjustments	Balance June 30, 2017
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 914,597	\$ 30,000	\$ -	\$ -	\$ 944,597
Construction in progress	9,324,007	517,909	-	(8,929,356)	912,560
Total capital assets, not being depreciated	10,238,604	547,909	-	(8,929,356)	1,857,157
Capital assets, being depreciated:					
Buildings	740,652	-	-	-	740,652
Improvements other than buildings	1,661,433	14,146	-	-	1,675,579
Equipment	1,207,149	-	-	-	1,207,149
Infrastructure	4,581,489	1,831,369	-	8,929,356	15,342,214
Total capital assets, being depreciated	8,190,723	1,845,515	-	8,929,356	18,965,594
Less accumulated depreciation for:					
Buildings	585,895	12,752	-	-	598,647
Improvements other than buildings	505,544	79,997	-	-	585,541
Equipment	674,893	96,283	-	-	771,176
Infrastructure	905,104	114,537	-	-	1,019,641
Total accumulated depreciation	2,671,436	303,569	-	-	2,975,005
Total capital assets, being depreciated, net	5,519,287	1,541,946	-	8,929,356	15,990,589
Governmental activity capital assets, net	\$ 15,757,891	\$ 2,089,855	\$ -	\$ -	\$ 17,847,746
	Balance June 30, 2016	Increases	Decreases	Adjustments	Balance June 30, 2017
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 526,713	\$ 380,706	\$ -	\$ -	\$ 907,419
Infrastructure in progress	2,701,095	1,670,972	-	-	4,372,067
Total capital assets, not being depreciated	3,227,808	2,051,678	-	-	5,279,486
Capital assets being depreciated:					
Utility system	24,841,662	24,472	-	-	24,866,134
Building and Structures	908,352	12,495	-	-	920,847
Equipment and vehicles	1,278,152	145,935	-	-	1,424,087
Total capital assets, being depreciated	27,028,166	182,902	-	-	27,211,068
Less accumulate depreciation for:					
Utility system	3,311,939	607,003	-	-	3,918,942
Building and Structures	87,344	45,418	-	-	132,762
Equipment and vehicles	735,297	88,938	-	-	824,235
Total accumulated depreciation	4,134,580	741,359	-	-	4,875,939
Total capital assets, being depreciated, net	22,893,586	(558,457)	-	-	22,335,129
Business-type capital assets, net	\$ 26,121,394	\$ 1,493,221	\$ -	\$ -	\$ 27,614,615

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 6 – OPERATING LEASES

Rental Income

The City entered into a lease agreement to lease out the restaurant at the airport. Monthly installments of \$1,500 are required under a month to month lease for the facility, beginning December 2014. Rental income was \$18,059 for the fiscal year ended June 30, 2017.

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 \$25,045 for the fiscal year ended June 30, 2017.

NOTE 7 – LONG-TERM OBLIGATIONS

A. 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 \$65,779 for governmental activities and \$62,044 for business-type activities at June 30, 2017, 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</u> <u>June 30, 2016</u>	<u>Incurred</u>	<u>Satisfied</u>	<u>Balance</u> <u>June 30, 2017</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>	<u>Amounts</u> <u>Due in More</u> <u>than One Year</u>
Governmental Activities:						
Compensated absences	<u>\$ 89,638</u>	<u>\$ 31,594</u>	<u>\$ 51,223</u>	<u>\$ 70,009</u>	<u>\$ 4,230</u>	<u>\$ 65,779</u>
Business-Type Activities:						
Compensated absences	<u>\$ 70,396</u>	<u>\$ 32,539</u>	<u>\$ 35,722</u>	<u>\$ 67,213</u>	<u>\$ 5,169</u>	<u>\$ 62,044</u>

B. Judgments payable

Management has been notified that the City's attorney has negotiated and settled a claim, and has agreed to pay the Plaintiff a total of \$275,000. Five payments are scheduled; the first payment begins in the 2017/18 fiscal year, and the final payment will be made in the 2020/21 fiscal year.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

C. Loans and notes payable

The following is a summary of long-term loans and notes for the year ended June 30, 2017:

	Balance June 30, 2016	Incurred or Issued	Satisfied or Matured	Balance June 30, 2017	Amounts Due Within One Year	Amounts Due in More than One Year
Business Type Activities						
USDA loan Water	\$ 1,776,661	\$ -	\$ -	\$ 1,776,661	\$ 35,500	\$ 1,741,161
USDA bond - Water meters	2,363,000	-	-	2,363,000	15,000	2,348,000
Sewer Loan	165,624	-	14,804	150,820	16,024	134,796
USDA loan, Series A	8,255,100	-	164,200	8,090,900	167,900	7,923,000
USDA loan, Series B	3,775,300	-	75,100	3,700,200	76,800	3,623,400
Total business type activities	<u>\$ 16,335,685</u>	<u>\$ -</u>	<u>\$ 254,104</u>	<u>\$ 16,081,581</u>	<u>\$ 311,224</u>	<u>\$ 15,770,357</u>

USDA Water system 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
2018	\$ 35,500	\$ 48,858	\$ 84,358
2019	36,500	47,882	84,382
2020	37,500	46,878	84,378
2021	38,500	45,847	84,347
2022	39,600	44,788	84,388
2023-2027	214,700	207,009	421,709
2028-2032	245,800	175,827	421,627
2033-2037	281,600	140,107	421,707
2038-2042	322,500	99,195	421,695
2043-2047	369,200	52,357	421,557
2048	155,261	6,337	161,598
Totals	<u>\$ 1,776,661</u>	<u>\$ 915,085</u>	<u>\$ 2,691,746</u>

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

USDA Water meter loan

The City entered into a USDA loan in the amount of \$2,363,000 for the purchase of automated water meters to replace the old, existing meters. Interest on the loan is at a fixed rate of 2.50 percent per annum. The City is required to make annual principal payments on July 1 of each year commencing July 1, 2017 through July 1, 2055, 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 Bond		
	Principal	Interest	Total
2018	\$ 15,000	\$ 58,700	\$ 73,700
2019	37,500	57,762	95,262
2020	38,500	56,800	95,300
2021	39,500	55,813	95,313
2022	40,500	54,800	95,300
2023-2027	224,500	257,862	482,362
2028-2032	254,500	228,338	482,838
2033-2037	287,500	194,937	482,437
2038-2042	325,500	157,125	482,625
2043-2047	367,500	114,388	481,888
2048-2052	415,500	66,125	481,625
2053-2055	317,000	13,888	330,888
Totals	<u>\$ 2,363,000</u>	<u>\$ 1,316,538</u>	<u>\$ 3,679,538</u>

Sewer improvement 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
2018	\$ 16,024	\$ 11,593	\$ 27,617
2019	17,345	10,272	27,617
2020	18,775	8,842	27,617
2021	20,323	7,295	27,618
2022	21,998	5,619	27,617
2023-2025	56,355	5,784	62,139
Total	<u>\$ 150,820</u>	<u>\$ 49,405</u>	<u>\$ 200,225</u>

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

USDA Sewer 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
2018	\$ 167,900	\$ 180,156	\$ 348,056
2019	171,700	176,336	348,036
2020	175,600	172,429	348,029
2021	179,500	168,434	347,934
2022	183,600	164,349	347,949
2023-2027	981,700	757,182	1,738,882
2028-2032	1,097,200	640,357	1,737,557
2033-2037	1,226,500	509,777	1,736,277
2038-2042	1,370,800	363,825	1,734,625
2043-2047	1,531,900	200,710	1,732,610
2048-2050	1,004,500	34,237	1,038,737
Total	<u>\$ 8,090,900</u>	<u>\$ 3,367,792</u>	<u>\$ 11,458,692</u>

USDA Sewer 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.

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CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

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
2018	\$ 76,800	\$ 82,391	\$ 159,191
2019	78,500	80,643	159,143
2020	80,300	78,857	159,157
2021	82,100	77,030	159,130
2022	84,000	75,161	159,161
2023-2027	449,000	346,275	795,275
2028-2032	501,800	292,849	794,649
2033-2037	560,800	233,132	793,932
2038-2042	626,900	166,386	793,286
2043-2047	700,700	91,783	792,483
2048-2052	459,300	15,654	474,954
Total	\$ 3,700,200	\$ 1,540,161	\$ 5,240,361

For USDA loans, the City has pledged the revenues of the Water and Sewer Funds for payment of the loans. The revenues will remain pledged for the duration for the loans. The Water Fund had approximately \$930,000 in revenues to pay \$122,989 on debt service. The Sewer Fund had approximately \$1,816,000 in revenues to pay \$537,880 in debt services.

D. Operating Leases

In 2016, the City entered into two operating leases for copier machines, one located at City Hall and the other at the Police Department. These are five-year leases, and annual payments of principal and interest are \$3,279 and \$2,618, respectively.

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

Fiscal Year Ending	Operating Lease - City Copier			Operating lease - Police Department Copier			Total
	Principal	Interest	Total	Principal	Interest	Total	
2018	\$ 3,036	\$ 243	\$ 3,279	\$ 2,424	\$ 194	\$ 2,618	\$ 5,897
2019	3,036	243	3,279	2,424	194	2,618	5,897
2020	1,012	81	1,093	1,515	121	1,636	2,729
Total	\$ 7,084	\$ 567	\$ 7,651	\$ 6,363	\$ 509	\$ 6,872	\$ 14,523

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – 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 Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees’ Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors four rate plans (two miscellaneous and two safety). Benefit provisions under the Plan are established by State statute and the City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS’ website, at www.calpers.ca.gov.

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 five years of service. The death benefit is one of the following: 1) Basic Death Benefit; the 1957 Survivor Benefit, Level 3; or 2) Optional Settlement 2W Death Benefit (if decedent is at least age 50). The City has contracted for the Special Death Benefit for public safety members, whose death is the direct result of a violent act while on duty. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plan operates under the provisions of the California Public Employees’ Retirement Law (PERL), the California Public Employees’ Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan’s authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature, and in some cases require approval by the CalPERS Board.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

The Plans’ provisions and benefits in effect at June 30, 2017, are summarized as follows:

	Miscellaneous	
	Hired prior to January 1, 2013	Hired on or after January 1, 2013
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 (eligible age 50 classic, 52 new)	55	62
Monthly benefits, as a % of eligible compensation	2%	2%
Required employee contribution rates	7%	6.25%
Required employer contribution rates	8.377%	6.555%

	Safety	
	Hired prior to January 1, 2013	Hired on or after January 1, 2013
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 (eligible at age 50)	50	57
Monthly benefits, as a % of eligible compensation	2.0%	2.0%
Required employee contribution rates	7%	9.50%
Required employer contribution rates	12.055%	9.418%

Contributions - Section 20814(c) of the California Public Employees’ Retirement Law (PERL) 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. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

Employer contributions to the Plan for the fiscal year ended June 30, 2017 were \$285,896. The actual employer payments of \$260,730 made to CalPERS by the City during the measurement period ended June 30, 2016 differed from the City’s proportionate share of the employer’s contributions of \$269,340 by \$8,610, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

B. Net Pension Liability

The City’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, 2016, using an annual actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016 using standard update procedures. A summary of principal assumptions and methods, used to determine the net pension liability, is as follows:

Actuarial Assumptions Methods and Assumptions Used to Determine Total Pension Liability

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Asset valuation method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary increases (1)	3.3% - 14.2%
Investment rate of return (2)	7.65%
Mortality rate table (3)	Derived using CalPERS' Membership data for all Funds Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter
Post Retirement Benefit Increase	2.75% thereafter

- (1) Annual increases vary by category, entry age, and duration of service
- (2) Net of pension plan investment and administrative expenses; includes inflation
- (3) The mortality rate table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements, using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at the CalPERS website at www.calpers.ca.gov.

Change in Assumption

There were no changes in assumptions.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of the 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. The tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund (PERF).

The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS’ website, at www.calpers.ca.gov.

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 (PERF) cash flows. Taking into account historical returns of all the PERF asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B and C funds), expected compound (geometric) 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 equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The following table reflects 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. The target allocation shown was adopted by the CalPERS Board effective on July 1, 2015.

CITY OF WOODLAKE
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2017

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

Asset Class	Current target allocation	Real return years 1-10 ¹	Real return years 11+ ²
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	-0.55%	-1.05%
	<u>100.0%</u>		

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

Pension Plan Fiduciary Net Position

Information about the pension plans' assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov.

The plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Investments are reported at fair value.

The plan fiduciary net position disclosed in the GASB 68 accounting valuation report may differ from the plan assets reported in the funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and Other Post-Employment Benefits (OPEB) expense included as assets. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early Comprehensive Annual Financial Report closing and final reconciled reserves.

C. Proportionate Share of Net Pension Liability

The following table shows the Plans' proportionate share of the net pension liability over the measurement period:

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

	Increase (decrease)		
	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability
	(a)	(b)	(c) = (a) - (b)
Balance at: 6/30/2015 (VD*)	\$ 9,320,469	\$ 7,424,992	\$ 1,895,477
Balance at: 6/30/2016 (MD*)	9,887,930	7,457,684	2,430,246
Net changes during 2015-16	\$ 567,461	\$ 32,692	\$ 534,769

*Valuation Date (VD), Measurement Date (MD)

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The Local Government's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov. The City's proportionate share of the net pension liability for the Plan as of the June 30, 2015 and 2016 measurement dates was as follows:

	Misc	Safety	Total
Proportion - June 30, 2015	0.03763%	0.02095%	0.02762%
Proportion - June 30, 2016	0.03906%	0.02073%	0.02809%
Change - increase/(decrease)	0.00143%	-0.00022%	0.00047%

The City report a net pension liability for its proportionate share of the net pension liability as follows:

	Misc	Safety	Total
Plan's proportionate share of the Net Pension Liability	\$ 1,356,788	\$ 1,073,458	\$ 2,430,246
Amounts recorded in Fiduciary Fund			(6,784)
Net Pension Liability as reported on Statement of Net Position Government-wide Financial Statements			\$ 2,423,462

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

The following presents the City's proportionate share of the net pension liability for each Plan as of the measurement date, calculated using the discount rate of 7.65 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.65 percent) or 1 percentage-point higher (8.65 percent) than the current rate:

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

	Discount rate -1% 6.65%	Current discount rate 7.65%	Discount rate +1% 8.65%
Employer's Net Pension Liability - Misc	\$ 2,123,593	\$ 1,356,788	\$ 723,063
Employer's Net Pension Liability - Safety	1,642,542	1,073,458	606,299
Employer's Net Pension Liability - Total	<u>\$ 3,766,135</u>	<u>\$ 2,430,246</u>	<u>\$ 1,329,362</u>

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Recognition of Gains and Losses

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5-year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for the Plan for the 2015-2016 measurement period is 3.7 years, which was obtained by dividing the total service years of 475,689 (the sum of remaining service lifetimes of the active employees) by 127,009 (the total number of participants: active, inactive, and retired). Note that inactive employees and retirees have remaining service lifetimes equal to 0. Also note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

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

As of the start of the measurement period (July 1, 2015), the net pension liability for the plan was \$1,895,477. For the measurement period ending June 30, 2016 (the measurement date), the City incurred a pension expense of \$89,075 for the Plan.

At June 30, 2017, the City has deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Pension contributions subsequent to measurement date	\$ 285,896	\$ -
Differences between actual contributions and proportionate share of employer contributions	56,557	51,364
Changes in assumptions	-	88,944
Differences between actual and expected experience	3,167	11,484
Net differences between projected & actual earnings on pension plan investments	448,317	-
Change in proportion	<u>30,516</u>	<u>32,806</u>
Total	<u>\$ 824,453</u>	<u>\$ 184,598</u>

These amounts above are net of outflows and inflows recognized in the 2015-2016 measurement period expense. The \$285,896 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Fiscal year ending June 30:</u>	<u>Misc</u>	<u>Safety</u>	<u>Total</u>
2018	\$ (454)	\$ 10,537	\$ 10,083
2019	6,509	15,923	22,432
2020	87,302	117,698	205,000
2021	52,400	64,043	116,443
2022	-	-	-
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 145,757</u>	<u>\$ 208,201</u>	<u>\$ 353,958</u>

E. Payable to the Pension Plan

At June 30, 2017, the City reports a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2017.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

The City does not provide postemployment benefits, other than pension benefits. City's OPEB plan was terminated in July 2013 with Council Resolution No. 13-49.

NOTE 10 – 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-one (51) cities for workers' compensation programs and fifty-four (54) 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.

Workers' Compensation Program. The City participates in the CSJVRMA Risk Sharing Pool. Under this program, expected claim losses are actuarially determined, and all necessary monies, including operating costs, are deposited with CSJVRMA in advance. The program is retrospectively adjusted five years following its conclusion, and any funds remaining in excess of minimum funding requirements are returned to the City. Likewise, any shortfalls are collected from the City through the retrospective adjustment process. CSJVRMA is a member of the Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX) for the purpose of obtaining excess coverage. LAWCX provides \$4,500,000 coverage limits in excess of the retained limit of \$500,000, and participates in the California State Association of Counties Excess Insurance Authority (CSAC-EIA) for coverage in excess of \$5,000,000 up to the statutory limit.

Liability Program. 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 in excess of the minimum funding requirements 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 is a member of the California Affiliated Risk Management Authorities (CARMA) for the purpose of obtaining excess coverage in a risk sharing pool. The CARMA program provides coverage in excess of CSJVRMA's retained limit up to \$29,000,000.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 10 – RISK MANAGEMENT (continued)

The following is a summary of financial information of the CSJVRMA as of and for the fiscal year ended June 30, 2017:

Total assets	\$	100,984,219
Total liabilities		83,009,648
Member's equity	\$	17,974,571
Total revenues	\$	44,722,848
Total expenses		42,218,070
Excess of expenses over income	\$	2,504,778

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 11 – 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 system improvements and Bravo Lake improvements. These commitments are contingent on the receipt of future revenues for funding.

General Liability

There are various claims and legal actions pending against the City for which a 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, in the amount of \$275,000 should be reported in 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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 12 – 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.

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 12 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (continued)

Land held for resale

Previously reported land held for resale (\$45,114) was sold to the City during this fiscal year.

Capital assets

Capital asset activity for the year ended June 30, 2017, was as follows:

	Balance June 30, 2016	Increases	Decreases	Balance June 30, 2017
Land	\$ 605,409	\$ -	\$ -	\$ 605,409
Improvements other than buildings	855,968	-	-	855,968
Accumulated depreciation - improvements	(184,052)	(21,399)	-	(205,451)
Capital assets net	<u>\$ 1,277,325</u>	<u>\$ (21,399)</u>	<u>\$ -</u>	<u>\$ 1,255,926</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:

Purpose	Amount
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	195,983
Payments	
Fiscal year 2015-16	(74,917)
Fiscal year 2016-17	<u>(75,594)</u>
Balance	<u>\$ 45,472</u>

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.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 12 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (continued)

The following is a summary of future required minimum payments:

Fiscal Year Ending	RDA Tax Allocation Bonds - USDA		
	Principal	Interest	Total
2018	\$ 31,800	12,643	\$ 44,443
2019	33,100	11,278	44,378
2020	34,500	9,854	44,354
2021	35,900	8,374	44,274
2022	37,400	6,831	44,231
2023-2025	165,600	10,597	176,197
Totals	<u>\$ 338,300</u>	<u>\$ 59,577</u>	<u>\$ 397,877</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 13 – SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2017, have been evaluated for possible adjustments to the financial statements or disclosures is March 8, 2018, which is the date that the financial statements were available to be issued.

NOTE 14 – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2012, the City 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 the Fiscal Year 2016/17, resulting in an ending balance of \$58,116.

CITY OF WOODLAKE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 15 – RECENT ACCOUNTING PRONOUNCEMENTS

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.

GASB Statement No. 81 – Irrevocable Split-Interest Agreements. The provisions of GASB Statement No. 81 are effective for reporting periods beginning after December 15, 2016. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 83 – Certain Asset Retirement Obligations. The provisions of GASB Statement No. 83 are effective for reporting periods beginning after June 15, 2018. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 84 – Fiduciary Activities. The provisions of GASB Statement No. 84 are effective for reporting periods beginning after December 15, 2018. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 85 – Omnibus 2017. The provisions of GASB Statement No. 85 are effective for reporting periods beginning after June 15, 2017. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 86 – Certain Debt Extinguishment issues. The provisions of GASB Statement No. 86 are effective for reporting periods beginning after June 15, 2017. Management has not yet determined the impact of this Statement on its financial statements.

GASB Statement No. 87 – Leases. The provisions of GASB Statement No. 87 are effective for reporting periods beginning after December 15, 2019. Management has not yet determined the impact of this Statement on its financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

**CITY OF WOODLAKE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (GAAP basis) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 251,500	\$ 295,500	\$ 277,855	\$ (17,645)
Utility users tax	335,000	330,000	341,422	11,422
Sales taxes	380,000	400,000	402,790	2,790
Other taxes	63,200	46,937	28,340	(18,597)
Licenses and permits	175,510	122,341	123,089	748
Charges for services	721,100	890,467	787,368	(103,099)
Intergovernmental revenues	828,833	811,036	709,487	(101,549)
Fines and forfeitures	22,200	22,454	28,448	5,994
Use of money and property	37,800	73,400	9,217	(64,183)
Miscellaneous revenues	20,500	18,000	257,496	239,496
Total revenues	<u>2,835,643</u>	<u>3,010,135</u>	<u>2,965,512</u>	<u>(44,623)</u>
EXPENDITURES				
Current:				
General government	196,932	207,755	437,336	(229,581)
Community development	96,956	65,966	-	65,966
Public safety	1,319,286	1,262,750	1,143,799	118,951
Public works	74,865	88,522	342,270	(253,748)
Parks and recreation	197,027	313,545	88,855	224,690
Refuse services	622,430	689,100	654,240	34,860
Capital outlay:				
Community development	195,000	105,114	91,032	14,082
Parks and recreation	-	-	231,901	(231,901)
Public safety	-	-	-	-
Total expenditures	<u>2,702,496</u>	<u>2,732,752</u>	<u>2,989,433</u>	<u>(256,681)</u>
Excess (deficiency) of revenues over expenditures	<u>133,147</u>	<u>277,383</u>	<u>(23,921)</u>	<u>(301,304)</u>
OTHER FINANCING SOURCES (USES)				
Debt service interest	-	-	-	-
Operating transfers in (out)	-	-	306,988	306,988
Proceeds from sale of capital assets	-	-	29,303	29,303
Total other financing sources	<u>-</u>	<u>-</u>	<u>336,291</u>	<u>336,291</u>
Net change in fund balance	<u>\$ 133,147</u>	<u>\$ 277,383</u>	312,370	<u>\$ 34,987</u>
Fund Balance, July 1			<u>879,463</u>	
Fund Balance, June 30			<u>\$ 1,191,833</u>	

**CITY OF WOODLAKE
COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (GAAP basis) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Repayment of loans	30,500	304,800	210,601	(94,199)
Use of money and property	175	1,310	1,288	(22)
Total revenues	30,675	306,110	211,889	(94,221)
EXPENDITURES				
Current:				
Community development	2,000	8,294	7,634	660
Capital outlay	-	230,193	20,568	209,625
Total expenditures	2,000	238,487	28,202	210,285
Excess (deficiency) of revenues over (under) expenditures	28,675	67,623	183,687	116,064
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Net change in fund balance	\$ 28,675	\$ 67,623	183,687	\$ 116,064
Fund balance, July 1			238,695	
Fund balance, June 30			\$ 422,382	

**CITY OF WOODLAKE
GAS TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (GAAP basis) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Amounts	Variance with Final Budget Positive(Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,040,512	\$ 808,721	\$ 787,918	\$ (20,803)
Use of money and property	25	25	285	260
Total revenues	<u>1,040,537</u>	<u>808,746</u>	<u>788,203</u>	<u>(20,543)</u>
EXPENDITURES				
Capital outlay:				
Streets and Roads	1,026,900	510,933	483,996	26,937
Total expenditures	<u>1,026,900</u>	<u>510,933</u>	<u>483,996</u>	<u>26,937</u>
Excess (deficiency) of revenues over (under) expenditures	13,637	297,813	304,207	6,394
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(238,619)</u>	<u>(238,619)</u>
Net change in fund balance	<u>\$ 13,637</u>	<u>\$ 297,813</u>	65,588	<u>\$ (232,225)</u>
Fund balance, July 1			<u>199,029</u>	
Fund balance, June 30			<u>\$ 264,617</u>	

**CITY OF WOODLAKE
MEASURE R PROGRAM SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (GAAP basis) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Amounts	Variance with Final Budget Positive(Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 630,000	\$ 1,692,500	\$ 1,461,941	\$ (230,559)
Licenses and permits	-	-	-	-
Use of money and property	-	-	-	-
Total revenues	<u>630,000</u>	<u>1,692,500</u>	<u>1,461,941</u>	<u>(230,559)</u>
EXPENDITURES				
Capital outlay:				
Public works	-	-	-	-
Streets and Roads	630,000	1,692,500	1,461,941	230,559
Total expenditures	<u>630,000</u>	<u>1,692,500</u>	<u>1,461,941</u>	<u>230,559</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>
Fund balance, July 1			-	
Fund balance, June 30			<u>\$ -</u>	

REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

Schedule of City's Proportionate Share of Net Pension Liabilities as Related Ratios

- A ratio of the City's share of plan net position divided by the total pension liability, the payroll amount for employees in the plan (covered-employee payroll), and a ratio of the City's share of net pension liability divided by covered-employee payroll.

SCHEDULE OF CONTRIBUTIONS

- If an agent employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the agent employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

CITY OF WOODLAKE
FOR THE YEAR ENDED JUNE 30, 2017
Last 10 Years*

Schedule of City's Proportionate Share of Net Pension Liabilities as Related Ratios

Measurement date	Miscellaneous		
	June 30, 2016	June 30, 2015	June 30, 2014
City's Proportionate Share of Plan Total Pension Liability	\$ 5,695,593	\$ 5,541,457	\$ 5,427,691
City's Proportionate Share of Plan Fiduciary Net Position	\$ 4,338,805	\$ 4,509,107	\$ 4,439,034
Percentage of City's Total Pension Liability	76.178%	81.370%	81.785%
City's Proportionate Share of Net Pension Liability(Asset)	\$ 1,356,788	\$ 1,032,350	\$ 988,657
City's Covered-Employee Payroll	\$ 888,586	\$ 828,428	\$ 812,169
City's Proportionate Share of Net Pension Liability(Asset) as a Percentage of its Covered Payroll	152.69%	124.62%	121.73%
City's Proportionate Share of Collective NPL	0.03906%	0.03763%	0.04000%
	Safety		
	June 30, 2016	June 30, 2015	June 30, 2014
City's Proportionate Share of Plan Total Pension Liability	\$ 4,192,338	\$ 3,779,012	\$ 3,729,749
City's Proportionate Share of Plan Fiduciary Net Position	\$ 3,118,879	\$ 2,915,885	\$ 2,698,954
Percentage of City's Total Pension Liability	74.395%	77.160%	72.363%
City's Proportionate Share of Net Pension Liability(Asset)	\$ 1,073,458	\$ 863,127	\$ 1,030,795
City's Covered-Employee Payroll	\$ 493,089	\$ 577,295	\$ 535,928
City's Proportionate Share of Net Pension Liability(Asset) as a Percentage of its Covered Payroll	217.70%	149.51%	192.34%
City's Proportionate Share of Collective NPL	0.02073%	0.02095%	0.02748%

Notes to Schedule:

* - Fiscal year 2015 was the 1st year of implementation; historical information is required only for measurement periods during which GASB 68 was in effect.

CITY OF WOODLAKE
FOR THE YEAR ENDED JUNE 30, 2017
Last 10 Years*

Schedule of City's Proportionate Share of Net Pension Liabilities as Related Ratios

	Miscellaneous		
	2017	2016	2015
Actuarially determined contribution	\$ 134,266	\$ 114,981	\$ 109,136
Contributions in relation to the actuarially determined contributions	134,266	114,981	109,136
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 942,701	\$ 915,244	\$ 888,586
Contributions as a percentage of covered-employee payroll	14.24%	12.56%	12.28%

	Safety		
	2017	2016	2015
Actuarially determined contribution	\$ 151,630	\$ 145,749	\$ 114,111
Contributions in relation to the actuarially determined contributions	151,630	145,749	114,111
City's Proportionate Share of Collective NPL	0.03906%	0.03763%	0.03763%
Covered-employee payroll	\$ 523,118	\$ 507,882	\$ 493,089
Contributions as a percentage of covered-employee payroll	28.99%	28.70%	23.14%

Notes to Schedule

Valuation date: 6/30/2016 6/30/2015 6/30/2014

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
City's Proportionate Share of Collective NPL	0.02073% 0.02095% 0.02211%
Inflation	3.50%
Salary increases	4.5%, average, including inflation of 3.0%
Investment rate of return	7.65%, net of pension plan investment expense, including inflation
Retirement age	67 yrs. Misc., 57 yrs. Safety
Mortality	RP-2000 Healthy Annuitant Mortality Table

* - Fiscal year 2015 was the 1st year of implementation; historical information is required only for measurement periods during which GASB 68 was in effect.

OTHER SUPPLEMENTAL INFORMATION

**CITY OF WOODLAKE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

	Nonmajor Special Revenue	Capital Projects Capital Impact Fees	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 401,015	\$ 98,922	\$ 499,937
Receivables:			
Intergovernmental	-	-	-
Due from other funds	469,661	-	469,661
Total assets	\$ 870,676	\$ 98,922	\$ 969,598
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 78,214	-	\$ 78,214
Due to other funds	140,055	-	140,055
Total liabilities	218,269	-	218,269
Fund balances:			
Assigned	652,407	98,922	751,329
Total fund balances	652,407	98,922	751,329
Total liabilities and fund balances	\$ 870,676	\$ 98,922	\$ 969,598

CITY OF WOODLAKE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Nonmajor Special Revenue</u>	<u>Capital Projects Capital Impact Fees</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Licenses and permits	\$ -	\$ 11,010	\$ 11,010
Intergovernmental revenues	913,576	-	913,576
Repayment of loans	3,157	-	3,157
Use of money and property	588	32	620
Total revenues	<u>917,321</u>	<u>11,042</u>	<u>928,363</u>
EXPENDITURES			
Current:			
Community development	384,483	-	384,483
Public safety	99,600	-	99,600
Public works	38,581	-	38,581
Capital Outlay:			
Public works	74,658	-	74,658
Parks and recreation	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>597,322</u>	<u>-</u>	<u>597,322</u>
Excess (deficiency) of revenues over (under) expenditures	<u>319,999</u>	<u>11,042</u>	<u>331,041</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	199,343	-	199,343
Transfers out	<u>(94,679)</u>	<u>-</u>	<u>(94,679)</u>
Total other financing sources and uses	<u>104,664</u>	<u>-</u>	<u>104,664</u>
Net change in fund balances	424,663	11,042	435,705
Fund balance, July 1	<u>227,744</u>	<u>87,880</u>	<u>315,624</u>
Fund balances, June 30	<u>\$ 652,407</u>	<u>\$ 98,922</u>	<u>\$ 751,329</u>

**CITY OF WOODLAKE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017**

	Special Revenue Funds							
	Landscaping Lighting District Fund	Transportation Tax Fund	AB 3229 COPS Fund	CDBG Fund	HOME Fund	Woodlake Housing Fund	STP	Total
ASSETS								
Cash and investments	\$ 22,347	\$ -	\$ 95,970	\$ -	\$ -	\$ 6,957	\$ 275,741	\$ 401,015
Receivables:								
Intergovernmental	397	289,203	15,147	158,216	6,698	-	-	469,661
Interest	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-	-	-
Total assets	\$ 22,744	\$ 289,203	\$ 111,117	\$ 158,216	\$ 6,698	\$ 6,957	\$ 275,741	\$ 870,676
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ 1,065	\$ 198	\$ -	\$ 75,250	\$ 1,701	\$ -	\$ -	\$ 78,214
Due to other funds	-	54,843	-	80,215	4,997	-	-	140,055
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	1,065	55,041	-	155,465	6,698	-	-	218,269
Fund balances:								
Assigned	21,679	234,162	111,117	2,751	-	6,957	275,741	652,407
Total fund balances	21,679	234,162	111,117	2,751	-	6,957	275,741	652,407
Total liabilities and fund balances	\$ 22,744	\$ 289,203	\$ 111,117	\$ 158,216	\$ 6,698	\$ 6,957	\$ 275,741	\$ 870,676

CITY OF WOODLAKE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds							
	Landscaping Lighting District Fund	Transportation Tax Fund	AB 3229 COPS Fund	CDBG Fund	HOME Fund	Woodlake Housing Fund	STP Fund	Total
REVENUES								
Intergovernmental revenues	\$ 33,406	\$ 289,203	\$ 130,086	\$ 372,122	\$ 12,361	\$ -	\$ 76,398	\$ 913,576
Repayment of loans	-	-	-	-	-	3,157	-	3,157
Use of money and property	85	81	397	-	-	25	-	588
Total revenues	33,491	289,284	130,483	372,122	12,361	3,182	76,398	917,321
EXPENDITURES								
Current:								
Community development	-	-	-	372,122	12,361	-	-	384,483
Public safety	-	-	99,600	-	-	-	-	99,600
Public works	38,581	-	-	-	-	-	-	38,581
Capital Outlay:								
Public works	-	74,658	-	-	-	-	-	74,658
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	38,581	74,658	99,600	372,122	12,361	-	-	597,322
Excess (deficiency) of revenues over (under) expenditures	(5,090)	214,626	30,883	-	-	3,182	76,398	319,999
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	199,343	199,343
Transfers out	-	(94,679)	-	-	-	-	-	(94,679)
Total other financing sources and uses	-	(94,679)	-	-	-	-	199,343	104,664
Net change in fund balances	(5,090)	119,947	30,883	-	-	3,182	275,741	424,663
Fund balance, July 1	26,769	114,215	80,234	2,751	-	3,775	-	227,744
Fund balances, June 30	\$ 21,679	\$ 234,162	\$ 111,117	\$ 2,751	\$ -	\$ 6,957	\$ 275,741	\$ 652,407

City of Woodlake
Woodlake, California

Single Audit Report on Federal Awards

Year Ended June 30, 2017

City of Woodlake, California

**Single Audit Report on Federal Awards
Table of Contents**

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	9
Summary Schedule of Prior Audit Findings	11



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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

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Independent Auditor's Report

The Honorable City Council
City of 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 City of Woodlake (the City), as of and for the year ended June 30, 2017, 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 8, 2018.

Internal Control Over Financial Reporting

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

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



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To the Honorable City Council
City of Woodlake, California

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 8, 2018



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**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

The Honorable City Council
City of Woodlake, California

Report on Compliance for Each Major Federal Program

We have audited the City of Woodlake's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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To the Honorable City Council
City of Woodlake, California

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, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

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

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

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

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

To the Honorable City Council
City of Woodlake, California

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Woodlake as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 8, 2018 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 8, 2018

City of Woodlake

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Federal Grantor/Pass- Through Grantor/Program Title	Federal CFDA Number	Program/Project Identification Number	Federal Expenditures	Amount Provided to Subrecipients
U. S. Department of Housing and Urban Development				
<i>Passed through the State of California</i>				
2014 Community Development Block Grant	14.218*	14 CDBG 9895	\$ 372,122	\$ -
Total CFDA 14.218			<u>372,122</u>	<u>-</u>
<i>Passed through the State of California</i>				
HOME Investment Partnership Grant	14.239	08 CALHome-4896	5,663	-
Total CFDA 14.239			<u>5,663</u>	<u>-</u>
Total U. S. Department of Housing and Urban Development			<u>377,785</u>	<u>-</u>
U. S. Department of Justice				
<i>Direct Assistance:</i>				
COPS MORE grant	16.710		12,364	-
COPS Hiring Recovery Program	16.710	2009-RKWX0173	117,186	-
Total CFDA 16.710			<u>129,550</u>	<u>-</u>
Total U. S. Department of Justice			<u>129,550</u>	<u>-</u>
U. S. Department of Transportation				
<i>Passed through the State of California</i>				
FTA 5311 Grant	20.509	SA641129-00	75,545	-
Total CFDA 20.509			<u>75,545</u>	<u>-</u>
<i>Passed through the State of California</i>				
CMAQ - Roundabout	20.205*	CML-5284(009)	397,078	-
Total CFDA 20.205			<u>397,078</u>	<u>-</u>
<i>Passed through the State of California</i>				
Federal Aviation Administration	20.106		114,660	-
Total CFDA 20.106			<u>114,660</u>	<u>-</u>
Total U. S. Department of Transportation			<u>587,283</u>	<u>-</u>
U. S. Department of Agriculture				
<i>Direct Assistance:</i>				
Community Facilities- Grant	10.780	862997-04	588,093	-
Total CFDA 10.780			<u>588,093</u>	<u>-</u>
<i>Passed through the State Water Resources Control Board</i>				
Clean Water State Revolving Fund Program	66.458	13.-831-550-0	117,186	-
Total CFDA 66.458			<u>117,186</u>	<u>-</u>
U. S. Department of Agriculture			<u>705,279</u>	<u>-</u>
U. S. Department of Homeland Security				
<i>Direct Assistance:</i>				
State Homeland Security Program	97.067	2012-SS-00123	10,894	-
Total CFDA 97.067			<u>10,894</u>	<u>-</u>
Total U. S. Department of Homeland Security			<u>10,894</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,810,791</u>	<u>\$ -</u>

* - Major Program

See accompanying notes to the Schedule of Expenditures of Federal Awards

City of Woodlake

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

(1) **Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards**

(a) *Scope of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Woodlake (the City) under programs of the federal government for the year ended June 30, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 position and changes in cash flows, where applicable, of the City.

(b) *Basis of Accounting*

The expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles of in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10-percent de-minimis indirect cost rate as allowed under the Uniform Guidance.

(c) *Sub-recipients*

The City may pass certain federal awards on to sub-recipients. The Government has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

(d) *Pass through identifying numbers*

Pass-through entity identifying numbers are presented where available.

City of Woodlake

**Notes to the Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2017**

(1) **Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards (continued)**

(e) *Loan Programs with Continuing Compliance Requirements*

The federal loan programs listed subsequently are administered directly by the City, and balances and transactions relating to these programs are included in the City's basic financial statements. The balances of loans outstanding at June 30, 2017 consist of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2017</u>
10.766	USDA Community Facilities-Water Loan	\$ 1,766,661
10.766	USDA Community Facilities-Water Loan	2,363,000
10.766	USDA Community Facilities-Sewer Loan	8,090,900
10.766	USDA Community Facilities-Sewer Loan	<u>3,700,200</u>
	Total	<u>\$ 15,920,761</u>

City of Woodlake

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

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

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	None Reported
Noncompliance material to financial statements noted?	_____	Yes	<u> X </u>	No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	None Reported

Type of auditor's report issued on compliance for major federal programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	_____	Yes	<u> X </u>	No
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Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant
14.205	CMAQ - Roundabout

Dollar threshold used to distinguish between type A and type B programs:	<u> \$ 750,000</u>
--	---------------------------------------

Auditee qualified as low-risk auditee?	_____	Yes	<u> X </u>	No
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City of Woodlake

**Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2017**

SECTION II. FINDINGS – FINANCIAL STATEMENT FINDINGS

No matters to be reported.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters to be reported.

City of Woodlake

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2017**

CURRENT STATUS OF PRIOR YEAR FINDINGS:

Finding 2016-001 – Corrected and implemented

**CITY OF WOODLAKE
TRANSPORTATION DEVELOPMENT ACT FUNDS AND
MEASURE R TRANSPORTATION FUNDS**

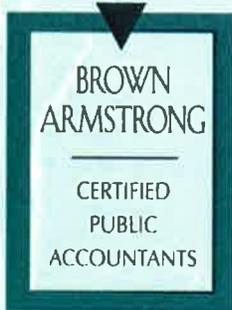
FINANCIAL STATEMENTS

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

**CITY OF WOODLAKE
TRANSPORTATION DEVELOPMENT ACT FUNDS AND
MEASURE R TRANSPORTATION FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
<u>Fund Financial Statements</u>	
Balance Sheet – Local Transportation Special Revenue Fund	3
Statement of Revenues, Expenditures, and Changes in Fund Balance – Local Transportation Special Revenue Fund	4
Balance Sheet – Measure R Special Revenue Fund	5
Statement of Revenues, Expenditures, and Changes in Fund Balance – Measure R Special Revenue Fund	6
Statement of Net Position – Transit Enterprise Fund	7
Statement of Revenues, Expenses, and Changes in Net Position – Transit Enterprise Fund	8
Statement of Cash Flows – Transit Enterprise Fund	9
Notes to the Fund Financial Statements	11
<u>Other Report</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> , the Transportation Development Act, and Measure R	21
Status of Prior Year and Current Year Findings and Recommendations	23



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Tulare County Association of Governments
Visalia, California

To the City Council
City of Woodlake
Woodlake, California

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REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (the City), as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's Measure R Fund's and TDA Funds' basic financial statements as listed in the table of contents. The June 30, 2016 summarized comparative information has been derived from the 2016 financial statements and is included for additional analysis only. The financial statements as of June 30, 2016, were audited by other auditors whose report dated February 22, 2017, expressed an unmodified opinion.

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 Measure R Fund and TDA Funds of the City, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, these financial statements present only the Measure R Fund and TDA Funds and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2017, or the changes in its financial position for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

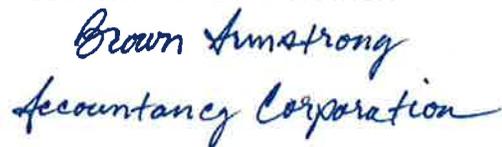
Required Supplementary Information

Management has omitted Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of the City Transit Enterprise Fund's Proportionate Share of the City's Net Pension Liability, and the Schedule of Contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2018, on our consideration of the City's internal control over financial reporting relating to the Measure R Fund and TDA 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 relating to the Measure R Fund and TDA Funds and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance relating to the Measure R Fund and TDA Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance relating to the Measure R Fund and TDA Funds.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California
April 4, 2018

**CITY OF WOODLAKE
LOCAL TRANSPORTATION SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2017
WITH COMPARATIVE TOTALS**

	<u>2017</u>	<u>2016</u>
ASSETS		
Due from other governments	\$ 289,203	\$ 308,739
TOTAL ASSETS	<u>\$ 289,203</u>	<u>\$ 308,739</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 199	\$ 8,126
Due to other City funds	<u>54,843</u>	<u>186,398</u>
TOTAL LIABILITIES	<u>55,042</u>	<u>194,524</u>
FUND BALANCE		
Restricted by:		
Laws and regulations of other governments	<u>234,161</u>	<u>114,215</u>
FUND BALANCE	<u>234,161</u>	<u>114,215</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 289,203</u>	<u>\$ 308,739</u>

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

**CITY OF WOODLAKE
LOCAL TRANSPORTATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE TOTALS**

	2017	2016
REVENUES		
Local transportation funds	\$ 289,203	\$ 308,739
Interest	82	402
 TOTAL REVENUES	 289,285	 309,141
EXPENDITURES		
Construction and maintenance	74,660	250,363
 TOTAL EXPENDITURES	 74,660	 250,363
Excess of revenues over expenditures	214,625	58,778
OTHER FINANCING SOURCES (USES)		
Transfers in from other City funds	5,830	-
Transfers out to other City funds	(100,509)	(183,085)
 Total other financing sources (uses)	 (94,679)	 (183,085)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	119,946	(124,307)
Fund balance, beginning	114,215	238,522
Fund balance, ending	\$ 234,161	\$ 114,215

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

**CITY OF WOODLAKE
 MEASURE R SPECIAL REVENUE FUND
 BALANCE SHEET
 JUNE 30, 2017
 WITH COMPARATIVE TOTALS**

	2017	2016
ASSETS		
Due from other governments	\$ 37,124	\$ 204,673
TOTAL ASSETS	\$ 37,124	\$ 204,673
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 5,424	\$ 3,742
Due to other City funds	31,700	200,931
TOTAL LIABILITIES	37,124	204,673
FUND BALANCE		
Restricted by:		
Laws and regulations of other governments	-	-
FUND BALANCE	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 37,124	\$ 204,673

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

**CITY OF WOODLAKE
 MEASURE R SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 WITH COMPARATIVE TOTALS**

	2017	2016
REVENUES		
Measure R Special Projects	\$ 1,461,941	\$ 776,782
TOTAL REVENUES	1,461,941	776,782
EXPENDITURES		
Special projects	1,461,941	776,782
TOTAL EXPENDITURES	1,461,941	776,782
Deficiency of revenues under expenditures	-	-
Fund balance, beginning	-	-
Fund balance, ending	\$ -	\$ -

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF NET POSITION
JUNE 30, 2017
WITH COMPARATIVE TOTALS**

	<u>2017</u>	<u>2016</u>
ASSETS		
Current assets		
Due from other governments	\$ 240,570	\$ 271,618
Total current assets	<u>240,570</u>	<u>271,618</u>
Capital assets		
Non-depreciable	75,000	75,000
Depreciable, net	1,108,521	1,108,521
Accumulated depreciation	<u>(328,166)</u>	<u>(264,941)</u>
Total capital assets, net	<u>855,355</u>	<u>918,580</u>
TOTAL ASSETS	<u>1,095,925</u>	<u>1,190,198</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension	<u>20,661</u>	<u>8,221</u>
LIABILITIES		
Current liabilities		
Accounts payable	4,703	7,339
Due to other City funds	<u>16,608</u>	<u>79,653</u>
Total current liabilities	<u>21,311</u>	<u>86,992</u>
Noncurrent liabilities		
Compensated absences	12,450	12,431
Net pension liability	<u>75,709</u>	<u>69,580</u>
TOTAL LIABILITIES	<u>109,470</u>	<u>169,003</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred pension	<u>5,035</u>	<u>12,373</u>
NET POSITION		
Net investment in capital assets	855,355	918,580
Restricted	<u>146,726</u>	<u>98,463</u>
TOTAL NET POSITION	<u>\$ 1,002,081</u>	<u>\$ 1,017,043</u>

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE TOTALS**

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Fares	<u>\$ 16,638</u>	<u>\$ 14,124</u>
OPERATING EXPENSES		
Salaries and employee benefits	72,341	82,063
Contractual services	7,429	2,172
General and administrative	6,701	7,812
Vehicle maintenance	13,013	12,022
Depreciation	<u>63,225</u>	<u>62,654</u>
Total operating expenses	<u>162,709</u>	<u>166,723</u>
Operating loss	<u>(146,071)</u>	<u>(152,599)</u>
NONOPERATING REVENUES (EXPENSES)		
Local Transportation Funds	75,545	-
State Transit Assistance Funds	96,261	60,000
Other grants	-	98,457
Transfers out to other City funds	(22,664)	(21,624)
Interest income	<u>203</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>149,345</u>	<u>136,833</u>
Change in net position	<u>3,274</u>	<u>(15,766)</u>
Net position, beginning	1,017,043	979,390
Prior period adjustment	<u>(18,236)</u>	<u>53,419</u>
Net position, beginning, as restated	<u>998,807</u>	<u>1,032,809</u>
Net position, ending	<u><u>\$ 1,002,081</u></u>	<u><u>\$ 1,017,043</u></u>

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE TOTALS**

	2017	2016
Cash flows from operating activities		
Cash receipts from customers	\$ 16,638	\$ 14,124
Cash disbursements to suppliers for goods and services	(79,860)	(52,967)
Cash disbursements to employees for services	(23,078)	(93,649)
	(86,300)	(132,492)
Net cash used by operating activities		
Cash flows from noncapital financing activities		
Local transportation funds	75,545	-
State Transit Assistance funds	96,261	-
Revenues from other agencies	-	46,420
Due to (from) other City funds	(85,709)	79,653
Transfers in	-	(21,624)
	86,097	104,449
Net cash provided by noncapital financing activities		
Cash flows from capital and related financing activities		
Sale of capital assets	-	(11,470)
	-	(11,470)
Net cash used by capital and related financing activities		
Cash flows from investing activities		
Interest income	203	-
	-	-
Net decrease in cash and cash equivalents		
	-	(39,513)
Cash and cash equivalents, beginning of the year	-	39,513
	-	-
Cash and cash equivalents, end of the year	\$ -	\$ -

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF CASH FLOWS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE TOTALS**

	<u>2017</u>	<u>2016</u>
Reconciliation of operating loss to net cash used by operating activities		
Operating loss	\$ (146,071)	\$ (152,599)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	63,225	62,654
Changes in assets, outflows of resources, liabilities, and inflows of resources:		
Decrease in due from other governments	12,812	-
(Increase) Decrease in deferred outflows of resources - pension	(12,440)	304
(Decrease) in deferred inflows of resources - pension	(7,338)	(5,542)
(Decrease) in accounts payable	(2,636)	(30,961)
Increase in compensated absences	19	1,523
Increase (Decrease) in net pension liability	6,129	(7,871)
	<u>6,129</u>	<u>(7,871)</u>
Net cash used by operating activities	<u>\$ (86,300)</u>	<u>\$ (132,492)</u>

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

**CITY OF WOODLAKE
TRANSPORTATION DEVELOPMENT ACT FUNDS AND
MEASURE R TRANSPORTATION FUNDS
NOTES TO THE FUND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE TOTALS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (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 (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies of the City are described below.

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 (Measure R). 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 is 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.

A. Reporting Entity

The financial statements are intended to reflect the financial position, results of operation, and compliance of the Measure R Fund and TDA Funds allocated for non-transit and transit purposes to the Measure R Fund and TDA Funds of the City with the laws, rules, and regulations of the TDA, Measure R, certain bond act requirements, and the Tulare County Association of Governments. They do not present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

B. Fund Accounting

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 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 various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (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 Local Transportation Fund and Measure R Fund are Special Revenue Funds.

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. The Transit Fund is an Enterprise Fund.

C. Measurement Focus and 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 the accrual basis of 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.

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.

D. Cash and Cash Equivalents

The City pools cash from all sources and all funds except Cash with Fiscal Agents so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time. Investments are carried at fair value.

E. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 – reflect unadjusted quoted prices in active markets for identical assets.

Level 2 – reflect inputs that are based on a similar observable asset either directly or indirectly.

Level 3 – reflect unobservable inputs.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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 the case of donations, capital assets are valued at their estimated fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Buildings	20 to 50 years
Improvements other than buildings	10 to 20 years
Machinery, equipment, and vehicles	3 to 10 years

G. 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.

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position or balance sheet will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as inflow of resources (revenue) until that time.

I. Net Position/Fund Balance

The financial statements for the enterprise fund utilize a net position presentation. Net position is categorized as follows:

Net investment in capital assets – This category represents the portion of net position which is represented by the current net book value (net of depreciation) of the City's Transit Enterprise Fund's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted net position – This category represents the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, enabling legislation, or other restrictions which the City cannot unilaterally alter.

Unrestricted net position – This category represents net position of the fund, not restricted for any project or other purpose.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Net Position/Fund Balance (Continued)

The City adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Accordingly, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

Nonspendable fund balance – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – amounts with constraints placed on the use of the resource are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision making authority (the City Council).

Assigned fund balance – amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Intent can be either expressed by the City Council or by a body or an official designated by the City Council.

Unassigned fund balance – the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted committed, assigned, and unassigned resources as they are needed. The City does not have a fund balance policy that would dictate the level of financial resources required to be in the funds at year-end. The City also does not have a formal fiscal stabilization policy.

J. Implemented GASB Statements

GASB Statement No. 74 – *Financial Reporting for Postemployment Benefits Other than Pension Plans*. The provisions of this statement are effective for fiscal years beginning after June 15, 2016. There was no effect on the Measure R and TDA Funds' accounting or financial reporting as a result of implementation.

GASB Statement No. 77 – *Tax Abatement Disclosures*. The requirements of this statement are effective for reporting periods beginning after December 15, 2015. There was no effect on the Measure R and TDA Funds' accounting or financial reporting as a result of implementation.

GASB Statement No. 78 – *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The requirements of this statement are effective for reporting periods beginning after December 15, 2015. There was no effect on the Measure R and TDA Funds' accounting or financial reporting as a result of implementation.

GASB Statement No. 80 – *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*. The requirements of this statement are effective for reporting periods beginning after June 15, 2016. There was no effect on the Measure R and TDA Funds' accounting or financial reporting as a result of implementation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Implemented GASB Statements (Continued)

GASB Statement No. 82 – *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73.* The requirements of this statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged. There was no effect on the Measure R and TDA Funds' accounting or financial reporting as a result of implementation.

K. Future Governmental Accounting Standards Board Statements

GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other than Pension Plans.* The provisions of this statement are effective for fiscal years beginning after June 15, 2017. The City has not fully judged the effect of the implementation of GASB Statement No. 75 as of the date of the basic financial statements.

GASB Statement No. 81 – *Irrevocable Split-Interest Agreements.* The requirements of this statement are effective for reporting periods beginning after December 15, 2016. The City has not fully judged the impact of implementation of GASB Statement No. 81 on the financial statements.

GASB Statement No. 83 – *Certain Asset Retirement Obligations.* The requirements of this statement are effective for reporting periods beginning after June 15, 2018. The City has not fully judged the impact of implementation of GASB Statement No. 83 on the financial statements.

GASB Statement No. 84 – *Fiduciary Activities.* The requirements of this statement are effective for reporting periods beginning after December 15, 2018. The City has not fully judged the impact of implementation of GASB Statement No. 84 on the financial statements.

GASB Statement No. 85 – *Omnibus 2017.* The requirements of this statement are effective for reporting periods beginning after June 15, 2017. The City has not fully judged the impact of implementation of GASB Statement No. 85 on the financial statements.

GASB Statement No. 86 – *Certain Debt Extinguishment Issues.* The requirements of this statement are effective for reporting periods beginning after June 15, 2017. The City has not fully judged the impact of implementation of GASB Statement No. 86 on the financial statements.

GASB Statement No. 87 – *Leases.* The requirements of this statement are effective for reporting periods beginning after December 15, 2019. The City has not fully judged the impact of implementation of GASB Statement No. 87 on the financial statements.

L. Grants

Grant revenues and receivables are recorded when earned (when eligible costs are incurred) on grants, which have been approved and funded by the grantor. Grant sources include the Federal Transit Administration (FTA), State Transit Assistance (STA), and Local Transportation Fund (LTF). The LTF and STA were created by the State Legislature under the TDA.

M. Operating Revenues

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues.

N. Operating Expenses

Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in financial position and operations of the City's Measure R Fund and TDA Funds.

P. Contingencies

The City receives funding for specific purposes that are subject to review and audit by the granting agencies funding source. Such audits could result in a request for reimbursement for expenditures disallowed under terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

The City is party to claims and lawsuits arising in the ordinary course of business. The City's management and legal counsel are of the opinion that the ultimate liability, if any, arising from these claims will not have a material adverse impact on the financial position of the City's Measure R Fund and TDA Funds.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash balances of the City's Measure R Fund and TDA Funds are pooled with those of other funds and invested by the City to maximize investment opportunities and yields. Investment income resulting from this pooling is allocated among the funds based upon each respective fund's average cash balance in relation to the aggregate investment balance, except that project funds are excluded from this allocation due to the fact that most cash balances in project funds are advanced from the City's General Fund. Further information regarding the City's cash and cash equivalents pool may be found in the City's financial statements.

NOTE 3 – CAPITAL ASSETS

The changes in capital assets and the related accumulated depreciation for the fiscal years ended June 30, 2017 and 2016, are as follows:

	<u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2017</u>
Nondepreciable assets:				
Land	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>
Total nondepreciable assets	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Depreciable assets:				
Buildings and structures	<u>861,469</u>	<u>-</u>	<u>-</u>	<u>861,469</u>
Vehicles and equipment	<u>247,052</u>	<u>-</u>	<u>-</u>	<u>247,052</u>
Total depreciable assets	<u>1,108,521</u>	<u>-</u>	<u>-</u>	<u>1,108,521</u>
Less accumulated depreciation	<u>(264,941)</u>	<u>(63,225)</u>		<u>(328,166)</u>
Total depreciable assets, net	<u>843,580</u>	<u>(63,225)</u>	<u>-</u>	<u>780,355</u>
Total capital assets	<u>\$ 918,580</u>	<u>\$ (63,225)</u>	<u>\$ -</u>	<u>\$ 855,355</u>

NOTE 3 – CAPITAL ASSETS (Continued)

	June 30, 2015	Additions	Deletions	June 30, 2016
Nondepreciable assets:				
Land	\$ 75,000	\$ -	\$ -	\$ 75,000
Total nondepreciable assets	75,000	-	-	75,000
Depreciable assets:				
Buildings and structures	861,469	-	-	861,469
Vehicles and equipment	235,582	11,470	-	247,052
Total depreciable assets	1,097,051	11,470	-	1,108,521
Less accumulated depreciation	(202,287)	(62,654)	-	(264,941)
Total depreciable assets, net	894,764	(51,184)	-	843,580
Total capital assets	\$ 969,764	\$ (51,184)	\$ -	\$ 918,580

Depreciation expense for the fiscal years ended June 30, 2017 and 2016, was \$63,225 and \$62,654, respectively.

NOTE 4 – FARE REVENUE RATIO/COMPLIANCE REQUIREMENTS OF LOCAL TRANSPORTATION FUNDS

The TDA is defined in Chapter 4 of the California Public Utilities Code commencing with Section 99200. Funds received pursuant to Section 99260 of the TDA (Article 4) may only be used for specific purposes, including the support of public transportation purposes. Article 4 funds are the primary funding source for the City's Transit Enterprise Fund. TDA funds are apportioned, allocated, and paid in accordance with allocation instructions from the Tulare County Association of Governments for specific transportation purposes.

The Transit Enterprise Fund is subject to the provisions of Section 6633.2 of Title 21, Chapter 3, Subchapter 2 of the California Code of Regulations requiring the calculation and adherence of fare and local support ratios for TDA transit funding. Accordingly, the City's Transit Enterprise Fund must maintain a ratio equaling or exceeding 10%. The ratio is determined by comparing the fund's operating revenues to operating expenses as defined by the TDA. In accordance with the TDA, depreciation of capital assets is excluded from operating expenses for purposes of this ratio. During the fiscal years ended June 30, 2017 and 2016, the City's TDA farebox ratio of operating revenues to operating expenses, as calculated below, indicates compliance with the provisions of the TDA:

	2017	2016
Fares	\$ 16,638	\$ 14,124
Local support	-	83
Total fare revenues and support	\$ 16,638	\$ 14,207
Operating expenses and transfers out	\$ 185,373	\$ 188,347
Less: depreciation	(63,225)	(62,654)
Net operating expenses	\$ 122,148	\$ 125,693
Fare revenue ratio	13.62%	11.30%

NOTE 5 – EMPLOYEE BENEFITS

A. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (police and fire) 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 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.

See the City's audited comprehensive annual financial report (CAFR) for details on the plans' provisions and benefits in effect at June 30, 2017.

B. Net Pension Liability

The City'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, 2016, using an annual actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability can be found at the City's audited CAFR. The City's Transit Enterprise Fund had a net pension liability of \$75,709.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's Transit Enterprise Fund's proportionate share of the City's net pension liability, calculated using the discount rate for the plan, as well as what the Transit Enterprise Fund'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:

	1% Decrease 6.65%	Current Rate 7.65%	1% Increase 8.65%
Transit Enterprise Fund's Proportionate Share of the City's Net Pension Liability	\$ 117,326	\$ 75,709	\$ 41,413

NOTE 5 – EMPLOYEE BENEFITS (Continued)

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

For the fiscal year ended June 30, 2017, the City's Transit Enterprise Fund recognized pension expense of \$13,649. At June 30, 2017, the City's Transit Enterprise Fund reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 7,492	\$ -
Differences between actual contributions and proportionate share of employer contributions	177	2,866
Difference between actual and expected experience	-	-
Change in proportion	1,703	-
Changes in assumptions	-	2,169
Net difference between projected and actual earnings on retirement plan investments	<u>11,289</u>	<u>-</u>
	<u>\$ 20,661</u>	<u>\$ 5,035</u>

The \$7,492 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30,</u>	
2018	\$ (24)
2019	363
2020	4,871
2021	<u>2,924</u>
Total	<u>\$ 8,134</u>

See the City's audited CAFR for full pension note disclosures.

NOTE 6 – PRIOR PERIOD ADJUSTMENT

Prior period adjustments at June 30, 2017, were:

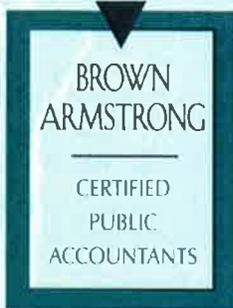
Transit Enterprise Fund

Net position at June 30, 2016, as previously stated	\$ 1,017,043
Prior period adjustment:	
Over accrual of Section 5311 funds	<u>(18,236)</u>
Net position at June 30, 2016, as restated	<u>\$ 998,807</u>

NOTE 7 – SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2017, have been evaluated for possible adjustments to the financial statements or disclosures is April 4, 2018, which is the date that the financial statements were available to be issued. There were no events brought to our attention that were deemed to be reportable at that time.

OTHER REPORT



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS, THE TRANSPORTATION DEVELOPMENT ACT, AND MEASURE R

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To the Board of Directors
Tulare County Association of Governments
Visalia, California

To the City Council
City of Woodlake
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 of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (the City), as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's Measure R Fund's and TDA Funds' basic financial statements, and have issued our report thereon dated April 4, 2018.

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) relating to the Measure R Fund and TDA Funds to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control relating to the Measure R Fund and TDA Funds. Accordingly, we do not express an opinion on the effectiveness of the City's internal control relating to the Measure R Fund and TDA Funds.

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

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

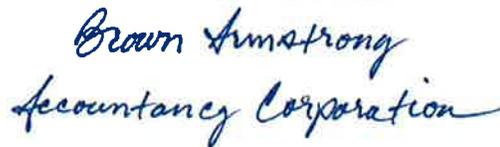
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure R Fund's and TDA Funds' financial statements are free from material misstatement, we performed tests of the City's 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 TDA funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the TDA and the allocation instructions and resolutions of Tulare County Association of Governments as required by Sections 6666 and 6667 of Title 21 of the California Code of Regulations. 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, or Measure R.

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 City's internal control or on compliance relating to the Measure R Fund and TDA Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance relating to the Measure R Fund and TDA Funds. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
April 4, 2018

**CITY OF WOODLAKE
TRANSPORTATION DEVELOPMENT ACT FUNDS AND
MEASURE R TRANSPORTATION FUNDS
STATUS OF PRIOR YEAR AND CURRENT YEAR
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Current Year Finding

None noted.

Prior Year Finding

Finding 16-01 – 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.

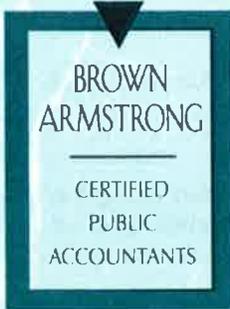
Condition: The City of Woodlake (the City) does not reconcile its general ledger accounts to supporting documents. In order to make the interim and annual financial statements meaningful, we recommend the City reconcile the general ledger balance sheet accounts to supporting documentation on a monthly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

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.

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.

Recommendation: 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.

Management's Response: The City agrees with finding 16-01. The City will continue to improve the monthly/quarterly/annual reconciliation procedures for balanced sheet accounts and review that they are complete for the interim and year end reporting.



BROWN ARMSTRONG

Certified Public Accountants

To the Board of Directors
Tulare County Association of Governments
Visalia, California

To the City Council
City of Woodlake
Woodlake, California

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REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

We have audited the financial statements of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (the City) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letters to you dated July 28, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City adopting Governmental Accounting Standards Board (GASB) Statement No. 74 – *Financial Reporting for Postemployment Benefits Other than Pension Plans*, GASB Statement No. 77 – *Tax Abatement Disclosures*, GASB Statement No. 78 – *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, GASB Statement No. 80 – *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, and GASB Statement No. 82 – *Pension Issues* during the fiscal year 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Fare Revenue Ratio in Note 4 to the financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

As noted in Note 6 to the financial statements, there was an adjustment made as a prior period adjustment for over accrual of Section 5311 funds in the amount of \$18,236.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 4, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements of the Measure R Fund and TDA Funds or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors of the Measure R Fund and TDA Funds. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Tulare County Association of Governments, and the City Council and management of the City of Woodlake and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
April 4, 2018

City of Woodlake
TDA and Measure R Audit
June 30, 2017

Adjusting Journal Entry

Acct. No.	Descriptions	Debit	Credit
Prior Period Adjustment for Over Accrual of FY15/16 LTF Funds.			
021.0000.900.091	FUND BALANCE	18,236.00	
021.0305.000.077	REVENUE FROM OTHER GOVTS		18,236.00
Total		<u>18,236.00</u>	<u>18,236.00</u>

City of Woodlake

AGENDA ITEM V-D

April 9, 2018

Prepared by Jason, Waters, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of a Mitigated Negative Declaration for the Woodlake Sewer Improvements – **Public Hearing**

BACKGROUND

The proposed Project will implement capacity improvements, as well as repair and replacement of aging sewer system assets. The capacity improvements will be accomplished through upsizing existing lines, either through excavation and replacement with larger diameter lines or utilizing pipe bursting methods. In one instance, installation of a new, parallel trunk line will route flow that would otherwise exceed the capacity of an existing trunk sewer located in Valencia Street. The capacity improvements were identified through assessment of computer model simulations, physical investigation, and routine O&M activities. In addition to the capacity improvements the City plans to repair or replace aging infrastructure that is close to the end of its useful life.

DISCUSSION:

The City of Woodlake, with Stantec, determined that the project required an Initial Study prior to approval. The determination of the Initial Study was that the proposed project could not have significant effect on the environment, and a mitigated negative declaration would be prepared.

A notice was circulated for the IS/MND and the City received a comment from Caltrans:

1. Caltrans submitted comments requesting coordination with Caltrans if the project had impacts on SR 2445 and SR 216.

RECOMMENDATIONS:

That the Woodlake City Council approve the Mitigated Negative Declaration for the Woodlake Sewer Improvements project.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approve Mitigated Negative Declaration for the Woodlake Sewer Improvements project
2. Project Mitigated Negative Declaration (Under Separate Cover)

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

In the matter of:

APPROVAL OF MITIGATED NEGATIVE)
DECLARATION FOR WOODLAKE SEWER) Resolution No. 18-
IMPROVEMENTS PROJECT)

Councilmember _____, offered the following resolution and moved its adoption. Approval of Mitigated Negative Declaration for the Woodlake Sewer Improvements project.

WHEREAS, the project will implement capacity improvements, as well as repair and replacement of aging sewer system assets, and

WHEREAS, the project will occur throughout the city, and

WHEREAS, a public meeting notice was published in the Foothill Sun Gazette prior to the Woodlake City Council meeting, and

WHEREAS, the City has determined that the "project" necessitated a Mitigated Negative Declaration and one has been prepared on the project, and

WHEREAS, the City Council held a public meeting on this matter, reviewed the staff report prepared on this proposed project and considered public input regarding the design of the project, and

NOW, THEREFORE, BE IT RESOLVED that the Woodlake City Council hereby approves a Mitigated Negative Declaration for the Woodlake Sewer Improvements Project.

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 9, 2018.

AYES:
NOES:
ABSTAIN:.
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-E

April 9, 2018

Prepared by Jason, Waters, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of Negative Declaration for the Micham Storage Facility
– **Public Hearing**

BACKGROUND

The applicant is proposing to operate a commercial storage facility at APNs 061-070-033 & 060-070-034. This use would necessitate a change of zone and land use. The Planning Commission recommended approval of both amendments.

DISCUSSION:

The City of Woodlake determined that the project required an Initial Study prior to approval. The determination of the Initial Study was that the proposed project could not have significant effect on the environment, and a negative declaration would be prepared.

The project consists of the construction of a metal storage facility and two Amendments:

General Plan Amendment

APNs 061-070-033 & 061-070-034 shall be changed from Rural Residential to Service Commercial.

Zoning Amendment

APNs 061-070-033 & 061-070-034 shall be changed from Rural Residential to Service Commercial.

A notice was circulated for the IS/ND and the City did not receive any comments.

RECOMMENDATIONS:

That the Woodlake City Council approve the Negative Declaration for the Micham Storage Facility

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approve Negative Declaration for the Micham Storage Facility
2. Project Negative Declaration (Under Separate Cover)

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

In the matter of:

APPROVAL OF NEGATIVE)
DECLARATION FOR THE MICHAM) Resolution No. 18-
STORAGE FACILITY)

Councilmember _____, offered the following resolution and moved its adoption. Approval of Negative Declaration for the Micham Storage Facility.

WHEREAS, the project consists of the construction of a metal storage facility and two Amendments:

General Plan Amendment

APNs 061-070-033 & 061-070-034 shall be changed from Rural Residential to Service Commercial.

Zoning Amendment

APNs 061-070-033 & 061-070-034 shall be changed from Rural Residential to Service Commercial.

WHEREAS, the project will occur at 967 E. Naranjo Blvd. in Woodlake, and

WHEREAS, a public meeting notice was published in the Foothill Sun Gazette prior to the Woodlake City Council meeting, and

WHEREAS, the City has determined that the "project" necessitated a Negative Declaration and it has been prepared on the project, and

WHEREAS, the City Council held a public meeting on this matter, reviewed the staff report prepared on this proposed project and considered public input regarding the design of the project, and

NOW, THEREFORE, BE IT RESOLVED that the Woodlake City Council hereby approves a Negative declaration for the Micham Storage Facility.

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 9, 2018.

AYES:
NOES:
ABSTAIN:.
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-F

April 9, 2018

Prepared by Jason Waters

SUBJECT:

Action: Adoption of Resolution: Approval of Zoning Amendment 18-001 and General Plan Amendment 18-001 for APN's 061-070-033 & 061-070-034– **Public Hearing**

BACKGROUND

The applicant is proposing to operate a commercial storage facility at APNs 061-070-033 & 060-070-034. This use would necessitate a change of zone and land use. The Planning Commission recommended approval of both amendments.

DISCUSSION:

General Plan Amendment 18-001

The subject territory is designated rural residential by the Land Use Element of the Woodlake General Plan. As proposed, the proposed project would not be consistent with the current land use. Staff is recommending that the general plan be amended to redesignate the subject property to Service Commercial.

Zoning Ordinance Amendment 18-001

To implement General Plan Amendment 18-001, the subject property needs to be rezoned to a district that is consistent with the Service Commercial regulations. Staff has concluded that the appropriate zone is Service Commercial.

ENVIRONMENTAL DOCUMENT:

An Initial Study and Negative Declaration has been approved by City Council.

RECOMMENDATIONS:

Approval of Zoning Amendment 18-001 and General Plan Amendment 18-001 for APNs 061-070-033 & 061-070-034 to the Woodlake City Council.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of Zoning Amendment 18-001 and General Plan Amendment 18-001 for APNs 061-070-033 & 061-070-034

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

In the matter of:

APPROVAL OF ZONING)
AMENDMENT 18-001 & GENERAL) Resolution No. 18-
PLAN AMENDMENT 18-001 FOR)
APNS 061-070-033 & 061-070-034)
TO THE WOODLAKE CITY COUNCIL)

Councilmember _____, offered the following resolution and moved its adoption. That the Woodlake City Council approve Zoning Amendment 18-001 and General Plan Amendment 18-001 for APNs 061-070-033 & 061-070-034.

WHEREAS, the applicant is proposing to construct a metal building and provide construction storage at 967 E. Naranjo Blvd. in Woodlake, and

WHEREAS, the proposed use necessitates a change in zone and general plan designation, and

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby approves Zoning Amendment 18-001 and General Plan Amendment 18-001 for APNs 061-070-033 & 061-070-034 as follows:

General Plan Amendment

APNs 061-070-033 & 061-070-034 shall be changed from Rural Residential to Service Commercial.

Zoning Amendment

APNs 061-070-033 & 061-070-034 shall be changed from Rural Residential to Service Commercial.

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 9, 2018.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-G

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Information: Presentation of the City of Woodlake's Fiscal Year 2018/2019 Budget

BACKGROUND:

Annually, 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 for the upcoming fiscal year. Time is also dedicated to looking at the future needs of the City and preparing for projects that may be needed five to ten years down the road. The current budget will be in place from July 1, 2018 to June 30, 2019.

DISCUSSION:

The City of Woodlake, like many other governmental agencies, has needed adapt to current economic conditions and revenue streams. The City has taken a conservative approach during its budget process, while keeping in mind the wellbeing of its citizens and its employees.

For Fiscal Year 2018/2019 City staff is presenting a DRAFT balanced budget that allows for adequate services to be provided for its citizens. Some of the major highlights will be the construction of the Woodlake Community Center and continued improvements to the City's water and sewer systems.

As part of the Fiscal Year 2018/2019 Budget, one new position will be added to the Police department and funded by Measure R the City's local sales tax measure. The City will have thirty-two full time employees and the departments will be staffed as follows:

1. City Administration and Clerical – 7
(City Administrator, City Clerk, Community Services Director, Accountant, Planner 1, Clerk(2))
2. Police Department – 14
(Chief, Lieutenant, Sergeant(2), Officers(9), Clerk)
3. Public Works – 11
(Supervisor, Chief Waste Water, Chief Water, Waste Water II, Building Inspector, Mechanic, Maintenance Worker(5), Bus Driver)

FISCAL IMPACT:

The DRAFT budget as presented for Fiscal Year 2018/2019 is a balanced budget for all City funds.

ATTACHMENTS:

1. DRAFT City of Woodlake Fiscal Year 2018/2019 Budget (in a separate cover)

City of Woodlake

AGENDA ITEM V-H

April 9, 2018

Prepared by Ramon Lara, City Staff

SUBJECT:

Information: City of Woodlake Student Representative

BACKGROUND:

Annually, the City of Woodlake City Council nominates and appoints a student representative from the Woodlake Unified School District to serve as a liaison between the School and the City. The student representative informs the Council of school functions, activities, sports and general news that may be occurring at the school.

DISCUSSION:

Unfortunately, the student representative that was nominated this year has had too many school functions to attend, which has not allowed her to attend City Council meetings. At the March 26, 2018, City Council meeting it was requested by Council that an item be put on the agenda to discuss how to move forward regarding the student representative position.

FISCAL IMPACT:

None

ATTACHMENTS:

None