

Date: April 13, 2020 (Monday)

Time: 6:30 p.m.

Place: TELECONFERENCE MEETING

Go to the website: <https://zoom.us/j/516784010>

OR

Go to the website: <https://zoom.us/join> and use Meeting ID: 516 784 010

Optional call-in phone number (669) 900-9128

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

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

I. CALL TO ORDER & WELCOME

II. PLEDGE OF ALLEGIANCE

III. PUBLIC COMMENTS

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

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

IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

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

- A. Action: Approval of Minutes of the regular meeting held on March 23, 2020 (Pages 1-3)
- B. Action: Approval of Warrants (Pages 4-41)
- C. Action: Adoption of Resolution: Enter Into a Joint Lawsuit Against Southern California Edison and Pacific Gas & Electric Co. Regarding the Under-Collection of Utility Users Taxes (Pages 42-43)

V. ACTION/DISCUSSION ITEM

- A. Information: COVID-19 Update and Continuation of Local Emergency for the City of Woodlake (Page 44)
- B. Action: Adoption of Resolution: Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Section 2.36.110 of the Woodlake Municipal Code – PUBLIC HEARING (Pages 45-49)
- C. Action: Adoption of Resolution: Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Chapter 13.04 of the Woodlake Municipal Code – PUBLIC HEARING (Pages 50-67)
- D. Action: Adoption of Resolution: Declaring a Vacancy on the Woodlake City Council and Noticing the Intent to Appoint a Qualified Elector to Fill the Vacancy (Pages 68-70)
- E. Action: Adoption of Resolution: Approval of the City of Woodlake’s Audited Basic Financial Statements of the Measure R Revenue Fund, the Local Transportation Special Revenue Fund and the Transit Enterprise Fund for the Year Ended June 30, 2019 (Pages 71-101)

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

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

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

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

II. ADJOURN

The next scheduled City Council meeting will be held on Monday, April 27, 2020 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

Jose L. Martinez – Councilmember

William Valero - Councilmember

PRESENT: Lara, Waters, Marquez, Zamora & Zacarias

PHONE IN: Councilmembers Mendoza, Ortiz, Valero & Martinez

ABSENT:

FLAG SALUTE

PUBLIC COMMENT

IV. CONSENT CALENDAR –ACTION AND INFORMATION ITEMS

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

A. Action: Approval of Minutes of the regular meeting held on March 23, 2020

B. Action: Approval of Warrants

C. Action: Adoption of Resolution: Approval of the February 2020 Monthly Report of Investments

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

V. ACTION/DISCUSSION ITEMS

A. Action: Adoption of Resolution: Proclamation of the Existence of a Local Emergency for the City of Woodlake

Community Services Director Waters reported the following: The California Government Code section 8630 empowers the City Council of the City of Woodlake to proclaim the existence of a local emergency when the City of Woodlake is threatened or likely to be threatened by the conditions of extreme peril to the safety of persons and property that are or are likely to be beyond the control of the services, personnel, equipment, and facilities of this City.

On March 4, 2020, Governor Gavin Newsom declared a state of emergency in the State of California due to the number of confirmed cases of COVID -19 in the State.

On January 31, 2020, the United States Department of Public Health and Human Services declared a public emergency for COVID-19 beginning on January 27, 2020 and on March 4, 2020, Governor Gavin Newsom declared a state of emergency in the State of California due to the number of confirmed cases of COVID-19 in the State. Locally, Tulare County declared a local emergency due to the confirmed cases of COVID-19 as did Tulare, Visalia, and Porterville.

Preparing for, responding to, mitigating, and recovering from the spread of COVID-19 requires the City to divert resources from normal day-to-day operations, and has and will continue to impose extraordinary requirements on and expenses to the City. In response to COVID-19 the City has seen impacts to every service that is provided by the City including public safety, public works, planning, parks and recreation and administration.

The above described conditions related to the COVID-19 outbreak warrants and necessitate the proclamation of the existence of a local emergency in the City of Woodlake.

ON A MOTION BY MARTINEZ SECOND BY ORTIZ IT WAS VOTED TO ADOPT THE RESOLUTION AND PROCLAIM THE EXISTENCE OF A LOCAL EMERGENCY FOR THE CITY OF WOODLAKE. APPROVED UNANIMOUSLY.

- B. Action: Adoption of Resolution: Approve a Categorical Exemption for the City of Woodlake North Valencia Blvd. Improvements Project and Authorize the City Administrator to File a Notice of Exemption

Community Services Director Waters reported the following: The City of Woodlake North Valencia Street Improvements Project will construct curb, gutters, ramps, sidewalks, streetlights and storm drain improvements on North Valencia Blvd. from Sierra Avenue north to Sequoia Avenue. The corridor currently has none of the above-mentioned amenities which makes pedestrian and bicycle traffic unsafe. The Project as proposed by the City is classified under Title 14, Chapter 3, Article 19 of the California Code of Regulations as a Class 1 project as it consists of minor alterations to an existing highway, streets and pedestrian and bicycle facilities. The improvements included in the project would reduce the exposure to existing bicycle and pedestrian safety hazards while having a negligible increase in vehicle traffic. The Project meets the criteria for a Categorical Exemption under CEQA Guidelines Section 15301(c), which states, "Existing highways and streets, sidewalks, gutters, bicycle and pedestrian trails, and similar facilities (this includes road grading for the purpose of public safety, and other alterations such as the addition of bicycle facilities, including but not limited to bicycle parking, bicycle-share facilities and bicycle lanes....and other alterations that do not create additional automobile lanes)."

ON A MOTION BY ORTIZ, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE A CATEGORICAL EXEMPTION FOR THE CITY OF WOODLAKE NORTH VALENCIA BLVD. IMPROVEMENTS PROJECT AND AUTHORIZE THE CITY ADMINISTRATOR TO FILE A NOICE OF EXEMPTION. APPROVED UNANIMOUSLY.

- C. Action: Adoption of Resolution: Approval of the Amendment to the Cooperative Agreement with the State of California for the City of Woodlake North Valencia Blvd. Extension Improvements Project

City Administrator Lara reported the following: The City of Woodlake North Valencia Street Improvements Project will construct curb, gutters, ramps, sidewalks, streetlights and storm drain improvements on North Valencia Blvd. from Sierra Avenue north to Sequoia Avenue. The corridor currently has none of the above-mentioned amenities which makes pedestrian and bicycle traffic unsafe. The City has begun the preliminary engineering, environmental and right-of-way process on the project. The City will cover the expenditures associated with these services with Measure R funds. The estimated cost for those services is one hundred and seventy-three thousand two hundred dollars (\$173,200).

To prepare the project for construction, staff will begin the process of submitting all necessary agreements for funding. The attached amendment if approved will provide one hundred and seventy thousand dollars (\$170,000) in SHOPP funding. This is one hundred thousand dollars more than the original agreement. The funding is a commitment from Caltrans to promote a partnership with the City that leads to more complete streets on State highways like Naranja Blvd. and Valencia Blvd.

ON A MOTION BY ORTIZ, SECOND BY MARTINEZ IT WAS VOTED TO ADOPT THE RESOLUTION AND APPROVE THE AMENDMENT TO THE COOPERATIVE AGREEMENT WITH THE STATE OF CALIFORNIA FOR THE CITY OF WOODLAKE NORTH VALENCIA BLVD. EXTENSION IMPROVEMENTS PROJECT. APPROVED UNANIMOUSLY.

VI. OTHER BUSINESS

A. Information: Items from Staff

City Clerk Zacarias – Reported all council members and planning commissioners have filed Form 700.

Community Services Director Waters – Reported city staff has noticed those businesses that are non-essential for temporary closure.

City Administrator Lara – Reported city staff, PD staff and Fire staff are all working together to continue operating as best as possible.

Chief Marquez – Continue to educate residents regarding the temporary stay home order.

B. Information from Council

Councilmember Martinez – Asked if staff was aware of any confirmed cases of COVID-19. City Administrator Lara stated no.

Councilmember Ortiz – Reported she is happy to hear the community members are following rules and seem to understand the importance of social distancing.

BOS Valero – Thank City staff all their hard work. He stated an ordinance would be presented to the board to pause eviction proceedings due to COVID-19.

Mayor Mendoza – Thanked city staff for all their work during these difficult times. Also thanked the county officials for their daily updates regarding COVID-19.

VII. CLOSED SESSION

NOTICE TO THE PUBLIC

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VIII. ADJOURN

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City Council:

Rudy Mendoza - Mayor

Frances Ortiz - Vice Mayor

Jose L. Martinez – Councilmember

William Valero – Councilmember

Meeting adjourned at 6:51 PM

Submitted by,
Irene Zacarias
City Clerk

City of Woodlake
Summary of Disbursements and Payroll
City Council Meeting April 13, 2020

PAYROLL

3/27/2020 (City)	\$56,428.32
3/27/2020 (Fire)	\$6,758.37

Gross Payroll	\$63,186.69
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DISBURSMENTS / WARRANTS

4/1/2020	\$66,811.15
4/8/2020	\$144,874.35

Total Disbursements	\$211,685.50
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WIRES

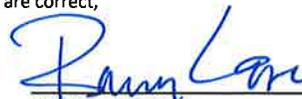
PAYROLL TAX WIRE	CITY	\$ 12,352.36
	FIRE	\$ 1,920.87

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

Total Wire Amount Sent Out	\$	14,273.23
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Amount to be Approved	\$	289,145.42
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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 13th day of April 2020.
 by the following vote:**

Ayes:
Noes:
Absent:
Abstain:

 Mayor, Rudy Mendoza

 City Clerk, Irene Zacarias

PERIOD 2 DATING 3/08/2020- 3/21/2020 CHECK DATE 3/27/2020
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
49202	1,553.68	220	1 STUB ONLY
49203	4,222.55	208	1 STUB ONLY
49204	2,218.45	210	1 STUB ONLY
49205	1,367.03	206	1 STUB ONLY
49206	2,898.75	212	1 STUB ONLY
49207	1,979.80	207	1 STUB ONLY
49208	1,163.38	173	1 STUB ONLY
49209	1,709.48	576	1 STUB ONLY
49210	1,197.91	580	1 STUB ONLY
49211	1,379.44	579	1 STUB ONLY
49212	2,112.48	539	1 STUB ONLY
49213	1,510.56	575	1 STUB ONLY
49214	1,177.03	555	1 STUB ONLY
49215	2,112.90	572	1 STUB ONLY
49216	3,116.14	549	1 STUB ONLY
49217	1,337.92	566	1 STUB ONLY
49218	2,021.36	554	1 STUB ONLY
49219	2,870.01	577	1 STUB ONLY
49220	1,671.46	578	1 STUB ONLY
49221	1,290.94	581	1 STUB ONLY
49222	1,607.36	215	1 STUB ONLY
49223	1,838.83	134	1 STUB ONLY
49224	1,318.08	223	1 STUB ONLY
49225	1,520.89	218	1 STUB ONLY
49226	1,449.07	216	1 STUB ONLY
49227	1,639.30	219	1 STUB ONLY
49228	1,274.25	159	1 STUB ONLY
49229	2,234.11	209	1 STUB ONLY
49230	1,764.09	211	1 STUB ONLY
49231	987.68	214	1 STUB ONLY
49232	1,883.39	188	1 STUB ONLY

PERIOD 2 DATING 3/08/2020- 3/21/2020 CHECK DATE 3/27/2020
 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

56,428.32 *DIRECT DEPOSIT STUBS	31
0.00 *VENDOR DIR DEP STUBS	0

PAY INFORMATION

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

RUN- 3/30/2020 10:17:21 PAGE 1

GROSS PAY

FIRE-GROSS REPORT-PAYROLL #20-1Q FY19/20
03/08/20 TO 03/21/20 - PAY DAY 03/27/20

PR4B0R-V14.09

Paymate

	EMP #	CUR AMT	CUR HRS
	4023	288.00	24.00
	4042	1,624.24	112.00
	4018	2,931.27	80.00
	4022	2,049.60	112.00
	4041	1,624.24	112.00
PAGE TOTALS ***	5 EMPLOYEES	8,517.35	440.00
FEATURE TOTALS *	5 EMPLOYEES	8,517.35	440.00

PERIOD 2 DATING 3/08/2020- 3/21/2020 CHECK DATE 3/27/2020
 DIRECT DEPOSIT IS TURNED ON

CHECK NUMBER	CHECK AMOUNT	CODE	CHECK SEQ
49197	237.16	4023	1 STUB ONLY
49198	1,198.32	4042	1 STUB ONLY
49199	2,310.95	4018	1 STUB ONLY
49200	1,774.64	4022	1 STUB ONLY
49201	1,237.30	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		
6,758.37	*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

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GROSS PAY

CITY-GROSS REPORT-PAYROLL #20-1Q FY19/20
03/08/20 TO 03/21/20 - PAY DAY 03/27/20

PR4B0R-V14.09

Paymate

EMP #	CUR AMT	CUR HRS
223	1,463.54	80.00
215	2,327.53	80.00
214	2,244.21	82.50
576	2,322.45	90.00
580	1,440.00	72.00
159	1,656.03	81.42
579	1,720.00	84.00
220	1,966.15	80.00
539	2,996.38	80.00
575	1,908.00	80.00
188	2,525.23	80.00
555	1,547.54	80.00
209	2,799.85	80.00
208	5,859.85	80.00
173	1,812.46	80.00
572	2,973.93	107.00
549	4,603.85	80.00
566	2,266.73	82.00
554	2,469.23	80.00
210	2,997.69	80.00
577	3,720.00	80.00
211	2,876.31	80.00
206	1,881.23	91.50
218	1,944.36	92.00
216	1,854.10	86.00
219	1,940.42	93.00
134	2,641.62	92.50
212	4,228.16	80.00
578	2,028.58	80.00
581	1,600.00	80.00
207	2,846.30	80.00
PAGE TOTALS ***	31 EMPLOYEES	77,461.73
FEATURE TOTALS *	31 EMPLOYEES	2,573.92

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 #20-1Q FY19/20
03/08/20 TO 03/21/20 - PAY DAY 03/27/20

RUN- 3/30/2020 10:17:55 PAGE 1
PR4B0R-V14.09 Paymate

	EMP #	CUR AMT	CUR HRS
	214	99.37	2.50
	576	366.75	10.00
	159	42.95	1.42
	579	120.00	4.00
	572	965.93	27.00
	566	78.89	2.00
	206	333.69	11.50
	218	357.13	12.00
	216	187.49	6.00
	219	350.89	13.00
	134	492.08	12.50
PAGE TOTALS ***	11 EMPLOYEES	3,395.17	101.92
FEATURE TOTALS *	11 EMPLOYEES	3,395.17	101.92

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK BANK OF THE SIERRA				
001964	DASH THERAPY	14179	04/13/20	895.73
001285	VISALIA FAMILY PRACTICE	14192	04/13/20	10.00
001569	VALLEY CHILDRENS HOSPITA	14193	04/13/20	89.95
001525	KAWEAH DELTA MEDICAL FOU	14194	04/13/20	27.25
001525	KAWEAH DELTA MEDICAL FOU	14195	04/13/20	57.13
001525	KAWEAH DELTA MEDICAL FOU	14196	04/13/20	64.68
001525	KAWEAH DELTA MEDICAL FOU	14197	04/13/20	33.92
001525	KAWEAH DELTA MEDICAL FOU	14198	04/13/20	20.41
001525	KAWEAH DELTA MEDICAL FOU	14199	04/13/20	167.00
001661	COMMUNITY MEDICAL IMAGIN	14200	04/13/20	4.93
001964	DASH THERAPY	14201	04/13/20	67.50
000593	ABH FOX SOLUTIONS	68364	04/01/20	480.00
001212	AT&T	68365	04/01/20	253.22
001801	AT&T (NEW)	68366	04/01/20	1,151.83
001913	AUTOZONE STORE 4485	68367	04/01/20	52.69
001888	AVENU IN (FKA CONDUENT)	68368	04/01/20	6,950.14
000364	B. S. & E. CO. INC.	68369	04/01/20	1,289.08
000351	BSK ASSOCIATES	68370	04/01/20	917.00
000915	CA STATE DISBURSEMENT UN	68371	04/01/20	430.14
000956	CA STATE DISBURSEMENT UN	68372	04/01/20	700.60
001089	CA TURF EQUIPMENT & SUPP	68373	04/01/20	56.25
001748	CALIFORNIA STATE	68374	04/01/20	801.22
000994	COMPANION ANIMAL MEDICAL	68375	04/01/20	568.00
000863	CRAIGS AUTO PARTS	68376	04/01/20	1,524.56
000733	CRUZ-TA WELDING SHOP	68377	04/01/20	9,000.00
000646	DEARBORN NATIONAL LIFE I	68378	04/01/20	322.00
001441	DORADO/DENISE K.	68379	04/01/20	1,200.00
000887	FERGUSON ENTERPRISES, IN	68380	04/01/20	380.79
000274	FGL ENVIRONMENTAL	68381	04/01/20	2,163.00
000196	FRESNO OXYGEN	68382	04/01/20	49.13
000025	GAS COMPANY/THE	68383	04/01/20	363.94
000252	GIANT AUTO GROUP	68384	04/01/20	128.00
.00403	GONZALEZ/FRANCISCO J.	68385	04/01/20	150.00
000253	GOODYEAR COMMERCIAL TIRE	68386	04/01/20	2,362.67
001723	GRISWOLD, LASALLE, COBB,	68387	04/01/20	2,267.94
001339	HAMNER JEWELL ASSOCIATES	68388	04/01/20	2,150.99
000867	HIGH SIERRA LUMBER & SUP	68389	04/01/20	637.04
001882	IBARRA/NOE	68390	04/01/20	1,300.00
000129	JENSEN & PILEGARD	68391	04/01/20	48.04
000542	K R C SAFETY CO., INC.	68392	04/01/20	976.15
001261	KEY EVIDENCE LOCK & SAFE	68393	04/01/20	13.56
000181	KIWANIS OF WOODLAKE	68394	04/01/20	70.00
.00402	LAGUNES/MARCOS	68395	04/01/20	105.85
001100	LEHIGH HANSON	68396	04/01/20	3,709.84
001223	LEO'S NURSERY	68397	04/01/20	840.45
000530	MONARCH FORD	68398	04/01/20	177.64
001815	NUTRIEN AG SOLUTIONS	68399	04/01/20	1,217.34
.00401	OLIVERA/FRANCISCO	68400	04/01/20	149.20

BANK	VENDOR	CHECK#	DATE	AMOUNT	
BANK	BANK OF THE SIERRA				
001958	PRINCIPAL LIFE INSURANCE	68401	04/01/20	3,101.16	
001883	RODRIGUEZ/RICK	68402	04/01/20	480.00	
000959	SIGN TIME	68403	04/01/20	967.82	
000024	SOUTHERN CALIF EDISON CO	68404	04/01/20	2,360.75	
001098	STILLWELL/DAVID	68405	04/01/20	6,904.31	
000560	STUART'S JOHANSON & THOM	68406	04/01/20	24.08	
001805	SUPERIOR POOL PRODUCTS L	68407	04/01/20	826.50	
001284	TEAMSTERS LOCAL UNION NO	68408	04/01/20	220.00	
001124	TF TIRE & SERVICE	68409	04/01/20	628.11	
.00306	TRUJILLO/ELIZABETH	68410	04/01/20	100.00	
001520	ULINE	68411	04/01/20	1,058.15	
001210	US BANK	68412	04/01/20	1,269.26	
001146	USA BLUE BOOK	68413	04/01/20	1,024.26	
000832	VERIZON WIRELESS	68414	04/01/20	809.95	
.00305	WALLACE/RYAN	68415	04/01/20	640.00	
	BANK OF THE SIERRA			66,811.15	***

ACS FINANCIAL SYSTEM
04/01/2020 17:

Check Register

CITY OF WOODLAKE
GL540R-V08.14 PAGE 3

BANK	VENDOR	CHECK#	DATE	AMOUNT
REPORT TOTALS:				66,811.15

RECORDS PRINTED - 000335

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ABH FOX SOLUTIONS							
SCADA/FIREWALL 04/2020	320.00	CONTRACTURAL SERVICES	062.0462.060.028		5075		683 00098
SERVICES 04/2020	160.00	CONTRACTURAL SERVICES	001.0411.060.028		5083		683 00099
	480.00	*VENDOR TOTAL					
AT&T							
OFFICE PHONES 04/20	58.16	TELEPHONE	001.0410.060.020				683 00074
SHOP DEPT 04/20	88.15	TELEPHONE	001.0418.060.020				683 00075
WATER DEPT 04/2020	19.38	TELEPHONE	063.0463.060.020				683 00076
SEWER DEPT 04/2020	19.38	TELEPHONE	062.0462.060.020				683 00077
AIRPORT ATM LINE 04/20	19.38	UTILITIES	041.0441.060.021				683 00078
CALNET 3 04/2020	48.77	TELEPHONE	004.0414.060.020		14501273		683 00085
	253.22	*VENDOR TOTAL					
AT&T (NEW)							
FD INTERNET USE 04/20	75.07	TELEPHONE	004.0414.060.020		1421283506		683 00045
GENERAL ADMIN 04/2020	5.30	TELEPHONE	001.0402.060.020		1421283506		683 00046
CITY CLERK 04/2020	5.22	TELEPHONE	001.0403.060.020		1421283506		683 00047
FINANCE 04/2020	9.56	TELEPHONE	001.0404.060.020		1421283506		683 00048
PLANNING 04/2020	6.01	TELEPHONE	001.0405.060.020		1421283506		683 00049
BUILDING INSPCTN 04/2020	4.27	TELEPHONE	001.0415.060.020		1421283506		683 00050
PBLC WRKS/ENGNRNG 04/20	8.69	TELEPHONE	001.0416.060.020		1421283506		683 00051
PARKS 04/2020	30.27	TELEPHONE	001.0421.060.020		1421283506		683 00052
STREETS 04/2020	11.70	TELEPHONE	001.0422.060.020		1421283506		683 00053
REFUSE 04/2020	85.13	TELEPHONE	061.0461.060.020		1421283506		683 00054
SEWER 04/2020	237.92	TELEPHONE	062.0462.060.020		1421283506		683 00055
WATER 04/2020	181.32	TELEPHONE	063.0463.060.020		1421283506		683 00056
TRANSIT 04/2020	15.33	TELEPHONE	021.0424.060.020		1421283506		683 00057
PD INTERNET USE 04/20	225.29	TELEPHONE	001.0411.060.020		1421283506		683 00058
YARD INTRNET USE 04/20	75.07	TELEPHONE	001.0418.060.020		1421283506		683 00059
CITY HALL PHONES 0/20	87.84	TELEPHONE	001.0410.060.020		6470453506		683 00060
PD PHONES 04/20	87.84	TELEPHONE	001.0411.060.020		6470453506		683 00061
	1,151.83	*VENDOR TOTAL					
AUTOZONE STORE 4485							
SUPPLIES 04/2020	8.15	VEHICLE MAINTENANCE/OPER	001.0411.060.032		4485124753		683 00014
SUPPLIES 04/2020	44.54	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		4485124830		683 00005
	52.69	*VENDOR TOTAL					
AVENU IN (FKA CONDUENT)							
MNTLY APP HSTING 04/20	3,620.73	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		INVB-012236		683 00029
MNTHLY APP HSTNG 04/20	3,329.41	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		INVB-012442		683 00028
	6,950.14	*VENDOR TOTAL					
B. S. & E. CO. INC.							
CLR STAIN 04/20	1,289.08	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		215765		683 00006
BSK ASSOCIATES							
WEEKLY EFFLUENT 04/20	185.00	CONTRACTURAL SERVICES	062.0462.060.028		AD04983		683 00011

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
BSK ASSOCIATES						
BACTI 04/2020	90.00	CONTRACTURAL SERVICES	063.0463.060.028	AD05960		683 00097
BACTI 04/2020	540.00	CONTRACTURAL SERVICES	063.0463.060.028	AD06027		683 00036
WEEKLY EFFLUENT 04/2020	102.00	CONTRACTURAL SERVICES	062.0462.060.028	AD06044		683 00037
	917.00	*VENDOR TOTAL				
CA STATE DISBURSEMENT UN EMPLOYEE W/HLDNGS 4/20	430.14	GARNISHMENT OF WAGES WIT	001.0000.200.033	APRIL 2020		683 00027
CA STATE DISBURSEMENT UN EMPLOYEE W/HLDNGS 04/20	700.60	GARNISHMENT OF WAGES WIT	001.0000.200.033	APRIL 2020		683 00025
CA TURF EQUIPMENT & SUPP REPLCMNT BLADES 04/20	56.25	SPECIAL DEPARTMENT EXPEN	029.0429.060.029	446759		683 00010
CALIFORNIA STATE EMPLOYEE/W/HLDNGS 4/20	801.22	GARNISHMENT OF WAGES WIT	001.0000.200.033	APRIL 2020		683 00024
COMMUNITY MEDICAL IMAGIN						
XRAY 04/20	0.11	HEALTH INSURANCE	001.0402.050.008			685 00010
XRAY 04/20	0.09	HEALTH INSURANCE	001.0403.050.008			685 00010
XRAY 04/20	0.14	HEALTH INSURANCE	001.0404.050.008			685 00010
XRAY 04/20	0.05	HEALTH INSURANCE	001.0405.050.008			685 00010
XRAY 04/20	0.14	HEALTH INSURANCE	001.0415.050.008			685 00010
XRAY 04/20	0.04	HEALTH INSURANCE	001.0416.050.008			685 00010
XRAY 04/20	0.34	HEALTH INSURANCE	001.0418.050.008			685 00010
XRAY 04/20	0.09	HEALTH INSURANCE	001.0421.050.008			685 00010
XRAY 04/20	0.08	HEALTH INSURANCE	001.0422.050.008			685 00010
XRAY 04/20	0.34	HEALTH INSURANCE	061.0461.050.008			685 00010
XRAY 04/20	1.72	HEALTH INSURANCE	062.0462.050.008			685 00010
XRAY 04/20	1.28	HEALTH INSURANCE	063.0463.050.008			685 00010
XRAY 04/20	0.39	HEALTH INSURANCE	021.0424.050.008			685 00010
XRAY 04/20	0.09	HEALTH INSURANCE	029.0429.050.008			685 00010
XRAY 04/20	0.01	HEALTH INSURANCE	001.0406.050.008			685 00010
XRAY 04/20	0.02	HEALTH INSURANCE	060.0460.050.008			685 00010
XRAY 04/20		HEALTH INSURANCE	072.0472.050.008			685 00010
XRAY 04/20		HEALTH INSURANCE	086.0486.050.008			685 00010
	4.93	*VENDOR TOTAL				
COMPANION ANIMAL MEDICAL						
K-9 LEAH 04/2020	399.00	CONTRACTURAL SERVICES	001.0411.060.028	335816		683 00015
K-9 LEA 04/2020	62.00	CONTRACTURAL SERVICES	001.0411.060.028	336842		683 00016
K-9 LEA 04/2020	107.00	CONTRACTURAL SERVICES	001.0411.060.028	337240		683 00017
	568.00	*VENDOR TOTAL				
CRAIGS AUTO PARTS						
OIL COOL CONN/WSHR 4/20	58.05	VEHICLE MAINTENANCE/OPER	062.0462.060.032	730024		683 00101
BRAKE PADS 04/2020	145.71	VEHICLE MAINTENANCE/OPER	001.0411.060.032	730100		683 00102
NAPA OIL FILTER 04/2020	25.51	VEHICLE MAINTENANCE/OPER	001.0411.060.032	730157		683 00103

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CRAIGS AUTO PARTS							
NAPA GLD AIR FLTER 4/20	57.12	VEHICLE MAINTENANCE/OPER	062.0462.060.032		730241		683 00104
BRK LBE/SILICONE 4/20	31.50	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		730282		683 00105
WHEEL BEARING 04/2020	185.31	VEHICLE MAINTENANCE/OPER	001.0411.060.032		730291		683 00106
REMAN ALTERNATOR 4/20	270.47	VEHICLE MAINTENANCE/OPER	001.0411.060.032		730493		683 00107
CREDIT 04/2020	147.45CR	VEHICLE MAINTENANCE/OPER	062.0462.060.032		730825		683 00108
BEAM BLADES 04/20	13.58	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		731009		683 00109
FST RELEASE PLIERS 4/20	103.18	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		731136		683 00110
SUPPLIES 04/2020	209.22	VEHICLE MAINTENANCE/OPER	062.0462.060.032		731176		683 00111
HOOD LFT SUPPRT 4/20	57.27	VEHICLE MAINTENANCE/OPER	001.0411.060.032		731178		683 00112
ANTIFRZE COOLANT 4/20	56.87	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		731216		683 00113
PARKS TRAILERS 4/20	61.91	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		731245		683 00114
SUPPLIES 04/20	55.07	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		731251		683 00115
LAMP 04/2020	23.66	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		731258		683 00116
SUPPLIES 04/2020	98.86	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		731265		683 00117
BNDSD/PRMRY WIRE 04/20	30.47	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		731404		683 00118
HITCH PIN/TRLR BALL 4/20	27.12	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		731471		683 00119
LAMP/ADAPTER/RDCR 4/20	26.65	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		731479		683 00120
INCN KIT STUD KIT 4/20	28.63	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		731508		683 00121
LOOM SPLIT 04/2020	48.26	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		731542		683 00122
SUPPLIES 04/2020	57.59	SPECIAL DEPARTMENT EXPEN	001.0418.060.029		731712		683 00123
	1,524.56	*VENDOR TOTAL					
CRUZ-TA WELDING SHOP							
WELDING LABOR 04/20	225.00	CONTRACTURAL SERVICES	062.0462.060.028		8920		683 00004
LBR&MTRL CR BTHRMS 4/20	8,700.00	CONTRACTURAL SERVICES	001.0406.060.028		8923		683 00003
WELDING LABOR 04/2020	75.00	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		8946		683 00095
	9,000.00	*VENDOR TOTAL					
DASH THERAPY							
OCCPTNL THRPY 04/2020	8.55	HEALTH INSURANCE	001.0402.050.008				685 00001
OCCPTNL THRPY 04/2020	18.08	HEALTH INSURANCE	001.0403.050.008				685 00001
OCCPTNL THRPY 04/2020	26.28	HEALTH INSURANCE	001.0404.050.008				685 00001
OCCPTNL THRPY 04/2020	10.54	HEALTH INSURANCE	001.0405.050.008				685 00001
OCCPTNL THRPY 04/2020	26.62	HEALTH INSURANCE	001.0415.050.008				685 00001
OCCPTNL THRPY 04/2020	7.38	HEALTH INSURANCE	001.0416.050.008				685 00001
OCCPTNL THRPY 04/2020	62.08	HEALTH INSURANCE	001.0418.050.008				685 00001
OCCPTNL THRPY 04/2020	17.58	HEALTH INSURANCE	001.0421.050.008				685 00001
OCCPTNL THRPY 04/2020	15.29	HEALTH INSURANCE	001.0422.050.008				685 00001
OCCPTNL THRPY 04/2020	62.19	HEALTH INSURANCE	061.0461.050.008				685 00001
OCCPTNL THRPY 04/2020	312.72	HEALTH INSURANCE	062.0462.050.008				685 00001
OCCPTNL THRPY 04/2020	233.35	HEALTH INSURANCE	063.0463.050.008				685 00001
OCCPTNL THRPY 04/2020	71.24	HEALTH INSURANCE	021.0424.050.008				685 00001
OCCPTNL THRPY 04/2020	16.42	HEALTH INSURANCE	029.0429.050.008				685 00001
OCCPTNL THRPY 04/2020	3.02	HEALTH INSURANCE	001.0406.050.008				685 00001
OCCPTNL THRPY 04/2020	3.63	HEALTH INSURANCE	060.0460.050.008				685 00001
OCCPTNL THRPY 04/2020	0.38	HEALTH INSURANCE	072.0472.050.008				685 00001
OCCPTNL THRPY 04/2020	0.38	HEALTH INSURANCE	086.0486.050.008				685 00001
PHYSICAL THERAPY 04/20	0.74	HEALTH INSURANCE	001.0402.050.008				685 00011
PHYSICAL THERAPY 04/20	1.36	HEALTH INSURANCE	001.0403.050.008				685 00011
PHYSICAL THERAPY 04/20	1.98	HEALTH INSURANCE	001.0404.050.008				685 00011

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
DASH THERAPY						
PHYSICAL THERAPY 04/20	0.79	HEALTH INSURANCE	001.0405.050.008			685 00011
PHYSICAL THERAPY 04/20	2.00	HEALTH INSURANCE	001.0415.050.008			685 00011
PHYSICAL THERAPY 04/20	0.55	HEALTH INSURANCE	001.0416.050.008			685 00011
PHYSICAL THERAPY 04/20	4.67	HEALTH INSURANCE	001.0418.050.008			685 00011
PHYSICAL THERAPY 04/20	1.32	HEALTH INSURANCE	001.0421.050.008			685 00011
PHYSICAL THERAPY 04/20	1.15	HEALTH INSURANCE	001.0422.050.008			685 00011
PHYSICAL THERAPY 04/20	4.68	HEALTH INSURANCE	061.0461.050.008			685 00011
PHYSICAL THERAPY 04/20	23.56	HEALTH INSURANCE	062.0462.050.008			685 00011
PHYSICAL THERAPY 04/20	17.58	HEALTH INSURANCE	063.0463.050.008			685 00011
PHYSICAL THERAPY 04/20	5.36	HEALTH INSURANCE	021.0424.050.008			685 00011
PHYSICAL THERAPY 04/20	1.23	HEALTH INSURANCE	029.0429.050.008			685 00011
PHYSICAL THERAPY 04/20	0.22	HEALTH INSURANCE	001.0406.050.008			685 00011
PHYSICAL THERAPY 04/20	0.27	HEALTH INSURANCE	060.0460.050.008			685 00011
PHYSICAL THERAPY 04/20	0.02	HEALTH INSURANCE	072.0472.050.008			685 00011
PHYSICAL THERAPY 04/20	0.02	HEALTH INSURANCE	086.0486.050.008			685 00011
	963.23	*VENDOR TOTAL				
DEARBORN NATIONAL LIFE I						
CITY EMPLOYEES 04/2020	2.13	HEALTH INSURANCE	001.0402.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	4.41	HEALTH INSURANCE	001.0403.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	6.41	HEALTH INSURANCE	001.0404.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	2.57	HEALTH INSURANCE	001.0405.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	6.49	HEALTH INSURANCE	001.0415.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	1.80	HEALTH INSURANCE	001.0416.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	15.14	HEALTH INSURANCE	001.0418.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	4.28	HEALTH INSURANCE	001.0421.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	3.73	HEALTH INSURANCE	001.0422.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	15.17	HEALTH INSURANCE	061.0461.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	76.28	HEALTH INSURANCE	062.0462.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	56.92	HEALTH INSURANCE	063.0463.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	17.38	HEALTH INSURANCE	021.0424.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	4.00	HEALTH INSURANCE	029.0429.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	0.73	HEALTH INSURANCE	001.0406.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	0.88	HEALTH INSURANCE	060.0460.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	0.09	HEALTH INSURANCE	072.0472.050.008	APRIL 2020		683 00040
CITY EMPLOYEES 04/2020	0.09	HEALTH INSURANCE	086.0486.050.008	APRIL 2020		683 00040
PD EMPLOYEES 04/2020	103.50	HEALTH INSURANCE	001.0411.050.008	APRIL 2020		683 00041
	322.00	*VENDOR TOTAL				
DORADO/DENISE K.						
EMPLOYEE W/HLDNGS 4/20	1,200.00	GARNISHMENT OF WAGES WIT	001.0000.200.033	APRIL 2020		683 00026
FERGUSON ENTERPRISES, IN						
SUPPLIES 04/2020	350.06	SPECIAL DEPARTMENT EXPEN	063.0463.060.029	1530965		683 00068
PVC SWR HUB 04/20	30.73	SPECIAL DEPARTMENT EXPEN	062.0462.060.029	1535281		683 00067
	380.79	*VENDOR TOTAL				
FGL ENVIRONMENTAL						
INORGANIC ANALYSIS 4/20	2,163.00	CONTRACTURAL SERVICES	062.0462.060.028	040309A		683 00069

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
FRESNO OXYGEN CUT-OFF WHEEL 04/2020	49.13	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		62538537		683 00018
GAS COMPANY/THE COW 04/2020	225.40	UTILITIES	001.0410.060.021				683 00030
CITY YARD 04/20	15.29	UTILITIES	001.0418.060.021				683 00031
325 E.ANTELOPE 04/2020	68.66	UTILITIES	004.0414.060.021				683 00083
FIRE STATION 04/2020	54.59	UTILITIES	004.0414.060.021				683 00084
	363.94	*VENDOR TOTAL					
GIANT AUTO GROUP CHK AIR BAG LIGHT 04/20	128.00	VEHICLE MAINTENANCE/OPER	062.0462.060.032		381947		683 00002
GONZALEZ/FRANCISCO J. WATER DEPOSIT RFND 4/20	150.00	UTILITY DEPOSITS	001.0000.200.034		298 E.WHITNEY		683 00126
GOODYEAR COMMERCIAL TIRE SUPPLIES 04/2020	2,362.67	VEHICLE MAINTENANCE/OPER	001.0411.060.032		172-1045374		683 00066
GRISWOLD, LASALLE, COBB, CITY MANAGER 04/2020	58.39	LEGAL SERVICES - RETAINE	001.0410.060.025				683 00090
CITY ATTORNEY 04/20	722.00	LEGAL SERVICES - RETAINE	001.0411.060.025				683 00091
POLICE DEPT. 04/2020	242.40	LEGAL SERVICES - RETAINE	001.0411.060.025				683 00092
CITY COUNCIL 04/2020	1,159.25	LEGAL SERVICES - RETAINE	001.0410.060.025				683 00093
FINANCE DEPT 04/2020	85.90	LEGAL SERVICES - RETAINE	001.0402.060.025				683 00094
	2,267.94	*VENDOR TOTAL					
HAMNER JEWELL ASSOCIATES N.VLNCA EXTNTN 04/20	1,890.26	CONTRACTURAL SERVICES	023.0590.744.028		200095		683 00032
N.VLNCA PARK 04/20	260.73	CONTRACTURAL SERVICES	001.0421.060.028		200098		683 00033
	2,150.99	*VENDOR TOTAL					
HIGH SIERRA LUMBER & SUP SUPPLIES 04/2020	474.97	SPECIAL DEPARTMENT EXPEN	001.0406.060.029		30260473		683 00013
SUPPLIES 04/2020	162.07	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		30260799		683 00007
	637.04	*VENDOR TOTAL					
IBARRA/NOE BB REFEREE 2020 04/20	1,300.00	BASKETBALL EXPENSES	001.0421.060.044		BSKTBALL 2020		683 00063
JENSEN & PILEGARD AIR FILTER 03/2020	48.04	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		425519		683 00001
K R C SAFETY CO., INC. SUPPLIES 04/2020	976.15	SPECIAL DEPARTMENT EXPEN	001.0422.060.029		45957		683 00008
KAWEAH DELTA MEDICAL FOU PPO DISCOUNT 04/20	0.34	HEALTH INSURANCE	001.0402.050.008				685 00004
PPO DISCOUNT 04/20	0.55	HEALTH INSURANCE	001.0403.050.008				685 00004
PPO DISCOUNT 04/20	0.79	HEALTH INSURANCE	001.0404.050.008				685 00004
PPO DISCOUNT 04/20	0.32	HEALTH INSURANCE	001.0405.050.008				685 00004

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
KAWEAH DELTA MEDICAL FOU						
PPO DISCOUNT 04/20	0.80	HEALTH INSURANCE	001.0415.050.008			685 00004
PPO DISCOUNT 04/20	0.22	HEALTH INSURANCE	001.0416.050.008			685 00004
PPO DISCOUNT 04/20	1.88	HEALTH INSURANCE	001.0418.050.008			685 00004
PPO DISCOUNT 04/20	0.53	HEALTH INSURANCE	001.0421.050.008			685 00004
PPO DISCOUNT 04/20	0.46	HEALTH INSURANCE	001.0422.050.008			685 00004
PPO DISCOUNT 04/20	1.89	HEALTH INSURANCE	061.0461.050.008			685 00004
PPO DISCOUNT 04/20	9.51	HEALTH INSURANCE	062.0462.050.008			685 00004
PPO DISCOUNT 04/20	7.09	HEALTH INSURANCE	063.0463.050.008			685 00004
PPO DISCOUNT 04/20	2.16	HEALTH INSURANCE	021.0424.050.008			685 00004
PPO DISCOUNT 04/20	0.49	HEALTH INSURANCE	029.0429.050.008			685 00004
PPO DISCOUNT 04/20	0.09	HEALTH INSURANCE	001.0406.050.008			685 00004
PPO DISCOUNT 04/20	0.11	HEALTH INSURANCE	060.0460.050.008			685 00004
PPO DISCOUNT 04/20	0.01	HEALTH INSURANCE	072.0472.050.008			685 00004
PPO DISCOUNT 04/20	0.01	HEALTH INSURANCE	086.0486.050.008			685 00004
XRAY 04/20	0.62	HEALTH INSURANCE	001.0402.050.008			685 00005
XRAY 04/20	1.15	HEALTH INSURANCE	001.0403.050.008			685 00005
XRAY 04/20	1.67	HEALTH INSURANCE	001.0404.050.008			685 00005
XRAY 04/20	0.67	HEALTH INSURANCE	001.0405.050.008			685 00005
XRAY 04/20	1.69	HEALTH INSURANCE	001.0415.050.008			685 00005
XRAY 04/20	0.47	HEALTH INSURANCE	001.0416.050.008			685 00005
XRAY 04/20	3.95	HEALTH INSURANCE	001.0418.050.008			685 00005
XRAY 04/20	1.12	HEALTH INSURANCE	001.0421.050.008			685 00005
XRAY 04/20	0.97	HEALTH INSURANCE	001.0422.050.008			685 00005
XRAY 04/20	3.96	HEALTH INSURANCE	061.0461.050.008			685 00005
XRAY 04/20	19.94	HEALTH INSURANCE	062.0462.050.008			685 00005
XRAY 04/20	14.88	HEALTH INSURANCE	063.0463.050.008			685 00005
XRAY 04/20	4.54	HEALTH INSURANCE	021.0424.050.008			685 00005
XRAY 04/20	1.04	HEALTH INSURANCE	029.0429.050.008			685 00005
XRAY 04/20	0.19	HEALTH INSURANCE	001.0406.050.008			685 00005
XRAY 04/20	0.23	HEALTH INSURANCE	060.0460.050.008			685 00005
XRAY 04/20	0.02	HEALTH INSURANCE	072.0472.050.008			685 00005
XRAY 04/20	0.02	HEALTH INSURANCE	086.0486.050.008			685 00005
XRAY 04/2020	0.69	HEALTH INSURANCE	001.0402.050.008			685 00006
XRAY 04/2020	1.30	HEALTH INSURANCE	001.0403.050.008			685 00006
XRAY 04/2020	1.89	HEALTH INSURANCE	001.0404.050.008			685 00006
XRAY 04/2020	0.76	HEALTH INSURANCE	001.0405.050.008			685 00006
XRAY 04/2020	1.92	HEALTH INSURANCE	001.0415.050.008			685 00006
XRAY 04/2020	0.53	HEALTH INSURANCE	001.0416.050.008			685 00006
XRAY 04/2020	4.48	HEALTH INSURANCE	001.0418.050.008			685 00006
XRAY 04/2020	1.26	HEALTH INSURANCE	001.0421.050.008			685 00006
XRAY 04/2020	1.10	HEALTH INSURANCE	001.0422.050.008			685 00006
XRAY 04/2020	4.49	HEALTH INSURANCE	061.0461.050.008			685 00006
XRAY 04/2020	22.58	HEALTH INSURANCE	062.0462.050.008			685 00006
XRAY 04/2020	16.85	HEALTH INSURANCE	063.0463.050.008			685 00006
XRAY 04/2020	5.14	HEALTH INSURANCE	021.0424.050.008			685 00006
XRAY 04/2020	1.18	HEALTH INSURANCE	029.0429.050.008			685 00006
XRAY 04/2020	0.21	HEALTH INSURANCE	001.0406.050.008			685 00006
XRAY 04/2020	0.26	HEALTH INSURANCE	060.0460.050.008			685 00006
XRAY 04/2020	0.02	HEALTH INSURANCE	072.0472.050.008			685 00006
XRAY 04/2020	0.02	HEALTH INSURANCE	086.0486.050.008			685 00006

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
KAWEAH DELTA MEDICAL FOU						
SERVICES 04/2020	0.42	HEALTH INSURANCE	001.0402.050.008			685 00007
SERVICES 04/2020	0.68	HEALTH INSURANCE	001.0403.050.008			685 00007
SERVICES 04/2020	0.99	HEALTH INSURANCE	001.0404.050.008			685 00007
SERVICES 04/2020	0.39	HEALTH INSURANCE	001.0405.050.008			685 00007
SERVICES 04/2020	1.00	HEALTH INSURANCE	001.0415.050.008			685 00007
SERVICES 04/2020	0.27	HEALTH INSURANCE	001.0416.050.008			685 00007
SERVICES 04/2020	2.35	HEALTH INSURANCE	001.0418.050.008			685 00007
SERVICES 04/2020	0.66	HEALTH INSURANCE	001.0421.050.008			685 00007
SERVICES 04/2020	0.57	HEALTH INSURANCE	001.0422.050.008			685 00007
SERVICES 04/2020	2.35	HEALTH INSURANCE	061.0461.050.008			685 00007
SERVICES 04/2020	11.84	HEALTH INSURANCE	062.0462.050.008			685 00007
SERVICES 04/2020	8.83	HEALTH INSURANCE	063.0463.050.008			685 00007
SERVICES 04/2020	2.69	HEALTH INSURANCE	021.0424.050.008			685 00007
SERVICES 04/2020	0.62	HEALTH INSURANCE	029.0429.050.008			685 00007
SERVICES 04/2020	0.11	HEALTH INSURANCE	001.0406.050.008			685 00007
SERVICES 04/2020	0.13	HEALTH INSURANCE	060.0460.050.008			685 00007
SERVICES 04/2020	0.01	HEALTH INSURANCE	072.0472.050.008			685 00007
SERVICES 04/2020	0.01	HEALTH INSURANCE	086.0486.050.008			685 00007
SERVICES 04/2020	20.41	HEALTH INSURANCE	001.0411.050.008			685 00008
PHYSICAL THERAPY 04/20	1.65	HEALTH INSURANCE	001.0402.050.008			685 00009
PHYSICAL THERAPY 04/20	3.37	HEALTH INSURANCE	001.0403.050.008			685 00009
PHYSICAL THERAPY 04/20	4.90	HEALTH INSURANCE	001.0404.050.008			685 00009
PHYSICAL THERAPY 04/20	1.96	HEALTH INSURANCE	001.0405.050.008			685 00009
PHYSICAL THERAPY 04/20	4.96	HEALTH INSURANCE	001.0415.050.008			685 00009
PHYSICAL THERAPY 04/20	1.37	HEALTH INSURANCE	001.0416.050.008			685 00009
PHYSICAL THERAPY 04/20	11.57	HEALTH INSURANCE	001.0418.050.008			685 00009
PHYSICAL THERAPY 04/20	3.27	HEALTH INSURANCE	001.0421.050.008			685 00009
PHYSICAL THERAPY 04/20	2.85	HEALTH INSURANCE	001.0422.050.008			685 00009
PHYSICAL THERAPY 04/20	11.59	HEALTH INSURANCE	061.0461.050.008			685 00009
PHYSICAL THERAPY 04/20	58.30	HEALTH INSURANCE	062.0462.050.008			685 00009
PHYSICAL THERAPY 04/20	43.50	HEALTH INSURANCE	063.0463.050.008			685 00009
PHYSICAL THERAPY 04/20	13.28	HEALTH INSURANCE	021.0424.050.008			685 00009
PHYSICAL THERAPY 04/20	3.06	HEALTH INSURANCE	029.0429.050.008			685 00009
PHYSICAL THERAPY 04/20	0.56	HEALTH INSURANCE	001.0406.050.008			685 00009
PHYSICAL THERAPY 04/20	0.67	HEALTH INSURANCE	060.0460.050.008			685 00009
PHYSICAL THERAPY 04/20	0.07	HEALTH INSURANCE	072.0472.050.008			685 00009
PHYSICAL THERAPY 04/20	0.07	HEALTH INSURANCE	086.0486.050.008			685 00009
	370.39	*VENDOR TOTAL				
KEY EVIDENCE LOCK & SAFE DND KEY 04/2020	13.56	SPECIAL DEPARTMENT EXPEN	001.0418.060.029	127288		683 00009
KIWANIS OF WOODLAKE MEMBERSHIP DUES 04/20	70.00	MEMBERSHIPS & SUBSCRIPTI	001.0403.060.038	3285		683 00096
LAGUNES/MARCOS WATER DEP REFUND 04/20	105.85	UTILITY DEPOSITS	001.0000.200.034	123 N. PEPPER		683 00125

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
LEHIGH HANSON FIRE STATION SUPP 04/20	3,709.84	CAPITAL EXP - INFRASTRUC	006.0414.080.053		489033		683 00087
LEO'S NURSERY DOWNTOWN PLANTS 04/2020	840.45	CONTRACTURAL SERVICES	001.0421.060.028		18891		683 00100
MONARCH FORD TANK/CAP 04/2020	177.64	VEHICLE MAINTENANCE/OPER	001.0422.060.032		32090		683 00012
NUTRIEN AG SOLUTIONS CREDIT 04/20	1.41CR	ORCHARD EXPENSES	062.0462.060.046		41283192		683 00073
SUPPLIES 04/2020	1,218.75	ORCHARD EXPENSES	062.0462.060.046		41323340		683 00070
	1,217.34	*VENDOR TOTAL					
OLIVERA/FRANCISCO WTR DEPOSIT RFND 04/20	149.20	UTILITY DEPOSITS	001.0000.200.034		357 E.ANTELOPE		683 00124
PRINCIPAL LIFE INSURANCE							
EMPLYR CNTRBTNS 04/2020	16.31	HEALTH INSURANCE	001.0402.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	34.69	HEALTH INSURANCE	001.0403.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	50.42	HEALTH INSURANCE	001.0404.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	20.21	HEALTH INSURANCE	001.0405.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	51.06	HEALTH INSURANCE	001.0415.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	14.17	HEALTH INSURANCE	001.0416.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	119.08	HEALTH INSURANCE	001.0418.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	33.73	HEALTH INSURANCE	001.0421.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	29.34	HEALTH INSURANCE	001.0422.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	119.30	HEALTH INSURANCE	061.0461.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	599.84	HEALTH INSURANCE	062.0462.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	447.60	HEALTH INSURANCE	063.0463.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	136.66	HEALTH INSURANCE	021.0424.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	31.50	HEALTH INSURANCE	029.0429.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	5.79	HEALTH INSURANCE	001.0406.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	6.97	HEALTH INSURANCE	060.0460.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	0.73	HEALTH INSURANCE	072.0472.050.008		APRIL 2020		683 00042
EMPLYR CNTRBTNS 04/2020	0.73	HEALTH INSURANCE	086.0486.050.008		APRIL 2020		683 00042
PD EMPLOYEES 04/2020	868.42	HEALTH INSURANCE	001.0411.050.008		APRIL 2020		683 00043
FIRE EMPLOYEES 04/2020	514.61	HEALTH INSURANCE	004.0414.050.008		APRIL 2020		683 00044
	3,101.16	*VENDOR TOTAL					
RODRIGUEZ/RICK BB REFEREE 2020 04/20	480.00	BASKETBALL EXPENSES	001.0421.060.044		BSKTBALL 2020		683 00064
SIGN TIME BRNZE PLQ CR PARK 4/20	967.82	SPECIAL DEPARTMENT EXPEN	001.0406.060.029		73430		683 00065
SOUTHERN CALIF EDISON CO WELL #13 04/2020	1,453.97	UTILITIES	063.0463.060.021				683 00019
COMMUNITY CENTER 04/20	718.77	SPECIAL DEPARTMENT EXPEN	001.0421.060.029				683 00021
PLAZA 04/2020	106.27	UTILITIES	001.0422.060.021				683 00022
ORCHARD 04/2020	10.96	ORCHARD EXPENSES	062.0462.060.046				683 00081

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SOUTHERN CALIF EDISON CO 320 E. ANTELOPE 04/20	70.78 2,360.75	UTILITIES *VENDOR TOTAL	004.0414.060.021				683 00086
STILLWELL/DAVID INTEREST 04/2020 PRINCIPAL 04/2020	2,070.20 4,834.11 6,904.31	INTEREST EXPENSE SEWER LOAN 240K D STILLW *VENDOR TOTAL	062.0462.060.065 062.0000.200.064		MAY 2020 MAY 2020		683 00079 683 00080
STUART'S JOHANSON & THOM HITCH PINS 04/2020	24.08	SPECIAL DEPARTMENT EXPEN	001.0421.060.029		133408		683 00023
SUPERIOR POOL PRODUCTS L SODIUM HYPOCHLORITE 4/20	826.50	SPECIAL DEPARTMENT EXPEN	063.0463.060.029		Q2009253		683 00072
TEAMSTERS LOCAL UNION NO WPD UNION DUES 04/20	220.00	POLICE ASS'N DUES WITHHE	001.0000.200.030		APRIL 2020		683 00088
TF TIRE & SERVICE ENGINE-86 04/2020	628.11	VEHICLE MAINTENANCE/OPER	004.0414.060.032		686460		683 00082
TRUJILLO/ELIZABETH CC CLNING DEP RFND 4/20	100.00	DEPOSITS FORM OTHERS	001.0000.200.035		20-003		683 00089
ULINE GLOVES 04/2020	1,058.15	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		118175678		683 00020
US BANK CITY PRINTER 04/20 PD PRINTER 04/2020	828.95 440.31 1,269.26	CONTRACTURAL SERVICES CONTRACTURAL SERVICES *VENDOR TOTAL	001.0410.060.028 001.0411.060.028		409009859 409009859		683 00034 683 00035
USA BLUE BOOK STENNER DIGITAL PMP 4/20	1,024.26	SPECIAL DEPARTMENT EXPEN	062.0462.060.029		178531		683 00071
VALLEY CHILDRENS HOSPITA HSPTL OUT PTNT 04/20	89.95	HEALTH INSURANCE	001.0411.050.008				685 00003
VERIZON WIRELESS PD CELL PHONES 04/2020 CITY CELL PHONES 04/2020	405.58 12.19 12.13 8.08 24.26 4.04 8.08 20.21 12.13 24.26 64.69 107.15	TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE TELEPHONE	001.0411.060.020 001.0403.060.020 001.0404.060.020 001.0405.060.020 001.0415.060.020 001.0416.060.020 001.0418.060.020 001.0421.060.020 001.0422.060.020 061.0461.060.020 021.0424.060.020 062.0462.060.020		FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520 FEB16-MRCH1520		683 00038 683 00039 683 00039

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
VERIZON WIRELESS CITY CELL PHONES 04/2020	107.15 809.95	TELEPHONE *VENDOR TOTAL	063.0463.060.020		FEB16-MRCH1520		683 00039
VISALIA FAMILY PRACTICE							
DR VISIT 04/20	0.16	HEALTH INSURANCE	001.0402.050.008				685 00002
DR VISIT 04/20	0.20	HEALTH INSURANCE	001.0403.050.008				685 00002
DR VISIT 04/20	0.29	HEALTH INSURANCE	001.0404.050.008				685 00002
DR VISIT 04/20	0.11	HEALTH INSURANCE	001.0405.050.008				685 00002
DR VISIT 04/20	0.29	HEALTH INSURANCE	001.0415.050.008				685 00002
DR VISIT 04/20	0.08	HEALTH INSURANCE	001.0416.050.008				685 00002
DR VISIT 04/20	0.69	HEALTH INSURANCE	001.0418.050.008				685 00002
DR VISIT 04/20	0.19	HEALTH INSURANCE	001.0421.050.008				685 00002
DR VISIT 04/20	0.17	HEALTH INSURANCE	001.0422.050.008				685 00002
DR VISIT 04/20	0.69	HEALTH INSURANCE	061.0461.050.008				685 00002
DR VISIT 04/20	3.49	HEALTH INSURANCE	062.0462.050.008				685 00002
DR VISIT 04/20	2.60	HEALTH INSURANCE	063.0463.050.008				685 00002
DR VISIT 04/20	0.79	HEALTH INSURANCE	021.0424.050.008				685 00002
DR VISIT 04/20	0.18	HEALTH INSURANCE	029.0429.050.008				685 00002
DR VISIT 04/20	0.03	HEALTH INSURANCE	001.0406.050.008				685 00002
DR VISIT 04/20	0.04	HEALTH INSURANCE	060.0460.050.008				685 00002
DR VISIT 04/20		HEALTH INSURANCE	072.0472.050.008				685 00002
DR VISIT 04/20		HEALTH INSURANCE	086.0486.050.008				685 00002
	10.00	*VENDOR TOTAL					
WALLACE/RYAN BB REFEREE 2020 04/20	640.00	BASKETBALL EXPENSES	001.0421.060.044		BSKTBALL 2020		683 00062

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VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
DESCRIPTION									
REPORT TOTALS:	66,811.15								

RECORDS PRINTED - 000335

Schedule of Bills

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

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

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK	BANK OF THE SIERRA			
001965	SEQUOIA INSTITUTE FOR	14202	04/13/20	121.66
001285	VISALIA FAMILY PRACTICE	14203	04/13/20	10.00
001285	VISALIA FAMILY PRACTICE	14204	04/13/20	10.00
001426	POTTS/KYLE MD INC	14205	04/13/20	193.36
001663	FRESNO COMMUNITY HOSPITA	14206	04/13/20	53.92
001285	VISALIA FAMILY PRACTICE	14207	04/13/20	10.00
001525	KAWEAH DELTA MEDICAL FOU	14208	04/13/20	10.00
001525	KAWEAH DELTA MEDICAL FOU	14209	04/13/20	387.64
001525	KAWEAH DELTA MEDICAL FOU	14210	04/13/20	10.00
001231	CHRISTOPHER L VILLARD MD	14211	04/13/20	235.92
001086	ADSI	68416	04/08/20	330.00
000944	AMERIPRIDE UNIFORM SERVI	68417	04/08/20	505.14
001913	AUTOZONE STORE 4485	68418	04/08/20	12.11
000364	B. S. & E. CO. INC.	68419	04/08/20	191.65
000334	BANK OF AMERICA	68420	04/08/20	2,304.79
001199	CALIF BUILDING STDS COMM	68421	04/08/20	29.70
001350	CALIFORNIA CHOICE	68422	04/08/20	33,387.72
001760	CRAWFORD & BOWEN PLANNIN	68423	04/08/20	26,000.00
000107	DEPARTMENT OF CONSERVATI	68424	04/08/20	37.16
001875	E.D.I.S.	68425	04/08/20	895.00
000898	FOOTHILLS SUN-GAZETTE/TH	68426	04/08/20	1,766.88
000867	HIGH SIERRA LUMBER & SUP	68427	04/08/20	95.58
001687	INTERWEST CONSULTING GRO	68428	04/08/20	3,222.50
000255	KELLER AND WEGLEY	68429	04/08/20	225.05
000294	L.N. CURTIS & SONS	68430	04/08/20	271.32
.00404	MCDOLE/MYCHI	68431	04/08/20	25.00
001362	MIDVALLEY DISPOSAL	68432	04/08/20	51,462.93
000038	OFFICE DEPOT	68433	04/08/20	653.71
001154	PORTERVILLE/ CITY OF	68434	04/08/20	135.00
000022	QUAD - KNOPF	68435	04/08/20	15,430.67
000024	SOUTHERN CALIF EDISON CO	68436	04/08/20	154.36
001605	ST JOHN'S RIVER	68437	04/08/20	330.00
000113	STATE BOARD OF EQUALIZAT	68438	04/08/20	1,200.00
000560	STUART'S JOHANSON & THOM	68439	04/08/20	31.95
001473	TOP DOG TRAINING CENTER	68440	04/08/20	2,700.00
001727	TRANSUNION RISK AND ALTE	68441	04/08/20	50.00
001520	ULINE	68442	04/08/20	241.41
001146	USA BLUE BOOK	68443	04/08/20	218.71
000897	WILLITTS EQUIPMENT CO.,	68444	04/08/20	172.40
000027	WOODLAKE GROWERS SUPPLY	68445	04/08/20	310.96
002000	ZACARIAS, IRENE	68446	04/08/20	544.42
	BANK OF THE SIERRA			143,978.62 ***

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ADSI SUPPORT/MAINTENANCE 4/20	330.00	CONTRACTURAL SERVICES	001.0411.060.028		8277		693 00042
AMERIPRIDE UNIFORM SERVI UNIFORM SERVICE 04/20	190.98	SPECIAL DEPARTMENT EXPEN	001.0410.060.029		MARCH 2020		693 00059
UNIFORM SERVICE 04/2020	23.94	UNIFORM ALLOWANCE	001.0418.050.011		MARCH 2020		693 00060
UNIFORM SERVICE 04/2020	2.99	UNIFORM ALLOWANCE	021.0424.050.011		MARCH 2020		693 00061
UNIFORM SERVICE 04/2020	228.89	UNIFORM ALLOWANCE	062.0462.050.011		MARCH 2020		693 00062
UNIFORM SERVICE 04/2020	58.34	UNIFORM ALLOWANCE	063.0463.050.011		MARCH 2020		693 00063
	505.14	*VENDOR TOTAL					
AUTOZONE STORE 4485 DEEP CRYSTAL CAR 04/20	12.11	VEHICLE MAINTENANCE/OPER	001.0411.060.032		4485128075		693 00040
B. S. & E. CO. INC. TRAILER ROTMIX 04/2020	191.65	SPECIAL DEPARTMENT EXPEN	001.0406.060.029		218656		693 00013
BANK OF AMERICA SEA TRAIN 04/2020	283.83	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00064
SEA TRAIN 04/2020	75.05	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00065
UTILITIES 04/2020	54.99	UTILITIES	004.0414.060.021				693 00066
SEA TRAIN 04/2020	128.22	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00067
FIRE PREVENTION 04/2020	7.60	FIRE PREVENTION	004.0414.060.041				693 00068
SEA TRAIN 04/2020	139.14	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00069
SEA TRAIN 04/2020	434.99	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00070
VEHICLE MAINT. 04/2020	359.61	VEHICLE MAINTENANCE/OPER	004.0414.060.032				693 00071
SEA TRAIN 04/2020	153.12	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00072
SEA TRAIN PROJ 04/2020	26.38	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00073
SEA TRAIN 04/2020	31.97	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00074
SEA TRAIN 04/2020	300.00	CAPITAL EXP - INFRASTRUC	006.0414.080.053				693 00075
SEA TRAIN 04/20	214.36	TRAINING EXPENSE	004.0414.060.037				693 00076
HH FIRE STATION 04/20	35.90	HOUSEHOLD FIRE STATION	004.0414.060.016				693 00077
FINANCE CHARGE 04/20	9.63	SPECIAL DEPARTMENT EXPEN	004.0414.060.029				693 00078
RADIO MAINT. 04/2020	50.00	RADIO & PAGER MAINTENANC	004.0414.060.033				693 00080
	2,304.79	*VENDOR TOTAL					
CALIF BUILDING STDS COMM BLDNG STNDRD COMM 4/20	29.70	BUILDING PERMITS	001.0302.000.022		JAN-MARCH 2020		693 00014
CALIFORNIA CHOICE CITY EMPLOYEES 4/20	357.83	HEALTH INSURANCE	001.0403.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	519.98	HEALTH INSURANCE	001.0404.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	208.50	HEALTH INSURANCE	001.0405.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	526.64	HEALTH INSURANCE	001.0415.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	146.14	HEALTH INSURANCE	001.0416.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	1,228.11	HEALTH INSURANCE	001.0418.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	347.87	HEALTH INSURANCE	001.0421.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	302.60	HEALTH INSURANCE	001.0422.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	1,230.39	HEALTH INSURANCE	061.0461.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	6,186.20	HEALTH INSURANCE	062.0462.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	4,616.14	HEALTH INSURANCE	063.0463.050.008		MAY 2020		693 00017

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CALIFORNIA CHOICE							
CITY EMPLOYEES 4/20	1,409.43	HEALTH INSURANCE	021.0424.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	324.89	HEALTH INSURANCE	029.0429.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	59.80	HEALTH INSURANCE	001.0406.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	71.97	HEALTH INSURANCE	060.0460.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	7.54	HEALTH INSURANCE	072.0472.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	7.54	HEALTH INSURANCE	086.0486.050.008		MAY 2020		693 00017
CITY EMPLOYEES 4/20	167.54	HEALTH INSURANCE	001.0402.050.008		MAY 2020		693 00017
CTY INS W/H EMP 4/20	2,700.00	HEALTH INSURANCE WITHHEL	001.0000.200.031		MAY 2020		693 00018
PD EXPENSE 04/2020	8,572.98	HEALTH INSURANCE	001.0411.050.008		MAY 2020		693 00019
FIRE EXPENSE 04/2020	4,058.59	HEALTH INSURANCE	004.0414.050.008		MAY 2020		693 00020
FD INS W/H EMP 04/2020	337.04	HEALTH INSURANCE WITHHEL	004.0000.200.031		MAY 2020		693 00021
	33,387.72	*VENDOR TOTAL					
CHRISTOPHER L VILLARD MD SERVICES 04/2020							
	235.92	HEALTH INSURANCE	001.0411.050.008				697 00006
CRAWFORD & BOWEN PLANNING STRMWTR BASIN PROJ 4/20							
	26,000.00	CONTRACTURAL SERVICES	060.0460.060.028		478		693 00032
DEPARTMENT OF CONSERVATION DPT OF CNSRVTN 4/20							
	37.16	BUILDING PERMITS	001.0302.000.022				693 00031
E.D.I.S.							
FIRE DEPT. 04/2020	120.00	HEALTH INSURANCE	004.0414.050.008				693 00029
EMPLOYEES & RTREES 4/20	10.29	HEALTH INSURANCE	001.0403.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	14.96	HEALTH INSURANCE	001.0404.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	6.00	HEALTH INSURANCE	001.0405.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	15.15	HEALTH INSURANCE	001.0415.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	4.20	HEALTH INSURANCE	001.0416.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	35.34	HEALTH INSURANCE	001.0418.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	10.01	HEALTH INSURANCE	001.0421.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	8.70	HEALTH INSURANCE	001.0422.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	35.41	HEALTH INSURANCE	061.0461.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	178.05	HEALTH INSURANCE	062.0462.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	132.86	HEALTH INSURANCE	063.0463.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	40.56	HEALTH INSURANCE	021.0424.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	9.35	HEALTH INSURANCE	029.0429.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	1.72	HEALTH INSURANCE	001.0406.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	2.07	HEALTH INSURANCE	060.0460.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	0.21	HEALTH INSURANCE	072.0472.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	0.21	HEALTH INSURANCE	086.0486.050.008		MAY 2020		693 00027
EMPLOYEES & RTREES 4/20	4.91	HEALTH INSURANCE	001.0402.050.008		MAY 2020		693 00027
PD EXPENSE 04/2020	240.00	HEALTH INSURANCE	001.0411.050.008		MAY 2020		693 00028
ADMIN 04/2020	0.50	HEALTH INSURANCE	001.0403.050.008		MAY 2020		693 00030
ADMIN 04/2020	0.73	HEALTH INSURANCE	001.0404.050.008		MAY 2020		693 00030
ADMIN 04/2020	0.29	HEALTH INSURANCE	001.0405.050.008		MAY 2020		693 00030
ADMIN 04/2020	0.74	HEALTH INSURANCE	001.0415.050.008		MAY 2020		693 00030
ADMIN 04/2020	0.20	HEALTH INSURANCE	001.0416.050.008		MAY 2020		693 00030
ADMIN 04/2020	1.73	HEALTH INSURANCE	001.0418.050.008		MAY 2020		693 00030
ADMIN 04/2020	0.49	HEALTH INSURANCE	001.0421.050.008		MAY 2020		693 00030

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
E. D. I. S.						
ADMIN 04/2020	0.42	HEALTH INSURANCE	001.0422.050.008	MAY 2020		693 00030
ADMIN 04/2020	1.73	HEALTH INSURANCE	061.0461.050.008	MAY 2020		693 00030
ADMIN 04/2020	8.72	HEALTH INSURANCE	062.0462.050.008	MAY 2020		693 00030
ADMIN 04/2020	6.51	HEALTH INSURANCE	063.0463.050.008	MAY 2020		693 00030
ADMIN 04/2020	1.98	HEALTH INSURANCE	021.0424.050.008	MAY 2020		693 00030
ADMIN 04/2020	0.45	HEALTH INSURANCE	029.0429.050.008	MAY 2020		693 00030
ADMIN 04/2020	0.08	HEALTH INSURANCE	001.0406.050.008	MAY 2020		693 00030
ADMIN 04/2020	0.10	HEALTH INSURANCE	060.0460.050.008	MAY 2020		693 00030
ADMIN 04/2020	0.01	HEALTH INSURANCE	072.0472.050.008	MAY 2020		693 00030
ADMIN 04/2020	0.01	HEALTH INSURANCE	086.0486.050.008	MAY 2020		693 00030
ADMIN 04/2020	0.31	HEALTH INSURANCE	001.0402.050.008	MAY 2020		693 00030
	895.00	*VENDOR TOTAL				
FOOTHILLS SUN-GAZETTE/TH						
PUBLIC HEARING 04/2020	1,326.88	SPECIAL DEPARTMENT EXPEN	001.0402.060.029	55606		693 00092
PUBLIC HEARING 04/2020	220.00	SPECIAL DEPARTMENT EXPEN	001.0402.060.029	55607		693 00091
PUBLIC NOTICE 04/2020	220.00	SPECIAL DEPARTMENT EXPEN	001.0402.060.029	55718		693 00093
	1,766.88	*VENDOR TOTAL				
FRESNO COMMUNITY HOSPITA						
HSPTL OUTPATIENT 4/20	1.08	HEALTH INSURANCE	001.0403.050.008			697 00001
HSPTL OUTPATIENT 4/20	1.58	HEALTH INSURANCE	001.0404.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.63	HEALTH INSURANCE	001.0405.050.008			697 00001
HSPTL OUTPATIENT 4/20	1.60	HEALTH INSURANCE	001.0415.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.44	HEALTH INSURANCE	001.0416.050.008			697 00001
HSPTL OUTPATIENT 4/20	3.73	HEALTH INSURANCE	001.0418.050.008			697 00001
HSPTL OUTPATIENT 4/20	1.05	HEALTH INSURANCE	001.0421.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.92	HEALTH INSURANCE	001.0422.050.008			697 00001
HSPTL OUTPATIENT 4/20	3.74	HEALTH INSURANCE	061.0461.050.008			697 00001
HSPTL OUTPATIENT 4/20	18.82	HEALTH INSURANCE	062.0462.050.008			697 00001
HSPTL OUTPATIENT 4/20	14.04	HEALTH INSURANCE	063.0463.050.008			697 00001
HSPTL OUTPATIENT 4/20	4.28	HEALTH INSURANCE	021.0424.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.98	HEALTH INSURANCE	029.0429.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.18	HEALTH INSURANCE	001.0406.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.21	HEALTH INSURANCE	060.0460.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.02	HEALTH INSURANCE	072.0472.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.02	HEALTH INSURANCE	086.0486.050.008			697 00001
HSPTL OUTPATIENT 4/20	0.60	HEALTH INSURANCE	001.0402.050.008			697 00001
	53.92	*VENDOR TOTAL				
HIGH SIERRA LUMBER & SUP						
SUPPLIES 04/2020	95.38	SPECIAL DEPARTMENT EXPEN	001.0406.060.029	30260608		693 00037
ADJUSTMENT 04/2020	0.20	CONTRACTURAL SERVICES	001.0406.060.028	30261151		693 00038
	95.58	*VENDOR TOTAL				
INTERWEST CONSULTING GRO						
ALTA 04/2020	3,222.50	CONTRACTURAL SERVICES	004.0414.060.028	58648		693 00044

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
KAWEAH DELTA MEDICAL FOU						
DR VISIT 04/2020	10.00	HEALTH INSURANCE	004.0414.050.008			697 00003
PHYSICAL THERAPY 04/2020	7.82	HEALTH INSURANCE	001.0403.050.008			697 00004
PHYSICAL THERAPY 04/2020	11.37	HEALTH INSURANCE	001.0404.050.008			697 00004
PHYSICAL THERAPY 04/2020	4.56	HEALTH INSURANCE	001.0405.050.008			697 00004
PHYSICAL THERAPY 04/2020	11.52	HEALTH INSURANCE	001.0415.050.008			697 00004
PHYSICAL THERAPY 04/2020	3.19	HEALTH INSURANCE	001.0416.050.008			697 00004
PHYSICAL THERAPY 04/2020	26.86	HEALTH INSURANCE	001.0418.050.008			697 00004
PHYSICAL THERAPY 04/2020	7.61	HEALTH INSURANCE	001.0421.050.008			697 00004
PHYSICAL THERAPY 04/2020	6.62	HEALTH INSURANCE	001.0422.050.008			697 00004
PHYSICAL THERAPY 04/2020	26.91	HEALTH INSURANCE	061.0461.050.008			697 00004
PHYSICAL THERAPY 04/2020	135.33	HEALTH INSURANCE	062.0462.050.008			697 00004
PHYSICAL THERAPY 04/2020	100.98	HEALTH INSURANCE	063.0463.050.008			697 00004
PHYSICAL THERAPY 04/2020	30.83	HEALTH INSURANCE	021.0424.050.008			697 00004
PHYSICAL THERAPY 04/2020	7.10	HEALTH INSURANCE	029.0429.050.008			697 00004
PHYSICAL THERAPY 04/2020	1.30	HEALTH INSURANCE	001.0406.050.008			697 00004
PHYSICAL THERAPY 04/2020	1.57	HEALTH INSURANCE	060.0460.050.008			697 00004
PHYSICAL THERAPY 04/2020	0.16	HEALTH INSURANCE	072.0472.050.008			697 00004
PHYSICAL THERAPY 04/2020	0.16	HEALTH INSURANCE	086.0486.050.008			697 00004
PHYSICAL THERAPY 04/2020	3.75	HEALTH INSURANCE	001.0402.050.008			697 00004
DR VISIT 04/2020	0.20	HEALTH INSURANCE	001.0403.050.008			697 00005
DR VISIT 04/2020	0.29	HEALTH INSURANCE	001.0404.050.008			697 00005
DR VISIT 04/2020	0.11	HEALTH INSURANCE	001.0405.050.008			697 00005
DR VISIT 04/2020	0.29	HEALTH INSURANCE	001.0415.050.008			697 00005
DR VISIT 04/2020	0.08	HEALTH INSURANCE	001.0416.050.008			697 00005
DR VISIT 04/2020	0.69	HEALTH INSURANCE	001.0418.050.008			697 00005
DR VISIT 04/2020	0.19	HEALTH INSURANCE	001.0421.050.008			697 00005
DR VISIT 04/2020	0.17	HEALTH INSURANCE	001.0422.050.008			697 00005
DR VISIT 04/2020	0.69	HEALTH INSURANCE	061.0461.050.008			697 00005
DR VISIT 04/2020	3.49	HEALTH INSURANCE	062.0462.050.008			697 00005
DR VISIT 04/2020	2.60	HEALTH INSURANCE	063.0463.050.008			697 00005
DR VISIT 04/2020	0.79	HEALTH INSURANCE	021.0424.050.008			697 00005
DR VISIT 04/2020	0.18	HEALTH INSURANCE	029.0429.050.008			697 00005
DR VISIT 04/2020	0.03	HEALTH INSURANCE	001.0406.050.008			697 00005
DR VISIT 04/2020	0.04	HEALTH INSURANCE	060.0460.050.008			697 00005
DR VISIT 04/2020		HEALTH INSURANCE	072.0472.050.008			697 00005
DR VISIT 04/2020		HEALTH INSURANCE	086.0486.050.008			697 00005
DR VISIT 04/2020	0.16	HEALTH INSURANCE	001.0402.050.008			697 00005
	407.64	*VENDOR TOTAL				
KELLER AND WEGLEY						
WATER TSTING SCHDL 4/20	143.75	CONTRACTURAL SERVICES	063.0463.060.028			693 00024
SERVICES 04/2020	21.30	CONTRACTURAL SERVICES	063.0463.060.028			693 00025
SERVICES 04/2020	60.00	CONTRACTURAL SERVICES	063.0463.060.028			693 00026
	225.05	*VENDOR TOTAL				
L.N. CURTIS & SONS						
FIRE GEAR 04/2020	271.32	FIRE GEAR	004.0414.060.058	374813		693 00045

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
MCDOLE/MYCHI PRK RNTL DEP RFND 4/20	25.00	CABLE TV SITE LEASE	001.0304.000.030		TR#66675			693	00095
MIDVALLEY DISPOSAL REFUSE 04/2020	51,462.93	CONTRACTURAL SERVICES	061.0461.060.028		MAR-20			693	00096
OFFICE DEPOT SOULTION 04/2020	6.83	OFFICE SUPPLIES	001.0410.060.023		443433827002			693	00058
DISINFECT WIPES 04/2020	65.14	OFFICE SUPPLIES	001.0411.060.023		452358830001			693	00046
SUPPLIES FOR PD 4/20	390.39	OFFICE SUPPLIES	001.0411.060.023		452363235001			693	00047
SOULTION 04/2020	27.18	OFFICE SUPPLIES	001.0410.060.023		452363235003			693	00057
PRESSBOARD 04/2020	73.06	OFFICE SUPPLIES	001.0410.060.023		453134955001			693	00049
PAPER 04/2020	91.11	OFFICE SUPPLIES	001.0410.060.023		466110668001			693	00048
	653.71	*VENDOR TOTAL							
PORTERVILLE/ CITY OF ANIMAL CONTROL 04/2020	135.00	CONTRACTURAL SERVICES	001.0411.060.028		202003275292			693	00035
POTTS/KYLE MD INC SERVICES 04/2020	193.36	HEALTH INSURANCE	001.0411.050.008					697	00010
QUAD - KNOFF S.VLNCA PROJ. 04/2020	885.52	CONTRACTURAL SERVICES	020.0590.734.028		103524			693	00001
ANTLP CRK ESTATES 4/20	267.30	CONTRACTURAL SERVICES	001.0416.060.028		103525			693	00008
GREENWOOD SBDVSN 4/20	178.20	CONTRACTURAL SERVICES	001.0416.060.028		103526			693	00007
RFNO RDRGZ PRCL MAP 4/20	286.83	CONTRACTURAL SERVICES	001.0416.060.028		103527			693	00011
GENERAL SERVICES 4/20	4,487.38	CONTRACTURAL SERVICES	001.0416.060.028		103530			693	00009
WHTNY&CYPRESS PROJ 4/20	1,234.62	CONTRACTURAL SERVICES	001.0416.060.028		103531			693	00002
KWEAH & CYPRESS MAP 4/20	1,905.21	CONTRACTURAL SERVICES	001.0416.060.028		103532			693	00006
CONSOLIDATED GRDNS 4/20	932.85	CONTRACTURAL SERVICES	001.0416.060.028		103533			693	00005
CONCORD INDSTL 4/2020	324.81	CONTRACTURAL SERVICES	001.0416.060.028		103534			693	00004
TERRACE FAM APTS 4/20	222.75	CONTRACTURAL SERVICES	001.0416.060.028		103535			693	00003
N.VLNCA PROJ 4/2020	4,531.95	CONTRACTURAL SERVICES	023.0590.744.028		103538			693	00016
CR SBDVSN PH3 04/20	173.25	CONTRACTURAL SERVICES	001.0416.060.028		103539			693	00010
	15,430.67	*VENDOR TOTAL							
SEQUOIA INSTITUTE FOR DR VISIT 04/2020	2.45	HEALTH INSURANCE	001.0403.050.008					697	00007
DR VISIT 04/2020	3.57	HEALTH INSURANCE	001.0404.050.008					697	00007
DR VISIT 04/2020	1.43	HEALTH INSURANCE	001.0405.050.008					697	00007
DR VISIT 04/2020	3.61	HEALTH INSURANCE	001.0415.050.008					697	00007
DR VISIT 04/2020	1.00	HEALTH INSURANCE	001.0416.050.008					697	00007
DR VISIT 04/2020	8.43	HEALTH INSURANCE	001.0418.050.008					697	00007
DR VISIT 04/2020	2.38	HEALTH INSURANCE	001.0421.050.008					697	00007
DR VISIT 04/2020	2.07	HEALTH INSURANCE	001.0422.050.008					697	00007
DR VISIT 04/2020	8.44	HEALTH INSURANCE	061.0461.050.008					697	00007
DR VISIT 04/2020	42.47	HEALTH INSURANCE	062.0462.050.008					697	00007
DR VISIT 04/2020	31.69	HEALTH INSURANCE	063.0463.050.008					697	00007
DR VISIT 04/2020	9.67	HEALTH INSURANCE	021.0424.050.008					697	00007
DR VISIT 04/2020	2.23	HEALTH INSURANCE	029.0429.050.008					697	00007
DR VISIT 04/2020	0.41	HEALTH INSURANCE	001.0406.050.008					697	00007

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM INVOICE	PO#	F/P ID LINE
SEQUOIA INSTITUTE FOR						
DR VISIT 04/2020	0.49	HEALTH INSURANCE	060.0460.050.008			697 00007
DR VISIT 04/2020	0.05	HEALTH INSURANCE	072.0472.050.008			697 00007
DR VISIT 04/2020	0.05	HEALTH INSURANCE	086.0486.050.008			697 00007
DR VISIT 04/2020	1.22	HEALTH INSURANCE	001.0402.050.008			697 00007
	121.66	*VENDOR TOTAL				
SOUTHERN CALIF EDISON CO						
MNZANILLO LFT STN 4/20	11.04	SPECIAL DEPARTMENT EXPEN	063.0463.060.029			693 00012
ORCHARD 04/2020	11.04	ORCHARD EXPENSES	001.0421.060.046			693 00033
ORCHARD 04/20	11.04	ORCHARD EXPENSES	001.0421.060.046			693 00034
FINANCE FEES 4/20	2.33	UTILITIES	001.0410.060.021			693 00050
WTR UTILITY 04/20	10.96	UTILITIES	063.0463.060.021			693 00051
STREETS DEPT. 04/2020	107.95	UTILITIES	001.0422.060.021			693 00052
	154.36	*VENDOR TOTAL				
ST JOHN'S RIVER						
ASSESSMENT #691 04/20	330.00	UTILITIES	001.0421.060.021	605		693 00015
STATE BOARD OF EQUALIZAT						
ST BOE FEE 38 ACRES 4/20	1,200.00	CONTRACTURAL SERVICES	001.0402.060.028	APRIL 2020		693 00094
STUART'S JOHANSON & THOM						
BENT HITCH PINS 04/2020	31.95	SPECIAL DEPARTMENT EXPEN	001.0421.060.029	133408		693 00036
TOP DOG TRAINING CENTER						
K-9 COURSE D.HALL 4/20	2,700.00	CONTRACTURAL SERVICES	001.0411.060.028	1233		693 00041
TRANSUNION RISK AND ALTE						
SERVICES 04/2020	50.00	CONTRACTURAL SERVICES	001.0411.060.028	ID#255290		693 00039
ULINE						
FNSHING WAX/MOP 4/20	241.41	CONTRACTURAL SERVICES	001.0421.060.028	118428154		693 00023
USA BLUE BOOK						
LNG HNDLE DIPPER 4/20	218.71	CONTRACTURAL SERVICES	001.0410.060.028	183392		693 00022
VISALIA FAMILY PRACTICE						
DR VISIT 04/2020	0.20	HEALTH INSURANCE	001.0403.050.008			697 00002
DR VISIT 04/2020	0.29	HEALTH INSURANCE	001.0404.050.008			697 00002
DR VISIT 04/2020	0.11	HEALTH INSURANCE	001.0405.050.008			697 00002
DR VISIT 04/2020	0.29	HEALTH INSURANCE	001.0415.050.008			697 00002
DR VISIT 04/2020	0.08	HEALTH INSURANCE	001.0416.050.008			697 00002
DR VISIT 04/2020	0.69	HEALTH INSURANCE	001.0418.050.008			697 00002
DR VISIT 04/2020	0.19	HEALTH INSURANCE	001.0421.050.008			697 00002
DR VISIT 04/2020	0.17	HEALTH INSURANCE	001.0422.050.008			697 00002
DR VISIT 04/2020	0.69	HEALTH INSURANCE	061.0461.050.008			697 00002
DR VISIT 04/2020	3.49	HEALTH INSURANCE	062.0462.050.008			697 00002
DR VISIT 04/2020	2.60	HEALTH INSURANCE	063.0463.050.008			697 00002
DR VISIT 04/2020	0.79	HEALTH INSURANCE	021.0424.050.008			697 00002
DR VISIT 04/2020	0.18	HEALTH INSURANCE	029.0429.050.008			697 00002

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VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
VISALIA FAMILY PRACTICE									
DR VISIT 04/2020	0.03	HEALTH INSURANCE	001.0406.050.008					697	00002
DR VISIT 04/2020	0.04	HEALTH INSURANCE	060.0460.050.008					697	00002
DR VISIT 04/2020		HEALTH INSURANCE	072.0472.050.008					697	00002
DR VISIT 04/2020		HEALTH INSURANCE	086.0486.050.008					697	00002
DR VISIT 04/2020	0.16	HEALTH INSURANCE	001.0402.050.008					697	00002
DR. VISIT 04/2020	10.00	HEALTH INSURANCE	001.0411.050.008					697	00008
DR VISIT 04/2020	10.00	HEALTH INSURANCE	001.0411.050.008					697	00009
	30.00	*VENDOR TOTAL							
WILLITTS EQUIPMENT CO., PATROL-86 04/20									
	172.40	VEHICLE MAINTENANCE/OPER	004.0414.060.032		6241			693	00043
WOODLAKE GROWERS SUPPLY									
SCREWS 04/2020	8.70	FIRE STATION MAINTENANC	004.0414.060.034		257432			693	00084
SPRAY BOTTLES 04/2020	46.76	SPECIAL DEPARTMENT EXPEN	001.0411.060.029		257615			693	00088
COUPLINGS 04/2020	3.15	FIRE STATION MAINTENANC	004.0414.060.034		257908			693	00085
COUPLING 04/2020	1.40	FIRE STATION MAINTENANC	004.0414.060.034		257932			693	00087
SEA TRACON 04/2020	120.06	CONTRACTURAL SERVICES	006.0414.060.028		258695			693	00083
SPRAY BOTTLES 04/2020	12.69	HOUSEHOLD FIRE STATION	004.0414.060.016		258951			693	00086
GLOVE 04/2020	9.78	CONTRACTURAL SERVICES	001.0410.060.028		259114			693	00090
DOG FOOD LEA 04/20	108.42	CONTRACTURAL SERVICES	001.0411.060.028		259135			693	00089
	310.96	*VENDOR TOTAL							
ZACARIAS, IRENE									
REIMBURSE IRENE CC 4/20	265.14	CONTRACTURAL SERVICES	001.0410.060.028		CLOVIS JANITRL			693	00055
REIMBRSE IRENE CC 4/20	9.79	SPECIAL DEPARTMENT EXPEN	001.0403.060.029		GOIN POSTAL			693	00053
REIMBURSE IRENE CC 4/20	28.74	CONTRACTURAL SERVICES	001.0410.060.028		RITE AID			693	00056
REIMBURSE IRENE CC 4/20	240.75	BASKETBALL EXPENSES	001.0421.060.044		TROPHY DEPOT			693	00054
	544.42	*VENDOR TOTAL							

ACS FINANCIAL SYSTEM
04/08/2020 19:03:07

Schedule of Bills

CITY OF WOODLAKE
GL540R-V08.14 PAGE 8

VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
DESCRIPTION									
REPORT TOTALS:	143,978.62								

RECORDS PRINTED = 000239

Schedule of Bills

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

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

ACS FINANCIAL SYSTEM
03/27/2020 15:

Check Register

CITY OF WOODLAKE
GL540R-V08.14 PAGE 1

BANK	VENDOR	CHECK#	DATE	AMOUNT
BANK	BANK OF THE SIERRA			
000895	ALLSTAR FIRE EQUIPMENT,	14179	03/18/20	895.73CR
	BANK OF THE SIERRA			895.73CR ***

ACS FINANCIAL SYSTEM
03/27/2020 15:

Check Register

CITY OF WOODLAKE
GL540R-V08.14 PAGE 2

BANK VENDOR

CHECK# DATE

AMOUNT

REPORT TOTALS:

895.73CR

RECORDS PRINTED - 000018

Schedule of Bills

VENDOR NAME DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
ALLSTAR FIRE EQUIPMENT,									
OCCUPTNL THERAPY 03/20	8.55CR	HEALTH INSURANCE	001.0402.050.008					679	00001
OCCUPTNL THERAPY 03/20	18.08CR	HEALTH INSURANCE	001.0403.050.008					679	00002
OCCUPTNL THERAPY 03/20	26.28CR	HEALTH INSURANCE	001.0404.050.008					679	00003
OCCUPTNL THERAPY 03/20	10.54CR	HEALTH INSURANCE	001.0405.050.008					679	00004
OCCUPTNL THERAPY 03/20	26.62CR	HEALTH INSURANCE	001.0415.050.008					679	00005
OCCUPTNL THERAPY 03/20	7.38CR	HEALTH INSURANCE	001.0416.050.008					679	00006
OCCUPTNL THERAPY 03/20	62.08CR	HEALTH INSURANCE	001.0418.050.008					679	00007
OCCUPTNL THERAPY 03/20	17.58CR	HEALTH INSURANCE	001.0421.050.008					679	00008
OCCUPTNL THERAPY 03/20	15.29CR	HEALTH INSURANCE	001.0422.050.008					679	00009
OCCUPTNL THERAPY 03/20	62.19CR	HEALTH INSURANCE	061.0461.050.008					679	00010
OCCUPTNL THERAPY 03/20	312.72CR	HEALTH INSURANCE	062.0462.050.008					679	00011
OCCUPTNL THERAPY 03/20	233.35CR	HEALTH INSURANCE	063.0463.050.008					679	00012
OCCUPTNL THERAPY 03/20	71.24CR	HEALTH INSURANCE	021.0424.050.008					679	00013
OCCUPTNL THERAPY 03/20	16.42CR	HEALTH INSURANCE	029.0429.050.008					679	00014
OCCUPTNL THERAPY 03/20	3.02CR	HEALTH INSURANCE	001.0406.050.008					679	00015
OCCUPTNL THERAPY 03/20	3.63CR	HEALTH INSURANCE	060.0460.050.008					679	00016
OCCUPTNL THERAPY 03/20	0.38CR	HEALTH INSURANCE	072.0472.050.008					679	00017
OCCUPTNL THERAPY 03/20	0.38CR	HEALTH INSURANCE	086.0486.050.008					679	00018
	895.73CR	*VENDOR TOTAL							

ACS FINANCIAL SYSTEM
03/27/2020 15:56:26

Schedule of Bills

CITY OF WOODLAKE
GL540R-V08.14 PAGE 2

VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
DESCRIPTION									
REPORT TOTALS:	895.73CR								

RECORDS PRINTED - 000018

Schedule of Bills

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

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

City of Woodlake

AGENDA ITEM IV-C

April 13, 2020

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Enter Into a Joint Lawsuit Against Southern California Edison and Pacific Gas & Electric Co. Regarding the Under-Collection of Utility Users Taxes

BACKGROUND:

California cities have formed a coalition to collectively sue Southern California Edison (SCE) and/or Pacific Gas & Electric Co. (PG&E) to compel them to properly collect utility users' taxes. SCE and PG&E have excluded from the tax base three credits they afford their customers for greenhouse gas allowances they obtain from the State at no cost and auction to raise funds with which to assist power customers.

DISCUSSION:

SCE and PG&E are violating the utility users tax ordinances of each individual City with their practices. The City of Woodlake and the coalition of cities would split the legal fess associated with the claims based on their potential reimbursements share. The City's potential reimbursement share for the SCE claim is estimated at \$53,033.40 or 0.13% of the potential reimbursement. The City would also be responsible for the same 0.13% of legal fees associated with the SCE claim. The overall fees are estimated at \$220,000 for the SCE claim. The City's potential reimbursement share for the PG&E claim is estimated at \$40,105.55 or 0.32% of the potential reimbursement. The City would also be responsible for the same 0.32% of legal fees associated with the PG&E claim. The overall fees are estimated at \$250,000 for the PG&E claim.

RECOMMENDATIONS:

Staff recommends that Council enter into a joint lawsuit against Southern California Edison and Pacific Gas & Electric Co. regarding the under-collection of Utility Users Taxes and authorizes the City Administrator to execute necessary documentation.

FISCAL IMPACT:

If the claim prevails, it is estimated that the City could collect \$53,033.40 while only taking the risk of paying under \$500 in fees in the SCE claim and the City could collect \$40,105.55 while only taking the risk of paying under \$1,000 in fees in the PG&E claim.

ATTACHMENTS:

1. Resolution: Enter Into a Joint Lawsuit Against Southern California Edison Regarding the Under-Collection of Utility Users Taxes

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

In the matter of:

ENTER INTO A JOINT LAWSUIT)	Resolution No:
AGAINST SOUTHERN CALIFORNIA)	
EDISON AND PACIFIC GAS & ELECTRIC)	
CO. REGARDING THE UNDER)	
COLLECTION OF UTILITY USERS TAX)	

Councilmember _____, offered the following resolution and moved its adoption. Enter into a joint lawsuit against Southern California Edison (SCE) and Pacific Gas & Electric Company (PG&E) regarding the under-collection of utility users' taxes.

WHEREAS, California cities have formed a coalition to collectively sue SCE and PG&E to compel them to properly collect utility users' taxes; and

WHEREAS, SCE and PG&E have excluded from the tax base three credits they afford their customers for greenhouse gas allowances they obtain from the State at no cost and auction to raise funds with which to assist power customers; and

WHEREAS, SCE and PG&E are violating the utility users tax ordinances of each individual City with their practices.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to enter into a joint lawsuit against Southern California Edison and Pacific Gas & Electric Company regarding the under-collection of utility users' taxes and authorizes the City Administrator to execute necessary documentation.

The foregoing resolution was adopted upon a motion of Councilmember _____ and seconded by Councilmember _____ and carried by the following vote at the City Council meeting held on April 13, 2020.

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

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-A

April 13, 2020

Prepared by Jason Waters, City Staff

SUBJECT:

Information: COVID-19 Update and Continuation of Local Emergency for the City of Woodlake

BACKGROUND:

The California Government Code section 8630 empowers the City Council of the City of Woodlake to proclaim the existence of a local emergency when the City of Woodlake is threatened or likely to be threatened by the conditions of extreme peril to the safety of persons and property that are or are likely to be beyond the control of the services, personnel, equipment, and facilities of this City.

On March 4, 2020, Governor Gavin Newsom declared a state of emergency in the State of California due to the number of confirmed cases of COVID -19 in the State.

DISCUSSION:

On January 31, 2020, the United States Department of Public Health and Human Services declared a public emergency for COVID-19 beginning on January 27, 2020 and on March 4, 2020, Governor Gavin Newsom declared a state of emergency in the State of California due to the number of confirmed cases of COVID-19 in the State. Woodlake also declared a local emergency at the March 23rd City Council meeting and the emergency remains in place until terminated by City Council.

The City has undertaken several measures to reduce the spread of COVID-19 in the community including closing City Parks and Facilities and enforcing the State's recommendations related to non-essential businesses.

ATTACHMENTS:

1. None

City of Woodlake

AGENDA ITEM V- B

April 13, 2020

Prepared by Ramon Lara

SUBJECT:

Action: Adoption of Resolutions: Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Section 2.36.110 of the Woodlake Municipal Code. - **PUBLIC HEARING**

BACKGROUND:

The City of Woodlake is Updating their Federal Grant Requirements to comply with Federal Procurement Guidelines.

Chapter 2.36.110 – Federal Grant Requirements - Update procurement standards for federally assisted grant or loan programs.

DISCUSSION:

The purpose of this public hearing is to give citizens an opportunity to make their comments known regarding the proposed amendment to section 2.36.110 of to the Woodlake Municipal Code.

Organizations receiving federal funds are subject to procurement guidelines of the Uniform Guidance (UG). The procurement standards in the UG created 5 methods of procurement: Micro purchases, small purchases, sealed bids, competitive proposals and noncompetitive (sole source) proposals as well as other requirements. For the city to be in compliance with UG, it needs to either create purchasing guidelines for federally funded purchases or update its ordinances.

RECOMMENDATIONS:

Staff recommends adopting the resolution to Receive Public Comments, Waive 2nd Reading for and Adopt the amendments to Section 2.36.110 to the Woodlake Municipal Code.

FISCAL IMPACT:

The General Fund will not be impacted through adoption of the above amendments.

ATTACHMENTS:

1. Attachment No. 1: Draft 2.36.110 Federal Grant Requirements
2. Resolutions: Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Section 2.36.110 to the Woodlake Municipal Code

ORDINANCE NO. _____

AN ORDINANCE AMENDING SECTION 2.36.110 OF
CHAPTER 2.36 OF TITLE 2 OF THE WOODLAKE
MUNICIPAL CODE, AMENDING PURCHASING
GUIDELINES FOR FEDERAL GRANT REQUIREMENTS

THE CITY COUNCIL OF THE CITY OF WOODLAKE DOES ORDAIN AS
FOLLOWS:

Section 1. PURPOSE. The provisions of this ordinance are implemented in order to comply with federal procurement guidelines of the Uniform Guidance (UG).

Section 2. CODE ENACTMENT. Section 2.36.110 of Title 2, Chapter 2.36 of the Woodlake Municipal Code is hereby enacted to read in its entirety as follows:

2.36.110 – Federal Grant Requirements

All supplies, equipment, construction and service 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 (2CFR Part 200). Subpart D, Section §200.31 to §200.326.

Section 3. CEQA REVIEW. The City Council hereby finds that this ordinance is not subject to review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15061(b)(3) [there is no possibility the activity in question may have a significant affirmative effect on the environment]. In addition to the foregoing general exemption, the City Council further finds that the ordinance is categorically exempt from review under CEQA under the Class 8 categorical exemption [regulatory activity to assure the protection of the environment]. The City Administrator is hereby directed to ensure that a *Notice of Exemption* is filed pursuant to CEQA Guidelines section 15062 [14 C.C.R. § 15062].

Section 4. NO LIABILITY. The provisions of this ordinance shall not in any way be construed as imposing any duty of care, liability or responsibility for damage to person or property upon the City of Woodlake, or any official, employee or agent thereof.

Section 5. PENDING ACTIONS. Nothing in this ordinance or in the codes hereby adopted shall be construed to affect any suit or proceeding pending or impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance or code repealed by this ordinance, nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 6. SEVERABILITY. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases of this ordinance, or its application to any other person or circumstance. The City Council of the City of Woodlake hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof be declared invalid or unenforceable.

Section 7. CONSTRUCTION. The City Council intends this ordinance to supplement, not to duplicate or contradict, applicable state and federal law and this ordinance shall be construed in light of that intent. To the extent the provisions of the Woodlake Municipal Code as amended by this ordinance are substantially the same as provisions in the Woodlake Municipal Code existing prior to the effectiveness of this ordinance, then those amended provisions shall be construed as continuations of the earlier provisions and not as new enactments.

Section 8. EFFECTIVE DATE. The foregoing ordinance shall take effect thirty (30) days from the date of the passage hereof. Prior to the expiration of fifteen (15) days from the enactment hereof a certified copy of this ordinance shall be posted in the

office of the City Clerk pursuant to Government Code section 36933(c)(1) and a summary shall be published once in the _____, a newspaper printed and published in the City of Woodlake, State of California, together with the names of the Council members voting for and against the same.

THE FOREGOING ORDINANCE was passed and adopted by the City Council of the City of Woodlake, State of California, on _____, 2020 at a regular meeting of said Council duly and regularly convened on said day by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza
Mayor, City of Woodlake

ATTEST: _____
Irene Zacarias
City Clerk

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

In the matter of:

RECEIVING PUBLIC COMMENTS AND)
WAIVING THE 2ND READING AND) Resolution No.
ADOPTING SECTION 2.36.110)
OF CITY MUNICIPAL CODE)

Councilmember _____, offered the following resolution and moved its adoption. Receive Public Comments, Waive 2nd Reading, and Adopt Amendments to Section 2.36.110 to the Woodlake Municipal Code.

WHEREAS, the City of Woodlake wishes to add or amend the following ordinances:

Section 2.36.110 Federal Grant Requirements - Update procurement standards for federally assisted grant or loan programs, and

WHEREAS, the City of Woodlake wishes to amend the Municipal Code; and

WHEREAS, the City of Woodlake held a public hearing at the March 9th, 2020 City Council meetings to receive comments regarding this amendment; and

WHEREAS, the City Council set the 2nd public hearing date for April 13th, 2020.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to Receive Public Comments, Waive 2nd reading and Adopt Amendments to Section 2.36.110 to the Woodlake Municipal Code.

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on April 13, 2020.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-C

April 13, 2020

Prepared by Jason Waters

SUBJECT:

Action: Adoption of Resolutions: Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Chapter 13.04 of the Woodlake Municipal Code.- **PUBLIC HEARING**

BACKGROUND:

On September 28, 2018, the Governor approved Senate Bill 998 (SB 998). SB 998 requires water suppliers to have a written policy on the discontinuation of residential water service (shutoff) and provide that policy in English, Spanish, Chinese, Tagalog, Vietnamese, Korean, and any other language spoken by 10% or more of the customers in the water supplier's service area. It also states that the City must report annually on its website and to the State Water Resources Control Board the number of service discontinuations for nonpayment. The State Water Resources Control Board must post that information on its website. The City is required to comply with SB 998 on or after April 1, 2020.

DISCUSSION:

The purpose of this public hearing is to give citizens an opportunity to make their comments known regarding the proposed amendment to Chapter 13.04 of the Woodlake Municipal Code.

SB 998 prohibits disconnection for nonpayment by any residential customer who have been delinquent for less than 60 days. It requires the provider give notice in writing or by telephone at least seven business days before disconnection and include an offer to discuss alternative payment or deferred payment methods and information regarding appeals and extensions. The notice must include the following: Customer's name and address; Amount of delinquency; Date by which payment or arrangement for payment is required to avoid discontinuation of service; Description of the process to apply for an extension of time to pay the amount owing; Description of the procedure to petition for review and appeal of the bill giving rise to the delinquency; and Description of the procedure by which the customer can request a deferred, amortized, reduced or alternative payment schedule. If the occupant of the property is not the account holder, the provider must also notify the occupant of the impending disconnection.

The legislation prohibits disconnection of customers that meet **ALL** of the following parameters:

1. Health Conditions: Customer or tenant of the customer submits certification from a primary care provider stating discontinuation of water service would (i) be life threatening, or (ii) pose a serious threat to the health and safety of a resident.

2. Financial Inability: Customer demonstrates he or she is financially unable to pay for water service within normal billing cycle and the customer is deemed "financially unable to pay" if any member of the customer's household is a current recipient of the following benefits: CalWORKS, CalFresh, general assistance, Medi-Cal, SSI/State Supplementary Payment Program or California Special Supplemental Nutrition Program for Women, Infants and Children; or the customer declares the household's annual income is less than 200% of the federal poverty level.

3. Alternative Payment Arrangements: Customer is willing to enter into an amortization agreement, alternative payment schedule or a plan for deferred or reduced payment, consistent with the City's policy. The City Clerk may select the appropriate alternative payment arrangement after reviewing the information and documentation provided by the customer.

Aspects that will change in order to comply with SB 998:

1. The City will not shut off water service until the water account is delinquent for 60 days. Likewise, the City will not shut off water service if a customer has entered into an alternative payment arrangement; however, if a customer does not enter into an alternative payment arrangement or has entered into an alternative payment arrangement but is in default for 60 days, the City will proceed with shutoff.
2. A final disconnection notice will be delivered to the premises of delinquent alternative payment customers no less than 5 business days prior to shutoff.
3. Set qualifications and terms for establishing payment arrangements.

RECOMMENDATIONS:

Staff recommends adopting the resolution to Receive Public Comments, Waive 2nd Reading and Adopting Amendments to Amending Chapter 13.04 to the Woodlake Municipal Code.

FISCAL IMPACT:

The General Fund will not be impacted through adoption of the above amendments.

ATTACHMENTS:

1. Attachment No. 1: Draft Chapter 13.04 Water Service System
2. Attachment No. 2: Draft Shut-Off Policy
3. Resolution: Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Chapter 13.04 to the Woodlake Municipal Code.

ORDINANCE NO. _____

AN ORDINANCE AMENDING SECTION 13.04.090, SECTION 13.04.100, SECTION 13.04.280 AND SECTION 13.04.290 OF CHAPTER 13.04 OF TITLE 13 OF THE WOODLAKE MUNICIPAL CODE AMENDING DELINQUENT WATER DISCONTINUANCE OF SERVICE IN COMPLIANCE WITH SENATE BILL 998

THE CITY COUNCIL OF THE CITY OF WOODLAKE DOES ORDAIN AS FOLLOWS:

Section 1. PURPOSE. The provisions of this ordinance are implemented in order to comply with the new requirements set forth in the Water Shutoff Protection Act (Senate Bill 998), which was passed by the Legislature, signed by the Governor on September 28th, 2018.

Section 2. CODE ENACTMENT. Section 13.04.090, Section 13.04.100, Section 13.04.280 and Section 13.04.290 of Title 13, Chapter 13.04 of the Woodlake Municipal Code is hereby enacted to read in its entirety as follows:

Sections:

13.04.090 – Billing for Service – Delinquency – Discontinuance of Service

A. Bills for water service will be rendered to the consumer or the property owner on or before the first day of every month, and all bills are due and payable on that date, at the offices of the city, or by mail to the city. If the payment is not made on or before the twentieth (20th) day of the month following the rendering of the bills, the bill shall be considered delinquent and a six dollar (\$6.00) penalty shall be added to the water bill. When a water bill is delinquent, the water bills will be handled in accordance with the City's Discontinuance of Water Service for Nonpayment Policy, as the same may be amended from time to time in compliance with federal and state laws. Water services may be charged an additional sum for turning off and restoring service as establish by federal and state laws.

B. A consumer's water service may be discontinued for the nonpayment of a bill for water service of the same class rendered to them at a previous location if the bill is not paid within thirty (30) days after presentation at the new location.

13.04.100 – Discontinuance of Service – Notice to be Sent

Prior to discontinuing service for nonpayment of charges, a final notice shall be sent to the customer informing them that service will be discontinued if payment of all charges, including delinquent charges and penalties, is not made in accordance to City’s Discontinuance of Water Service for Nonpayment policy as the same may be amended from time to time.

13.04.280 Violation – Shut off - Payment

For any violation of these rules and regulations, established as a condition to the use of water other than non-payment are not complied with, the water may be shut off not be opened again with satisfactory assurance of an intention on the part of the delinquent to comply with the rules and regulations, and a payment, as adopted in the Woodlake Fee schedule, for closing and opening of the control valve . Water may only be shut off for non-payment in accordance with the City’s Policy on Discontinuation of Residential Water Service for Nonpayment as the same may be amended from time to time.

13.04.290- Violation – Penalty

Any person, firm or corporation, whether as principal, agent, employee or otherwise, violating or causing the violation of any of the provisions of this chapter as amended from time to time, or any person who owns property upon which a violation exists, irrespective of whether that person caused the violation, shall be subject to an administrative fine or penalty up to the maximum amounts set forth in Chapter 1.12. – Administrative Fines and Penalties, of the Woodlake Municipal Code.

Section 3. CEQA REVIEW. The City Council hereby finds that this ordinance is not subject to review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15061(b)(3) [there is no possibility the activity in question may have a significant affirmative effect on the environment]. In addition to the

foregoing general exemption, the City Council further finds that the ordinance is categorically exempt from review under CEQA under the Class 8 categorical exemption [regulatory activity to assure the protection of the environment]. The City Administrator is hereby directed to ensure that a *Notice of Exemption* is filed pursuant to CEQA Guidelines section 15062 [14 C.C.R. § 15062].

Section 4. NO LIABILITY. The provisions of this ordinance shall not in any way be construed as imposing any duty of care, liability or responsibility for damage to person or property upon the City of Woodlake, or any official, employee or agent thereof.

Section 5. PENDING ACTIONS. Nothing in this ordinance or in the codes hereby adopted shall be construed to affect any suit or proceeding pending or impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance or code repealed by this ordinance, nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 6. SEVERABILITY. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases of this ordinance, or its application to any other person or circumstance. The City Council of the City of Woodlake hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof be declared invalid or unenforceable.

Section 7. CONSTRUCTION. The City Council intends this ordinance to supplement, not to duplicate or contradict, applicable state and federal law and this ordinance shall be construed in light of that intent. To the extent the provisions of the Woodlake Municipal Code as amended by this ordinance are substantially the same as provisions in the Woodlake Municipal Code existing prior to the effectiveness of this

ordinance, then those amended provisions shall be construed as continuations of the earlier provisions and not as new enactments.

Section 8. EFFECTIVE DATE. The foregoing ordinance shall take effect thirty (30) days from the date of the passage hereof. Prior to the expiration of fifteen (15) days from the enactment hereof a certified copy of this ordinance shall be posted in the office of the City Clerk pursuant to Government Code section 36933(c)(1) and a summary shall be published once in the _____, a newspaper printed and published in the City of Woodlake, State of California, together with the names of the Council members voting for and against the same.

THE FOREGOING ORDINANCE was passed and adopted by the City Council of the City of Woodlake, State of California, on _____, 2020 at a regular meeting of said Council duly and regularly convened on said day by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza
Mayor, City of Woodlake

ATTEST: _____
Irene Zacarias
City Clerk

CITY OF WOODLAKE

POLICY ON DISCONTINUANCE OF WATER SERVICE FOR NONPAYMENT POLICY

1. Purpose

This policy has been established to comply with Senate Bill 998, known as the “Water Shutoff Protection Act” and approved by the Governor on September 28, 2018 (California Health and Safety Code Sections 116900, et seq.). This Policy shall be made available on the City of Woodlake’s website. The City Clerk can be contacted by phone at (559) 564-8055 to discuss options for averting termination of water service for nonpayment under the terms of this policy.

2. Effective Date

This policy shall be effective on April 1, 2020

3. Published Languages

This policy and written notices required in this policy shall be available and published in English, the languages listed in Section 1632 of the Civil Code, which include Spanish, Chinese, Tagalog, Vietnamese, and Korean, and any other language spoken by at least 10 percent of the people residing in the City’s water service area.

4. Requirements Precedent to Discontinuing Residential Water Service

The City shall not discontinue residential water service for nonpayment until the following three conditions are met (explanations below):

- a. Customer has been delinquent for at least sixty (60) days.
- b. The account holder and /or occupants have been notified of this policy in writing no less than thirteen (13) days before discontinuation of residential water service for nonpayment.
- c. The account holder has:
 1. Failed to obtain or maintain a payment arrangement or alternative payment schedule with the City Clerk for more than sixty (60) days or more; or
 2. Not timely contested or appeal the water charges to the City Clerk, or
 3. Not paid current water charges for sixty (60) days or more.

5. The three conditions are further described as follows:

A. Condition 1 – Delinquent water charges

- a. For the purposes of this policy, water charges will be considered delinquent if all or part of the water charge has not been paid for at least sixty (60) days from the billing date.
- b. The City shall provide written or telephone notification to an account holder and/or occupant of the delinquent charges no less than thirteen (13) days before discontinuation of residential service for nonpayment.
- c. If the City fails to reach the customer by telephone or written notice is returned as undeliverable, the City shall make a "good faith effort" to visit the residence and

leave, in a conspicuous place, addressed to “occupant”, a notice of the imminent discontinuation for nonpayment and a copy of the this policy for discontinuation of residential water service. After termination, the City shall provide discontinued customers with information on how to restore residential water services.

- d. Where the City provides individually metered residential water services, the City must provide renters and mobile home residents with written notice prior to discontinuation of service due to nonpayment by their landlord.

B. Condition 2 – Notification of this policy

- a. This policy will be provided to the customer and will include the following:
 - i. The account holder's name and service address;
 - ii. The amount of the delinquency;
 - iii. The date by which payment or an arrangement for payment is required in order to avoid discontinuation of water service;
 - iv. Instructions on how to apply for a payment arrangement or alternative payment schedule; and
 - v. Instructions on how to contest or appeal water charges
- b. Written Notice: a written notification shall be delivered either by U.S. mail, or by personal delivery. For those account holders who receive a paper utility bill, notice will be sent to the account holder's postal address and the service address, if the two addresses are not the same. When U.S. mail is not possible, personal delivery will be to the service address, and the notice will be left in a conspicuous place or wherever field personnel can safely post the notice.

C. Condition 3 – Payment arrangements

- a. Obtaining payment arrangements or alternative payment schedules
 - i. The City shall offer a payment arrangement or alternative payment schedule once the account holder submits the following information by the date indicated on the notice (see condition 2)
 - ii. Certification of Primary Care Provider- this form (Form A) certifies that discontinuation of water service poses a serious threat to the health and safety of residents living at the service address.
 - iii. Certification of Financial Hardship - this form (Form B) provides supporting documents and certifies that the residents living at the service address are unable to pay for water within the City's normal billing cycle.
Or
Declaration of Household Income - this form (Form B2) provides supporting documentation for the Certification of Financial Hardship and is used to declare that the household's annual income is less than 200% of the federal poverty level.

- b. The account holder shall submit the forms to City Clerk located at 350 N. Valencia Blvd., or fax to (559) 564-8776. Upon receipt of the forms, Utility Billing will contact the account holder within fifteen (15) business days and offer to enter into a payment arrangement in writing on a City-provided form (Form C). Payment arrangements or alternative payment schedules may only be made between the City and the account holder. Once agreed upon, a payment arrangement or alternative payment schedule may not be extended or modified. A payment arrangement or alternative payment schedule shall be considered null and void if any part of it is not kept for sixty (60) days or more, or if water charges contained in subsequent bills are not paid for sixty (60) days or more (see Condition 3 (c) current water charges).
- c. **Current Water Charges**
For the purposes of this policy, current water charges shall mean any charges billed after those that have been addressed by a payment arrangement or alternative payment schedule. Current water charges not paid for sixty (60) days or more shall cause the water service to be shut off for nonpayment. Current water charges shall be ineligible for a payment arrangement or alternative payment schedule if a payment arrangement or alternative payment schedule for a previous bill is already in effect.
- d. **Shutoff for Nonpayment**
If the above-three conditions are met, the City will post a final notice of impending water shutoff at the service address at least five (5) days before shutoff.
- e. **Waive interest charges on delinquent bills once every twelve (12) months.**
The City shall deem a residential customer to have a household income below 200% percent of the federal poverty line if any member of the household is a current recipient of

6. **Restoration of Water Service**

A reconnection of service fee for reconnection during normal operating hours in an amount that does not exceed fifty dollars (\$50). For the reconnection of residential water service during nonoperational hours, the City shall set a reconnection of service fee that does not exceed one hundred fifty dollars (\$150). The maximum amount of fifty dollars (\$50) for reconnection during operational hours and one hundred fifty dollars (\$150) during nonoperational hours.

7. **Services Involving Landlord-Tenant Relationships**

- a. If the City furnishes individually metered residential water service to residential occupants of a detached single-family dwelling, a multiunit residential structure, and mobile home and the owner, manager, or operator of the dwelling, structure, or park is the customer of record, the City shall make every good faith effort to inform the residential occupants, by means of written notice, when the account is in

arrears that service will be terminated at least thirteen (13) days prior to the termination. The written notice shall further inform the residential occupants that they have the right to become customers, to whom the service will then be billed, without being required to pay any amount which may be due on the delinquent account.

- b. The City shall not make service available to the residential occupants unless each residential occupant agrees to the terms and conditions of service and meets the requirements of law and the City's ordinances, resolutions, rules and regulations. However, if one or more of the residential occupants are willing and able to assume responsibility for the subsequent charges to the account to the satisfaction of the City, including requirements which may include, but not be limited to, payment of a deposit of one hundred and fifty dollars (\$150), completion of a City application for service and furnish a lease agreement, to be evaluated by City Clerk or designee, whether the City is satisfied that the residential applicants can meet the terms and conditions of service, or if there is a physical means legally available for the City to selectively terminate service to those residential occupants who have not met the requirements with notice of termination at least seven (5) days prior, and the City shall make service available to those residential occupants who have met those requirements.

8. Reporting Requirements

The City shall annually report the number of discontinuations of residential service for inability to pay on the City's website and to the State Water Resources Control Board.

9. Limitations of this Policy

Nothing in this policy restricts, limits or otherwise impairs the City's ability to terminate service to a customer for reasons other than those explicitly stated in this policy, including, but not limited to, unauthorized actions of the customer.

10. Customers may appeal the amount set forth in any bill for residential water service.

- a. The customer has a right to initiate an appeal of any bill or charge rendered by the City. Such request may be contested or appealed by filing a written request with the City Clerk, 350 N. Valencia Blvd., Woodlake, CA 93286. The City will not discontinue water service to the customer during the appeal process.
- b. Matters such as the quality of service, rates of service, or the terms and conditions of a payment arrangement or alternative payment schedule may not be contested or appealed to Utility Billing.
- c. If the investigation does not result in a resolution acceptable to the customer, the customer may seek review by the City Clerk or designee and subsequently may appeal to the City Council. The City will provide written notice of the time and place of the appeal at least seven (7) days before the City Council meeting. The decision of the City Council is final.



Certification of Primary Care Provider

City of Woodlake Utility Billing

Form A

ACCOUNT HOLDER INFORMATION

Owner Renter

Account Number

Service Address

Account Holder Name

Person Receiving Primary Care

Payment Arrangement Date

Payment Arrangement Amount

I, the account holder, certify under penalty of perjury that the above – named person receiving primary care resides at the service address.

Account Holder Signature

Phone Number

PRIMARY CARE PROVIDER

Name of Primary Care Provider

Name of Medical Clinic or Facility

Clinic Address

Clinic Phone Number

National Provider Identifier

Reason Receiving Primary Care

I, the Primary care provider, certify under penalty of perjury that I provide care to the person named above and that discontinuation of water service to this person would pose a serious threat to their health and safety.

Primary Care Provider Signature

Date

CITY OF WOODLAKE STAFF

Date Received

Initials



Certification of Financial Hardship

City of Woodlake Utility Billing

Form B

ACCOUNT HOLDER INFORMATION Owner Renter

Account Number

Service Address

Account Holder Name

Number of Members in Household

Payment Arrangement Date

Payment Arrangement Amount

1. Which of the following forms of assistance are currently utilized by the household? (Only one member of the household needs to provide proof of assistance to complete this form)

ASSISTANCE	RECIPIENT(S) NAME	PROOF REQUIRED
Medi-Cal		Notice of Action from Tulare County Human Services Department
SSI / SSP		Social Security Benefit Verification Letter
CalWorks		Notice of Action from Tulare County Human Services Department
CalFresh		Notice of Action from Tulare County Human Services Department
General Assistance		Notice of Action from Tulare County Human Services Department
WIC		Notice of Action from Tulare County Human Services Department
None	All household Members	Declaration of Household Income – Form B2

2. Certificate of Financial Hardship

I, the undersigned, declare under the laws of the State of California that I am the recipient of the above-indicated assistance, that I have provided proof of this, and that I am a member of household of the service address indicated above.

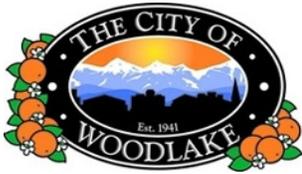
Recipient Signature

Account Holder Signature

CITY OF WOODLAKE STAFF

Date Received

Initials



Declaration of Household Income

City of Woodlake Utility Billing

Form B2

ACCOUNT HOLDER INFORMATION Owner Renter

Account Number

Service Address

Account Holder Name

Number of Members in Household

1. List all household members currently residing at the service address, regardless of their earnings status. Unearned income may include any monies from spouse/ partner, SSI/ SSD, welfare benefits, unemployment, student grants, rental income, interest, dividends, cash and/or gifts.

Current Household Members	Relationship	Age	Employed (Y/N)	Employment Income (Monthly)	Unearned Income (Monthly)
	Head of Household				

Employment and Unearned Income Totals: \$ _____ \$ _____

2. Declaration of Household Income (all members 18 years of age or older must sign this declaration)

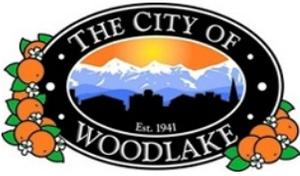
I, the Undersigned, declare under penalty of perjury under the laws of the State of California that the information is true and correct.

Print Name	Signature	Relationship
		Head of Household

CITY OF WOODLAKE STAFF

Date Received

Initials



Agreement for Payment Arrangement

City of Woodlake Utility Billing

Form C

ACCOUNT HOLDER INFORMATION (Completed by City Staff) **Owner** **Renter**

Account Number

Service Address

Account Holder Name

Date & Amount of Bill for Payment arrangement

1. Payment Arrangement Schedule

#	Minimum Payment Amount	Due Date	Remaining Balance after Payment
1.	\$		\$
2.	\$		\$
3.	\$		\$
4.	\$		\$
5.	\$		\$
6.	\$		\$

- Per section 116910.(b)(2) of the California Health & Safety Code, City Staff may choose the payment option the account holder undertakes and may set the parameters of that payment option
- Payment arrangements or alternative payment schedules may only be made between City staff and the account holder
- An account holder may only have one payment arrangement or alternative payment schedule per account at a time
- A payment arrangement or alternative payment schedule shall be considered null and void if any part of it is not kept for 60 calendar days or more, or if water charges contained in current bills are not paid for 60 days or more.
- Current utility bill amounts must be paid in full by the billing date. Payment arrangement amounts may be paid ahead of schedule or in excess of the scheduled amount. All payments will apply against the oldest charges first. Failure to pay current bill amounts by the bill's due date will result in shutoff of services as soon as those amounts are 60 days overdue.

I, the account holder, agree to the payment arrangement described above.

Account Holder Signature

Date Signed

Date Completed

City Staff Initials

13 DAY NOTICE

Service Location
123 Main Street
Woodlake, CA 93286

PAST DUE AMOUNT \$XXX.XX
LATE CHARGE ASSESSED \$6.00
DUE BY: X/XX/2020 \$XXX.XX

(Account Holder)
123 Main Street
Woodlake, CA 93286

Account Number
101-XXXX-00-XX

13 DAY NOTICE

Your utility service is 60 days overdue and now subject to disconnection. This is your SECOND NOTICE to pay the amount due or request a payment arrangement. If full payment or payment arrangement verification forms are **not** received at City Hall by the date stated, services will be disconnected without further notice. If disconnected, service will be restored after full payment and \$50 reconnection fee. Para información en Espanol llame al numero 564-8055.

Service Location
123 Main Street
Woodlake, CA 93286

(Account Holder)
123 Main Street
Woodlake, CA 93286

Account Number
101-XXXX-00-XX

PAST DUE AMOUNT \$XXX.XX
LATE CHARGE ASSESSED \$6.00
DUE BY: X/XX/2020 \$XXX.XX

This statement reflects payments received as of X/XX/2020

City of Woodlake
350 N. Valencia
Woodlake, CA 93286
(559) 564-8055

5 DAY NOTICE

Service Address
123 Main St.
Woodlake, CA 93286

DUE BEFORE: 4:00 PM \$XXX.XX
ADD AFTER: 4:00 PM \$50.00
DUE BY: X/XX/2020

(Account Holder)
123 Main St.
Woodlake, CA 93286

Account Number
101-XXXX-00-XX

5 DAY NOTICE

Your utility service is 60 days overdue and now subject to disconnection. This is your FINAL NOTICE to pay the amount due or request a payment arrangement. If full payment or payment arrangement verification forms are **not** received at City Hall by the date stated, services will be disconnected without further notice. If disconnected, service will be restored after full payment and \$50 reconnection fee. Para información en Espanol llame al numero 564-8055.

Service Location
123 Main St.
Woodlake, CA 93286

(Account Holder)
123 Main St.
Woodlake, CA 93286

Account Number
101-XXXX-00-XX

DUE BEFORE: 4:00 PM \$XXX.XX
ADD AFTER: 4:00 PM \$50.00
DUE BY: X/XX/2020

This statement reflects payments received as of X/XX/2020

City of Woodlake
350 N. Valencia
Woodlake, CA 93286
(559) 564-8055

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

In the matter of:

RECEIVING PUBLIC COMMENTS AND)	
WAIVING THE 2 ND READING)	Resolution No.
AND ADOPTING AMENDMENTS)	
TO CHAPTER 13.04 OF CITY)	
MUNICIPAL CODE)	

Councilmember _____, offered the following resolution and moved its adoption. Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Chapter 13.04 to the Woodlake Municipal Code.

WHEREAS, the City of Woodlake wishes to add or amend the following ordinances:

Chapter 13.04 - Water Service System - Amending and updating the Discontinuance of Water Service for Nonpayment Policies in compliance with Senate Bill 998.

WHEREAS, on September 28, 2018 Senate Bill 998 (SB 998) was signed into law by the Governor amending the California Health and Safety Code and introduced new restrictions on the discontinuation of residential water service for delinquent utility accounts; and

WHEREAS, SB 998 was codified as "The Water Shutoff Protection Act," Health and Safety Code Section 116900, et seq.; and

WHEREAS, the requirements of SB 998 require the City of Woodlake (City) to have a written policy on the discontinuation of residential water services which will require the City to notify delinquent utility customers, and

WHEREAS, SB 998 will also require the City to take steps before discontinuing water service, and to also report the number of water discontinuations to the State of California; and

WHEREAS, Urban and Community Water Systems (not regulated by Public Utilities Commission) must comply with the requirements of SB 998 on and after April 1, 2020; and

WHEREAS, the City of Woodlake wishes to amend the Municipal Code; and

WHEREAS, the City of Woodlake held a public hearing at the March 9, 2020 City Council meeting to receive comments regarding these ordinances; and

WHEREAS, the City Council set the 2nd public hearing date for April 13, 2020.

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to Receive Public Comments, Waive 2nd Reading and Adopt Amendments to Chapter 13.04 to the Woodlake Municipal Code.

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on April 13, 2020.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-D

April 13, 2020

Prepared by Irene Zacarias, City Staff

SUBJECT:

Action: Adoption of Resolution: Declaring a Vacancy on the Woodlake City Council and Noticing the Intent to Appoint a Qualified Elector to Fill Said Vacancy

BACKGROUND:

Councilman Greg Gonzalez Jr. was elected to the Woodlake City Council by virtue of the general election and subsequently qualified and entered office. Councilman Greg Gonzalez Jr. has been absent from Woodlake City Council meetings on February 10, 2020, February 24, 2020, March 9, 2020 and March 23, 2020 and these absences violate a council member's responsibilities pursuant to California Government Code section 36513(a). His said absences have created a vacancy on the City Council.

DISCUSSION:

The City Council of the City of Woodlake intends to fill the vacancy pursuant to California Government Code section 36512. California Government Code section 36512 provides that in the case of a vacancy in any position of the Woodlake Council, such vacancy may be filled by a majority vote of the Woodlake Council, and such appointee shall serve in place of the official who vacated the office until the next following general election.

RECOMMENDATIONS:

No staff recommendation.

FISCAL IMPACT:

There City already has an election this November there will be minimal additional costs to the City to add another Council seat to the election ballot.

ATTACHMENTS:

1. Resolution: Declaring a Vacancy on the Woodlake City Council and Noticing the Intent to Appoint a Qualified Elector to Fill Said Vacancy

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

In the matter of:

DECLARING A VACANCY ON THE)	Resolution No.
WOODLAKE CITY COUNCIL AND)	
NOTICING THE INTENT TO APPOINT A)	
QUALIFIED ELECTOR TO FILL SAID)	
VACANCY)	
)	

WHEREAS, Councilman Greg Gonzalez Jr. was elected to the Woodlake City Council by virtue of the general election and subsequently qualified and entered office; and

WHEREAS, Councilman Greg Gonzalez Jr. has been absent from Woodlake City Council meetings on February 10, 2020, February 24, 2020, March 9, 2020 and March 23, 2020 and these absences violate a council member’s responsibilities pursuant to California Government Code section 36513(a); and

WHEREAS, said absences have created a vacancy on the City Council; and

WHEREAS, the City Council of the City of Woodlake intends to fill the vacancy pursuant to California Government Code section 36512; and

WHEREAS, California Government Code section 36512 provides that in the case of a vacancy in any position of the Woodlake Council, such vacancy may be filled by a majority vote of the Woodlake Council, and such appointee shall serve in place of the official who vacated the office until the next following general election; and

WHEREAS, by direction from City Council, City Staff may accept applications to appoint a new Council Member to complete the remainder of the term.

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Woodlake does hereby declare a vacant position on the Woodlake City Council; and

IT IS FURTHER RESOLVED AND ORDERED that City Council of the City of Woodlake hereby gives notice of its intent to appoint a qualified elector to fill said vacancy; and

IT IS FURTHER RESOLVED AND ORDERED that City Staff is directed to receive application to appoint a new Council Member to complete the remainder of the term.

The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on April 13, 2020.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk

City of Woodlake

AGENDA ITEM V-E

April 13, 2020

Prepared by Ramon Lara, City Staff

SUBJECT:

Action: Adoption of Resolution: Approval of the City of Woodlake's Audited Basic Financial Statements of the Measure R Revenue Fund, the Local Transportation Special Revenue Fund and the Transit Enterprise Fund for the Year Ended June 30, 2019

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 2018/2019, the City of Woodlake in conjunction with the Tulare County Association of Government contracted Brown Armstrong Certified Public Accountants to perform the 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, 2019 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, 2019.

RECOMMENDATIONS:

Staff recommends that Council approve the City of Woodlake's Audited Basic Financial Statements of the Measure R Revenue Fund, the Local Transportation Special Revenue Fund and the Transit Enterprise Fund for the Year Ended June 30, 2019.

FISCAL IMPACT:

There is no fiscal impact.

ATTACHMENTS:

1. Resolution: Approval of the City of Woodlake's Audited Basic Financial Statements of the Measure R Revenue Fund, the Local Transportation Special Revenue Fund and the Transit Enterprise Fund for the Year Ended June 30, 2019
2. Attachment No. 1: City of Woodlake's Audited Basic Financial Statements of the Measure R Revenue Fund, the Local Transportation Special Revenue Fund and the Transit Enterprise Fund for the Year Ended June 30, 2019

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

In the matter of:

APPROVAL OF THE CITY OF WOODLAKE’S)	Resolution No.
AUDITED BASIC FINANCIAL STATEMENTS)	
OF THE MEASURE R REVENUE FUND, THE)	
LOCAL TRANSPORTATION SPECIAL REVENUE)	
FUND AND THE TRANSPORTATION ENTERPRISE)	
FUND FOR THE YEAR ENDED JUNE 30, 2019)	

Councilmember _____, offered the following resolution and moved its adoption. Approve the City of Woodlake’s Audited Basic Financial Statements of the Measure R Revenue Fund, the Local Transportation Special Revenue Fund and the Transit Enterprise Fund for the Year Ended June 30, 2019.

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

WHEREAS, for Fiscal Year 2018/2019 the City of Woodlake in conjunction with the Tulare County Association of Government contracted Brown Armstrong Certified Public Accountants to perform its independent audit; and

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

NOW, THEREFORE, THE CITY OF WOODLAKE DOES RESOLVE to approve the attached City of Woodlake’s Audited Basic Financial Statements of the Measure R Revenue Fund, the Local Transportation Special Revenue Fund and the Transit Enterprise Fund for the Year Ended June 30, 2019 and attached notes.

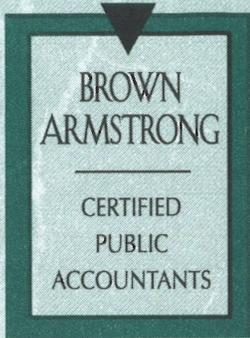
The foregoing resolution was adopted upon a motion of Councilmember _____, and seconded by Councilmember _____, and carried by the following vote at the City Council meeting held on April 13, 2020.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rudy Mendoza, Mayor

ATTEST:

Irene Zacarias, City Clerk



BROWN ARMSTRONG

Certified Public Accountants

To the Board of Directors
Tulare County Association of Governments
Visalia, California

To the City Council
City of Woodlake
Woodlake, California

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4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
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FAX 661.324.4997
EMAIL info@bacpas.com

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10 RIVER PARK PLACE EAST
SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

We have audited the financial statements of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (the City) as of and for the fiscal year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 22, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates.

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

The disclosure of Fare Revenue Ratio in Note 4 to the financial statements.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements noted in the current year.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 30, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements of the Measure R Fund and TDA Funds or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors of the Measure R Fund and TDA Funds. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Tulare County Association of Governments, and the City Council and management of the City of Woodlake and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield California
March 30, 2020

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

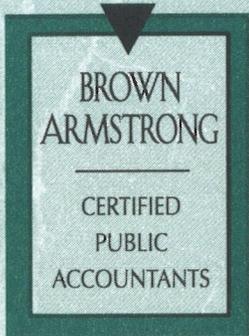
FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

**CITY OF WOODLAKE
TRANSPORTATION DEVELOPMENT ACT FUNDS AND
MEASURE R TRANSPORTATION FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Tulare County Association of Governments
Visalia, California

To the City Council
City of Woodlake
Woodlake, California

BAKERSFIELD OFFICE (MAIN OFFICE)

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STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (the City), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's Measure R Fund's and TDA Funds' basic financial statements as listed in the table of contents. The June 30, 2018 summarized comparative information has been derived from the 2018 financial statements and is included for additional analysis only.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure R Fund and TDA Funds of the City, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, these financial statements present only the Measure R Fund and TDA Funds and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2019, or the changes in its financial position for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of the City Transit Enterprise Fund's Proportionate Share of the City's Net Pension Liability, and the Schedule of Contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2020, on our consideration of the City's internal control over financial reporting relating to the Measure R Fund and TDA Funds and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance relating to the Measure R Fund and TDA Funds and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance relating to the Measure R Fund and TDA Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance relating to the Measure R Fund and TDA Funds.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
March 30, 2020

**CITY OF WOODLAKE
LOCAL TRANSPORTATION SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2019
WITH COMPARATIVE TOTALS**

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 49,354	\$ 392,505
Due from other governments	-	61,371
	\$ 49,354	\$ 453,876
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 46,684	\$ -
	46,684	-
FUND BALANCE		
Restricted by:		
Laws and regulations of other governments	2,670	453,876
	2,670	453,876
	\$ 49,354	\$ 453,876

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

**CITY OF WOODLAKE
LOCAL TRANSPORTATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS**

	<u>2019</u>	<u>2018</u>
REVENUES		
Local transportation funds	\$ 236,201	\$ 293,365
Interest	4,489	1,189
	<u>240,690</u>	<u>294,554</u>
EXPENDITURES		
Construction and maintenance	613,103	313
	<u>613,103</u>	<u>313</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(372,413)</u>	<u>294,241</u>
OTHER FINANCING SOURCES (USES)		
Transfers out to other City funds	(78,793)	(74,526)
Total other financing sources (uses)	<u>(78,793)</u>	<u>(74,526)</u>
Excess (Deficiency) of revenues over (under) expenditures and other financing sources (uses)	<u>(451,206)</u>	<u>219,715</u>
Fund balance, beginning	<u>453,876</u>	<u>234,161</u>
Fund balance, ending	<u><u>\$ 2,670</u></u>	<u><u>\$ 453,876</u></u>

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

**CITY OF WOODLAKE
MEASURE R SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2019
WITH COMPARATIVE TOTALS**

	2019	2018
ASSETS		
Due from other governments	\$ -	\$ 102,845
TOTAL ASSETS	\$ -	\$ 102,845
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 4,010	\$ 17,768
Due to other City funds	-	85,077
TOTAL LIABILITIES	4,010	102,845
FUND BALANCE (DEFICIT)		
Unassigned	(4,010)	-
FUND BALANCE (DEFICIT)	(4,010)	-
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ -	\$ 102,845

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

**CITY OF WOODLAKE
 MEASURE R SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE TOTALS**

	2019	2018
REVENUES		
Measure R special projects	\$ 673,355	\$ 93,385
TOTAL REVENUES	673,355	93,385
EXPENDITURES		
Special projects	677,365	93,385
TOTAL EXPENDITURES	677,365	93,385
Excess (Deficiency) of revenues over (under) expenditures	(4,010)	-
Fund balance, beginning	-	-
Fund balance (deficit), ending	\$ (4,010)	\$ -

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF NET POSITION
JUNE 30, 2019
WITH COMPARATIVE TOTALS**

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 99,356	\$ 28,003
Due from other governments	69,436	177,293
	<u>168,792</u>	<u>205,296</u>
Capital assets		
Non-depreciable	75,000	75,000
Depreciable	1,108,521	1,108,521
Accumulated depreciation	<u>(454,620)</u>	<u>(391,393)</u>
Total capital assets, net	<u>728,901</u>	<u>792,128</u>
TOTAL ASSETS	<u>897,693</u>	<u>997,424</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension	<u>20,646</u>	<u>24,589</u>
LIABILITIES		
Current liabilities		
Accounts payable	<u>8,231</u>	<u>5,692</u>
Total current liabilities	<u>8,231</u>	<u>5,692</u>
Noncurrent liabilities		
Compensated absences	12,183	10,397
Net pension liability	<u>72,771</u>	<u>79,989</u>
Total noncurrent liabilities	<u>84,954</u>	<u>90,386</u>
TOTAL LIABILITIES	<u>93,185</u>	<u>96,078</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred pension	<u>5,324</u>	<u>6,526</u>
NET POSITION		
Net investment in capital assets	728,901	792,128
Restricted	<u>90,929</u>	<u>127,281</u>
TOTAL NET POSITION	<u>\$ 819,830</u>	<u>\$ 919,409</u>

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS**

	2019	2018
OPERATING REVENUES		
Fares	\$ 13,218	\$ 17,283
Total operating revenues	13,218	17,283
OPERATING EXPENSES		
Salaries and employee benefits	80,209	88,203
Contractual services	7,421	680
General and administrative	69,278	8,741
Vehicle maintenance	17,059	19,346
Depreciation	63,227	63,227
Total operating expenses	237,194	180,197
Operating loss	(223,976)	(162,914)
NONOPERATING REVENUES (EXPENSES)		
State Transit Assistance funds	67,222	46,841
Other grants	66,727	44,441
Other income	10,434	10,465
Interest income	1,766	225
Total nonoperating revenues (expenses)	146,149	101,972
Loss before transfers	(77,827)	(60,942)
Transfers out	(22,201)	(21,730)
Transfers in	449	-
Change in net position	(99,579)	(82,672)
Net position, beginning	919,409	1,002,081
Net position, ending	\$ 819,830	\$ 919,409

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS**

	2019	2018
Cash flows from operating activities		
Cash receipts from customers	\$ 13,218	\$ 17,283
Cash disbursements to suppliers for goods and services	(44,319)	(33,877)
Cash disbursements to employees for services	(21,941)	(19,037)
Net cash used by operating activities	(53,042)	(35,631)
Cash flows from noncapital financing activities		
State Transit Assistance funds	67,222	46,841
Other grants	66,727	44,441
Due (from) other City funds	(22,201)	(27,873)
Other income (expenses)	10,432	-
Transfers in	449	-
Net cash provided by noncapital financing activities	122,629	63,409
Cash flows from investing activities		
Interest income	1,766	225
Net increase in cash and cash equivalents	71,353	28,003
Cash and cash equivalents, beginning of the year	28,003	-
Cash and cash equivalents, end of the year	\$ 99,356	\$ 28,003

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

**CITY OF WOODLAKE
TRANSIT ENTERPRISE FUND
STATEMENT OF CASH FLOWS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS**

	2019	2018
Reconciliation of operating loss to net cash used by operating activities		
Operating loss	\$ (223,976)	\$ (162,914)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	63,227	63,227
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:		
Decrease in due from other governments	107,859	63,277
(Increase) Decrease in deferred outflows of resources - pension	3,943	(3,928)
Increase (Decrease) in deferred inflows of resources - pension	(1,202)	1,491
Increase in accounts payable	2,539	989
Increase (Decrease) in compensated absences	1,786	(2,053)
Increase (Decrease) in net pension liability	(7,218)	4,280
Net cash used by operating activities	\$ (53,042)	\$ (35,631)

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

**CITY OF WOODLAKE
TRANSPORTATION DEVELOPMENT ACT FUNDS AND
MEASURE R TRANSPORTATION FUNDS
NOTES TO THE FUND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies of the City are described below.

Measure R

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

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

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

A. Reporting Entity

The financial statements are intended to reflect the financial position, results of operation, and compliance of the Measure R Fund and TDA Funds allocated for non-transit and transit purposes of the City with the laws, rules, and regulations of the TDA, Measure R, certain bond act requirements, and the Tulare County Association of Governments. They do not present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

B. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or net position, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

Governmental Fund Types

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

Proprietary Funds

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

C. Measurement Focus and Basis of Accounting

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

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

D. Cash and Cash Equivalents

The City pools cash from all sources and all funds except Cash with Fiscal Agents so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time. Investments are carried at fair value.

E. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 – reflect unadjusted quoted prices in active markets for identical assets.

Level 2 – reflect inputs that are based on a similar observable asset either directly or indirectly.

Level 3 – reflect unobservable inputs.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Capital Assets

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

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

Buildings	20 to 50 years
Improvements other than buildings	10 to 20 years
Machinery, equipment, and vehicles	3 to 10 years

G. Use of Management Estimates

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

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position or balance sheet will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

I. Net Position/Fund Balance

The financial statements for the enterprise fund utilize a net position presentation. Net position is categorized as follows:

Net investment in capital assets – This category represents the portion of net position which is represented by the current net book value (net of depreciation) of the City's Transit Enterprise Fund's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted net position – This category represents the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, enabling legislation, or other restrictions which the City cannot unilaterally alter.

Unrestricted net position – This category represents net position of the fund, not restricted for any project or other purpose.

The City adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Accordingly, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Net Position/Fund Balance (Continued)

Nonspendable fund balance – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – amounts with constraints placed on the use of the resource are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision making authority (the City Council).

Assigned fund balance – amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Intent can be either expressed by the City Council or by a body or an official designated by the City Council.

Unassigned fund balance – the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted committed, assigned, and unassigned resources as they are needed. The City does not have a fund balance policy that would dictate the level of financial resources required to be in the funds at year-end. The City also does not have a formal fiscal stabilization policy.

J. Implemented GASB Statements

GASB Statement No. 83 – *Certain Asset Retirement Obligations*. The requirement of this statement are effective for periods beginning after June 15, 2018. There was no effect on the Measure R Fund's and TDA Funds' accounting or financial reporting as a result of implementation.

GASB Statement No. 88 – *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The requirement of this statement are effective for periods beginning after June 15, 2018. There was no effect on the Measure R Fund's and TDA Funds' accounting or financial reporting as a result of implementation.

K. Future GASB Statements

GASB Statement No. 84 – *Fiduciary Activities*. The requirements of this statement are effective for reporting periods beginning after December 15, 2018. The City has not fully judged the impact of implementation of GASB Statement No. 84 on the financial statements.

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. The City has not fully judged the impact of implementation of GASB Statement No. 87 on the financial statements.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The requirements of this statement are effective for periods beginning after December 15, 2019. The City has not fully judged the effect of implementation of GASB Statement No. 89 as of the date of the financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Future GASB Statements (Continued)

GASB Statement No. 90 – *Majority Equity Interests—An Amendment of GASB Statements No. 14 and No. 61.* The requirements of this statement are effective for periods beginning after December 15, 2018. The City has not fully judged the effect of implementation of GASB Statement No. 90 as of the date of the financial statements.

GASB Statement No. 91 – *Conduit Debt Obligations.* The requirements of this statement are effective for periods beginning after December 15, 2020. The City has not fully judged the effect of implementation of GASB Statement No. 91 as of date of the financial statements.

L. Grants

Grant revenues and receivables are recorded when earned (when eligible costs are incurred) on grants, which have been approved and funded by the grantor. Grant sources include the Federal Transit Administration (FTA), State Transit Assistance (STA), and Local Transportation Fund (LTF). The LTF and STA were created by the State Legislature under the TDA.

M. Operating Revenues

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues.

N. Operating Expenses

Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

O. Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in financial position and operations of the City's Measure R Fund and TDA Funds.

P. Contingencies

The City receives funding for specific purposes that are subject to review and audit by the granting agencies funding source. Such audits could result in a request for reimbursement for expenditures disallowed under terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

The City is party to claims and lawsuits arising in the ordinary course of business. The City's management and legal counsel are of the opinion that the ultimate liability, if any, arising from these claims will not have a material adverse impact on the financial position of the City's Measure R Fund and TDA Funds.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash balances of the City's Measure R Fund and TDA Funds are pooled with those of other funds and invested by the City to maximize investment opportunities and yields. Investment income resulting from this pooling is allocated among the funds based upon each respective fund's average cash balance in relation to the aggregate investment balance, except that project funds are excluded from this allocation due to the fact that most cash balances in project funds are advanced from the City's General Fund. Further information regarding the City's cash and cash equivalents pool may be found in the City's financial statements.

NOTE 3 – CAPITAL ASSETS

The changes in capital assets and the related accumulated depreciation for the fiscal years ended June 30, 2019 and 2018, are as follows:

	June 30, 2018	Additions	Deletions	June 30, 2019
Nondepreciable assets:				
Land	\$ 75,000	\$ -	\$ -	\$ 75,000
Total nondepreciable assets	75,000	-	-	75,000
Depreciable assets:				
Buildings and structures	861,469	-	-	861,469
Vehicles and equipment	247,052	-	-	247,052
Total depreciable assets	1,108,521	-	-	1,108,521
Less accumulated depreciation	(391,393)	(63,227)	-	(454,620)
Total depreciable assets, net	717,128	(63,227)	-	653,901
Total capital assets	\$ 792,128	\$ (63,227)	\$ -	\$ 728,901
	June 30, 2017	Additions	Deletions	June 30, 2018
Nondepreciable assets:				
Land	\$ 75,000	\$ -	\$ -	\$ 75,000
Total nondepreciable assets	75,000	-	-	75,000
Depreciable assets:				
Buildings and structures	861,469	-	-	861,469
Vehicles and equipment	247,052	-	-	247,052
Total depreciable assets	1,108,521	-	-	1,108,521
Less accumulated depreciation	(328,166)	(63,227)	-	(391,393)
Total depreciable assets, net	780,355	(63,227)	-	717,128
Total capital assets	\$ 855,355	\$ (63,227)	\$ -	\$ 792,128

Depreciation expense for the fiscal years ended June 30, 2019 and 2018, was \$63,227 and \$63,227, respectively.

NOTE 4 – FARE REVENUE RATIO/COMPLIANCE REQUIREMENTS OF LOCAL TRANSPORTATION FUNDS

The TDA is defined in Chapter 4 of the California Public Utilities Code commencing with Section 99200. Funds received pursuant to Section 99260 of the TDA (Article 4) may only be used for specific purposes, including the support of public transportation purposes. Article 4 funds are the primary funding source for the City's Transit Enterprise Fund. TDA funds are apportioned, allocated, and paid in accordance with allocation instructions from the Tulare County Association of Governments for specific transportation purposes.

NOTE 4 – FARE REVENUE RATIO/COMPLIANCE REQUIREMENTS OF LOCAL TRANSPORTATION FUNDS (Continued)

The Transit Enterprise Fund is subject to the provisions of Section 6633.2 of Title 21, Chapter 3, Subchapter 2 of the California Code of Regulations requiring the calculation and adherence of fare and local support ratios for TDA transit funding. Accordingly, the City's Transit Enterprise Fund must maintain a ratio equaling or exceeding 10%. The ratio is determined by comparing the fund's operating revenues to operating expenses as defined by the TDA. In accordance with the TDA, depreciation of capital assets is excluded from operating expenses for purposes of this ratio. During the fiscal years ended June 30, 2019 and 2018, the City's TDA farebox ratio of operating revenues to operating expenses, as calculated below, indicates compliance with the provisions of the TDA:

	<u>2019</u>	<u>2018</u>
Fares	\$ 13,218	\$ 17,283
Farebox subsidy	449	-
Total fare revenues and support	<u>\$ 13,667</u>	<u>\$ 17,283</u>
Operating expenses and transfers out	\$ 259,397	\$ 201,927
Less: adjustment for overaccrual	(61,009)	-
Less: depreciation	<u>(63,227)</u>	<u>(63,227)</u>
Net operating expenses	<u>\$ 135,161</u>	<u>\$ 138,700</u>
Fare revenue ratio	<u>10.11%</u>	<u>12.46%</u>

NOTE 5 – EMPLOYEE BENEFITS

A. General Information about the Pension Plans

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

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

See the City's audited comprehensive annual financial report (CAFR) for details on the plans' provisions and benefits in effect at June 30, 2019.

NOTE 5 – EMPLOYEE BENEFITS (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, 2018, using an annual actuarial valuation as of June 30, 2017, rolled forward to June 30, 2018, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability can be found at the City's audited CAFR. The City's Transit Enterprise Fund had a net pension liability of \$72,771.

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

	1% Decrease 6.15%	Current Rate 7.15%	1% Increase 8.15%
Transit Enterprise Fund's Proportionate Share of the City's Net Pension Liability	\$ 113,339	\$ 72,771	\$ 39,388

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

For the fiscal year ended June 30, 2019, the City's Transit Enterprise Fund recognized pension expense of \$15,125. At June 30, 2019, the City's Transit Enterprise Fund reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 8,611	\$ -
Differences between actual contributions and proportionate share of employer contributions	-	2,341
Difference between actual and expected experience	2,792	950
Change in proportion	587	-
Changes in assumptions	8,296	2,033
Net difference between projected and actual earnings on retirement plan investments	360	-
	<u>\$ 20,646</u>	<u>\$ 5,324</u>

NOTE 5 – EMPLOYEE BENEFITS (Continued)

C. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The \$8,611 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

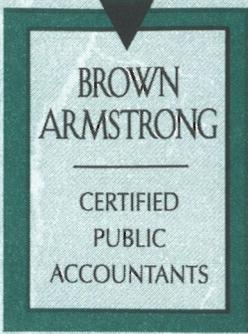
Year Ended June 30,		
2020	\$	6,281
2021		3,515
2022		(2,432)
2023		(654)
Total	\$	<u>6,711</u>

See the City's audited CAFR for full pension note disclosures.

NOTE 6 – SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2019, have been evaluated for possible adjustments to the financial statements or disclosures is March 30, 2020, which is the date that the financial statements were available to be issued. There were no events brought to our attention that were deemed to be reportable at that time.

OTHER REPORT



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS, THE TRANSPORTATION DEVELOPMENT ACT, AND MEASURE R

To the Board of Directors
Tulare County Association of Governments
Visalia, California

To the City Council
City of Woodlake
Woodlake, California

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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the of the Measure R Special Revenue Fund and the Local Transportation Special Revenue Fund and Transit Enterprise Fund (collectively, the Transportation Development Act (TDA) Funds) of the City of Woodlake (the City), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's Measure R Fund's and TDA Funds' basic financial statements, and have issued our report thereon dated March 30, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure R Fund's and TDA Funds' financial statements are free from material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Our audit was further made to determine that TDA funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the TDA and the allocation instructions and resolutions of Tulare County Association of Governments as required by Sections 6666 and 6667 of Title 21 of the California Code of Regulations. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, the TDA, or Measure R.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance relating to the Measure R Fund and TDA Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance relating to the Measure R Fund and TDA Funds. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
March 30, 2020

**CITY OF WOODLAKE
TRANSPORTATION DEVELOPMENT ACT FUNDS AND
MEASURE R TRANSPORTATION FUNDS
STATUS OF PRIOR YEAR AND CURRENT YEAR
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Current Year Finding

None noted.

Prior Year Finding

None noted.