

Date: February 25, 2019 (Monday)

Time: 6:30 p.m.

Place: City Council Chambers

145 N. Magnolia

Woodlake, CA 93286

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

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

I. CALL TO ORDER & WELCOME

II. PLEDGE OF ALLEGIANCE

III. PUBLIC COMMENTS

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

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

IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

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

- A. Action: Approval of Minutes of the regular meeting held on February 11, 2019 (Pages 1-4)
- B. Action: Approval of Warrants (Pages 5-41)
- C. Action: Adoption of Resolution: Approval of the Lease Agreement for Property with APN No. 060-073-009 (Pages 42-49)
- D. Action: Accept Late Claim from Carpenter, Zuckerman & Rowley filed on February 7, 2019 (Page 50)

V. ACTION/DISCUSSION ITEMS

- A. Action: Adoption of Resolution: EDC Presentation
- B. 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, 2018 (Pages 51-150)
- C. Action: Adoption of Resolution: Approving the Final Subdivision Map 19-01, Castle Rock Park (Phase 3) (Pages 151-158)
- D. Action: Adoption of Resolution: Approving the Development Agreement for Final Subdivision Map 19-01. Castle Rock (Pages 159-170)

VI. OTHER BUSINESS

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

VII. CLOSED SESSION

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

Property Description: APN# 060-170-015, 060-170-016 & 060-170-088

Our Negotiator: City Administrator, Ramon Lara

Parties with whom negotiating: \_\_\_\_\_

Instructions to negotiator concerning:  Price       Terms of payment

NOTICE TO THE PUBLIC

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

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

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

## II. ADJOURN

The next scheduled City Council meeting will be held on Monday, March 11, 2019 at 6:30 p.m. at City Council Chambers located at 145 N. Magnolia, 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, Lopez, Martinez, Ortiz & Gonzalez

**OTHERS:** Lara, Waters, Marquez, Zamora & Zacarias

**ABSENT:**

### **FLAG SALUTE**

### **PUBLIC COMMENT** –

Lucky Oldfield, 35802 Road 180, Woodlake – Mr. Oldfield invited everyone for a bus trip to JPL's Open House on May 18<sup>th</sup>. They are trying to keep the cost between \$60 to \$65 which includes continental breakfast and snacks. For more information call 559-804-0946.

### IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

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

- A. Action: Approval of Minutes of the regular meeting held on January 14, 2018
- B. Action: Approval of Warrants
- C. Action: Adoption of Resolution: Approval of the January 2019 Monthly Report of Investments
- D. Action: Adoption of Resolution: Approve the Mutual Cancellation Instructions for Escrow and Purchase and Sale Agreement for the Properties with APN No. 060-170-080 and APN No. 060-170-096  
**ON A MOTION BY MARTINEZ, SECOND BY ORTIZ IT WAS VOTED TO APPROVE THE CONSENT CALENDAR. APPROVED UNANIMOUSLY.**

### V. ACTION/DISCUSSION ITEMS

- A. Action: Adoption of Resolution: Review and Appointment of Councilmembers to the Special Committees

City Clerk Zacarias reported the following: Every two years the City Council may appoint new members or reappoint existing members to represent the City of Woodlake on various committees. Members are appointed to a two-year term and may be subject to limited renewal. Each person appointed by the city council to be a board member or alternate board member shall be a voter in that city and a resident of that portion of the city that is within the district. After much discussion Council voted on the following:

Tulare County Association of Governments

Member – Mayor Rudy Mendoza

Alternate Member – Vice-Mayor Frances Ortiz

Economic Development Corporation

Member – Councilmember Gregorio Gonzalez Jr.

Alternate Member – Mayor Rudy Mendoza

Tulare County Transportation Authority

Member – Mayor Rudy Mendoza

Alternate Member – Vice-Mayor Frances Ortiz

San Joaquin Valley Air Pollution Control District

(Special City Selection Committee)

Member – Councilmember Jose Martinez

Alternate Member – Councilmember Gregorio Gonzalez Jr.

Council of Cities

Member – Councilmember Jose Martinez

Alternate Member – Mayor Rudy Mendoza

**ON A MOTION BY MARTINEZ, SECOND BY LOPEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPOINT THE ABOVE COUNCILMEMBERS TO THE NOTED SPECIAL COMMITTEES. APPROVED UNANIMOUSLY.**

- B. Action: Adoption of Resolution: Approve the Notice of Completion for the City of Woodlake North Valencia Project  
City Administrator Lara reported the following: The City of Woodlake North Valencia Project constructed curb, gutters, ramps, sidewalks and storm drain improvements on North Valencia Boulevard (SR 245) from Sierra Avenue south to Whitney Avenue. The corridor had none of the above-mentioned amenities which made pedestrian and bicycle traffic unsafe. Council authorized staff on July 10, 2017 to put the City of Woodlake North Valencia Project out to bid for construction. The project was awarded to Agee Construction on December 18, 2017, by Resolution No. 17-144 in the amount of \$792,669.00. The project was funded with Minor SHOPP, Measure R, ATP and Local Funds. The project incurred \$133,113.04 in change orders related asphalt overruns, sewer lateral replacements, streetlights, headwalls and handrails. The overall cost of the project was \$925,782.04. The project was funded with Minor SHOPP, Measure R, ATP and Local Funds.

**ON A MOTION BY MARTINEZ, SECOND BY GONZALEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE NOTICE OF COMPLETION FOR THE CITY OF WOODLAKE NORTH VALENCIA PROJECT. APPROVED UNANIMOUSLY.**

- C. Action: Adoption of Resolution: Approve the Notice of Completion for the City of Woodlake Community Center Project  
City Administrator Lara reported the following: At the August 21, 2017 City Council meeting, Council awarded the construction of the City of Woodlake Community Center to the lowest responsible bidder, Klassen Corporation in the amount of \$3,914,872.00. The amount listed is the base bid for the project and did not include additional work that the City may choose to include. The cost of any additional work was negotiated with the contractor by staff. At the July 19, 2018, meeting Council approved Change Orders No. 1-15 totaling \$570,809.00. This change orders were for the addition of kitchen equipment, basketball court flooring, basketball courts, and volleyball courts. The project has been completed is now ready to be closed out. The final amount for change orders for the project was \$570,812.00 and were covered by the General Fund, Measure R and Measure S. The final project cost for construction was \$4,485,684.00. Staff is now ready to file a Notice of Completion for the project and close it out through the USDA process.

**ON A MOTION BY ORTIZ, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE NOTICE OF COMPLETION FOR THE CITY OF WOODLAKE COMMUNITY CENTER PROJECT. APPROVED UNANIMOUSLY.**

- D. Action: Adoption of Resolution: Enter Into a Memorandum of Understanding Between the City of Woodlake and College of the Sequoias Community College District  
City Administrator Lara reported the following: The City of Woodlake and the College of the Sequoias (COS) have been working together to implement English as a Second Language (ESL) classes in the City of Woodlake. Both agencies agree that the classes would be beneficial to residents in the community. The attached Memorandum of Understanding (MOU) will allow classes to be offered at the Woodlake Community Center free of charge. The classes will be held on Monday – Thursday mornings. An instructor provided by COS will run the classes and provide all materials. The City will provide the building at no cost.

**ON A MOTION BY LOPEZ, SECOND BY GONZALEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND ENTER INTO A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF WOODLAKE AND COLLEGE OF THE SEQUIOIAS COMMUNITY COLLEGE DISTRICT. APPROVED UNANIMOUSLY.**

**VI. OTHER BUSINESS**

**A. Information: Items from Staff**

City Attorney Zamora – Thanked the City Parks and Recreation Department for the sponsorship plaque. He also announced his wife is having twin boys and is due in May. He will be taking time off but will have someone in his place while he is out.

City Clerk Zacarias – Reminded all Council Members about the AB 1234 Ethics training scheduled for February 25<sup>th</sup> from 4 pm to 6 pm. Reminders for Form 700 will be going out March 1<sup>st</sup>, they are due April 1<sup>st</sup>. Also, there will be a Princess Show on March 3<sup>rd</sup> at 3:00 pm at the Woodlake Plaza. The show is sponsored by Something Enchanted.

Community Services Director Waters – Reported GSA asked that a survey be placed on the city’s website to collect information from the residents of Woodlake.

City Administrator Lara – Reported landscaping on Magnolia is complete. Once the street lights are in, the sidewalks will be completed. Castle Rock fields are moving along, and city staff is hoping for project to be done my Baseball/Softball Opening Day (4/6). Opening Day for Basketball was Friday and Saturday, and all went well. The event was well attended. There has been some concern from the community with the demolition of El Charro Restaurant (Rusty’s). The building could not be rehabbed so the owner decided to demo the property. The new owner of the Loading Chute has decided to also demo that building but it won’t be done at this time.

**B. Information: Items from Council**

Councilmember Martinez – Reported he is selling tickets for the Peace Officer appreciation banquet on March 2<sup>nd</sup> in Exeter. The cost of the ticket is \$20.

Councilmember Lopez – Reminded everyone to come support and watch the Friday basketball games.

Mayor Mendoza – Inquired when the next EDC meeting will be scheduled. Also wanted to know how businesses find out to advertise in the Woodlake magazine. City Administrator Lara stated city staff reaches out to business and word of mouth. An EDC meeting will be scheduled as soon as Woodlake magazine is complete.

Daniela Frausto & Rogelio Chavez, High School Representatives – WASC Committee Welcome is Sunday, February 24<sup>th</sup> at 2:30 pm, Room 71. There will be a color run at CRES on March 2<sup>nd</sup> from 9:00 am to noon. Report cards are coming out on Friday, February 15<sup>th</sup>. Mock Trial placed 6<sup>th</sup> out of 14. Boys’ and girls’ soccer made it to the playoffs. Boys play McFarland and girls play Washington Union. FFA Donkey Basketball vs Exeter is Saturday, February 23<sup>rd</sup> at 7:00 pm.

**VII. CLOSED SESSION**

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

Property Description (Specify street address, or if no street address, the parcel number or other unique reference): APN# 060-170-071

Our Negotiator: City Administrator, Ramon Lara

Parties with whom negotiating: \_\_\_\_\_

Instructions to negotiator concerning:  Price  Terms of payment.

2. **PENDING LITIGATION** (Government Code § 54956.9). It is the intention of this governing body to meet in closed-session concerning:

Conference with legal counsel – **ANTICIPATED LITIGATION** (Government Code § 54956.9(d)).

**Initiation of litigation** (Government Code § 54956.9(d)(4)).

Number of potential cases is:   1  .

**MEETING MOVED TO CLOSED SESSION AT 7:13 PM**

**MEETING RECONVENED AT 7:30 PM**

**Mayor Mendoza reported no action was taken and there was nothing to report.**

#### NOTICE TO THE PUBLIC

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#### VIII. ADJOURN

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City Council:

Rudy Mendoza - Mayor

Frances Ortiz - Vice Mayor

Louie Lopez - Councilmember

Greg Gonzalez Jr. - Councilmember

Jose L. Martinez - Councilmember

Meeting adjourned at 7:30 PM

Submitted by,

Irene Zacarias

City Clerk

**City of Woodlake**  
**Summary of Disbursements and Payroll**  
**City Council Meeting : February 25, 2019**

**PAYROLL**

2/15/2019 (City)	\$54,317.14
2/15/2019 (Fire)	\$6,521.12

<b>Gross Payroll</b>	<b>\$60,838.26</b>
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**DISBURSMENTS / WARRANTS**

2/22/2019	\$608,529.30
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<b>Total Disbursements</b>	<b>\$608,529.30</b>
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**WIRES**

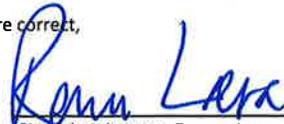
PAYROLL TAX WIRE	CITY	\$ 12,295.38
	FIRE	\$ 1,796.36

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

<b>Total Wire Amount Sent Out</b>	<b>\$</b>	<b>14,091.74</b>
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<b>Amount to be Approved</b>	<b>\$</b>	<b>683,459.30</b>
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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 4th day of February 2019.  
 by the following vote:**

**Ayes:**  
**Noes:**  
**Absent:**  
**Abstain:**

\_\_\_\_\_  
 Mayor, Rudy Mendoza

\_\_\_\_\_  
 City Clerk, Irene Zacarias

PERIOD 2 DATING 1/27/2019- 2/09/2019 CHECK DATE 2/15/2019  
DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
48214	1,725.21	220	1 STUB ONLY
48215	4,107.24	208	1 STUB ONLY
48216	2,139.63	210	1 STUB ONLY
48217	991.87	206	1 STUB ONLY
48218	2,830.93	212	1 STUB ONLY
48219	1,905.69	207	1 STUB ONLY
48220	1,109.67	173	1 STUB ONLY
48221	854.76	221	1 STUB ONLY
48222	1,360.14	571	1 STUB ONLY
48223	1,880.52	535	1 STUB ONLY
48224	1,702.09	568	1 STUB ONLY
48225	983.98	574	1 STUB ONLY
48226	2,047.40	539	1 STUB ONLY
48227	1,610.76	575	1 STUB ONLY
48228	1,136.68	555	1 STUB ONLY
48229	1,549.45	564	1 STUB ONLY
48230	1,709.80	572	1 STUB ONLY
48231	2,977.44	549	1 STUB ONLY
48232	1,323.92	566	1 STUB ONLY
48233	2,279.65	554	1 STUB ONLY
48234	1,321.43	570	1 STUB ONLY
48235	1,670.40	215	1 STUB ONLY
48236	1,663.73	134	1 STUB ONLY
48237	1,817.12	218	1 STUB ONLY
48238	1,146.17	216	1 STUB ONLY
48239	1,108.71	219	1 STUB ONLY
48240	1,398.83	217	1 STUB ONLY
48241	1,271.64	159	1 STUB ONLY
48242	2,147.85	209	1 STUB ONLY
48243	1,807.67	211	1 STUB ONLY
48244	923.57	214	1 STUB ONLY
48245	1,813.19	188	1 STUB ONLY

PERIOD 2 DATING 1/27/2019- 2/09/2019 CHECK DATE 2/15/2019  
DIRECT DEPOSIT IS TURNED ON

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

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

OTHER CHECKS

0.00	*MANUAL CHECKS		0
0.00	*CANCELLED CHECKS		0
0.00	**TOTAL FOR CHECK FORM		

NON-NEGOTIABLE CHECKS

54,317.14	*DIRECT DEPOSIT STUBS		32
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

GROSS PAY

CITY-GROSS REPORT-PAYROLL #17-1Q FY18/19  
01/27/19-02/09/2019 - PAY DAY 02/15/2019

PR4B0R-V14.08

Paymate

EMP #	CUR AMT	CUR HRS
215	2,400.58	88.27
571	1,828.23	80.00
221	936.00	78.00
214	2,141.36	81.50
535	2,373.54	80.00
568	2,063.85	80.00
574	1,200.00	80.00
159	1,655.16	83.59
220	2,465.66	99.00
539	2,901.69	80.00
575	1,870.00	89.00
188	2,357.54	80.00
555	1,488.00	80.00
209	2,695.00	80.00
564	2,258.43	88.00
208	5,699.24	80.00
173	1,742.77	80.00
572	2,547.06	102.00
549	4,384.62	80.00
566	2,204.55	84.50
554	2,761.63	91.00
210	2,882.31	80.00
211	2,792.31	80.00
206	1,488.00	80.00
218	2,086.13	107.00
216	1,417.39	80.00
219	1,340.05	86.50
217	1,822.77	82.50
134	2,372.40	83.50
570	1,870.85	82.00
212	4,105.39	80.00
207	2,736.92	80.00
PAGE TOTALS ***	74,889.43	2,686.36
32 EMPLOYEES		
FEATURE TOTALS *	74,889.43	2,686.36
32 EMPLOYEES		

PAY INFORMATION  
O/T T-1/2 03

F E A T U R E   D I S T R I B U T I O N  
CITY-O/T REPORT-PAYROLL #17-1Q FY18/19  
01/27/19-02/09/2019 - PAY DAY 02/15/2019

RUN- 2/15/2019 10:35:07 PAGE 1  
PR4B0R-V14.08 Paymate

EMP #	CUR AMT	CUR HRS
215	322.27	8.27
214	57.89	1.50
159	104.39	3.59
220	647.66	19.00
575	270.00	9.00
564	294.58	8.00
572	743.83	22.00
566	165.70	4.50
554	446.55	11.00
218	650.73	27.00
219	145.58	6.50
217	79.38	2.50
134	133.78	3.50
570	67.62	2.00
PAGE TOTALS *** 14 EMPLOYEES	4,129.96	128.36
FEATURE TOTALS * 14 EMPLOYEES	4,129.96	128.36

PERIOD 2 DATING 1/27/2019- 2/09/2019 CHECK DATE 2/15/2019  
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
48209	243.80	4023	1 STUB ONLY
48210	1,170.63	4042	1 STUB ONLY
48211	2,190.24	4018	1 STUB ONLY
48212	1,708.04	4022	1 STUB ONLY
48213	1,208.41	4041	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

6,521.12 *DIRECT DEPOSIT STUBS	5
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- 2/15/2019 10:34:30 PAGE 1

GROSS PAY

FIRE-GROSS REPORT-PAYROLL #17-1Q FY18/19  
01/27/19-02/09/2019 - PAY DAY 02/15/2019

PR4B0R-V14.08

Paymate

	EMP #	CUR AMT	CUR HRS
	4023	264.00	24.00
	4042	1,576.93	112.00
	4018	2,773.08	80.00
	4022	1,968.05	112.00
	4041	1,576.93	112.00
PAGE TOTALS ***	5 EMPLOYEES	8,158.99	440.00
FEATURE TOTALS *	5 EMPLOYEES	8,158.99	440.00

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF THE SIERRA				
001351	A-C ELECTRIC COMPANY	66627	02/22/19	823.00
000783	AFLAC	66628	02/22/19	540.30
001825	AGUIRRE PRINTING & EMBRO	66629	02/22/19	281.15
001834	AMERICAN SOCCER CO INC	66630	02/22/19	3,434.08
000944	AMERIPRIDE UNIFORM SERVI	66631	02/22/19	469.28
001031	ATLAS FIRE SERVICE	66632	02/22/19	1,662.82
000334	BANK OF AMERICA	66633	02/22/19	15,470.47
001226	BENELECT	66634	02/22/19	865.00
001842	BILL NELSON G E C INC	66635	02/22/19	162,322.70
001315	BILL WALL'S DIRECT APPRO	66636	02/22/19	210.00
001305	BRAINARD INVESTIGATIONS	66637	02/22/19	1,638.53
000351	BSK ASSOCIATES	66638	02/22/19	336.00
001420	BSN SPORTS	66639	02/22/19	4,321.84
001089	CA TURF EQUIPMENT & SUPP	66640	02/22/19	378.82
001350	CALIFORNIA CHOICE	66641	02/22/19	28,805.49
001836	CISCO TIRES	66642	02/22/19	125.00
001688	CONDUENT ENTERPRISE SOLU	66643	02/22/19	3,485.23
000768	CREATIVE FORMS & CONCEPT	66644	02/22/19	1,177.44
000733	CRUZ-TA WELDING SHOP	66645	02/22/19	450.00
000646	DEARBORN NATIONAL LIFE I	66646	02/22/19	345.00
000753	DEPARTMENT OF JUSTICE	66647	02/22/19	800.00
000109	EXETER MERCANTILE CO	66648	02/22/19	1,330.46
001249	EXETER VETERINARY HOSPIT	66649	02/22/19	109.90
000887	FERGUSON ENTERPRISES, IN	66650	02/22/19	118.22
000850	FINANCIAL CREDIT NETWORK	66651	02/22/19	183.31
000898	FOOTHILLS SUN-GAZETTE/TH	66652	02/22/19	509.00
000283	FRUIT GROWERS SUPPLY CO.	66653	02/22/19	3,604.08
000252	GIANT AUTO GROUP	66654	02/22/19	197.18
001343	HEALTH WISE SERVICES	66655	02/22/19	150.00
001477	LEHR	66656	02/22/19	18,158.32
001362	MIDVALLEY DISPOSAL	66657	02/22/19	44,912.56
001858	MINERAL KING TOXICOLOGY	66658	02/22/19	868.00
000530	MONARCH FORD	66659	02/22/19	37.39
001815	NUTRIEN AG SOLUTIONS	66660	02/22/19	696.69
001867	PACIFIC DISTRIBUTING INC	66661	02/22/19	2,699.23
001087	PROTECTION ONE	66662	02/22/19	56.94
000022	QUAD - KNOPF	66663	02/22/19	7,499.66
001768	ROGERS ANDERSON MALODY &	66664	02/22/19	3,026.00
001127	SANTA FE AGGREGATES, INC	66665	02/22/19	3,568.75
000023	SELF HELP ENTERPRISES IN	66666	02/22/19	600.00
000959	SIGN TIME	66667	02/22/19	3,099.83
000024	SOUTHERN CALIF EDISON CO	66668	02/22/19	14,818.31
001145	STANTEC CONSULTING SERVI	66669	02/22/19	11,064.89
001385	TD RIVAS HAULING & BOBCA	66670	02/22/19	2,070.00
001577	TODD COMPANIES	66671	02/22/19	199,212.15
.90204	TREE SOURCE	66672	02/22/19	100.00
000032	TULARE CO ENVIRONMENTAL	66673	02/22/19	376.00
001520	ULINE	66674	02/22/19	761.53

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BANK	VENDOR	CHECK#	DATE	AMOUNT	
BANK	BANK OF THE SIERRA				
001210	US BANK	66675	02/22/19	1,886.08	
000072	VALERO BROS.	66676	02/22/19	27.00	
000292	VANTAGEPOINT TRAN AGENT-	66677	02/22/19	4,588.44	
001800	VISUAL INK	66678	02/22/19	838.94	
001517	WILBUR-ELLIS COMPANY LLC	66679	02/22/19	590.04	
000331	WOODLAKE FIRE DISTRICT	66680	02/22/19	13,180.00	
000027	WOODLAKE GROWERS SUPPLY	66681	02/22/19	258.61	
	BANK OF THE SIERRA			569,139.66	***



Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
A-C ELECTRIC COMPANY FOREMAN 02/2019	823.00	CONTRACTURAL SERVICES	062.0462.060.028		46390			999	00010
AFLAC SUPPLMNTL INS. 02/2019	540.30	ACCIDENT & DIS INS WITHH	001.0000.200.038		493510			999	00014
AGUIRRE PRINTING & EMBRO TSHIRTS 02/2019	281.15	BASKETBALL EXPENSES	001.0421.060.044		8555			999	00091
AMERICAN SOCCER CO INC BASKETBALL SHIRTS-JERSEY	3,322.31	BASKETBALL EXPENSES	001.0421.060.044		6556907			999	00124
BASKETBALL SHIRTS-JERSEY	41.91	BASKETBALL EXPENSES	001.0421.060.044		6557497			999	00128
BASKETBALL SHIRTS-JERSEY	69.86	BASKETBALL EXPENSES	001.0421.060.044		6557519			999	00127
	3,434.08	*VENDOR TOTAL							
AMERIPRIDE UNIFORM SERVI UNIFORM SERVICE 02/2019	234.28	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		JAN 2019			999	00030
UNIFORM SERVICE 02/19	18.62	UNIFORM ALLOWANCE	001.0418.050.011		JAN 2019			999	00031
TRANSIT 02/2019	2.33	UNIFORM ALLOWANCE	021.0424.050.011		JAN 2019			999	00032
UNIFORM SERVICE 02/2019	170.54	UNIFORM ALLOWANCE	062.0462.050.011		JAN 2019			999	00033
UNIFORM SERVICE 02/2019	43.51	UNIFORM ALLOWANCE	063.0463.050.011		JAN 2019			999	00034
	469.28	*VENDOR TOTAL							
ATLAS FIRE SERVICE SERVICES 02/2019	1,662.82	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		6960			999	00015
BANK OF AMERICA LOWES-	708.90	SPECIAL DEPARTMENT EXPEN	001.0410.060.029			007054	P	999	00137
COS - GERARDO PEREZ	327.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029			007054	P	999	00138
LOWES	104.33	CITY HALL EXPANSION PROJ	001.0550.080.521			007054	P	999	00139
LOWES	657.31	CITY HALL EXPANSION PROJ	001.0550.080.521			007054	P	999	00140
LOWES	130.07	SPECIAL DEPARTMENT EXPEN	001.0418.060.029			007054	P	999	00141
LOWES	1,278.65	SPECIAL DEPARTMENT EXPEN	001.0423.060.029			007054	P	999	00142
LOWES	272.80	SPECIAL DEPARTMENT EXPEN	062.0462.060.029					999	00143
DOLLAR GENERAL	24.57	SPECIAL DEPARTMENT EXPEN	001.0410.060.029					999	00144
LOWES	581.40	SPECIAL DEPARTMENT EXPEN	062.0462.060.029					999	00145
LOWES	944.03	SPECIAL DEPARTMENT EXPEN	001.0423.060.029					999	00146
AMAZON - PD	2,392.48	CONTRACTURAL SERVICES	001.0406.060.028			004088	P	999	00147
BEST BUY - PD	1,084.97	SPECIAL DEPARTMENT EXPEN	001.0411.060.029			004088	P	999	00148
MCDONALDS - PD-VILLEGAS	10.00	CONTRACTURAL SERVICES	001.0411.060.028			004088	P	999	00149
DOLLAR GENERAL -	136.21	SPECIAL DEPARTMENT EXPEN	062.0462.060.029			009529	P	999	00150
HOME DEPOT	3,684.80	SPECIAL DEPARTMENT EXPEN	001.0423.060.029			009529	P	999	00151
AMAZON	2,392.48	BASKETBALL EXPENSES	001.0421.060.044			006880	P	999	00152
AMAZON	6.08	OFFICE SUPPLIES	001.0410.060.023			006880	P	999	00153
EARTHLINK	11.90	SPECIAL DEPARTMENT EXPEN	001.0410.060.029			006880	P	999	00154
AMAZON	40.99	BASKETBALL EXPENSES	001.0421.060.044			006880	P	999	00155
AMAZON	78.28	SPECIAL DEPARTMENT EXPEN	001.0409.060.029			006880	P	999	00156
AMAZON	33.95	BASKETBALL EXPENSES	001.0421.060.044			006880	P	999	00157
AMAZON	82.95	BASKETBALL EXPENSES	001.0421.060.044			006880	P	999	00158
AMAZON	223.56	BASKETBALL EXPENSES	001.0421.060.044			006880	P	999	00159
AMAZON WEB SERVICE	3.11	OFFICE SUPPLIES	001.0410.060.023			006880	P	999	00160

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
BANK OF AMERICA									
AMAZON	176.67	CONTRACTURAL SERVICES	001.0411.060.028			004088	P	999	00161
ADOBE	82.98	SPECIAL DEPARTMENT EXPEN	001.0410.060.029			006880	P	999	00162
	15,470.47	*VENDOR TOTAL							
BENELECT									
EMPLOYEEES & RETREES 2/19	4.41	HEALTH INSURANCE	001.0402.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	9.80	HEALTH INSURANCE	001.0403.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	13.07	HEALTH INSURANCE	001.0404.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	5.49	HEALTH INSURANCE	001.0405.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	12.87	HEALTH INSURANCE	001.0415.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	5.12	HEALTH INSURANCE	001.0416.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	31.10	HEALTH INSURANCE	001.0418.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	14.94	HEALTH INSURANCE	001.0421.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	11.24	HEALTH INSURANCE	001.0422.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	31.50	HEALTH INSURANCE	061.0461.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	174.88	HEALTH INSURANCE	062.0462.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	138.49	HEALTH INSURANCE	063.0463.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	38.45	HEALTH INSURANCE	021.0424.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	14.28	HEALTH INSURANCE	029.0429.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	1.13	HEALTH INSURANCE	001.0406.050.008		MARCH 2019			999	00057
EMPLOYEEES & RETREES 2/19	3.23	HEALTH INSURANCE	060.0460.050.008		MARCH 2019			999	00057
PD EXPENSE 02/2019	240.00	HEALTH INSURANCE	001.0411.050.008		MARCH 2019			999	00059
FIRE DEPT. 02/2019	90.00	HEALTH INSURANCE	004.0414.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.27	HEALTH INSURANCE	001.0402.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.48	HEALTH INSURANCE	001.0403.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.64	HEALTH INSURANCE	001.0404.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.26	HEALTH INSURANCE	001.0405.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.63	HEALTH INSURANCE	001.0415.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.25	HEALTH INSURANCE	001.0416.050.008		MARCH 2019			999	00060
ADMIN 02/2019	1.52	HEALTH INSURANCE	001.0418.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.73	HEALTH INSURANCE	001.0421.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.55	HEALTH INSURANCE	001.0422.050.008		MARCH 2019			999	00060
ADMIN 02/2019	1.54	HEALTH INSURANCE	061.0461.050.008		MARCH 2019			999	00060
ADMIN 02/2019	8.57	HEALTH INSURANCE	062.0462.050.008		MARCH 2019			999	00060
ADMIN 02/2019	6.78	HEALTH INSURANCE	063.0463.050.008		MARCH 2019			999	00060
ADMIN 02/2019	1.88	HEALTH INSURANCE	021.0424.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.70	HEALTH INSURANCE	029.0429.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.05	HEALTH INSURANCE	001.0406.050.008		MARCH 2019			999	00060
ADMIN 02/2019	0.15	HEALTH INSURANCE	060.0460.050.008		MARCH 2019			999	00060
	865.00	*VENDOR TOTAL							
BILL NELSON G E C INC									
S. VAL PROJECT 02/19	139,987.80	CONSTRUCTION	023.0590.734.072		4			999	00083
S.VAL PROJECT 2233490	22,334.90	S. VALENCIA ADA PROJ CON	025.0590.734.072		4			999	00084
	162,322.70	*VENDOR TOTAL							
BILL WALL'S DIRECT APPRO SET UP HP SAN 02/2019	210.00	CONTRACTURAL SERVICES	001.0411.060.028		16016			999	00078

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
BRAINARD INVESTIGATIONS							
BACKGROUND CHACON 02/19	830.38	CONTRACTURAL SERVICES	001.0411.060.028		1063		999 00080
BACKGROUND 02/2019	808.15	CONTRACTURAL SERVICES	001.0411.060.028		1064		999 00079
	1,638.53	*VENDOR TOTAL					
BSK ASSOCIATES							
WEEKLY EFFLUENT 02/2019	61.00	CONTRACTURAL SERVICES	062.0462.060.028		A903636		999 00018
BACTI 02/2019	90.00	CONTRACTURAL SERVICES	063.0463.060.028		A903862		999 00017
WEEKLY EFFLUENT 02/2019	185.00	CONTRACTURAL SERVICES	062.0462.060.028		A904186		999 00016
	336.00	*VENDOR TOTAL					
BSN SPORTS							
BASKETBALL GYM SUPPLIES	703.26	BASKETBALL EXPENSES	001.0421.060.044		904395614		999 00125
BASEBALL FIELD EQUIPMENT	3,618.58	BASEBALL/SOFTBALL EXP	001.0421.060.045		904404620		999 00126
	4,321.84	*VENDOR TOTAL					
CA TURF EQUIPMENT & SUPP							
FESCUE BLEND 02/2019	378.82	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		400153		999 00019
CALIFORNIA CHOICE							
CTY EMPLOYEES 02/2019	116.22	HEALTH INSURANCE	001.0402.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	263.03	HEALTH INSURANCE	001.0403.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	350.92	HEALTH INSURANCE	001.0404.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	147.51	HEALTH INSURANCE	001.0405.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	345.63	HEALTH INSURANCE	001.0415.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	137.49	HEALTH INSURANCE	001.0416.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	834.86	HEALTH INSURANCE	001.0418.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	401.21	HEALTH INSURANCE	001.0421.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	301.85	HEALTH INSURANCE	001.0422.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	845.52	HEALTH INSURANCE	061.0461.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	4,693.81	HEALTH INSURANCE	062.0462.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	3,717.06	HEALTH INSURANCE	063.0463.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	1,032.17	HEALTH INSURANCE	021.0424.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	383.47	HEALTH INSURANCE	029.0429.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	30.40	HEALTH INSURANCE	001.0406.050.008		MARCH 2019		999 00061
CTY EMPLOYEES 02/2019	86.72	HEALTH INSURANCE	060.0460.050.008		MARCH 2019		999 00061
CTY INS W/H EMPLOYEE 2/19	3,000.00	HEALTH INSURANCE WITHHEL	001.0000.200.031		MARCH 2019		999 00062
PD EXPENSE 02/2019	9,271.66	HEALTH INSURANCE	001.0411.050.008		MARCH 2019		999 00063
FIRE EXPENSE 02/2019	2,593.18	HEALTH INSURANCE	004.0414.050.008		MARCH 2019		999 00064
FD INS W/H EMPLOYEE 2/19	252.78	HEALTH INSURANCE WITHHEL	004.0000.200.031		MARCH 2019		999 00065
	28,805.49	*VENDOR TOTAL					
CISCO TIRES							
FLAT REPAIR 02/2019	125.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		74		999 00011
CONDUENT ENTERPRISE SOLU							
MNTHLY TECHNLOGY 02/2019	3,485.23	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		1511979		999 00101
CREATIVE FORMS & CONCEPT							
UTILITY BILLS 02/19	392.48	SPECIAL DEPARTMENT EXPEN	061.0461.060.029		116947		999 00097
UTILITY BILLS 02/19	392.48	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		116947		999 00098

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CREATIVE FORMS & CONCEPT UTILITY BILLS 02/2019	392.48 1,177.44	SPECIAL DEPARTMENT EXPEN *VENDOR TOTAL	063.0463.060.029		116947		999 00099
CRUZ-TA WELDING SHOP WELDING LABOR 02/19	450.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		18422		999 00007
DEARBORN NATIONAL LIFE I CITY EMPLOYEES 02/2019	1.85	HEALTH INSURANCE	001.0402.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	3.97	HEALTH INSURANCE	001.0403.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	5.30	HEALTH INSURANCE	001.0404.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	2.23	HEALTH INSURANCE	001.0405.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	5.22	HEALTH INSURANCE	001.0415.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	2.07	HEALTH INSURANCE	001.0416.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	12.62	HEALTH INSURANCE	001.0418.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	6.06	HEALTH INSURANCE	001.0421.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	4.56	HEALTH INSURANCE	001.0422.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	12.78	HEALTH INSURANCE	061.0461.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	70.98	HEALTH INSURANCE	062.0462.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	56.21	HEALTH INSURANCE	063.0463.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	15.60	HEALTH INSURANCE	021.0424.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	5.79	HEALTH INSURANCE	029.0429.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	0.45	HEALTH INSURANCE	001.0406.050.008		MARCH 2019		999 00104
CITY EMPLOYEES 02/2019	1.31	HEALTH INSURANCE	060.0460.050.008		MARCH 2019		999 00104
PD EMPLOYEES 02/2019	138.00 345.00	HEALTH INSURANCE *VENDOR TOTAL	001.0411.050.008		MARCH 2019		999 00105
DEPARTMENT OF JUSTICE SERVICES 02/2019	765.00	CONTRACTURAL SERVICES	001.0411.060.028		353877		999 00076
SERVICES 02/2019	35.00 800.00	CONTRACTURAL SERVICES *VENDOR TOTAL	001.0411.060.028		357726		999 00121
EXETER MERCANTILE CO SUPPLIES 02/2019	1,330.46	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		101985		999 00009
EXETER VETERINARY HOSPIT VETERINARY SERVICE 02/19	109.90	SPECIAL DEPARTMENT EXPEN	001.0411.060.029				999 00132
FERGUSON ENTERPRISES, IN SERVICES 02/2019	118.22	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		1438480		999 00023
FINANCIAL CREDIT NETWORK BAROCIO-PMT ON ACCT	61.10	SERVICE CHARGES	061.0361.000.086		9331448		999 00129
BAROCIO-PMT ON ACCT	61.10	SERVICE CHARGES	062.0362.000.086		9331448		999 00130
BAROCIO-PMT ON ACCT	61.11	SERVICE CHARGES	063.0363.000.086		9331448		999 00131
	183.31	*VENDOR TOTAL					
FOOTHILLS SUN-GAZETTE/TH 2019 BUSNSS DIRCTRY 2/19	119.00	SPECIAL DEPARTMENT EXPEN	001.0402.060.029		53763		999 00094

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
FOOTHILLS SUN-GAZETTE/TH PN-FLOODPLAIN 2/19	390.00 509.00	SPECIAL DEPARTMENT EXPEN *VENDOR TOTAL	001.0402.060.029		53800		999 00133
FRUIT GROWERS SUPPLY CO. FLAG STAKE 02/2019	19.63	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		92019892		999 00106
SUPPLIES 02/2019	59.46	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		92020505		999 00107
ELBOW PVC 02/2019	10.49	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		92020523		999 00108
COUPLER/TEE 02/2019	10.01	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		92021230		999 00109
TIP CONEJET 02/2019	11.90	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		92024480		999 00112
TEE BARB/NOZZLE 02/2019	4.26	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		92024524		999 00110
RESPIRATOR 02/2019	22.23	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		92024559		999 00111
PER GRAMOXONE 02/2019	87.71	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		92025650		999 00113
SUPPLIES 02/2019	878.39	SPECIAL DEPARTMENT EXPEN	001.0406.060.029		92026211		999 00114
SUPPLIES 02/2019	2,500.00	CONTRACTURAL SERVICES	001.0421.060.028		92026211		999 00115
	3,604.08	*VENDOR TOTAL					
GIANT AUTO GROUP SERVICES UNIT 3 02/2019	128.00	CONTRACTURAL SERVICES	001.0411.060.028		368334		999 00122
SERVICES UNIT 11 02/19	69.18	CONTRACTURAL SERVICES	001.0411.060.028		368350		999 00123
	197.18	*VENDOR TOTAL					
HEALTH WISE SERVICES KIOSK MED WASTE 02/2019	150.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		40980		999 00100
LEHR INSTALLATION SERV. 02/19	12,503.49	CONTRACTURAL SERVICES	001.0411.060.028		S125153		999 00075
K9-2 KITS 02/2019	5,654.83	CONTRACTURAL SERVICES	001.0411.060.028		S125154		999 00074
	18,158.32	*VENDOR TOTAL					
MIDVALLEY DISPOSAL JAN. REFUSE SERV. 02/19	44,912.56	CONTRACTURAL SERVICES	061.0461.060.028		JAN 2019		999 00103
MINERAL KING TOXICOLOGY SERVICES 02/2019	868.00	CONTRACTURAL SERVICES	001.0411.060.028				999 00077
MONARCH FORD INDICATOR ASY 02/19	37.39	VEHICLE MAINTENANCE/OPER	062.0462.060.032		25920		999 00020
NUTRIEN AG SOLUTIONS SUPPLIES 02/2019	696.69	ORCHARD EXPENSES	062.0462.060.046		38033113		999 00021
PACIFIC DISTRIBUTING INC SERVICES 02/2019	2,699.23	ORCHARD EXPENSES	062.0462.060.046		179565		999 00027
PROTECTION ONE WTR TOWER ALARM 02/2019	56.94	CONTRACTURAL SERVICES	063.0463.060.028				999 00102
QUAD - KNOPF S.VLN CIA PROJ 02/2019	1,812.54	CONTRACTURAL SERVICES	020.0590.734.028		97441		999 00037

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
QUAD - KNOFF									
WDLK COMMNTY CNTR 02/19	335.02	CONTRACTURAL SERVICES	001.0421.060.028		97442			999	00035
N.VLNCA PROJ. 02/2019	1,063.44	CONTRACTURAL SERVICES	020.0590.740.028		97443			999	00036
GEN SERVICES 02/2019	257.40	CONTRACTURAL SERVICES	001.0416.060.028		97444			999	00039
PREMIUM EXTRACTS 02/19	1,491.75	CONTRACTURAL SERVICES	001.0416.060.028		97445			999	00040
MGNLIA ST IMPRVMT 2/19	309.40	CONTRACTURAL SERVICES	020.0590.743.028		97446			999	00038
CYCLE 4 ATP APPS 2/19	891.00	CONTRACTURAL SERVICES	001.0416.060.028		97447			999	00041
CSTL RCK SBDVSN PH3 2/19	579.60	CONTRACTURAL SERVICES	001.0416.060.028		97448			999	00042
WDLK MNI STRG EXP 2/19	356.40	CONTRACTURAL SERVICES	001.0416.060.028		97449			999	00050
AUTOZONE 02/19	224.64	CONTRACTURAL SERVICES	001.0416.060.028		97450			999	00051
CSTLRCK BB FIELD 02/19	178.47	CONTRACTURAL SERVICES	001.0416.060.028		97451			999	00049
	7,499.66	*VENDOR TOTAL							
ROGERS ANDERSON MALODY & WDLK FIRE DIST. 02/2019	1,026.00	ACCOUNTING/AUDITING SERV	004.0414.060.024		59857			999	00043
CITY AUDIT 02/2019	600.00	ACCOUNTING/AUDITING SERV	001.0404.060.024		59857			999	00044
CTY AUDIT 02/2019	200.00	ACCOUNTING/AUDITING SERV	021.0424.060.024		59857			999	00045
CTY AUDIT 02/2019	200.00	ACCOUNTING/AUDITING SERV	061.0461.060.024		59857			999	00046
CTY AUDIT 02/2019	500.00	ACCOUNTING/AUDITING SERV	062.0462.060.024		59857			999	00047
CTY AUDIT 02/2019	500.00	ACCOUNTING/AUDITING SERV	063.0463.060.024		59857			999	00048
	3,026.00	*VENDOR TOTAL							
SANTA FE AGGREGATES, INC									
FILL DIRT 02/2019	1,102.30	CONTRACTURAL SERVICES	001.0421.060.028		2021355			999	00118
FILL DIRT 02/2019	231.69	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		2021386			999	00028
FILL DIRT 02/2019	587.66	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		2021420			999	00012
FILL DIRT 02/2019	587.67	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		2021420			999	00013
FILL DIRT 02/2019	709.56	CONTRACTURAL SERVICES	001.0421.060.028		2021496			999	00120
CRUSHER DUST/DIRT 02/19	349.87	CONTRACTURAL SERVICES	001.0421.060.028		2021497			999	00119
	3,568.75	*VENDOR TOTAL							
SELF HELP ENTERPRISES IN GENERAL ADMIN 02/2019	350.00	CONTRACTURAL SERVICES	086.0486.060.028		WLKCDPI FEB-19			999	00081
GENERAL ADMIN 02/2019	250.00	CONTRACTURAL SERVICES	072.0472.060.028		WLKHMPI JAN-19			999	00082
	600.00	*VENDOR TOTAL							
SIGN TIME									
BRONZE PLAQUE 02/2019	2,299.10	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		68690			999	00090
PLAQUE ALSUMIRI PRK 2/19	800.73	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		68691			999	00089
	3,099.83	*VENDOR TOTAL							
SOUTHERN CALIF EDISON CO									
ORCHARD 02/2019	296.92	ORCHARD EXPENSES	062.0462.060.046					999	00052
ORCHARD 02/2019	154.40	ORCHARD EXPENSES	062.0462.060.046					999	00053
ORCHARD 02/2019	273.80	ORCHARD EXPENSES	062.0462.060.046					999	00054
ORCHARD 02/2019	293.45	ORCHARD EXPENSES	062.0462.060.046					999	00055
ORCHARD 02/2019	40.45	ORCHARD EXPENSES	062.0462.060.046					999	00056
CTY ADMN BLDNG 02/19	531.77	UTILITIES	001.0410.060.021					999	00066
WTR DEPT. 02/2019	5,217.83	UTILITIES	063.0463.060.021					999	00067
MAINT. DEPT. 02/2019	267.72	UTILITIES	001.0418.060.021					999	00068
PARKS DEPT. 02/2019	31.65	UTILITIES	001.0421.060.021					999	00069

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SOUTHERN CALIF EDISON CO							
SEWER DEPT. 02/2019	3,779.19	UTILITIES	062.0462.060.021				999 00070
AIRPORT DEPT. 02/2019	73.81	UTILITIES	041.0441.060.021				999 00071
SUBDVSN LIGHTNG 02/2019	157.79	UTILITIES	029.0429.060.021				999 00072
STREETS DEPT. 02/2019	3,699.53	UTILITIES	001.0422.060.021				999 00073
	14,818.31	*VENDOR TOTAL					
STANTEC CONSULTING SERVI							
WDLK ON CALL RPRNG 2/19	2,932.50	CONTRACTURAL SERVICES	062.0462.060.028		1463166		999 00093
MNZNLLO STRM STN 02/19	8,132.39	CONTRACTURAL SERVICES	063.0463.060.028		1463167		999 00092
	11,064.89	*VENDOR TOTAL					
TD RIVAS HAULING & BOBCA							
HAUL SND BB FIELD 2/19	810.00	CONTRACTURAL SERVICES	001.0421.060.028		13_00515		999 00116
HAUL SND BB FIELD 02/19	1,260.00	CONTRACTURAL SERVICES	001.0421.060.028		13_00516		999 00117
	2,070.00	*VENDOR TOTAL					
TODD COMPANIES							
MGNLIA ST PROJ 02/19	113,040.15	CONSTRUCTION	020.0590.743.072		3		999 00085
MGNLIA ST PROJ 02/19	86,172.00	CONTRACTURAL SERVICES	062.0462.060.028		3		999 00086
	199,212.15	*VENDOR TOTAL					
TREE SOURCE							
DEPOSIT RETURN 02/19	100.00	DEPOSITS FORM OTHERS	001.0000.200.035		19-005		999 00096
TULARE CO ENVIRONMENTAL							
MULTI ANNUAL EVENT 2/19	376.00	ADVERTISING & PUBLICATIO	001.0403.060.031		IN0176970		999 00088
ULINE							
CLEANING SUPPLIES 02/19	659.23	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		105695216		999 00022
FIRE EXT CABNT 02/2019	102.30	SPECIAL DEPARTMENT EXPEN	041.0441.060.029		105767210		999 00024
	761.53	*VENDOR TOTAL					
US BANK							
PD COPIER-02/01-03/01	456.31	CONTRACTURAL SERVICES	001.0411.060.028		377451794		999 00135
CITY COPIER-02/01-03/01	1,429.77	CONTRACTURAL SERVICES	001.0410.060.028		377451794		999 00136
	1,886.08	*VENDOR TOTAL					
VALERO BROS.							
PROPANE 02/18	27.00	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		4143		999 00008
VANTAGEPOINT TRAN AGENT-							
ICMA 02/2019	4,588.44	DEFERRED COMPENSATION	001.0000.200.040		JAN 2019		999 00095
VISUAL INK							
SNAPBACK HATS 02/2019	352.32	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		12112		999 00025
SNAPBACK HATS 02/2019	352.32	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		12112		999 00026
CITY JACKETS 02/2019	134.30	CONTRACTURAL SERVICES	001.0402.060.028		12191		999 00029
	838.94	*VENDOR TOTAL					

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
WILBUR-ELLIS COMPANY LLC RAPID DRY 02/2019	590.04	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		12395816		999 00134
WOODLAKE FIRE DISTRICT HYDRANT TESTING 02/2019	13,180.00	CONTRACTURAL SERVICES	063.0463.060.028		2019		999 00087
WOODLAKE GROWERS SUPPLY DOG FOOD 02/2019	34.75	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		021897		999 00006
CEMENT 02/2019	158.94	FIRE STATION MAINTENANC	004.0414.060.034		022106		999 00002
CAN DOG FOOD 02/2019	17.94	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		022154		999 00001
SUPPLIES 02/2019	12.31	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		022159		999 00005
MALE PLUG 02/2019	4.56	FIRE STATION MAINTENANC	004.0414.060.034		247038		999 00003
POST BANGER 02/19	30.11	SPECIAL DEPARTMENT EXPEN	029.0429.060.029		247168		999 00004
	258.61	*VENDOR TOTAL					

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Schedule of Bills

CITY OF WOODLAKE  
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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	569,139.66						

RECORDS PRINTED - 000222

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 THE SIERRA				
001869	BEVERLY RADIOLOGY MEDICA	13973	01/17/18	217.41	
001870	PRECISION REHAB & OROTHO	13974	01/17/18	22.50	
001242	KAWEAH DELTA MEDICAL CEN	13975	01/17/18	396.36	
001819	IMMEDIATE CARE MEDICAL G	13976	01/17/18	83.92	
001251	CA EMERGENCY PHYS. MED.	13977	01/17/18	465.14	
001870	PRECISION REHAB & OROTHO	13978	01/17/18	45.00	
001871	FRESNO NEPHROLOGY MED GR	13979	01/17/18	38.52	
001242	KAWEAH DELTA MEDICAL CEN	13980	01/17/18	35.56	
001791	REMEDY MEDICAL EQUIPMENT	13981	01/17/18	131.16	
	BANK OF THE SIERRA			1,435.57	***



VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
<b>BEVERLY RADIOLOGY MEDICA</b>									
EMP#215-SPOUSE	4.17	HEALTH INSURANCE	001.0403.050.008					005	00001
EMP#215-SPOUSE	5.57	HEALTH INSURANCE	001.0404.050.008					005	00001
EMP#215-SPOUSE	2.34	HEALTH INSURANCE	001.0405.050.008					005	00001
EMP#215-SPOUSE	5.48	HEALTH INSURANCE	001.0415.050.008					005	00001
EMP#215-SPOUSE	2.18	HEALTH INSURANCE	001.0416.050.008					005	00001
EMP#215-SPOUSE	13.26	HEALTH INSURANCE	001.0418.050.008					005	00001
EMP#215-SPOUSE	6.37	HEALTH INSURANCE	001.0421.050.008					005	00001
EMP#215-SPOUSE	4.79	HEALTH INSURANCE	001.0422.050.008					005	00001
EMP#215-SPOUSE	13.42	HEALTH INSURANCE	061.0461.050.008					005	00001
EMP#215-SPOUSE	74.55	HEALTH INSURANCE	062.0462.050.008					005	00001
EMP#215-SPOUSE	59.03	HEALTH INSURANCE	063.0463.050.008					005	00001
EMP#215-SPOUSE	16.39	HEALTH INSURANCE	021.0424.050.008					005	00001
EMP#215-SPOUSE	6.09	HEALTH INSURANCE	029.0429.050.008					005	00001
EMP#215-SPOUSE	0.48	HEALTH INSURANCE	001.0406.050.008					005	00001
EMP#215-SPOUSE	1.37	HEALTH INSURANCE	060.0460.050.008					005	00001
EMP#215-SPOUSE	1.92	HEALTH INSURANCE	001.0402.050.008					005	00001
	217.41	*VENDOR TOTAL							
<b>CA EMERGENCY PHYS. MED.</b>									
EMP#159	8.93	HEALTH INSURANCE	001.0403.050.008					005	00005
EMP#159	11.92	HEALTH INSURANCE	001.0404.050.008					005	00005
EMP#159	5.01	HEALTH INSURANCE	001.0405.050.008					005	00005
EMP#159	11.74	HEALTH INSURANCE	001.0415.050.008					005	00005
EMP#159	4.67	HEALTH INSURANCE	001.0416.050.008					005	00005
EMP#159	28.37	HEALTH INSURANCE	001.0418.050.008					005	00005
EMP#159	13.63	HEALTH INSURANCE	001.0421.050.008					005	00005
EMP#159	10.25	HEALTH INSURANCE	001.0422.050.008					005	00005
EMP#159	28.73	HEALTH INSURANCE	061.0461.050.008					005	00005
EMP#159	159.50	HEALTH INSURANCE	062.0462.050.008					005	00005
EMP#159	126.31	HEALTH INSURANCE	063.0463.050.008					005	00005
EMP#159	35.07	HEALTH INSURANCE	021.0424.050.008					005	00005
EMP#159	13.03	HEALTH INSURANCE	029.0429.050.008					005	00005
EMP#159	1.03	HEALTH INSURANCE	001.0406.050.008					005	00005
EMP#159	2.94	HEALTH INSURANCE	060.0460.050.008					005	00005
EMP#159	4.01	HEALTH INSURANCE	001.0402.050.008					005	00005
	465.14	*VENDOR TOTAL							
<b>FRESNO NEPHROLOGY MED GR</b>									
EMP#219	0.74	HEALTH INSURANCE	001.0403.050.008					005	00007
EMP#219	0.98	HEALTH INSURANCE	001.0404.050.008					005	00007
EMP#219	0.41	HEALTH INSURANCE	001.0405.050.008					005	00007
EMP#219	0.97	HEALTH INSURANCE	001.0415.050.008					005	00007
EMP#219	0.38	HEALTH INSURANCE	001.0416.050.008					005	00007
EMP#219	2.34	HEALTH INSURANCE	001.0418.050.008					005	00007
EMP#219	1.12	HEALTH INSURANCE	001.0421.050.008					005	00007
EMP#219	0.84	HEALTH INSURANCE	001.0422.050.008					005	00007
EMP#219	2.37	HEALTH INSURANCE	061.0461.050.008					005	00007
EMP#219	13.20	HEALTH INSURANCE	062.0462.050.008					005	00007
EMP#219	10.46	HEALTH INSURANCE	063.0463.050.008					005	00007
EMP#219	2.90	HEALTH INSURANCE	021.0424.050.008					005	00007

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
FRESNO NEPHROLOGY MED GR						
EMP#219	1.07	HEALTH INSURANCE	029.0429.050.008			005 00007
EMP#219	0.08	HEALTH INSURANCE	001.0406.050.008			005 00007
EMP#219	0.24	HEALTH INSURANCE	060.0460.050.008			005 00007
EMP#219	0.42	HEALTH INSURANCE	001.0402.050.008			005 00007
	38.52	*VENDOR TOTAL				
IMMEDIATE CARE MEDICAL G						
EMP#566-CHILD	83.92	HEALTH INSURANCE	001.0411.050.008			005 00004
KAWEAH DELTA MEDICAL CEN						
EMP#134-SPOUSE	7.61	HEALTH INSURANCE	001.0403.050.008			005 00003
EMP#134-SPOUSE	10.16	HEALTH INSURANCE	001.0404.050.008			005 00003
EMP#134-SPOUSE	4.27	HEALTH INSURANCE	001.0405.050.008			005 00003
EMP#134-SPOUSE	10.00	HEALTH INSURANCE	001.0415.050.008			005 00003
EMP#134-SPOUSE	3.98	HEALTH INSURANCE	001.0416.050.008			005 00003
EMP#134-SPOUSE	24.17	HEALTH INSURANCE	001.0418.050.008			005 00003
EMP#134-SPOUSE	11.61	HEALTH INSURANCE	001.0421.050.008			005 00003
EMP#134-SPOUSE	8.74	HEALTH INSURANCE	001.0422.050.008			005 00003
EMP#134-SPOUSE	24.48	HEALTH INSURANCE	061.0461.050.008			005 00003
EMP#134-SPOUSE	135.91	HEALTH INSURANCE	062.0462.050.008			005 00003
EMP#134-SPOUSE	107.63	HEALTH INSURANCE	063.0463.050.008			005 00003
EMP#134-SPOUSE	29.88	HEALTH INSURANCE	021.0424.050.008			005 00003
EMP#134-SPOUSE	11.10	HEALTH INSURANCE	029.0429.050.008			005 00003
EMP#134-SPOUSE	0.88	HEALTH INSURANCE	001.0406.050.008			005 00003
EMP#134-SPOUSE	2.51	HEALTH INSURANCE	060.0460.050.008			005 00003
EMP#134-SPOUSE	3.43	HEALTH INSURANCE	001.0402.050.008			005 00003
EMP#159	0.68	HEALTH INSURANCE	001.0403.050.008			005 00008
EMP#159	0.91	HEALTH INSURANCE	001.0404.050.008			005 00008
EMP#159	0.38	HEALTH INSURANCE	001.0405.050.008			005 00008
EMP#159	0.89	HEALTH INSURANCE	001.0415.050.008			005 00008
EMP#159	0.35	HEALTH INSURANCE	001.0416.050.008			005 00008
EMP#159	2.16	HEALTH INSURANCE	001.0418.050.008			005 00008
EMP#159	1.04	HEALTH INSURANCE	001.0421.050.008			005 00008
EMP#159	0.78	HEALTH INSURANCE	001.0422.050.008			005 00008
EMP#159	2.19	HEALTH INSURANCE	061.0461.050.008			005 00008
EMP#159	12.19	HEALTH INSURANCE	062.0462.050.008			005 00008
EMP#159	9.65	HEALTH INSURANCE	063.0463.050.008			005 00008
EMP#159	2.68	HEALTH INSURANCE	021.0424.050.008			005 00008
EMP#159	0.99	HEALTH INSURANCE	029.0429.050.008			005 00008
EMP#159	0.07	HEALTH INSURANCE	001.0406.050.008			005 00008
EMP#159	0.22	HEALTH INSURANCE	060.0460.050.008			005 00008
EMP#159	0.38	HEALTH INSURANCE	001.0402.050.008			005 00008
	431.92	*VENDOR TOTAL				
PRECISION REHAB & OROTHO						
EMP#4018-SPOUSE	22.50	HEALTH INSURANCE	004.0414.050.008			005 00002
EMP#4018-SPOUSE	45.00	HEALTH INSURANCE	004.0414.050.008			005 00006
	67.50	*VENDOR TOTAL				

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
REMEDY MEDICAL EQUIPMENT						
EMP#207-SPOUSE	2.52	HEALTH INSURANCE	001.0403.050.008			005 00009
EMP#207-SPOUSE	3.36	HEALTH INSURANCE	001.0404.050.008			005 00009
EMP#207-SPOUSE	1.41	HEALTH INSURANCE	001.0405.050.008			005 00009
EMP#207-SPOUSE	3.31	HEALTH INSURANCE	001.0415.050.008			005 00009
EMP#207-SPOUSE	1.31	HEALTH INSURANCE	001.0416.050.008			005 00009
EMP#207-SPOUSE	7.99	HEALTH INSURANCE	001.0418.050.008			005 00009
EMP#207-SPOUSE	3.84	HEALTH INSURANCE	001.0421.050.008			005 00009
EMP#207-SPOUSE	2.89	HEALTH INSURANCE	001.0422.050.008			005 00009
EMP#207-SPOUSE	8.10	HEALTH INSURANCE	061.0461.050.008			005 00009
EMP#207-SPOUSE	44.97	HEALTH INSURANCE	062.0462.050.008			005 00009
EMP#207-SPOUSE	35.61	HEALTH INSURANCE	063.0463.050.008			005 00009
EMP#207-SPOUSE	9.89	HEALTH INSURANCE	021.0424.050.008			005 00009
EMP#207-SPOUSE	3.67	HEALTH INSURANCE	029.0429.050.008			005 00009
EMP#207-SPOUSE	0.29	HEALTH INSURANCE	001.0406.050.008			005 00009
EMP#207-SPOUSE	0.83	HEALTH INSURANCE	060.0460.050.008			005 00009
EMP#207-SPOUSE	1.17	HEALTH INSURANCE	001.0402.050.008			005 00009
	131.16	*VENDOR TOTAL				

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Schedule of Bills

CITY OF WOODLAKE  
GL540R-V08.12 PAGE 4

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	1,435.57						

RECORDS PRINTED = 000099

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  
02/14/2019 15:

Check Register

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 1

BANK	VENDOR	CHECK#	DATE	AMOUNT	
BANK	BANK OF THE SIERRA				
001751	LENTZ CONSTRUCTION	66626	02/14/19	25,041.57	
	BANK OF THE SIERRA			25,041.57	***

ACS FINANCIAL SYSTEM  
02/14/2019 15:

Check Register

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 2

BANK            VENDOR

CHECK#    DATE

AMOUNT

REPORT TOTALS:

25,041.57

RECORDS PRINTED - 000001

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Schedule of Bills

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 1

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
LENTZ CONSTRUCTION STRM REHAB PYMNT 5 2/19	25,041.57	CONTRACTURAL SERVICES	063.0463.060.028		5		994 00001

ACS FINANCIAL SYSTEM  
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Schedule of Bills

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 2

VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
DESCRIPTION							
REPORT TOTALS:	25,041.57						

RECORDS PRINTED = 000001

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  
02/13/2019 14:

Check Register

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 1

BANK	VENDOR	CHECK#	DATE	AMOUNT	
BANK BANK OF THE SIERRA					
001868	CORONA CLAY COMPANY	66625	02/13/19	12,912.50	
BANK OF THE SIERRA				12,912.50	***

ACS FINANCIAL SYSTEM  
02/13/2019 14:

Check Register

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 2

BANK	VENDOR	CHECK#	DATE	AMOUNT
REPORT TOTALS:				12,912.50

RECORDS PRINTED - 000001

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Schedule of Bills

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 1

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CORONA CLAY COMPANY ANGEL MIX FOB 02/2019	12,912.50	CONTRACTURAL SERVICES	001.0421.060.028		8764		986 00001

ACS FINANCIAL SYSTEM  
02/13/2019 14:51:54

Schedule of Bills

CITY OF WOODLAKE  
GL540R-V08.11 PAGE 2

VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
DESCRIPTION									
REPORT TOTALS:	12,912.50								

RECORDS PRINTED - 000001

Schedule of Bills

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

DATE ..... APPROVED BY .....  
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# City of Woodlake

## **AGENDA ITEM IV-C**

**February 25, 2019**

**Prepared by Ramon Lara, City Staff**

### **SUBJECT:**

**Action:** Adoption of Resolution: Approval of the Lease Agreement for Property with APN No. 060-073-009

### **BACKGROUND:**

The City owns the property with APN No. 060-073-009 located at 321 N. Valencia, Blvd. with a lot size that is approximately 22,400 SF. Currently a single-family home sits on the property and the property is zoned Professional Office.

### **DISCUSSION:**

The City is looking to current lease the property as a single-family home as it decides how to develop the property in the future. The City has negotiated the attached lease agreement with Christopher Kaious to lease the property for nine hundred dollars a month.

### **RECOMMENDATIONS:**

Staff recommends that the City enter into the attached lease agreement. The agreement allows for the property to be leased as a single-family home awaiting future development of the property.

### **FISCAL IMPACT:**

The General Fund purchased the property and would collect all lease revenues.

### **ATTACHMENTS:**

1. Resolution: Approval of the Lease Agreement for Property with APN No. 060-073-009
2. Attachment No. 1 – Lease Agreement

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

In the matter of:

APPROVAL OF THE LEASE            )       Resolution No.  
AGREEMENT FOR THE                )  
PROPERTY WITH APN NO.            )  
060-073-009                         )

Councilmember \_\_\_\_\_, offered the following resolution and moved its adoption. Approval of the lease agreement for the property with APN No. 060-073-009.

WHEREAS, the City owns the property with APN No. 060-073-009 located at 321 N. Valencia, Blvd.; and

WHEREAS, the City wishes to lease the property until developed; and

WHEREAS, the City has negotiated the attached lease agreement with Christopher Kaious to lease the property for nine hundred dollars a month; and

WHEREAS, the property will be leased from the City of Woodlake General Fund.

NOW, THEREFORE, BE IT RESOLVED that the City Council approves the attached lease agreement for the property with APN No. 060-073-009.

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 February 25, 2019.

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

\_\_\_\_\_  
Rudy Mendoza, Mayor

ATTEST:

\_\_\_\_\_  
Irene Zacarias, City Clerk

## LEASE AGREEMENT

This LEASE AGREEMENT (this “Agreement”) is effective as of March 1, 2019 (“Effective Date”) and is made by and between the City of Woodlake (“Owner”), and Christopher Kaious (“Lessee”), on the terms and conditions set forth below.

1. Lease.

1.1 Property. Owner is the fee simple owner of certain real property located at 321 N. Valencia Blvd., Woodlake, Ca. 93286 identified by Assessor Parcel Number: 060-073-009. The subject property to be leased by Owner to Lessee shall be a single-family home and is depicted on Exhibit 1 (the “Property” or the “Premises”). Owner hereby leases to Lessee the Property depicted on Exhibit 1, and Lessee hereby leases the Property from Owner, on the terms and conditions set forth in this Agreement.

1.2 Purpose. Under the Agreement, Lessee shall have the exclusive and unobstructed rights to access the Property, 24 hours per day, 365 days per year, from any of the improved and unimproved roads located along or near the Premises.

2. Term.

2.1 Original Term; Renewal Terms. The term of this Agreement and the Leasehold Estate (the “Original Term”) shall commence on the Effective Date and continue until the one-year anniversary of the Effective Date, unless extended as provided herein. [RENEWAL TERMS, Provided Lessee is not in default under this Agreement, Lessee shall have the option, in its sole discretion, to extend and renew the term of this Agreement for additional one (1) year terms (each a “Renewal Term”). Lessee may exercise such options by written notice delivered to Owner no later than thirty (30) days prior to the expiration of the Original Term or the then-existing Renewal Term, as applicable.]

3. Rent.

3.1 Original Term Rent. In consideration of the rights granted to Lessee in this Agreement, Lessee will pay Owner commencing on the Effective Date and continuing until the end of the Original Term, unless this Agreement is sooner terminated. Lessee shall pay Owner a monthly fee equal to \$900.00. Lessee shall pay the monthly fee on the Effective Date and on or before the first day of each and every month during the Original Term each month until the termination or expiration of this Lease Agreement.

3.2 Renewal Term Rent. If Lessee exercises its right to renew the term of this Agreement for any Renewal Term, this rent amount shall increase, beginning and effective on the start date of each Renewal Term of the Lease that is exercised by Lessee, by five percent (5%) for each subsequent extension of the lease of each Renewal Term.

4. Security Deposit. Concurrently with Lessee’s execution of this lease, Lessee shall deposit with Owner the sum of \$900.00 which shall be held by Owner as a Security Deposit for the faithful performance by Lessee of all of the terms, covenants, and conditions of this Agreement to be kept and performed by Lessee during the term hereof. If Lessee defaults with respect to any provision of this Agreement, Owner may use, apply or retain all or any part of this Security Deposit for the payment for any rent or any such monetary sum in default or any other amount which Owner may spend or become obligated to spend by reason of Lessee’s default or to compensate Owner for any other loss or damage which Owner may suffer by reason of Lessee’s default. If

any portion of said Deposit is so used or applied, Lessee shall, within ten (10) days after written demand therefore, deposit cash with Owner in an amount sufficient to restore the Security Deposit to its original amount; Lessee's failure to do so shall be a material breach of this Lease. If Lessee shall fully and faithfully perform every provision of this Lease to be performed by it, the Security Deposit or any balance thereof shall be returned to Lessee at the expiration of the Original Term or any Renewal Term and after Lessee has vacated the Premises.

5. Development and Operation.

5.1 Lessee Responsibility. Lessee shall have sole control and responsibility for all maintenance and repair of the property. Owner shall not, directly or indirectly, interfere with any such undertakings or activities of Lessee, or engage in any activity that might cause a disturbance of the improvements or any activity at the Property. Lessee agrees to comply with all municipal, county, state, and federal law. Owner will be responsible for the basic maintenance of the landscaping around the property.

5.2 Ownership of Improvements. Lessee shall be the sole owner of all right, title, and interest in and to the Improvements, all other personal property installed, used, or maintained on the Property during the effect of the Original Term and any and all Renewal Terms. Following the expiration of all terms, Owner shall become the sole owner of all right, title, and interest in and to the Improvements, however, Owner shall have the right to demand Lessee to return the Property to its original condition at Lessee's sole expense.

6. Taxes. Owner shall be responsible for, and shall timely pay before the same become delinquent, all taxes, assessments, or other governmental charges that are imposed on, or arise in connection with, the Property.

7. Utilities. Lessee agrees to pay any and all utilities supplied to the Premises. Owner shall not be liable in damages or otherwise for any failure or interruption of any utility service being furnished to the Premises. No such failure or interruption shall entitle Lessee to terminate this Lease, unless such failure or interruption persists for an unreasonable period of time, without cure.

8. Maintenance. In the event Lessee fails to maintain the Premises in good order, condition and repair, Owner shall give Lessee notice to do such acts as are reasonably required to maintain the Premises. In the event Lessee fails promptly to commence such work or diligently prosecute the same to completion, Owner may, but is not obligated to, do such acts and expend such funds at the expense of Lessee as are reasonably required to perform such work. Any amount so expended by Owner shall be paid by Lessee promptly after demand with interest at ten percent (10%) per annum from the date of such payment. Lessee shall keep common and parking areas in a neat, clean or orderly condition and shall repair any damage to the facilities thereof.

9. Indemnity. The Owner agrees to defend and indemnify the Lessee for any liability stemming from any adverse judgment or settlement against the Lessee in connection with any activity performed or allowed by the Owner at the Property, specifically the Owner shall indemnify the Lessee against all liability, claims, demands, losses, damages, costs, charges, and expenses, including reasonable attorney's fees, that the Lessee may in any way sustain, incur or become liable for in consequence of any activities performed or allowed by the Owner at the Property.

If the Owner fails to defend and indemnify as set forth in this Agreement, the Lessee may bring a separate suit against the Owner for failure to do so. For purposes of any such potential suit the Owner hereby waives any and all applicable statutes of limitations applicable to indemnity claims arising in connection with prosecution of a lawsuit and the party's rights and obligations for indemnity shall flow from this written agreement.

The Lessee agrees to defend and indemnify the Owner for any liability stemming from any adverse judgment or settlement against the Owner in connection with any activity performed or allowed by the Lessee at the Property, specifically the Lessee shall indemnify the Owner against all liability, claims, demands, losses, damages, costs, charges, and expenses, including reasonable attorney's fees, that the Owner may in any way sustain, incur or become liable for in consequence of any activities performed or allowed by the Lessee at the Property.

If the Lessee fails to defend and indemnify as set forth in this Agreement, the Owner may bring a separate suit against the Lessee for failure to do so. For purposes of any such potential suit the Lessee hereby waives any and all applicable statutes of limitations applicable to indemnity claims arising in connection with prosecution of a lawsuit and the party's rights and obligations for indemnity shall flow from this written agreement.

10. Default; Termination.

10.1 Notice and Cure. In the event of an alleged breach or default by either party of any representation, warranty, or obligation under this Agreement, the non-defaulting party shall provide the defaulting party with a reasonably-detailed written notice of such default and a sixty (60) day opportunity to cure such default; provided, however, that if curing the default will reasonably take longer than the said sixty (60) day time period, the defaulting party shall have such time period reasonably necessary to cure such default, provided that the defaulting party commences to cure the default within the initial sixty (60) day period. Following the application of the foregoing notice and cure requirements, the non-defaulting party may terminate this Agreement and/or exercise any other rights or remedies available to it at law or in equity; provided, however, that the non-defaulting party shall use commercially reasonable efforts to mitigate its damages arising from such default.

10.2 Termination. Notwithstanding any provision of this Agreement to the contrary, Lessee may terminate this Agreement at any time by written notice to Owner; provided, however, that any notice of termination following the Operations Date shall not be effective until thirty (30) days following Owner's receipt of such notice. In the event this Agreement is terminated by Lessee in accordance with this section, Owner authorizes Lessee to execute and record a notice of termination evidencing such termination.

11. Assignment and Sublease. Lessee shall not voluntarily or by operation of law assign, transfer, mortgage otherwise encumber all or an part of Lessee's interest in this Lease or in the Premises, and shall not sublet or license all or any part of the Premises, without the prior written consent of Owner in each instance, with such consent not being unreasonably withheld and any attempted assignment, transfer, mortgage, encumbrance, subletting or license without such consent shall be wholly void. Lessee may assign this Lease to any parent company, subsidiary or sister company, or closely related entity of Lessee and/or its owners ("Related Party Assignment"). In any such event of a Related Party Assignment, Lessee shall inform Owner, provide Owner with the Related Party Assignment documents for Owner to acknowledge Owner's receipt of same and

Owner shall promptly acknowledge the receipt of the Related Party Assignment and return a copy thereof to Lessee. In no event shall Owner withhold its acknowledgement or otherwise try to interfere with any such Related Party Assignment.

12. Miscellaneous.

12.1 Entire Agreement. This Agreement, together with its attached exhibits, which are incorporated into this Agreement by this reference, contains the entire agreement of the parties with respect to the subject matter hereof, and supersedes any other agreement or understanding, all of which shall be of no force or effect. No addition or modification of any term or provision of this Agreement shall be effective unless set forth in writing and signed by each of the parties hereto. The terms and conditions of this Agreement are not to be construed more liberally in favor of, or more strictly against, either party to this Agreement. The use of the neuter gender includes the masculine and feminine, and the singular number includes the plural, and vice versa, whenever the context so requires. The terms “include”, “includes” and “including”, as used herein, are without limitation. Captions and headings used herein are for convenience of reference only and do not define, limit, or otherwise affect the scope, meaning, or intent hereof.

12.2 Governing Law. The terms and provisions of this Agreement shall be interpreted in accordance with the laws of the state in which the Premises is located without reference to the choice of law principles of such state or any other state.

12.3 Legal Counsel and Advice. Each party to this Agreement has had the opportunity to consult with legal counsel and other advisors of its own choosing prior to executing this Agreement.

12.4 Successors and Assigns. This Agreement shall inure to the benefit of and be binding upon Owner and Lessee, any Assignee, and each of their respective heirs, transferees, successors, and assigns. References to Lessee in this Agreement shall be deemed to include Assignees that hold a direct ownership interest in this Agreement.

12.5 Notices. All notices or other communications required or permitted hereunder, including payments to Owner, shall be in writing, and shall be personally delivered, delivered by reputable overnight courier, or sent by registered or certified mail, return receipt requested and postage prepaid, to the addresses set forth on the signature page of this Agreement. Notices personally delivered shall be deemed given the day so delivered. Notices given by overnight courier shall be deemed given on the first business day following the mailing date. Notices mailed as provided herein shall be deemed given on the third business day following the mailing date. Any party may change its address for purposes of this subsection by giving written notice of such change to the other party in the manner provided in this subsection.

12.6 Choice of Law. The Property is located in the County of Tulare, State of California. The laws of the State of California shall govern the validity, enforceability or interpretation of this Agreement. Tulare County shall be the venue for any action or proceeding, in law or equity that may be brought in connection with this Agreement. Both parties hereby waive any rights they may possess under Section 394 of the Code of Civil Procedure to transfer to a neutral county or other venue any action arising out of this Agreement.

12.7 Mediation. Should a dispute arise between any of the parties, the dispute will be submitted to mediation before litigation. Any party may start the process by giving written

notice to the other party. The mediator will be selected and mediation conducted through the California Mediation Rules and Procedures, or with the mutual consent of the parties, by another mediation organization or mediator. The mediation will be confidential in accordance with California Evidence Code 1152.5 and the parties will equally bear the mediation costs.

12.8 Certified Access Specialist program. The parties acknowledge that there has not been a Certified Access Specialist program (CASp) inspection completed on the Property as of the execution of this Agreement.

12.9 Counterparts. This Agreement may be executed and recorded in two or more counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties execute this Agreement effective as of the Effective Date.

OWNER:

LESSEE:

\_\_\_\_\_  
Ramon Lara,  
City of Woodlake

\_\_\_\_\_  
Christopher Kaious

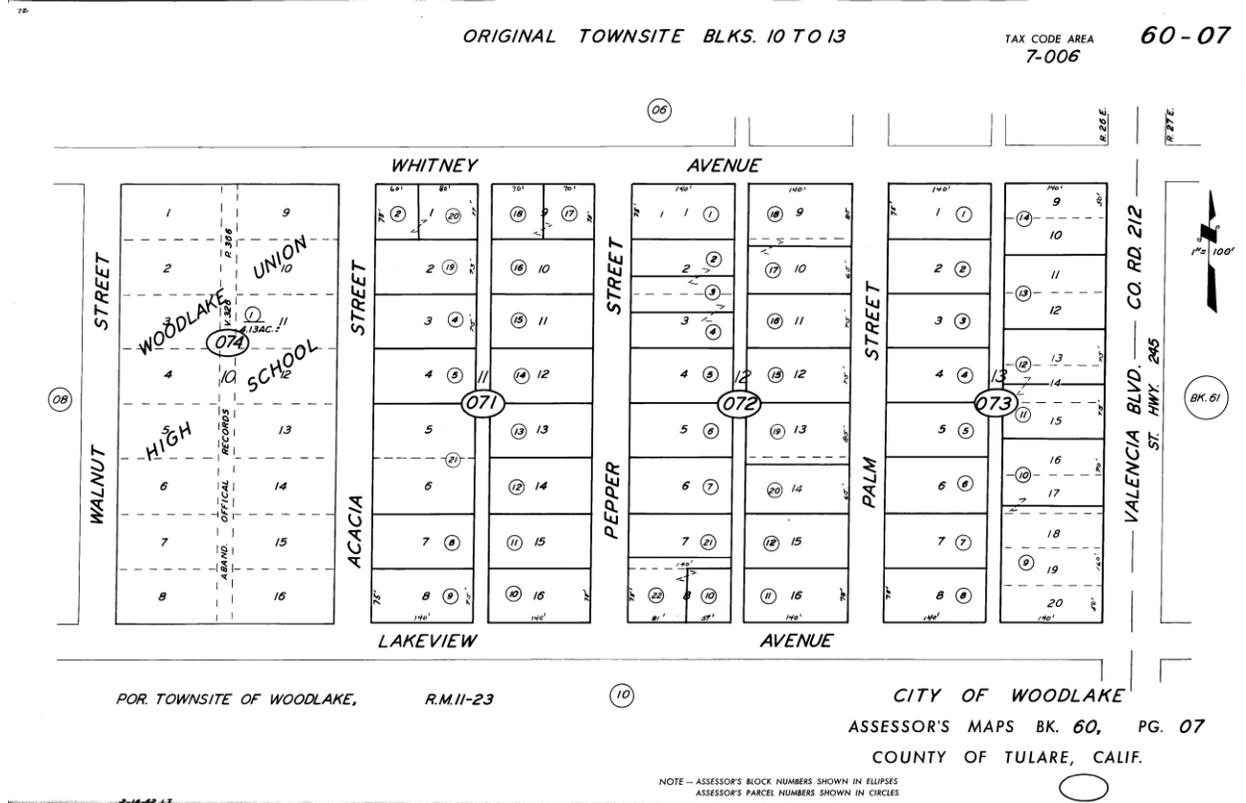
Address for Payment and Notices:  
City of Woodlake  
350 N. Valencia Blvd.  
Woodlake, Ca. 93286  
559-564-8055

Address for Payment and Notices:  
321 N. Valencia Blvd.  
Woodlake, Ca. 93286  
559-361-9310

# EXHIBIT 1 PROPERTY/PREMISES

APN: 060-073-009

## PHOTO/MAP OF PROPERTY



# City of Woodlake

## **AGENDA ITEM IV-D**

**February 25, 2019**

**Prepared by Ramon Lara, City Staff**

### **SUBJECT:**

**Action:** Accept Late Claim from Carpenter, Zuckerman & Rowley filed on February 7, 2019

### **BACKGROUND:**

A claim can be filed by any person who believes he or she has been injured or damaged by a public entity or a public employee. The person must file a written claim with the public entity, and the entity may accept or reject it.

### **DISCUSSION:**

The City of Woodlake has received a late claim from Carpenter, Zuckerman & Rowley.

### **RECOMMENDATIONS:**

Staff recommends that Council authorize the approval to Accept Late Claim from Carpenter, Zuckerman & Rowley.

### **FISCAL IMPACT:**

There is no fiscal impact.

### **ATTACHMENTS:**

None

# City of Woodlake

## **AGENDA ITEM V-B**

**February 25, 2019**

**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, 2018

### **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 2017/2018, the City of Woodlake contracted Rogers, Anderson, Malody & Scott, LLP to perform its City independent audit.

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

### **DISCUSSION:**

Staff has reviewed the independent auditor's report for the year ended June 30, 2018 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, 2018.

### **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, 2018. 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, 2018
2. Attachment 1: City of Woodlake's Audited Basic Financial Statements and Single Audit Report on Federal Awards for the Year Ended June 30, 2018.



CITY OF WOODLAKE

AUDITED BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2018

**CITY OF WOODLAKE**  
**BASIC FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2018**  
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FINANCIAL SECTION



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscpa.net

### ***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, 2018, 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.

#### **PARTNERS**

Brenda L. Odle, CPA, MST  
Terry P. Shea, CPA  
Kirk A. Franks, CPA  
Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jay H. Zercher, CPA (Partner Emeritus)  
Phillip H. Waller, CPA (Partner Emeritus)

#### **MANAGERS / STAFF**

Jenny Liu, CPA, MST  
Seong-Hyea Lee, CPA, MBA  
Charles De Simoni, CPA  
Gardenya Duran, CPA  
Brianna Schultz, CPA  
Lisa Dongxue Guo, CPA, MSA  
Samuel Singery, CPA  
Jing Wu, CPA  
Evelyn Morentin-Barcena, CPA  
Jin Gu, CPA, MT



#### **MEMBERS**

American Institute of  
Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

*Employee Benefit Plan  
Audit Quality Center*

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, 2018, 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 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 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 January 4, 2019, 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  
January 4, 2019

## BASIC FINANCIAL STATEMENTS

**CITY OF WOODLAKE**  
**STATEMENT OF NET POSITION**  
**June 30, 2018**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments			
Unrestricted	\$ 1,868,919	\$ 4,976,616	\$ 6,845,535
Restricted	-	324,670	324,670
Receivables:			
Accounts	79,430	270,386	349,816
Taxes	90,163	-	90,163
Intergovernmental	856,371	748,107	1,604,478
Internal balances	15,235	(15,235)	-
Loans receivable	9,600,172	-	9,600,172
Capital assets:			
Non-depreciable	6,312,209	7,878,554	14,190,763
Depreciable, net of accumulated depreciation	16,085,943	21,620,204	37,706,147
<b>Total assets</b>	<b>34,908,442</b>	<b>35,803,302</b>	<b>70,711,744</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pensions	601,434	344,828	946,262
Unamortized loss on bonds	-	49,500	49,500
<b>Total deferred outflows of resources</b>	<b>601,434</b>	<b>394,328</b>	<b>995,762</b>
<b>LIABILITIES</b>			
Accounts payable and other accruals	745,284	737,827	1,483,111
Interest payable	-	178,536	178,536
Unearned revenue	-	2,640	2,640
Noncurrent liabilities:			
Compensated absences	80,177	65,687	145,864
Due in one year	100,000	341,545	441,545
Due in more than one year	2,851,000	15,428,812	18,279,812
Net pension liability	1,609,951	1,121,723	2,731,674
<b>Total liabilities</b>	<b>5,386,412</b>	<b>17,876,770</b>	<b>23,263,182</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pensions	90,913	91,517	182,430
<b>NET POSITION</b>			
Net investment in capital assets	19,622,152	13,777,901	33,400,053
Restricted for:			
Special revenues	1,708,382	-	1,708,382
Debt service	-	324,670	324,670
Impact fees	-	763,831	763,831
Capital projects	(122,180)	-	(122,180)
Unrestricted	8,824,197	3,362,941	12,187,138
<b>Total net position</b>	<b>\$ 30,032,551</b>	<b>\$ 18,229,343</b>	<b>\$ 48,261,894</b>

**CITY OF WOODLAKE**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2018

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	\$ 565,508	\$ 49,026	\$ -	\$ -	\$ (516,482)		\$ (516,482)
Community development	147,683	-	230,304	-	82,621		82,621
Public safety	1,824,979	885,496	50,702	88,714	(800,067)		(800,067)
Public works	1,023,473	317,145	417,091	1,400,316	1,111,079		1,111,079
Parks and recreation	186,959	2,145	-	-	(184,814)		(184,814)
Refuse services	666,933	700,077	-	-	33,144		33,144
<b>Total governmental activities</b>	<b>4,415,535</b>	<b>1,953,889</b>	<b>698,097</b>	<b>1,489,030</b>	<b>(274,519)</b>		<b>(274,519)</b>
Business-type Activities:							
Water	911,393	1,012,944	-	1,358,599	-	1,460,150	1,460,150
Sewer	1,820,642	1,712,972	-	328,735	-	221,065	221,065
Airport	34,164	16,499	10,000	-	-	(7,665)	(7,665)
Transit	180,102	17,283	101,748	-	-	(61,071)	(61,071)
<b>Total business-type activities</b>	<b>2,946,301</b>	<b>2,759,698</b>	<b>111,748</b>	<b>1,687,334</b>	<b>-</b>	<b>1,612,479</b>	<b>1,612,479</b>
<b>Total</b>	<b>\$ 7,361,836</b>	<b>\$ 4,713,587</b>	<b>\$ 809,845</b>	<b>\$ 3,176,364</b>	<b>(274,519)</b>	<b>1,612,479</b>	<b>1,337,960</b>
General revenues:							
Property taxes					302,450	-	302,450
Utility users tax					306,688	-	306,688
Sales tax					414,100	-	414,100
Franchise tax					54,336	-	54,336
Other taxes					11,129	-	11,129
Investment earnings					10,980	23,334	34,314
Rental Income					-	42,724	42,724
Gain on sale of capital assets					57,605	-	57,605
Miscellaneous					119,863	-	119,863
Transfers					224,828	(224,828)	-
<b>Total general revenues and transfers</b>					<b>1,501,979</b>	<b>(158,770)</b>	<b>1,343,209</b>
Change in net position					1,227,460	1,453,709	2,681,169
Net position, July 1					28,805,091	16,775,634	45,580,725
Net position, June 30					<b>\$ 30,032,551</b>	<b>\$ 18,229,343</b>	<b>\$ 48,261,894</b>

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

**CITY OF WOODLAKE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2018**

	General	Capital Project Capital Impact	Special Revenue		Total Governmental Funds
			Community Development Fund	Other Nonmajor Governmental Funds	
<b>ASSETS</b>					
Cash and investments	\$ 579,066	\$ -	\$ 511,337	\$ 778,516	\$ 1,868,919
Receivables:					
Accounts	79,430	-	-	-	79,430
Taxes	90,163	-	-	-	90,163
Intergovernmental	-	364,912	-	491,459	856,371
Due from other funds	198,974	-	-	128,426	327,400
Loans receivable	45,716	-	9,554,456	-	9,600,172
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 993,349</u>	<u>\$ 364,912</u>	<u>\$ 10,065,793</u>	<u>\$ 1,398,401</u>	<u>\$ 12,822,455</u>
<b>LIABILITIES</b>					
Accounts payables and other accruals	\$ 370,323	\$ 303,353	\$ -	\$ 71,608	\$ 745,284
Due to other funds	-	183,739	-	128,426	312,165
Total liabilities	<u>370,323</u>	<u>487,092</u>	<u>-</u>	<u>200,034</u>	<u>1,057,449</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unearned housing loans	-	-	9,554,456	-	9,554,456
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>9,554,456</u>	<u>-</u>	<u>9,554,456</u>
<b>FUND BALANCES</b>					
Nonspendable fund balances:					
Restricted for forfeiture	41,805	-	-	-	41,805
Restricted special revenues	-	-	-	1,188,897	1,188,897
Assigned fund balances:					
Special revenue funds	-	-	511,337	9,470	520,807
Capital projects	-	(122,180)	-	-	(122,180)
Unassigned, general fund	581,221	-	-	-	581,221
Total fund balances	<u>623,026</u>	<u>(122,180)</u>	<u>511,337</u>	<u>1,198,367</u>	<u>2,210,550</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 993,349</u>	<u>\$ 364,912</u>	<u>\$ 10,065,793</u>	<u>\$ 1,398,401</u>	<u>\$ 12,822,455</u>

**CITY OF WOODLAKE**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

Total fund balances-governmental funds	\$ 2,210,550
 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.	22,398,152
Other long-term assets are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds.	9,554,456
 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	601,434
Deferred pension inflows of resources	(90,913)
 Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the governmental fund balance sheet:	
Note payable	(2,776,000)
Net pension liability	(1,609,951)
Judgement payable	(175,000)
Compensated absences	(80,177)
	(5,641,128)
Net position of governmental activities	\$ 30,032,551

**CITY OF WOODLAKE**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	General	Capital Project Capital Impact	Special Revenue		Total Governmental Funds
			Community Development Fund	Other Nonmajor Governmental Funds	
<b>REVENUES</b>					
Property taxes	\$ 302,450	\$ -	\$ -	\$ -	\$ 302,450
Utility users tax	306,688	-	-	-	306,688
Sales tax	414,100	-	-	-	414,100
Other taxes	65,465	-	-	-	65,465
Licenses and permits	203,557	19,696	-	-	223,253
Charges for services	838,271	-	-	-	838,271
Intergovernmental revenues	836,449	-	-	2,220,308	3,056,757
Fines and forfeitures	22,735	-	-	-	22,735
Repayment of loans	-	-	286,252	-	286,252
Use of money and property	4,834	44	2,171	3,931	10,980
Miscellaneous revenues	119,863	-	-	-	119,863
<b>Total revenues</b>	<b>3,114,412</b>	<b>19,740</b>	<b>288,423</b>	<b>2,224,239</b>	<b>5,646,814</b>
<b>EXPENDITURES</b>					
Current:					
General government	532,148	-	-	-	532,148
Community development	-	-	62,107	230,303	292,410
Public safety	1,707,472	-	-	99,600	1,807,072
Public works	376,752	-	-	52,407	429,159
Parks and recreation	154,112	-	-	-	154,112
Refuse services	657,623	-	-	-	657,623
Capital outlay:					
General government	71,804	-	-	-	71,804
Community development	-	-	137,361	-	137,361
Public safety	37,424	-	-	88,714	126,138
Public works	183,656	3,000,000	-	1,322,820	4,506,476
Parks and recreation	393,713	16,842	-	-	410,555
<b>Total expenditures</b>	<b>4,114,704</b>	<b>3,016,842</b>	<b>199,468</b>	<b>1,793,844</b>	<b>9,124,858</b>
Excess (deficiency) of revenues over (under) expenditures	(1,000,292)	(2,997,102)	88,955	430,395	(3,478,044)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	375,604	-	-	-	375,604
Transfers out	(1,724)	-	-	(149,052)	(150,776)
Proceeds from loans	-	2,776,000	-	-	2,776,000
Proceeds from sale of capital assets	57,605	-	-	-	57,605
<b>Total other financing sources and uses</b>	<b>431,485</b>	<b>2,776,000</b>	<b>-</b>	<b>(149,052)</b>	<b>3,058,433</b>
Net change in fund balances	(568,807)	(221,102)	88,955	281,343	(419,611)
Fund balances, July 1	1,191,833	98,922	422,382	917,024	2,630,161
Fund balances (deficit), June 30	\$ 623,026	\$ (122,180)	\$ 511,337	\$ 1,198,367	\$ 2,210,550

**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, 2018**

Net change in fund balances - total governmental funds	\$ (419,611)
 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.	5,133,007
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.	(582,601)
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.	151,910
This is the amount of community loans deemed uncollectible.	(3,547)
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.	(286,822)
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.	(10,168)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.	(2,776,000)
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.	100,000
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	107,373
Deferred inflows	(36,544)
Net pension liabilities	(149,537)
Change in net position - governmental activities	\$ 1,227,460

**CITY OF WOODLAKE  
STATEMENT OF NET POSITION  
ENTERPRISE FUNDS  
JUNE 30, 2018**

	Water	Sewer	Nonmajor		Total
			Airport Fund	TDA Transit	
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ -	\$ 4,948,516	\$ -	\$ 28,100	\$ 4,976,616
Receivables, net:					
Accounts	101,691	167,625	1,070	-	270,386
Intergovernmental	570,814	-	-	177,293	748,107
Due from other funds	-	169,598	-	-	169,598
Noncurrent assets:					
Restricted cash	149,670	175,000	-	-	324,670
Capital assets:					
Nondepreciable	6,470,495	1,333,059	-	75,000	7,878,554
Depreciable, net	2,524,329	18,338,900	39,850	717,125	21,620,204
<b>Total assets</b>	<b>9,816,999</b>	<b>25,132,698</b>	<b>40,920</b>	<b>997,518</b>	<b>35,988,135</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred pensions	132,348	187,891	-	24,589	344,828
Unamortized loss on bonds	15,500	34,000	-	-	49,500
<b>Total deferred outflows of resources</b>	<b>147,848</b>	<b>221,891</b>	<b>-</b>	<b>24,589</b>	<b>394,328</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	543,792	77,420	122	5,692	627,026
Utility deposits	46,649	64,152	-	-	110,801
Interest payable	47,291	131,245	-	-	178,536
Due to other funds	169,598	-	15,235	-	184,833
Unearned revenue	-	-	2,640	-	2,640
Noncurrent liabilities:					
Compensated absences	26,360	28,930	-	10,397	65,687
Due in one year	74,000	267,545	-	-	341,545
Due in more than one year	4,015,161	11,413,651	-	-	15,428,812
Net pension liability	430,527	611,207	-	79,989	1,121,723
<b>Total liabilities</b>	<b>5,353,378</b>	<b>12,594,150</b>	<b>17,997</b>	<b>96,078</b>	<b>18,061,603</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred pensions	35,125	49,866	-	6,526	91,517
<b>NET POSITION</b>					
Net investment in capital assets	4,921,163	8,024,763	39,850	792,125	13,777,901
Restricted for debt service	149,670	175,000	-	-	324,670
Restricted for impact fees	-	763,831	-	-	763,831
Unrestricted	(494,489)	3,746,979	(16,927)	127,378	3,362,941
<b>Total net position (deficit)</b>	<b>\$ 4,576,344</b>	<b>\$ 12,710,573</b>	<b>\$ 22,923</b>	<b>\$ 919,503</b>	<b>\$ 18,229,343</b>

**CITY OF WOODLAKE**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Water	Sewer	Nonmajor		Total
			Airport Fund	TDA Transit	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 1,012,944	\$ 1,712,972	\$ 16,499	\$ 17,283	\$ 2,759,698
<b>OPERATING EXPENSES</b>					
Personnel Services	436,019	650,622	-	88,106	1,174,747
Contractual services	55,789	110,716	425	682	167,612
Repairs and maintenance	14,438	16,716	-	19,346	50,500
Utilities	106,120	79,002	1,294	814	187,230
Other services and supplies	90,335	122,023	30,101	7,927	250,386
Amortization	500	1,062	-	-	1,562
Depreciation	107,610	566,522	2,344	63,227	739,703
Total operating expenses	810,811	1,546,663	34,164	180,102	2,571,740
Operating income (loss)	202,133	166,309	(17,665)	(162,819)	187,958
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest income	1,328	21,781	-	225	23,334
Rental income	-	-	42,724	-	42,724
Impact fees	36,218	72,983	-	-	109,201
Revenue from other agencies	1,322,381	255,752	10,000	101,748	1,689,881
Interest expense	(100,582)	(273,979)	-	-	(374,561)
Total nonoperating revenues	1,259,345	76,537	52,724	101,973	1,490,579
Income before transfers	1,461,478	242,846	35,059	(60,846)	1,678,537
Transfers in (out)	(89,270)	(113,828)	-	(21,730)	(224,828)
Change in net position	1,372,208	129,018	35,059	(82,576)	1,453,709
Net position (deficit), July 1	3,204,136	12,581,555	(12,136)	1,002,079	16,775,634
Net position (deficit), June 30	\$ 4,576,344	\$ 12,710,573	\$ 22,923	\$ 919,503	\$ 18,229,343

**CITY OF WOODLAKE  
STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018**

	Water	Sewer	Nonmajor		Total
			Airport Fund	TDA Transit	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash receipts from customers	\$ 1,013,006	\$ 1,726,303	\$ 17,599	\$ 17,283	\$ 2,774,191
Cash receipts (payments), vendors for goods or services	16,834	(295,146)	(31,826)	(27,780)	(337,918)
Cash receipts (payments), employees for, services including withholding of taxes and other items	(397,933)	(585,898)	-	(88,316)	(1,072,147)
Net cash provided by (used) operating activities	<u>631,907</u>	<u>845,259</u>	<u>(14,227)</u>	<u>(98,813)</u>	<u>1,364,126</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Revenue from other agencies	-	-	40,336	165,026	205,362
Transfers in (out)	(89,270)	(113,828)	-	(21,730)	(224,828)
Due to (from)	169,598	(169,598)	(69,174)	(16,608)	(85,782)
Rental income	-	-	43,065	-	43,065
Net cash provided by noncapital financing	<u>80,328</u>	<u>(283,426)</u>	<u>14,227</u>	<u>126,688</u>	<u>(62,183)</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>					
Principal paid on capital debt service	(50,500)	(260,724)	-	-	(311,224)
Interest paid on capital debt service	(107,258)	(276,892)	-	-	(384,150)
Revenue from other agencies	751,567	255,752	-	-	1,007,319
Impact fees	36,218	72,983	-	-	109,201
Acquire, construct or improve capital assets	(2,098,428)	(525,420)	-	-	(2,623,848)
Net cash (used) by capital and related financing activities	<u>(1,468,401)</u>	<u>(734,301)</u>	<u>-</u>	<u>-</u>	<u>(2,202,702)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investment earnings	1,328	21,781	-	225	23,334
Net cash provided by investing activities	<u>1,328</u>	<u>21,781</u>	<u>-</u>	<u>225</u>	<u>23,334</u>
Net Increase (decrease) in cash and cash equivalents	(754,838)	(150,687)	-	28,100	(877,425)
Cash and Investments, July 1, 2016	<u>904,508</u>	<u>5,274,203</u>	<u>-</u>	<u>-</u>	<u>6,178,711</u>
Cash and investments, June 30, 2017	<u>\$ 149,670</u>	<u>\$ 5,123,516</u>	<u>\$ -</u>	<u>\$ 28,100</u>	<u>\$ 5,301,286</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$ 202,133	\$ 242,846	\$ (17,665)	\$ (162,819)	\$ 264,495
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation & amortization	108,110	566,522	2,344	63,227	740,203
Changes in assets, deferred outflows/inflows and liabilities:					
(Increase) decrease in accounts receivable	(2,151)	9,151	1,100	-	8,100
(Increase) decrease in deferred outflows	(30,453)	(47,637)	-	(3,928)	(82,018)
Increase (decrease) in accounts payable	283,516	33,312	(6)	989	317,811
Increase (decrease) in deferred inflows	10,293	15,685	-	1,491	27,469
Increase (decrease) in compensated absences	1,107	(580)	-	(2,053)	(1,526)
Increase (decrease) in utility deposits	2,213	4,180	-	-	6,393
Increase (decrease) in net pension liabilities	57,139	97,256	-	4,280	158,675
Net cash provided (used) by operating activities	<u>\$ 631,907</u>	<u>\$ 920,735</u>	<u>\$ (14,227)</u>	<u>\$ (98,813)</u>	<u>\$ 1,439,602</u>

**CITY OF WOODLAKE  
STATEMENT OF NET POSITION  
FIDUCIARY FUND  
JUNE 30, 2018**

	Private-purpose Trust Fund	Woodlake Fire Protection District
<b>ASSETS</b>		
Cash and investments	\$ 163,144	\$ 358,060
Accounts receivable	-	640
Land held for resale	-	-
Capital assets:		
Land	605,409	-
Improvements other than land	855,968	-
Less accumulated depreciation	(223,319)	-
Total Assets	1,401,202	\$ 358,700
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred pensions	1,639	
<b>LIABILITIES</b>		
Accounts payable	-	\$ 17,462
Due to external investment pool participants	-	341,238
Intergovernmental payable	-	-
Interest payable	6,977	-
Bond payable	306,500	-
Net pension liability	5,333	-
Total Liabilities	318,810	\$ 358,700
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred pensions	435	
<b>NET POSITION</b>		
Net position held in trust	\$ 1,083,596	

**CITY OF WOODLAKE  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2018**

	Private-purpose Trust Fund
<b>ADDITIONS</b>	
Contributions - Redevelopment Property Tax Trust Fund	\$ -
Interest revenue	672
	672
Total Additions	672
 <b>DEDUCTIONS</b>	
Administrative expenses	9,758
Loss on sale of capital assets	-
Depreciation expense	17,868
Debt redemption, interest	13,299
	40,925
Total Deductions	40,925
Change in net position	(40,253)
Net position held in trust - beginning	1,123,849
Net position held in trust - ending	\$ 1,083,596

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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, 2018

**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, 2018

**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 **Capital Projects Fund** is used for the accounting of revenues and expenditures on general government capital 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, 2018

**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, 2018

**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, 2018

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

For current fiscal year, 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, 2018

**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, 2018

**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 current fiscal year was \$1,562.

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

**K. Deferred Outflows/Inflows of Resources**

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

In additions to liabilities, this statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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, 2018

**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 Capital Projects governmental fund had a deficit net position balance of \$122,180 as of June 30, 2018, due to the timing of a reimbursement.

The General Fund had an operational deficit that is due to expenditures related to the construction of the Community Center.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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, 2016
Measurement Date (MD)	June 30, 2017
Measurement Period (MP)	July 1, 2016 to June 30, 2017

**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, 2018, cash, cash equivalents and investments consisted of the following:

Cash and cash equivalents	\$ 2,438,234
Investments	<u>5,253,175</u>
Total cash, cash equivalents and investments	<u><u>\$ 7,691,409</u></u>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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 balances was \$2,438,234 at June 30, 2018. The general bank balance at June 30, 2018, was \$3,156,115, 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, 2018, the balance is \$2,002,260. 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, 2018

**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, 2018:

	<u>Fair Value</u>	<u>Significant Other Observable Inputs (Level 2)</u>
Invesments classified by fair value hierarchy		
U.S. Government Securities	\$ 590,245	\$ 590,245
Total investments by fair value hierarchy	<u>590,245</u>	<u>\$ 590,245</u>
Investments not subject to fair value hierarchy		
Local Agency Investment Fund	2,002,260	
Money market funds	2,856	
Non-negotiable Certificates of Deposits	<u>2,657,814</u>	
Total investments not subject to fair value hierarchy	<u>4,662,930</u>	
Total investments measured at fair value	<u>\$ 5,253,175</u>	

**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, 2018, is as follows:

<u>Investment type</u>	<u>Total Amount</u>	<u>12 months or less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>	<u>60+ Months</u>
Local Agency Investment Fund (LAIF)	\$ 2,002,260	\$ 2,002,260	\$ -	\$ -	\$ -
Money market	2,856	2,856	-	-	-
Certificate of deposits	2,657,814	597,268	688,926	1,371,620	-
Held by Finance 500:					
Federal Agency Securities	<u>590,245</u>	<u>493,430</u>	<u>96,815</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 5,253,175</u>	<u>\$ 3,095,814</u>	<u>\$ 785,741</u>	<u>\$ 1,371,620</u>	<u>\$ -</u>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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, 2018, 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	50.59%
Local Agency Investment Fund (LAIF)	Not Rated	Not Rated	38.12%
Money market funds	Not Rated	Not Rated	0.05%
Federal National Mortgage Association	Not Rated	A	11.24%
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, 2018, 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	1,916,830
Certificates of deposits	Not Rated	2,657,814
Local Agency Investment Fund (LAIF)	Not Rated	2,002,260
Money market funds	Not Rated	2,856
Federal National Mortgage Association	A	590,245
Cash in fiduciary funds	Not Rated	521,204
Total cash and investments		\$ 7,691,409

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 2 – CASH AND INVESTMENTS (continued)**

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

	Fair Value
Cash and investments	\$ 6,845,535
Restricted cash and cash equivalents	324,670
Total cash and investments	\$ 7,170,205
Cash and investments in fiduciary funds	\$ 521,204

**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.

Due to fund	Due from fund	Amount
General Fund	Airport	\$ 15,235
General Fund	Capital Projects	183,739
Gas Tax	Measure R	85,077
Gas Tax	Streets Grants	43,349
Sewer	Water	119,012
Sewer	Water	50,586
		\$ 496,998

**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	\$ 90,994	Costs applied
Sewer	General	113,828	Costs applied
Transit	General	21,730	Costs applied
Transportation	General	74,526	Costs applied
Gas Tax	General	74,526	Costs applied
General	Water	1,724	Costs applied

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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 \$231,416 as of June 30, 2018.

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 \$9,554,456 as of June 30, 2018.

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CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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, 2018, depreciation expense on capital assets was charged to the governmental activities as follows:

General government	\$ 23,569
Community development	3,066
Public safety	64,734
Public works	460,596
Parks and recreation	<u>30,636</u>
Total	<u>\$ 582,601</u>

For the year ended June 30, 2018, depreciation expense on capital assets was charged to the business-type activities as follows:

Water	\$ 107,610
Sewer	566,522
Transit	63,227
Airport	<u>2,344</u>
Total	<u>\$ 739,703</u>

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CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 5 – CAPITAL ASSETS (continued)**

The following presents summary information on capital assets:

	Balance June 30, 2017	Increases	Decreases	Adjustments	Balance June 30, 2018
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land and improvements	\$ 944,597	\$ -	\$ -	\$ -	\$ 944,597
Construction in progress	912,560	4,455,052	-	-	5,367,612
<b>Total capital assets, not being depreciated</b>	<b>1,857,157</b>	<b>4,455,052</b>	<b>-</b>	<b>-</b>	<b>6,312,209</b>
Capital assets, being depreciated:					
Buildings	740,652	-	-	-	740,652
Improvements other than buildings	1,675,579	71,804	-	-	1,747,383
Equipment	1,207,149	126,138	-	-	1,333,287
Infrastructure	15,342,214	480,013	-	-	15,822,227
<b>Total capital assets, being depreciated</b>	<b>18,965,594</b>	<b>677,955</b>	<b>-</b>	<b>-</b>	<b>19,643,549</b>
Less accumulated depreciation for:					
Buildings	598,647	12,853	-	-	611,500
Improvements other than buildings	585,541	83,696	-	-	669,237
Equipment	771,176	99,038	-	-	870,214
Infrastructure	1,019,641	387,014	-	-	1,406,655
<b>Total accumulated depreciation</b>	<b>2,975,005</b>	<b>582,601</b>	<b>-</b>	<b>-</b>	<b>3,557,606</b>
<b>Total capital assets, being depreciated, net</b>	<b>15,990,589</b>	<b>95,354</b>	<b>-</b>	<b>-</b>	<b>16,085,943</b>
<b>Governmental activity capital assets, net</b>	<b>\$ 17,847,746</b>	<b>\$ 4,550,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,398,152</b>
	Balance June 30, 2017	Increases	Decreases	Adjustments	Balance June 30, 2018
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land and improvements	\$ 907,419	\$ 305,613	\$ -	\$ -	\$ 1,213,032
Infrastructure in progress	4,372,067	2,293,455	-	-	6,665,522
<b>Total capital assets, not being depreciated</b>	<b>5,279,486</b>	<b>2,599,068</b>	<b>-</b>	<b>-</b>	<b>7,878,554</b>
Capital assets being depreciated:					
Utility system	24,866,134	-	-	-	24,866,134
Building and Structures	920,847	-	-	-	920,847
Equipment and vehicles	1,424,087	24,779	-	-	1,448,866
<b>Total capital assets, being depreciated</b>	<b>27,211,068</b>	<b>24,779</b>	<b>-</b>	<b>-</b>	<b>27,235,847</b>
Less accumulate depreciation for:					
Utility system	3,918,942	595,066	-	-	4,514,008
Building and Structures	132,762	45,418	-	-	178,180
Equipment and vehicles	824,235	99,219	-	-	923,454
<b>Total accumulated depreciation</b>	<b>4,875,939</b>	<b>739,703</b>	<b>-</b>	<b>-</b>	<b>5,615,642</b>
<b>Total capital assets, being depreciated, net</b>	<b>22,335,129</b>	<b>(714,924)</b>	<b>-</b>	<b>-</b>	<b>21,620,205</b>
<b>Business-type capital assets, net</b>	<b>\$ 27,614,615</b>	<b>\$ 1,884,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,498,759</b>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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 \$17,704 for the fiscal year ended June 30, 2018.

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 \$25,020 for the fiscal year ended June 30, 2018.

**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 \$80,178 for governmental activities and \$65,686 for business-type activities at June 30, 2018, 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.

	Balance June 30, 2017	Incurred	Satisfied	Balance June 30, 2018	Amounts Due Within One Year	Amounts Due in More than One Year
<b>Governmental Activities:</b>						
Compensated absences	<u>\$ 70,009</u>	<u>\$ 50,226</u>	<u>\$ 40,058</u>	<u>\$ 80,177</u>	<u>\$ -</u>	<u>\$ 80,177</u>
<b>Business-Type Activities:</b>						
Compensated absences	<u>\$ 67,213</u>	<u>\$ 37,648</u>	<u>\$ 39,174</u>	<u>\$ 65,687</u>	<u>\$ -</u>	<u>\$ 65,687</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. During the current year a payment of \$100,000 was made on this claim.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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, 2018:

	Balance June 30, 2017	Incurred or Issued	Satisfied or Matured	Balance June 30, 2018	Amounts Due Within One Year	Amounts Due in More than One Year
<b>Governmental Activities</b>						
USDA loan Community Center	\$ -	\$ 2,776,000	\$ -	\$ 2,776,000	\$ 88,000	\$ 2,688,000
<b>Business Type Activities</b>						
USDA loan Water	\$ 1,776,661	\$ -	\$ 35,500	\$ 1,741,161	\$ 36,500	\$ 1,704,661
USDA bond - Water meters	2,363,000	-	15,000	2,348,000	37,500	2,310,500
Sewer Loan	150,820	-	16,024	134,796	17,345	117,451
USDA loan, Series A	8,090,900	-	167,900	7,923,000	171,700	7,751,300
USDA loan, Series B	3,700,200	-	76,800	3,623,400	78,500	3,544,900
Total business type activities	<u>\$ 16,081,581</u>	<u>\$ -</u>	<u>\$ 311,224</u>	<u>\$ 15,770,357</u>	<u>\$ 341,545</u>	<u>\$ 15,428,812</u>

**USDA Community Center**

The City purchased certificates of participation of \$3,000,000 from the USDA to the construction of a Community Center, at June 30, 2018, \$2,776,000 had been received. Interest on the certificates of participation accrues at 2.875 percent per annum. The City is required to make annual principal payments on July 1 of each year commencing July 1, 2018 through July 1, 2058, 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
2019	\$ 88,000	\$ 60,242	\$ 148,242
2020	41,000	83,131	124,131
2021	43,000	81,923	124,923
2022	44,000	80,672	124,672
2023	45,000	79,393	124,393
2024-2028	245,000	376,524	621,524
2029-2033	283,000	338,661	621,661
2034-2038	326,000	294,918	620,918
2039-2043	375,000	244,591	619,591
2044-2048	434,000	186,588	620,588
2049-2053	500,000	119,600	619,600
2054-2058	576,000	42,320	618,320
Totals	<u>\$ 3,000,000</u>	<u>\$ 1,988,563</u>	<u>\$ 4,988,563</u>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 7 – LONG-TERM OBLIGATIONS (continued)**

**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
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	40,600	43,699	84,299
2024-2028	220,600	201,105	421,705
2029-2033	252,600	169,068	421,668
2034-2038	289,400	132,363	421,763
2039-2043	331,300	90,327	421,627
2044-2048	454,561	44,271	498,832
Totals	<u>\$ 1,741,161</u>	<u>\$ 866,228</u>	<u>\$ 2,607,389</u>

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CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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
2019	\$ 37,500	\$ 57,762	\$ 95,262
2020	38,500	56,800	95,300
2021	39,500	55,812	95,312
2022	40,500	54,800	95,300
2023	41,500	53,763	95,263
2024-2028	224,500	252,250	476,750
2029-2033	254,500	221,975	476,475
2034-2038	287,500	187,750	475,250
2039-2043	325,500	148,988	474,488
2044-2048	367,500	105,200	472,700
2049-2053	415,500	55,738	471,238
2054-2055	275,500	7,000	282,500
Totals	<u>\$ 2,348,000</u>	<u>\$ 1,257,838</u>	<u>\$ 3,605,838</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
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	23,811	3,806	27,617
2024-2025	32,544	1,978	34,522
Total	<u>\$ 134,796</u>	<u>\$ 37,812</u>	<u>\$ 172,608</u>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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
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	187,700	160,172	347,872
2024-2028	1,003,800	734,845	1,738,645
2029-2033	1,121,900	615,392	1,737,292
2034-2038	1,254,100	481,870	1,735,970
2039-2043	1,401,600	332,636	1,734,236
2044-2048	1,566,400	165,854	1,732,254
2049-2050	677,100	15,319	692,419
Total	<u>\$ 7,923,000</u>	<u>\$ 3,187,636</u>	<u>\$ 11,110,636</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, 2018

**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
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	85,800	73,251	159,051
2023-2027	459,100	336,059	795,159
2028-2032	513,100	281,431	794,531
2034-2038	573,500	220,371	793,871
2039-2043	641,000	152,123	793,123
2044-2048	716,400	75,841	792,241
2049-2052	309,600	7,004	316,604
Total	<u>\$ 3,623,400</u>	<u>\$ 1,457,771</u>	<u>\$ 5,081,171</u>

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 \$1,050,000 in gross revenues to pay \$158,058 on debt service. The Sewer Fund had approximately \$1,807,000 in gross revenues to pay \$534,864 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	
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	<u>\$ 4,048</u>	<u>\$ 324</u>	<u>\$ 4,372</u>	<u>\$ 3,939</u>	<u>\$ 315</u>	<u>\$ 4,254</u>	<u>\$ 8,626</u>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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](http://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.

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CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)**

The Plans’ provisions and benefits in effect at June 30, 2018, are summarized as follows:

	<b>Miscellaneous</b>	
	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	18.210%	6.730%

	<b>Safety</b>	
	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	36.773%	9.634%

**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, 2018 were \$325,002. The actual employer payments of \$285,896 made to CalPERS by the City during the measurement period ended June 30, 2017 differed from the City’s proportionate share of the employer’s contributions of \$284,130 by \$1,766, 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, 2018

**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, 2017, using an annual actuarial valuation as of June 30, 2016, rolled forward to June 30, 2017 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, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Asset valuation method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	7.15%
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, 2016 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](http://www.calpers.ca.gov).

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)**

**Change in Assumption**

In fiscal year 2018 (measurement date June 30, 2017), the discount rate was reduced from 7.65% to 7.15%.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 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 7.15 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 7.15 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](http://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.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)**

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, 2014.

Asset Class	Current target allocation	Real return years 1-10 <sup>1</sup>	Real return years 11+ <sup>2</sup>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
	<u>100.0%</u>		

<sup>1</sup> An expected inflation of 2.5% used for this period

<sup>2</sup> 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](http://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.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)**

**C. Proportionate Share of Net Pension Liability**

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

	Increase (decrease)		
	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability
	(a)	(b)	(c) = (a) - (b)
Balance at: 6/30/2016 (VD*)	\$ 9,887,930	\$ 7,457,684	\$ 2,430,246
Balance at: 6/30/2017 (MD*)	10,534,641	7,797,635	2,737,007
Net changes during 2016-17	<u>\$ 646,711</u>	<u>\$ 339,951</u>	<u>\$ 306,760</u>

\*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, 2017, 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, 2016 rolled forward to June 30, 2017 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](http://www.calpers.ca.gov). The City's proportionate share of the net pension liability for the Plan as of the June 30, 2016 and 2017 measurement dates was as follows:

	Misc	Safety	Total
Proportion - June 30, 2016	0.03906%	0.02073%	0.02809%
Proportion - June 30, 2017	<u>0.03979%</u>	<u>0.01956%</u>	<u>0.02760%</u>
Change - increase/(decrease)	<u>0.00073%</u>	<u>-0.00117%</u>	<u>-0.00049%</u>

The City reports 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	\$ 1,568,404	\$ 1,168,602	\$ 2,737,007
		Amounts recorded in Fiduciary Fund	<u>(5,333)</u>
Net Pension Liability as reported on Statement of Net Position Government-wide Financial Statements			<u>\$ 2,731,674</u>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)**

**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 7.15 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 (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount rate -1% 6.15%	Current discount rate 7.15%	Discount rate +1% 8.15%
Employer's Net Pension Liability - Misc	\$ 2,405,775	\$ 1,568,404	\$ 874,879
Employer's Net Pension Liability - Safety	1,790,778	1,168,602	660,004
Employer's Net Pension Liability - Total	<u>\$ 4,196,553</u>	<u>\$ 2,737,007</u>	<u>\$ 1,534,883</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).

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)**

The EARS� for the Plan for the 2015-2016 measurement period is 3.8 years, which was obtained by dividing the total service years of 490,088 (the sum of remaining service lifetimes of the active employees) by 130,595 (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.

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

As of the start of the measurement period (July 1, 2016), the net pension liability for the plan was \$2,430,247. For the measurement period ending June 30, 2017 (the measurement date), the City incurred a pension expense of \$366,279 for the Plan.

At June 30, 2018, the City has deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	Deferred outflows of resources	Deferred inflows of resources
Pension contributions subsequent to measurement date	\$ 325,002	\$ -
Differences between actual contributions and proportionate share of employer contributions	48,959	58,336
Changes in assumptions	442,368	33,820
Differences between actual and expected experience	15,034	32,719
Net differences between projected & actual earnings on pension plan investments	98,516	-
Change in proportion	18,024	57,993
Total	\$ 947,902	\$ 182,865

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CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)**

These amounts above are net of outflows and inflows recognized in the 2016-2017 measurement period expense. The \$325,002 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Fiscal year ending June 30:	Misc	Safety	Total
2019	\$ 17,800	\$ 41,116	\$ 58,916
2020	136,820	136,427	273,247
2021	82,729	83,281	166,010
2022	(34,110)	(24,028)	(58,138)
2023	-	-	-
Thereafter	-	-	-
	<u>\$ 203,239</u>	<u>\$ 236,796</u>	<u>\$ 440,033</u>

**E. Payable to the Pension Plan**

At June 30, 2018, the City reports a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2018.

**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.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 10 – RISK MANAGEMENT (continued)**

**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.

The following is a summary of financial information of the CSJVRMA as of and for the fiscal year ended June 30, 2018:

Total assets	\$	110,234,633
Total liabilities		92,209,231
Member's equity	\$	18,025,402
Total revenues	\$	46,669,852
Total expenses		46,619,021
Excess of expenses over income	\$	50,831

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.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**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.

**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.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

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

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.

Capital assets

Capital asset activity for the year ended June 30, 2018, was as follows:

	Balance June 30, 2017	Increases	Decreases	Balance June 30, 2018
Land	\$ 605,409	\$ -	\$ -	\$ 605,409
Improvements other than buildings	855,968	-	-	855,968
Accumulated depreciation - improvements	(205,451)	(17,868)	-	(223,319)
Capital assets net	<u>\$ 1,255,926</u>	<u>\$ (17,868)</u>	<u>\$ -</u>	<u>\$ 1,238,058</u>

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

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

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	7,360
Totals	195,983
<hr style="border: 0.5px solid black;"/>	
Payments	
Fiscal year 2015-16	(74,917)
Fiscal year 2016-17	(75,594)
Fiscal year 2017-18	(45,472)
Balance	\$ -

Long-term debt

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

The following is a summary of future required minimum payments:

Fiscal Year Ending	RDA Tax Allocation Bonds - USDA		
	Principal	Interest	Total
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	38,900	5,226	44,126
2024-2026	126,700	5,371	132,071
Totals	\$ 306,500	\$ 46,934	\$ 353,434

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

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

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, 2018, have been evaluated for possible adjustments to the financial statements or disclosures is January 4, 2019, 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 2017-18, resulting in an ending balance of \$45,716.

**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.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 15 – RECENT ACCOUNTING PRONOUNCEMENTS (continued)**

*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.

**NOTE 16 – BUDGET INFORMATION**

**Budget policy and practice**

The Finance Director and City Administrator submit an annual budget to the City Council in accordance with the City Charter. The budget is presented to the City Council for review, and public hearings are held to address priorities and the allocation of resources. The City Council adopts the annual fiscal year budgets for City operating funds. Once approved, the City Council may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

**Basis of budgeting**

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and class as follows: personal services, other services and charges, supplies, capital outlay, and transfers. Budget revisions at this level are subject to final review by the City Council. The legal level of control is by department within a fund. Expenditures may not exceed appropriations at this level. Within these control levels, management may transfer appropriations without Council approval. Revisions to the budget were made throughout the year. For the current fiscal year, the City increased expenditure budgets in the General Fund, Community Development Special Revenue Fund, planning to use reserves for those additional costs.

CITY OF WOODLAKE  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 16 – BUDGET INFORMATION (continued)**

The expenditures in excess of appropriations are shown below:

Expenditure	Appropriation	Actual	Difference	Explanation
Current:				
General government	\$ 265,369	\$ 532,148	\$ 266,779	Construction timeline of the WCC
Public safety - Police	1,673,000	1,707,472	34,472	Lawsuit payout against the WPD
Public works	164,418	376,752	212,334	Construction timeline of the WCC
Parks and recreation	125,820	154,112	28,292	Playground equipment purchased with new Measure R and Measure S
Refuse services	652,307	657,623	5,316	Purchased recycling receptacles from grant
Capital outlay:				
General government	-	71,804	71,804	Construction timeline of the WCC
Public works	-	183,656	183,656	Construction timeline of the WCC
Parks and recreation	303,263	393,713	90,450	Playground equipment purchased with new Measure R and Measure S

## 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, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 306,200	\$ 299,150	\$ 302,450	\$ 3,300
Utility users tax	330,000	300,000	306,688	6,688
Sales taxes	410,000	420,000	414,100	(5,900)
Other taxes	53,200	167,000	65,465	(101,535)
Licenses and permits	205,510	195,435	203,557	8,122
Charges for services	797,200	834,800	838,271	3,471
Intergovernmental revenues	790,333	800,600	836,449	35,849
Fines and forfeitures	20,600	21,500	22,735	1,235
Use of money and property	57,500	174,500	4,834	(169,666)
Miscellaneous revenues	15,500	158,500	119,863	(38,637)
Total revenues	<u>2,986,043</u>	<u>3,371,485</u>	<u>3,114,412</u>	<u>(257,073)</u>
<b>EXPENDITURES</b>				
Current:				
General government	284,532	265,369	532,148	(266,779)
Community development	77,976	54,894	-	54,894
Public safety	1,439,175	1,673,000	1,707,472	(34,472)
Public works	262,165	164,418	376,752	(212,334)
Parks and recreation	244,988	125,820	154,112	(28,292)
Refuse services	676,144	652,307	657,623	(5,316)
Capital outlay:				
General government	130,000	-	71,804	(71,804)
Public works	-	-	183,656	(183,656)
Parks and recreation	-	303,263	393,713	(90,450)
Public safety	-	56,106	37,424	18,682
Total expenditures	<u>3,114,980</u>	<u>3,295,177</u>	<u>4,114,704</u>	<u>(819,527)</u>
Excess (deficiency) of revenues over expenditures	<u>(128,937)</u>	<u>76,308</u>	<u>(1,000,292)</u>	<u>(1,076,600)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in (out)	260,105	260,105	373,880	113,775
Proceeds from sale of capital assets	-	-	57,605	57,605
Total other financing sources	<u>260,105</u>	<u>260,105</u>	<u>431,485</u>	<u>171,380</u>
Net change in fund balance	<u>\$ 131,168</u>	<u>\$ 336,413</u>	<u>(568,807)</u>	<u>\$ (905,220)</u>
<b>Fund Balance, July 1</b>			<u>1,191,833</u>	
<b>Fund Balance, June 30</b>			<u>\$ 623,026</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, 2018**

	Budget Amounts		Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Repayment of loans	\$ 30,000	\$ 249,495	\$ 286,252	\$ 36,757
Use of money and property	1,175	4,100	2,171	(1,929)
Total revenues	31,175	253,595	288,423	34,828
<b>EXPENDITURES</b>				
Current:				
Community development	1,000	10,000	62,107	(52,107)
Capital outlay	1,000	57,420	137,361	(79,941)
Total expenditures	2,000	67,420	199,468	(132,048)
Excess (deficiency) of revenues over (under) expenditures	29,175	186,175	88,955	(97,220)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	-	-
Net change in fund balance	\$ 29,175	\$ 186,175	88,955	\$ (97,220)
<b>Fund balance, July 1</b>			422,382	
<b>Fund balance, June 30</b>			\$ 511,337	

# **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, 2018  
Last 10 Years\*

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

Measurement date	<b>Miscellaneous</b>			
	<b>June 30, 2017</b>	<b>June 30, 2016</b>	<b>June 30, 2015</b>	<b>June 30, 2014</b>
City's Proportionate Share of Plan Total Pension Liability	\$ 6,087,890	\$ 5,695,593	\$ 5,541,457	\$ 5,427,691
City's Proportionate Share of Plan Fiduciary Net Position	\$ 4,519,485	\$ 4,338,805	\$ 4,509,107	\$ 4,439,034
City's Proportionate Share of Fiduciary Net Position as a Percentage of City's Total Pension Liability	74.237%	76.178%	81.370%	81.785%
City's Proportionate Share of Net Pension Liability(Asset)	\$ 1,568,405	\$ 1,356,788	\$ 1,032,350	\$ 988,657
City's Covered-Employee Payroll	\$ 959,830	\$ 888,586	\$ 828,428	\$ 812,169
City's Proportionate Share of Net Pension Liability(Asset) as a Percentage of its Covered Payroll	163.40%	152.69%	124.62%	121.73%
City's Proportionate Share of Collective NPL	0.03979%	0.03906%	0.03763%	0.04000%
	<b>Safety</b>			
	<b>June 30, 2017</b>	<b>June 30, 2016</b>	<b>June 30, 2015</b>	<b>June 30, 2014</b>
City's Proportionate Share of Plan Total Pension Liability	\$ 4,446,752	\$ 4,192,338	\$ 3,779,012	\$ 3,729,749
City's Proportionate Share of Plan Fiduciary Net Position	\$ 3,278,150	\$ 3,118,879	\$ 2,915,885	\$ 2,698,954
City's Proportionate Share of Fiduciary Net Position as a Percentage of City's Total Pension Liability	73.720%	74.395%	77.160%	72.363%
City's Proportionate Share of Net Pension Liability(Asset)	\$ 1,168,602	\$ 1,073,458	\$ 863,127	\$ 1,030,795
City's Covered-Employee Payroll	\$ 491,317	\$ 493,089	\$ 577,295	\$ 535,928
City's Proportionate Share of Net Pension Liability(Asset) as a Percentage of its Covered Payroll	237.85%	217.70%	149.51%	192.34%
City's Proportionate Share of Collective NPL	0.01956%	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, 2018  
Last 10 Years\*  
**Schedule of Contributions**

	<b>Miscellaneous</b>			
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Actuarially determined contribution	\$ 150,944	\$ 134,266	\$ 114,981	\$ 109,136
Contributions in relation to the actuarially determined contributions	150,944	134,266	114,981	109,136
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 988,625	\$ 959,830	\$ 888,586	\$ 828,428
Contributions as a percentage of covered-employee payroll	15.27%	13.99%	12.94%	13.17%

	<b>Safety</b>			
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Actuarially determined contribution	\$ 174,058	\$ 151,630	\$ 145,749	\$ 114,111
Contributions in relation to the actuarially determined contributions	174,058	151,630	145,749	114,111
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 506,057	\$ 491,317	\$ 493,089	\$ 577,295
Contributions as a percentage of covered-employee payroll	34.39%	30.86%	29.56%	19.77%

**Notes to Schedule**

Valuation date:	6/30/2017	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
Inflation	2.75%
Salary increases	4.5%, average, including inflation of 3.0%
Investment rate of return	7.15%, 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.

Changes in Benefit Terms: None

Changes in Assumptions: In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

\* = Only four years of data is available.

## OTHER SUPPLEMENTAL INFORMATION

**CITY OF WOODLAKE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2018**

	Special Revenue Funds					
	Landscaping Lighting District Fund	Transportation Tax Fund	AB 3229 COPS Fund	CDBG Fund	HOME Fund	Woodlake Housing Fund
<b>ASSETS</b>						
Cash and investments	\$ 5,952	\$ 392,505	\$ 52,735	\$ 2,752	\$ -	\$ 6,987
Receivables:						
Intergovernmental	261	61,371	9,876	-	-	-
Due from other funds	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 6,213</b>	<b>\$ 453,876</b>	<b>\$ 62,611</b>	<b>\$ 2,752</b>	<b>\$ -</b>	<b>\$ 6,987</b>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$ 3,730	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<b>3,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances (deficits):						
Restricted	-	453,876	62,611	2,752	-	-
Assigned	2,483	-	-	-	-	6,987
<b>Total fund balances</b>	<b>2,483</b>	<b>453,876</b>	<b>62,611</b>	<b>2,752</b>	<b>-</b>	<b>6,987</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,213</b>	<b>\$ 453,876</b>	<b>\$ 62,611</b>	<b>\$ 2,752</b>	<b>\$ -</b>	<b>\$ 6,987</b>

**CITY OF WOODLAKE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2018**

Special Revenue Funds

	Gas Tax	Streets Grant	STP Fund	Measure R Fund	RMRA Fund	Total
<b>ASSETS</b>						
Cash and investments	\$ 199,929	\$ -	\$ 88,566	\$ -	\$ 29,090	\$ 778,516
Receivables:						
Intergovernmental	-	300,642	-	102,845	16,464	491,459
Due from other funds	128,426	-	-	-	-	128,426
Total assets	<u>\$ 328,355</u>	<u>\$ 300,642</u>	<u>\$ 88,566</u>	<u>\$ 102,845</u>	<u>\$ 45,554</u>	<u>\$ 1,398,401</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$ 557	\$ 49,553	\$ -	\$ 17,768	\$ -	\$ 71,608
Due to other funds	-	43,349	-	85,077	-	128,426
Total liabilities	<u>557</u>	<u>92,902</u>	<u>-</u>	<u>102,845</u>	<u>-</u>	<u>200,034</u>
Fund balances (deficits):						
Restricted	327,798	207,740	88,566	-	45,554	1,188,897
Assigned	-	-	-	-	-	9,470
Total fund balances	<u>327,798</u>	<u>207,740</u>	<u>88,566</u>	<u>-</u>	<u>45,554</u>	<u>1,198,367</u>
Total liabilities and fund balances	<u>\$ 328,355</u>	<u>\$ 300,642</u>	<u>\$ 88,566</u>	<u>\$ 102,845</u>	<u>\$ 45,554</u>	<u>\$ 1,398,401</u>

**CITY OF WOODLAKE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018**

	Special Revenue Funds					
	Landscaping Lighting District Fund	Transportation Tax Fund	AB 3229 COPS Fund	CDBG Fund	HOME Fund	Woodlake Housing Fund
<b>REVENUES</b>						
Intergovernmental revenues	\$ 33,181	\$ 293,365	\$ 139,416	\$ 511,029	\$ 3,302	\$ -
Use of money and property	30	1,189	392	-	-	30
Total revenues	<u>33,211</u>	<u>294,554</u>	<u>139,808</u>	<u>511,029</u>	<u>3,302</u>	<u>30</u>
<b>EXPENDITURES</b>						
Current:						
Community development	-	-	-	227,001	3,302	-
Public safety	-	-	99,600	-	-	-
Public works	52,407	-	-	-	-	-
Capital Outlay:						
Public safety	-	-	88,714	-	-	-
Public works	-	314	-	284,027	-	-
Total expenditures	<u>52,407</u>	<u>314</u>	<u>188,314</u>	<u>511,028</u>	<u>3,302</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,196)</u>	<u>294,240</u>	<u>(48,506)</u>	<u>1</u>	<u>-</u>	<u>30</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers out	-	(74,526)	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>(74,526)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(19,196)	219,714	(48,506)	1	-	30
Fund balances, July 1	<u>21,679</u>	<u>234,162</u>	<u>111,117</u>	<u>2,751</u>	<u>-</u>	<u>6,957</u>
Fund balances (deficits), June 30	<u>\$ 2,483</u>	<u>\$ 453,876</u>	<u>\$ 62,611</u>	<u>\$ 2,752</u>	<u>\$ -</u>	<u>\$ 6,987</u>

**CITY OF WOODLAKE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Special Revenue Funds

	Gas Tax	Streets Grant	STP Fund	Measure R Fund	RMRA Fund	Total
<b>REVENUES</b>						
Intergovernmental revenues	\$ 229,777	\$ 793,127	\$ 78,209	\$ 93,385	\$ 45,517	\$ 2,220,308
Use of money and property	1,224	384	645	-	37	3,931
Total revenues	<u>231,001</u>	<u>793,511</u>	<u>78,854</u>	<u>93,385</u>	<u>45,554</u>	<u>2,224,239</u>
<b>EXPENDITURES</b>						
Current:						
Community development	-	-	-	-	-	230,303
Public safety	-	-	-	-	-	99,600
Public works	-	-	-	-	-	52,407
Capital Outlay:						
Public safety	-	-	-	-	-	88,714
Public works	93,294	585,771	266,029	93,385	-	1,322,820
Total expenditures	<u>93,294</u>	<u>585,771</u>	<u>266,029</u>	<u>93,385</u>	<u>-</u>	<u>1,793,844</u>
Excess (deficiency) of revenues over (under) expenditures	<u>137,707</u>	<u>207,740</u>	<u>(187,175)</u>	<u>-</u>	<u>45,554</u>	<u>430,395</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers out	(74,526)	-	-	-	-	(149,052)
Total other financing sources and uses	<u>(74,526)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(149,052)</u>
Net change in fund balances	63,181	207,740	(187,175)	-	45,554	281,343
Fund balances, July 1	<u>264,617</u>	<u>-</u>	<u>275,741</u>	<u>-</u>	<u>-</u>	<u>917,024</u>
Fund balances, June 30	<u>\$ 327,798</u>	<u>\$ 207,740</u>	<u>\$ 88,566</u>	<u>\$ -</u>	<u>\$ 45,554</u>	<u>\$ 1,198,367</u>



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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**

**PARTNERS**

Brenda L. Odle, CPA, MST  
Terry P. Shea, CPA  
Kirk A. Franks, CPA  
Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jay H. Zercher, CPA (Partner Emeritus)  
Phillip H. Waller, CPA (Partner Emeritus)

*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, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 4, 2019.

**MANAGERS / STAFF**

Jenny Liu, CPA, MST  
Seong-Hyea Lee, CPA, MBA  
Charles De Simoni, CPA  
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Brianna Schultz, CPA  
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Jing Wu, CPA  
Evelyn Morentin-Barcena, CPA  
Jin Gu, CPA, MT

**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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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  
January 4, 2019



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To the Honorable City Council  
City of Woodlake, California

### INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

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We have performed the procedures enumerated below, which were agreed to by the City of Woodlake (the City) and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*) on the accompanying Appropriations Limit worksheet of the City for the year ended June 30, 2018. These procedures were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City's management is responsible for the Appropriations Limit worksheet. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of our procedures.



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3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

Finding: No exceptions were noted as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

Finding: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII-B of the California Constitution*.

This report is intended solely for the information and use of the City Council and management of the City of Woodlake, California and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
December 7, 2018

**City of Woodlake  
 APPROPRIATIONS LIMIT COMPUTATION  
 2017 – 2018**

	2017-18
Per capita personal income change	3.69%
Population change:	
City population growth	1.01%
CPI change converted to a ratio	1.0369
Population change converted to a ratio	1.0101
Calculation of growth factor	1.0474
2016-2017 Limit	<u><u>\$ 6,695,893</u></u>
2017-2018 Limit	
(\$6,695,893 x 1.0474)	<u><u>\$ 7,013,096</u></u>



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To the Honorable City Council  
City of Woodlake  
Woodlake, California

**PARTNERS**

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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 (the City) for the year ended June 30, 2018. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated March 27, 2018, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and *Government Auditing Standards*. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.



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## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practice**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies if controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciation expenses is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred inflows and outflows is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in the notes to the financial statements represents amounts susceptible to market fluctuations.

The disclosure of accumulated depreciation in the notes to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of net pension liability and related deferred inflows and outflows in the notes to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

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

#### *Significant Difficulties Encountered during the Audit*

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### *Uncorrected and Corrected Misstatements*

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no such misstatements.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### *Management Representations*

We have requested certain written representations from management, which are included in the attached letter dated January 4, 2019.

#### *Management's Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### *Other Significant Matters, Findings, or Issues*

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

*Other Matters*

We applied certain limited procedures to Management's Discussion and Analysis, the Schedule of the City's Proportionate Share of the Plan's Net Pension Liability and Related Ratios as of the Measurement Date, the Schedule of Plan Contributions, and the budgetary comparison information for the General Fund, and major special revenue funds, which are Required Supplementary Information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Supplementary Information, which accompany the financial statements but are not RSI. With respect to this Supplementary Information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the Supplementary Information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
January 4, 2019

Rogers, Anderson, Malody, & Scott, LLP  
735 E Carnegie Drive, Suite 100  
San Bernardino, CA 92408

This representation letter is provided in connection with your audit of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Woodlake (the City) as of June 30, 2018 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 4, 2019:

### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 27, 2018, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.

- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

- The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.

- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

### **Supplementary Information in Relation to the Financial Statements as a Whole**

With respect to the supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
- b. We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to

the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

- e. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- f. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

### **Required Supplementary Information**

With respect to the required supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP and any required GASB statements.
- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP and any required GASB statements.
- c. The methods of measurement or presentation have not changed from those used in the prior period.

### **Use of a Specialist**

We agree with the findings of specialists in evaluating the pension valuation and related amounts and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

### **Pension Benefits**

We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.



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Ramon Lara  
City Administrator

*City of Woodlake*  
*Woodlake, California*

**Single Audit Report on Federal Awards**

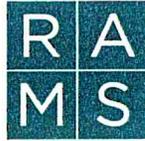
**Year Ended June 30, 2018**

*City of Woodlake, California*

**Single Audit Report on Federal Awards  
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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**

**PARTNERS**

Brenda L. Odle, CPA, MST  
Terry P. Shea, CPA  
Kirk A. Franks, CPA  
Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jay H. Zercher, CPA (Partner Emeritus)  
Phillip H. Waller, CPA (Partner Emeritus)

**MANAGERS / STAFF**

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Seong-Hyea Lee, CPA, MBA  
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Gardenya Duran, CPA  
Brianna Schultz, CPA  
Samuel Singery, CPA  
Jing Wu, CPA  
Evelyn Morentin-Barcena, CPA  
Jin Gu, CPA, MT  
Veronica Hernandez, CPA

*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, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 4, 2019.

**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.

**MEMBERS**

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*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

*Employee Benefit Plan  
Audit Quality Center*

California Society of  
Certified Public Accountants

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  
January 4, 2019



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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**

**PARTNERS**

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Terry P. Shea, CPA  
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Phillip H. Waller, CPA (Partner Emeritus)

*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, 2018. 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.

**MANAGERS / STAFF**

Jenny Liu, CPA, MST  
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Charles De Simoni, CPA  
Gardenya Duran, CPA  
Brianna Schultz, CPA  
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Jing Wu, CPA  
Evelyn Morentin-Barcena, CPA  
Jin Gu, CPA, MT  
Veronica Hernandez, CPA

***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, 2018.

### **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, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 4, 2019 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

February 13, 2019 (Except for the Schedule of Expenditures of Federal Awards, for which the date was January 4, 2019)

City of Woodlake

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Program/Project Identification Number	Federal Expenditures	Amount Provided to Subrecipients
<b>U.S. Department of Housing and Urban Development</b>				
<i>Passed through the State of California</i>				
<i>CDBG-Entitlement Grants Cluster</i>				
2014 Community Development Block Grant	14.218	14 CDBG 9895	\$ 511,028	\$ -
HOME Investment Partnership Grant	14.239	08 CALHome-4896	3,302	-
<b>Total CDBG-Entitlement Grants Cluster</b>			<u>514,330</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>514,330</b>	<b>-</b>
<b>U.S. Department of Transportation</b>				
<i>Passed through the State of California</i>				
FTA 5311 Grant	20.509	SA641129-00	44,441	-
<b>Total CFDA 20.509</b>			<u>44,441</u>	<u>-</u>
<i>Passed through the State of California</i>				
<i>Highway Planning and Construction Cluster</i>				
ATP	20.205	ATPL-5284(012)	465,713	-
<b>Total Highway Planning and Construction Cluster</b>			<u>465,713</u>	<u>-</u>
<i>Passed through the State of California</i>				
Federal Aviation Administration	20.106	SA641129-00	10,000	-
<b>Total CFDA 20.106</b>			<u>10,000</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<b>520,154</b>	<b>-</b>
<b>U.S. Department of Agriculture</b>				
<i>Direct Assistance:</i>				
<i>Community Facilities Loans and Grants Cluster</i>				
Community Facilities - Loan - Community Center	10.766	862997-04	2,776,000	-
Community Facilities - Grant - Water	10.766	862997-03	692,094	-
<b>Total CFDA 10.766</b>			<u>3,468,094</u>	<u>-</u>
Community Facilities - Grant - Storm Water	10.780	862997-04	545,769	-
<b>Total Community Facilities Loans and Grants Cluster*</b>			<u>4,013,863</u>	<u>-</u>
<b>U.S. Department of Agriculture</b>			<b>4,013,863</b>	<b>-</b>
<b>U.S. Environmental Protection Agency</b>				
<i>Passed through the State Water Resources Control Board</i>				
<i>Clean Water State Revolving Fund Cluster</i>				
Capitalization Grants for State Revolving Funds	66.458	13-831-550-0	247,252	-
<b>Total CFDA 66.458</b>			<u>247,252</u>	<u>-</u>
<b>Total U.S. Environmental Protection Agency</b>			<b>247,252</b>	<b>-</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 5,295,599</b>	<b>\$ -</b>

\* Major Program

See accompanying notes to the Schedule of Expenditures of Federal Awards

**Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2018**

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(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, 2018. 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

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2018

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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/Cluster</u>
10.766/10.780	Community Facilities Loans and Grants Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

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

**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended June 30, 2018**

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**SECTION II. FINDINGS – FINANCIAL STATEMENT FINDINGS**

No matters to be reported.

**SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters to be reported.

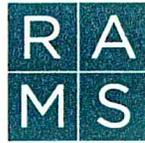
*City of Woodlake*

**Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2018**

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**CURRENT STATUS OF PRIOR YEAR FINDINGS:**

None.



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Jay H. Zercher, CPA (Partner Emeritus)  
Phillip H. Waller, CPA (Partner Emeritus)

#### **MANAGERS / STAFF**

Jenny Liu, CPA, MST  
Seong-Hyea Lee, CPA, MBA  
Charles De Simoni, CPA  
Gardenya Duran, CPA  
Brianna Schultz, CPA  
Samuel Singery, CPA  
Jing Wu, CPA  
Evelyn Morentin-Barcena, CPA  
Jin Gu, CPA, MT  
Veronica Hernandez, CPA

We have audited the schedule of expenditures of federal awards (SEFA) of the City as of and for the year ended June 30, 2018, and have issued our report thereon dated February 13, 2019. In planning and performing our audit of the SEFA of the City, we considered its internal control over compliance in order to determine our auditing procedures for the purpose of expressing our opinion on the SEFA and not to provide assurance on the internal control over compliance.

We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants. However, we noted the following item of less significance, which is discussed below.

### ***Procurement under the Uniform Guidance***

#### ***Observation***

Organizations receiving federal funds are subject to the procurement guidelines of the Uniform Guidance (UG). The procurement standards in the UG are covered in paragraphs §200.317 to §200.326. The UG created 5 methods of procurement: micropurchases, small purchases, sealed bids, competitive proposals, and noncompetitive (sole source) proposals as well as other requirements.

#### ***Recommendation***

In order for the City to be in compliance with the UG, it needs to either create purchasing guidelines for federally funded purchases or update its Code of Ordinances (§2.36.110 - Federal Grant Requirements, to state the following *all supplies, equipment, construction and services for federally-assisted grant or loan programs shall be procured in accordance with Part 200 - Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200), Subpart D, Section §200.31 to §200.326*

#### **MEMBERS**

American Institute of  
Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

*Employee Benefit Plan  
Audit Quality Center*

California Society of  
Certified Public Accountants

## ***Federal asset management***

### *Observation*

Currently, the City manages its capital assets using excel. The current format includes pertinent data, including the funding source fund. The schedules lack precise data as to whether an asset was purchased using federal funds.

### *Recommendation*

In order for the City to be able to better track capital assets purchased with federal funds, we recommend the City add two columns on its asset sheet. One column will indicate whether the asset is federal or not the second will indicate the federal source. This will make it easier to track federally purchased assets during their useful life and upon disposition.

In addition, we recommend the City perform inventory counts of all its federally funded capital assets, at a minimum, every two years.

\*\*\*\*\*

We previously reported on the City's internal control over financial reporting in our report dated January 4, 2019. This letter does not affect our report dated January 4, 2019, on the financial statements of the City.

We will review the status of these comments during our next audit engagement. We have already discussed the comments and suggestions with various City personnel, and we will be pleased to discuss it in further detail at your convenience.

We would like to express our appreciation for the courtesy and assistance extended to us during our audit by all of the City's staff.

This letter is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
February 13, 2019

# City of Woodlake

## **AGENDA ITEM V-C**

**February 25, 2019**

**Prepared by Jason Waters, City Staff**

### **SUBJECT:**

**Action:** Adoption of Resolution: Approving the Final Subdivision Map 19-01, Castle Rock Park (Phase 3)

### **BACKGROUND:**

The applicant is proposing a final map that is part of the previously approved Castle Rock Park development plan. The proposed map alters the street pattern of the development, adds park space, increases the number of lots (from 53 to 59) and does not substantially change the scope of the original project.

### **DISCUSSION:**

The applicant is proposing a final map that slightly alters the original plan for Castle Rock Park. The proposed map would be the third phase of the Castle Rock Park plan. Two tentative maps were approved for the two earlier phases of the project. The proposed map would result in a 59-unit single family residential subdivision that will also include a park and pedestrian trail. Vehicular access is provided at Wutchumna Avenue, Holly Street, and Orangewood Drive.

A park is centrally located to the proposed lots and can be accessed via a pedestrian trail. A storm system will be built that connects to the City's existing storm drain system.

Lot sizes will range from approximately 5,300 square feet to 10,330 square feet, with most lots ranging from 6,000 to 7,000 square feet.

The width of the subdivision's roadways will vary in width from 56 feet to 60 feet curb to curb. As a condition of approval, the developer will install curb, gutters, sidewalks and lighting. The City will also require the applicant to enter into a subdivision agreement with the City that further outlines the development standards of the subdivision.

### **ENVIRONMENTAL DOCUMENT:**

The activity has an approved Mitigated Negative Declaration.

### **RECOMMENDATIONS:**

That the Woodlake City Council approve Final Subdivision Map 19-01, Castle Rock Park (Phase 3)

**FISCAL IMPACT:**

There is no fiscal impact.

**ATTACHMENTS:**

1. Resolution: Approve Final Subdivision Map 19-01, Castle Rock Park (Phase 3)
2. Final Subdivision Map 19-01



3. The applicant shall comply with the city engineer's conditions.
4. The applicant shall provide plot plans and elevation drawings for the homes to be constructed in the subdivision.
5. The developer is required to install front yard landscaping, and side yard landscaping for corner lots, on all lots within the subdivision. Said landscaping and irrigation plans shall be reviewed and approved by the city planner.
6. The applicant shall submit a grading and drainage plan to the city engineer for review and approval.
7. The applicant shall comply with the recommendations of the Woodlake Fire District pertaining to the location of fire hydrants.
8. The applicant shall construct improvements, including curbs, gutters, sidewalks, and streets consistent with Woodlake's improvement standards.
9. The applicant shall dedicate all street rights-of-way to the City of Woodlake as a certificate on the final subdivision map.
10. All sewer, water and storm drainage improvements shall be installed consistent with the Woodlake improvement standards and approved by the city engineer.
11. The applicant shall form a landscaping and lighting district. The city engineer and city administrator shall determine the improvements that will be maintained by this district.
12. The subdivider shall pay all fees and charges associated with the recordation of the final subdivision map.
13. Street lights shall be installed at locations specified by the city engineer.
14. All on-site utility lines and poles shall be placed underground.
15. The applicant will improve any existing infrastructure, as required by the City.
16. Meet all entitlement dedication requirements.
17. Dedicate park and trail space as shown in the tentative map.

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 February 25, 2019.

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Rudy Mendoza, Mayor

ATTEST:

\_\_\_\_\_  
Irene Zacarias, City Clerk

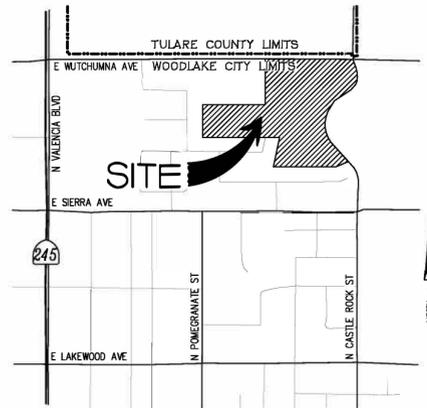
FLOOD HAZARD ZONE

AS DELINEATED ON THE FEDERAL INSURANCE ADMINISTRATIONS FLOOD INSURANCE RATE MAPS, EFFECTIVE DATE JUNE 1, 1983, FOR THE CITY OF WOODLAKE, TULARE COUNTY, CALIFORNIA (COMMUNITY NO. 065071) PANEL NO. 0001 B, THE PROPERTY SHOWN ON THIS MAP LIES WITHIN A FLOOD HAZARD AREAS DESIGNATED AS ZONES 'AH', 'B' & 'C'.

ZONE 'AH' IS DEFINED BY THE FEDERAL INSURANCE ADMINISTRATION AS "AREAS OF 100-YEAR SHALLOW FLOODING WHERE DEPTHS ARE BETWEEN ONE (1) AND THREE (3) FEET; BASE FLOOD ELEVATIONS ARE SHOWN, BUT NO FLOOD HAZARD FACTORS ARE DETERMINED."

ZONE 'B' IS DEFINED BY THE FEDERAL INSURANCE ADMINISTRATION AS "AREAS BETWEEN LIMITS OF THE 100-YEAR FLOOD AND 500 YEAR FLOOD; OR CERTAIN AREAS SUBJECT TO 100-YEAR FLOODING WITH AVERAGE DEPTHS LESS THAN (1) FOOT OR WHERE THE CONTRIBUTING DRAINAGE AREA IS LESS THAN ONE SQUARE MILE; OR AREAS PROJECTED BY LEVEES FROM THE BASE FLOOD."

ZONE 'C' IS DEFINED BY THE FEDERAL INSURANCE ADMINISTRATION AS "AREAS OF MINIMAL FLOODING."



VICINITY MAP

N.T.S.

CASTLE ROCK PARK

AT WOODLAKE

IN THE CITY OF WOODLAKE, COUNTY OF TULARE, STATE OF CALIFORNIA

SURVEYED AND PLATTED IN SEPTEMBER 2018 BY DALE G. MELL & ASSOCIATES

CONSISTING OF THREE SHEETS SHEET 1 OF 3 SHEETS

BEING THE REMAINDER PARCEL OF CASTLE ROCK PARK NO. 2, TOGETHER WITH THE UNDERLYING FEE INTEREST TO ADJOINING PUBLIC ROADS, ACCORDING TO THE MAP FILED AUGUST 6, 2007, IN BOOK 42, PAGE 72 OF MAPS, AND LOT A AND PORTIONS OF ORANGEWOOD DRIVE OF CASTLE ROCK PARK UNIT NO. 1 FILED IN VOLUME 38 OF MAPS AT PAGE 40, TULARE COUNTY RECORDS, SITUATED IN THE NORTHWEST QUARTER OF SECTION 30, TOWNSHIP 17 SOUTH, RANGE 27 EAST, MOUNT DIABLO BASE AND MERIDIAN.

BOARD OF SUPERVISORS STATEMENT

I, JASON T. BRITT, COUNTY ADMINISTRATIVE OFFICER / CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TULARE, STATE OF CALIFORNIA, HEREBY CERTIFY TO THE COUNTY RECORDER AND TO WHOMEVER IT MAY CONCERN, THAT ALL OF THE PROVISIONS OF CHAPTER 2, TITLE 7 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA AND ANY LOCAL ORDINANCE PERTAINING TO DEPOSITS REQUIRED AT THE TIME OF APPROVAL BY THE BOARD OF SUPERVISORS OF THIS MAP HAVE BEEN COMPLIED WITH.

DATED THIS DAY OF 201 JASON T. BRITT, COUNTY ADMINISTRATIVE OFFICER / CLERK OF THE BOARD OF SUPERVISORS.

BY DEPUTY:

CITY CLERK'S STATEMENT

THIS IS TO CERTIFY THAT AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF WOODLAKE HELD ON THE DAY OF AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION, AND ACCEPTING SUBJECT TO IMPROVEMENTS ON BEHALF OF THE PUBLIC, ORANGEWOOD DRIVE, FOREST COURT, SUMMIT AVENUE, SEQUOIA AVENUE, HOLLY STREET AND CASTLE ROCK AVENUE INCLUDED WITHIN THE BOUNDARIES OF THE SUBDIVISION SHOWN ON THIS MAP. THE CITY ALSO ACCEPTS THE PUBLIC UTILITY AND STORM DRAIN EASEMENTS AND ACCEPTS THE DEDICATION IN FEE OF LOTS A, B, C AND D INCLUDED WITHIN THE BOUNDARIES OF THE SUBDIVISION AS SHOWN UPON THIS MAP. THE CITY ALSO CONSENTS TO THE ABANDONMENT OF THOSE PORTIONS OF ORANGEWOOD DRIVE AND CASTLE ROCK AVENUE NOT SHOWN ON THIS MAP AND NOTED AS ABANDONED BY THE FILING OF THE MAP.

WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF WOODLAKE THIS DAY OF 201

CITY CLERK DATE:

RECORDER'S STATEMENT

DOCUMENT NO. FEE PAID: \$

FILED THIS DAY OF 201, AT M. IN BOOK OF MAPS, AT PAGE, AT THE REQUEST OF DALE G. MELL & ASSOCIATES.

ROLAND P. HILL TULARE COUNTY ASSESSOR/CLERK-RECORDER

BY: DEPUTY

SOIL ENGINEER'S STATEMENT

I HEREBY CERTIFY THAT A PRELIMINARY SOILS REPORT WAS PREPARED BY ME IN 201 IN ACCORDANCE WITH THE PROVISIONS OF STATE AND LOCAL STATUTES.

WITNESS MY HAND AND SEAL THIS DAY OF 201

BY: GEORGE P. HATTRUP GE 2353 EXP 06/30/19

EASEMENTS AFFECTING SUBJECT PROPERTY

- 1. AN EASEMENT GRANTED TO GILBERT F. STEVENSON AND WIFE, AND C.R. LUTON AND WIFE FOR THE PURPOSES OF NECESSARY IRRIGATION PIPE LINES AND DITCHES TOGETHER WITH THE RIGHT OF ENTRY UPON SAID LAND FOR THE PURPOSES OF REPAIRING, RECONSTRUCTING AND MAINTAINING THE SAME RECORDED IN BOOK 184, PAGE 67 OF DEEDS. (THE EXACT LOCATION AND EXTENT OF SAID EASEMENT IS NOT DISCLOSED, THEREFORE NOT PLOTTED HEREON. REFERENCE IS MADE TO SAID DOCUMENT FOR FULL PARTICULARS.)
2. AN EASEMENT GRANTED TO PACIFIC BELL, A CORPORATION, FOR THE PURPOSE OF PUBLIC UTILITIES RECORDED AUGUST 3, 1984 IN BOOK 4216, PAGE 256, FILE NO. 38481 OF OFFICIAL RECORDS. (THE EXACT LOCATION AND EXTENT OF SAID EASEMENT IS NOT DISCLOSED, THEREFORE NOT PLOTTED HEREON. REFERENCE IS MADE TO SAID DOCUMENT FOR FULL PARTICULARS.)

NOTARY ACKNOWLEDGEMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA... } ..SS
COUNTY OF .....

ON BEFORE ME, NOTARY PUBLIC PERSONALLY APPEARED

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND.

NAME: SIGNATURE

MY COMMISSION EXPIRES COMMISSION NUMBER

PRINCIPAL OFFICE LOCATED IN THE COUNTY OF

(DO NOT SEAL)

CITY PLANNING COMMISSION'S STATEMENT

I HEREBY CERTIFY ON BEHALF OF THE PLANNING COMMISSION THAT THE SUBDIVISION MAP CONFORMS TO THE APPROVED TENTATIVE SUBDIVISION MAP THIS DAY OF 201. CITY OF WOODLAKE PLANNING COMMISSION

JASON WATERS CITY PLANNER



SURVEYOR'S STATEMENT

THE SURVEY FOR THIS MAP WAS MADE BY ME OR UNDER MY DIRECTION AND IS TRUE AND COMPLETE AS SHOWN.

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION, AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF CASTLE ROCK COMMUNITIES LLC ON AUGUST 2018. I HEREBY STATE THAT ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED, OR THAT THEY WILL BE SET IN THOSE POSITIONS ON OR BEFORE ONE YEAR OF THE DATE THIS MAP IS RECORDED, OR ANY TIME EXTENSION APPROVED BY THE CITY ENGINEER. THE MONUMENTS ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED, AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP.

DALE G. MELL PLS 4823 EXP 09/30/20 DATE:

CITY ENGINEER'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THIS MAP, THAT THE SUBDIVISION SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE APPROVED TENTATIVE MAP, AND ANY APPROVED ALTERATIONS THEREOF, THAT ALL PROVISIONS OF CHAPTER 2 OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCES APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP HAVE BEEN COMPLIED WITH.

MONIQUE C. MELLO R.C.E. 74523 CITY ENGINEER DATE:

CITY SURVEYOR'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THIS MAP AND THAT I AM SATISFIED THAT THE MAP IS TECHNICALLY CORRECT.

MICHAEL D. KNOFF PLS 4433 CITY SURVEYOR DATE:

OWNER'S STATEMENT

WE HEREBY STATE THAT WE ARE THE OWNERS OF, OR HAVE SOME RIGHT, TITLE OR INTEREST IN AND TO THE REAL PROPERTY INCLUDED WITHIN THE BOUNDARIES OF THE SUBDIVISION SHOWN ON THIS MAP AND THAT WE ARE THE ONLY PERSONS WHOSE CONSENT IS NECESSARY TO PASS A CLEAR TITLE TO SAID REAL PROPERTY AND WE CONSENT TO THE MAKING OF SAID MAP AND SUBDIVISION AS SHOWN WITHIN THE BORDER LINES HEREON, AND HEREBY DEDICATE TO THE PUBLIC USE THE FOLLOWING:

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:

- 1. PUBLIC EASEMENT FOR THE INSTALLATION AND MAINTENANCE OF GAS LINES AND CONDUITS FOR ELECTRIC, TELEVISION AND TELEPHONE SERVICES, TOGETHER WITH ANY AND ALL APPURTENANCES PERTAINING THERETO, AND SHOWN HEREON AND DESIGNATED AS "6' P.U.E." (PUBLIC UTILITY EASEMENT)
2. AN EASEMENT FOR PUBLIC STREET AND ANY AND ALL OTHER MUNICIPAL PURPOSES OVER, UNDER, THROUGH AND ACROSS, ON AND IN: ORANGEWOOD DRIVE, SUMMIT AVENUE, SEQUOIA AVENUE, FOREST COURT, HOLLY STREET AND CASTLE ROCK AVENUE.
3. AN EASEMENT FOR STORM DRAIN PURPOSES SHOWN HEREON AND DESIGNATED AS "10' S.D.E." (STORM DRAIN EASEMENT)

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:

- 4. LOTS A, B, C AND D TO THE CITY OF WOODLAKE FOR PUBLIC MUNICIPAL PURPOSES

CASTLE ROCK COMMUNITIES LLC

ROBERT TREJO TITLE DATE:

PREPARED BY:



2090 NORTH WINERY AVENUE, FRESNO, CALIFORNIA 93703 (559) 292-4046 \* FAX 251-9220 \* EMAIL: STAFF@DALEMELL.COM 18-064FM 2/19/2019

# CASTLE ROCK PARK

AT WOODLAKE  
IN THE CITY OF WOODLAKE, COUNTY OF TULARE  
STATE OF CALIFORNIA

SURVEYED AND PLATTED IN SEPTEMBER 2018  
BY DALE G. MELL & ASSOCIATES

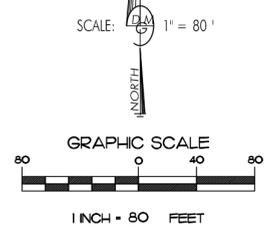
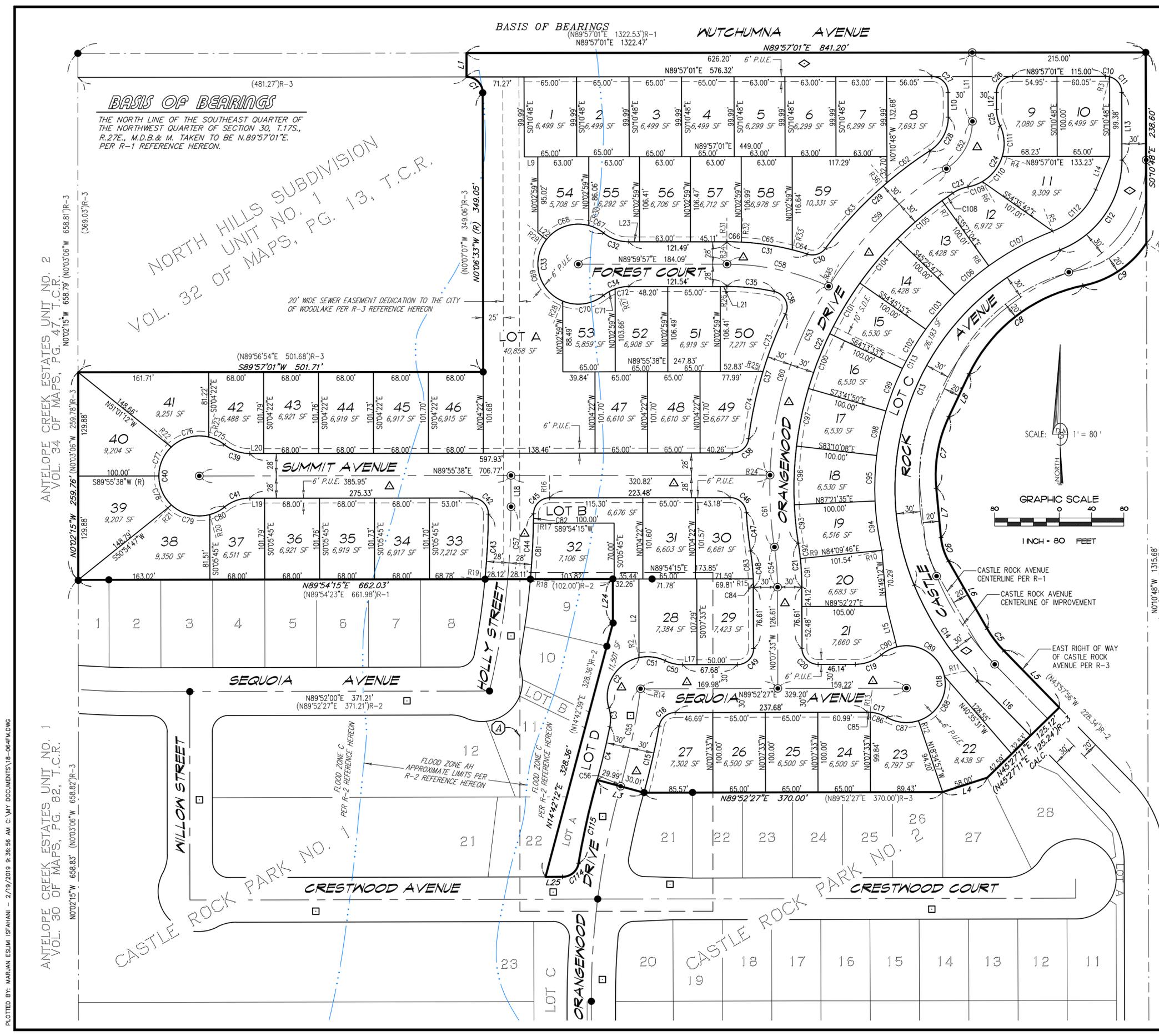
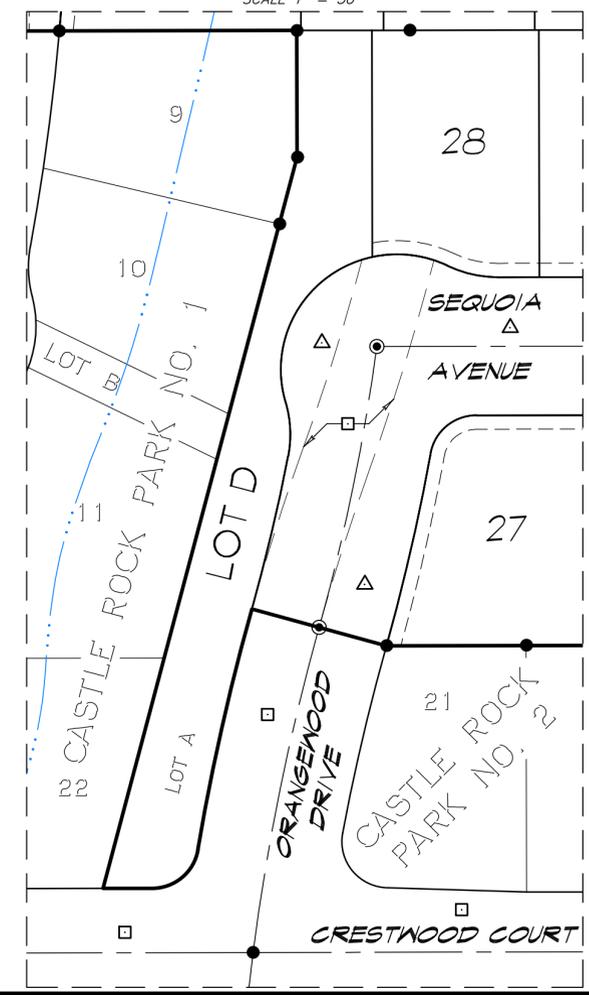
CONSISTING OF THREE SHEETS  
SHEET 2 OF 3 SHEETS

### LEGEND

- MONUMENTS FOUND AND ACCEPTED OR AS NOTED
- SET BRASS DISK STAMPED PLS 4823
- 3/4" O.D. X 30" LONG IRON PIPE TO BE SET 6" DOWN AND TAGGED PLS 4823 AT ALL CORNERS, ANGLE POINTS, BEGINNING OF CURVES, AND END OF CURVES.
- ( ) R-1 RECORD DATA PER PARCEL MAP NO. 3601, RECORDED IN BOOK 37 OF PARCEL MAPS, AT PAGE 4, T.C.R.
- ( ) R-2 RECORD DATA PER CASTLE ROCK PARK NO. 1, RECORDED IN VOLUME 38 OF MAPS AT PAGE 40, T.C.R.
- ( ) R-3 RECORD DATA PER CASTLE ROCK PARK NO. 2, RECORDED IN VOLUME 42 OF MAPS AT PAGE 72, T.C.R.
- (R) DENOTES RADIAL BEARING
- T.C.R. TULARE COUNTY RECORDS
- P.U.E. PUBLIC UTILITY EASEMENT NOW OFFERED FOR DEDICATION FOR PUBLIC USE
- S.D.E. STORM DRAIN EASEMENT NOW OFFERED FOR DEDICATION
- (A) SEE DETAIL "A" ON THE RIGHT SIDE
- ◇ PREVIOUSLY DEDICATED FOR PUBLIC STREET AND UTILITY PURPOSES PER R-1 REFERENCE HEREON.
- PREVIOUSLY DEDICATED FOR PUBLIC STREET AND UTILITY PURPOSES PER R-2 AND R-3 REFERENCES HEREON.
- △ NOW OFFERED FOR DEDICATION FOR PUBLIC STREET AND UTILITY PURPOSES.

### DETAIL A

SCALE 1" = 50'



**BASIS OF BEARINGS**  
THE NORTH LINE OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 30, T.17S., R.27E., M.D.B. & M. TAKEN TO BE N.89°57'01"E. PER R-1 REFERENCE HEREON.

NORTH HILLS SUBDIVISION  
UNIT NO. 1  
VOL. 32 OF MAPS, PG. 13, T.C.R.

ANTELOPE CREEK ESTATES UNIT NO. 2  
VOL. 34 OF MAPS, PG. 47, T.C.R.

ANTELOPE CREEK ESTATES UNIT NO. 1  
VOL. 30 OF MAPS, PG. 82, T.C.R.

# CASTLE ROCK PARK

AT WOODLAKE

IN THE CITY OF WOODLAKE, COUNTY OF TULARE  
STATE OF CALIFORNIA

SURVEYED AND PLATTED IN SEPTEMBER 2018  
BY DALE G. MELL & ASSOCIATES

CONSISTING OF THREE SHEETS  
SHEET 3 OF 3 SHEETS

## MONUMENTS

- M1** CENTER SECTION 30 17/27, FOUND BRASS CAP MONUMENT, DOWN 0.10', STAMPED LS4823, IN ASPHALT.
- M2** FOUND BRASS CAP MONUMENT, DOWN 0.05', NO STAMPING, WITH CENTER PUNCH MARK, MONUMENT OF RECORDS PER R-2 & R-3.
- M3** FOUND BRASS CAP MONUMENT, FLUSH, NO STAMPING, WITH CENTER PUNCH MARK, MONUMENT OF RECORDS PER R-2.
- M4** FOUND BRASS CAP MONUMENT, FLUSH, STAMPED LS5676, IN PAVEMENT, MONUMENT OF RECORDS PER R-2 & R-3.
- M5** FOUND BRASS CAP MONUMENT, NO STAMPING, WITH CENTER PUNCH MARK, MONUMENT OF RECORDS PER R-2.
- M6** FOUND BRASS CAP MONUMENT, FLUSH, STAMPED LS5358, WITH CENTER PUNCH MARK, MONUMENT OF RECORDS PER R-2.
- M7** NORTHWEST CORNER LOT 9 CASTLE ROCK PARK NO. 1, FOUND 1/2" IRON PIPE, DOWN 0.80', TAGGED LS5358, MONUMENT OF RECORDS PER R-2.
- M8** NORTHEAST CORNER LOT 8 CASTLE ROCK PARK NO. 1, FOUND 1/2" IRON PIPE, DOWN 0.50', TAGGED LS5358, MONUMENT OF RECORDS PER R-2.
- M9** NORTHEAST CORNER LOT 9 CASTLE ROCK PARK NO. 1, FOUND 1/2" IRON PIPE, DOWN 0.20', TAGGED LS5358.
- M10** CORNER LOT 9 CASTLE ROCK PARK NO. 1, FOUND 1/2" IRON PIPE, DOWN 0.30', NO TAG, MONUMENT OF RECORDS PER R-2.
- M11** NORTHEAST CORNER LOT 10 CASTLE ROCK PARK NO. 1, FOUND 1/2" IRON PIPE, DOWN 0.30', TAGGED LS5358, MONUMENT OF RECORDS PER R-2.
- M12** CENTER LINE INTERSECTION, FOUND BRASS CAP MONUMENT, DOWN 0.05', NO STAMPING, WITH CENTER PUNCH MARK, MONUMENT OF RECORDS PER R-2 & R-3.
- M13** NORTHWEST CORNER LOT 21 CASTLE ROCK PARK NO. 2, FOUND 1/2" IRON PIPE, DOWN 0.50', TAGGED LS5358, MONUMENT OF RECORDS PER R-3.
- M14** NORTHWEST CORNER LOT 22 CASTLE ROCK PARK NO. 2, FOUND 1/2" IRON PIPE, DOWN 0.20', TAGGED LS5358, MONUMENT OF RECORDS PER R-3.
- M15** FOUND BRASS CAP MONUMENT, NO STAMPING, WITH CENTER PUNCH MARK, MONUMENT OF RECORDS PER R-2.
- M16** CENTER NORTH 1/16 CORNER SECTION 30 17/27, FOUND 1/2" REBAR, TAGGED LS4076, MONUMENT OF RECORDS PER R-1 & R-2 & R-3.
- M17** CORNER OF REMAINDER PER R-3, FOUND 1/2" IRON PIPE, DOWN 0.50', TAG ILLEGIBLE.
- M18** NORTHWEST CORNER LOT 2 PER R-2 REFERENCED HEREON, FOUND 1/2" IRON PIPE, DOWN 0.30', TAGGED LS5358, MONUMENT OF RECORDS PER R-1.
- M19** SOUTHEAST CORNER LOT 20 ANTELOPE CREEK ESTATES UNIT NO. 2, FOUND 3/4" IRON PIPE, DOWN 0.80', NO TAG.
- M20** CORNER OF REMAINDER PER R-3, FOUND 1/2" IRON PIPE, DOWN 0.40', TAGGED RCE21182, MONUMENT OF RECORDS PER R-2.
- M21** NORTHEAST CORNER ORANGE WOOD DRIVE, FOUND 1/2" IRON PIPE, DOWN 0.20', TAGGED LS5358.

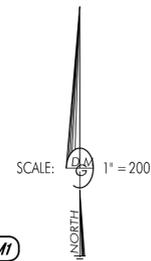
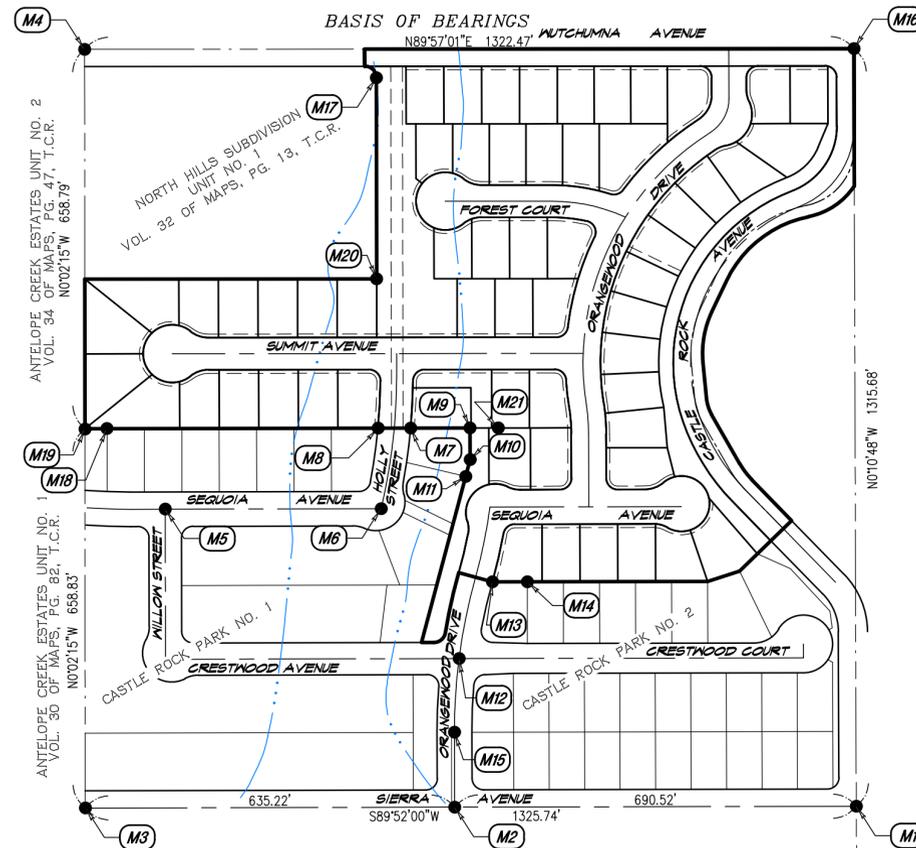
CURVE TABLE			
CURVE #	RADIUS	LENGTH	DELTA
C1	20.00'	31.40'	89°56'26"
(C1)R-3	20.00'	31.39'	89°55'59"
C2	50.00'	82.15'	94°08'09"
C3	50.00'	23.86'	27°20'35"
C4	860.00'	68.09'	4°32'11"
(C5)R-1 CALC.	137.70'	34.74'	14°27'22"
(C6)R-1 CALC.	73.74'	31.00'	24°05'16"
(C7)R-1 CALC.	171.11'	91.21'	30°32'33"
(C8)R-1 CALC.	200.00'	186.53'	53°26'17"
C9	122.27'	97.12'	45°30'35"
C10	20.00'	5.01'	14°20'50"
C11	20.00'	26.36'	75°31'21"
C12	120.00'	144.52'	69°00'12"
C13	320.00'	508.69'	91°04'50"
C14	380.00'	143.94'	21°42'08"
C15	920.00'	85.77'	5°20'31"
C16	20.00'	27.83'	79°43'52"
C17	50.00'	26.05'	29°50'54"
C18	48.00'	209.37'	249°54'50"
C19	50.00'	34.96'	40°03'57"
C20	20.00'	31.42'	90°00'00"
C21	360.00'	55.11'	8°46'17"
C22	445.00'	504.86'	65°00'12"
C23	50.00'	20.20'	23°08'44"
C24	55.00'	99.39'	103°32'12"
C25	50.00'	21.04'	24°06'18"
C26	20.00'	31.46'	90°07'49"
C27	20.00'	31.37'	89°52'11"
C28	50.00'	49.70'	56°57'10"
C29	505.00'	179.01'	20°18'34"
C30	20.00'	24.85'	71°11'29"
C31	328.00'	101.35'	17°42'16"
C32	50.00'	33.81'	38°44'22"
C33	50.00'	224.69'	257°28'44"
C34	50.00'	33.81'	38°44'22"
C35	272.00'	59.14'	12°27'27"
C36	20.00'	36.01'	103°09'09"
C37	505.00'	163.26'	18°31'23"
C38	20.00'	28.93'	82°53'24"
C39	50.00'	33.81'	38°44'22"
C40	50.00'	224.69'	257°28'44"

CURVE TABLE			
CURVE #	RADIUS	LENGTH	DELTA
C41	50.00'	33.81'	38°44'22"
C42	20.00'	31.60'	90°32'17"
C43	972.00'	81.62'	4°48'40"
C44	1,028.00'	81.94'	4°34'01"
C45	20.00'	31.25'	89°30'41"
C46	20.00'	30.23'	86°36'47"
C47	505.00'	47.92'	5°26'14"
C48	300.00'	45.93'	8°46'17"
C49	20.00'	31.42'	90°00'00"
C50	50.00'	22.55'	25°50'31"
C51	50.00'	33.14'	37°58'29"
C52	70.00'	70.28'	57°31'17"
C53	475.00'	549.14'	66°14'18"
C54	330.00'	50.52'	8°46'17"
C55	890.00'	121.59'	7°49'39"
C56	1,000.00'	2.99'	0°10'16"
C57	1,000.00'	90.73'	5°11'54"
C58	300.00'	129.90'	24°48'32"
C59	475.00'	208.77'	25°10'58"
C60	475.00'	250.22'	30°10'57"
C61	475.00'	90.14'	10°52'23"
C62	505.00'	66.59'	7°33'19"
C63	505.00'	112.41'	12°45'15"
C64	328.00'	19.62'	3°25'35"
C65	328.00'	63.83'	11°09'03"
C66	328.00'	17.90'	3°07'38"
C67	50.00'	20.71'	23°44'07"
C68	50.00'	58.37'	66°53'13"
C69	50.00'	92.09'	105°31'34"
C70	50.00'	53.52'	61°19'49"
C71	50.00'	16.67'	19°06'29"
C72	50.00'	17.13'	19°37'53"
C73	505.00'	77.11'	8°44'54"
C74	505.00'	86.16'	9°46'30"
C75	50.00'	21.90'	25°06'05"
C76	50.00'	49.94'	57°13'36"
C77	50.00'	40.50'	46°24'42"
C78	50.00'	40.50'	46°24'42"
C79	50.00'	51.09'	58°32'47"
C80	50.00'	20.75'	23°46'54"
C81	1,028.00'	70.12'	3°54'29"
C82	1,028.00'	11.82'	0°39'32"

CURVE TABLE			
CURVE #	RADIUS	LENGTH	DELTA
C83	300.00'	35.27'	6°44'11"
C84	300.00'	10.65'	2°02'05"
C85	50.00'	4.02'	4°36'10"
C86	50.00'	22.03'	25°14'43"
C87	48.00'	40.10'	47°51'44"
C88	48.00'	70.80'	84°30'20"
C89	48.00'	76.60'	91°25'49"
C90	48.00'	21.88'	26°06'58"
C91	360.00'	35.88'	5°42'41"
C92	360.00'	19.23'	3°03'36"
C93	445.00'	48.60'	6°15'25"
C94	345.00'	62.33'	10°21'07"
C95	345.00'	57.03'	9°28'17"
C96	445.00'	73.56'	9°28'17"
C97	445.00'	73.56'	9°28'17"
C98	345.00'	57.03'	9°28'17"
C99	345.00'	57.03'	9°28'17"
C100	445.00'	73.56'	9°28'17"
C101	445.00'	73.56'	9°28'17"
C102	345.00'	57.03'	9°28'17"
C103	345.00'	56.15'	9°19'28"
C104	445.00'	72.42'	9°19'28"
C105	445.00'	73.08'	9°24'33"
C106	345.00'	55.49'	9°12'55"
C107	345.00'	90.55'	15°02'17"
C108	445.00'	16.52'	2°07'36"
C109	55.00'	19.07'	19°51'40"
C110	55.00'	40.94'	42°38'51"
C111	55.00'	39.38'	41°01'41"
C112	95.00'	76.65'	46°13'53"
C113	345.00'	492.64'	81°48'57"
C114	20.00'	28.05'	80°21'02"
(C114)R-2	20.00'	28.05'	80°21'02"
C115	1030.00'	107.18'	5°57'44"

RADIAL LINE TABLE	
LINE #	DIRECTION
R1	S56°56'41"E
R2	N12°15'31"W
R3	N14°17'51"E
R4	S73°15'25"E
R5	N21°10'36"W
R6	S30°36'34"E
R7	N36°10'14"W
R8	N36°12'53"W
R9	N84°09'46"E
R10	S77°00'28"W
R11	N77°21'17"E
R12	S18°08'23"E
R13	N4°28'37"E
R14	S82°32'05"E
R15	N87°50'22"E
R16	N0°04'21"W
R17	S88°55'30"E
R18	S85°01'01"E
R19	S84°43'25"E
R20	S15°01'51"E
R21	S43°30'56"W
R22	N43°39'41"W
R23	N13°33'55"E
R24	N88°01'26"W
R25	N73°11'16"W
R26	N0°02'59"W
R27	N19°37'56"W
R28	S22°35'24"W
R29	N51°53'01"W
R30	N15°00'12"E
R31	N0°02'59"W
R32	N3°04'39"E
R33	N14°13'42"E
R34	N0°02'59"W
R35	N24°45'33"E
R36	N40°46'57"W

LINE TABLE		
LINE #	BEARING	LENGTH
L1	N0°02'59"W (R)	30.00'
L2	S0°07'33"E	98.45'
L3	N74°30'54"W (R)	60.00'
(L3)R-3 CALC.	N74°34'54"W (R)	60.00'
L4	S72°00'19"W	58.00'
(L4)R-3	S72°00'20"W	58.00'
L5	S43°57'34"E (R)	98.85'
L6	S29°30'12"E (R)	97.12'
L7	S5°24'56"E (R)	61.93'
L8	S25°07'37"W (R)	59.05'
L9	N89°57'01"E	16.71'
L10	S0°10'48"E	30.76'
L11	S0°10'48"E (R)	86.10'
L12	N0°10'48"W	21.08'
L13	S0°10'48"E (R)	84.70'
L14	N22°35'32"E	44.97'
L15	N14°04'32"W	52.45'
L16	S43°57'34"E (R)	94.84'
L17	N89°52'27"E	17.68'
L18	N0°04'22"W	39.06'
L19	N89°55'38"E	18.32'
L20	N89°55'38"E	17.21'
L21	N89°59'57"E	8.34'
L22	S51°49'32"E	13.62'
L23	S89°59'57"W	13.38'
L24	N0°07'34"W	54.98'
(L24)R-2	N0°07'07"W	54.98'
L25	N89°52'00"E (R)	21.04'
(L25)R-2	N89°52'27"E	21.04'



# City of Woodlake

## **AGENDA ITEM V-D**

**February 25, 2019**

**Prepared by Ramon Lara, City Staff**

### **SUBJECT:**

**Action:** Adoption of Resolution: Approving the Development Agreement for Final Subdivision Map 19-01, Castle Rock Park (Phase 3)

### **BACKGROUND:**

The applicant is proposing a development that is part of the previously approved Castle Rock Park development plan. The development includes 59 single family homes, adds park space, street improvements, a pedestrian trail and utility improvements.

### **DISCUSSION:**

The proposed development agreement would result in a 59-unit single family residential subdivision with vehicular access being provided at Wutchumna Avenue, Holly Street, and Orangewood Drive.

All units will be in near proximity of a centrally located park that can be accessed via a pedestrian trail. Storm water, water and sewer system will be built to connects to the City's existing systems. All improvements will be at the cost of the developer.

Lot sizes will range from approximately 5,300 square feet to 10,330 square feet, with most lots ranging from 6,000 to 7,000 square feet.

The width of the subdivision's roadways will vary in width from 56 feet to 60 feet curb to curb. As a condition of approval, the developer will install curb, gutters, sidewalks and lighting. The project follows all City of Woodlake development standards.

### **ENVIRONMENTAL DOCUMENT:**

The project has an approved Mitigated Negative Declaration.

### **RECOMMENDATIONS:**

That the Woodlake City Council approve the attached Development Agreement for Final Subdivision Map 19-01, Castle Rock Park (Phase 3).

### **FISCAL IMPACT:**

The fees charged will cover all necessary costs by the City and its consultants for the development of the project.

**ATTACHMENTS:**

1. Resolution: Approve the Development Agreement for Final Subdivision Map 19-01, Castle Rock Park (Phase 3)
2. Attachment No. 1 – Development Agreement for Final Subdivision Map 19-01, Castle Rock Park (Phase 3)

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

In the matter of:

APPROVING THE DEVELOPMENT ) Resolution No.  
AGREEMENT FOR FINAL SUBDIVISION )  
MAP 19-01 CASTLE ROCK PARK PHASE 3 )

Councilmember \_\_\_\_\_, offered the following resolution and moved its adoption. Approve the Development Agreement for Final Subdivision Map 19-01, Castle Rock Park (Phase 3).

WHEREAS, the applicant is proposing to develop Final Subdivision Map 19-01 which is part of the approved Castle Rock Park Development; and

WHEREAS, the subject property is located at APN 061-020-040 containing 14.53 acres, and

WHEREAS, the subject property is inside the city limits of Woodlake and will be served by city service and infrastructure, and

WHEREAS, the developer will be responsible for all improvements to the subdivision as per the City of Woodlake development standards related to but not limited to streets, water, sewer, stormwater, parks, lighting and landscaping.

NOW, THEREFORE, BE IT RESOLVED that the City Council approves the attached Final Subdivision Agreement for Final Map 19-01 Castle Rock Park Phase 3.

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 February 25, 2019.

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

\_\_\_\_\_  
Rudy Mendoza, Mayor

ATTEST:

\_\_\_\_\_  
Irene Zacarias, City Clerk

**CITY OF WOODLAKE**  
**SUBDIVISION AGREEMENT**  
**CASTLEROCK COMMUNITIES**

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THIS AGREEMENT, made and entered into as of this 25<sup>th</sup> day of February, 2019, by and between CASTLEROCK COMMUNITIES, LLC, hereinafter referred to as the “SUBDIVIDER”, and the CITY OF WOODLAKE, hereinafter referred to as the “CITY”:

**WITNESSETH:**

WHEREAS, the Subdivider has filed with Woodlake City Council the Final Map of Resolution No. **2019-00** for approval and

WHEREAS, certain public improvements are required to be made by the Subdivider in said Subdivision in accordance with the approved Tentative Map of said Subdivision and said public improvements have not been completed; and

WHEREAS, Section 66462 of the Government Code provides that, as a condition precedent to the approval of the Final Map, the City Council shall require the Subdivider to enter into an agreement to complete said improvements;

NOW, THEREFORE, BE IT AGREED as follows:

**1. Completion of Improvements**

The Subdivider shall complete all required public improvements in the Subdivision in accordance with the requirements and standards set forth in Chapters 16.04 - 16.44 of the Woodlake Municipal Code as said requirements and standards read at the time of approval or conditional approval of the Tentative Map of said Subdivision. In case there are not any standard specifications of the City for any portions of said work, it is agreed that the same shall be done and performed in accordance with the most current standards and specifications of the State of California, Department of Transportation. All of said work, improvements and materials shall be completed, performed and installed under the supervision of and to the satisfaction of the City Administrator or designated representative of the City of Woodlake. All of the required improvements shall be completed not later than twelve (12) months from and after the date first above written.

**2. Occupational Safety**

The Subdivider shall require all contractors and subcontractors to conform to the applicable provisions of the California Occupational Safety and Health Act. An on-site inspection of the work will be requested of O.S.H.A. officials if, in the opinion of the City of Woodlake City Administrator,

the work is being performed in violation of this Safety Act, or when appropriate safety measures are not being utilized in the work.

**3. Building Permits**

Building permits for individual lots of this Subdivision will not be issued until all underground utilities are installed, the trenches have been backfilled, and the paving, sidewalks and street lights of all streets are complete. The developer will be allowed to build four model homes during this process and obtain up to ten open building permits at a time.

**4. Utility Relocation**

The Subdivider shall make arrangements for the relocation of all overhead and underground public utility facilities that interfere with the improvement work. The Subdivider will be responsible for the costs of relocating such facilities and no portion of the costs will be paid by the City.

**5. Street Repair**

The Subdivider shall repair any damage to public streets or other public property or improvements which results from or is incidental to the construction of the Subdivision improvements, or in lieu of making such repairs the Subdivider shall pay to the City the full cost of such repairs.

**6. Public Liability Insurance**

As a condition precedent and prior to commencement of the work to be performed pursuant to this Agreement, the Subdivider shall furnish the City of Woodlake a certificate of insurance with a separate endorsement evidencing the following insurance coverages:

Commercials general liability insurance with a combined single limit of not less than \$2,000,000 per occurrence. Such insurance shall include products/ completed operations liability, owner's and contractors protective, blanket contractual liability, personal injury liability, broad form property damage coverage and explosion, collapse and underground hazard coverage. Said insurance shall name the City of Woodlake, its appointed and elected officials, officers, employees and agents as additionally insured; and be primary with respect to any insurance or self-insurance programs maintained by the City, and shall protect them from claims for personal injury, death or property damage suffered by third persons or by officers, employees and agents of the Subdivider, and arising out of or in connection with the work which is the subject of this Agreement. Notwithstanding an inconsistent statement in the insurance policy or certificate or any subsequent endorsement attached thereto, the City of Woodlake shall be insured or named as an additional insured covering the work which is the subject of this Agreement, whether liability is attributable to the Subdivider or to the passive or active negligence of the City. Said insurance shall be in effect on the date the work is commenced and shall expire no sooner than one year after the date on which the work is

completed and accepted by the City of Woodlake. The cost of providing this insurance requirement shall be borne by the Subdivider.

In the event of expiration or proposed cancellation of such insurance policies, for any reason whatsoever, the City of Woodlake shall be notified by registered mail, return receipt requested, giving it sufficient time before the date thereof to comply with an applicable law or statute, but in no event less than 30 days before the expiration or cancellation is effective.

## **7. Indemnification**

The Subdivider hereby agrees to and shall protect, indemnify and hold harmless the City of Woodlake and all officers, agents, representatives and employees thereof from any and all liability, claims or damages of whatsoever kind or character, including attorneys fees and costs of all types incurred in defense of any of the said parties from said claims or liability, because of or arising out of, directly or indirectly, the acts or omissions of the Subdivider, Subdivider's independent contractors, employees, representatives, agents and invites, and the passive or active negligent acts or omissions of the City of Woodlake or its officers, employees and agents while acting within the scope of their duties regarding the work to be performed pursuant to this Agreement. Said indemnification and hold harmless provisions shall be in full force and effect regardless of whether or not there shall be insurance policies covering and applicable to such damages, claims or liability. This Agreement shall be binding upon the Subdividers whether or not there are any allegations of fault, negligence or liability of the indemnities hereunder.

The Subdivider agrees that the use of any and all public streets and improvements which are part of or subject to this Agreement shall be at all times, prior to the final acceptance by the City of Woodlake, the sole and exclusive risk of the Subdivider. The Subdivider further specifically agrees that he shall indemnify and hold free of any liability the City of Woodlake for any accident, loss or damage to the work which is the subject to this Agreement prior to its completion and acceptance by the City.

## **8. Encroachment Permit**

The Subdivider shall obtain an Encroachment Permit from the City for any work that is to be done within any public right-of-way or easements which are located beyond said Subdivision limits.

The Subdivider shall also obtain an Encroachment Permit from Caltrans for any work done within Caltrans right-of-way.

## **9. Construction Signs**

The Subdivider shall require contractors and subcontractors to provide and maintain barricades and warning signs to protect and warn the public of construction hazards. Traffic control shall conform to the requirements of the Manual of Traffic Controls, State of California, Department of Transportation. If in the opinion of the City Administrator, proper signing and warning is not

being provided, the City will provide the devices and the Subdivider will be responsible for all costs incurred.

**10. Improvement Security**

The Subdivider agrees to furnish security which complies with Section 66499 et. Seq. of the Government Code, in such amounts as set forth in Exhibit “A” attached hereto, to guarantee the faithful performance of this Agreement and to guarantee payment to contractors, subcontractors, laborers, materialmen and other persons employed in the performance of the work under this Agreement. With the written authorization of the City, the sureties provided by the Subdivider may be released in whole or in part in the following manner:

1. Faithful performance sureties, not in excess of 90% of the estimated costs of the individual items of public improvements, may be released, or the required surety amounts may be reduced, as work is satisfactory completed and tentatively accepted by the City Engineer. This will apply to all unfinished improvements at the time of recording of the final map.
2. Thirty-five (35) days after the Notice of Completion for the Subdivision public improvements have been recorded, the sureties securing the payment to contractors and subcontractors, and to persons furnishing labor, materials or equipment, may be released if claims have not been filed.
3. Ten percent of the total faithful performance surety, retained as the public improvement warranty, may be released one year after the Notice of Completion has been recorded. This amount will be based off the engineers estimate

**11. Conditions of Approval**

The Subdivider agrees to the following conditions as called for in the Conditions of Approval, Resolution No. **2018-00**.

**12. Payment of Fees**

The Subdivider shall, before the release of said Final Map by the City, and as a condition precedent to the recordation thereof, pay to the City the fees as set forth in Exhibit “B” attached hereto.

**13. Acceptance of Improvements**

Within thirty (30) days after the Subdivider notifies the City Administrator that the required work has been completed, the City Administrator shall inspect such work and, if such work has been performed in the required manner, he shall advise the City Council that the public improvements are ready for acceptance by the City.

**14. Maintenance Period**

The Subdivider agrees that if, within a period of one (1) year after the final acceptance of work done under this agreement any structure or part of any structure furnished and/or installed or constructed or caused to be constructed by the Subdivider, or any of the work done under this agreement fails to fulfill any of the requirements of this Agreement or the specification referred to herein, the Subdivider will, without delay and without any cost to the City, repair or replace or reconstruct any defective or otherwise unsatisfactory part of parts of the work or structure. The terms of this paragraph shall not apply to any damage caused by an act of God. Should the Subdivider fail to set promptly or in accordance with these requirements, or fail to do the initial construction as agreed upon herein, or should the exigencies of the case require repairs or replacements to be made before the Subdivider can be notified, the City may at its option make the necessary repairs or replacements or perform the necessary work, and the Subdivider shall pay to the City the actual cost of such repairs. The Subdivider shall provide a security equal to 100% of the performance during the term of the maintenance period prior to final acceptance of the subdivision as complete. **After the** City provides the acceptance of said improvements then the one-year period security requirement will be lowered to 10% of performance.

**15. Successors in Interest**

It is agreed that the terms and provisions of this agreement shall extend to and bind the heirs, executors, administrators, assigns, and successors in interest of the respective parties hereto.

**16. Landscaping & Lighting Assessment District Formation**

As a condition of approval of this Subdivision, City and Subdivider have agreed to the formation of a Landscaping & Lighting Assessment District for the construction, maintenance, upkeep and repair of certain improvements to be made within the Subdivision. Subdivider shall consent to the formation of said District and the levying of the initial assessments as established pursuant to applicable State law, City Municipal Code requirements and City procedures.

**17. Requirement to give Notice of Assessment District to Purchasers**

It is herewith further understood and agreed that Subdivider shall provide to each purchaser of a lot within this Subdivision a Notice, as set forth in Exhibit "C" attached hereto and incorporated herein by this reference, which shall inform said purchaser that the real property being purchased is subject to a Landscaping and Lighting Assessment District. Subdivider shall require each such purchaser to sign and execute said Notice and shall immediately thereafter provide the fully executed copy of said Notice to the City Clerk. In the event the Subdivider shall initially sell a lot within this Subdivision to a building contractor or other party known or reasonably expected to be purchasing the lot for development and resale to a subsequent owner-occupant, Subdivider shall further advise and direct said initial purchaser to provide the subsequent purchaser with a Notice, obtain his/her/their signature thereon, and return same to the City Clerk.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

Subdivider:

\_\_\_\_\_ Castlerock Communities, LLC \_\_\_\_\_, by:

\_\_\_\_\_ Date \_\_\_\_\_

CITY OF WOODLAKE

\_\_\_\_\_  
By: Ramon Lara, City Administrator

ATTEST : \_\_\_\_\_  
Irene Zacarias, City Clerk

Approved as to form

\_\_\_\_\_  
City Attorney

\_\_\_\_\_  
Subdivider Notary (attached certificate)

**EXHIBIT "A"**  
**SURETIES**

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**BONDABLE ITEMS**

Subdivision Improvements per Engineer's Final Estimates **\$0,000,000.00** <sup>(1)</sup>

(1) This estimate does not include any dry utilities, (i.e. gas, electric, telephone, etc.)

**PRIOR TO RECORDING**

**Bonding**

100% Faithful Performance **\$0,000,000.00**

100% Labor and Materials **\$0,000,000.00**

OR

**Instrument of Credit or Cash Deposit 200%** **\$0,000,000.00**

**EXHIBIT "B"**

**CASH FEES**

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Development Agreement: \$ 1,600.00

Water User Fee: \$2,001.00 per EDU

Deferred until close of escrow and before a Final Certificate of Occupancy is provided. The City will provide a Temporary Certificate of Occupancy so that escrow can close.

Waste Water Treatment: \$3,526.00 per EDU

Deferred until close of escrow and before a Final Certificate of Occupancy is provided. The City will provide a Temporary Certificate of Occupancy so that escrow can close

Waste Water Collection: \$957.00 per EDU

Deferred until close of escrow and before a Final Certificate of Occupancy is provided. The City will provide a Temporary Certificate of Occupancy so that escrow can close

Storm Drainage Fee: \$683.00 Flat Rate

In exchange for storm drainage fees the subdivider will provide underground storm drain and landscaping outside its project scope from Crestwood Avenue to Sierra Avenue. The City and the subdivider will work on a project cost to assure that both subdivider and City are property compensated for their fees and work.

Parks and Recreation Impact Fees: \$1,319.67 Flat Rate

Parks and recreation impact fees will be deferred since park land and improvements will be dedicated to the City and a park will be constructed by the subdivider.

School Development Fees:

All school development fees shall be paid directly to the Woodlake Unified School District.

Public Improvement Plan Check & Inspection Fee

**\$0,000,000.00 x 3%**

**\$ 00,000.00**

Building Permit and Inspection Fees:

Building permit and inspection fees will be determined and paid on a house by house basis when each building permit is pulled. Fees shall include, but are not limited to, plan check fees, building permit fee, and inspection fees (e.g., mechanical, electrical and plumbing).

**TOTAL CASH FEE**

**\$ 00,000.00**

**EXHIBIT "C"**

**NOTICE THAT REAL PROPERTY  
IS SUBJECT TO A LANDSCAPING  
AND LIGHTING ASSESSMENT DISTRICT**

Notice is herewith given to the purchaser of Lot # \_\_\_\_\_ of the \_\_\_\_\_  
Subdivision in the City of Woodlake, California, as follows:

1. The lot you are purchasing is located within a Landscaping & Lighting Assessment District.
2. As such, said real property shall be subject annually to the levy and assessment by the City of Woodlake of a charge for the maintenance, upkeep and repair of the improvements located with said District.
3. This annual assessment shall be placed upon the property tax rolls of the County of Tulare, applicable to your real property and shall be due and payable at the same time and in the same manner as property taxes levied against your real property.

I UNDERSTAND AND ACKNOWLEDGE THE CONTENT OF THIS NOTICE AND THE OBLIGATIONS IMPOSED ON THE REAL PROPERTY I AM PURCHASING.

Dated: \_\_\_\_\_

Signed: \_\_\_\_\_

Owner

Signed: \_\_\_\_\_

Owner